

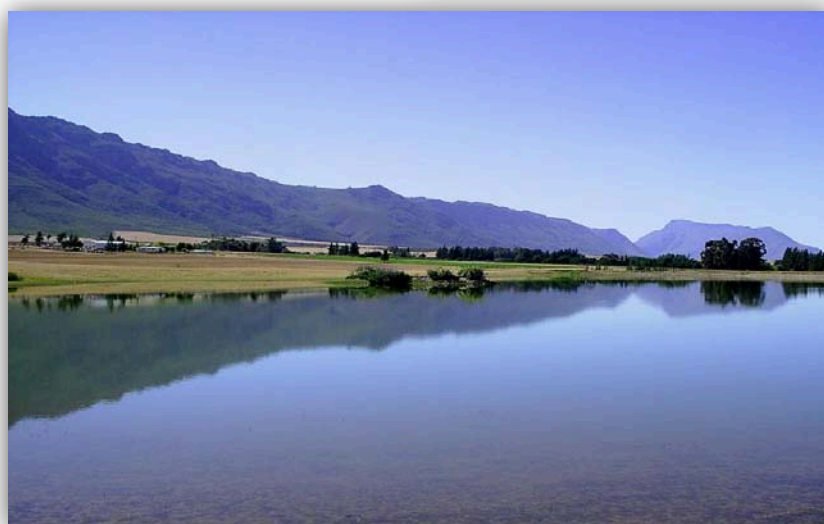


**MUNISIPALITEIT / MUNICIPALITY**

**BERGRIVIER**

**FINAL BUDGET / FINALE BEGROTING**

**2015 / 2016 – 2016/2017 – 2017/2018** 29 Mei 2015



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# **Part 1 – Annual Budget**

## **1.1 Mayor's Report**

Honourable Speaker, Councillors, Officials and Members of the public.

It is my privilege to table our budget and other related documents for 2015/2016 and the two outer years as prescribed in terms of section 16 of the Municipal Finance Management Act.

In terms of the MFMA, a local government must submit a concept or draft budget to the public for its consideration and comment before a final budget can be presented to the Council. At Bergrivier Municipality this Council approved our draft budget on 26 March 2015 and it was advertised widely for comments until 4 May 2015. We thank all stakeholders for the inputs and comments we received. We made a concerted effort to incorporate all comments where possible.

This is an important legislative requirement.

It ensures that, across all departments, our intentions for how we spend our money in terms of both operating expenditure (opex) and capital expenditure (capex), are available for public scrutiny and correction where required.

As a result of the intensive planning process undertaken through the IDP, the budget presented today is in line with the needs of the communities we serve. The operating budget amounts to R258.229 million. The bulk of the income is derived from Assessment Rates and User Charges for Services. The capital budget amounts to just more than R69.200 million. Expenditure out of own funds are R7.769 million. New loan funding of R6.130 million will be taken up in the financial year. In addition to this, external grants of R55.301 million are included in this budget.

As gevolg van 'n deeglike beplanningsproses wat ons gedoen het vir ons Geïntegreerde Ontwikkelingsplan, is die begroting wat vandag voorgelê word, in lyn met die behoeftes van al die gemeenskappe wat ons dien. Bergrivier Munisipaliteit het 'n operasionele begroting van R258.229 miljoen en 'n kapitaalbegroting van net meer as R69.200 miljoen.

Die grootste gedeelte van ons inkomste word verkry uit belasting en diensgeld vir dienste verskaf met groot skenkings wat dit aanvul.

Speaker, R7.769 miljoen van die kapitaalbegroting van meer as R69 miljoen, is van ons eie fondse. Nuwe leningbefondsing ter waarde van R6.130 miljoen sal opgeneem word in die 15/16 finansiele jaar en 'n verdere R55.3 miljoen se skenkings van ander regeringsfere is opgeneem in die begroting,

wat R38.5 miljoen insluit vir behuisingsprojekte wat BRM as agentskap namens Provinsie bedryf.

Given the global economic realities the council's tariff increases were limit to approximately 6% except for electricity. The tariff for electricity increases by 12.2% as advised in the guideline circular from NERSA plus a further 2c per kwh which represent the tax increase announced by the Minister of Finance in his speech to Parliament.

In terms of our proposed rates and services charge increases, we have kept our increases as low as possible and as close to the Consumer Price Index of 5.9 as we can in order to ensure that, in difficult times, we do not pass on additional burdens to the consumer.

As such the following charges were approved:

- Rates 6 %
- Water 6 %
- Sanitation 6 %
- Refuse 6 %

In lyn hiermee word die volgende tariewe voorgestel:

- Eiendomsbelasting 6%
- Water 6%
- Riool 6%
- Vullisverwydering 6%

In support of the indigent consumers we have increased the combined income bracket from R3000.00 to R4000.00. In the same token these families will also qualify for a 50% discount in respect of grave applications.

Om die deernisverbruikers nog verder te ondersteun is die gesamentlike huishoudelike inkomste verhoog van R3000 per maand tot R4000 per maand. Geregistreeerde deernisfamilies sal ook kwalifiseer vir 'n 50% korting vir 'n graf indien die **geregistreeerde** lid tot sterwe sou kom.

Management within local government has a significant role to play in strengthening the link between the consumer and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Bergrivier Municipality. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of sound financial management principles in the compilation of the municipality's financial plan is essential and critical to ensure that

Bergrivier Municipality remains financially viable and that sustainable municipal services are provided economically and equitable to all communities.

Our responsibility as a sphere of government is to ensure that the quality of life of all that live and work in Bergrivier Municipality is improved. We will continue to engage in both progressive and meaningful discussions with our communities to shape a clear path from which governance, and development, will draw guidance and direction. The council will continue to pursue and encourage community participation programmes to ensure our plans are in line with community needs.

In conclusion, I would like to thank the Municipal Manager, the Chief Financial Officer and the personnel in the Budget Office, Directors and other personnel who were involved in compiling this IDP and budget. The effort and hard work that have already gone into this have not gone unnoticed and Council would like to express their appreciation to all involved.

Bergrivier Municipality commits to redress and reconciliation, while taking the lead in driving economic and social development along the West Coast.

Thank you, baie dankie, enkosi kakhulu.

CLLR.E.B Manuel

## **1.2 Council Resolution (Recommended)**

- 1) The Council of Bergrivier Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - a) The annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out in the following tables:
    - i) Budgeted Financial Performance (revenue and expenditure by standard classification) – Table A2;
    - ii) Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3;
    - iii) Budgeted Financial Performance (revenue by source and expenditure by type) – Table A4; and
    - iv) Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source – Table A5.
  - b) The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
    - i) Budgeted Financial Position – Table A6;
    - ii) Budgeted Cash Flows – Table A7;
    - iii) Cash backed reserves and accumulated surplus reconciliation – Table A8;
    - iv) Asset management – Table A9; and
    - v) Basic service delivery measurement – Table A10.

- 2) The Council of Bergrivier Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015:
  - a) the tariffs for property rates,
  - b) the tariffs for electricity,
  - c) the tariffs for the supply of water
  - d) the tariffs for sanitation services
  - e) the tariffs for solid waste services
  
- 3) The Council of Bergrivier Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015 the tariffs for other services as contained in the tariff list included in the budget document.
  
- 4) To give proper effect to the municipality's annual budget, the Council of Bergrivier Municipality approves:
  - a) That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of section 8 of the Municipal Budget and Reporting Regulations.
  - b) That the municipality be permitted to enter into long-term loans for the funding of the capital programmes in respect of the 2015/16 financial year limited to an amount of R6.130 million in terms of Section 46 of the Municipal Finance Management Act.
  - c) That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.
  
- 5) The following policies were reviewed and the Council of Bergrivier Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts the following existing and new policies:
  - a) Asset management policy
  - b) Cash Management and Investment policy
  - c) Credit control and Debt collection policy
  - d) Property Rates policy
  - e) Tariff policy
  - f) Virement policy
  - g) Property Rates Bylaw
  - h) Supply Chain Management policy
  - i) Borrowing Policy
  - j) Funding, Reserves and Long Term Financial Planning Policy
  - k) Budget Implementation and Monitoring Policy (New)
  
- 6) The electricity tariff increase contained in the tariff list was approved by NERSA.

**POLICIES WITH CHANGES:**

Credit Control and Debt Collection Policy:

**5. DATUM VAN BETALING VAN GELDE VERSKULDIG**

- 5.2 Gelde betaalbaar ten opsigte van munisipale dienste word verskuldig en betaalbaar op die datum wat as sulks aangedui word op die rekening wat elke maand ten opsigte van sodanige dienste gelewer word en moet **sodanige betaling gemaak word voor of op die 25<sup>ste</sup> van elke maand.**

5.5 Waar die laaste datum vir betaling van enige gelde verskuldig aan die Munisipaliteit op 'n dag is waarop die kantore van die Munisipaliteit gesluit is, sal die finale datum van betaling van sodanige gelde geag te wees die **daaropvolgende** werksdag.

## 20. VEREISTES VIR REGISTRASIE AS 'N HULPBEHOEWENDE HUISHOUDING

'n Huishouding wat as 'n hulpbehoewende huishouding wil registreer en vir finansiële bystand ingevolge die raad se beleid in dié verband in aanmerking wil kom, kan slegs as sulks geregistreer word indien –

(1) (a) die totale inkomste van al die lede van die huishouding wat normaalweg op 'n perseel woonagtig is, insluitende die inkomste van enige ander persoon wat saam met die huishouding op sodanige perseel woon, **nie die bedrag van R 4 000.00 oorskry nie**;

**OF**

(b) die hoof van die huishouding in wie se naam die rekening geregistreer is, 'n Staatsouderdomspensioen of ongeskiktheidstoelae ontvang<sup>i</sup>.

(2) die hoof van die huishouding en sy of haar gesin self die perseel waarop die aansoek betrekking het, bewoon; en

(3) die hoof van die huishouding en/of sy of haar gade en/of hul wettige kinders wat saam met hul ouers op 'n perseel woonagtig is, nie die wettige eienaar is van 'n ander woning nie; en

(4) aansoek om registrasie op 'n vorm wat deur die Munisipaliteit vir dié doel voorgeskryf is en wat by enige kantoor van die Munisipaliteit verkrygbaar is, gedoen is.

## 21. AANSOEK OM REGISTRASIE

21.6 Die Munisipaliteit of sy gemagtigde verteenwoordiger sal ten minste een keer per jaar die aansoeker besoek te einde die korrektheid van alle inligting te verifieer.

### Supply Chain Management Policy:

#### 12. Range of procurement processes

(1) Goods and services may only be procured by way of -

(a) petty cash purchases up to a transaction value of R300 (VAT included) for items specified in the municipality's Petty Cash policy;

### 1.3 Executive Summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 74 and 75 was used to guide the compilation of the 2015/16 MTREF.

The main challenges experienced during the compilation of the 2015/16 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from West Coast District Municipality and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Salary increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Availability of affordable borrowing for the funding of capital projects.

The following budget principles and guidelines directly informed the compilation of the 2015/16 MTREF:

- The 2014/15 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2015/16 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;



The following table is a consolidated overview of the proposed 2015/16 Medium-term Revenue and Expenditure Framework:

### Consolidated Overview of the 2015/16 MTREF

	Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Total Revenue (including capital transfers and contributions)	252,446,359.07	307,050,000.00	298,312,926.00	338,015,095.54
Total Expenditure	236,868,629.20	258,229,472.08	276,346,495.38	298,328,645.03
Surplus/(Deficit)	15,577,729.87	48,820,527.92	21,966,430.62	39,686,450.51
Capital Expenditure	32,043,581.00	69,200,050.00	43,461,000.00	62,647,000.00

Total operating revenue has grown by 21.63 per cent or R54.604 million for the 2015/16 financial year when compared to the 2014/15 Adjustments Budget. For the two outer years, operational revenue will decrease by 2.85 per cent in the second year and increase with 13.31 per cent in the third year, equating to a total revenue growth of R30.965 million over the MTREF when compared to the 2015/16 financial year.

Total operating expenditure for the 2015/16 financial year has been appropriated at R258.229 million and translates into a budgeted surplus of R48.820 million. When compared to the 2014/15 Adjustments Budget, operational expenditure has grown by 9.02 per cent in the 2015/16 budget and by 7.02 and 7.95 per cent for each of the respective outer years of the MTREF. The expenditure for the two outer years increases with R18.117 million and R21.982 million respectively.

The capital budget of R69.200 million for 2015/16 increase with 115.95 percent when compared to the 2014/15 Adjustment Budget. This big increase is due to Housing Grant of R 38.550 million. The capital programme decreases to R43.461 million in the 2016/17 financial year and then evens out in 2017/18 to R62.647 million. Borrowing will contribute 8.86, 14.96 and 13.41 per cent of capital expenditure in each of the MTREF years. The balance will be funded from internally generated funds and grants.

## 1.4 Operating Revenue Framework

For Bergrivier Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows.

## 1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be a minimum of 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this rebate, a further R5 000 reduction on the market value of a property will be granted in terms of the Municipality's own Property Rates Policy;
- For pensioners, physically and mentally disabled persons, a maximum rebate of 50 per cent will be granted to owners of rate-able property. In this regard the following stipulations are relevant:
  - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
  - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
  - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
  - The property must be categorized as residential.
- The Municipality may award a 100 per cent grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a grant.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2015/16 financial year based on approximately 6 per cent increase from 1 July 2015 is contained below:

### Comparison of proposed rates to levy for the 2015/16 financial year

Category	Current Tariff (1 July 2014)	Proposed tariff (from 1 July 2015)
	<b>c</b>	<b>C</b>
Residential properties	.00919	.00974
State owned properties	.00919	.00974
Business & Commercial	.01011	.01072
Agricultural	.00230	.00244

## 1.4.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

Better maintenance of infrastructure, new reservoir construction and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability.

A tariff increase of approximately 6 per cent from 1 July 2015 for water is proposed. In addition 6 kℓ water per month will **ONLY** be granted free of charge to registered indigent residents.

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

### Proposed Water Tariffs

CATEGORY	CURRENT TARIFFS 2014/15 VAT Incl	PROPOSED TARIFFS 2015/16 VAT Incl
	Rand per kℓ	Rand per kℓ
<b>RESIDENTIAL</b>		
(i) 0 to 6 kℓ per 30-day period	5.85	6.20
(ii) 7 to 20 kℓ per 30-day period	11.79	12.50
(iii) 21 to 50 kℓ per 30-day period	11.79	12.50
(iv) 51 to 100 kℓ per 30-day period	13.58	14.39
(v) 101 to 200 kℓ per 30-day period	14.26	15.12
(vi) 201 to 1000 kl per 30-day period	15.01	15.91
(vii) 1001 to 1500 kl per 30-day period	12.75	13.52
(viii) 1501 to 2000 kl per 30-day period	10.83	11.48
(ix) More than 2000 kℓ per 30-day period:	9.17	9.72

The tariff structure of the 2015/16 financial year has not been changed. The tariff structure is designed to charge higher levels of consumption a higher rate, steadily increasing to a rate of R15.91 per kilolitre for consumption in excess of 200kℓ per month, thereafter the rate decrease.

### 1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. A 14.24 percent increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2015.

Considering the Eskom increases, the consumer tariff had to be increased by approximately 12.20 per cent to offset the additional bulk purchase cost from 1 July 2015. The Minister of Finance announced the increase of the tax on electricity by a further 2c per kWh. This will result in a tariff increase on consumption of approximately 14.2% on average. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

50 kWh free electricity per month will **ONLY** be granted to registered indigents and households with 20 Ampere connections.

The following table shows the impact of the proposed increases in electricity tariffs for domestic customers:

**Comparison between current electricity charges and increases (Domestic)**

Monthly consumption kWh	Current Tariff VAT Incl	Proposed Tariff VAT Incl	Percentage change
0 - 50	.83	.92	10.84%
51 - 350	1.04	1.16	11.54%
351 - 600	1.18	1.35	14.13%
601 +	1.29	1.47	13.97%

It should further be noted that NERSA has advised that a stepped tariff structure needs to be implemented from 1 July 2011. The effect thereof will be that the higher the consumption, the higher the cost per kWh. The aim is to subsidise the lower consumption users (mostly the poor).The council has entered into discussions with NERSA regarding the suitability of the NERSA proposed stepped tariffs compared to those already being implemented by the Municipality already. Until the discussions are concluded, the Municipality will maintain the current stepped structure of its electricity tariffs.

The approved budget for the Electricity Division can only be utilised for certain committed upgrade projects and to strengthen critical infrastructure (e.g. substations without back-up supply).

Owing to the high increases in Eskom’s bulk tariffs, it is clearly not possible to fund these necessary upgrades through increases in the municipal electricity tariff – as the resultant tariff increases would be unaffordable for the consumers. It is therefore proposed that the taking up of loans as a strategy for funding of the infrastructure be considered and approved to spread the burden over the life span of the assets.

**1.4.4 Sanitation and Impact of Tariff Increases**

A tariff increase of approximately 6 per cent for sanitation from 1 July 2015 is proposed. This is based on the input cost assumptions related to water. It should be noted that electricity costs contributes approximately 20 per cent of waste water treatment input costs, therefore higher than CPI increase of 6 per cent for sanitation tariffs. The following factors also contribute to the proposed tariff increase:

- Free sanitation will be applicable to registered indigents; and
- The total revenue expected to be generated from rendering this service amounts to R12.515 million for the 2015/16 financial year.

### 1.4.5 Waste Removal and Impact of Tariff Increases

A 6 percent increase in the waste removal tariff is proposed from 1 July 2015. Higher increases will not be viable in 2015/16 owing to the significant increases implemented in previous financial years as well as the overall impact of higher than inflation increases of other services. Any increase higher than 6 per cent would be counter-productive and will result in affordability challenges for individual rates payers raising the risk associated with bad debt.

The following table compares current and proposed amounts payable from 1 July 2015:

#### Comparison between current waste removal fees and increases

	<b>CURRENT TARIFFS 2014/15 VAT Incl</b>	<b>PROPOSED TARIFFS 2015/16 VAT Incl</b>
Solid Waste removal	R 170.22	R 180.00

### 1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services.

**Table SA14 – Household bills**

WC013 Bergvriër - Supporting Table SA14 Household bills											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent								% incr.			
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates		402.33	446.53	482.23	520.77	520.77	520.77	6.0%	551.93	585.05	620.15
Electricity: Basic levy		111.00	128.00	137.59	147.64	147.64	147.64	12.2%	165.65	175.59	186.13
Electricity: Consumption		760.53	854.00	918.02	1,020.76	1,020.76	1,020.76	11.5%	1,137.88	1,206.15	1,278.52
Water: Basic levy		27.00	31.32	33.83	36.54	36.54	36.54	6.7%	39.00	41.34	43.82
Water: Consumption		183.37	212.72	258.25	278.99	278.99	278.99	6.0%	295.74	313.48	332.29
Sanitation		88.55	94.75	102.33	110.52	110.52	110.52	6.0%	117.15	124.18	131.63
Refuse removal		111.32	128.02	138.26	149.32	149.32	149.32	6.0%	158.27	167.77	177.84
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>1,684.10</b>	<b>1,895.34</b>	<b>2,070.52</b>	<b>2,264.54</b>	<b>2,264.54</b>	<b>2,264.54</b>	<b>8.9%</b>	<b>2,465.63</b>	<b>2,613.57</b>	<b>2,770.38</b>
VAT on Services		179.45	202.83	222.36	244.13	244.13	244.13	9.7%	267.92	283.99	301.03
<b>Total large household bill:</b>		<b>1,863.55</b>	<b>2,098.18</b>	<b>2,292.88</b>	<b>2,508.67</b>	<b>2,508.67</b>	<b>2,508.67</b>	<b>9.0%</b>	<b>2,733.55</b>	<b>2,897.56</b>	<b>3,071.41</b>
<b>% increase/-decrease</b>			<b>12.6%</b>	<b>9.3%</b>	<b>9.4%</b>	-	-		<b>9.0%</b>	<b>6.0%</b>	<b>6.0%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates		284.00	315.20	340.40	367.60	367.60	367.60	6.0%	389.60	412.98	437.75
Electricity: Basic levy		111.00	128.00	137.59	147.64	147.64	147.64	12.2%	165.65	175.59	186.13
Electricity: Consumption		334.21	372.00	399.89	465.44	465.44	465.44	10.4%	513.65	544.47	577.14
Water: Basic levy		27.00	31.32	33.83	36.54	36.54	36.54	6.7%	39.00	41.34	43.82
Water: Consumption		145.16	168.38	210.37	227.27	227.27	227.27	6.0%	240.93	255.38	270.71
Sanitation		88.55	94.75	102.33	110.52	110.52	110.52	6.0%	117.15	124.18	131.63
Refuse removal		111.32	128.02	138.26	149.32	149.32	149.32	6.0%	158.27	167.77	177.84
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>1,101.24</b>	<b>1,237.67</b>	<b>1,362.67</b>	<b>1,504.32</b>	<b>1,504.32</b>	<b>1,504.32</b>	<b>8.0%</b>	<b>1,624.25</b>	<b>1,721.71</b>	<b>1,825.01</b>
VAT on Services		114.42	129.15	143.12	159.14	159.14	159.14	8.6%	172.85	183.22	194.22
<b>Total small household bill:</b>		<b>1,215.66</b>	<b>1,366.82</b>	<b>1,505.78</b>	<b>1,663.47</b>	<b>1,663.47</b>	<b>1,663.47</b>	<b>8.0%</b>	<b>1,797.10</b>	<b>1,904.93</b>	<b>2,019.23</b>
<b>% increase/-decrease</b>			<b>12.4%</b>	<b>10.2%</b>	<b>10.5%</b>	-	-		<b>8.0%</b>	<b>6.0%</b>	<b>6.0%</b>
<b>Monthly Account for Household - 'Indigent'</b>	3										
<b>Household receiving free basic services</b>											
<b>Rates and services charges:</b>											
Property rates		165.67	183.87	198.57	214.43	214.43	214.43	6.0%	227.27	240.90	255.36
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		189.48	237.00	254.77	273.90	273.90	273.90	9.5%	299.99	317.99	337.07
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		106.96	124.04	133.98	144.76	144.76	144.76	6.0%	153.48	162.69	172.45
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>462.11</b>	<b>544.91</b>	<b>587.31</b>	<b>633.09</b>	<b>633.09</b>	<b>633.09</b>	<b>7.5%</b>	<b>680.74</b>	<b>721.58</b>	<b>764.88</b>
VAT on Services		41.50	50.55	54.42	58.61	58.61	58.61	8.3%	63.49	67.30	71.33
<b>Total small household bill:</b>		<b>503.61</b>	<b>595.45</b>	<b>641.74</b>	<b>691.70</b>	<b>691.70</b>	<b>691.70</b>	<b>7.6%</b>	<b>744.22</b>	<b>788.88</b>	<b>836.21</b>
<b>% increase/-decrease</b>			<b>18.2%</b>	<b>7.8%</b>	<b>7.8%</b>	-	-		<b>7.6%</b>	<b>6.0%</b>	<b>6.0%</b>

## 1.5 Operating Expenditure Framework

Bergvriër Municipality's expenditure framework for the 2015/16 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;

- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and

The following table is a high level summary of the 2015/16 budget and MTREF (classified per main type of operating expenditure):

Description	2015/16 Medium Term Revenue & Expenditure Framework			
	Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>				
<b>Expenditure By Type</b>				
Employee related costs	89,442	97,727	105,390	113,814
Remuneration of councillors	4,914	5,274	5,697	6,153
Debt impairment	5,103	3,823	4,048	4,122
Depreciation & asset impairment	15,495	17,944	19,198	20,514
Finance charges	10,559	10,893	11,731	12,636
Bulk purchases	62,585	72,292	78,075	84,322
Transfers and grants	3,170	3,331	3,597	3,884
Other expenditure	45,601	46,945	48,611	52,884
<b>Total Expenditure</b>	<b>236,869</b>	<b>258,229</b>	<b>276,346</b>	<b>298,329</b>

The budgeted allocation for employee related costs for the 2015/16 financial year totals R97.727 million, which equals 37.85 per cent of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 5.8 per cent for the 2015/16 financial year.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Council's budget.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R17.944 million for the 2015/16 financial year and equates to 6.95 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 4.22 per cent (R10.893 million) of operating expenditure excluding annual redemption for 2015/16 and increases to R12.636 million by 2017/18.

Bulk purchases are directly informed by the purchase of electricity from Eskom and water from West Coast District Municipality. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Further details relating to contracted services can be seen in Table SA1

## 1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

### 2015/16 Medium-term capital budget per vote

Vote Description		2015/16 Medium Term Revenue & Expenditure Framework		
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>Adjusted Budget</b>			
<b>Capital expenditure - Vote</b>				
<b>Multi-year expenditure to be appropriated</b>				
Vote 1 - Municipal Manager	–	–	–	–
Vote 2 - Finance	400	550	850	–
Vote 3 - Corporate Services	–	–	250	690
Vote 4 - Technical Services	8,998	43,701	12,765	29,847
<b>Capital multi-year expenditure sub-total</b>	<b>9,398</b>	<b>44,251</b>	<b>13,865</b>	<b>30,537</b>
<b>Single-year expenditure to be appropriated</b>				
Vote 1 - Municipal Manager	103	84	64	35
Vote 2 - Finance	60	280	30	40
Vote 3 - Corporate Services	4,439	4,683	6,520	2,385
Vote 4 - Technical Services	18,208	19,901	22,982	29,650
<b>Capital single-year expenditure sub-total</b>	<b>22,809</b>	<b>24,949</b>	<b>29,596</b>	<b>32,110</b>
<b>Total Capital Expenditure - Vote</b>	<b>32,208</b>	<b>69,200</b>	<b>43,461</b>	<b>62,647</b>

The Capital Budget increases from R32 208 million in 2014/15 to R69 200 million in 2015/16. This overall growth of 114.85% can be attributed to various factors:

- Increased allocation made by Provincial Government for Housing

Total new assets represent 82.53 per cent or R57.108 million of the total capital budget while asset renewal equates to 17.47 per cent or R12.092 million. Further detail relating to asset classes and proposed capital expenditure is contained in Table A9 (Asset Management). In addition to the Table A9, Tables SA34a, b, c provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

The future operational costs and revenues associated with the capital programme have been included in Table SA35.



# 1.7 Annual Budget Tables

## Table A1 - Budget Summary

WC013 Bergrivier - Table A1 Budget Summary										
Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	32,930	38,238	45,148	51,740	48,030	48,030	48,030	51,928	56,082	60,569
Service charges	92,521	98,338	112,523	123,675	126,973	126,973	126,973	139,312	149,937	161,366
Investment revenue	873	551	1,285	1,000	2,000	2,000	2,000	2,250	2,430	2,624
Transfers recognised - operational	41,100	35,483	32,866	37,007	39,174	39,174	39,282	40,517	42,641	47,326
Other own revenue	10,078	12,060	17,722	12,897	16,000	16,000	16,000	17,742	19,068	20,574
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>177,501</b>	<b>184,670</b>	<b>209,545</b>	<b>226,319</b>	<b>232,177</b>	<b>232,177</b>	<b>232,285</b>	<b>251,749</b>	<b>270,158</b>	<b>292,458</b>
Employee costs	66,913	72,161	77,010	89,316	89,442	89,442	89,442	97,727	105,390	113,814
Remuneration of councillors	4,094	4,259	4,735	4,714	4,914	4,914	4,914	5,274	5,697	6,153
Depreciation & asset impairment	15,977	14,481	14,935	17,460	15,495	15,495	15,495	17,944	19,198	20,514
Finance charges	9,376	9,263	10,650	10,189	10,559	10,559	10,554	10,893	11,731	12,636
Materials and bulk purchases	49,038	54,421	54,465	61,025	62,585	62,585	62,585	72,292	78,075	84,322
Transfers and grants	1,784	2,393	6,342	3,070	3,170	3,170	3,170	3,331	3,597	3,884
Other expenditure	52,564	30,951	42,451	45,782	50,704	50,704	55,416	50,768	52,659	57,006
<b>Total Expenditure</b>	<b>199,746</b>	<b>187,929</b>	<b>210,589</b>	<b>231,556</b>	<b>236,869</b>	<b>236,869</b>	<b>241,576</b>	<b>258,229</b>	<b>276,346</b>	<b>298,329</b>
<b>Surplus/(Deficit)</b>	<b>(22,245)</b>	<b>(3,259)</b>	<b>(1,044)</b>	<b>(5,237)</b>	<b>(4,691)</b>	<b>(4,691)</b>	<b>(9,291)</b>	<b>(6,480)</b>	<b>(6,189)</b>	<b>(5,871)</b>
Transfers recognised - capital	14,922	10,885	23,309	37,606	20,269	20,269	20,162	55,301	28,155	45,557
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(7,323)</b>	<b>7,627</b>	<b>22,265</b>	<b>32,369</b>	<b>15,578</b>	<b>15,578</b>	<b>10,871</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(7,323)</b>	<b>7,627</b>	<b>22,265</b>	<b>32,369</b>	<b>15,578</b>	<b>15,578</b>	<b>10,871</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>26,902</b>	<b>19,091</b>	<b>28,583</b>	<b>49,649</b>	<b>32,044</b>	<b>32,044</b>	<b>32,044</b>	<b>69,200</b>	<b>43,461</b>	<b>62,647</b>
Transfers recognised - capital	14,487	10,885	23,309	37,606	20,289	20,289	20,289	55,301	28,155	45,557
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	3,000	3,600	1,750	6,000	5,750	5,750	5,750	6,130	6,500	8,400
Internally generated funds	9,415	4,606	3,524	6,043	6,005	6,005	6,005	7,769	8,806	8,690
<b>Total sources of capital funds</b>	<b>26,902</b>	<b>19,091</b>	<b>28,583</b>	<b>49,649</b>	<b>32,044</b>	<b>32,044</b>	<b>32,044</b>	<b>69,200</b>	<b>43,461</b>	<b>62,647</b>
<b>Financial position</b>										
Total current assets	61,986	67,590	95,141	71,209	79,982	79,935	95,990	105,742	110,120	115,179
Total non current assets	272,015	275,075	290,102	313,530	310,316	310,316	307,789	358,194	381,890	423,645
Total current liabilities	36,946	32,876	40,738	27,254	26,768	26,721	42,909	45,408	47,937	51,186
Total non current liabilities	97,267	100,991	115,040	112,350	121,245	121,245	120,143	128,196	126,517	139,522
Community wealth/Equity	199,788	208,798	229,465	245,134	242,285	242,285	240,727	290,333	317,556	348,116
<b>Cash flows</b>										
Net cash from (used) operating	17,752	18,524	45,431	58,973	39,910	39,863	39,117	30,927	36,630	26,226
Net cash from (used) investing	(24,121)	(18,080)	(28,782)	(49,649)	(29,876)	(29,876)	(30,767)	(29,899)	(31,794)	(35,469)
Net cash from (used) financing	1,400	1,216	5,717	1,422	713	713	(4,268)	3,800	(5,504)	8,946
<b>Cash/cash equivalents at the year end</b>	<b>9,642</b>	<b>11,354</b>	<b>33,716</b>	<b>26,213</b>	<b>28,319</b>	<b>28,272</b>	<b>37,799</b>	<b>42,627</b>	<b>41,959</b>	<b>41,662</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	9,642	11,354	33,716	26,213	28,319	28,272	37,799	42,627	41,959	41,662
Application of cash and investments	(18,083)	(24,670)	(15,845)	(17,451)	(24,465)	(24,512)	(15,265)	(17,278)	(17,216)	(24,085)
<b>Balance - surplus (shortfall)</b>	<b>27,725</b>	<b>36,024</b>	<b>49,561</b>	<b>43,664</b>	<b>52,783</b>	<b>52,783</b>	<b>53,064</b>	<b>59,906</b>	<b>59,175</b>	<b>65,747</b>
<b>Asset management</b>										
Asset register summary (WDV)	270,117	273,659	288,688	307,631	306,584	305,236	356,492	356,492	380,755	422,888
Depreciation & asset impairment	15,977	14,481	14,935	17,460	15,495	15,495	17,944	17,944	19,198	20,514
Renewal of Existing Assets	2,116	1,788	2,306	9,357	18,885	18,885	18,885	12,092	9,419	15,580
Repairs and Maintenance	2,965	4,838	4,239	5,412	5,516	5,516	6,049	6,049	6,491	6,998
<b>Free services</b>										
Cost of Free Basic Services provided	9,516	11,665	10,424	10,154	7,583	7,583	12,238	12,238	13,216	14,273
Revenue cost of free services provided	11,213	13,588	13,078	12,938	11,370	11,370	15,724	15,724	16,981	18,339
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

WC013 Bergrevier - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)										
Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		59,418	67,479	80,671	76,565	74,803	74,803	78,885	85,278	91,842
Executive and council		20,727	24,069	26,094	14,926	15,446	15,446	18,408	20,102	21,543
Budget and treasury office		37,875	42,782	52,426	60,368	58,086	58,086	59,164	63,806	68,867
Corporate services		816	629	2,150	1,271	1,271	1,271	1,313	1,370	1,432
<b>Community and public safety</b>		26,230	8,349	17,352	32,090	14,446	14,446	54,329	29,063	42,684
Community and social services		3,519	3,913	4,327	6,154	6,154	6,154	6,243	6,624	7,028
Sport and recreation		3,282	2,797	3,442	3,099	4,517	4,517	5,359	6,928	4,084
Public safety		121	764	3,407	1,033	3,633	3,633	4,140	4,471	4,829
Housing		19,308	876	6,176	21,804	142	142	38,587	11,040	26,743
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3,665	4,292	4,950	5,156	5,196	5,196	5,928	4,677	5,051
Planning and development		580	545	760	711	751	751	1,102	823	889
Road transport		3,085	3,747	4,189	4,445	4,445	4,445	4,826	3,854	4,162
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		103,110	115,435	129,881	150,113	158,001	158,001	167,908	179,295	198,438
Electricity		60,424	67,739	71,222	83,808	85,598	85,598	95,519	103,055	113,210
Water		14,845	16,712	19,774	22,053	36,478	36,478	39,030	36,405	43,209
Waste water management		16,513	18,915	24,793	25,352	15,633	15,633	12,515	13,531	15,048
Waste management		11,328	12,069	14,092	18,900	20,291	20,291	20,844	26,304	26,971
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	192,423	195,556	232,853	263,924	252,446	252,446	307,050	298,313	338,015
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		44,609	43,447	50,142	53,272	54,159	54,159	61,141	65,635	71,602
Executive and council		15,895	13,035	15,869	19,014	18,522	18,522	18,448	19,668	21,203
Budget and treasury office		10,805	10,509	10,677	11,102	10,915	10,915	17,583	18,853	21,122
Corporate services		17,909	19,904	23,596	23,156	24,721	24,721	25,110	27,114	29,277
<b>Community and public safety</b>		41,948	20,549	23,057	28,304	30,622	30,622	32,899	34,991	37,566
Community and social services		5,696	5,867	5,653	6,508	6,194	6,194	6,567	7,081	7,640
Sport and recreation		9,296	8,424	9,057	12,142	12,113	12,113	13,232	14,057	15,170
Public safety		4,717	4,518	7,478	8,462	11,102	11,102	11,606	12,238	13,011
Housing		22,239	1,739	869	1,192	1,212	1,212	1,494	1,616	1,745
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		19,726	23,648	26,271	27,763	27,657	27,657	29,394	30,403	32,609
Planning and development		2,387	2,523	3,119	3,684	3,749	3,749	4,412	4,764	5,143
Road transport		17,339	21,125	23,152	24,079	23,908	23,908	24,982	25,639	27,466
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		93,463	100,285	111,119	122,217	124,431	124,431	134,795	145,318	156,551
Electricity		60,410	66,637	74,256	78,774	81,009	81,009	87,342	94,327	101,871
Water		11,890	14,916	15,082	17,075	17,128	17,128	19,075	20,636	22,215
Waste water management		7,044	6,628	6,768	9,427	9,947	9,947	10,219	10,965	11,757
Waste management		14,118	12,104	15,012	16,941	16,348	16,348	18,160	19,389	20,708
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	199,746	187,929	210,589	231,556	236,869	236,869	258,229	276,346	298,329
<b>Surplus/(Deficit) for the year</b>		(7,323)	7,627	22,265	32,369	15,578	15,578	48,821	21,966	39,686

Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC013 Bergrivier - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		20,727	24,069	26,094	14,926	15,446	15,446	18,408	20,102	21,543
Vote 2 - Finance		37,875	42,782	52,426	60,368	58,086	58,086	59,164	63,806	68,867
Vote 3 - Corporate Services		9,110	10,402	15,404	14,478	17,220	17,220	18,849	19,775	21,165
Vote 4 - Technical Services		124,711	118,303	138,929	174,152	161,694	161,694	210,629	194,630	226,440
<b>Total Revenue by Vote</b>	2	<b>192,423</b>	<b>195,556</b>	<b>232,853</b>	<b>263,924</b>	<b>252,446</b>	<b>252,446</b>	<b>307,050</b>	<b>298,313</b>	<b>338,015</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Municipal Manager		15,895	13,035	15,869	19,014	18,522	18,522	18,448	19,668	21,203
Vote 2 - Finance		10,799	10,509	10,677	11,102	10,915	10,915	17,583	18,853	21,122
Vote 3 - Corporate Services		27,003	27,897	35,455	37,212	41,429	41,429	43,717	46,675	50,185
Vote 4 - Technical Services		146,049	136,489	148,587	164,227	166,003	166,003	178,481	191,151	205,819
<b>Total Expenditure by Vote</b>	2	<b>199,746</b>	<b>187,929</b>	<b>210,589</b>	<b>231,556</b>	<b>236,869</b>	<b>236,869</b>	<b>258,229</b>	<b>276,346</b>	<b>298,329</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(7,323)</b>	<b>7,627</b>	<b>22,265</b>	<b>32,369</b>	<b>15,578</b>	<b>15,578</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>

Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC013 Bergrevier - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome
R thousand	1										
<b>Revenue By Source</b>											
Property rates	2	32,930	38,238	45,148	51,740	48,030	48,030	48,030	51,928	56,082	60,569
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	58,070	60,891	70,667	76,927	81,591	81,591	81,591	89,576	96,877	104,778
Service charges - water revenue	2	13,892	15,126	19,424	18,625	20,348	20,348	20,348	24,230	26,156	28,213
Service charges - sanitation revenue	2	5,445	5,724	8,423	6,572	9,323	9,323	9,323	9,558	10,084	10,637
Service charges - refuse revenue	2	9,698	10,509	14,009	12,001	15,710	15,710	15,710	15,948	16,820	17,738
Service charges - other		5,416	6,088	-	9,550	-	-	-	-	-	-
Rental of facilities and equipment		2,792	2,804	3,220	3,207	3,309	3,309	3,309	3,697	3,902	4,197
Interest earned - external investments		873	551	1,285	1,000	2,000	2,000	2,000	2,250	2,430	2,624
Interest earned - outstanding debtors		2,547	2,440	3,247	2,889	2,800	2,800	2,800	3,000	3,240	3,499
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		44	760	3,388	1,005	3,605	3,605	3,605	4,107	4,435	4,790
Licences and permits		1,347	1,240	1,393	1,300	1,300	1,300	1,300	1,560	1,685	1,820
Agency services		950	1,609	1,803	1,958	1,958	1,958	1,958	2,041	2,204	2,380
Transfers recognised - operational		41,100	35,483	32,866	37,007	39,174	39,174	39,282	40,517	42,641	47,326
Other revenue	2	2,316	3,207	4,224	2,538	3,028	3,028	3,028	3,337	3,602	3,888
Gains on disposal of PPE		82	(0)	447	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>177,501</b>	<b>184,670</b>	<b>209,545</b>	<b>226,319</b>	<b>232,177</b>	<b>232,177</b>	<b>232,285</b>	<b>251,749</b>	<b>270,158</b>	<b>292,458</b>
<b>Expenditure By Type</b>											
Employee related costs	2	66,913	72,161	77,010	89,316	89,442	89,442	89,442	97,727	105,390	113,814
Remuneration of councillors		4,094	4,259	4,735	4,714	4,914	4,914	4,914	5,274	5,697	6,153
Debt impairment	3	2,894	437	4,485	1,903	5,103	5,103	9,815	3,823	4,048	4,122
Depreciation & asset impairment	2	15,977	14,481	14,935	17,460	15,495	15,495	15,495	17,944	19,198	20,514
Finance charges		9,376	9,263	10,650	10,189	10,559	10,559	10,554	10,893	11,731	12,636
Bulk purchases	2	49,038	54,421	54,465	61,025	62,585	62,585	62,585	72,292	78,075	84,322
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		1,784	2,393	6,342	3,070	3,170	3,170	3,170	3,331	3,597	3,884
Other expenditure	4, 5	49,671	30,515	37,966	43,879	45,601	45,601	45,601	46,945	48,611	52,884
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>199,746</b>	<b>187,929</b>	<b>210,589</b>	<b>231,556</b>	<b>236,869</b>	<b>236,869</b>	<b>241,576</b>	<b>258,229</b>	<b>276,346</b>	<b>298,329</b>
<b>Surplus/(Deficit)</b>											
Surplus/(Deficit)		(22,245)	(3,259)	(1,044)	(5,237)	(4,691)	(4,691)	(9,291)	(6,480)	(6,189)	(5,871)
Transfers recognised - capital		14,922	10,885	23,309	37,606	20,269	20,269	20,162	55,301	28,155	45,557
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(7,323)</b>	<b>7,627</b>	<b>22,265</b>	<b>32,369</b>	<b>15,578</b>	<b>15,578</b>	<b>10,871</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(7,323)</b>	<b>7,627</b>	<b>22,265</b>	<b>32,369</b>	<b>15,578</b>	<b>15,578</b>	<b>10,871</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(7,323)</b>	<b>7,627</b>	<b>22,265</b>	<b>32,369</b>	<b>15,578</b>	<b>15,578</b>	<b>10,871</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(7,323)</b>	<b>7,627</b>	<b>22,265</b>	<b>32,369</b>	<b>15,578</b>	<b>15,578</b>	<b>10,871</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>

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

WC013 Bergvrievier - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding											
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	400	400	400	400	550	850	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	250	690
Vote 4 - Technical Services		-	610	11,273	25,864	8,998	8,998	8,998	43,701	12,765	29,847
<b>Capital multi-year expenditure sub-total</b>	7	-	610	11,273	26,264	9,398	9,398	9,398	44,251	13,865	30,537
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	15	5	103	103	103	103	84	64	35
Vote 2 - Finance		1	69	486	30	60	60	60	280	30	40
Vote 3 - Corporate Services		1,147	1,813	814	4,430	4,439	4,439	4,439	4,683	6,520	2,385
Vote 4 - Technical Services		25,753	16,584	11,364	18,822	18,208	18,208	18,208	19,901	22,982	29,650
<b>Capital single-year expenditure sub-total</b>		26,902	18,481	12,669	23,385	22,809	22,809	22,809	24,949	29,596	32,110
<b>Total Capital Expenditure - Vote</b>		26,902	19,091	23,942	49,649	32,208	32,208	32,208	69,200	43,461	62,647
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		1,102	1,480	949	1,972	1,989	1,989	1,989	3,143	3,328	1,326
Executive and council		69	630	19	103	103	103	103	84	64	35
Budget and treasury office		1	701	448	430	460	460	460	830	880	40
Corporate services		1,032	149	481	1,439	1,426	1,426	1,426	2,229	2,384	1,251
<b>Community and public safety</b>		437	1,949	7,750	25,584	3,667	3,667	3,667	42,976	16,708	30,019
Community and social services		145	901	230	691	927	927	927	719	1,064	1,095
Sport and recreation		246	70	845	2,554	2,098	2,098	2,098	2,687	4,169	1,029
Public safety		46	978	28	570	510	510	510	1,020	475	1,195
Housing		-	-	6,647	21,769	132	132	132	38,550	11,000	26,700
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3,090	2,555	1,878	3,715	4,012	4,012	4,012	4,430	4,730	5,275
Planning and development		-	1	30	155	10	10	10	50	-	-
Road transport		3,090	2,554	1,848	3,560	4,002	4,002	4,002	4,380	4,730	5,275
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		22,273	13,106	18,006	18,378	22,377	22,377	22,377	18,651	18,695	26,027
Electricity		2,090	448	555	4,360	4,401	4,401	4,401	5,690	5,082	7,205
Water		4,781	1,477	426	11,562	15,055	15,055	15,055	10,878	6,023	11,155
Waste water management		12,743	10,649	17,021	1,218	2,383	2,383	2,383	1,446	1,381	2,355
Waste management		2,658	532	4	1,238	538	538	538	637	6,209	5,312
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	26,902	19,091	28,583	49,649	32,044	32,044	32,044	69,200	43,461	62,647
<b>Funded by:</b>											
National Government		10,125	10,385	16,640	15,224	19,333	19,333	19,333	16,146	16,555	18,327
Provincial Government		4,362	500	6,669	22,382	829	829	829	39,155	11,600	27,230
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	127	127	127	-	-	-
<b>Transfers recognised - capital</b>	4	14,487	10,885	23,309	37,606	20,289	20,289	20,289	55,301	28,155	45,557
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	3,000	3,600	1,750	6,000	5,750	5,750	5,750	6,130	6,500	8,400
<b>Internally generated funds</b>		9,415	4,606	3,524	6,043	6,005	6,005	6,005	7,769	8,806	8,690
<b>Total Capital Funding</b>	7	26,902	19,091	28,583	49,649	32,044	32,044	32,044	69,200	43,461	62,647

Table A6 - Budgeted Financial Position

WC013 Bergrievier - Table A6 Budgeted Financial Position											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		9,642	11,354	33,716	26,213	10,307	10,260	19,787	22,627	16,959	11,662
Call investment deposits	1	-	-	-	-	18,012	18,012	18,012	20,000	25,000	30,000
Consumer debtors	1	24,263	30,780	54,525	43,065	47,755	47,755	55,385	60,030	64,836	69,992
Other debtors		21,592	21,098	2,572	524	2,722	2,722	1,587	2,057	2,486	2,890
Current portion of long-term receivables		2,510	1,981	2,415	-	-	-	-	-	-	-
Inventory	2	3,979	2,377	1,912	1,406	1,186	1,186	1,219	1,028	838	635
<b>Total current assets</b>		<b>61,986</b>	<b>67,590</b>	<b>95,141</b>	<b>71,209</b>	<b>79,982</b>	<b>79,935</b>	<b>95,990</b>	<b>105,742</b>	<b>110,120</b>	<b>115,179</b>
<b>Non current assets</b>											
Long-term receivables		1,898	1,416	1,414	5,899	3,732	3,732	2,553	1,702	1,135	756
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		12,427	14,022	13,729	14,438	13,729	13,729	13,729	13,729	13,729	13,729
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	257,164	258,799	274,153	290,958	290,956	290,956	289,608	339,124	361,227	402,960
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		527	838	806	2,235	1,899	1,899	1,899	3,639	5,799	6,199
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>272,015</b>	<b>275,075</b>	<b>290,102</b>	<b>313,530</b>	<b>310,316</b>	<b>310,316</b>	<b>307,789</b>	<b>358,194</b>	<b>381,890</b>	<b>423,645</b>
<b>TOTAL ASSETS</b>		<b>334,002</b>	<b>342,666</b>	<b>385,243</b>	<b>384,738</b>	<b>390,298</b>	<b>390,251</b>	<b>403,780</b>	<b>463,937</b>	<b>492,010</b>	<b>538,824</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	2,822	3,518	4,083	-	-	-	-	-	-	-
Consumer deposits		2,373	2,516	2,679	2,659	2,770	2,770	2,829	2,965	3,140	3,316
Trade and other payables	4	24,672	18,808	26,578	18,409	17,708	17,661	33,990	36,352	38,707	41,780
Provisions		7,078	8,034	7,398	6,186	6,290	6,290	6,090	6,090	6,090	6,090
<b>Total current liabilities</b>		<b>36,946</b>	<b>32,876</b>	<b>40,738</b>	<b>27,254</b>	<b>26,768</b>	<b>26,721</b>	<b>42,909</b>	<b>45,408</b>	<b>47,937</b>	<b>51,186</b>
<b>Non current liabilities</b>											
Borrowing		48,196	49,204	55,418	49,950	54,876	54,876	55,082	58,747	53,068	61,838
Provisions		49,071	51,787	59,622	62,400	66,369	66,369	65,061	69,449	73,449	77,685
<b>Total non current liabilities</b>		<b>97,267</b>	<b>100,991</b>	<b>115,040</b>	<b>112,350</b>	<b>121,245</b>	<b>121,245</b>	<b>120,143</b>	<b>128,196</b>	<b>126,517</b>	<b>139,522</b>
<b>TOTAL LIABILITIES</b>		<b>134,214</b>	<b>133,867</b>	<b>155,778</b>	<b>139,604</b>	<b>148,013</b>	<b>147,966</b>	<b>163,052</b>	<b>173,603</b>	<b>174,454</b>	<b>190,708</b>
<b>NET ASSETS</b>	5	<b>199,788</b>	<b>208,798</b>	<b>229,465</b>	<b>245,134</b>	<b>242,285</b>	<b>242,285</b>	<b>240,727</b>	<b>290,333</b>	<b>317,556</b>	<b>348,116</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		197,519	199,518	219,345	231,612	232,291	232,291	230,411	279,624	304,219	339,342
Reserves	4	2,269	9,280	10,120	13,523	9,993	9,993	10,316	10,709	13,337	8,774
Minorities' interests		-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>199,788</b>	<b>208,798</b>	<b>229,465</b>	<b>245,134</b>	<b>242,285</b>	<b>242,285</b>	<b>240,727</b>	<b>290,333</b>	<b>317,556</b>	<b>348,116</b>

Table A7 - Budgeted Cash Flow Statement

WC013 Bergrievier - Table A7 Budgeted Cash Flows											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges		27,921	38,232	43,106	44,933	35,562	35,562	48,030	51,928	56,082	60,569
Service charges		86,951	99,044	105,688	134,652	125,566	125,566	122,206	137,568	147,827	158,936
Other revenue		11,839	9,319	8,306	6,801	13,200	13,200	13,200	12,645	13,861	15,198
Government - operating	1	38,872	33,851	32,866	37,007	39,719	39,672	38,958	40,517	42,641	47,326
Government - capital	1	8,801	12,334	30,833	37,606	37,712	37,712	15,306	55,301	28,155	45,557
Interest		3,419	551	4,532	3,889	2,000	2,000	2,000	2,250	2,430	2,624
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(152,887)	(167,024)	(167,940)	(196,594)	(204,058)	(204,058)	(186,858)	(255,058)	(239,038)	(287,464)
Finance charges		(5,381)	(5,390)	(5,618)	(6,251)	(6,621)	(6,621)	(10,554)	(10,893)	(11,731)	(12,636)
Transfers and Grants	1	(1,784)	(2,393)	(6,342)	(3,070)	(3,170)	(3,170)	(3,170)	(3,331)	(3,597)	(3,884)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>17,752</b>	<b>18,524</b>	<b>45,431</b>	<b>58,973</b>	<b>39,910</b>	<b>39,863</b>	<b>39,117</b>	<b>30,927</b>	<b>36,630</b>	<b>26,226</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	1,277	851	567	378
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(24,121)	(18,080)	(28,782)	(49,649)	(32,044)	(32,044)	(32,044)	(30,750)	(32,361)	(35,847)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(24,121)</b>	<b>(18,080)</b>	<b>(28,782)</b>	<b>(49,649)</b>	<b>(29,876)</b>	<b>(29,876)</b>	<b>(30,767)</b>	<b>(29,899)</b>	<b>(31,794)</b>	<b>(35,469)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		3,029	4,049	10,444	6,000	5,750	5,750	5,750	6,130	6,500	8,400
Increase (decrease) in consumer deposits		-	-	-	282	(111)	(111)	150	136	175	176
<b>Payments</b>											
Repayment of borrowing		(1,628)	(2,833)	(4,727)	(4,860)	(4,926)	(4,926)	(10,168)	(2,465)	(12,179)	370
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>1,400</b>	<b>1,216</b>	<b>5,717</b>	<b>1,422</b>	<b>713</b>	<b>713</b>	<b>(4,268)</b>	<b>3,800</b>	<b>(5,504)</b>	<b>8,946</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(4,968)</b>	<b>1,661</b>	<b>22,366</b>	<b>10,746</b>	<b>10,746</b>	<b>10,699</b>	<b>4,082</b>	<b>4,829</b>	<b>(668)</b>	<b>(297)</b>
Cash/cash equivalents at the year begin:	2	14,611	9,693	11,350	15,467	17,572	17,572	33,716	37,799	42,627	41,959
Cash/cash equivalents at the year end:	2	9,642	11,354	33,716	26,213	28,319	28,272	37,799	42,627	41,959	41,662

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

WC013 Bergrievier - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	9,642	11,354	33,716	26,213	28,319	28,272	37,799	42,627	41,959	41,662
Other current investments > 90 days		-	-	-	0	-	-	-	-	-	-
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>9,642</b>	<b>11,354</b>	<b>33,716</b>	<b>26,213</b>	<b>28,319</b>	<b>28,272</b>	<b>37,799</b>	<b>42,627</b>	<b>41,959</b>	<b>41,662</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		231	181	-	(100)	47	0	1,995	1,995	1,995	1,995
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(20,582)	(34,131)	(25,965)	(30,874)	(34,505)	(34,505)	(27,576)	(29,982)	(32,548)	(34,854)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	2,269	9,280	10,120	13,523	9,993	9,993	10,316	10,709	13,337	8,774
<b>Total Application of cash and investments:</b>		<b>(18,083)</b>	<b>(24,670)</b>	<b>(15,845)</b>	<b>(17,451)</b>	<b>(24,465)</b>	<b>(24,512)</b>	<b>(15,265)</b>	<b>(17,278)</b>	<b>(17,216)</b>	<b>(24,085)</b>
<b>Surplus(shortfall)</b>		<b>27,725</b>	<b>36,024</b>	<b>49,561</b>	<b>43,664</b>	<b>52,783</b>	<b>52,783</b>	<b>53,064</b>	<b>59,906</b>	<b>59,175</b>	<b>65,747</b>

Table A9 - Asset Management

WC013 Bergriev - Table A9 Asset Management										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	24,786	17,304	26,277	40,292	13,159	13,159	57,108	34,042	47,067
Infrastructure - Road transport		6,353	566	105	580	1,153	1,153	1,290	2,120	3,810
Infrastructure - Electricity		2,103	250	435	2,290	2,290	2,290	2,290	3,620	5,490
Infrastructure - Water		4,760	1,416	339	8,922	1,826	1,826	7,561	5,868	1,120
Infrastructure - Sanitation		7,168	10,654	16,766	720	1,874	1,874	875	310	732
Infrastructure - Other		393	-	-	500	500	500	600	4,061	3,055
Infrastructure		20,778	12,886	17,646	13,012	7,643	7,643	12,616	15,980	14,207
Community		84	217	7,170	21,997	228	228	38,890	11,925	27,345
Other assets	6	3,925	4,180	1,454	4,493	4,539	4,539	4,612	5,027	5,315
Intangibles		-	21	7	790	748	748	990	1,110	200
<b>Total Renewal of Existing Assets</b>	2	2,116	1,788	2,306	9,357	18,885	18,885	12,092	9,419	15,580
Infrastructure - Road transport		1,350	1,682	1,763	2,580	2,010	2,010	2,490	3,160	2,610
Infrastructure - Electricity		-	-	-	1,580	1,360	1,360	3,150	1,220	1,670
Infrastructure - Water		-	-	-	2,385	12,987	12,987	3,181	100	9,980
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		103	-	-	-	-	-	-	10	10
Infrastructure		1,453	1,682	1,763	6,545	16,357	16,357	8,821	4,490	14,270
Community		87	-	-	1,817	1,416	1,416	2,008	3,540	460
Other assets	6	576	106	544	395	512	512	512	339	650
Intangibles		-	-	-	600	600	600	750	1,050	200
<b>Total Capital Expenditure</b>	4									
Infrastructure - Road transport		7,703	2,248	1,868	3,160	3,163	3,163	3,780	5,280	6,420
Infrastructure - Electricity		2,103	250	435	3,870	3,650	3,650	5,440	4,840	7,160
Infrastructure - Water		4,760	1,416	339	11,307	14,813	14,813	10,743	5,968	11,100
Infrastructure - Sanitation		7,168	10,654	16,766	720	1,874	1,874	875	310	732
Infrastructure - Other		496	-	-	500	500	500	600	4,071	3,065
Infrastructure		22,231	14,568	19,409	19,557	24,000	24,000	21,438	20,470	28,477
Community		170	217	7,170	23,814	1,644	1,644	40,898	15,465	27,805
Other assets	6	4,500	4,286	1,998	4,888	5,051	5,051	5,124	5,366	5,965
Intangibles		-	21	7	1,390	1,348	1,348	1,740	2,160	400
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	<b>26,902</b>	<b>19,091</b>	<b>28,583</b>	<b>49,649</b>	<b>32,044</b>	<b>32,044</b>	<b>69,200</b>	<b>43,461</b>	<b>62,647</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>										
Infrastructure - Road transport	5	35,627	35,973	41,271	35,788	35,827	41,729	41,630	42,899	45,207
Infrastructure - Electricity		28,452	28,564	28,265	30,665	30,709	30,636	34,645	37,940	43,431
Infrastructure - Water		32,614	33,063	32,140	42,688	61,367	45,232	53,457	56,708	64,873
Infrastructure - Sanitation		29,282	42,728	57,854	41,478	42,784	57,516	55,891	53,501	51,317
Infrastructure - Other		15,063	12,157	10,732	13,457	13,574	9,931	8,561	10,505	11,272
Infrastructure		141,038	152,484	170,263	164,076	184,261	185,045	194,186	201,553	216,100
Community		32,272	23,723	22,423	45,766	23,900	22,922	62,112	75,733	101,547
Heritage assets		-	-	454	288	742	454	454	454	454
Investment properties		12,427	14,022	13,729	14,438	13,729	13,729	13,729	13,729	13,729
Other assets		83,853	82,591	81,013	80,828	82,053	81,188	82,373	83,487	84,859
Intangibles		527	838	806	2,235	1,899	1,899	3,639	5,799	6,199
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>270,117</b>	<b>273,659</b>	<b>288,688</b>	<b>307,631</b>	<b>306,584</b>	<b>305,236</b>	<b>356,492</b>	<b>380,755</b>	<b>422,888</b>
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>		15,977	14,481	14,935	17,460	15,495	15,495	17,944	19,198	20,514
<b>Repairs and Maintenance by Asset Class</b>	3	2,965	4,838	4,239	5,412	5,516	5,516	6,049	6,491	6,998
Infrastructure - Road transport		325	618	56	66	61	61	93	100	108
Infrastructure - Electricity		(135)	447	305	859	810	810	835	902	974
Infrastructure - Water		(1,191)	830	285	350	300	300	350	378	408
Infrastructure - Sanitation		72	136	133	150	200	200	200	216	233
Infrastructure - Other		-	-	-	-	-	-	4	4	4
Infrastructure		(929)	2,031	779	1,425	1,371	1,371	1,482	1,600	1,727
Community		1	-	-	2	2	2	-	-	-
Other assets	6, 7	3,894	2,807	3,460	3,985	4,143	4,143	4,567	4,891	5,271
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>18,942</b>	<b>19,319</b>	<b>19,175</b>	<b>22,872</b>	<b>21,011</b>	<b>21,011</b>	<b>23,993</b>	<b>25,689</b>	<b>27,512</b>
<b>Renewal of Existing Assets as % of total capex</b>		7.9%	9.4%	8.1%	18.8%	58.9%	58.9%	17.5%	21.7%	24.9%
<b>Renewal of Existing Assets as % of deprecn"</b>		13.2%	12.3%	15.4%	53.6%	121.9%	121.9%	67.4%	49.1%	75.9%
<b>R&amp;M as a % of PPE</b>		1.2%	1.9%	1.5%	1.9%	1.9%	1.9%	1.8%	1.8%	1.7%
<b>Renewal and R&amp;M as a % of PPE</b>		2.0%	2.0%	2.0%	5.0%	8.0%	8.0%	5.0%	4.0%	5.0%



Table A10 - Basic Service Delivery Measurement

WC013 Bergvriev - Table A10 Basic service delivery measurement										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		8,336	8,478	8,478	8,400	8,400	8,400	8,480	8,530	8,600
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		8,336	8,478	8,478	8,400	8,400	8,400	8,480	8,530	8,600
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>8,336</b>	<b>8,478</b>	<b>8,478</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>	<b>8,480</b>	<b>8,530</b>	<b>8,600</b>
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		6,209	6,595	6,460	6,500	6,500	6,500	6,750	6,820	6,890
Flush toilet (with septic tank)		-	2,127	2,127	2,030	2,030	2,030	2,030	2,030	2,030
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		6,209	8,722	8,587	8,530	8,530	8,530	8,780	8,850	8,920
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>6,209</b>	<b>8,722</b>	<b>8,587</b>	<b>8,530</b>	<b>8,530</b>	<b>8,530</b>	<b>8,780</b>	<b>8,850</b>	<b>8,920</b>
<b>Energy:</b>										
Electricity (at least min.service level)		3,092	2,858	2,295	2,500	2,500	2,500	1,500	1,000	600
Electricity - prepaid (min.service level)		5,393	5,561	6,397	6,050	6,050	6,050	7,400	7,950	8,500
<i>Minimum Service Level and Above sub-total</i>		8,485	8,419	8,692	8,550	8,550	8,550	8,900	8,950	9,100
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>8,485</b>	<b>8,419</b>	<b>8,692</b>	<b>8,550</b>	<b>8,550</b>	<b>8,550</b>	<b>8,900</b>	<b>8,950</b>	<b>9,100</b>
<b>Refuse:</b>										
Removed at least once a week		8,374	8,748	8,834	8,500	8,500	8,500	8,950	9,000	9,100
<i>Minimum Service Level and Above sub-total</i>		8,374	8,748	8,834	8,500	8,500	8,500	8,950	9,000	9,100
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	<b>8,374</b>	<b>8,748</b>	<b>8,834</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,950</b>	<b>9,000</b>	<b>9,100</b>
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		8,336	8,407	1,944	2,349	2,349	2,349	2,400	2,544	2,697
Sanitation (free minimum level service)		1,758	2,008	1,772	2,160	2,160	2,160	2,100	2,226	2,360
Electricity/other energy (50kwh per household per month)		8,485	8,149	8,834	2,349	2,349	2,349	2,400	2,544	2,697
Refuse (removed at least once a week)		1,971	2,208	1,946	2,349	2,349	2,349	2,400	2,544	2,697
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)		2,483	3,062	1,408	1,898	1,500	1,500	2,178	2,352	2,540
Sanitation (free sanitation service)		1,690	2,193	2,272	2,865	2,200	2,200	2,952	3,188	3,443
Electricity/other energy (50kwh per household per month)		2,934	3,148	3,397	1,183	683	683	2,616	2,825	3,051
Refuse (removed once a week)		2,409	3,263	3,347	4,209	3,200	3,200	4,492	4,851	5,239
<b>Total cost of FBS provided (minimum social package)</b>		<b>9,516</b>	<b>11,665</b>	<b>10,424</b>	<b>10,154</b>	<b>7,583</b>	<b>7,583</b>	<b>12,238</b>	<b>13,216</b>	<b>14,273</b>
<b>Highest level of free service provided</b>										
Property rates (R value threshold)		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		89	95	102	111	111	111	117	124	132
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)		1,697	1,924	2,654	2,783	2,970	2,970	3,486	3,765	4,066
Property rates (other exemptions, reductions and rebates)		-	-	-	-	-	-	-	-	-
Water		2,483	3,062	1,408	1,898	1,500	1,500	2,178	2,352	2,540
Sanitation		1,690	2,193	2,272	2,865	2,200	2,200	2,952	3,188	3,443
Electricity/other energy		2,934	3,148	3,397	1,183	1,500	1,500	2,616	2,825	3,051
Refuse		2,409	3,263	3,347	4,209	3,200	3,200	4,492	4,851	5,239
<b>Total revenue cost of free services provided (total social package)</b>		<b>11,213</b>	<b>13,588</b>	<b>13,078</b>	<b>12,938</b>	<b>11,370</b>	<b>11,370</b>	<b>15,724</b>	<b>16,981</b>	<b>18,339</b>

## **Part 2 – Supporting Documentation**

### **2.1 Overview of the annual budget process**

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Deputy Mayor.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Councils IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

#### **2.1.1 Budget Process Overview**

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2014) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 30 July 2014.

## SCHEDULE OF KEY DEADLINES SUMMARY



## SUMMARY OF KEY ACTIVITIES OF THE TIME SCHEDULE OF KEY DEADLINES (PROCESS PLAN) FOR THE 2014/15 BUDGET AND IDP REVIEW

MONTH	DATE	ACTIVITY
July 2014	29	Council approve Time Schedule of Key Deadlines (Process Plan) for 2015/16 IDP Review and (2015/16, 2016/17 & 2017/18) Budget.
August 2014	7	Publish Time Schedule of Key Deadlines (Process Plan)) and submit it to relevant Organs of State.
August 2014	29	Submission of budget statement to Municipal Manager (Political principles and parameters of the Budget and IDP Review Process).
September 2014	1 - 4	Ward Committee Meetings to solicit inputs for IDP Review.
	8 - 17	IDP Public Meetings to solicit inputs for IDP Review and provide feedback.
	19 & 22	IDP Representative Forum Workshops (Piketberg & Velddrif).
	22	IDP Representative Forum Workshop - Velddrif.
	22	Consolidated community needs analysis and submission of Provincial and National

MONTH	DATE	ACTIVITY
		priorities to the Department of Local Government for Joint Planning Initiative.
October 2014	2	IDP Indaba 1 (Joint Planning Initiative).
	13 - 30	Individual directorate strategic planning sessions.
	31	Submission of Directorate Strategic Planning Reports in prescribed format to Strategic Services.
November 2014	5 & 6	Executive Mayors Committee strategic planning session.
January 2015	9	Departments submit capital budget for (2015/16, 2016/17 & 2017/18).
	13	Steering Committee discuss division and principles of budget (2015/16, 2016/17 & 2017/18).
	16	Management submit operating and human resource budget (2015/16, 2016/17 & 2017/18).
	19	Steering Committee discuss adjustment budget (2014/15) and draft electricity budget and tariffs (2015/16, 2016/17 & 2017/18).
	22	Steering Committee discuss draft electricity budget and tariffs (2015/16, 2016/17 & 2017/18).
	27	Mayoral Committee / Council approve draft electricity budget and tariffs (2015/16, 2016/17 & 2017/18).
	29	Steering Committee discuss financial policy revisions 2015/16)
February 2015	12	Steering Committee discuss personnel structure (2015/16, 2016/17 & 2017/18)
	13	Management discuss capital budget for (2015/16, 2016/17 & 2017/18).
	18	Steering Committee discuss capital budget (2015/16, 2016/17 & 2017/18).
	19 & 24	Steering Committee discuss budget and tariffs (2015/16, 2016/17 & 2017/18).
March 2015	3 & 5	Steering Committee discuss budget and tariffs (2015/16, 2016/17 & 2017/18).
	11	EMC consider draft budget (2015/16, 2016/17 & 2017/18), IDP review (2015/16) and SDBIP (2015/16).
	24	Mayor presents draft budget (2015/16, 2016/17 & 2017/18), Draft IDP review (2015/16) and Draft SDBIP (2015/16) to Council.
	26	Publish notice of approval of draft budget and IDP with schedule of public meetings.
	27	Submit Draft budget and IDP Review to relevant organs of state for assessment.

MONTH	DATE	ACTIVITY
	31	Copies of draft budget (2015/16, 2016/17 & 2017/18), IDP review (2015/16) and SDBIP (2015/16) made available at libraries.
April 2015	13 -20	IDP Public Meetings to present Draft Budget and IDP and solicit comments thereon.
	21 -28	Ward Committee Meeting s to present Draft Budget, IDP and SDBIP and solicit comments thereon.
	29	IDP Representative Forum Meetings (Piketberg and Velddrif).
	30	Closing date for objections to IDP Review (2015/16) and Budget (2015/16, 2016/17 & 2017/18).
May 2015	13	Steering Committee consider public's comments on Draft IDP Review (2015/16), Draft Budget (2015/16, 2016/17 & 2017/18) and Draft SDBIP (2015/16).
	15	EMC consider public's comments on Draft IDP Review (2015/16), Draft Budget (2015/16, 2016/17 & 2017/18) and Draft SDBIP (2015/16).
	26	Council approve final IDP Review (2015/16) and Budget (2015/16, 2016/17 & 2017/18)
June 2015	1	Submit approved budget (2015/16, 2016/17 & 2017/18) to National and Provincial Treasury and place on website.
	4	Publish notice of approval of budget (2015/16, 2016/17 & 2017/18) and IDP Review (2015/16).
	5	Submit approved IDP review to MEC for Local Government.
	8	Copies of approved budget (2015/16, 2016/17 & 2017/18) and IDP Review (2015/16) made available at libraries.
	9	Submit draft SDBIP (top layer) and draft performance contracts to Mayor (2015/16).
	23	Mayor to approve final SDBIP (2015/16).

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

## 2.1.2 IDP and Service Delivery and Budget Implementation Plan

Bergvriervier Municipality approved a five year 3<sup>rd</sup> generation Integrated Development Plan (IDP) for the 2012/13 – 2016/17 financial years on 24 May 2012. This is the third revision (2015/16) of the IDP which was compiled in terms of Section 34(a) of the Local Government Municipal Systems Act, Act 32 of 2000 (Municipal Systems Act).

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the fourth revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental strategic plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2015/16 MTREF, based on the approved 2014/15 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2015/16 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2014/15 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

## 2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning

provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Council, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Council strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Council's response to these requirements.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2015/16 MTREF and further planning refinements that have directly informed the compilation of the budget:

#### **IDP Goals and Strategic Objectives**

<b>GOALS</b>	<b>STRATEGIC OBJECTIVES</b>
1. A financially viable and sustainable Municipality	1. To budget strategically, grow and diversify our revenue and ensure value for money services
2. An effective productive administration capable of sustainable service delivery	2. To create an efficient, effective and accountable administration
3. An open transparent corruption free and responsive Municipality	3. To provide open transparent corruption free governance
	4. To communicate effectively and be responsive to the needs of the Community
4. A quality living environment that is conducive to development and investment	5. To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development
5. A safe, healthy and secure living environment	6. To promote the well-being, health, safety and security of our community
6. Sustainable development of the Municipal Area (environment, economy, people)	7. To develop, manage and regulate the built environment
	8. To conserve and manage the natural environment and mitigate the impacts of climate change
	9. To promote cultural and socio economic development of our community

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. ;

The 2015/16 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

WC013 Bergvriër - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)												
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
To budget strategically, grow and diversify our revenue and ensure value for money services	A financially viable and sustainable Municipality			37,875	42,782	52,426	60,368	58,086	58,086	59,164	63,806	68,867
To create an efficient, effective and accountable administration	An effective productive administration capable of sustainable service delivery			810	622	2,063	665	665	665	706	763	825
To provide open transparent corruption free governance	An open transparent corruption free and responsive Municipality			20,727	24,069	26,094	14,926	15,446	15,446	18,408	20,102	21,543
To communicate effectively and be responsive to the needs of the Community				-	-	-	-	-	-	-	-	-
To provide and maintain infrastructure to address backlogs and provide for future development	A quality living environment that is conducive to development and investment			103,954	116,391	130,943	151,358	159,246	159,246	169,194	179,326	198,471
To promote the well-being, health, safety and security of our community	A safe, healthy and secure living environment			6,018	6,744	10,614	8,498	12,556	12,556	14,548	16,479	14,351
To develop, manage and regulate the built environment	Sustainable development of the Municipal Area (environment, economy, people)			19,600	1,262	6,636	22,205	543	543	39,052	11,499	27,239
To conserve and manage the natural environment and mitigate the impacts of climate change	Sustainable development of the Municipal Area (environment, economy, people)			126	-	-	-	-	-	-	-	-
To promote cultural and socio economic development of our community	Sustainable development of the Municipal Area (environment, economy, people)			3,313	3,688	4,078	5,904	5,904	5,904	5,978	6,338	6,719
<b>Allocations to other priorities</b>			2									
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	192,423	195,556	232,853	263,924	252,446	252,446	307,050	298,313	338,015



Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating Expenditure

WC013 Bergvrievier - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
To budget strategically, grow and diversify our revenue and ensure value for money	A financially viable and sustainable Municipality			10,805	10,509	10,677	11,102	10,915	10,915	17,583	18,853	21,122
To create an efficient, effective and accountable administration	An effective productive administration capable of sustainable service delivery			13,262	14,544	18,100	16,181	17,488	17,488	18,793	20,294	21,913
To provide open transparent corruption free governance	An open transparent corruption free and responsive Municipality			15,895	13,035	15,869	19,014	18,522	18,522	18,448	19,668	21,203
To communicate effectively and be responsive to the needs of the Community	An open transparent corruption free and responsive Municipality			-	-	-	-	-	-	-	-	-
To provide and maintain infrastructure to address backlogs and provide for	A quality living environment that is conducive to development and investment			110,288	120,833	133,244	145,290	147,338	147,338	158,264	169,326	182,259
To promote the well-being, health, safety and security of our community	A safe, healthy and secure living environment			19,901	18,523	22,135	26,619	29,725	29,725	30,920	32,854	35,257
To develop, manage and regulate the built environment	Sustainable development of the Municipal Area (environment, economy,			23,125	2,743	2,110	2,584	2,612	2,612	3,062	3,309	3,571
To conserve and manage the natural environment and mitigate the impacts of climate	Sustainable development of the Municipal Area (environment, economy,			3,702	4,156	4,451	5,249	5,045	5,045	5,440	5,871	6,338
To promote cultural and socio economic development of our community	Sustainable development of the Municipal Area (environment, economy,			2,768	3,587	4,003	5,517	5,224	5,224	5,719	6,173	6,665
<b>Allocations to other priorities</b>												
<b>Total Expenditure</b>			1	<b>199,746</b>	<b>187,929</b>	<b>210,589</b>	<b>231,556</b>	<b>236,869</b>	<b>236,869</b>	<b>258,229</b>	<b>276,346</b>	<b>298,329</b>

Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

WC013 Bergvriër - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
To budget strategically, grow and diversify our revenue and ensure value for money	A financially viable and sustainable Municipality	A		1	65	-	430	460	460	830	880	40
To create an efficient, effective and accountable administration	An effective productive administration capable of sustainable service delivery	B		1,032	512	-	1,269	1,197	1,197	1,834	2,109	1,079
To create an efficient, effective and accountable administration	An open transparent corruption free and responsive municipality			0	0	23,942		267	267	84	64	35
To provide open transparent corruption free governance	An effective productive administration capable of sustainable service delivery	C		69	-	-	-	-	-	-	-	-
To communicate effectively and be responsive to the needs of the community	An open transparent corruption free and responsive municipality	D		-	-	-	83	20	20	-	-	-
To provide and maintain bulk and service infrastructure that will address backlogs and	A quality living environment that is conducive to development and investment	E		25,362	16,608	-	21,943	25,878	25,878	22,431	23,175	28,702
To promote the well-being, health, safety and security of our citizens	A safe, healthy and secure living environment	F		191	1,695	-	2,900	2,904	2,904	4,166	5,283	2,861
To develop, manage and regulate the built environment	Sustainable development of the municipal area (environment, economy, ..)	G		246	211	-	21,919	122	122	38,650	11,050	26,750
To conserve and manage the natural environment and mitigate the impacts of climate	Sustainable development of the Municipal Area (environment, economy, ..)	H		-	-	-	502	500	500	600	250	2,600
To promote cultural and socio economic development of our community	Sustainable development of the Municipal Area (environment, economy, ..)	I		-	-	-	603	859	859	605	650	580
Allocations to other priorities			3									
<b>Total Capital Expenditure</b>			1	<b>26,902</b>	<b>19,091</b>	<b>23,942</b>	<b>49,649</b>	<b>32,208</b>	<b>32,208</b>	<b>69,200</b>	<b>43,461</b>	<b>62,647</b>

## 2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Council has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

The following table sets out the municipalities main performance objectives and benchmarks for the 2015/16 MTREF

Table SA7 - Measurable performance objectives

WC013 Bergvriër - Supporting Table SA7 Measurable performance objectives										
Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Vote 1 - Municipal Manager</b>										
<b>Function 1 - Municipal Managers Office</b>										
<b>Sub-function 1 -Municipal Managers</b>										
Quarterly leadership development initiatives	No	0.0%	400.0%	300.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%
<b>Sub-function 2 - Strategic Services</b>										
Client Services Survey	No	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Sub-function 3 - Internal Audit</b>										
Approved Risk Based Audit Plan	No	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Vote 2 -Finance</b>										
<b>Function 1 -Director Finance</b>										
<b>Sub-function 1 - Revenue</b>										
Improve debtor management and revenue		97.0%	97.0%	97.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
<b>Sub-function 2 - Expenditure</b>										
Implement a centralised SCM system by 30	% of orders processed	0.0%	0.0%	0.0%	10000.0%	10000.0%	10000.0%	10000.0%	10000.0%	10000.0%
<b>Sub-function 3 - Budget and Treasury</b>										
Submit Section 71 Report by 10th working	No	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%
<b>Vote 3 -Corporate Services</b>										
<b>Function 1 - Director Corporate</b>										
<b>Sub-function 1 - Administration</b>										
Implement SITA Report recommendations	No of licences	0.0%	0.0%	0.0%	14000.0%	14000.0%	14000.0%	17000.0%	17000.0%	17000.0%
<b>Sub-function 2 - Human Resources</b>										
Submit quarterly report on human	No of reports	0.0%	0.0%	0.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%
<b>Sub-function 3 -Planning and Development</b>										
Compile Zoning Scheme By-law	No	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%
<b>Sub-function 3 -Community Services</b>										
Collect 95% of budgeted income for speeding	%	20.0%	20.0%	20.0%	24.0%	95.0%	95.0%	95.0%	95.0%	95.0%
<b>Vote 4 -Technical Services</b>										
<b>Function 2 - Director Technical Services</b>										
<b>Sub-function 1 -Water</b>										
Restrict annual water losses to 10%	%	10.9%	10.9%	10.9%	7.5%	7.5%	7.5%	10.0%	10.0%	10.0%
<b>Sub-function 2 - Electricity</b>										
Restrict annual electricity losses to 10%	%	13.0%	13.0%	13.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
<b>Sub-function 3 - Roads</b>										
Fully utilise conditional road maintenance	5	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Sub-function 4 - Waste management</b>										
Reduce the volume of household waste	%	20.0%	20.0%	20.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
<b>Sub-function 5 - Project management</b>										
Expenditure on MIG Funding	%	100.0%	100.0%	100.0%	100.0%	100.0%	89.0%	100.0%	100.0%	100.0%
<b>And so on for the rest of the Votes</b>										

Table SA8 - Performance indicators and benchmarks

WC013 Bergvrievier - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Borrowing Management</b>											
Credit Rating					6.5%	6.5%	6.5%	6.5			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.5%	6.4%	7.3%	6.5%	6.5%	6.5%	8.6%	5.2%	8.7%	4.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8.1%	8.1%	8.7%	7.9%	8.0%	8.0%	10.7%	6.3%	10.5%	5.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	24.4%	49.3%	1649.0%	49.8%	48.2%	48.2%	48.2%	44.1%	42.5%	49.2%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	2124.3%	530.2%	547.6%	369.4%	549.1%	549.1%	533.9%	548.6%	397.9%	704.8%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.7	2.1	2.3	2.6	3.0	3.0	2.2	2.3	2.3	2.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.7	2.1	2.3	2.6	3.0	3.0	2.2	2.3	2.3	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.3	0.8	1.0	1.1	1.1	0.9	0.9	0.9	0.8
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		91.6%	100.5%	94.4%	102.4%	93.3%	93.3%	98.0%	99.5%	99.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		91.6%	100.5%	94.4%	102.4%	92.1%	92.1%	97.3%	99.1%	99.0%	98.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	28.3%	29.9%	29.1%	21.9%	23.3%	23.3%	25.6%	25.3%	25.3%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		249.9%	162.3%	78.8%	69.1%	52.9%	53.0%	78.3%	74.4%	80.3%	87.4%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	7441602	1002999	8246379							
	Total Cost of Losses (Rand '000)	4,297	6,409	5,526							
	% Volume (units purchased and generated less units sold)/units purchased and generated	0.0995	0.1324	0.1068	12.00%				10.00%		
Water Distribution Losses (2)	Total Volume Losses (kℓ)	249	239	173							
	Total Cost of Losses (Rand '000)	843612	888849	657339							
	% Volume (units purchased and generated less units sold)/units purchased and generated	0.1037	0.1009	0.0757	12.00%						
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.7%	39.1%	36.8%	39.5%	38.5%	38.5%	38.5%	38.8%	39.0%	38.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38.8%	41.4%	39.7%	41.5%	40.6%	40.6%		41.0%	41.2%	41.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.7%	2.6%	2.0%	2.4%	2.4%	2.4%		2.4%	2.4%	2.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14.3%	12.9%	12.2%	12.2%	11.2%	11.2%	11.2%	11.5%	11.4%	11.3%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	40.3	16.1	20.2	27.3	27.3	27.3	40.9	14.5	100.9	108.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	37.7%	38.6%	37.0%	24.4%	28.3%	28.3%	32.0%	31.8%	32.1%	32.2%
iii. Cost coverage	(Av available cash + Investments)/monthly fixed operational expenditure	0.8	0.9	2.5	1.7	1.8	1.8	2.4	2.4	2.3	2.0
<b>References</b>											
1. Consumer debtors > 12 months old are excluded from current assets											
2. Only include if services provided by the municipality											

### 3.1.1 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Council. With the exception of electricity, only registered indigents qualify for the free basic services.

For the 2014/15 financial year 2175 registered indigents have been provided for in the budget with this figured increasing to 2400 by 2015/16. In terms of the Municipality's indigent policy registered households are entitled to 6kℓ free water, 50 kwh of electricity, sanitation and free waste removal once a week, as well as a discount on their property rates.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table A10 (Basic Service Delivery Measurement).

## **2.4 Overview of budget related-policies**

The Council budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies. The following policies forms part of the budget document and has been reviewed as indicated.

- 2.4.1 Asset management policy
- 2.4.2 Cash Management and Investment policy
- 2.4.3 Credit control and Debt collection policy
- 2.4.4 Property Rates policy
- 2.4.5 Tariff policy
- 2.4.6 Virement policy
- 2.4.7 Property Rates Bylaw
- 2.4.8 Supply Chain Management policy
- 2.4.9 Borrowing Policy
- 2.4.10 Funding, Reserves and Long Term Financial Planning Policy
- 2.4.11 Budget Implementation and Monitoring Policy

### **POLICIES WITH CHANGES:**

Credit Control and Debt Collection Policy:

#### **5. DATUM VAN BETALING VAN GELDE VERSKULDIG**

5.2 Gelde betaalbaar ten opsigte van munisipale dienste word verskuldig en betaalbaar op die datum wat as sulks aangedui word op die rekening wat elke maand ten opsigte van sodanige dienste gelewer word en moet sodanige betaling gemaak word voor of op die 25<sup>ste</sup> van elke maand.

5.5 Waar die laaste datum vir betaling van enige gelde verskuldig aan die Munisipaliteit op 'n dag is waarop die kantore van die Munisipaliteit gesluit is, sal die finale datum van betaling van sodanige gelde geag teweens die daaropvolgende werksdag.

#### **20. VEREISTES VIR REGISTRASIE AS 'N HULPBEHOEWENDE HUISHOUDING**

'n Huishouding wat as 'n hulpbehoewende huishouding wil registreer en vir finansiële bystand ingevolge die raad se beleid in dié verband in aanmerking wil kom, kan slegs as sulks geregistreer word indien –

- (1) (a) die totale inkomste van al die lede van die huishouding wat normaalweg op 'n

perseel woonagtig is, insluitende die inkomste van enige ander persoon wat saam met die huishouding op sodanige perseel woon, **nie die bedrag van R 4 000.00 oorskry nie**;

**OF**

(b) die hoof van die huishouding in wie se naam die rekening geregistreer is, 'n Staatsouderdomspensioen of ongeskiktheidstoelae ontvang<sup>ii</sup>.

- (2) die hoof van die huishouding en sy of haar gesin self die perseel waarop die aansoek betrekking het, bewoon; en
- (3) die hoof van die huishouding en/of sy of haar gade en/of hul wettige kinders wat saam met hul ouers op 'n perseel woonagtig is, nie die wettige eienaar is van 'n ander woning nie; en
- (4) aansoek om registrasie op 'n vorm wat deur die Munisipaliteit vir dié doel voorgeskryf is en wat by enige kantoor van die Munisipaliteit verkrygbaar is, gedoen is.

## **21. AANSOEK OM REGISTRASIE**

- 21.6 Die Munisipaliteit of sy gemagtigde verteenwoordiger sal ten minste een keer per jaar die aansoeker besoek te einde die korrektheid van alle inligting te verifieer.

### Supply Chain Management Policy:

#### **12. Range of procurement processes**

- (1) Goods and services may only be procured by way of -
  - (a) petty cash purchases up to a transaction value of R300 (VAT included) for items specified in the municipality's Petty Cash policy;

## 2.5 Overview of budget assumptions

### Key Financial Indicators

Budget assumptions and parameters are determined in advance of the budget process to allow budgets to be constructed to support the achievement of the longer-term financial and strategic targets. The assumptions and principles applied in the development of this budget are mainly based upon guidelines from national Treasury (expenditure growth) and other external bodies such as the National Regulator of South Africa (NERSA) and West Coast District Municipality. The municipal fiscal environment is influenced by a variety of macro economic control measures. National Treasury determines the ceiling of year-on-year increases in the total operating budget, whilst the national Electricity Regulator (NER) regulates electricity tariff increases. Various government departments also affect municipal service delivery through the level of grants and subsidies.

The following key assumptions underpinned the preparation of the medium-term budget:

<b>Description</b>	<b>2015/16</b>
	<b>%</b>
Inflation rates - CPI	4.8
Interest Rate (Prime)	9.25%
Growth	2.0
Provision for Doubtful Debt	
Remuneration increase	5.8%
Electricity distribution loss	10%
Water distribution loss	8%

## 2.6 Overview of budget funding

### 2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium term:

Description	Adjusted Budget	2015/16 Medium Term Revenue & Expenditure Framework		
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>				
<b>Revenue By Source</b>				
Property rates	48,030	51,928	56,082	60,569
Service charges - electricity revenue	81,591	89,576	96,877	104,778
Service charges - water revenue	20,348	24,230	26,156	28,213
Service charges - sanitation revenue	9,323	9,558	10,084	10,637
Service charges - refuse revenue	15,710	15,948	16,820	17,738
Rental of facilities and equipment	3,309	3,697	3,902	4,197
Interest earned - external investments	2,000	2,250	2,430	2,624
Interest earned - outstanding debtors	2,800	3,000	3,240	3,499
Fines	3,605	4,107	4,435	4,790
Licences and permits	1,300	1,560	1,685	1,820
Agency services	1,958	2,041	2,204	2,380
Transfers recognised - operational	39,174	40,517	42,641	47,326
Other revenue	3,028	3,337	3,602	3,888
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>232,177</b>	<b>251,749</b>	<b>270,158</b>	<b>292,458</b>

The tables below provide detail investment information and investment particulars by maturity.



**Table SA15 – Detail Investment Information**

WC013 Bergrivier - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	18,012	18,012	20,000	25,000	30,000
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	-	-	18,012	18,012	20,000	25,000	30,000
<b>Entities</b>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		-	-	-	-	18,012	18,012	20,000	25,000	30,000
<b>References</b>										
1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)										

**Table SA16 – Investment particulars by maturity**

WC013 Bergrivier - Supporting Table SA16 Investment particulars by maturity														
Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>Parent municipality</b>														
ABSA		6 months	call	yes	fixed	6.7	0	0	31 December 2015	5,000	168	-	-	5,168
Nedbank		5 months	call	yes	fixed	7			30 November 2015	5,000	122	-	-	5,122
Standard		9 months	call	yes	fixed	6.9			31 March 2016	5,000	259	-	-	5,259
Investec		6 months	call	yes	fixed	7.1			31 December 2015	5,000	178	-	-	5,178
<b>Municipality sub-total</b>										20,000				20,725
<b>Entities</b>														
<b>Entities sub-total</b>														
<b>TOTAL INVESTMENTS AND INTEREST</b>	1									20,000				20,725

**2.6.2 Medium-term outlook: capital revenue**

The following table is a breakdown of the funding composition of the 2015/16 medium-term capital programme:

## Sources of capital revenue over the MTREF

Vote Description	Adjusted Budget	2015/16 Medium Term Revenue &		
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>				
<b>Funded by:</b>				
National Government	19,333	16,146	16,555	18,327
Provincial Government	829	39,155	11,600	27,230
District Municipality	–	–	–	–
Other transfers and grants	127	–	–	–
<b>Transfers recognised - capital</b>	<b>20,289</b>	<b>55,301</b>	<b>28,155</b>	<b>45,557</b>
<b>Public contributions &amp; donations</b>	–			
<b>Borrowing</b>	5,750	6,130	6,500	8,400
<b>Internally generated funds</b>	6,005	7,769	8,806	8,690
<b>Total Capital Funding</b>	<b>32,044</b>	<b>69,200</b>	<b>43,461</b>	<b>62,647</b>

## Sources of capital revenue for the 2015/16 financial year

Capital grants and receipts equates to 79 per cent of the total funding source which represents R55.301 million for the 2015/16 financial year.

Borrowing still remains a significant funding source for the capital programme over the medium-term with an estimated R6.130 million to be raised for the 2015/2016 financial year totalling 8 per cent of the total funding of the capital budget.

The following table is a detailed analysis of the Council's borrowing liability.

## Detail of borrowings

Borrowing - Categorized by type	Adjusted Budget	2015/16 Medium Term Revenue &		
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>				
<b>Parent municipality</b>				
Long-Term Loans (annuity/reducing balance)	54,637	58,747	53,068	61,838
Financial Leases	239	0	0	–
<b>Total Borrowing</b>	<b>54,876</b>	<b>58,747</b>	<b>53,068</b>	<b>61,838</b>

Table SA17 Borrowing

WC013 Bergrivier - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		48,196	48,979	55,176	49,800	54,637	54,637	58,747	53,068	61,838
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	226	242	150	239	239	0	0	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	<b>48,196</b>	<b>49,204</b>	<b>55,418</b>	<b>49,950</b>	<b>54,876</b>	<b>54,876</b>	<b>58,747</b>	<b>53,068</b>	<b>61,838</b>
<b>Total Borrowing</b>	1	<b>48,196</b>	<b>49,204</b>	<b>55,418</b>	<b>49,950</b>	<b>54,876</b>	<b>54,876</b>	<b>58,747</b>	<b>53,068</b>	<b>61,838</b>
<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Unspent Borrowing</b>	1	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understand ability for councillors and management.

Table A7 - Budget cash flow statement

WC013 Bergvriev - Table A7 Budgeted Cash Flows											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges		27,921	38,232	43,106	44,933	35,562	35,562	48,030	51,928	56,082	60,569
Service charges		86,951	99,044	105,688	134,652	125,566	125,566	122,206	137,568	147,827	158,936
Other revenue		11,839	9,319	8,306	6,801	13,200	13,200	13,200	12,645	13,861	15,198
Government - operating	1	38,872	33,851	32,866	37,007	39,719	39,672	38,958	40,517	42,641	47,326
Government - capital	1	8,801	12,334	30,833	37,606	37,712	37,712	15,306	55,301	28,155	45,557
Interest		3,419	551	4,532	3,889	2,000	2,000	2,000	2,250	2,430	2,624
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(152,887)	(167,024)	(167,940)	(196,594)	(204,058)	(204,058)	(186,858)	(255,058)	(239,038)	(287,464)
Finance charges		(5,381)	(5,390)	(5,618)	(6,251)	(6,621)	(6,621)	(10,554)	(10,893)	(11,731)	(12,636)
Transfers and Grants	1	(1,784)	(2,393)	(6,342)	(3,070)	(3,170)	(3,170)	(3,170)	(3,331)	(3,597)	(3,884)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>17,752</b>	<b>18,524</b>	<b>45,431</b>	<b>58,973</b>	<b>39,910</b>	<b>39,863</b>	<b>39,117</b>	<b>30,927</b>	<b>36,630</b>	<b>26,226</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	1,277	851	567	378
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(24,121)	(18,080)	(28,782)	(49,649)	(32,044)	(32,044)	(32,044)	(30,750)	(32,361)	(35,847)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(24,121)</b>	<b>(18,080)</b>	<b>(28,782)</b>	<b>(49,649)</b>	<b>(29,876)</b>	<b>(29,876)</b>	<b>(30,767)</b>	<b>(29,899)</b>	<b>(31,794)</b>	<b>(35,469)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		3,029	4,049	10,444	6,000	5,750	5,750	5,750	6,130	6,500	8,400
Increase (decrease) in consumer deposits		-	-	-	282	(111)	(111)	150	136	175	176
<b>Payments</b>											
Repayment of borrowing		(1,628)	(2,833)	(4,727)	(4,860)	(4,926)	(4,926)	(10,168)	(2,465)	(12,179)	370
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>1,400</b>	<b>1,216</b>	<b>5,717</b>	<b>1,422</b>	<b>713</b>	<b>713</b>	<b>(4,268)</b>	<b>3,800</b>	<b>(5,504)</b>	<b>8,946</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(4,968)</b>	<b>1,661</b>	<b>22,366</b>	<b>10,746</b>	<b>10,746</b>	<b>10,699</b>	<b>4,082</b>	<b>4,829</b>	<b>(668)</b>	<b>(297)</b>
Cash/cash equivalents at the year begin:	2	14,611	9,693	11,350	15,467	17,572	17,572	33,716	37,799	42,627	41,959
Cash/cash equivalents at the year end:	2	9,642	11,354	33,716	26,213	28,319	28,272	37,799	42,627	41,959	41,662

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

Table A8 - Cash backed reserves/accumulated surplus reconciliation

WC013 Bergvriev - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	9,642	11,354	33,716	26,213	28,319	28,272	37,799	42,627	41,959	41,662
Other current investments > 90 days		-	-	-	0	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>9,642</b>	<b>11,354</b>	<b>33,716</b>	<b>26,213</b>	<b>28,319</b>	<b>28,272</b>	<b>37,799</b>	<b>42,627</b>	<b>41,959</b>	<b>41,662</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		231	181	-	(100)	47	0	1,995	1,995	1,995	1,995
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(20,582)	(34,131)	(25,965)	(30,874)	(34,505)	(34,505)	(27,576)	(29,982)	(32,548)	(34,854)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	2,269	9,280	10,120	13,523	9,993	9,993	10,316	10,709	13,337	8,774
<b>Total Application of cash and investments:</b>		<b>(18,083)</b>	<b>(24,670)</b>	<b>(15,845)</b>	<b>(17,451)</b>	<b>(24,465)</b>	<b>(24,512)</b>	<b>(15,265)</b>	<b>(17,278)</b>	<b>(17,216)</b>	<b>(24,085)</b>
<b>Surplus(shortfall)</b>		<b>27,725</b>	<b>36,024</b>	<b>49,561</b>	<b>43,664</b>	<b>52,783</b>	<b>52,783</b>	<b>53,064</b>	<b>59,906</b>	<b>59,175</b>	<b>65,747</b>

## 2.6.5 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table SA10 – Funding compliance measurement

WC013 Bergvrierv Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	9,642	11,354	33,716	26,213	28,319	28,272	37,799	42,627	41,959	41,662
Cash + investments at the yr end less applications - R'000	18(1)b	2	27,725	36,024	49,561	43,664	52,783	52,783	53,064	59,906	59,175	65,747
Cash year end/monthly employee/supplier payments	18(1)b	3	0.8	0.9	2.5	1.7	1.8	1.8	2.4	2.4	2.3	2.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(7,323)	7,627	22,265	32,369	15,578	15,578	10,871	48,821	21,966	39,686
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	2.9%	9.4%	5.3%	(6.2%)	(6.0%)	(6.0%)	3.3%	1.7%	1.7%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	93.6%	98.6%	89.8%	99.0%	91.3%	91.3%	96.0%	96.7%	96.7%	96.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	2.3%	0.3%	2.8%	1.1%	2.9%	2.9%	5.5%	2.0%	1.9%	1.8%
Capital payments % of capital expenditure	18(1)c,(19)	8	89.7%	94.7%	120.2%	100.0%	99.5%	99.5%	99.5%	44.4%	74.5%	57.2%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	24.4%	49.3%	1649.0%	49.8%	48.2%	48.2%	48.2%	44.1%	42.5%	49.2%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	11.4%	10.5%	(26.8%)	15.8%	0.0%	12.9%	23.0%	8.4%	8.3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(25.4%)	(0.1%)	317.1%	(36.7%)	0.0%	(31.6%)	(54.4%)	(33.3%)	(33.3%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.2%	1.9%	1.5%	1.9%	1.9%	1.9%	2.1%	1.8%	1.8%	1.7%
Asset renewal % of capital budget	20(1)(vi)	14	7.9%	9.4%	9.6%	18.8%	58.6%	58.6%	0.0%	17.5%	21.7%	24.9%

## 2.7 Expenditure on grants and reconciliations of unspent funds

Table SA18 Transfers and grant receipts

WC013 Bergvliet - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		20,065	30,793	27,841	31,660	32,407	32,407	35,069	36,917	41,153
Local Government Equitable Share		17,589	22,679	24,815	27,489	27,489	27,489	30,454	33,442	36,704
Finance Management		1,250	1,232	1,284	1,150	1,150	1,150	1,000	725	1,550
Municipal Systems Improvement		645	337	742	184	334	334	300	357	433
Integrated National Electrification Program(Eskom)		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Eskom)		-	4,200	-	-	-	-	-	-	-
EPWP Incentive		581	896	1,000	1,147	1,147	1,147	1,070	-	-
Municipal Infrastructure (MIG)		-	1,449	-	1,690	2,287	2,287	2,245	2,393	2,466
<b>Provincial Government:</b>		17,170	4,662	5,129	5,347	6,768	6,551	5,448	5,724	6,173
CDW - Operational Support Grant		78	94	33	35	35	35	36	38	40
Library Services		-	3,640	783	1,087	1,087	1,087	1,325	1,446	1,639
Maintenance of Proclaimed Roads		-	-	53	71	71	71	87	-	-
Financial Management Grant - Internal Audit		-	-	250	-	-	-	-	-	-
Mandela Memorialisation Support Grant		-	-	100	-	-	-	-	-	-
Library Service: Replacement Funding For Most V		3,269	-	3,110	4,154	3,938	3,938	4,000	4,240	4,494
Finance Management		-	98	800	-	1,036	820	-	-	-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Housing		13,822	829	-	-	-	-	-	-	-
Water Witterwater		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		-	-	-	-	600	600	-	-	-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	29	-	-	-	-	-	-	-
Lotto		-	29	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	37,235	35,483	32,969	37,007	39,174	38,958	40,517	42,641	47,326
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		9,872	10,810	21,495	15,224	19,333	14,477	16,046	16,555	18,327
Municipal Infrastructure (MIG)		9,727	10,350	21,331	12,074	16,333	11,477	11,956	12,205	12,727
DME Electricity		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		-	-	-	2,100	2,100	2,100	3,000	3,000	5,000
Integrated National Electrification Programme (Eskom)		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement		145	460	148	750	600	600	640	600	600
Finance Management		-	-	16	300	300	300	450	750	-
<b>Provincial Government:</b>		-	-	8,742	22,382	936	829	39,155	11,600	27,230
Housing		-	-	8,212	21,769	107	-	38,550	11,000	26,700
Construction Sidewalks		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant		-	-	-	-	-	-	-	-	-
Library Services		-	-	125	613	829	829	605	600	530
Finance Management		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	405	-	-	-	-	-	-
Thusong (Multi-Purpose) Centres Grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		566	75	493	-	-	-	100	-	-
Lotto		566	75	493	-	-	-	-	-	-
Cerebos		-	-	-	-	-	-	100	-	-
<b>Total Capital Transfers and Grants</b>	5	10,438	10,885	30,730	37,606	20,269	15,306	55,301	28,155	45,557
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		47,673	46,368	63,700	74,613	59,443	54,264	95,818	70,796	92,883

Table SA19 - Expenditure on transfers and grant programmes

WC013 Bergrivier - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants:</b>										
<b>National Government:</b>		22,346	30,793	27,841	31,660	32,407	32,407	35,069	36,917	41,153
Local Government Equitable Share		19,898	22,679	24,815	27,489	27,489	27,489	30,454	33,442	36,704
Finance Management		1,211	1,232	1,284	1,150	1,150	1,150	1,000	725	1,550
Municipal Systems Improvement		656	337	742	184	334	334	300	357	433
Integrated National Electrification Program (Eskom)		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		-	4,200	-	-	-	-	-	-	-
EPWP Incentive		581	896	1,000	1,147	1,147	1,147	1,070	-	-
Municipal Infrastructure (MIG)		-	1,449	-	1,690	2,287	2,287	2,245	2,393	2,466
<b>Provincial Government:</b>		18,299	4,662	5,021	5,347	6,768	6,768	5,448	5,724	6,173
CDW - Operational Support Grant		136	94	33	35	35	35	36	38	40
Library Services		3,269	3,640	783	1,087	1,087	1,087	1,325	1,446	1,639
Maintenance of Proclaimed Roads		-	-	53	71	71	71	87	-	-
Financial Management Grant - Internal Audit		-	-	250	-	-	-	-	-	-
Mandela Memorialisation Support Grant		-	-	100	-	-	-	-	-	-
Library Service: Replacement Funding For Most V		-	-	3,088	4,154	3,938	3,938	4,000	4,240	4,494
Finance Management		-	98	688	-	1,036	1,036	-	-	-
Housing Consuming Education		-	-	26	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Housing		14,893	829	-	-	-	-	-	-	-
Water Witterwater		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		-	-	-	-	600	600	-	-	-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	5	-	-	-	-	-	-
West Coast DM		-	-	5	-	-	-	-	-	-
<b>Other grant providers:</b>		-	29	-	-	-	-	-	-	-
Lotto		-	29	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants</b>		<b>40,645</b>	<b>35,483</b>	<b>32,866</b>	<b>37,007</b>	<b>39,174</b>	<b>39,174</b>	<b>40,517</b>	<b>42,641</b>	<b>47,326</b>
<b>Capital expenditure of Transfers and Grants:</b>										
<b>National Government:</b>		10,125	10,810	16,640	15,224	19,333	19,333	16,046	16,555	18,327
Municipal Infrastructure (MIG)		9,980	10,350	16,475	12,074	16,333	16,333	11,956	12,205	12,727
DME Electricity		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		-	-	-	2,100	2,100	2,100	3,000	3,000	5,000
Integrated National Electrification Programme (Eskom)		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement		145	460	148	750	600	600	640	600	600
Finance Management		-	-	16	300	300	300	450	750	-
<b>Provincial Government:</b>		4,362	-	6,669	22,382	936	829	39,155	11,600	27,230
Housing		4,362	-	6,102	21,769	107	-	38,550	11,000	26,700
Construction Sidewalks		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant		-	-	-	-	-	-	-	-	-
Library Services		-	-	147	613	829	829	605	600	530
Housing Consuming Education		-	-	2	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	405	-	-	-	-	-	-
Finance Management		-	-	14	-	-	-	-	-	-
CDW Contribution		-	-	-	-	-	-	-	-	-
Thusong (Multi-Purpose) Centres Grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
West Coast DM		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	75	-	-	-	-	100	-	-
Lotto		-	75	-	-	-	-	-	-	-
Cerebos		-	-	-	-	-	-	100	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>14,487</b>	<b>10,885</b>	<b>23,309</b>	<b>37,606</b>	<b>20,269</b>	<b>20,162</b>	<b>55,301</b>	<b>28,155</b>	<b>45,557</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>55,132</b>	<b>46,368</b>	<b>56,175</b>	<b>74,613</b>	<b>59,443</b>	<b>59,336</b>	<b>95,818</b>	<b>70,796</b>	<b>92,883</b>

Table SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

WC013 Bergrivier - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		22,346	30,793	27,841	31,660	32,407	32,407	35,069	36,917	41,153
<b>Conditions met - transferred to revenue</b>		<b>22,346</b>	<b>30,793</b>	<b>27,841</b>	<b>31,660</b>	<b>32,407</b>	<b>32,407</b>	<b>35,069</b>	<b>36,917</b>	<b>41,153</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	113	-	-	216	-	-	-
Current year receipts		18,109	4,662	5,129	5,347	6,768	6,551	5,448	5,724	6,173
<b>Conditions met - transferred to revenue</b>		<b>18,109</b>	<b>4,662</b>	<b>5,021</b>	<b>5,347</b>	<b>6,768</b>	<b>6,768</b>	<b>5,448</b>	<b>5,724</b>	<b>6,173</b>
Conditions still to be met - transferred to liabilities		-	-	221	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	47	-	-	-	-	-	-
Current year receipts		84	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>84</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	42	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		561	29	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>561</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>41,100</b>	<b>35,483</b>	<b>32,867</b>	<b>37,007</b>	<b>39,174</b>	<b>39,174</b>	<b>40,517</b>	<b>42,641</b>	<b>47,326</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	263	-	-	-	-	-	-
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	20	4,856	-	-	-
Current year receipts		10,125	10,810	21,495	15,224	19,333	14,477	16,046	16,555	18,327
<b>Conditions met - transferred to revenue</b>		<b>10,125</b>	<b>10,810</b>	<b>16,640</b>	<b>15,224</b>	<b>19,353</b>	<b>19,333</b>	<b>16,046</b>	<b>16,555</b>	<b>18,327</b>
Conditions still to be met - transferred to liabilities		-	-	4,856	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	(125)	-	-	-	-	-	-
Current year receipts		4,362	-	8,742	22,382	936	829	39,155	11,600	27,230
<b>Conditions met - transferred to revenue</b>		<b>4,362</b>	<b>-</b>	<b>6,669</b>	<b>22,382</b>	<b>936</b>	<b>829</b>	<b>39,155</b>	<b>11,600</b>	<b>27,230</b>
Conditions still to be met - transferred to liabilities		-	-	1,948	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	(493)	-	-	127	-	-	-
Current year receipts		-	75	493	-	-	-	100	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127</b>	<b>100</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>14,487</b>	<b>10,885</b>	<b>23,308</b>	<b>37,606</b>	<b>20,289</b>	<b>20,289</b>	<b>55,301</b>	<b>28,155</b>	<b>45,557</b>
<b>Total capital transfers and grants - CTBM</b>	2	-	-	6,804	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>55,587</b>	<b>46,368</b>	<b>56,175</b>	<b>74,613</b>	<b>59,463</b>	<b>59,463</b>	<b>95,818</b>	<b>70,796</b>	<b>92,883</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>-</b>	<b>-</b>	<b>7,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## 2.8 Councillor and employee benefits

Table SA22 - Summary of councillor and staff benefits

WC013 Bergrivier - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2,763	2,684	3,277	3,478	3,478	3,478	3,648	3,940	4,255
Pension and UIF Contributions		295	292	317	323	323	323	338	365	394
Medical Aid Contributions		36	35	35	31	31	31	32	35	38
Motor Vehicle Allowance		810	1,041	730	882	882	882	922	996	1,076
Cellphone Allowance		191	206	171	-	200	200	334	361	390
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	205	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>4,094</b>	<b>4,257</b>	<b>4,735</b>	<b>4,714</b>	<b>4,914</b>	<b>4,914</b>	<b>5,274</b>	<b>5,697</b>	<b>6,153</b>
<b>% increase</b>	4		<b>4.0%</b>	<b>11.2%</b>	<b>(0.4%)</b>	<b>4.2%</b>	-	<b>7.3%</b>	<b>8.0%</b>	<b>8.0%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2,439	2,329	2,615	2,864	2,864	2,864	2,969	3,206	3,462
Pension and UIF Contributions		401	493	564	523	523	523	542	585	632
Medical Aid Contributions		145	147	125	133	133	133	133	144	156
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	434	341	434	402	402	402	399	431	465
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	236	281	255	258	258	258	268	289	312
Other benefits and allowances	3	183	641	257	299	299	299	303	327	353
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		38	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3,876</b>	<b>4,233</b>	<b>4,248</b>	<b>4,478</b>	<b>4,478</b>	<b>4,478</b>	<b>4,613</b>	<b>4,982</b>	<b>5,380</b>
<b>% increase</b>	4		<b>9.2%</b>	<b>0.4%</b>	<b>5.4%</b>	-	-	<b>3.0%</b>	<b>8.0%</b>	<b>8.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		39,396	45,546	49,822	51,108	49,833	49,833	57,566	62,017	66,977
Pension and UIF Contributions		7,241	8,140	8,689	9,650	9,718	9,718	10,566	11,412	12,321
Medical Aid Contributions		2,882	3,168	3,434	4,967	4,985	4,985	5,300	5,724	6,182
Overtime		2,421	2,699	2,935	1,836	2,468	2,468	3,287	3,550	3,834
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	3,512	2,958	2,952	3,385	3,347	3,347	3,353	3,621	3,911
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	207	206	217	219	227	227	229	248	268
Other benefits and allowances	3	4,132	2,872	3,575	11,769	12,254	12,254	9,706	10,482	11,318
Payments in lieu of leave		-	889	751	-	-	-	529	571	617
Long service awards		271	386	516	556	378	378	781	844	911
Post-retirement benefit obligations	6	846	1,063	1,224	1,334	1,754	1,754	1,915	2,068	2,233
<b>Sub Total - Other Municipal Staff</b>		<b>60,908</b>	<b>67,928</b>	<b>74,114</b>	<b>84,824</b>	<b>84,963</b>	<b>84,963</b>	<b>93,233</b>	<b>100,537</b>	<b>108,573</b>
<b>% increase</b>	4		<b>11.5%</b>	<b>9.1%</b>	<b>14.5%</b>	<b>0.2%</b>	-	<b>9.7%</b>	<b>7.8%</b>	<b>8.0%</b>
<b>Total Parent Municipality</b>		<b>68,879</b>	<b>76,417</b>	<b>83,098</b>	<b>94,016</b>	<b>94,356</b>	<b>94,356</b>	<b>103,120</b>	<b>111,216</b>	<b>120,106</b>
			<b>10.9%</b>	<b>8.7%</b>	<b>13.1%</b>	<b>0.4%</b>	-	<b>9.3%</b>	<b>7.9%</b>	<b>8.0%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>68,879</b>	<b>76,417</b>	<b>83,098</b>	<b>94,016</b>	<b>94,356</b>	<b>94,356</b>	<b>103,120</b>	<b>111,216</b>	<b>120,106</b>
<b>% increase</b>	4		<b>10.9%</b>	<b>8.7%</b>	<b>13.1%</b>	<b>0.4%</b>	-	<b>9.3%</b>	<b>7.9%</b>	<b>8.0%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>64,784</b>	<b>72,161</b>	<b>78,363</b>	<b>89,302</b>	<b>89,442</b>	<b>89,442</b>	<b>97,846</b>	<b>105,519</b>	<b>113,953</b>

Table SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

WC013 Bergvriev - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		384,000	72,000	152,000			608,000
Chief Whip			-	-	-			-
Executive Mayor			487,000	83,000	190,000			760,000
Deputy Executive Mayor			402,000	54,000	152,000			608,000
Executive Committee			946,000	51,000	143,000			1,140,000
Total for all other councillors			1,429,000	110,000	285,000			1,824,000
<b>Total Councillors</b>	8	-	<b>3,648,000</b>	<b>370,000</b>	<b>922,000</b>			<b>4,940,000</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			1,042,725	205,820	203,374	-		1,451,919
Chief Finance Officer			642,740	153,689	272,602	-		1,069,030
Director Corporate Services			634,642	153,580	224,933	-		1,013,156
Director Technical Services			648,752	154,771	275,536	-		1,079,059
			-	-	-	-		-
			-	-	-	-		-
<b>Total Senior Managers of the Municipality</b>	8,10	-	<b>2,968,859</b>	<b>667,860</b>	<b>976,445</b>	<b>-</b>		<b>4,613,164</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	<b>6,616,859</b>	<b>1,037,860</b>	<b>1,898,445</b>	<b>-</b>		<b>9,553,164</b>

Table SA24 – Summary of personnel numbers

WC013 Bergrivier - Supporting Table SA24 Summary of personnel numbers											
Summary of Personnel Numbers		Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			13	13	-	13	13	-	13	13	-
Board Members of municipal entities		4	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>		5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers		3	21	20	1	15	14	1	4	4	-
Other Managers		7	-	-	-	-	-	-	11	11	-
Professionals			16	16	-	16	16	-	17	16	-
<i>Finance</i>			3	3	-	1	1	-	1	1	-
<i>Spatial/town planning</i>			4	4	-	4	4	-	1	1	-
<i>Information Technology</i>			-	-	-	-	-	-	1	1	-
<i>Roads</i>			3	3	-	3	3	-	4	3	-
<i>Electricity</i>			-	-	-	-	-	-	-	-	-
<i>Water</i>			-	-	-	-	-	-	-	-	-
<i>Sanitation</i>			-	-	-	-	-	-	-	-	-
<i>Refuse</i>			-	-	-	-	-	-	-	-	-
<i>Other</i>			6	6	-	8	8	-	10	10	-
Technicians			4	4	-	4	4	-	129	113	-
<i>Finance</i>			-	-	-	-	-	-	29	27	-
<i>Spatial/town planning</i>			-	-	-	-	-	-	-	-	-
<i>Information Technology</i>			-	-	-	-	-	-	1	1	-
<i>Roads</i>			3	3	-	-	-	-	20	17	-
<i>Electricity</i>			-	-	-	3	3	-	11	9	-
<i>Water</i>			-	-	-	-	-	-	2	1	-
<i>Sanitation</i>			-	-	-	-	-	-	-	-	-
<i>Refuse</i>			-	-	-	-	-	-	4	3	-
<i>Other</i>			1	1	-	1	1	-	62	55	-
Clerks (Clerical and administrative)			79	79	-	85	85	-	-	-	-
Service and sales workers			15	15	-	12	12	-	-	-	-
Skilled agricultural and fishery workers			-	-	-	-	-	-	-	-	-
Craft and related trades			17	17	-	-	-	-	-	-	-
Plant and Machine Operators			23	23	-	52	52	-	-	-	-
Elementary Occupations			226	226	-	221	221	-	266	241	-
<b>TOTAL PERSONNEL NUMBERS</b>		9	<b>414</b>	<b>413</b>	<b>1</b>	<b>418</b>	<b>417</b>	<b>1</b>	<b>440</b>	<b>398</b>	<b>-</b>
<b>% increase</b>						1.0%	1.0%	-	5.3%	(4.6%)	(100.0%)
<b>Total municipal employees headcount</b>		6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount		8, 10	-	-	-	-	-	-	52	46	-
Human Resources personnel headcount		8, 10	-	-	-	-	-	-	6	5	-

# Monthly targets for revenue, expenditure and cash flow

Table SA25 - Budgeted monthly revenue and expenditure

WC013 Bergvriev - Supporting Table SA25 Budgeted monthly revenue and expenditure														Medium Term Revenue and Expenditure Framework		
Description	Ref	Budget Year 2015/16												Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June			
<b>Revenue By Source</b>																
Property rates		14,954	3,099	3,366	3,372	3,367	3,397	3,306	3,389	3,386	3,386	3,490	3,416	51,928	56,082	60,569
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		6,856	6,893	8,303	6,884	6,684	6,792	10,309	7,645	8,330	8,091	8,299	4,490	89,576	96,877	104,778
Service charges - water revenue		1,514	1,542	1,445	1,431	2,328	2,169	3,501	2,804	2,869	2,182	2,445	-	24,230	26,156	28,213
Service charges - sanitation revenue		950	765	655	769	816	777	860	806	799	819	799	743	9,558	10,084	10,637
Service charges - refuse revenue		1,514	1,293	1,118	1,293	1,329	1,345	1,322	1,339	1,328	1,377	1,342	1,348	15,948	16,820	17,738
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		209	495	529	252	245	461	277	279	343	259	149	199	3,697	3,902	4,197
Interest earned - external investments		94	145	180	163	190	187	153	177	158	272	262	269	2,250	2,430	2,624
Interest earned - outstanding debtors		181	526	185	193	305	224	240	252	204	246	231	213	3,000	3,240	3,499
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		120	1	327	(11)	249	1	-	300	138	73	130	2,779	4,107	4,435	4,790
Licences and permits		128	128	141	67	-	-	-	-	-	-	-	1,096	1,560	1,685	1,820
Agency services		147	167	164	145	162	132	187	214	162	159	181	221	2,041	2,204	2,380
Transfers recognised - operational		4,895	7,609	63	7,406	4,101	1,666	166	1,174	8,259	866	1,843	2,469	40,517	42,641	47,326
Other revenue		180	148	174	352	249	222	278	285	262	274	246	667	3,337	3,602	3,888
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and cont</b>		<b>31,742</b>	<b>22,811</b>	<b>16,650</b>	<b>22,316</b>	<b>20,025</b>	<b>17,373</b>	<b>20,599</b>	<b>18,664</b>	<b>26,238</b>	<b>18,004</b>	<b>19,417</b>	<b>17,910</b>	<b>251,749</b>	<b>270,158</b>	<b>292,458</b>
<b>Expenditure By Type</b>																
Employee related costs		7,660	7,660	7,691	7,791	11,677	7,615	7,758	7,829	7,651	7,730	7,853	8,812	97,727	105,390	113,814
Remuneration of councillors		440	440	440	440	440	440	440	440	440	440	440	434	5,274	5,697	6,153
Debt impairment		61	61	61	61	61	61	61	61	61	61	61	3,152	3,823	4,048	4,122
Depreciation & asset impairment		1,614	1,618	1,618	1,618	1,618	1,618	1,618	1,498	1,498	1,498	1,497	1,482	17,944	19,198	20,514
Finance charges		1,207	382	742	382	382	2,538	382	629	723	370	370	2,786	10,893	11,731	12,636
Bulk purchases		8,158	8,525	751	6,284	9,433	773	5,425	5,598	6,399	5,993	5,728	9,225	72,292	78,075	84,322
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	277	277	277	277	277	277	277	277	277	502	336	3,331	3,597	3,884
Other expenditure		2,516	3,561	3,970	3,811	4,433	3,744	4,376	3,567	3,253	3,210	3,103	7,401	46,945	48,611	52,884
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>21,656</b>	<b>22,524</b>	<b>15,550</b>	<b>20,664</b>	<b>28,321</b>	<b>17,066</b>	<b>20,337</b>	<b>19,048</b>	<b>20,302</b>	<b>19,579</b>	<b>19,554</b>	<b>33,628</b>	<b>258,229</b>	<b>276,346</b>	<b>298,329</b>
<b>Surplus/(Deficit)</b>																
Surplus/(Deficit)		10,086	287	1,100	1,652	(8,296)	307	262	(384)	5,936	(1,575)	(137)	(15,718)	(6,480)	(6,189)	(5,871)
Transfers recognised - capital		200	1,601	9,638	200	19,342	-	5,783	206	4,801	13,493	-	37	55,301	28,155	45,557
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>10,286</b>	<b>1,888</b>	<b>10,738</b>	<b>1,852</b>	<b>11,046</b>	<b>307</b>	<b>6,045</b>	<b>(178)</b>	<b>10,737</b>	<b>11,918</b>	<b>(137)</b>	<b>(15,681)</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>10,286</b>	<b>1,888</b>	<b>10,738</b>	<b>1,852</b>	<b>11,046</b>	<b>307</b>	<b>6,045</b>	<b>(178)</b>	<b>10,737</b>	<b>11,918</b>	<b>(137)</b>	<b>(15,681)</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>

Table SA26 - Budgeted monthly revenue and expenditure (municipal vote)

WC013 Bergrivier - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)														Medium Term Revenue and Expenditure Framework		
Description	Ref	Budget Year 2015/16												Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June			
<b>Revenue by Vote</b>																
Vote 1 - Municipal Manager		-	7,168	50	5,923	50	50	50	50	4,855	50	55	107	18,408	20,102	21,543
Vote 2 - Finance		15,263	3,832	3,755	4,068	4,169	3,845	3,878	3,885	3,921	4,125	4,248	4,175	59,164	63,806	68,867
Vote 3 - Corporate Services		825	933	1,225	1,916	1,104	2,116	516	1,496	868	1,190	1,613	5,047	18,849	19,775	21,165
Vote 4 - Technical Services		15,854	12,479	21,258	10,609	34,044	11,362	21,938	13,439	21,395	26,132	13,501	8,618	210,629	194,630	226,440
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>31,942</b>	<b>24,412</b>	<b>26,288</b>	<b>22,516</b>	<b>39,367</b>	<b>17,373</b>	<b>26,382</b>	<b>18,870</b>	<b>31,039</b>	<b>31,497</b>	<b>19,417</b>	<b>17,947</b>	<b>307,050</b>	<b>298,313</b>	<b>338,015</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Municipal Manager		913	1,881	1,493	1,493	1,493	1,516	1,516	1,516	1,497	1,497	1,429	2,204	18,448	19,668	21,203
Vote 2 - Finance		1,147	1,367	1,711	1,854	2,387	1,463	1,400	1,315	1,205	1,233	1,316	1,185	17,583	18,853	21,122
Vote 3 - Corporate Services		2,760	2,983	3,055	2,995	3,996	3,325	3,736	3,914	3,303	3,068	3,218	7,364	43,717	46,675	50,185
Vote 4 - Technical Services		16,836	16,293	9,291	14,322	20,445	10,762	13,685	12,303	14,297	13,781	13,591	22,875	178,481	191,151	205,819
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>21,656</b>	<b>22,524</b>	<b>15,550</b>	<b>20,664</b>	<b>28,321</b>	<b>17,066</b>	<b>20,337</b>	<b>19,048</b>	<b>20,302</b>	<b>19,579</b>	<b>19,554</b>	<b>33,628</b>	<b>258,229</b>	<b>276,346</b>	<b>298,329</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>10,286</b>	<b>1,888</b>	<b>10,738</b>	<b>1,852</b>	<b>11,046</b>	<b>307</b>	<b>6,045</b>	<b>(178)</b>	<b>10,737</b>	<b>11,918</b>	<b>(137)</b>	<b>(15,681)</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>10,286</b>	<b>1,888</b>	<b>10,738</b>	<b>1,852</b>	<b>11,046</b>	<b>307</b>	<b>6,045</b>	<b>(178)</b>	<b>10,737</b>	<b>11,918</b>	<b>(137)</b>	<b>(15,681)</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>

Table SA27 - Budgeted monthly revenue and expenditure (standard classification)

WC013 Bergrivier - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)														Medium Term Revenue and Expenditure Framework		
Description	Ref	Budget Year 2015/16												Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June			
<b>Revenue - Standard</b>																
<b>Governance and administration</b>		15,271	11,093	3,814	10,001	4,605	4,084	3,946	3,960	8,981	4,186	4,318	4,626	78,885	85,278	91,842
Executive and council		-	7,168	50	5,923	50	50	50	50	4,855	50	55	107	18,408	20,102	21,543
Budget and treasury office		15,263	3,832	3,755	4,068	4,169	3,845	3,878	3,885	3,921	4,125	4,248	4,175	59,164	63,806	68,867
Corporate services		8	93	9	10	386	189	18	25	205	11	15	344	1,313	1,370	1,432
<b>Community and public safety</b>		580	710	10,531	1,686	11,233	1,954	6,089	1,247	1,027	14,510	1,384	3,378	54,329	29,063	42,684
Community and social services		237	28	23	1,432	16	1,628	20	649	22	673	1,092	423	6,243	6,624	7,028
Sport and recreation		220	675	538	259	1,308	320	282	289	863	267	158	180	5,359	6,928	4,084
Public safety		120	4	329	(9)	268	3	2	306	139	74	132	2,772	4,140	4,471	4,829
Housing		3	3	9,641	4	9,641	3	5,785	3	3	13,496	2	3	38,587	11,040	26,743
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		328	779	367	388	335	237	246	948	334	235	284	1,447	5,928	4,677	5,051
Planning and development		58	61	67	179	78	86	64	96	89	80	108	136	1,102	823	889
Road transport		270	718	300	209	257	151	182	852	245	155	176	1,311	4,826	3,854	4,162
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		15,763	11,830	11,576	10,441	23,194	11,098	16,101	12,715	20,697	12,566	13,431	8,496	167,908	179,295	198,438
Electricity		7,914	7,205	8,330	6,914	9,372	6,807	10,322	7,706	9,975	8,109	8,317	4,548	95,519	103,055	113,210
Water		2,395	2,569	1,465	1,441	9,186	2,172	3,514	2,807	6,526	2,209	2,912	1,834	39,030	36,405	43,209
Waste water management		2,131	765	655	770	1,790	777	860	806	1,596	819	799	747	12,515	13,531	15,048
Waste management		3,323	1,291	1,126	1,316	2,846	1,342	1,405	1,396	2,600	1,429	1,403	1,367	20,844	26,304	26,971
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>		<b>31,942</b>	<b>24,412</b>	<b>26,288</b>	<b>22,516</b>	<b>39,367</b>	<b>17,373</b>	<b>26,382</b>	<b>18,870</b>	<b>31,039</b>	<b>31,497</b>	<b>19,417</b>	<b>17,947</b>	<b>307,050</b>	<b>298,313</b>	<b>338,015</b>
<b>Expenditure - Standard</b>																
<b>Governance and administration</b>		3,729	4,780	5,072	4,972	5,953	5,849	4,905	4,954	4,922	4,426	4,430	7,149	61,141	65,635	71,602
Executive and council		913	1,881	1,493	1,493	1,493	1,516	1,516	1,516	1,497	1,497	1,429	2,204	18,448	19,668	21,203
Budget and treasury office		1,147	1,367	1,711	1,854	2,387	1,463	1,400	1,315	1,205	1,233	1,316	1,185	17,583	18,853	21,122
Corporate services		1,669	1,532	1,868	1,625	2,073	2,870	1,989	2,123	2,220	1,696	1,685	3,760	25,110	27,114	29,277
<b>Community and public safety</b>		2,282	2,398	2,378	2,371	3,388	2,343	2,669	2,585	2,171	2,349	2,627	5,338	32,899	34,991	37,566
Community and social services		526	472	488	481	704	484	494	700	486	519	546	667	6,567	7,081	7,640
Sport and recreation		841	1,016	939	1,025	1,511	961	1,395	1,115	932	1,034	1,148	1,315	13,232	14,057	15,170
Public safety		745	760	803	708	941	753	723	704	691	736	804	3,238	11,606	12,238	13,011
Housing		170	150	148	157	232	145	57	66	62	60	129	118	1,494	1,616	1,745
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2,351	2,265	2,200	2,295	3,344	2,364	2,193	2,346	2,172	2,197	2,144	3,523	29,394	30,403	32,609
Planning and development		269	395	353	351	418	352	354	362	359	350	270	579	4,412	4,764	5,143
Road transport		2,082	1,870	1,847	1,944	2,926	2,012	1,839	1,984	1,813	1,847	1,874	2,944	24,982	25,639	27,466
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		13,294	13,081	5,900	11,026	15,636	6,510	10,570	9,163	11,037	10,607	10,353	17,618	134,795	145,318	156,551
Electricity		9,850	9,713	2,360	7,606	11,118	2,059	6,712	5,999	7,395	7,160	6,851	10,519	87,342	94,327	101,871
Water		1,392	1,170	1,322	1,269	1,489	1,917	1,521	1,675	1,583	1,419	1,379	2,939	19,075	20,636	22,215
Waste water management		698	744	818	755	818	987	814	838	765	730	779	1,473	10,219	10,965	11,757
Waste management		1,354	1,454	1,400	1,396	2,211	1,547	1,523	651	1,294	1,298	1,344	2,688	18,160	19,389	20,708
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>		<b>21,656</b>	<b>22,524</b>	<b>15,550</b>	<b>20,664</b>	<b>28,321</b>	<b>17,066</b>	<b>20,337</b>	<b>19,048</b>	<b>20,302</b>	<b>19,579</b>	<b>19,554</b>	<b>33,628</b>	<b>258,229</b>	<b>276,346</b>	<b>298,329</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>10,286</b>	<b>1,888</b>	<b>10,738</b>	<b>1,852</b>	<b>11,046</b>	<b>307</b>	<b>6,045</b>	<b>(178)</b>	<b>10,737</b>	<b>11,918</b>	<b>(137)</b>	<b>(15,681)</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>10,286</b>	<b>1,888</b>	<b>10,738</b>	<b>1,852</b>	<b>11,046</b>	<b>307</b>	<b>6,045</b>	<b>(178)</b>	<b>10,737</b>	<b>11,918</b>	<b>(137)</b>	<b>(15,681)</b>	<b>48,821</b>	<b>21,966</b>	<b>39,686</b>

Table SA28 - Budgeted monthly capital expenditure (municipal vote)

WC013 Bergrivier - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–		
Vote 2 - Finance		–	55	55	55	55	55	55	55	55	55	55	–	550		
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	250		
Vote 4 - Technical Services		3,800	4,025	3,525	3,441	2,955	3,155	2,334	2,847	4,155	5,516	3,856	4,092	43,701		
<b>Capital multi-year expenditure sub-total</b>	2	<b>3,800</b>	<b>4,080</b>	<b>3,580</b>	<b>3,496</b>	<b>3,010</b>	<b>3,210</b>	<b>2,389</b>	<b>2,902</b>	<b>4,210</b>	<b>5,571</b>	<b>3,911</b>	<b>4,092</b>	<b>44,251</b>		
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Municipal Manager		–	8	8	8	8	8	8	8	8	8	8	–	84		
Vote 2 - Finance		–	28	28	28	28	28	28	28	28	28	28	–	280		
Vote 3 - Corporate Services		–	183	183	193	213	173	173	373	1,043	173	173	50	2,925		
Vote 4 - Technical Services		600	1,563	1,733	3,420	2,563	2,038	1,478	3,871	1,469	669	1,421	832	21,660		
<b>Capital single-year expenditure sub-total</b>	2	<b>600</b>	<b>1,782</b>	<b>1,952</b>	<b>3,649</b>	<b>2,812</b>	<b>2,247</b>	<b>1,687</b>	<b>4,280</b>	<b>2,548</b>	<b>878</b>	<b>1,630</b>	<b>882</b>	<b>24,949</b>		
<b>Total Capital Expenditure</b>	2	<b>4,400</b>	<b>5,862</b>	<b>5,532</b>	<b>7,146</b>	<b>5,822</b>	<b>5,457</b>	<b>4,076</b>	<b>7,182</b>	<b>6,758</b>	<b>6,449</b>	<b>5,541</b>	<b>4,974</b>	<b>69,200</b>		

Table SA29 - Budgeted monthly capital expenditure (standard classification)

WC013 Bergvriev - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)														Medium Term Revenue and Expenditure Framework		
Description	Ref	Budget Year 2015/16												Budget Year	Budget Year	Budget Year
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	2015/16	+1 2016/17	+2 2017/18
<b>Capital Expenditure - Standard</b>	1															
<b>Governance and administration</b>		–	213	258	265	393	238	213	256	213	213	213	664	3,143	3,328	1,326
Executive and council		–	8	8	8	8	8	8	8	8	8	8	–	84	64	35
Budget and treasury office		–	83	83	83	83	83	83	83	83	83	83	–	830	880	40
Corporate services		–	122	167	174	302	147	122	165	122	122	122	664	2,229	2,384	1,251
<b>Community and public safety</b>		2,800	2,950	2,960	3,980	3,045	2,985	2,304	3,017	5,055	5,411	4,312	4,160	42,976	16,708	30,019
Community and social services		–	51	51	111	131	111	51	51	51	56	51	9	719	1,064	1,095
Sport and recreation		–	89	99	1,049	84	74	74	74	254	124	705	59	2,687	4,169	1,029
Public safety		–	10	10	20	30	–	–	200	750	–	–	–	1,020	475	1,195
Housing		2,800	2,800	2,800	2,800	2,800	2,800	2,179	2,692	4,000	5,231	3,556	4,092	38,550	11,000	26,700
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		100	115	130	645	190	115	165	2,105	145	45	295	380	4,430	4,730	5,275
Planning and development		–	5	5	5	5	5	5	5	5	5	5	–	50	–	–
Road transport		100	110	125	640	185	110	160	2,100	140	40	290	380	4,380	4,730	5,275
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		1,500	2,584	2,184	2,255	2,194	2,119	1,394	1,804	1,345	780	721	(230)	18,651	18,695	26,027
Electricity		–	569	569	569	569	569	569	569	569	569	569	–	5,690	5,082	7,205
Water		1,500	2,000	1,540	1,601	1,000	700	535	1,100	616	142	133	10	10,878	6,023	11,155
Waste water management		–	–	10	35	375	200	40	135	160	69	17	405	1,446	1,381	2,355
Waste management		–	15	65	50	250	650	250	–	–	–	2	(645)	637	6,209	5,312
<b>Other</b>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Standard</b>	2	4,400	5,862	5,532	7,146	5,822	5,457	4,076	7,182	6,758	6,449	5,541	4,974	69,200	43,461	62,647
<b>Funded by:</b>																
National Government		1,600	2,519	1,979	2,441	1,479	979	979	1,479	1,075	479	1,035	100	16,146	16,555	18,327
Provincial Government		2,800	2,861	2,861	2,861	2,861	2,861	2,240	2,752	4,061	5,292	3,617	4,092	39,155	11,600	27,230
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		4,400	5,380	4,840	5,301	4,340	3,840	3,219	4,232	5,136	5,771	4,652	4,192	55,301	28,155	45,557
<b>Public contributions &amp; donations</b>		–	–	–	50	50	–	–	–	–	–	–	(100)	–	–	–
<b>Borrowing</b>		–	32	82	612	632	982	382	2,232	232	32	272	640	6,130	6,500	8,400
<b>Internally generated funds</b>		–	450	610	1,182	800	635	475	718	1,390	646	617	242	7,769	8,806	8,690
<b>Total Capital Funding</b>		4,400	5,862	5,532	7,146	5,822	5,457	4,076	7,182	6,758	6,449	5,541	4,974	69,200	43,461	62,647



Table SA30 - Budgeted monthly cash flow

WC013 Bergrivier - Supporting Table SA30 Budgeted monthly cash flow														Medium Term Revenue and Expenditure Framework		
MONTHLY CASH FLOWS	Budget Year 2015/16												Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June				
<b>Cash Receipts By Source</b>													1			
Property rates	14,954	3,099	3,366	3,372	3,367	3,397	3,306	3,389	3,386	3,386	3,490	3,416	51,928	56,082	60,569	
Service charges - electricity revenue	6,856	6,893	8,303	6,884	6,684	6,792	10,309	7,645	8,330	8,091	8,299	52,482	137,568	147,827	158,936	
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse revenue																
Rental of facilities and equipment																
Interest earned - external investments	94	145	180	163	190	187	153	177	158	272	262	269	2,250	2,430	2,624	
Interest earned - outstanding debtors																
Fines																
Licences and permits																
Agency services																
Transfer receipts - operational												40,517	40,517	42,641	47,326	
Other revenue												12,645	12,645	13,861	15,198	
<b>Cash Receipts by Source</b>	<b>21,904</b>	<b>10,137</b>	<b>11,849</b>	<b>10,419</b>	<b>10,241</b>	<b>10,376</b>	<b>13,768</b>	<b>11,211</b>	<b>11,874</b>	<b>11,749</b>	<b>12,051</b>	<b>109,329</b>	<b>244,908</b>	<b>262,841</b>	<b>284,653</b>	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital												55,301	55,301	28,155	45,557	
Borrowing long term/refinancing												6,130	6,130	6,500	8,400	
Increase (decrease) in consumer deposits												136	136	175	176	
Decrease (Increase) in non-current debtors																
Decrease (increase) other non-current receivables												851	851	567	378	
Decrease (increase) in non-current investments																
<b>Total Cash Receipts by Source</b>	<b>21,904</b>	<b>10,137</b>	<b>11,849</b>	<b>10,419</b>	<b>10,241</b>	<b>10,376</b>	<b>13,768</b>	<b>11,211</b>	<b>11,874</b>	<b>11,749</b>	<b>12,051</b>	<b>171,747</b>	<b>307,326</b>	<b>298,239</b>	<b>339,164</b>	
<b>Cash Payments by Type</b>																
Employee related costs	7,660	7,660	7,691	7,791	11,677	7,615	7,758	7,829	7,651	7,730	7,853	166,143	255,058	239,038	287,464	
Remuneration of councillors																
Finance charges	1,207	382	742	382	382	2,538	382	629	723	370	370	2,786	10,893	11,731	12,636	
Bulk purchases - Electricity																
Bulk purchases - Water & Sewer																
Transfers and grants - other												3,331	3,331	3,597	3,884	
Other expenditure																
<b>Cash Payments by Type</b>	<b>8,867</b>	<b>8,042</b>	<b>8,433</b>	<b>8,173</b>	<b>12,059</b>	<b>10,153</b>	<b>8,140</b>	<b>8,458</b>	<b>8,374</b>	<b>8,100</b>	<b>8,223</b>	<b>172,260</b>	<b>269,282</b>	<b>254,366</b>	<b>303,984</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets												30,750	30,750	32,361	35,847	
Repayment of borrowing												2,465	2,465	12,179	(370)	
Other Cash Flows/Payments																
<b>Total Cash Payments by Type</b>	<b>8,867</b>	<b>8,042</b>	<b>8,433</b>	<b>8,173</b>	<b>12,059</b>	<b>10,153</b>	<b>8,140</b>	<b>8,458</b>	<b>8,374</b>	<b>8,100</b>	<b>8,223</b>	<b>205,475</b>	<b>302,497</b>	<b>298,907</b>	<b>339,462</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>13,037</b>	<b>2,095</b>	<b>3,416</b>	<b>2,246</b>	<b>(1,818)</b>	<b>223</b>	<b>5,628</b>	<b>2,753</b>	<b>3,500</b>	<b>3,649</b>	<b>3,828</b>	<b>(33,728)</b>	<b>4,829</b>	<b>(668)</b>	<b>(297)</b>	
Cash/cash equivalents at the month/year begin:	37,799	50,836	52,931	56,347	58,593	56,775	56,998	62,626	65,379	68,879	72,528	76,356	37,799	42,627	41,959	
Cash/cash equivalents at the month/year end:	50,836	52,931	56,347	58,593	56,775	56,998	62,626	65,379	68,879	72,528	76,356	42,627	42,627	41,959	41,662	

## 2.10 Contracts having future budgetary implications

In terms of the Council's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

WC013 Bergrivier - Supporting Table SA33 Contracts having future budgetary implications														
Description	Ref	Preceding Years	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Wasteman		-	-	-	-	-	-	-	-	-	-	-	-	-
Conlog		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

## 2.11 Capital expenditure details

The following three tables present details of the Council's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Table SA 34a - Capital expenditure on new assets by asset class

WC013 Bergrivier - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		20,778	12,886	17,646	13,012	7,643	7,643	12,616	15,980	14,207
Infrastructure - Road transport		6,353	566	105	580	1,153	1,153	1,290	2,120	3,810
<i>Roads, Pavements &amp; Bridges</i>		6,353	59	67	430	1,000	1,000	940	1,390	2,560
<i>Storm water</i>		-	506	39	150	153	153	350	730	1,250
Infrastructure - Electricity		2,103	250	435	2,290	2,290	2,290	2,290	3,620	5,490
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		2,103	250	435	2,290	2,290	2,290	2,290	3,620	5,490
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		4,760	1,416	339	8,922	1,826	1,826	7,561	5,868	1,120
<i>Dams &amp; Reservoirs</i>		-	-	-	8,412	1,316	1,316	7,096	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		4,760	1,416	339	510	510	510	465	5,868	1,120
Infrastructure - Sanitation		7,168	10,654	16,766	720	1,874	1,874	875	310	732
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		7,168	10,654	16,766	720	1,874	1,874	875	310	732
Infrastructure - Other		393	-	-	500	500	500	600	4,061	3,055
<i>Waste Management</i>		393	-	-	500	500	500	600	4,061	3,055
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>	3	-	-	-	-	-	-	-	-	-
<b>Community</b>		84	217	7,170	21,997	228	228	38,890	11,925	27,345
Parks & gardens		14	47	78	98	98	98	50	155	165
Sportsfields & stadia		-	70	405	50	50	50	50	50	50
Swimming pools		-	-	-	-	-	-	40	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	300	-
Recreational facilities		70	-	-	-	-	-	-	70	180
Cemeteries		-	100	-	80	80	80	200	350	250
Social rental housing	8	-	-	6,647	21,769	-	-	38,550	11,000	26,700
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		3,925	4,180	1,454	4,493	4,539	4,539	4,612	5,027	5,315
General vehicles		830	1,702	132	2,270	2,091	2,091	570	2,450	550
Specialised vehicles	10	1,556	-	-	-	-	-	-	-	-
Plant & equipment		629	184	355	693	754	754	1,459	1,269	680
Computers - hardware/equipment		341	37	239	-	-	-	-	-	16
Furniture and other office equipment		166	1,424	593	815	928	928	803	898	604
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		147	-	-	-	-	-	-	-	-
Other Buildings		97	684	135	715	766	766	1,780	410	3,465
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		158	149	-	-	-	-	-	-	-
<b>Intangibles</b>		-	21	7	790	748	748	990	1,110	200
Computers - software & programming		-	21	7	790	748	748	990	1,110	200
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	24,786	17,304	26,277	40,292	13,159	13,159	57,108	34,042	47,067
<b>Specialised vehicles</b>		1,556	-	-	-	-	-	-	-	-
Refuse		1,556	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Table SA34b - Capital expenditure on the renewal of existing assets by asset class

WC013 Bergrivier - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1,453	1,682	1,763	6,545	16,357	16,357	8,821	4,490	14,270
Infrastructure - Road transport		1,350	1,682	1,763	2,580	2,010	2,010	2,490	3,160	2,610
Roads, Pavements & Bridges		1,350	1,603	1,740	2,520	1,950	1,950	2,480	3,150	2,600
Storm water		-	79	22	60	60	60	10	10	10
Infrastructure - Electricity		-	-	-	1,580	1,360	1,360	3,150	1,220	1,670
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	1,580	1,360	1,360	3,150	1,220	1,670
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	2,385	12,987	12,987	3,181	100	9,980
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	2,385	12,987	12,987	3,181	100	9,980
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		103	-	-	-	-	-	-	10	10
Waste Management		103	-	-	-	-	-	-	10	10
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
<b>Community</b>		87	-	-	1,817	1,416	1,416	2,008	3,540	460
Parks & gardens	9	-	-	-	100	100	100	100	100	100
Sportsfields & stadia		-	-	-	1,717	1,316	1,316	1,758	3,130	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	150	100	150
Recreational facilities		78	-	-	-	-	-	-	210	210
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		576	106	544	395	512	512	512	339	650
General vehicles		-	-	-	150	150	150	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		25	21	-	25	25	25	25	25	25
Computers - hardware/equipment		156	35	242	-	-	-	-	15	400
Furniture and other office equipment		194	50	119	170	287	287	487	199	225
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		201	-	-	-	-	-	-	-	-
Other Buildings		-	-	183	50	50	50	-	100	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	600	600	600	750	1,050	200
Computers - software & programming		-	-	-	600	600	600	750	1,050	200
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing</b>	<b>1</b>	<b>2,116</b>	<b>1,788</b>	<b>2,306</b>	<b>9,357</b>	<b>18,885</b>	<b>18,885</b>	<b>12,092</b>	<b>9,419</b>	<b>15,580</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>		<b>7.9%</b>	<b>9.4%</b>	<b>8.1%</b>	<b>18.8%</b>	<b>58.9%</b>	<b>58.9%</b>	<b>17.5%</b>	<b>21.7%</b>	<b>24.9%</b>
<b>Renewal of Existing Assets as % of deprecn"</b>		<b>13.2%</b>	<b>12.3%</b>	<b>15.4%</b>	<b>53.6%</b>	<b>121.9%</b>	<b>121.9%</b>	<b>67.4%</b>	<b>49.1%</b>	<b>75.9%</b>

Table SA34c - Repairs and maintenance expenditure by asset class

WC013 Bergrivier - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		(929)	2,031	779	1,425	1,371	1,371	1,482	1,600	1,727
Infrastructure - Road transport		325	618	56	66	61	61	93	100	108
Roads, Pavements & Bridges		325	618	56	55	55	55	87	94	102
Storm water		-	-	-	11	6	6	6	6	6
Infrastructure - Electricity		(135)	447	305	859	810	810	835	902	974
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		(165)	415	217	810	810	810	760	821	887
Street Lighting		30	32	88	49	-	-	75	81	87
Infrastructure - Water		(1,191)	830	285	350	300	300	350	378	408
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		(1,191)	830	285	350	300	300	350	378	408
Infrastructure - Sanitation		72	136	133	150	200	200	200	216	233
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		72	136	133	150	200	200	200	216	233
Infrastructure - Other		-	-	-	-	-	-	4	4	4
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	4	4	4
<b>Community</b>		1	-	-	2	2	2	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		1	-	-	2	2	2	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		3,894	2,807	3,460	3,985	4,143	4,143	4,567	4,891	5,271
General vehicles		1,494	1,534	2,031	1,983	2,074	2,074	2,252	2,431	2,625
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		1,381	241	319	465	463	463	705	758	815
Computers - hardware/equipment		527	506	592	661	659	659	686	737	792
Furniture and other office equipment		31	40	37	113	110	110	70	73	76
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		460	-	-	-	-	-	-	-	-
Other Buildings		-	486	481	763	838	838	854	892	963
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>2,965</b>	<b>4,838</b>	<b>4,239</b>	<b>5,412</b>	<b>5,516</b>	<b>5,516</b>	<b>6,049</b>	<b>6,491</b>	<b>6,998</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
<b>R&amp;M as a % of PPE</b>		1.2%	1.9%	1.5%	1.9%	1.9%	1.9%	1.8%	1.8%	1.7%
<b>R&amp;M as % Operating Expenditure</b>		1.5%	2.6%	2.0%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%

Table SA34d Depreciation by asset class

WC013 Bergrivier - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		8,904	8,075	9,212	9,736	9,219	9,219	12,297	13,102	13,930
Infrastructure - Road transport		1,882	2,273	2,865	2,741	2,705	2,705	3,879	4,011	4,112
Roads, Pavements & Bridges		1,882	2,273	2,865	2,741	2,696	2,696	3,869	4,000	4,100
Storm water		-	-	-	-	9	9	10	11	12
Infrastructure - Electricity		1,079	1,280	1,247	1,543	1,279	1,279	1,431	1,545	1,669
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,079	1,280	1,247	1,543	1,279	1,279	1,431	1,545	1,669
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,239	1,386	1,439	1,671	1,722	1,722	2,517	2,718	2,935
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	1,386	1,439	1,671	1,722	1,722	2,517	2,718	2,935
Reticulation		1,239	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		1,647	1,960	1,746	2,363	2,212	2,212	2,500	2,700	2,916
Reticulation		1,647	1,960	1,746	2,363	2,212	2,212	2,500	2,700	2,916
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		3,057	1,176	1,916	1,418	1,301	1,301	1,970	2,128	2,298
Waste Management		3,043	1,092	1,916	1,316	1,199	1,199	1,970	2,128	2,298
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	13	84	-	102	102	102	-	-	-
<b>Community</b>		834	1,199	1,230	1,449	1,145	1,145	1,708	1,844	1,991
Parks & gardens		28	39	201	48	(249)	(249)	241	260	281
Sportsfields & stadia		108	423	468	511	488	488	552	596	644
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		50	41	-	49	49	49	-	-	-
Libraries		97	104	134	125	168	168	306	330	356
Recreational facilities		465	387	95	467	455	455	144	156	168
Fire, safety & emergency		-	-	154	-	(16)	(16)	176	190	205
Security and policing		-	121	132	146	157	157	235	254	274
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		35	29	-	35	35	35	-	-	-
Museums & Art Galleries		44	36	-	44	44	44	-	-	-
Cemeteries		7	-	46	-	(9)	(9)	54	58	63
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	19	-	24	24	24	-	-	-
<b>Other assets</b>		6,083	4,993	4,494	6,020	4,876	4,876	3,939	4,252	4,593
General vehicles		1,716	1,158	-	1,397	1,397	1,397	-	-	-
Specialised vehicles	10	187	480	-	579	579	579	-	-	-
Plant & equipment		1,643	993	-	1,198	1,198	1,198	-	-	-
Computers - hardware/equipment		468	-	392	-	(255)	(255)	395	427	461
Furniture and other office equipment		919	1,202	2,477	1,448	605	605	1,866	2,013	2,175
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		404	627	-	756	756	756	-	-	-
Other Buildings		513	406	1,624	489	444	444	1,678	1,812	1,957
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		232	127	-	153	153	153	-	-	-
<b>Intangibles</b>		156	214	-	255	255	255	-	-	-
Computers - software & programming		156	214	-	255	255	255	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	15,977	14,481	14,935	17,460	15,495	15,495	17,944	19,198	20,514
<b>Specialised vehicles</b>		187	480	-	579	579	579	-	-	-
Refuse		187	350	-	422	422	422	-	-	-
Fire		-	130	-	157	157	157	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Table SA35 - Future financial implications of the capital budget

WC013 Bergrivier - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Municipal Manager		84	64	35				
Vote 2 - Finance		830	880	40				
Vote 3 - Corporate Services		2,925	3,640	3,075				
Vote 4 - Technical Services		65,361	38,878	59,497				
Vote 5 - [NAME OF VOTE 5]		-	-	-				
Vote 6 - [NAME OF VOTE 6]		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>69,200</b>	<b>43,461</b>	<b>62,647</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Municipal Manager								
Vote 2 - Finance								
Vote 3 - Corporate Services								
Vote 4 - Technical Services								
Vote 5 - [NAME OF VOTE 5]								
Vote 6 - [NAME OF VOTE 6]								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>69,200</b>	<b>43,461</b>	<b>62,647</b>	-	-	-	-

WC013 Bergvriev - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
R thousand	4				6	3	3	5								
<b>Parent municipality:</b>																
<i>List all capital projects grouped by Municipal Vote</i>																
Vote 4 - Technical Services		<b>Diverse equipment</b>	KATR0203		yes	Furniture and other office equipment	Furniture and other office equipment					10	10	10		New
Vote 4 - Technical Services		<b>Tools</b>	MATR0163		yes	Plant & equipment	Plant & equipment					25	25	25		Renewal
Vote 4 - Technical Services		Replace water meters	WATR0073		yes	Infrastructure - Water	Reticulation					100	120	120		New
Vote 4 - Technical Services		Purchase new borehole pumps	MATR0171		yes	Plant & equipment	Plant & equipment					20	20	20		New
Vote 4 - Technical Services		Build lime store at water treatment works			yes	Other Buildings	Other Buildings					80				New
Vote 4 - Technical Services		Dam Safety report (Waboomspruit)	WATR0093		yes	Infrastructure - Water	Reticulation					-	35			New
Vote 4 - Technical Services		Dam safety report (Porterville Dam)	WATR0097		yes	Infrastructure - Water	Reticulation					-	35			New
Vote 4 - Technical Services		Replace redundant meters	WATR0095		yes	Infrastructure - Water	Reticulation					100	100	300		Renewal
Vote 4 - Technical Services		Build new reservoir (Veddrif)	WATR0098		yes	Infrastructure - Water	Dams & Reservoirs					7,096				New
Vote 4 - Technical Services		Upgrade water treatment works			yes	Infrastructure - Water	Reticulation					-	-	1,000		New
Vote 4 - Technical Services		Upgrade water infrastructure	WATR0099		yes	Infrastructure - Water	Reticulation					2,961				Renewal
Vote 4 - Technical Services		Pressure valve (Renew)	WATR0101		yes	Infrastructure - Water	Reticulation					120				Renewal
Vote 4 - Technical Services		Water meter at source	WATR0102		yes	Infrastructure - Water	Reticulation					130	150			New
Vote 4 - Technical Services		Pumps (standby)	WATR0103		yes	Infrastructure - Water	Reticulation					200	230			New
Vote 4 - Technical Services		Reservoir			yes	Infrastructure - Water	Reticulation					-	5,263			new
Vote 4 - Technical Services		Diverse equipment	KATR0202		yes	Furniture and other office equipment	Furniture and other office equipment					5	6	6		New
Vote 4 - Technical Services		Tools	KATR0238		yes	Furniture and other office equipment	Furniture and other office equipment					2	2	6		Renewal
Vote 4 - Technical Services		Refuse carts	MATR0159		yes	Infrastructure - Other	Waste Management					-	10	10		Renewal
Vote 4 - Technical Services		Drums and stands	KATR0265		yes	Furniture and other office equipment	Furniture and other office equipment					30	30	35		New
Vote 4 - Technical Services		Refuse compactor			yes	General vehicles	General vehicles					-	2,100			New
Vote 4 - Technical Services		Refuse collection point (RH/DKB/EK)			yes	Other Buildings	Other Buildings					-	-	2,200		New
Vote 4 - Technical Services		Office Building			yes	Other Buildings	Other Buildings					650				New
Vote 4 - Technical Services		Collection point			yes	Infrastructure - Other	Waste Management					-	3,811	2,655		New
Vote 3 - Corporate Services		Two-way radios			yes	Plant & equipment	Plant & equipment					-	200			New
Vote 3 - Corporate Services		Equipment for Learner's Classes for PV & VD			yes	Furniture and other office equipment	Furniture and other office equipment					-	10	20		New
Vote 3 - Corporate Services		Driver's Licence Test Yard for Pikelberg & Porterville			yes	Other Buildings	Other Buildings					750				New
Vote 1 - Municipal Manager		Diverse office furniture and equipment	KATR0261		yes	Furniture and other office equipment	Furniture and other office equipment					67	19			New
Vote 3 - Corporate Services		Furniture and equipment	KATR0201		yes	Furniture and other office equipment	Furniture and other office equipment					180	100	100		Renewal
Vote 3 - Corporate Services		Tools and Equipment	MATR0182		yes	Plant & equipment	Plant & equipment					-	50	60		New
Vote 3 - Corporate Services		Installation of DSTV at Dwarskerbos			yes	Furniture and other office equipment	Furniture and other office equipment					-	40			New
Vote 3 - Corporate Services		Sound System for Beach Resorts			yes	Furniture and other office equipment	Furniture and other office equipment					-	10			New
Vote 4 - Technical Services		Diverse equipment	KATR0200		yes	Furniture and other office equipment	Furniture and other office equipment					5	5	5		New
Vote 4 - Technical Services		New Gully: Inlands	PAIE0109		yes	Infrastructure - Road transport	Roads, pavements & bridges					-	100	100		Renewal
Vote 4 - Technical Services		Upgrade storm water in accordance with	PAIE0115		yes	Infrastructure - Road transport	Storm water					200	500	1,000		New
Vote 4 - Technical Services		Storm water Voortrekker Street (Phase	PAIE0130		yes	Infrastructure - Road transport	Storm water					-	80	100		New
Vote 4 - Technical Services		Low water bridge: Park Street	PAIE0131		yes	Infrastructure - Road transport	Storm water					10	10	10		Renewal
Vote 4 - Technical Services		Stabilise "Wintervoer" (Flood prevention)	PAIE0133		yes	Infrastructure - Road transport	Storm water					35	35	35		New
Vote 4 - Technical Services		Construction of storm water channels at	PAIE0135		yes	Infrastructure - Road transport	Storm water					75	75	75		New
Vote 4 - Technical Services		Diverse equipment	KATR0199		yes	Furniture and other office equipment	Furniture and other office equipment					8	8	8		New
Vote 4 - Technical Services		Tools	KATR0235		yes	Furniture and other office equipment	Furniture and other office equipment					18	18	20		New
Vote 4 - Technical Services		Telemetry at pump stations	WATR0141		yes	Plant & equipment	Plant & equipment					100	120	150		New
Vote 4 - Technical Services		Sewerage stand by pumps	MATR0157		yes	Infrastructure - Sanitation	Sewerage purification					-	150	180		New
Vote 4 - Technical Services		Switchgear and pumps	MATR0158		yes	Plant & equipment	Plant & equipment					120	120	120		New
Vote 4 - Technical Services		Fence WWTW			yes	Infrastructure - Sanitation	Sewerage purification					-	60	60		New
Vote 4 - Technical Services		Telemetry			yes	Infrastructure - Sanitation	Sewerage purification					25	50	50		New
Vote 4 - Technical Services		Expansion of WWTW	RIOL0040		yes	Infrastructure - Sanitation	Sewerage purification					-	-	392		New
Vote 4 - Technical Services		Sewerage Laaiplek: Oos Street	RIOL0042		yes	Infrastructure - Sanitation	Sewerage purification					450				New
Vote 1 - Municipal Manager		Diverse office furniture and equipment	KATR0262		yes	Furniture and other office equipment	Furniture and other office equipment					17	17			New
Vote 4 - Technical Services		Cement benches - open spaces	AVR0057		yes	Parks & gardens	Parks & gardens					25	25	25		New
Vote 4 - Technical Services		Diverse equipment	KATR0198		yes	Furniture and other office equipment	Furniture and other office equipment					4	4	4		New
Vote 4 - Technical Services		Law mowers	MATR0133		yes	Plant & equipment	Plant & equipment					450	90	100		New
Vote 4 - Technical Services		Recreation areas			yes	Parks & gardens	Parks & gardens					-	100	100		New
Vote 4 - Technical Services		Irrigation - parks	MATR0181		yes	Parks & gardens	Parks & gardens					25	30	40		New
Vote 4 - Technical Services		Recreation areas (Garden)	OFAS0032		yes	Parks & gardens	Parks & gardens					100	100	100		Renewal



Vote 4 - Technical Services	Diverse equipment	KATR0196	yes	Furniture and other office equipment	Furniture and other office equipment			110	10	10	New
Vote 4 - Technical Services	Radios	KATR0197	yes	Furniture and other office equipment	Furniture and other office equipment			20	25	25	New
Vote 4 - Technical Services	Reseal/Construction of streets	PAIE0101	yes	Infrastructure - Road transport	Roads, pavements & bridges	2,000	3,000	2,500			Renewal
Vote 4 - Technical Services	Cement ditches in Aurora	PAIE0105	yes	Infrastructure - Road transport	Storm water	40	40	40			New
Vote 4 - Technical Services	Street name curb stones	PAIE0107	yes	Infrastructure - Road transport	Roads, pavements & bridges	50	50	50			New
Vote 4 - Technical Services	Traffic calming measures (Speed bumps)	PAIE0126	yes	Infrastructure - Road transport	Roads, pavements & bridges	40	60	60			New
Vote 4 - Technical Services	Harden pavements	PAIE0127	yes	Infrastructure - Road transport	Roads, pavements & bridges	80	100	200			New
Vote 4 - Technical Services	Pave sidewalks	PAIE0129	yes	Infrastructure - Road transport	Roads, pavements & bridges	300	200	350			New
Vote 4 - Technical Services	Tools	MATR0175	yes	Plant & equipment	Plant & equipment	80	100	100			New
Vote 4 - Technical Services	Build Park Street between Wes and Porter Streets		yes	Infrastructure - Road transport	Roads, pavements & bridges	-		300			New
Vote 4 - Technical Services	Build Kelly Street		yes	Infrastructure - Road transport	Roads, pavements & bridges	-		100			New
Vote 4 - Technical Services	Survey and design road network: Eendekuil		yes	Infrastructure - Road transport	Roads, pavements & bridges	-	75				New
Vote 4 - Technical Services	Curb stones: Sarel Cilliers		yes	Infrastructure - Road transport	Roads, pavements & bridges	40	40	40			New
Vote 4 - Technical Services	Gravel storage area (stores)		yes	Infrastructure - Road transport	Roads, pavements & bridges	30	30	30			New
Vote 4 - Technical Services	Construction of De Hoek Street	PAIE0137	yes	Infrastructure - Road transport	Roads, pavements & bridges	-	-	120			New
Vote 4 - Technical Services	Construction of roads: RDP Houses	PAIE0134	yes	Infrastructure - Road transport	Roads, pavements & bridges	300	300	300			New
Vote 4 - Technical Services	Construction of roads: Aurora		yes	Infrastructure - Road transport	Roads, pavements & bridges	-	500	500			New
Vote 4 - Technical Services	Tracking Devices	MATR0185	yes	General vehicles	General vehicles	140	150	50			New
Vote 4 - Technical Services	Main road 529 intersection		yes	Infrastructure - Road transport	Roads, Pavements & Bridges	480	50				Renewal
Vote 4 - Technical Services	Retaining Wall Laaiplek Beach (Sunset Restaurant)		yes	Other Buildings	Other Buildings	-	-	500			New
Vote 4 - Technical Services	Diverse equipment	KATR0195	yes	Furniture and other office equipment	Furniture and other office equipment	5	5	5			New
Vote 4 - Technical Services	Tools	KATR0234	yes	Furniture and other office equipment	Furniture and other office equipment	50	55	55			New
Vote 4 - Technical Services	Portable pavilions	OFAS0030	yes	Sportsfields & stadia	Sportsfields & stadia	50	50	50			New
Vote 4 - Technical Services	Upgrade Cricket Grounds	OFAS0031	yes	Sportsfields & stadia	Sportsfields & stadia	702	-	-			Renewal
Vote 4 - Technical Services	Upgrade Sports Fields		yes	Sportsfields & stadia	Sportsfields & stadia	1,056	3,130				Renewal
Vote 3 - Corporate Services	Optiplan cabinets	KATR0233	yes	Furniture and other office equipment	Furniture and other office equipment	10					New
Vote 4 - Technical Services	Diverse equipment	KATR0191	yes	Furniture and other office equipment	Furniture and other office equipment	4	4	4			New
Vote 4 - Technical Services	Burglar bars at libraries (PB, VD,BJ, LBW)		yes	Other Buildings	Other Buildings	-	50	50			New
Vote 4 - Technical Services	Community Hall: curtains	KATR0263	yes	Other Buildings	Other Buildings	65	60	60			New
Vote 4 - Technical Services	Tables and chairs (Community Hall)	KATR0264	yes	Furniture and other office equipment	Furniture and other office equipment	30	30	50			New
Vote 4 - Technical Services	Replace fence - commonage		yes	Other Buildings	Other Buildings	50	50	50			New
Vote 4 - Technical Services	Paving Community Hall		yes	Other Buildings	Other Buildings	-	25				New
Vote 4 - Technical Services	Safety door reception		yes	Other Buildings	Other Buildings	-		40			New
Vote 4 - Technical Services	Fence - Municipal Buildings	DMHE011	yes	Other Buildings	Other Buildings	-	100	200			New
Vote 4 - Technical Services	Tools	MATR0172	yes	Plant & equipment	Plant & equipment	10	10	10			New
Vote 4 - Technical Services	Cutlery (Community hall)	KATR0266	yes	Furniture and other office equipment	Furniture and other office equipment	-	10	12			New
Vote 4 - Technical Services	Air conditioners - offices	KATR0267	yes	Other Buildings	Other Buildings	35	25	25			New
Vote 4 - Technical Services	Air conditioner - Town Hall		yes	Other Buildings	Other Buildings	-	100				New
Vote 4 - Technical Services	Community Hall: Acoustics		yes	Other Buildings	Other Buildings	150					new
Vote 2 - Finance	Diverse equipment	KATR0185	yes	Furniture and other office equipment	Furniture and other office equipment	30	30	40			New
Vote 2 - Finance	Replacing outdated computers and software	KATR0276	yes	Computers - software & programming	Computers - software & programming	100	100				Renewal
Vote 2 - Finance	Upgrade of Income System to PromisE	KATR0277	yes	Computers - software & programming	Computers - software & programming	450	750				Renewal
Vote 4 - Technical Services	High tension circuit breakers	ELEK0047	yes	Infrastructure - Electricity	Transmission & Reticulation	30	30	30			New
Vote 4 - Technical Services	Bulk meter replacement	ELEK0049	yes	Infrastructure - Electricity	Transmission & Reticulation	60	60	60			New
Vote 4 - Technical Services	Network strengthening	ELEK0051	yes	Infrastructure - Electricity	Transmission & Reticulation	100	120	150			New
Vote 4 - Technical Services	Strengthen CBD Network	ELEK0053	yes	Infrastructure - Electricity	Transmission & Reticulation	50	60				New
Vote 4 - Technical Services	Diverse equipment	KATR0183	yes	Furniture and other office equipment	Furniture and other office equipment	10	12	15			New
Vote 4 - Technical Services	Generator: Pressure towers (DKB)	MATR0121	yes	Plant & equipment	Plant & equipment	-	200				New
Vote 4 - Technical Services	Meter streetlights	MATR0122	yes	Plant & equipment	Plant & equipment	30	30	30			New
Vote 4 - Technical Services	Replace street lights	STLG0015	yes	Infrastructure - Electricity	Transmission & Reticulation	100	120	120			Renewal
Vote 4 - Technical Services	Larger HT Switches - standby battery	ELEK0055	yes	Infrastructure - Electricity	Transmission & Reticulation	50					New
Vote 4 - Technical Services	Install mini - sub for increased demand in industrial area		yes	Infrastructure - Electricity	Transmission & Reticulation	320					New
Vote 4 - Technical Services	Mid block lines		yes	Infrastructure - Electricity	Transmission & Reticulation	180	200	200			New
Vote 4 - Technical Services	High tension pole replacements	ELEK0054	yes	Infrastructure - Electricity	Transmission & Reticulation	-	50	50			New
Vote 4 - Technical Services	HT supply from main substation to Piet Retief Street switch		yes	Infrastructure - Electricity	Transmission & Reticulation	-	100				New
Vote 4 - Technical Services	Network Renewals	ELEK0059	yes	Infrastructure - Electricity	Transmission & Reticulation	800	600	900			Renewal
Vote 4 - Technical Services	Replacing conventional electricity meters	ELEK0060	yes	Infrastructure - Electricity	Transmission & Reticulation	750	500	650			Renewal
Vote 4 - Technical Services	Bulk Services Upgrade to Monte Bertha		yes	Infrastructure - Electricity	Transmission & Reticulation	1,500					Renewal
Vote 4 - Technical Services	Albatros Development 100 RDP Houses		yes	Infrastructure - Electricity	Transmission & Reticulation	1,500					new
Vote 4 - Technical Services	Low Cost Housing		yes	Infrastructure - Electricity	Transmission & Reticulation	-	3,000	5,000			new

Vote 3 - Corporate Services	1x 4X4 LDV Fire Fighting Vehicles	AVRT0067	yes	General vehicles	General vehicles						500		New	
Vote 3 - Corporate Services	Fire fighting equipment	MATR0177	yes	Plant & equipment	Plant & equipment		70	65			75		New	
Vote 3 - Corporate Services	Disaster Management Centre: Phase 1		yes	Other Buildings	Other Buildings						200		New	
Vote 4 - Technical Services	Diverse equipment	KATR0278	yes	Furniture and other office equipment	Furniture and other office equipment		10						New	
Vote 3 - Corporate Services	Book Delection System	KATR0272	yes	Furniture and other office equipment	Furniture and other office equipment			120			220		New	
Vote 3 - Corporate Services	Replacement of photocopiers	KATR0273	yes	Computers - software & programming	Computers - software & programming		100						New	
Vote 3 - Corporate Services	Airconditioners	KATR0274	yes	Furniture and other office equipment	Furniture and other office equipment		50				60		New	
Vote 3 - Corporate Services	Shelves/Tables/Office furniture for library	KATR0275	yes	Furniture and other office equipment	Furniture and other office equipment		55	80			100		Renewal	
Vote 3 - Corporate Services	Enlarge Dwarskersbos Library		yes	Furniture and other office equipment	Furniture and other office equipment		250						Renewal	
Vote 4 - Technical Services	Housing	GEB00050	yes	Social rental housings	Social rental housing		38,550	11,000			26,700		New	
Vote 4 - Technical Services	Diverse equipment	KATR0179	yes	Plant & equipment	Plant & equipment		4	4			5		New	
Vote 4 - Technical Services	Tools	MATR0170	yes	Plant & equipment	Plant & equipment		10	10			10		New	
Vote 4 - Technical Services	Gravel access roads - cemetery		yes	Infrastructure - Road transport	Roads, pavements & bridges			35			40		New	
Vote 4 - Technical Services	Expansion of cemetery	GEB00067	yes	Cemeteries	Cemeteries		200	200			100		New	
Vote 4 - Technical Services	Fence new cemetery : Porterville		yes	Cemeteries	Cemeteries			150			150		New	
Vote 4 - Technical Services	Upgrade entrance and parking		yes	Infrastructure - Road transport	Roads, pavements & bridges						70		New	
Vote 4 - Technical Services	Toilets at cemetery 2		yes	Other Buildings	Other Buildings						70		New	
Vote 4 - Technical Services	Toilet and store - Noordhoek cemetery		yes	Other Buildings	Other Buildings						70		New	
Vote 3 - Corporate Services	Office equipment	KATR0175	yes	Furniture and other office equipment	Furniture and other office equipment		10	10					New	
Vote 3 - Corporate Services	Photocopiers	KATR0176	yes	Furniture and other office equipment	Furniture and other office equipment		300	400					New	
Vote 3 - Corporate Services	Back-up disks		yes	Computers - software & programming	Computers - software & programming			10					New	
Vote 3 - Corporate Services	Upgrade IT system (SITA Report)		yes	Computers - software & programming	Computers - software & programming			500					New	
Vote 3 - Corporate Services	Microsoft volume Licensing	KATR0270	yes	Computers - software & programming	Computers - software & programming		600	600			200		New	
Vote 3 - Corporate Services	Replacement of computers	KATR0271	yes	Computers - software & programming	Computers - software & programming		200	200			200		Renewal	
Vote 4 - Technical Services	Water Infrastructure PB		yes	Infrastructure - Water	Reticulation						9,680		Renewal	
Vote 1 - Municipal Manager	Diverse office furniture and equipment		yes	Furniture and other office equipment	Furniture and other office equipment			10					New	
Vote 1 - Municipal Manager	Computer replacement (MM)		yes	Computers - hardware/equipment	Computers - hardware/equipment						16		New	
Vote 1 - Municipal Manager	Printers (Replace)		yes	Furniture and other office equipment	Furniture and other office equipment			2			2		Renewal	
Vote 1 - Municipal Manager	Computers (Replace)		yes	Furniture and other office equipment	Furniture and other office equipment			16			18		Renewal	
Vote 3 - Corporate Services	Radio network for Disaster Management & Traffic Services		yes	Plant & equipment	Plant & equipment		200						New	
Vote 3 - Corporate Services	Motor Vehicle for Sup: Disaster Management- West		yes	General vehicles	General vehicles			200					New	
Vote 3 - Corporate Services	Laptop for Manager: Community Services		yes	Computers - hardware/equipment	Computers - hardware/equipment			15					Renewal	
Vote 3 - Corporate Services	Entrance Gates / Booms for Beach Resorts		yes	Recreational facilities	Recreational facilities			40			80		New	
Vote 3 - Corporate Services	Replace Kitchen Cupboards of chalets at Beach Resorts		yes	Recreational facilities	Recreational facilities			210			210		Renewal	
Vote 3 - Corporate Services	Paving at ablution facilities at Beach Resorts		yes	Recreational facilities	Recreational facilities			30					New	
Vote 3 - Corporate Services	Upgrade Dwarskersbos Recreation Hall into Conference C		yes	Recreational facilities	Recreational facilities			100					Renewal	
Vote 3 - Corporate Services	Extend Laundry room at Stywelyne Beach Resort		yes	Recreational facilities	Recreational facilities						100		New	
Vote 3 - Corporate Services	Traffic calming measures - Raised intersections in Bergvliet		yes	Infrastructure - Road transport	Roads, Pavements & Bridges						400		New	
Vote 3 - Corporate Services	Automation (sound & IT infrastructure) of council chambers		yes	Plant & equipment	Plant & equipment			250					New	
Vote 3 - Corporate Services	Upgrade IT system (SITA Report)		yes	Computers - hardware/equipment	Computers - hardware/equipment						400		Renewal	
Vote 3 - Corporate Services	Upgrading of LB Wernich Library Hall		yes	Libraries	Libraries			100					Renewal	
Vote 3 - Corporate Services	Upgrading of Library & Library Hall Kitchen at Piketberg Lit		yes	Libraries	Libraries		150						Renewal	
Vote 3 - Corporate Services	New container for Berghof Library		yes	Libraries	Libraries			300					New	
Vote 3 - Corporate Services	Upgrading of Noordhoek Library		yes	Libraries	Libraries						150		Renewal	
Vote 4 - Technical Services	Filter: Loop Street Pool		yes	Swimming pools	Swimming pools		15						New	
Vote 4 - Technical Services	Swimming Pool Fence (Acacia)		yes	Swimming pools	Swimming pools		25						New	
Vote 4 - Technical Services	Enlarge recycling building		yes	Infrastructure - Other	Waste Management		500	250			400		New	
Vote 4 - Technical Services	Replace Vehicles CFP3140		yes	General vehicles	General vehicles		430						New	
Vote 4 - Technical Services	Establish composting facility		yes	Infrastructure - Other	Waste Management		100						New	
Vote 4 - Technical Services	Install Ozone filters at Albatros/Astr		yes	Infrastructure - Water	Reticulation		35	35					New	
Vote 4 - Technical Services	Pave sidewalks NH/voortrekker RD		yes	Infrastructure - Road transport	Roads, Pavements & Bridges		100						New	
Vote 4 - Technical Services	Diverse equipment		yes	Plant & equipment	Plant & equipment		140						New	
Vote 4 - Technical Services	Electronic Building Control register		yes	Computers - software & programming	Computers - software & programming		40						New	
Vote 4 - Technical Services	Air conditioning PV Office		yes	Plant & equipment	Plant & equipment		15						New	
Vote 4 - Technical Services	Sewer Renewals		yes	Infrastructure - Sanitation	Sewerage purification			50			50		New	
Vote 4 - Technical Services	ESKOM Load Shed Generators		yes	Plant & equipment	Plant & equipment		210						New	
Vote 2 - Finance	GIS STELSEL		yes	Computers - software & programming	Computers - software & programming		250						New	
Vote 4 - Technical Services	Sewer Renewals		yes	Infrastructure - Sanitation	Sewerage purification		400						New	
<b>Parent Capital expenditure</b>	<b>1</b>										<b>69,200</b>	<b>43,461</b>	<b>62,647</b>	
<b>Total Capital expenditure</b>											<b>69,200</b>	<b>43,461</b>	<b>62,647</b>	

Table SA37 - Projects delayed from previous financial year

WC013 Bergvliet - Supporting Table SA37 Projects delayed from previous financial years												
Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>												
				Examples	Examples							
NONE												
								-	-			
								-	-			
								-	-			
								-	-			
								-	-			
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												

## 2.12 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

### 1. In-year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Council's website.

### 2. Internship programme

The Council's is participating in the Municipal Financial Management Internship programme and has employed four interns undergoing training in various divisions of the Financial Services Department. Since the introduction of the Internship programme the Council has successfully employed and trained 8 interns through this programme and a majority of them were appointed either within the municipality or other Municipalities.

### 3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

### 4. Audit Committee

An Audit Committee has been established and is fully functional.

### 5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2015/16 MTREF in May 2015 directly aligned and informed by the 2015/16 MTREF.

### 6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements

## 7. Policies

An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

### 2.13 Other supporting documents

Table SA1 - Supporting detail to budgeted financial performance

WC013 Bergvriev - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>											
Total Property Rates	6	34,627	40,162	47,802	54,523	51,000	51,000	51,000	55,414	59,847	64,635
less Revenue Foregone		1,697	1,924	2,654	2,783	2,970	2,970	2,970	3,486	3,765	4,066
<b>Net Property Rates</b>		<b>32,930</b>	<b>38,238</b>	<b>45,148</b>	<b>51,740</b>	<b>48,030</b>	<b>48,030</b>	<b>48,030</b>	<b>51,928</b>	<b>56,082</b>	<b>60,569</b>
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	6	61,004	64,038	74,064	78,110	82,274	82,274	82,274	92,192	99,702	107,829
less Revenue Foregone		2,934	3,148	3,397	1,183	683	683	683	2,616	2,825	3,051
<b>Net Service charges - electricity revenue</b>		<b>58,070</b>	<b>60,891</b>	<b>70,667</b>	<b>76,927</b>	<b>81,591</b>	<b>81,591</b>	<b>81,591</b>	<b>89,576</b>	<b>96,877</b>	<b>104,778</b>
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	6	16,375	18,188	20,832	20,522	21,848	21,848	21,848	26,408	28,508	30,753
less Revenue Foregone		2,483	3,062	1,408	1,898	1,500	1,500	1,500	2,178	2,352	2,540
<b>Net Service charges - water revenue</b>		<b>13,892</b>	<b>15,126</b>	<b>19,424</b>	<b>18,625</b>	<b>20,348</b>	<b>20,348</b>	<b>20,348</b>	<b>24,230</b>	<b>26,156</b>	<b>28,213</b>
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue		7,135	7,917	10,695	9,437	11,523	11,523	11,523	12,510	13,272	14,080
less Revenue Foregone		1,690	2,193	2,272	2,865	2,200	2,200	2,200	2,952	3,188	3,443
<b>Net Service charges - sanitation revenue</b>		<b>5,445</b>	<b>5,724</b>	<b>8,423</b>	<b>6,572</b>	<b>9,323</b>	<b>9,323</b>	<b>9,323</b>	<b>9,558</b>	<b>10,084</b>	<b>10,637</b>
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	6	12,106	13,772	17,356	16,210	18,910	18,910	18,910	20,440	21,671	22,977
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone		2,409	3,263	3,347	4,209	3,200	3,200	3,200	4,492	4,851	5,239
<b>Net Service charges - refuse revenue</b>		<b>9,698</b>	<b>10,509</b>	<b>14,009</b>	<b>12,001</b>	<b>15,710</b>	<b>15,710</b>	<b>15,710</b>	<b>15,948</b>	<b>16,820</b>	<b>17,738</b>
<b>Other Revenue by source</b>											
Sundries		-	1,438	2,332	888	888	888	888	1,085	1,173	1,266
Tender Documents		-	-	-	-	-	-	-	-	-	-
Insurance Claims		-	655	253	89	89	89	89	92	99	107
Inspections		-	-	-	-	-	-	-	-	-	-
Admin Fee		-	9	7	263	263	263	263	279	301	325
Long-term Liabilities		-	2	-	-	-	-	-	-	-	-
Search Fee		-	-	0	1	1	1	1	1	1	1
Surplus Cash		-	1	3	1	1	1	1	1	1	1
Employee Benefits		-	-	16	-	-	-	-	-	-	-
Land Sales		-	-	240	-	-	-	-	-	-	-
Photo Copies		-	40	48	38	38	38	38	39	42	45
Refuse Bags		-	5	4	1	1	1	1	1	1	1
Cemeteries		-	215	239	240	240	240	240	254	274	296
Private Works		-	8	2	5	5	5	5	5	5	5
Storage		-	-	-	-	-	-	-	-	-	-
Swimming Pools		-	-	-	-	-	-	-	-	-	-
Rezoning		-	51	78	160	200	200	200	212	229	247
Building Clause		-	-	-	-	-	-	-	-	-	-
New Connections		-	316	419	338	338	338	338	344	371	400
Reconnection Fees		-	1	-	1	1	1	1	1	1	1
Landfill revenue		-	13	70	50	500	500	500	530	572	618
Traders		-	68	66	60	60	60	60	64	69	75
Fire Station		-	-	-	3	3	3	3	5	5	5
Building Plans		-	386	449	400	400	400	400	424	458	495
Unamortised Discount		-	-	1	-	-	-	-	-	-	-
Other Revenue	3	2,316	-	-	-	-	-	-	-	-	-
<b>Total 'Other' Revenue</b>	<b>1</b>	<b>2,316</b>	<b>3,207</b>	<b>4,224</b>	<b>2,538</b>	<b>3,028</b>	<b>3,028</b>	<b>3,028</b>	<b>3,337</b>	<b>3,602</b>	<b>3,888</b>

<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	45,406	44,258	46,780	56,623	55,335	55,335	55,335	60,444	65,127	70,335
Pension and UIF Contributions		7,703	7,809	8,371	10,184	10,252	10,252	10,252	11,090	11,979	12,940
Medical Aid Contributions		3,026	3,315	3,558	5,100	5,118	5,118	5,118	5,433	5,867	6,335
Overtime		2,421	2,699	2,935	1,835	2,467	2,467	2,467	3,287	3,550	3,834
Motor Vehicle Allowance		3,946	3,230	3,385	3,787	3,749	3,749	3,749	3,750	4,049	4,372
Housing Allowances		443	487	472	477	485	485	485	499	541	585
Other benefits and allowances		-	8,023	9,018	8,520	9,005	9,005	9,005	10,000	10,797	11,655
Payments in lieu of leave		994	889	751	493	493	493	493	529	571	617
Long service awards		-	386	516	963	785	785	785	780	840	907
Post-retirement benefit obligations	4	2,975	1,063	1,224	1,334	1,754	1,754	1,754	1,915	2,068	2,233
<b>sub-total</b>	<b>5</b>	<b>66,913</b>	<b>72,161</b>	<b>77,010</b>	<b>89,316</b>	<b>89,442</b>	<b>89,442</b>	<b>89,442</b>	<b>97,727</b>	<b>105,390</b>	<b>113,814</b>
Less: Employees costs capitalised to PPE											
<b>Total Employee related costs</b>	<b>1</b>	<b>66,913</b>	<b>72,161</b>	<b>77,010</b>	<b>89,316</b>	<b>89,442</b>	<b>89,442</b>	<b>89,442</b>	<b>97,727</b>	<b>105,390</b>	<b>113,814</b>
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		15,936	14,481	14,935	17,460	15,495	15,495	15,495	17,944	19,198	20,514
<b>Total Depreciation &amp; asset impairment</b>	<b>1</b>	<b>15,977</b>	<b>14,481</b>	<b>14,935</b>	<b>17,460</b>	<b>15,495</b>	<b>15,495</b>	<b>15,495</b>	<b>17,944</b>	<b>19,198</b>	<b>20,514</b>
<b>Bulk purchases</b>											
Electricity Bulk Purchases		45,457	50,212	50,391	56,855	58,415	58,415	58,415	67,329	72,715	78,533
Water Bulk Purchases		3,581	4,208	4,074	4,170	4,170	4,170	4,170	4,963	5,360	5,789
<b>Total bulk purchases</b>	<b>1</b>	<b>49,038</b>	<b>54,421</b>	<b>54,465</b>	<b>61,025</b>	<b>62,585</b>	<b>62,585</b>	<b>62,585</b>	<b>72,292</b>	<b>78,075</b>	<b>84,322</b>
<b>Transfers and grants</b>											
Cash transfers and grants		1,784	2,393	2,561	3,070	3,170	3,170	3,170	3,331	3,597	3,884
Non-cash transfers and grants		-	-	3,781	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	<b>1</b>	<b>1,784</b>	<b>2,393</b>	<b>6,342</b>	<b>3,070</b>	<b>3,170</b>	<b>3,170</b>	<b>3,170</b>	<b>3,331</b>	<b>3,597</b>	<b>3,884</b>
<b>Other Expenditure By Type</b>											
Audit fees		2,408	2,504	2,459	2,889	2,889	2,889	2,889	2,800	3,024	3,266
Advertisement		-	579	649	628	651	651	651	748	809	875
Bank Charges		-	308	275	372	372	372	372	396	428	462
Books		-	20	10	37	43	43	43	52	55	58
Cemetery		-	2	-	3	3	3	3	3	3	3
Chemicals		-	533	519	739	675	675	675	812	875	944
Employee Benefits		-	1,449	3,770	-	-	-	-	-	-	-
Entertainment		-	223	200	304	322	322	322	347	372	398
Fuel		2,283	2,639	2,932	3,178	3,103	3,103	3,103	2,984	3,223	3,478
Impact Studies		-	479	534	648	418	418	418	474	512	553
Insurance		-	1,040	683	1,200	1,199	1,199	1,199	1,336	1,439	1,551
Internal Charges		-	-	-	263	263	263	263	297	320	345
Legal Fees		-	265	326	882	682	682	682	778	840	908
Licensing		-	466	461	708	715	715	715	728	784	844
Lost Books		-	13	9	16	16	16	16	16	17	18
Materials		-	955	1,467	1,234	1,275	1,275	1,275	1,401	1,511	1,630
Membership Fees		-	610	714	888	882	882	882	1,043	1,124	1,210
Other Operating Grant Expenditure		23,244	2,609	4,068	2,936	4,722	4,722	4,722	2,826	1,508	2,362
Planning and Development		-	96	50	68	58	58	58	58	63	68
Postage		-	420	446	568	568	568	568	601	648	699
Printing		-	52	137	262	281	281	281	303	325	348
Professional Fees		-	5,223	7,465	7,755	7,887	7,887	7,887	8,657	8,950	9,450
Projects		-	-	-	70	70	70	70	125	135	146
Protective Clothing		-	293	362	455	417	417	417	449	484	521
Refuse Bags		668	414	764	1,071	971	971	971	1,071	1,155	1,246
Rent Buildings		-	-	-	-	-	-	-	-	-	-
Rent Equipment		-	146	113	269	297	297	297	408	440	474
Repairs and Maintenance		2,965	4,838	4,239	5,412	5,516	5,516	5,516	6,049	6,491	6,998
Services		3,585	3	-	4,450	4,996	4,996	4,996	5,384	5,747	6,132
Sport Fields		-	100	91	130	131	131	131	184	197	212
Stationary		-	548	703	667	666	666	666	784	845	911
Sundries		-	318	782	766	705	705	705	866	934	1,006
Telephone Costs		899	1,251	1,228	1,936	1,659	1,659	1,659	1,679	1,814	1,958
Tools		-	126	254	176	186	186	186	199	213	228
Traffic Signs		-	87	106	180	183	183	183	161	172	185
Training		-	719	809	1,406	1,546	1,546	1,546	1,562	1,684	1,814
Travel and Entertainment		-	452	556	852	870	870	870	911	982	1,060
Trees		-	1	21	30	28	28	28	23	23	23
Unions		-	28	41	60	60	60	60	50	54	58
Valuations		12	707	709	342	250	250	250	350	378	408
Vertilizer		-	2	13	32	28	28	28	31	33	35
<b>Total 'Other' Expenditure</b>	<b>1</b>	<b>49,671</b>	<b>30,515</b>	<b>37,966</b>	<b>43,879</b>	<b>45,601</b>	<b>45,601</b>	<b>45,601</b>	<b>46,945</b>	<b>48,611</b>	<b>52,884</b>
<b>Repairs and Maintenance</b>											
Other Expenditure	8	2,965	4,838	4,239	5,412	5,516	5,516	5,412	6,049	6,491	6,998
<b>Total Repairs and Maintenance Expenditure</b>	<b>9</b>	<b>2,965</b>	<b>4,838</b>	<b>4,239</b>	<b>5,412</b>	<b>5,516</b>	<b>5,516</b>	<b>5,412</b>	<b>6,049</b>	<b>6,491</b>	<b>6,998</b>

Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

<b>WC013 Bergrivier - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditu</b>						
Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Finance	Vote 3 - Corporate Services	Vote 4 - Technical Services	Total
<b>R thousand</b>	1					
<b>Revenue By Source</b>						
Property rates		-	51,928	-	-	51,928
Property rates - penalties & collection charges		-	-	-	-	-
Service charges - electricity revenue		-	-	-	89,576	89,576
Service charges - water revenue		-	-	-	24,230	24,230
Service charges - sanitation revenue		-	-	-	9,558	9,558
Service charges - refuse revenue		150	-	-	15,798	15,948
Service charges - other		-	-	-	-	-
Rental of facilities and equipment		-	-	3,364	333	3,697
Interest earned - external investments		-	2,250	-	-	2,250
Interest earned - outstanding debtors		-	3,000	-	-	3,000
Dividends received		-	-	-	-	-
Fines		-	-	4,107	-	4,107
Licences and permits		-	-	1,560	-	1,560
Agency services		-	61	1,980	-	2,041
Other revenue		6	475	1,008	1,848	3,337
Transfers recognised - operational		18,252	1,000	5,625	15,640	40,517
Gains on disposal of PPE		-	-	-	-	-
<b>Total Revenue (excluding capital transfers and cont</b>		<b>18,408</b>	<b>58,714</b>	<b>17,644</b>	<b>156,983</b>	<b>251,749</b>
<b>Expenditure By Type</b>						
Employee related costs		8,690	13,935	26,854	48,248	97,727
Remuneration of councillors		5,274	-	-	-	5,274
Debt impairment		-	(696)	2,097	2,422	3,823
Depreciation & asset impairment		748	395	1,924	14,877	17,944
Finance charges		-	-	3,483	7,410	10,893
Bulk purchases		-	-	-	72,292	72,292
Other materials		-	-	-	-	-
Contracted services		-	-	-	-	-
Transfers and grants		3,331	-	-	-	3,331
Other expenditure		405	3,949	9,359	33,232	46,945
Loss on disposal of PPE		-	-	-	-	-
<b>Total Expenditure</b>		<b>18,448</b>	<b>17,583</b>	<b>43,717</b>	<b>178,481</b>	<b>258,229</b>
<b>Surplus/(Deficit)</b>						
Transfers recognised - capital		-	450	1,205	53,646	55,301
Contributions recognised - capital		-	-	-	-	-
Contributed assets		-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(40)</b>	<b>41,581</b>	<b>(24,868)</b>	<b>32,148</b>	<b>48,821</b>

Table SA3 – Supporting detail to Statement of Financial Position

WC013 Bergrivier - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call deposits < 90 days		-	-	-	-	18,012	18,012	18,012	20,000	25,000	30,000
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
<b>Total Call investment deposits</b>	2	-	-	-	-	18,012	18,012	18,012	20,000	25,000	30,000
<b>Consumer debtors</b>											
Consumer debtors		36,702	42,722	68,671	57,694	61,901	61,901	77,223	83,594	90,482	97,882
Less: Provision for debt impairment		(12,439)	(11,942)	(14,146)	(14,629)	(14,146)	(14,146)	(21,838)	(23,564)	(25,646)	(27,891)
<b>Total Consumer debtors</b>	2	24,263	30,780	54,525	43,065	47,755	47,755	55,385	60,030	64,836	69,992
<b>Debt impairment provision</b>											
Balance at the beginning of the year		9,936	12,439	11,942	13,167	9,483	9,483	14,146	21,838	23,564	25,646
Contributions to the provision		3,008	417	2,533	1,903	4,663	4,663	7,691	1,726	2,082	2,245
Bad debts written off		(505)	(914)	(329)	-	-	-	-	-	-	-
<b>Balance at end of year</b>		12,439	11,942	14,146	15,070	14,146	14,146	21,838	23,564	25,646	27,891
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		337,250	352,801	381,263	418,296	413,306	413,306	411,958	479,418	520,719	582,966
Leases recognised as PPE	3	510	590	806	590	806	806	806	806	806	806
Less: Accumulated depreciation		80,596	94,592	107,916	127,928	123,156	123,156	123,156	141,100	160,298	180,812
<b>Total Property, plant and equipment (PPE)</b>	2	257,164	258,799	274,153	290,958	290,956	290,956	289,608	339,124	361,227	402,960
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		2,822	3,518	4,083	-	-	-	-	-	-	-
<b>Total Current liabilities - Borrowing</b>		2,822	3,518	4,083	-	-	-	-	-	-	-
<b>Trade and other payables</b>											
Trade and other creditors		24,092	18,432	26,578	18,109	14,971	14,971	29,592	31,719	33,684	36,415
Unspent conditional transfers		231	181	0	(100)	47	0	1,995	1,995	1,995	1,995
VAT		350	195	-	400	2,690	2,690	2,403	2,639	3,028	3,369
<b>Total Trade and other payables</b>	2	24,672	18,808	26,578	18,409	17,708	17,661	33,990	36,352	38,707	41,780
<b>Non current liabilities - Borrowing</b>											
Borrowing	4	48,196	49,204	55,176	49,800	54,637	54,637	54,844	58,747	53,068	61,838
Finance leases (including PPP asset element)		-	-	242	150	239	239	239	0	0	-
<b>Total Non current liabilities - Borrowing</b>		48,196	49,204	55,418	49,950	54,876	54,876	55,082	58,747	53,068	61,838
<b>Provisions - non-current</b>											
Retirement benefits		23,037	26,509	33,007	31,400	38,183	38,183	36,876	39,659	41,960	44,393
<i>List other major provision items</i>											
Refuse landfill site rehabilitation		26,034	25,278	26,615	31,000	28,185	28,185	28,185	29,789	31,489	33,291
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Provisions - non-current</b>		49,071	51,787	59,622	62,400	66,369	66,369	65,061	69,449	73,449	77,685
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		144,993	197,519	199,518	200,000	217,451	217,451	219,345	230,411	279,624	304,219
GRAP adjustments		58,102	1,383	(1,598)	-	-	-	-	-	-	-
Restated balance		203,096	198,903	197,921	200,000	217,451	217,451	219,345	230,411	279,624	304,219
Surplus/(Deficit)		(7,323)	7,627	22,265	32,369	15,578	15,578	10,871	48,821	21,966	39,686
Appropriations to Reserves		(9,749)	4,629	(3,621)	(6,800)	(6,780)	(6,780)	6,200	8,162	11,434	4,127
Transfers from Reserves		11,496	(11,640)	2,780	6,043	6,043	6,043	(6,005)	(7,769)	(8,806)	(8,690)
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	197,519	199,518	219,345	231,612	232,291	232,291	230,411	279,624	304,219	339,342
<b>Reserves</b>											
Housing Development Fund		918	558	564	316	437	437	427	298	186	84
Capital replacement		1,350	8,722	9,557	13,207	9,557	9,557	9,889	10,411	13,151	8,690
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	2	2,269	9,280	10,120	13,523	9,993	9,993	10,316	10,709	13,337	8,774
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	199,788	208,798	229,465	245,134	242,285	242,285	240,727	290,333	317,556	348,116

Table SA9 – Social, economic and demographic statistics and assumptions

WC013 Bergrivier - Supporting Table SA9 Social, economic and demographic statistics and assumptions											
Description of economic indicator	Ref.	2001 Census	2007 Survey	2011 Census	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>											
Population		46	44	46	62	62	62	62	62	62	62
Females aged 5 - 14		4	4	4	5	5	5	5	5	5	5
Males aged 5 - 14		4	4	4	5	5	5	5	5	5	5
Females aged 15 - 34		8	7	8	11	11	11	11	11	11	11
Males aged 15 - 34		9	8	9	10	10	10	10	10	10	10
Unemployment		2	2	2	18	18	18	18	18	18	18
<b>Monthly household income (no. of households)</b>											
No income	1, 12	239	7,856	239	18,460	18,460	18,460	18,460	18,460	18,460	18,460
R1 - R1 600		15,083	10,785	15,083	21,529	21,529	21,529	21,529	21,529	21,529	21,529
R1 601 - R3 200		1,891	3,169	1,891	2,884	2,884	2,884	2,884	2,884	2,884	2,884
R3 201 - R6 400		1,641	1,543	1,641	2,366	2,366	2,366	2,366	2,366	2,366	2,366
R6 401 - R12 800		690	1,430	690	1,480	1,480	1,480	1,480	1,480	1,480	1,480
R12 801 - R25 600		171	359	171	427	427	427	427	427	427	427
R25 601 - R51 200		57	61	57	107	107	107	107	107	107	107
R52 201 - R102 400		31	20	31	62	62	62	62	62	62	62
R102 401 - R204 800		14	18	14	52	52	52	52	52	52	52
R204 801 - R409 600		9	-	9	-	-	-	-	-	-	-
R409 601 - R819 200		-	-	-	-	-	-	-	-	-	-
> R819 200		-	-	-	-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>											
< R2 060 per household per month	13	1,170	1,200	1,170	1971.00	1971.00	1971.00	1971.00	1971.00	1971.00	1971.00
Insert description	2				Indigent	Indigent	Indigent	Indigent	Indigent	Indigent	Indigent
<b>Household/demographics (000)</b>											
Number of people in municipal area		46,327	44,327	46,327	62	62	62	62	62	62	62
Number of poor people in municipal area		11,497	19,554	11,497	25	25	25	25	25	25	25
Number of households in municipal area		11,700	12,198	11,700	16	16	16	16	16	16	16
Number of poor households in municipal area		1,170	1,200	1,170	2	2	2	2	2	2	2
Definition of poor household (R per month)		0-R800	0-R800	0-R800	0-R800	0-R800	0-R800	0-R800	0-R800	0-R800	0-R800
<b>Housing statistics</b>											
Formal	3	10,737	11,015	10,737	14,449	14,449	14,449	14,449	14,449	14,449	14,449
Informal		29	-	29	149	149	149	149	149	149	149
<b>Total number of households</b>		10,766	11,015	10,766	14,598	14,598	14,598	14,598	14,598	14,598	14,598
Dwellings provided by municipality	4	-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s		-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5	-	-	-	-	-	-	-	-	-	-
<b>Total new housing dwellings</b>		-	-	-	-	-	-	-	-	-	-
<b>Economic</b>											
Inflation/inflation outlook (CPIX)	6				0.0%	0.0%	0.0%	5.6%			
Interest rate - borrowing					0.0%	0.0%	8.5%	9.0%			
Interest rate - investment					0.0%	0.0%	8.5%	9.0%			
Remuneration increases					0.0%	0.0%		6.8%			
Consumption growth (electricity)					0.0%	0.0%		1.7%			
Consumption growth (water)					0.0%	0.0%		1.7%			
<b>Collection rates</b>											
Property tax/service charges	7										
Rental of facilities & equipment					100.0%	100.0%	100.0%	100.0%			
Interest - external investments					100.0%	100.0%	100.0%	100.0%			
Interest - debtors								98.5%			
Revenue from agency services					100.0%	100.0%	100.0%	100.0%			



Table SA11 Property rates summary

WC013 Bergrivier - Supporting Table SA11 Property rates summary										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Valuation:</b>	1									
Date of valuation:		01/07/2008								
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes					
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes					
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		1	-							
No. of properties	5	11,629			12,690		12,690	12,730	12,800	12,900
No. of sectional title values	5	305	-		270		270	201	205	210
No. of unreasonably difficult properties s7(2)		20	-		20		20	20	20	20
No. of supplementary valuations		2	-		2		2	2	2	2
No. of valuation roll amendments		15	-		1		1			
No. of objections by rate payers		15	-		3		3			
No. of appeals by rate payers			-		1		1			
No. of successful objections	8	15	-		-		-			
No. of successful objections > 10%	8	15	-		-		-			
Supplementary valuation		188	-		150		150	220	220	220
Public service infrastructure value (Rm)	5	-	-		-		-			
Municipality owned property value (Rm)		90	-		91		91	106	107	107
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		-	-		-		-			
Valuation reductions-nature reserves/park (Rm)		-	-		-		-			
Valuation reductions-mineral rights (Rm)		-	-		-		-			
Valuation reductions-R15,000 threshold (Rm)		144	-		152		152	152	152	152
Valuation reductions-public worship (Rm)		-	-		-		-			
Valuation reductions-other (Rm)		12	-		-		-			
<b>Total valuation reductions:</b>		<b>156</b>	<b>-</b>	<b>-</b>	<b>152</b>	<b>-</b>	<b>152</b>	<b>152</b>	<b>152</b>	<b>152</b>
Total value used for rating (Rm)	5	6,865	-		-	8,141	-	8,143	8,145	8,147
Total land value (Rm)	5	-	-		-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-		-	-	-	-	-	-
Total market value (Rm)	5	6,865	-		-	8,141	-	8,143	8,145	8,147
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	No	No	No	No			No		
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No	No	No	No	No	No
Special rating area used? (Y/N)		No	No	No	No			No		
Phasing-in properties s21 (number)		No	No	No	No	No	No	No	No	No
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		No	No	No	No	No	No	No		
Non-residential prescribed ratios19? (%)		No	No	No	No			No		
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6	34,627			48,615		48,615			
Rate revenue expected to collect (R'000)	6	-	-		-		-			
Expected cash collection rate (%)		76.5%	81.0%		88.0%		88.0%			
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-		-		-			
Rebates, exemptions - pensioners (R'000)		-	-		344		344			
Rebates, exemptions - bona fide farm. (R'000)		-	-		488		488			
Rebates, exemptions - other (R'000)		-	-		1,520		1,520			
Phase-in reductions/discounts (R'000)		-	-		455		455			
<b>Total rebates,exemptns,eductns,discs (R'000)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,806</b>	<b>-</b>	<b>2,806</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table SA12a Property rates by category (current year)

WC013 Bergvriev - Supporting Table SA12a Property rates by category (current year)																	
Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
<b>Current Year 2014/15</b>																	
<b>Valuation:</b>																	
No. of properties		10,584	127	354	873	43	548	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation (select)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Method of valuation used (select)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Base of valuation (select)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rating:</b>																	
Average rate	3	0.009190	0.010109	0.010109	0.002298	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptns, reductns, discs (R'000)</b>																	

Table SA12b Property rates by category (budget year)

WC013 Bergrivier - Supporting Table SA12b Property rates by category (budget year)																	
Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
<b>Budget Year 2015/16</b>																	
<b>Valuation:</b>																	
No. of properties		10,680	129	359	873	43	548	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rating:</b>																	
Average rate	3	0.009741	0.010716	0.010716	0.002436	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discouts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table SA13a Service Tariffs by category

WC013 Bergvrievier - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			0.0071	0.0079	0.0085	0.0092	0.0097	0.0103	0.0109
Farm properties - used			0.0011	0.0016	0.0021	0.0023	0.0024	0.0026	0.0027
Farm properties - not used									
Industrial properties			0.0007	0.0087	0.0094	0.0101	0.0107	0.0114	0.0120
Business and commercial properties			0.0007	0.0087	0.0094	0.0101	0.0107	0.0114	0.0120
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			5,000	5,000	5,000	5,000	5,000	5,000	5,000
Indigent rebate or exemption			5,000	5,000	5,000	5,000	5,000	5,000	5,000
Pensioners/social grants rebate or exemption			0.5	0.5	0.5	0.5	0.5	0.50	0.50
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	0.85	0.85	0.85	0.85	0.85	0.85
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fix ed fee (Rands/month)			27.00	31.31	33.83	36.54	39	41.34	43.82
Service point - vacant land (Rands/month)			35.23	40.51	43.76	47.26	50	53.10	56.28
Water usage - Block 1 (c/kl)	0-6		3.94	4.40	4.75	5.13	5.44	5.77	6.11
Water usage - Block 2 (c/kl)	7-20		7.64	8.86	9.57	10.34	10.96	11.62	12.32
Water usage - Block 3 (c/kl)	21-50		7.64	8.87	9.58	10.35	10.96	11.62	12.32
Water usage - Block 4 (c/kl)	51-100		8.80	10.21	11.03	11.91	12.63	13.38	14.19
Water usage - Block 5 (c/kl)	101-200		9.25	10.73	11.59	12.51	13.26	14.05	14.90
Water usage - Block 6 (c/kl)	201-1000		9.73	11.28	12.19	13.17	13.96	14.79	15.68
Water usage - Block 7 (c/kl)	1001-1500		8.26	9.58	10.35	11.18	11.86	12.57	13.32
Water usage - Block 8 (c/kl)	1501-2000		7.03	8.15	8.80	9.50	10.07	10.67	11.31
Water usage - Block 9 (c/kl)	2000+		5.95	6.90	7.45	8.04	8.53	9.04	9.58
<b>Other</b>	2								
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fix ed fee (Rands/month)			88.55	94.75	102.33	110.52	117.15	124.18	131.63
Service point - vacant land (Rands/month)			70.28	75.20	81.21	87.71	92.97	98.55	104.46
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fix ed fee (Rands/month)			111.00	124.00	137.60	147.64	165.65	175.59	186.13
Service point - vacant land (Rands/month)			88.55	98.29	106.15	114.65	121.52	128.82	136.54
Meter - IBT Block 1 (c/kwh)	0 - 50 kwh					0.73	0.79	0.84	0.89
Meter - IBT Block 2 (c/kwh)	51 - 350 kwh					0.91	1.00	1.06	1.12
Meter - IBT Block 3 (c/kwh)	351 - 600 kwh					1.04	1.16	1.23	1.30
Meter - IBT Block 4 (c/kwh)	> 600 kwh					1.13	1.27	1.35	1.43
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)								
Prepaid - IBT Block 1 (c/kwh)	0 - 50 kwh					0.73	0.79	0.84	0.89
Prepaid - IBT Block 2 (c/kwh)	51 - 350 kwh					0.91	1.00	1.06	1.12
Prepaid - IBT Block 3 (c/kwh)	351 - 600 kwh					1.22	1.38	1.47	1.55
Prepaid - IBT Block 4 (c/kwh)	> 600 kwh					1.43	1.62	1.72	1.82
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fix ed fee			111.32	128.02	138.26	149.32	158.27	167.77	177.84

Table SA13b Service Tariffs by category – explanatory

WC013 Bergviev - Supporting Table SA13b Service Tariffs by category - explanatory									
Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Exemptions, reductions and rebates (Rands)</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			5,000	5,000	5,000	5,000	5,000	5,000	5,000
0 - 5 houses on property					1.00%	1.00%	1.00%	1.00%	1.00%
6 -10 houses on property					2.00%	2.00%	2.00%	2.00%	2.00%
11-15 houses on property					3.00%	3.00%	3.00%	3.00%	3.00%
16 -20 houses on property					4.00%	4.00%	4.00%	4.00%	4.00%
>20 houses on property					5.00%	5.00%	5.00%	5.00%	5.00%
If electricity provided to worker's houses					0.25%	0.25%	0.25%	0.25%	0.25%
If water is provided to worker's houses					0.25%	0.25%	0.25%	0.25%	0.25%
If sewer is provided to worker's houses					0.25%	0.25%	0.25%	0.25%	0.25%
If refuse is removed from worker's houses					0.25%	0.25%	0.25%	0.25%	0.25%
If school on property					1.00%	1.00%	1.00%	1.00%	1.00%
If sport facilities on property					1.00%	1.00%	1.00%	1.00%	1.00%
If transport is provided to workers					1.00%	1.00%	1.00%	1.00%	1.00%
If training is provided to workers					1.00%	1.00%	1.00%	1.00%	1.00%
<b>Water tariffs</b>									
0 - 6		(fill in thresholds)	3.94	4.40	4.75	5.13	5.44	5.77	6.11
7 - 20		(fill in thresholds)	7.64	8.86	9.57	10.34	10.96	11.62	12.32
21 - 50		(fill in thresholds)	7.64	8.87	9.58	10.35	10.96	11.62	12.32
51 - 100		(fill in thresholds)	8.80	10.21	11.03	11.91	12.63	13.38	14.19
101 - 200		(fill in thresholds)	9.25	10.73	11.59	12.51	13.26	14.05	14.90
201 - 1000		(fill in thresholds)	9.73	11.28	12.19	13.17	13.96	14.79	15.68
1001 - 1500		(fill in thresholds)	8.26	9.58	10.35	11.18	11.86	12.57	13.32
1501 - 2000		(fill in thresholds)	7.03	8.15	8.80	9.50	10.07	10.67	11.31
2000 +		(fill in thresholds)	5.95	6.90	7.45	8.04	8.53	9.04	9.58
<b>Waste water tariffs</b>									
Basic charge/ fixed fee		(fill in structure)	88.55	94.75	102.33	110.52	117.15	124.18	131.63
<b>Electricity tariffs</b>									
Basic charge/ Fixed fee : Single Phase		(fill in thresholds)	111.00	124.00	137.60	147.64	165.65	175.59	186.13
Basic charge/ Fixed fee : Three Phase		(fill in thresholds)	398.08	445.00	492.33	528.27	592.72	628.29	665.98
Basic charge/ Fixed fee : KVA		(fill in thresholds)	114.70	126.00	139.75	149.95	168.24	178.34	189.04
<b>Cons Single Phase</b>									
0 - 50kwh		(fill in thresholds)	0.62	0.63	0.68	0.73	0.79	0.84	0.89
51 - 350 kwh		(fill in thresholds)	0.72	0.79	0.85	0.91	1.00	1.06	1.12
351 - 600kwh		(fill in thresholds)	0.79	0.90	0.96	1.04	1.16	1.23	1.30
601+kwh		(fill in thresholds)	0.87	0.98	1.05	1.13	1.27	1.35	1.43
<b>Cons Three Phase</b>									
0 - 50kwh		(fill in thresholds)	0.81	0.98	1.05	1.13	1.27	1.34	1.42
51 - 350 kwh		(fill in thresholds)	0.81	0.98	1.05	1.13	1.27	1.34	1.42
351 - 600kwh		(fill in thresholds)	0.81	0.98	1.05	1.13	1.27	1.34	1.42
601+kwh		(fill in thresholds)	0.87	0.98	1.05	1.13	1.27	1.34	1.42
<b>Consumption KVA</b>									
0 - 50kwh		(fill in thresholds)	0.58	0.68	0.73	0.78	0.88	0.93	0.98
51 - 350 kwh		(fill in thresholds)	0.58	0.68	0.73	0.78	0.88	0.93	0.98
351 - 600kwh		(fill in thresholds)	0.58	0.68	0.73	0.78	0.88	0.93	0.98
601+kwh		(fill in thresholds)	0.58	0.68	0.73	0.78	0.88	0.93	0.98
<b>Cons Lifeline</b>									
0 - 50kwh		(fill in thresholds)	0.54	0.60	0.65	0.75	0.79	0.84	0.89
51 - 350 kwh		(fill in thresholds)	0.63	0.71	0.76	0.82	0.93	0.99	1.04
351 - 600kwh		(fill in thresholds)	0.69	0.77	0.82	0.88	1.00	1.06	1.12
601+kwh		(fill in thresholds)	0.79	0.88	0.95	1.03	1.15	1.22	1.30
<b>Prepaid Single Phase</b>									
0 - 50kwh		(fill in thresholds)	0.62	0.63	0.68	0.73	0.79	0.84	0.89
51 - 350 kwh		(fill in thresholds)	0.71	0.79	0.85	0.91	1.00	1.06	1.12
351 - 600kwh		(fill in thresholds)	0.94	1.06	1.14	1.22	1.38	1.47	1.55
601+kwh		(fill in thresholds)	1.08	1.24	1.33	1.43	1.62	1.72	1.82
<b>Prepaid Lifeline</b>									
0 - 50kwh		(fill in thresholds)	0.61	0.66	0.71	0.75	0.79	0.84	0.89
51 - 350 kwh		(fill in thresholds)	0.63	0.72	0.77	0.82	0.93	0.99	1.04
351 - 600kwh		(fill in thresholds)	0.68	0.76	0.82	0.88	0.99	1.05	1.11
601+kwh		(fill in thresholds)	0.80	0.89	0.96	1.03	1.16	1.23	1.30
<b>Prepaid Three Phase</b>									
0 - 50kwh		(fill in thresholds)	0.77	1.08	1.16	1.25	1.40	1.48	1.57
51 - 350 kwh		(fill in thresholds)	0.80	1.08	1.16	1.25	1.40	1.48	1.57
351 - 600kwh		(fill in thresholds)	0.87	1.08	1.16	1.25	1.40	1.48	1.57
601+kwh		(fill in thresholds)	0.98	1.08	1.16	1.25	1.40	1.48	1.57

Table SA21 Transfers and grants made by the municipality

WC013 Bergrivier - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Entities/Ems:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
POMA	4	-	660	713	750	750	750	750	795	859	928
Toerismeburo's: PB; PV; VD		-	630	-	-	-	-	-	-	-	-
Toerisme: Organisasie BR		-	425	1,169	1,335	1,435	1,435	1,435	1,500	1,620	1,750
Museums: PB & PV		-	165	356	380	380	380	380	403	435	470
Museums: PV		-	124	-	-	-	-	-	-	-	-
Museums: GV		-	-	-	-	-	-	-	-	-	-
Museums: VD		-	-	19	20	20	20	20	21	23	25
Museums: BR		-	-	-	-	-	-	-	-	-	-
Sportrade: PB		-	30	83	34	34	34	34	56	60	65
Sportrade: PV		-	15	45	34	34	34	34	52	56	60
Sportrade: VD		-	-	39	34	34	34	34	52	56	60
Sportrade: RH; AR; EK; GV; WW		-	55	-	-	-	-	-	-	-	-
Sportforum		-	10	16	58	58	58	58	10	11	12
Boland Rugby		-	-	-	150	150	150	150	100	108	117
SPCA		-	-	-	100	100	100	100	106	114	123
PB Gholf		-	35	-	-	-	-	-	-	-	-
Velddrif Rolbalklub		-	40	-	-	-	-	-	-	-	-
Bergrivier Golf		-	40	-	-	-	-	-	-	-	-
Bergrivier Bewaring		-	-	-	-	-	-	-	-	-	-
BEMF		-	110	108	112	112	112	112	119	129	139
Bergrivier Canoe Marathon		-	-	-	-	-	-	-	50	54	58
Velddrif Animal Welfare		-	-	-	10	10	10	10	11	12	13
Piketberg Animal Welfare		-	-	-	15	15	15	15	16	17	18
St Helena Bay Water Quality Trust		-	-	-	38	38	38	38	40	43	46
Other		1,784	54	13	-	-	-	-	-	-	-
<b>Total Cash Transfers To Organisations</b>		<b>1,784</b>	<b>2,393</b>	<b>2,561</b>	<b>3,070</b>	<b>3,170</b>	<b>3,170</b>	<b>3,170</b>	<b>3,331</b>	<b>3,597</b>	<b>3,884</b>
<b>Cash Transfers to Groups of Individuals</b>											
	5	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	<b>1,784</b>	<b>2,393</b>	<b>2,561</b>	<b>3,070</b>	<b>3,170</b>	<b>3,170</b>	<b>3,170</b>	<b>3,331</b>	<b>3,597</b>	<b>3,884</b>
<b>Groups of Individuals</b>											
Indigents - Water	5	-	-	506	-	-	-	-	-	-	-
Indigents - Electricity		-	-	3,275	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	<b>3,781</b>	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	<b>3,781</b>	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	<b>1,784</b>	<b>2,393</b>	<b>6,342</b>	<b>3,070</b>	<b>3,170</b>	<b>3,170</b>	<b>3,170</b>	<b>3,331</b>	<b>3,597</b>	<b>3,884</b>

Table SA32 – List of external mechanisms

WC013 Bergrivier - Supporting Table SA32 List of external mechanisms					
External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
TRUSC	Yrs	4	IT	30/06/2018	350
Autopage	Yrs	2	Cellphones		360
Yoharde Traiding	Yrs	3	Photo Copiers	31/05/2015	
Conlog	Yrs	3	Prepaid Electricity System	30/04/2018	1,400
G4S	Yrs	3	Transfer of Money	30/06/2016	300
ABSA	Yrs	5	Bank Services	30/06/2018	360
Mubesko	Yrs	3	Financial Assistance	31/01/2016	
CAB Holdings	Yrs	Ongoing	Printing of Accounts		200
New Meters	Yrs	Ongoing	Meter Reading System		12
Cillie & Associates	Yrs	4	Municipal Valuator	30/06/2017	60
Fujitsu	Yrs	Ongoing	Financial system		500
Wasteman	Yrs	3	Refuse Removal	30/06/2015	1,400

## 2.14 Municipal manager's quality certificate

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

Print Name Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



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Date

28 May 2015