

Bergrivier Municipality



1st ADJUSTMENT BUDGET 2018-2019

26 February 2019

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PART 1 – ADJUSTMENTS BUDGET

Mayor's report

The 2018/2019 MTREF was approved by Council on 29 May 2018 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

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

The Mid-year budget review report was accepted by the Executive Mayoral Committee and approved by Council on 22 January 2019 and indicated the necessity for tabling an Adjustments Budget for the 2017/2018 financial year.

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

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

1.1 Reasons for the adjustments budget

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

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

1.1.2 Allocations and grant adjustments

The following adjustments were made to grant allocations:

- Human Settlements was reduced by R3 100 000.
- Heist op den Berg allocation was increased by R 634 275.

1.1.3 Appropriate additional revenues that have become available

The mid-year budget and performance assessment determined that additional revenue will be available for appropriation during 2018/2019 mainly due to an increase in service charges.

Table B4 (Adjustments Budget Financial Performance revenue and expenditure) shows that the own revenue from service charges was adjusted upwards. Expenditure adjustments was adjusted downwards by R506 701. Details of these adjustments are contained in Table B4 (Adjustments Budget Financial Performance revenue and expenditure).

1.1.4 Correction of errors in the annual budget

No material correction or errors was identified.

1.2 Recommendation to council regarding the Adjustments Budget

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

1.3 Recommendation to council regarding the SDBIP

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

Resolutions

RECOMMENDATION:

- a. that the first annual adjustments budget of Bergrivier Municipality for the financial year 2018/2019, be approved:
 - i. Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
 - ii. Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
 - iii. Table B4: Adjustments Budget Financial Performance (revenue by source)
 - iv. Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
 - v. Table B6: Budgeted Financial Position
 - vi. Table B7: Budgeted Cash Flow
 - vii. Table B8: Cash backed reserves/Accumulated surplus reconciliation
 - viii. Table B9: Asset Management
 - ix. Table B10: Basic service delivery measurement
 - x. Supporting Tables SB1 – SB 20
- b. that the adjustments budget be submitted to the authorities and in the format as required by law
- c. That the position of SCM Principal Clerk in the Financial Service Directorate be funded and the position of SCM Administrator be unfunded.
- d. That the position of Administrative Clerk Piketberg in the Technical Service Directorate be funded and the position of Grader Operator Piketberg be unfunded.

Executive summary

Introduction

Council reviewed the Mid-year assessment report at a meeting on 22 January 2019 and decided to pass an adjustment budget in terms of the MFMA.

Provision of basic services

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

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

Adjustment highlights

CAPITAL BUDGET

Description	Budget Year 2018/19		
	Original Budget	Total Adjusts.	Adjusted Budget
Funded by:			
National Government	19,163	391	19,554
Provincial Government	2,272	–	2,272
District Municipality	–	–	–
Other transfers and grants	–	–	–
Transfers recognised - capital	21,435	391	21,826
Public contributions & donations	10	–	10
Borrowing	6,950	–	6,950
Internally generated funds	17,269	(198)	17,072
Total Capital Funding	45,664	194	45,858

The capital budget increased by R 193 804 from R 45 663 870 to R 45 857 674.

Projects financed out of own funds decrease by R 197 500 from R 17 269 000 to R 17 071 500. Projects financed out of the Integrated National Electrification Programme (Municipal) Grant increased by R391 304 as a result of a transfer from the operational budget.

All projects which contributed to the R 191 304 (R197 500 projects finance from CRR and R391 304 projects finance from National Grant) adjustments are listed below.

PROJECTS FUNDED FROM CAPITAL REPLACEMENT RESERVE FUND.

Sub-Vote Schedule A	PROJECT_OWN_DESCRIPTION	FUNDING	Original Budget 2018/19	Adjustments	Adjustment Budget1819
4.10 - Water Distribution	Water conservation demand management intervention	cr	4,910,000	(900,000)	4,010,000
5.12 - Holiday Resorts	Pelikaan Beach Resort Development	cr	407,000	(350,000)	57,000
3.3 - Information Technology	Installation of fire suppression system in archives and server room	cr	250,000	(250,000)	-
4.10 - Water Distribution	Ground Water Investigations (VD)	cr	250,000	(250,000)	-
5.10 - Sports Grounds and Stadiums	Irrigation rising main to EHB Goldschmidt	cr	250,000	(250,000)	-
5.8 - Fire Fighting and Protection	Rebuilding of fire fighting vehicles	cr	100,000	(100,000)	-
5.11 - Swimming Pools	Swimming Pool Repairs (Acacia)	cr	50,000	(31,256)	18,744
5.12 - Holiday Resorts	Vehicles (LDV)	cr	330,000	(30,000)	300,000
5.3 - Community Halls and Facilities	Paving Community Hall	cr	30,000	(30,000)	-
1.3 - Economic Development/Planning	Wykskomitee Projek - Wyk 4 (Braaiplekke)	cr	7,500	(7,500)	-
1.3 - Economic Development/Planning	Wykskomitee Projek - Wyk 4 (Waghalte by Kliniek)	cr	-	10,000	10,000
3.1 - Planning and Development	Aankoop van Erf PB	cr	-	41,000	41,000
3.3 - Information Technology	IT System Upgrade (Findings of SITA report : Disaster Recovery, Enhance/Upgrade IMIS, Upgrading of Anti-Virus) previously MSIG	cr	500,000	250,000	750,000
4.10 - Water Distribution	Replace water meters	cr	150,000	206,000	356,000
4.12 - Roads	Hardening of Pavements - Walking Routes	cr	-	100,000	100,000
4.12 - Roads	Redelinguys Aandblomstraat	cr	-	200,000	200,000
4.12 - Roads	Leveling of Noordhoek Pavements	cr	-	200,000	200,000
4.9 - Storm Water Management	Opgradering/ Konstruksie van Brue - Porterville	cr	-	200,000	200,000
5.1 - Director: Community Services	Furniture & Equipment - New Offices	cr	-	150,000	150,000
5.10 - Sports Grounds and Stadiums	Sport Equipment	cr	10,000	(10,000)	-
5.10 - Sports Grounds and Stadiums	Tools	cr	20,000	(500)	19,500
5.10 - Sports Grounds and Stadiums	Furniture & Equipment - Sport Facilities and Swimming	cr	5,000	500	5,500
5.10 - Sports Grounds and Stadiums	Upgrading Sportgrounds	cr	-	40,000	40,000
5.11 - Swimming Pools	Swimming Pool Renewals	cr	15,000	(12,000)	3,000
5.11 - Swimming Pools	Replace pumps at swimmig pools	cr	18,000	46,256	64,256
5.12 - Holiday Resorts	Replace Cupboards of chalets at Beach Resorts	cr	50,000	(20,000)	30,000
5.12 - Holiday Resorts	Furniture & Equipment - Resort Halls	cr	25,000	(11,000)	14,000
5.12 - Holiday Resorts	Tools and Equipment	cr	30,000	(10,000)	20,000
5.12 - Holiday Resorts	Upgrading of ablution blocks at resorts	cr	270,000	200,000	470,000
5.3 - Community Halls and Facilities	Cutlery (Community hall)	cr	10,000	(10,000)	-
5.3 - Community Halls and Facilities	Furniture & Equipment Community Hall	cr	30,000	60,000	90,000
5.5 - Housing (Core)	Furniture & Equipment - Housing	cr	8,000	21,000	29,000
5.7 - Traffic Control	New Traffic Vehicles	cr	250,000	(8,000)	242,000
5.7 - Traffic Control	Vehicle Equipment	cr	15,000	8,000	23,000
5.8 - Fire Fighting and Protection	Upgrading Fire Building - Velddrif	cr	-	100,000	100,000
5.9 - Community Parks	Cement benches - open spaces	cr	12,000	(1,000)	11,000
5.9 - Community Parks	Lawn mowers	cr	50,000	1,000	51,000
5.9 - Community Parks	Furniture & Equipment - Community Parks	cr	4,000	250,000	254,000
			8,056,500	(197,500)	7,859,000

Nine(9) new projects were added to the Capital Budget. The new projects are:

- Upgrading of Fire building – Velddrif
- Upgrading Sportsgrounds
- Levelling of Noordhoek Pavement
- Hardening of Pavements - Walking Routes
- Furniture & Equipment - New Offices
- Upgrading / Construction of Bridges – Porterville and
- Wykskomitee Projek – Wyk 4 Waghalte by Kliniek

The projects are financed from savings on completed projects and shifts from existing projects.

PROJECTS FUNDED FROM GRANTS

Sub-Vote Schedule A	PROJECT_OWN_DESCRIPTION	FUNDING	Original Budget 2018/19	Adjustments	Adjustment Budget1819
4.13 - Electricity	Ht Feeder to Noordhoek	DoE	2,608,696	391,304	3,000,000
			2,608,696	391,304	3,000,000

Integrated National Electrification Programme (Municipal) Grant

R 391 304 are transferred from the operating budget to the capital budget.

Operating Budget

The following adjustments were affected:

Description	Budget Year 2018/19		
	Original Budget	Adjustments	Adjusted Budget
R thousands			
Revenue By Source			
Property rates	67,182	(0)	67,182
Service charges - electricity revenue	112,164	769	112,933
Service charges - water revenue	21,866	501	22,367
Service charges - sanitation revenue	12,906	32	12,938
Service charges - refuse revenue	21,263	251	21,514
Rental of facilities and equipment	908	159	1,068
Interest earned - external investments	5,119	20	5,139
Interest earned - outstanding debtors	4,285	–	4,285
Fines, penalties and forfeits	9,691	(1,323)	8,368
Licences and permits	11	(0)	11
Agency services	4,210	(0)	4,210
Transfers and subsidies	61,748	(2,857)	58,891
Other revenue	7,373	423	7,796
Total Revenue (excluding capital transfers and contributions)	328,727	(2,025)	326,702
Expenditure By Type			
Employee related costs	125,027	(4,158)	120,868
Remuneration of councillors	6,378	–	6,378
Debt impairment	14,142	2,962	17,104
Depreciation & asset impairment	21,891	474	22,365
Finance charges	14,014	(969)	13,045
Bulk purchases	79,480	2,890	82,370
Other materials	11,415	125	11,540
Contracted services	24,447	(2,472)	21,976
Transfers and grants	5,281	–	5,281
Other expenditure	33,771	641	34,412
Total Expenditure	335,845	(507)	335,339
Surplus/(Deficit)	(7,119)	(1,518)	(8,637)

Revenue By Source

Adjustments to Revenue excluding capital transfers (B4) has decreased by R 2 024 806. Significant adjustments were as follow:

1. Service Charges – Electricity Revenue

Decrease in indigent consumption resulting in a decrease of income foregone.

2. Service Charges – Water Revenue

Increase in water usage due to less stringent water restrictions implemented.

3. Service Charges – Refuse Revenue

More residential refuse removals than initially anticipated.

4. Rental of Facilities and Equipment

Increase due to an increase of the usage of community halls.

5. Fines, Penalties and Forfeits

Fines were decreased as the new service provider appointed, only started issuing fines in January 2019.

6. Transfers and Subsidies (Operating)

The following adjustments were made:

- Human Settlements allocation was reduced by R3 100 000.
- Heist op den Berg allocation was increased by R 634 275.
- R391 000 of the Integrated National Electrification Programme (INEP) which was previously budgeted as part of operating expenditure, was reallocated to capital expenditure.

7. Other Revenue

Insurance claims were increased as a result an insurance claim received for a building that was damaged in a fire.

Expenditure by Type

1. Employee related costs

The decrease in Employee Related Cost is a result of the following:

- Savings on vacant positions not filled; and
- Decrease in non-cash contributions to be in line with the actuarial calculations.

2. Debt Impairment

The contribution to debt impairment for consumer debtors was increased to be in line with anticipated collection rates.

3. Depreciation & asset impairment

The increase was mainly due to align the budgeted amounts with the actual expenditure of 2017/18.

4. Finance Charges

The decrease is as a result of the decrease of finance charges for non-cash provisions to be in line with the actuarial calculations.

5. Bulk purchases

The time-of-use tariffs that was initially used in the original budget was incorrect. Bulk purchases increased to reflect the correct time-of-use tariffs.

6. Other Materials

The increase is due to expenditure to be incurred for the building that was damaged in the fire.

7. Contracted Services

The decrease is mainly due to the decrease in the Human Settlement grant allocation.

8. Other Expenditure

The following expenditure items were increased:

- External audit fees (R 121 000) to be in line with the actual expenditure of 2017/18
- Conlog electricity fees (R 200 000) due to the systematic replacement of conventional meters
- Internet line rentals (R 71 000) due to an upgrade of the line's capacity.

Conclusion

The Revenue Adjustment Budget (excluding capital transfers) decreased by R 2 024 806 from R 328 726 570 to R 326 701 764.

The Expenditure Adjustment Budget decreased by R 504 202 from R 335 845 280 to R 335 338 578.

The overall budgeted surplus decreased by R 1 126 800 from R 14 316 160 to R 13 189 360.

The capital budget increased by R 193 805 from R 45 663 870 to R 45 857 674.

Table B2 Adjustments Budget Financial Performance (standard classification)

WC013 Bergvriev - Table B2 Adjustments Budget Financial Performance (functional classification) - 26/02/2019

Standard Description	Ref	Budget Year 2018/19									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Year +1	Year +2
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands	1, 4	A	A1	B	C	D	E	F	G	H	2019/20	2020/21
Revenue - Functional												
<i>Governance and administration</i>		111,400	-	-	-	-	-	80	80	111,481	118,397	126,233
Executive and council		31,027	-	-	-	-	-	0	0	31,027	34,165	37,800
Finance and administration		80,373	-	-	-	-	-	80	80	80,454	84,232	88,433
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		19,663	-	-	-	-	-	(2,727)	(2,727)	16,935	13,859	13,415
Community and social services		7,765	-	-	-	-	-	135	135	7,900	7,557	7,969
Sport and recreation		4,849	-	-	-	-	-	239	239	5,088	5,111	5,393
Public safety		6	-	-	-	-	-	(1)	(1)	5	6	6
Housing		7,042	-	-	-	-	-	(3,100)	(3,100)	3,942	1,185	47
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		37,552	-	-	-	-	-	(1,086)	(1,086)	36,467	32,638	32,076
Planning and development		22,205	-	-	-	-	-	30	30	22,235	18,054	16,689
Road transport		15,348	-	-	-	-	-	(1,116)	(1,116)	14,232	14,584	15,387
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		181,546	-	-	-	-	-	2,099	2,099	183,645	191,389	204,941
Energy sources		116,660	-	-	-	-	-	668	668	117,328	122,999	132,787
Water management		23,761	-	-	-	-	-	501	501	24,262	25,044	26,423
Waste water management		15,639	-	-	-	-	-	45	45	15,684	16,484	17,391
Waste management		25,486	-	-	-	-	-	885	885	26,371	26,862	28,340
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	350,161	-	-	-	-	-	(1,634)	(1,634)	348,528	356,283	376,665
Expenditure - Functional												
<i>Governance and administration</i>		85,832	-	-	-	-	-	1,518	1,518	87,350	90,120	95,296
Executive and council		18,935	-	-	-	-	-	183	183	19,118	19,962	21,054
Finance and administration		65,663	-	-	-	-	-	1,341	1,341	67,004	68,855	72,868
Internal audit		1,234	-	-	-	-	-	(6)	(6)	1,228	1,303	1,374
<i>Community and public safety</i>		37,609	-	-	-	-	-	(3,326)	(3,326)	34,283	33,383	33,985
Community and social services		8,992	-	-	-	-	-	(63)	(63)	8,929	9,472	9,984
Sport and recreation		18,870	-	-	-	-	-	(357)	(357)	18,513	19,882	20,960
Public safety		1,349	-	-	-	-	-	176	176	1,524	1,419	1,493
Housing		8,398	-	-	-	-	-	(3,082)	(3,082)	5,316	2,610	1,548
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		58,924	-	-	-	-	-	(2,551)	(2,551)	56,373	60,519	63,821
Planning and development		12,617	-	-	-	-	-	(628)	(628)	11,989	13,205	13,910
Road transport		46,307	-	-	-	-	-	(1,923)	(1,923)	44,384	47,314	49,911
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		153,480	-	-	-	-	-	3,852	3,852	157,333	161,759	170,631
Energy sources		95,778	-	-	-	-	-	2,793	2,793	98,571	100,950	106,498
Water management		20,731	-	-	-	-	-	(1,510)	(1,510)	19,221	21,848	23,046
Waste water management		13,140	-	-	-	-	-	574	574	13,714	13,844	14,593
Waste management		23,831	-	-	-	-	-	1,995	1,995	25,826	25,117	26,494
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	335,845	-	-	-	-	-	(507)	(507)	335,339	345,781	363,733
Surplus/ (Deficit) for the year		14,316	-	-	-	-	-	(1,127)	(1,127)	13,189	10,502	12,932

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

WC013 Bergrevier - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26/02/2019

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Municipal Manager		31,447	-	-	-	-	-	0	0	31,447	34,585	38,220
Vote 2 - Finance		79,119	-	-	-	-	-	50	50	79,169	82,910	87,037
Vote 3 - Corporate Services		1,701	-	-	-	-	-	23	23	1,724	2,739	780
Vote 4 - Technical Services		204,538	-	-	-	-	-	2,149	2,149	206,687	207,757	221,986
Vote 5 - Community Services		33,356	-	-	-	-	-	(3,856)	(3,856)	29,501	28,292	28,642
Total Revenue by Vote	2	350,161	-	-	-	-	-	(1,634)	(1,634)	348,528	356,283	376,665
Expenditure by Vote	1											
Vote 1 - Municipal Manager		24,745	-	-	-	-	-	(13)	(13)	24,733	26,028	27,452
Vote 2 - Finance		28,858	-	-	-	-	-	2,618	2,618	31,476	30,068	31,968
Vote 3 - Corporate Services		30,079	-	-	-	-	-	(1,300)	(1,300)	28,779	31,698	33,427
Vote 4 - Technical Services		192,932	-	-	-	-	-	2,759	2,759	195,690	201,817	212,866
Vote 5 - Community Services		59,231	-	-	-	-	-	(4,571)	(4,571)	54,660	56,170	58,020
Total Expenditure by Vote	2	335,845	-	-	-	-	-	(507)	(507)	335,339	345,781	363,733
Surplus/ (Deficit) for the year	2	14,316	-	-	-	-	-	(1,127)	(1,127)	13,189	10,502	12,932

Table B4 Adjustments Budget Financial Performance (revenue and expenditure)

WC013 Bergrivier - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2019/20	+2 2020/21
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	67,182	-	-	-	-	-	(0)	(0)	67,182	70,809	74,704
Service charges - electricity revenue	2	112,164	-	-	-	-	-	769	769	112,933	118,221	124,723
Service charges - water revenue	2	21,866	-	-	-	-	-	501	501	22,367	23,046	24,315
Service charges - sanitation revenue	2	12,906	-	-	-	-	-	32	32	12,938	13,604	14,353
Service charges - refuse revenue	2	21,263	-	-	-	-	-	251	251	21,514	22,410	23,643
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		908	-	-	-	-	-	159	159	1,068	958	1,011
Interest earned - external investments		5,119	-	-	-	-	-	20	20	5,139	5,395	5,692
Interest earned - outstanding debtors		4,285	-	-	-	-	-	-	-	4,285	4,516	4,764
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,691	-	-	-	-	-	(1,323)	(1,323)	8,368	10,214	10,776
Licences and permits		11	-	-	-	-	-	(0)	(0)	11	12	13
Agency services		4,210	-	-	-	-	-	(0)	(0)	4,210	4,438	4,682
Transfers and subsidies		61,748	-	-	-	-	-	(2,857)	(2,857)	58,891	56,835	61,030
Other revenue	2	7,373	-	-	-	-	-	423	423	7,796	7,772	8,200
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		328,727	-	-	-	-	-	(2,025)	(2,025)	326,702	338,230	357,906
Expenditure By Type												
Employee related costs		125,027	-	-	-	-	-	(4,128)	(4,128)	120,898	130,282	137,665
Remuneration of councillors		6,378	-	-	-	-	-	(59)	(59)	6,319	6,725	7,095
Debt impairment		14,142	-	-	-	-	-	2,962	2,962	17,104	14,907	15,727
Depreciation & asset impairment		21,891	-	-	-	-	-	474	474	22,365	23,071	24,329
Finance charges		14,014	-	-	-	-	-	(969)	(969)	13,045	14,770	15,583
Bulk purchases		79,480	-	-	-	-	-	2,890	2,890	82,370	83,772	88,380
Other materials		11,415	-	-	-	-	-	122	122	11,537	12,027	12,680
Contracted services		24,447	-	-	-	-	-	(2,440)	(2,440)	22,008	19,522	19,381
Transfers and grants		5,281	-	-	-	-	-	-	-	5,281	5,187	5,471
Other expenditure		33,771	-	-	-	-	-	641	641	34,412	35,518	37,422
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		335,845	-	-	-	-	-	(507)	(507)	335,339	345,781	363,733
Surplus/(Deficit)		(7,119)	-	-	-	-	-	(1,518)	(1,518)	(8,637)	(7,551)	(5,827)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		21,435	-	-	-	-	-	391	391	21,826	18,053	18,759
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		14,316	-	-	-	-	-	(1,127)	(1,127)	13,189	10,502	12,932
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		14,316	-	-	-	-	-	(1,127)	(1,127)	13,189	10,502	12,932
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		14,316	-	-	-	-	-	(1,127)	(1,127)	13,189	10,502	12,932
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		14,316	-	-	-	-	-	(1,127)	(1,127)	13,189	10,502	12,932

Table B5 Adjustments Capital Expenditure Budget by vote and funding

WC013 Bergrevier - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1,000	-	-	-	-	-	-	-	1,000	2,000	-
Vote 4 - Technical Services		7,983	-	-	-	-	-	(94)	(94)	7,889	11,238	22,202
Vote 5 - Community Services		908	-	-	-	-	-	(124)	(124)	784	920	857
Capital multi-year expenditure sub-total	3	9,891	-	-	-	-	-	(218)	(218)	9,673	14,158	23,059
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		93	-	-	-	-	-	3	3	96	26	20
Vote 2 - Finance		844	-	-	-	-	-	-	-	844	672	160
Vote 3 - Corporate Services		1,138	-	-	-	-	-	41	41	1,179	820	1,645
Vote 4 - Technical Services		26,397	-	-	-	-	-	241	241	26,638	26,186	21,000
Vote 5 - Community Services		7,301	-	-	-	-	-	127	127	7,428	3,285	4,790
Capital single-year expenditure sub-total		35,773	-	-	-	-	-	412	412	36,185	30,989	27,615
Total Capital Expenditure - Vote		45,664	-	-	-	-	-	194	194	45,858	45,148	50,674
Capital Expenditure - Functional												
Governance and administration		4,455	-	-	-	-	-	150	150	4,605	4,975	5,389
Executive and council		56	-	-	-	-	-	-	-	56	16	20
Finance and administration		4,399	-	-	-	-	-	150	150	4,549	4,959	5,369
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		7,566	-	-	-	-	-	(147)	(147)	7,419	3,335	3,367
Community and social services		985	-	-	-	-	-	20	20	1,005	833	945
Sport and recreation		6,365	-	-	-	-	-	(188)	(188)	6,177	2,069	2,052
Public safety		208	-	-	-	-	-	-	-	208	425	370
Housing		8	-	-	-	-	-	21	21	29	8	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		7,906	-	-	-	-	-	544	544	8,450	9,898	10,730
Planning and development		1,045	-	-	-	-	-	44	44	1,089	2,018	-
Road transport		6,861	-	-	-	-	-	500	500	7,361	7,880	10,730
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		25,737	-	-	-	-	-	(353)	(353)	25,384	26,940	31,188
Energy sources		5,267	-	-	-	-	-	391	391	5,658	6,663	9,645
Water management		6,305	-	-	-	-	-	(944)	(944)	5,361	9,372	2,335
Waste water management		13,063	-	-	-	-	-	200	200	13,263	8,199	15,190
Waste management		1,102	-	-	-	-	-	-	-	1,102	2,706	4,018
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	45,664	-	-	-	-	-	194	194	45,858	45,148	50,674
Funded by:												
National Government		19,163	-	-	-	-	-	391	391	19,554	14,801	18,059
Provincial Government		2,272	-	-	-	-	-	-	-	2,272	3,252	700
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	21,435	-	-	-	-	-	391	391	21,826	18,053	18,759
Public contributions & donations		10	-	-	-	-	-	-	-	10	-	-
Borrowing		6,950	-	-	-	-	-	-	-	6,950	11,850	13,050
Internally generated funds		17,269	-	-	-	-	-	(198)	(198)	17,072	15,245	18,865
Total Capital Funding		45,664	-	-	-	-	-	194	194	45,858	45,148	50,674

Table B6 Adjustments Budget Financial Position

WC013 Bergvriev - Table B6 Adjustments Budget Financial Position - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		78,218	-	-	-	-	-	(8,026)	(8,026)	70,191	73,540	76,256
Call investment deposits	1	6,022	-	-	-	-	-	403	403	6,425	6,425	6,425
Consumer debtors	1	72,417	-	-	-	-	-	9,370	9,370	81,786	84,123	86,587
Other debtors		7,790	-	-	-	-	-	(2,389)	(2,389)	5,401	5,401	5,401
Current portion of long-term receivables		-	-	-	-	-	-	1,304	1,304	1,304	1,304	1,304
Inventory		2,704	-	-	-	-	-	398	398	3,102	3,102	3,102
Total current assets		167,150	-	-	-	-	-	1,059	1,059	168,209	173,894	179,075
Non current assets												
Long-term receivables		2,536	-	-	-	-	-	(2,231)	(2,231)	305	305	305
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		13,110	-	-	-	-	-	(181)	(181)	12,929	12,977	13,025
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	374,851	-	-	-	-	-	2,271	2,271	377,122	398,559	424,740
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		4,576	-	-	-	-	-	(42)	(42)	4,534	5,126	5,242
Other non-current assets		454	-	-	-	-	-	-	-	454	454	454
Total non current assets		395,527	-	-	-	-	-	(183)	(183)	395,343	417,420	443,765
TOTAL ASSETS		562,677	-	-	-	-	-	876	876	563,553	591,314	622,840
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		4,350	-	-	-	-	-	231	231	4,581	5,241	5,969
Consumer deposits		3,332	-	-	-	-	-	266	266	3,598	3,738	3,883
Trade and other payables		30,666	-	-	-	-	-	(5,417)	(5,417)	25,249	25,249	25,249
Provisions		8,948	-	-	-	-	-	2,371	2,371	11,319	11,687	12,075
Total current liabilities		47,295	-	-	-	-	-	(2,549)	(2,549)	44,746	45,915	47,176
Non current liabilities												
Borrowing	1	54,825	-	-	-	-	-	(1,212)	(1,212)	53,613	61,310	69,790
Provisions	1	118,511	-	-	-	-	-	(5,622)	(5,622)	112,889	121,282	130,136
Total non current liabilities		173,335	-	-	-	-	-	(6,834)	(6,834)	166,502	182,592	199,926
TOTAL LIABILITIES		220,631	-	-	-	-	-	(9,383)	(9,383)	211,248	228,507	247,101
NET ASSETS	2	342,046	-	-	-	-	-	10,259	10,259	352,304	362,807	375,739
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		308,827	-	-	-	-	-	10,873	10,873	319,701	317,150	320,650
Reserves		33,218	-	-	-	-	-	(614)	(614)	32,604	45,656	55,089
Minorities' interests		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		342,046	-	-	-	-	-	10,259	10,259	352,304	362,807	375,739

Table B7 Adjustments Budget Cash Flows

WC013 Bergvrievier - Table B7 Adjustments Budget Cash Flows - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget Year +1	Budget Year +2
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	A1	B	C	D	E	F	G	H			
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		64,831	-	-	-	-	-	(336)	(336)	64,495	68,331	72,089
Service charges		162,311	-	-	-	-	-	650	650	162,962	171,076	180,488
Other revenue		14,224	-	-	-	-	-	(273)	(273)	13,950	14,992	15,818
Government - operating	1	61,748	-	-	-	-	-	(2,857)	(2,857)	58,891	56,835	61,030
Government - capital	1	21,435	-	-	-	-	-	391	391	21,826	18,053	18,759
Interest		9,254	-	-	-	-	-	(1)	(1)	9,252	9,753	10,289
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(279,622)	-	-	-	-	-	2,697	2,697	(276,925)	(286,902)	(301,629)
Finance charges		(6,596)	-	-	-	-	-	0	0	(6,596)	(6,952)	(7,335)
Transfers and Grants	1	(5,281)	-	-	-	-	-	-	-	(5,281)	(5,187)	(5,471)
NET CASH FROM/(USED) OPERATING ACTIVITIES		42,303	-	-	-	-	-	271	271	42,574	39,999	44,038
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(45,664)	-	-	-	-	-	(194)	(194)	(45,858)	(45,148)	(50,674)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(45,664)	-	-	-	-	-	(194)	(194)	(45,858)	(45,148)	(50,674)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,950	-	-	-	-	-	-	-	6,950	11,850	13,050
Increase (decrease) in consumer deposits		134	-	-	-	-	-	-	-	134	140	145
Payments												
Repayment of borrowing		(4,127)	-	-	-	-	-	(993)	(993)	(5,120)	(3,492)	(3,843)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,957	-	-	-	-	-	(993)	(993)	1,964	8,498	9,353
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	84,643	-	-	-	-	-	(6,707)	(6,707)	77,936	76,617	79,965
Cash/cash equivalents at the year end:	2	84,240	-	-	-	-	-	(7,623)	(7,623)	76,617	79,965	82,681

Table B8 Cash backed reserves/accumulated surplus reconciliation

WC013 Bergrivier - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	84,240	-	-	-	-	-	(7,623)	(7,623)	76,617	79,965	82,681
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		84,240	-	-	-	-	-	(7,623)	(7,623)	76,617	79,965	82,681
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(45,601)	-	-	-	-	-	(9,559)	(9,559)	(55,160)	(57,549)	(59,821)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		33,218	-	-	-	-	-	(614)	(614)	32,604	45,656	55,089
Total Application of cash and investments:		(12,382)	-	-	-	-	-	(10,174)	(10,174)	(22,556)	(11,892)	(4,732)
Surplus(shortfall)		96,622	-	-	-	-	-	2,551	2,551	99,173	91,857	87,413

Table B10 Basic service delivery measurement

WC013 Bergrivier - Table B10 Basic service delivery measurement - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets												
Water:												
Piped water inside dwelling	1	9238	0	0	0	0	0	0	9	9420	9605	
Minimum Service Level and Above sub-total		9,238	-	-	-	-	-	-	9	9	10	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	
Total number of households	5	9	-	-	-	-	-	-	9	9	10	
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		7346	0	0	0	0	0	0	7,346	7493	7643	
Flush toilet (with septic tank)		2000	0	0	0	0	0	0	2,000	2000	2000	
Minimum Service Level and Above sub-total		9,346	-	-	-	-	-	-	9,346	9,493	9,643	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	
Total number of households	5	9,346	-	-	-	-	-	-	9,346	9,493	9,643	
Energy:												
Electricity (at least min. service level)		1000	0	0	0	0	0	0	1,000	750	600	
Electricity - prepaid (> min.service level)		8003	0	0	0	0	0	0	8,003	8409	8718	
Minimum Service Level and Above sub-total		9,003	-	-	-	-	-	-	9,003	9,159	9,318	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	
Total number of households	5	9,003	-	-	-	-	-	-	9,003	9,159	9,318	
Refuse:												
Removed at least once a week (min.service)		9505	0	0	0	0	0	0	9,505	9695	9889	
Minimum Service Level and Above sub-total		9,505	-	-	-	-	-	-	9,505	9,695	9,889	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	
Total number of households	5	9,505	-	-	-	-	-	-	9,505	9,695	9,889	
Cost of Free Basic Services provided (R'000)												
Water (6 kilolitres per indigent household per month)	16	1,862	-	-	-	-	-	-	1,862	1,963	2,071	
Sanitation (free sanitation service to indigent households)		2,726	-	-	-	-	-	-	2,726	2,873	3,031	
Electricity/other energy (50kw h per indigent household)		1,215	-	-	-	-	(700)	(700)	515	1,281	1,351	
Refuse (removed once a week for indigent households)		4,147	-	-	-	-	-	-	4,147	4,371	4,611	
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	
Total cost of FBS provided		9,950	-	-	-	-	(700)	(700)	9,250	10,488	11,064	
Highest level of free service provided												
Property rates (R'000 value threshold)		15000	0	0	0	0	0	0	15,000	15000	15000	
Water (kilolitres per household per month)		6	0	0	0	0	0	0	6	6	6	
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	-	0	0	
Sanitation (Rand per household per month)		142	0	0	0	0	0	0	142	151	160	
Electricity (kw per household per month)		50	0	0	0	0	0	0	50	50	50	
Refuse (average litres per week)		0	0	0	0	0	0	0	-	0	0	
Revenue cost of free services provided (R'000)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	17	2,558	-	-	-	-	-	-	2,558	2,697	2,845	
Total revenue cost of subsidised services provided		2,558	-	-	-	-	-	-	2,558	2,697	2,845	

PART 2 – SUPPORTING DOCUMENTATION

Adjustments to budget assumptions

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

Adjustments to expenditure on allocations and grant programmes

WC013 Bergrivier - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 26/02/2019

Description	Ref	Budget Year 2018/19						Budget	Budget	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
							2019/20	2020/21		
		A	7	8	9	10	11	12		
		A	A1	B	C	D	E	F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		47,292	-	-	-	(391)	(391)	46,901	48,911	54,292
Local Government Equitable Share		41,390	-	-	-	-	-	41,390	45,066	49,277
Municipal Infrastructure Grant	3	3,200	-	-	-	-	-	3,200	2,530	2,630
Expanded Public Works Programme		1,413	-	-	-	-	-	1,413	-	-
Financial Management Grant		898	-	-	-	-	-	898	898	1,550
Integrated National Electrification Programme (Municipal) Gra		391	-	-	-	(391)	(391)	-	417	835
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		14,423	-	-	-	(3,100)	(3,100)	11,323	7,889	6,701
Libraries		6,635	-	-	-	-	-	6,635	6,419	6,701
Human Settlements		7,000	-	-	-	(3,100)	(3,100)	3,900	1,140	-
Maintenance of Roads	4	98	-	-	-	-	-	98	-	-
Financial Management Support Grant		690	-	-	-	-	-	690	330	-
Other transfers and grants [insert description]	5	-	-	-	-	-	-	-	-	-
Other grant providers:		33	-	-	-	634	634	667	35	37
Go Flow		33	-	-	-	-	-	33	35	37
Heist op den Berg		-	-	-	-	634	634	634	-	-
Total Operating Transfers and Grants	6	61,748	-	-	-	(2,857)	(2,857)	58,891	56,835	61,030
Capital Transfers and Grants										
National Government:		19,815	-	-	-	391	391	20,206	15,453	18,059
Municipal Infrastructure Grant		16,554	-	-	-	-	-	16,554	12,018	12,494
Financial Management Grant		652	-	-	-	-	-	652	652	-
Integrated National Electrification Programme (Municipal) Gra		2,609	-	-	-	391	391	3,000	2,783	5,565
Provincial Government:		1,620	-	-	-	-	-	1,620	2,600	700
Regional Socio - Economic Project		1,000	-	-	-	-	-	1,000	2,000	-
Libraries		620	-	-	-	-	-	620	600	700
Total Capital Transfers and Grants	6	21,435	-	-	-	391	391	21,826	18,053	18,759
TOTAL RECEIPTS OF TRANSFERS & GRANTS		83,183	-	-	-	(2,466)	(2,466)	80,717	74,888	79,789

WC013 Bergrivier - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 26/02/2019

Description	Ref	Budget Year 2018/19							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		47,292	-	-	-	(391)	(391)	46,901	48,911	54,292
Local Government Equitable Share		41,390	-	-	-	-	-	41,390	45,066	49,277
Municipal Infrastructure Grant		3,200	-	-	-	-	-	3,200	2,530	2,630
Expanded Public Works Programme		1,413	-	-	-	-	-	1,413	-	-
Financial Management Grant		898	-	-	-	-	-	898	898	1,550
Integrated National Electrification Programme (Municipal) Grant		391	-	-	-	(391)	(391)	-	417	835
Provincial Government:		14,423	-	-	-	(3,100)	(3,100)	11,323	7,889	6,701
Libraries		6,635	-	-	-	-	-	6,635	6,419	6,701
Human Settlements		7,000	-	-	-	(3,100)	(3,100)	3,900	1,140	-
Maintenance of Roads		98	-	-	-	-	-	98	-	-
Financial Management Support Grant		690	-	-	-	-	-	690	330	-
Other grant providers:		33	-	-	-	634	634	667	35	37
Go Flow		33	-	-	-	-	-	33	35	37
Heist op den Berg		-	-	-	-	634	634	634	-	-
Total operating expenditure of Transfers and Grants:		61,748	-	-	-	(2,857)	(2,857)	58,891	56,835	61,030
Capital expenditure of Transfers and Grants										
National Government:		19,815	-	-	-	391	391	20,206	15,453	18,059
Municipal Infrastructure Grant		16,554	-	-	-	-	-	16,554	12,018	12,494
Financial Management Grant		652	-	-	-	-	-	652	652	-
Integrated National Electrification Programme (Municipal) Grant		2,609	-	-	-	391	391	3,000	2,783	5,565
Provincial Government:		1,620	-	-	-	-	-	1,620	2,600	700
Regional Socio - Economic Project		1,000	-	-	-	-	-	1,000	2,000	-
Libraries		620	-	-	-	-	-	620	600	700
Total capital expenditure of Transfers and Grants		21,435	-	-	-	391	391	21,826	18,053	18,759
Total capital expenditure of Transfers and Grants		83,183	-	-	-	(2,466)	(2,466)	80,717	74,888	79,789

Adjustments to allocations or grants made by the municipality

WC013 Bergrivier - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Cash transfers to other Organisations												
POMA	4	1,360	-	-	-	-	-	-	-	1,360	1,433	1,512
Toerisme: Organisasie BR		2,035	-	-	-	-	-	-	-	2,035	2,145	2,263
Museums: PB & PV		485	-	-	-	-	-	-	-	485	511	539
Museums: VD		25	-	-	-	-	-	-	-	25	27	28
Sportforum		227	-	-	-	-	-	-	-	227	239	252
SPCA		78	-	-	-	-	-	-	-	78	82	87
BEMF		143	-	-	-	-	-	-	-	143	151	159
Bergrivier Canoe Marathon		57	-	-	-	-	-	-	-	57	60	63
Veldrif Animal Welfare		103	-	-	-	-	-	-	-	103	109	115
St Helena Bay Water Quality Trust		45	-	-	-	-	-	-	-	45	48	51
External Bursaries		360	-	-	-	-	-	-	-	360	-	-
Verlorenvlei Art Festival		3	-	-	-	-	-	-	-	3	3	3
Bursaries (non-employees)		300	-	-	-	-	-	-	-	300	316	333
Boland Cricket		60	-	-	-	-	-	-	-	60	63	66
[insert description]		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		5,281	-	-	-	-	-	-	-	5,281	5,187	5,471
TOTAL CASH TRANSFERS	5	5,281	-	-	-	-	-	-	-	5,281	5,187	5,471

Adjustments to councilors and board members allowances and employee benefits

WC013 Bergrivier - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 26/02/2019

Summary of remuneration	Ref	Budget Year 2018/19										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		4,636	-	-	-	-	-	(59)	(59)	4,577	-1.3%	
Pension and UIF Contributions		441	-	-	-	-	-	-	-	441	0.0%	
Medical Aid Contributions		17	-	-	-	-	-	-	-	17	0.0%	
Motor Vehicle Allowance		706	-	-	-	-	-	-	-	706	0.0%	
Cellphone Allowance		577	-	-	-	-	-	-	-	577		
Housing Allowances		-	-	-	-	-	-	-	-	-		
Other benefits and allowances		-	-	-	-	-	-	-	-	-		
Sub Total - Councillors		6,378	-	-	-	-	-	(59)	(59)	6,319	-0.9%	
% increase			(0)							(0)		
Senior Managers of the Municipality												
Basic Salaries and Wages		4,534	-	-	-	-	-	(0)	(0)	4,534	0.0%	
Pension and UIF Contributions		782	-	-	-	-	-	(0)	(0)	782	0.0%	
Medical Aid Contributions		98	-	-	-	-	-	0	0	98	0.0%	
Overtime		-	-	-	-	-	-	-	-	-		
Performance Bonus		-	-	-	-	-	-	-	-	-		
Motor Vehicle Allowance		716	-	-	-	-	-	(0)	(0)	716	0.0%	
Cellphone Allowance		-	-	-	-	-	-	5	5	5	#DIV/0!	
Housing Allowances		316	-	-	-	-	-	(0)	(0)	316		
Other benefits and allowances		274	-	-	-	-	-	1	1	275		
Payments in lieu of leave		-	-	-	-	-	-	-	-	-		
Long service awards		-	-	-	-	-	-	-	-	-		
Post-retirement benefit obligations	5	-	-	-	-	-	-	-	-	-		
Sub Total - Senior Managers of Municipality		6,721	-	-	-	-	-	6	6	6,726	0.1%	
% increase			(0)							1		
Other Municipal Staff												
Basic Salaries and Wages		82,524	-	-	-	-	-	(3,229)	(3,229)	79,295	-3.9%	
Pension and UIF Contributions		13,733	-	-	-	-	-	(1,274)	(1,274)	12,459	-9.3%	
Medical Aid Contributions		3,901	-	-	-	-	-	999	999	4,900	25.6%	
Overtime		3,730	-	-	-	-	-	622	622	4,352	16.7%	
Performance Bonus		-	-	-	-	-	-	-	-	-		
Motor Vehicle Allowance		3,755	-	-	-	-	-	(12)	(12)	3,743	-0.3%	
Cellphone Allowance		-	-	-	-	-	-	36	36	36	#DIV/0!	
Housing Allowances		1,404	-	-	-	-	-	(405)	(405)	999		
Other benefits and allowances		5,309	-	-	-	-	-	12	12	5,321		
Payments in lieu of leave		875	-	-	-	-	-	8	8	883	0.9%	
Long service awards		1,020	-	-	-	-	-	(533)	(533)	487	-52.3%	
Post-retirement benefit obligations	5	2,055	-	-	-	-	-	(358)	(358)	1,697	-17.4%	
Sub Total - Other Municipal Staff		118,306	-	-	-	-	-	(4,134)	(4,134)	114,172	-3.5%	
% increase												
Total Parent Municipality		131,404	-	-	-	-	-	(4,187)	(4,187)	127,217	-3.2%	
TOTAL SALARY, ALLOWANCES & BENEFITS		131,404	-	-	-	-	-	(4,187)	(4,187)	127,217	-3.2%	
% increase												
TOTAL MANAGERS AND STAFF		125,027	-	-	-	-	-	(4,128)	(4,128)	120,898	-3.3%	

Adjustments to service delivery and budget implementation plan

WC013 Bergrivier - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 26/02/2019

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Municipal Manager		-	-	25,915	-	-	10,856	2,653	889	6,669	0	91	(15,626)	31,447	34,585	38,220
Vote 2 - Finance		16,227	6,079	5,802	6,189	6,215	6,406	5,714	5,641	6,243	5,064	5,861	3,728	79,169	82,910	87,037
Vote 3 - Corporate Services		25	15	16	58	10	962	64	54	552	17	37	(86)	1,724	2,739	780
Vote 4 - Technical Services		15,707	13,543	14,531	9,391	24,887	8,970	16,780	14,155	22,501	13,448	17,633	35,141	206,687	207,757	221,986
Vote 5 - Community Services		572	474	768	808	576	3,675	2,213	959	9,740	857	463	8,393	29,501	28,292	28,642
Total Revenue by Vote		32,532	20,112	47,032	16,445	31,688	30,870	27,423	21,699	45,705	19,385	24,086	31,550	348,528	356,283	376,665
Expenditure by Vote																
Vote 1 - Municipal Manager		2,936	187	3,595	1,401	2,074	1,372	1,674	3,362	1,831	2,309	1,694	2,298	24,733	26,028	27,452
Vote 2 - Finance		447	312	4,776	2,703	3,292	2,446	2,379	2,491	2,406	2,319	2,387	5,519	31,476	30,068	31,968
Vote 3 - Corporate Services		643	285	4,311	1,504	2,631	1,642	2,507	2,494	2,523	2,406	2,514	5,320	28,779	31,698	33,427
Vote 4 - Technical Services		11,056	1,818	22,232	18,161	15,355	15,239	15,952	15,899	16,587	15,307	16,472	31,612	195,690	201,817	212,866
Vote 5 - Community Services		442	283	8,395	3,067	5,662	3,597	4,938	4,915	4,981	4,736	4,956	8,686	54,660	56,170	58,020
Total Expenditure by Vote		15,524	2,886	43,310	26,836	29,013	24,296	27,449	29,161	28,329	27,077	28,023	53,435	335,339	345,781	363,733
Surplus/ (Deficit)		17,007	17,226	3,722	(10,391)	2,675	6,574	(26)	(7,462)	17,376	(7,691)	(3,937)	(21,885)	13,189	10,502	12,932

WC013 Bergvriev - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 26/02/2019

Description - Standard classification	Ref	Budget Year 2018/19											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
<i>Governance and administration</i>		16,332	7,004	31,901	6,353	5,621	17,132	8,431	6,620	13,137	5,126	6,020	(12,196)	111,481	118,397	126,233
Executive and council		-	-	25,915	-	-	10,856	2,617	877	6,580	0	90	(15,909)	31,027	34,165	37,800
Finance and administration		16,332	7,004	5,986	6,353	5,621	6,275	5,813	5,743	6,557	5,126	5,930	3,713	80,454	84,232	88,433
<i>Community and public safety</i>		361	242	575	306	335	3,450	1,636	805	5,606	140	328	3,152	16,935	13,859	13,415
Community and social services		60	43	85	55	68	2,808	602	227	1,738	17	46	2,149	7,900	7,557	7,969
Sport and recreation		300	199	489	251	267	641	439	377	2,377	120	259	(633)	5,088	5,111	5,393
Public safety		-	-	-	-	-	-	1	0	3	0	0	1	5	6	6
Housing		-	-	-	-	-	-	593	201	1,487	3	23	1,635	3,942	1,185	47
<i>Economic and environmental services</i>		(373)	(423)	(342)	631	335	10,304	1,117	391	9,421	745	212	14,449	36,467	32,638	32,076
Planning and development		110	77	186	100	89	7,048	399	182	4,895	25	66	9,058	22,235	18,054	16,689
Road transport		(483)	(500)	(528)	531	246	3,255	718	208	4,525	720	147	5,391	14,232	14,584	15,387
<i>Trading services</i>		16,212	13,288	14,899	9,155	25,397	(15)	16,240	13,883	17,542	13,374	17,525	26,144	183,645	191,389	204,941
Energy sources		9,783	8,428	9,521	5,121	11,832	5,628	10,707	8,340	10,346	8,775	12,168	16,678	117,328	122,999	132,787
Water management		2,502	1,463	1,988	1,508	10,832	(6,727)	2,143	2,361	2,629	1,946	2,168	1,449	24,262	25,044	26,423
Waste water management		1,317	1,307	1,303	1,071	1,013	352	1,264	1,229	1,748	999	1,188	2,894	15,684	16,484	17,391
Waste management		2,611	2,090	2,087	1,455	1,720	732	2,126	1,953	2,819	1,653	2,002	5,123	26,371	26,862	28,340
Total Revenue - Functional		32,532	20,112	47,032	16,445	31,688	30,870	27,423	21,699	45,705	19,385	24,086	31,550	348,528	356,283	376,665
Expenditure - Functional																
<i>Governance and administration</i>		3,925	769	12,354	5,490	8,524	6,764	6,736	8,519	6,915	7,222	6,765	13,366	87,350	90,120	95,296
Executive and council		2,830	113	2,772	996	1,548	1,000	1,189	2,878	1,335	1,850	1,205	1,402	19,118	19,962	21,054
Finance and administration		1,091	640	9,309	4,398	6,825	5,667	5,444	5,540	5,479	5,274	5,459	11,879	67,004	68,855	72,868
Internal audit		4	16	274	96	152	97	102	101	100	98	102	85	1,228	1,303	1,374
<i>Community and public safety</i>		297	152	5,970	2,096	4,053	2,381	3,139	3,130	3,201	2,985	3,161	3,716	34,283	33,383	33,985
Community and social services		132	15	1,793	661	1,321	723	747	738	731	719	744	606	8,929	9,472	9,984
Sport and recreation		134	109	3,699	1,257	2,332	1,413	1,570	1,556	1,561	1,504	1,570	1,809	18,513	19,882	20,960
Public safety		23	25	174	75	230	124	112	112	114	108	113	315	1,524	1,419	1,493
Housing		8	2	304	103	171	121	711	725	796	655	735	986	5,316	2,610	1,548
<i>Economic and environmental services</i>		548	476	8,298	3,958	5,997	3,776	4,899	4,855	4,842	4,735	4,890	9,098	56,373	60,519	63,821
Planning and development		161	60	2,285	622	1,142	838	1,050	1,041	1,048	1,002	1,051	1,690	11,989	13,205	13,910
Road transport		387	415	6,014	3,336	4,856	2,939	3,849	3,814	3,794	3,733	3,839	7,408	44,384	47,314	49,911
<i>Trading services</i>		10,754	1,489	16,687	15,291	10,438	11,374	12,676	12,656	13,370	12,135	13,206	27,256	157,333	161,759	170,631
Energy sources		9,582	515	11,857	13,113	2,478	7,006	7,858	7,829	8,371	7,513	8,315	14,135	98,571	100,950	106,498
Water management		562	426	1,732	630	2,537	1,671	1,724	1,724	1,795	1,654	1,765	3,001	19,221	21,848	23,046
Waste water management		82	25	776	284	2,021	937	1,101	1,108	1,153	1,055	1,116	4,056	13,714	13,844	14,593
Waste management		528	523	2,323	1,264	3,401	1,760	1,993	1,996	2,052	1,914	2,011	6,064	25,826	25,117	26,494
Total Expenditure - Functional		15,524	2,886	43,310	26,836	29,013	24,296	27,449	29,161	28,329	27,077	28,023	53,435	335,339	345,781	363,733
Surplus/ (Deficit) 1.		17,007	17,226	3,722	(10,391)	2,675	6,574	(26)	(7,462)	17,376	(7,691)	(3,937)	(21,885)	13,189	10,502	12,932

WC013 Bergrivier - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 26/02/2019

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		15,119	4,805	4,790	4,644	4,765	4,754	4,779	4,779	4,954	4,333	5,179	4,282	67,182	70,809	74,704
Service charges - electricity revenue		9,396	7,949	9,090	4,695	11,827	5,579	10,566	8,290	9,367	8,773	12,160	15,240	112,933	118,221	124,723
Service charges - water revenue		2,469	1,416	1,950	1,482	10,832	(6,727)	1,983	2,308	2,227	1,946	2,162	319	22,367	23,046	24,315
Service charges - sanitation revenue		1,315	1,302	1,299	1,066	1,012	352	1,034	1,151	1,166	999	1,180	1,062	12,938	13,604	14,353
Service charges - refuse		2,606	2,083	2,077	1,450	1,715	727	1,769	1,830	1,902	1,651	1,986	1,719	21,514	22,410	23,643
Rental of facilities and equipment		130	941	212	186	(552)	(105)	64	76	66	62	51	(63)	1,068	958	1,011
Interest earned - external investments		364	414	142	876	623	37	417	438	316	367	304	841	5,139	5,395	5,692
Interest earned - outstanding debtors		729	850	839	644	801	798	357	357	357	357	357	(2,162)	4,285	4,516	4,764
Fines, penalties and forfeits		2	3	2	265	7	2	11	18	3,169	42	29	4,817	8,368	10,214	10,776
Licences and permits		0	0	0	0	0	0	1	1	1	1	1	6	11	12	13
Agency services		211	232	194	241	241	226	564	134	1,032	674	104	357	4,210	4,438	4,682
Transfers and subsidies		(695)	(732)	25,190	-	-	17,870	5,208	1,744	13,092	-	179	(2,964)	58,891	56,835	61,030
Other revenue		885	849	1,247	896	418	869	669	572	3,637	181	394	(2,820)	7,796	7,772	8,200
Total Revenue		32,532	20,112	47,032	16,445	31,688	24,380	27,423	21,699	41,285	19,385	24,086	20,634	326,702	338,230	357,906
Expenditure By Type																
Employee related costs		-	-	28,436	9,591	14,538	9,365	10,329	10,113	9,753	9,997	10,193	8,584	120,898	130,282	137,665
Remuneration of councillors		-	-	1,456	500	444	469	504	490	532	546	523	854	6,319	6,725	7,095
Debt impairment		-	-	-	-	-	-	1,179	1,179	1,179	1,179	1,179	11,211	17,104	14,907	15,727
Depreciation & asset impairment		-	-	-	-	9,121	1,824	1,824	1,824	1,824	1,824	1,824	2,299	22,365	23,071	24,329
Finance charges		-	-	-	-	-	2,216	1,168	1,168	1,168	1,168	1,168	4,990	13,045	14,770	15,583
Bulk purchases		9,655	631	9,756	12,681	294	6,051	6,482	6,445	6,951	6,206	6,946	10,271	82,370	83,772	88,380
Other materials		1,007	731	675	732	979	991	970	996	1,114	886	1,010	1,446	11,537	12,027	12,680
Contracted services		434	1,017	943	1,687	1,090	1,500	2,078	2,132	2,387	1,897	2,163	4,681	22,008	19,522	19,381
Grants and subsidies		2,039	61	225	42	571	67	46	1,868	124	755	28	(546)	5,281	5,187	5,471
Other expenditure		2,389	446	1,818	1,603	1,978	1,813	2,870	2,945	3,297	2,620	2,989	9,645	34,412	35,518	37,422
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		15,524	2,886	43,310	26,836	29,013	24,296	27,449	29,161	28,329	27,077	28,023	53,435	335,339	345,781	363,733
Surplus/(Deficit)		17,007	17,226	3,722	(10,391)	2,675	84	(26)	(7,462)	12,957	(7,691)	(3,937)	(32,801)	(8,637)	(7,551)	(5,827)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	6,490	-	-	4,420	-	-	10,916	21,826	18,053	18,759
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		17,007	17,226	3,722	(10,391)	2,675	6,574	(26)	(7,462)	17,376	(7,691)	(3,937)	(21,885)	13,189	10,502	12,932

WC013 Bergrivier - Supporting Table SB15 Adjustments Budget - monthly cash flow - 26/02/2019

Monthly cash flows	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		4,108	4,665	6,067	7,717	4,593	4,599	5,283	5,283	5,476	4,790	5,725	6,189	64,495	68,331	72,089
Service charges - electricity revenue		7,547	6,721	5,388	7,516	14,977	4,501	11,155	8,753	9,889	9,262	12,838	9,868	108,416	114,083	120,358
Service charges - water revenue		1,263	1,159	1,356	1,559	1,489	1,568	2,084	2,425	2,340	2,045	2,272	1,914	21,472	22,239	23,464
Service charges - sanitation revenue		865	767	819	898	885	798	1,156	1,288	1,305	1,118	1,320	1,203	12,421	13,128	13,851
Service charges - refuse		1,558	1,470	1,529	1,592	1,545	1,429	1,870	1,934	2,010	1,745	2,099	1,873	20,653	21,626	22,815
Rental of facilities and equipment		317	184	270	515	262	627	(181)	(213)	(184)	(174)	(143)	(213)	1,068	958	1,011
Interest earned - external investments		364	414	39	876	553	-	532	558	403	468	388	544	5,139	5,395	5,692
Interest earned - outstanding debtors		62	-	91	205	179	100	579	579	579	579	579	579	4,113	4,358	4,597
Fines, penalties and forfeits		2	3	-	262	2	-	2	3	463	6	4	118	865	1,812	1,912
Licences and permits		-	-	-	-	-	-	2	2	3	2	2	2	11	12	13
Agency services		-	-	-	-	-	226	787	186	1,439	939	145	489	4,210	4,438	4,682
Transfer receipts - operational		17,281	-	-	5,039	2,177	15,918	3,793	1,270	9,534	-	130	3,747	58,891	56,835	61,030
Other revenue		3,768	4,954	34,680	4,413	12,613	4,902	(6,341)	(5,426)	(34,488)	(1,712)	(3,740)	(5,827)	7,796	7,772	8,200
Cash Receipts by Source		37,135	20,337	50,241	30,593	39,275	34,668	20,720	16,641	(1,231)	19,067	21,618	20,487	309,550	320,987	339,714
Other Cash Flows by Source																
Transfers receipts - capital		7,764	-	-	2,000	-	4,689	-	-	5,251	-	-	2,122	21,826	18,053	18,759
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	6,950	6,950	11,850	13,050
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	134	134	140	145
Total Cash Receipts by Source		44,899	20,337	50,241	32,593	39,275	39,357	20,720	16,641	4,020	19,067	21,618	29,693	338,460	351,029	371,669
Cash Payments by Type																
Employee related costs		8,740	9,553	10,143	9,591	14,530	9,365	9,913	9,707	9,360	9,595	9,783	10,000	120,280	129,338	136,671
Remuneration of councillors		455	471	530	500	444	469	556	541	587	602	577	586	6,319	6,725	7,095
Finance charges		-	-	-	-	-	2,216	730	730	730	730	730	730	6,596	6,952	7,335
Bulk purchases - Electricity		9,364	347	9,476	12,340	273	5,691	6,650	6,612	7,131	6,366	7,125	6,795	78,170	78,702	83,031
Bulk purchases - Water & Sewer		291	284	279	341	22	360	476	500	556	431	270	389	4,200	5,070	5,349
Other materials		-	-	-	732	189	991	1,575	1,617	1,810	1,438	1,640	1,545	11,537	12,027	12,680
Contracted services		423	1,005	943	1,687	1,024	1,500	2,525	2,591	2,900	2,305	2,629	2,476	22,008	19,522	19,381
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		2,039	61	225	42	571	67	379	379	379	379	379	379	5,281	5,187	5,471
Other expenditure		2,818	14,355	1,818	26,943	303	(842)	(1,797)	(1,845)	(2,065)	(1,641)	(1,872)	(1,762)	34,412	35,518	37,422
Cash Payments by Type		24,130	26,075	23,416	52,175	17,354	19,816	21,008	20,832	21,390	20,206	21,263	21,137	288,802	299,041	314,435
Other Cash Flows/Payments by Type																
Capital assets		-	2,700	2,809	3,030	1,230	3,244	4,106	6,159	6,159	6,159	6,159	4,106	45,858	45,148	50,674
Repayment of borrowing		-	-	-	-	-	1,625	-	-	1,707	-	-	1,788	5,120	3,492	3,843
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		24,130	28,774	26,224	55,205	18,585	24,685	25,113	26,991	29,255	26,365	27,422	27,031	339,779	347,681	368,952
NET INCREASE/(DECREASE) IN CASH HELD		20,768	(8,437)	24,017	(22,612)	20,690	14,672	(4,393)	(10,350)	(25,235)	(7,298)	(5,804)	2,662	(1,319)	3,348	2,716
Cash/cash equivalents at the month/year beginning:		77,936	98,704	90,267	114,284	91,672	112,362	127,034	122,640	112,291	87,056	79,758	73,954	77,936	76,617	79,965
Cash/cash equivalents at the month/year end:		98,704	90,267	114,284	91,672	112,362	127,034	122,640	112,291	87,056	79,758	73,954	76,617	76,617	79,965	82,681

WC013 Bergrivier - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 26/02/2019

Description - Municipal Vote	Ref	Budget Year 2018/19											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		190	27	472	7	208	-	-	-	-	96	-	-	1,000	2,000	-
Vote 4 - Technical Services		443	451	10	129	347	3	75	975	747	2,229	1,801	680	7,889	11,238	22,202
Vote 5 - Community Services		-	-	-	-	130	165	-	200	10	150	5	125	784	920	857
Capital Multi-year expenditure sub-total	3	633	478	482	136	685	168	75	1,175	756	2,474	1,806	804	9,673	14,158	23,059
Single-year expenditure appropriation																
Vote 1 - Municipal Manager		3	-	1	-	-	-	-	-	29	60	-	3	96	26	20
Vote 2 - Finance		-	-	280	-	294	3	-	160	-	107	-	-	844	672	160
Vote 3 - Corporate Services		5	-	8	360	-	24	-	-	-	33	708	41	1,179	820	1,645
Vote 4 - Technical Services		66	1,176	1,990	2,492	212	1,359	143	450	4,781	4,412	4,698	4,858	26,638	26,186	21,000
Vote 5 - Community Services		2	336	47	41	40	1,690	-	330	1,651	2,101	980	210	7,428	3,285	4,790
Capital single-year expenditure sub-total	3	77	1,512	2,327	2,893	545	3,076	143	940	6,461	6,713	6,387	5,112	36,185	30,989	27,615
Total Capital Expenditure	2	710	1,990	2,809	3,030	1,230	3,244	218	2,115	7,217	9,187	8,192	5,916	45,858	45,148	50,674

WC013 Bergrivier - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 26/02/2019

Description	Ref	Budget Year 2018/19											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>		5	10	290	370	323	35	-	160	500	974	1,311	628	4,605	4,975	5,389
Executive and council		-	-	1	-	-	-	-	-	-	55	-	-	56	16	20
Finance and administration		5	10	289	370	323	35	-	160	500	919	1,311	628	4,549	4,959	5,369
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2	-	47	41	150	1,645	-	530	1,620	2,234	965	184	7,419	3,335	3,367
Community and social services		2	-	7	16	4	7	-	200	-	735	15	20	1,005	833	945
Sport and recreation		-	-	40	25	147	1,584	-	330	1,620	1,389	930	113	6,177	2,069	2,052
Public safety		-	-	-	-	-	49	-	-	-	108	21	30	208	425	370
Housing		-	-	-	-	-	6	-	-	-	2	-	21	29	8	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		243	367	573	266	287	1,441	-	400	1,920	1,225	1,185	544	8,450	9,898	10,730
Planning and development		193	27	472	7	208	-	-	-	29	109	-	44	1,089	2,018	-
Road transport		50	340	100	258	80	1,441	-	400	1,891	1,116	1,185	500	7,361	7,880	10,730
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		460	1,613	1,899	2,353	470	122	218	1,025	3,178	4,755	4,731	4,560	25,384	26,940	31,188
Energy sources		442	447	207	23	63	25	-	100	894	1,687	1,771	-	5,658	6,663	9,645
Water management		-	-	22	109	152	24	-	-	116	2,084	1,839	1,016	5,361	9,372	2,335
Waste water management		3	1,129	1,552	2,114	214	28	75	925	2,150	408	1,120	3,544	13,263	8,199	15,190
Waste management		14	37	118	108	41	45	143	-	18	576	0	-	1,102	2,706	4,018
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		710	1,990	2,809	3,030	1,230	3,244	218	2,115	7,217	9,187	8,192	5,916	45,858	45,148	50,674

Adjustments to capital expenditure

WC013 Bergrivier - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		2,090	-	-	-	-	-	(485)	(485)	1,605	9,297	6,040
Roads Infrastructure		500	-	-	-	-	-	(235)	(235)	265	550	30
Roads		500	-	-	-	-	-	(235)	(235)	265	550	30
Storm water Infrastructure		290	-	-	-	-	-	-	-	290	350	370
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		290	-	-	-	-	-	-	-	290	350	370
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		440	-	-	-	-	-	-	-	440	30	40
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		410	-	-	-	-	-	(410)	(410)	410	-	-
MV Substations		-	-	-	-	-	-	410	410	410	-	-
LV Networks		30	-	-	-	-	-	-	-	30	30	40
Water Supply Infrastructure		400	-	-	-	-	-	(250)	(250)	150	7,767	1,000
Reservoirs		-	-	-	-	-	-	-	-	-	7,617	-
Bulk Mains		260	-	-	-	-	-	(250)	(250)	10	-	1,000
PRV Stations		140	-	-	-	-	-	-	-	140	150	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		110	-	-	-	-	-	-	-	110	150	650
Pump Station		60	-	-	-	-	-	-	-	60	100	250
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		50	-	-	-	-	-	-	-	50	50	400
Solid Waste Infrastructure		350	-	-	-	-	-	-	-	350	450	3,950
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		250	-	-	-	-	-	-	-	250	250	250
Waste Processing Facilities		100	-	-	-	-	-	-	-	100	200	300
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	3,400
Community Assets		1,764	-	-	-	-	-	(247)	(247)	1,517	3,045	1,122
Community Facilities		1,514	-	-	-	-	-	4	4	1,517	2,445	415
Halls		40	-	-	-	-	-	(40)	(40)	-	45	50
Centres		1,000	-	-	-	-	-	-	-	1,000	2,000	-
Cemeteries/Crematoria		200	-	-	-	-	-	-	-	200	150	65
Public Open Space		24	-	-	-	-	-	34	34	57	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		250	-	-	-	-	-	-	-	250	250	300
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	10	10	10	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		250	-	-	-	-	-	(250)	(250)	-	600	707
Indoor Facilities		-	-	-	-	-	-	-	-	-	50	50
Outdoor Facilities		250	-	-	-	-	-	(250)	(250)	-	550	657
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Other assets		2,125	-	-	-	-	-	-	-	2,125	3,125	3,350
Operational Buildings		2,125	-	-	-	-	-	-	-	2,125	3,125	3,350
Municipal Offices		2,125	-	-	-	-	-	-	-	2,125	3,125	3,150
Stores		-	-	-	-	-	-	-	-	-	-	200
Intangible Assets		652	-	-	-	-	-	-	-	652	652	600
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		652	-	-	-	-	-	-	-	652	652	600
Computer Software and Applications		652	-	-	-	-	-	-	-	652	652	600
Computer Equipment		750	-	-	-	-	-	-	-	750	50	610
Computer Equipment		750	-	-	-	-	-	-	-	750	50	610
Furniture and Office Equipment		93	-	-	-	-	-	161	161	253	474	599
Furniture and Office Equipment		93	-	-	-	-	-	161	161	253	474	599
Machinery and Equipment		346	-	-	-	-	-	(2)	(2)	345	1,022	646
Machinery and Equipment		346	-	-	-	-	-	(2)	(2)	345	1,022	646
Transport Assets		3,310	-	-	-	-	-	97	97	3,407	5,420	5,240
Transport Assets		3,310	-	-	-	-	-	97	97	3,407	5,420	5,240
Total Capital Expenditure on new assets to be adjus	1	11,129	-	-	-	-	-	(476)	(476)	10,654	23,085	18,207

WC013 Bergrivier - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		9,514	-	-	-	-	-	(303)	(303)	9,211	6,043	8,855
Roads Infrastructure		50	-	-	-	-	-	-	-	50	50	50
Roads		50	-	-	-	-	-	-	-	50	50	50
Electrical Infrastructure		2,949	-	-	-	-	-	391	391	3,340	3,993	6,475
Power Plants		-	-	-	-	-	-	-	-	-	450	-
HV Substations		-	-	-	-	-	-	-	-	-	40	50
MV Switching Stations		30	-	-	-	-	-	-	-	30	-	-
MV Networks		50	-	-	-	-	-	-	-	50	60	80
LV Networks		2,869	-	-	-	-	-	391	391	3,260	3,443	6,345
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		5,705	-	-	-	-	-	(694)	(694)	5,011	1,220	1,000
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		50	-	-	-	-	-	-	-	50	200	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		345	-	-	-	-	-	-	-	345	180	200
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	100
Distribution		5,010	-	-	-	-	-	(900)	(900)	4,110	440	250
Distribution Points		300	-	-	-	-	-	206	206	506	400	450
Sanitation Infrastructure		810	-	-	-	-	-	-	-	810	780	1,330
Pump Station		720	-	-	-	-	-	-	-	720	720	930
Reticulation		60	-	-	-	-	-	-	-	60	60	100
Waste Water Treatment Works		30	-	-	-	-	-	-	-	30	-	300
Community Assets		285	-	-	-	-	-	(8)	(8)	277	485	505
Community Facilities		92	-	-	-	-	-	(1)	(1)	91	15	255
Libraries		-	-	-	-	-	-	-	-	-	-	150
Cemeteries/Crematoria		80	-	-	-	-	-	-	-	80	-	80
Public Open Space		12	-	-	-	-	-	(1)	(1)	11	15	25
Sport and Recreation Facilities		193	-	-	-	-	-	(7)	(7)	186	470	250
Indoor Facilities		100	-	-	-	-	-	-	-	100	300	250
Outdoor Facilities		93	-	-	-	-	-	(7)	(7)	86	170	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	50	50
Revenue Generating		-	-	-	-	-	-	-	-	-	50	50
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	50	50
Other assets		50	-	-	-	-	-	-	-	50	30	50
Operational Buildings		50	-	-	-	-	-	-	-	50	30	50
Municipal Offices		50	-	-	-	-	-	-	-	50	30	50
Computer Equipment		360	-	-	-	-	-	-	-	360	250	280
Computer Equipment		360	-	-	-	-	-	-	-	360	250	280
Furniture and Office Equipment		220	-	-	-	-	-	310	310	530	324	490
Furniture and Office Equipment		220	-	-	-	-	-	310	310	530	324	490
Machinery and Equipment		-	-	-	-	-	-	-	-	-	180	900
Machinery and Equipment		-	-	-	-	-	-	-	-	-	180	900
Transport Assets		550	-	-	-	-	-	-	-	550	600	1,650
Transport Assets		550	-	-	-	-	-	-	-	550	600	1,650
Total Capital Expenditure on renewal of existing assets to be	1	10,979	-	-	-	-	-	(1)	(1)	10,978	7,962	12,780

WC013 Bergrivier - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2019/20 Adjusted Budget	+2 2020/21 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		4,000	-	-	-	-	-	(271)	(271)	3,728	4,213	4,440
Roads Infrastructure		548	-	-	-	-	-	(50)	(50)	498	577	609
Roads		548	-	-	-	-	-	(50)	(50)	498	577	609
Storm water Infrastructure		531	-	-	-	-	-	(232)	(232)	299	558	586
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		531	-	-	-	-	-	(232)	(232)	299	558	586
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,004	-	-	-	-	-	41	41	2,045	2,111	2,225
LV Networks		2,004	-	-	-	-	-	41	41	2,045	2,111	2,225
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		587	-	-	-	-	-	-	-	587	619	653
Distribution		587	-	-	-	-	-	-	-	587	619	653
Sanitation Infrastructure		300	-	-	-	-	-	(30)	(30)	270	316	333
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		300	-	-	-	-	-	(30)	(30)	270	316	333
Solid Waste Infrastructure		30	-	-	-	-	-	-	-	30	32	34
Landfill Sites		30	-	-	-	-	-	-	-	30	32	34
Community Assets		12,048	-	-	-	-	-	(721)	(721)	11,327	12,693	13,381
Community Facilities		9,679	-	-	-	-	-	(974)	(974)	8,705	10,198	10,754
Cemeteries/Crematoria		568	-	-	-	-	-	50	50	618	597	627
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		9,110	-	-	-	-	-	(1,024)	(1,024)	8,087	9,601	10,127
Sport and Recreation Facilities		2,369	-	-	-	-	-	253	253	2,622	2,495	2,627
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,369	-	-	-	-	-	253	253	2,622	2,495	2,627
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Other assets		4,283	-	-	-	-	-	(40)	(40)	4,243	4,513	4,754
Operational Buildings		4,267	-	-	-	-	-	(40)	(40)	4,227	4,495	4,736
Municipal Offices		4,267	-	-	-	-	-	(40)	(40)	4,227	4,495	4,736
Housing		16	-	-	-	-	-	(0)	(0)	16	18	18
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		16	-	-	-	-	-	(0)	(0)	16	18	18
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		624	-	-	-	-	-	-	-	624	656	691
Computer Equipment		624	-	-	-	-	-	-	-	624	656	691
Furniture and Office Equipment		38	-	-	-	-	-	1	1	39	39	40
Furniture and Office Equipment		38	-	-	-	-	-	1	1	39	39	40
Machinery and Equipment		826	-	-	-	-	-	(79)	(79)	748	868	913
Machinery and Equipment		826	-	-	-	-	-	(79)	(79)	748	868	913
Transport Assets		2,522	-	-	-	-	-	187	187	2,709	2,658	2,803
Transport Assets		2,522	-	-	-	-	-	187	187	2,709	2,658	2,803
Total Repairs and Maintenance Expenditure to be	1	24,341	-	-	-	-	-	(924)	(924)	23,417	25,640	27,022

WC013 Bergrivier - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unavoid.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands		7	8	9	10	11	12	13	14			
		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		14,188	-	-	-	-	-	(50)	(50)	14,138	14,956	15,777
Roads Infrastructure		1,862	-	-	-	-	-	(30)	(30)	1,832	1,963	2,071
Roads		1,814	-	-	-	-	-	(175)	(175)	1,639	1,912	2,017
Road Structures		1	-	-	-	-	-	148	148	149	1	1
Road Furniture		48	-	-	-	-	-	(4)	(4)	44	50	53
Storm water Infrastructure		362	-	-	-	-	-	(69)	(69)	293	382	403
Drainage Collection		94	-	-	-	-	-	(5)	(5)	89	99	104
Storm water Conveyance		268	-	-	-	-	-	(64)	(64)	204	283	299
Electrical Infrastructure		1,740	-	-	-	-	-	(48)	(48)	1,692	1,835	1,936
MV Substations		388	-	-	-	-	-	(9)	(9)	379	409	431
MV Switching Stations		29	-	-	-	-	-	(0)	(0)	29	31	33
MV Networks		544	-	-	-	-	-	(17)	(17)	527	573	605
LV Networks		779	-	-	-	-	-	(22)	(22)	757	822	867
Water Supply Infrastructure		3,448	-	-	-	-	-	(103)	(103)	3,345	3,634	3,833
Boreholes		84	-	-	-	-	-	(5)	(5)	79	88	93
Reservoirs		953	-	-	-	-	-	(45)	(45)	908	1,005	1,060
Pump Stations		244	-	-	-	-	-	2	2	246	257	271
Water Treatment Works		1,420	-	-	-	-	-	(126)	(126)	1,294	1,496	1,578
Distribution		744	-	-	-	-	-	71	71	815	784	827
Distribution Points		4	-	-	-	-	-	(1)	(1)	3	4	4
Sanitation Infrastructure		3,201	-	-	-	-	-	(177)	(177)	3,024	3,374	3,559
Pump Station		2,838	-	-	-	-	-	(160)	(160)	2,678	2,992	3,156
Reticulation		363	-	-	-	-	-	(17)	(17)	346	382	403
Solid Waste Infrastructure		3,574	-	-	-	-	-	378	378	3,952	3,768	3,975
Landfill Sites		3,074	-	-	-	-	-	405	405	3,479	3,240	3,418
Waste Transfer Stations		389	-	-	-	-	-	(1)	(1)	388	410	433
Waste Processing Facilities		34	-	-	-	-	-	6	6	40	36	38
Waste Drop-off Points		41	-	-	-	-	-	4	4	45	43	45
Waste Separation Facilities		37	-	-	-	-	-	(37)	(37)	-	39	41
Community Assets		1,731	-	-	-	-	-	39	39	1,770	1,823	1,923
Community Facilities		716	-	-	-	-	-	3	3	719	754	796
Halls		84	-	-	-	-	-	(4)	(4)	80	89	94
Centres		11	-	-	-	-	-	(11)	(11)	-	11	12
Clinics/Care Centres		16	-	-	-	-	-	(0)	(0)	16	17	18
Museums		51	-	-	-	-	-	(2)	(2)	49	54	57
Libraries		186	-	-	-	-	-	6	6	192	196	207
Cemeteries/Crematoria		148	-	-	-	-	-	(5)	(5)	143	156	165
Public Open Space		95	-	-	-	-	-	0	0	95	100	105
Public Ablution Facilities		31	-	-	-	-	-	23	23	54	32	34
Markets		94	-	-	-	-	-	(4)	(4)	90	99	104
Sport and Recreation Facilities		1,014	-	-	-	-	-	37	37	1,051	1,069	1,127
Indoor Facilities		22	-	-	-	-	-	(2)	(2)	20	23	24
Outdoor Facilities		992	-	-	-	-	-	39	39	1,031	1,046	1,103
Investment properties		1	-	-	-	-	-	(0)	(0)	1	2	2
Revenue Generating		1	-	-	-	-	-	(0)	(0)	1	2	2
Unimproved Property		1	-	-	-	-	-	(0)	(0)	1	2	2
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Other assets		964	-	-	-	-	-	54	54	1,018	1,016	1,072
Operational Buildings		964	-	-	-	-	-	54	54	1,018	1,016	1,072
Municipal Offices		925	-	-	-	-	-	60	60	985	975	1,029
Yards		11	-	-	-	-	-	(1)	(1)	10	11	12
Stores		28	-	-	-	-	-	(5)	(5)	23	30	31
Intangible Assets		436	-	-	-	-	-	(25)	(25)	411	460	484
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		436	-	-	-	-	-	(25)	(25)	411	460	484
Computer Software and Applications		436	-	-	-	-	-	(25)	(25)	411	460	484
Computer Equipment		528	-	-	-	-	-	117	117	645	556	583
Computer Equipment		528	-	-	-	-	-	117	117	645	556	583
Furniture and Office Equipment		1,265	-	-	-	-	-	49	49	1,314	1,330	1,399
Furniture and Office Equipment		1,265	-	-	-	-	-	49	49	1,314	1,330	1,399
Machinery and Equipment		1,636	-	-	-	-	-	(33)	(33)	1,603	1,722	1,816
Machinery and Equipment		1,636	-	-	-	-	-	(33)	(33)	1,603	1,722	1,816
Transport Assets		1,142	-	-	-	-	-	323	323	1,465	1,206	1,273
Transport Assets		1,142	-	-	-	-	-	323	323	1,465	1,206	1,273
Total Depreciation to be adjusted	1	21,891	-	-	-	-	-	474	474	22,365	23,071	24,329

WC013 Bergrivier - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 26/02/2019

Description	Ref	Budget Year 2018/19								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		17,150	-	-	-	-	-	700	700	17,850	12,966	18,322
Roads Infrastructure		3,050	-	-	-	-	-	500	500	3,550	3,300	3,750
Roads		3,050	-	-	-	-	-	500	500	3,550	3,300	3,750
Storm water Infrastructure		35	-	-	-	-	-	200	200	235	35	35
Storm water Conveyance		35	-	-	-	-	-	200	200	235	35	35
Electrical Infrastructure		1,320	-	-	-	-	-	-	-	1,320	1,980	2,400
MV Switching Stations		70	-	-	-	-	-	-	-	70	-	-
MV Networks		600	-	-	-	-	-	-	-	600	750	900
LV Networks		650	-	-	-	-	-	-	-	650	1,230	1,500
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		200	-	-	-	-	-	-	-	200	350	300
Distribution		200	-	-	-	-	-	-	-	200	350	300
Sanitation Infrastructure		11,845	-	-	-	-	-	-	-	11,845	6,901	11,837
Reticulation		2,689	-	-	-	-	-	-	-	2,689	4,401	11,837
Waste Water Treatment Works		9,156	-	-	-	-	-	-	-	9,156	2,500	-
Solid Waste Infrastructure		700	-	-	-	-	-	-	-	700	400	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	400	-
Waste Separation Facilities		700	-	-	-	-	-	-	-	700	-	-
Community Assets		6,406	-	-	-	-	-	(30)	(30)	6,376	735	365
Community Facilities		960	-	-	-	-	-	100	100	1,060	415	15
Fire/Ambulance Stations		-	-	-	-	-	-	100	100	100	-	-
Testing Stations		350	-	-	-	-	-	-	-	350	-	-
Libraries		600	-	-	-	-	-	-	-	600	400	-
Public Open Space		10	-	-	-	-	-	-	-	10	15	15
Sport and Recreation Facilities		5,446	-	-	-	-	-	(130)	(130)	5,316	320	350
Indoor Facilities		320	-	-	-	-	-	180	180	500	200	200
Outdoor Facilities		5,126	-	-	-	-	-	(310)	(310)	4,816	120	150
Intangible Assets		-	-	-	-	-	-	-	-	-	400	-
Licences and Rights		-	-	-	-	-	-	-	-	-	400	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	400	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	1,000
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	1,000
Total Capital expenditure on upgrading of existing assets to be adjusted	1	23,556	-	-	-	-	-	670	670	24,226	14,101	19,687

Other Supporting documents

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H	2019/20	2020/21	
REVENUE ITEMS												
Property rates												
Total Property Rates		69,740	-	-	-	-	-	(0)	(0)	69,740	73,506	77,549
less Revenue Foregone (in excess of 50 kwh per indigent household per month) reductions and rebates and impermissible values in excess of section 17 of MPRA)		2,558	-	-	-	-	-	-	-	2,558	2,697	2,845
Net Property Rates		67,182	-	-	-	-	-	(0)	(0)	67,182	70,809	74,704
Service charges - electricity revenue												
Total Service charges - electricity revenue		113,379	-	-	-	-	-	69	69	113,448	119,502	126,074
less Revenue Foregone (in excess of 50 kwh per indigent household per month) less Cost of Free Basis Services (50 kwh per indigent household per month)		1,215	-	-	-	-	-	(700)	(700)	515	1,281	1,351
Net Service charges - electricity revenue		112,164	-	-	-	-	-	769	769	112,933	118,221	124,723
Service charges - water revenue												
Total Service charges - water revenue		23,728	-	-	-	-	-	501	501	24,229	25,009	26,386
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) less Cost of Free Basis Services (6 kilolitres per indigent household per month)		1,862	-	-	-	-	-	-	-	1,862	1,963	2,071
Net Service charges - water revenue		21,866	-	-	-	-	-	501	501	22,367	23,046	24,315
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		15,632	-	-	-	-	-	32	32	15,664	16,477	17,384
less Revenue Foregone (in excess of free sanitation service to indigent households) less Cost of Free Basis Services (free sanitation service to indigent households)		2,726	-	-	-	-	-	-	-	2,726	2,873	3,031
Net Service charges - sanitation revenue		12,906	-	-	-	-	-	32	32	12,938	13,604	14,353
Service charges - refuse revenue												
Total refuse removal revenue		25,410	-	-	-	-	-	251	251	25,661	26,781	28,254
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households) less Cost of Free Basis Services (removed once a week to indigent households)		4,147	-	-	-	-	-	-	-	4,147	4,371	4,611
Net Service charges - refuse revenue		21,263	-	-	-	-	-	251	251	21,514	22,410	23,643
Other Revenue												
Application Fees for Land Usage		90	-	-	-	-	-	-	-	90	265	280
Breakages and Losses Recovered		252	-	-	-	-	-	0	0	252	895	944
Building Plan Approval		849	-	-	-	-	-	1	1	850	4,593	4,846
Camping Fees		4,358	-	-	-	-	-	0	0	4,358	364	384
Cemetery and Burial		345	-	-	-	-	-	(0)	(0)	345	272	287
Cleaning and Removal		258	-	-	-	-	-	13	13	271	234	247
Clearance Certificates		222	-	-	-	-	-	(2)	(2)	220	121	128
Development Charges		114	-	-	-	-	-	100	100	214	1	1
Discounts and Early Settlements		1	-	-	-	-	-	(0)	(0)	1	33	35
Entrance Fees		31	-	-	-	-	-	20	20	51	6	6
Fire Services		6	-	-	-	-	-	(1)	(1)	5	1	1
Incidental Cash Surpluses		1	-	-	-	-	-	2	2	3	74	78
Insurance		70	-	-	-	-	-	(0)	(0)	70	121	128
Insurance Refund		114	-	-	-	-	-	218	218	333	6	6
Merchandising, Jobbing and Contracts		6	-	-	-	-	-	12	12	18	1	1
Municipal Information and Statistics		1	-	-	-	-	-	0	0	1	56	59
Photocopies and Faxes		53	-	-	-	-	-	1	1	54	95	100
Sub-division and Consolidation Fees		90	-	-	-	-	-	30	30	120	539	569
Valuation Services		-	-	-	-	-	-	30	30	30	-	-
Skills Development Levy Refund		511	-	-	-	-	-	0	0	511	-	-
Total 'Other' Revenue	1	7,373	-	-	-	-	-	423	423	7,796	7,772	8,200

EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages	87,058	-	-	-	-	-	(3,229)	(3,229)	83,828	90,275	95,480
Pension and UIF Contributions	14,515	-	-	-	-	-	(1,274)	(1,274)	13,241	15,295	16,129
Medical Aid Contributions	3,999	-	-	-	-	-	999	999	4,998	4,214	4,448
Overtime	3,730	-	-	-	-	-	622	622	4,352	3,931	4,147
Motor Vehicle Allowance	4,471	-	-	-	-	-	(12)	(12)	4,459	4,709	4,966
Cellphone Allowance	-	-	-	-	-	-	41	41	41	-	-
Housing Allowances	1,720	-	-	-	-	-	(405)	(405)	1,315	1,815	1,912
Other benefits and allowances	5,583	-	-	-	-	-	13	13	5,596	5,880	6,194
Payments in lieu of leave	875	-	-	-	-	-	8	8	883	922	969
Long service awards	1,020	-	-	-	-	-	(533)	(533)	487	1,075	1,135
Post-retirement benefit obligations	2,055	-	-	-	-	-	(358)	(358)	1,697	2,166	2,285
sub-total	125,027	-	-	-	-	-	(4,128)	(4,128)	120,898	130,282	137,665
Total Employee related costs	125,027	-	-	-	-	-	(4,128)	(4,128)	120,898	130,282	137,665
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	21,891	-	-	-	-	-	474	474	22,365	23,071	24,329
Total Depreciation & asset impairment	21,891	-	-	-	-	-	474	474	22,365	23,071	24,329
Bulk purchases											
Electricity Bulk Purchases	74,670	-	-	-	-	-	3,500	3,500	78,170	78,702	83,031
Water Bulk Purchases	4,810	-	-	-	-	-	(610)	(610)	4,200	5,070	5,349
Total bulk purchases	79,480	-	-	-	-	-	2,890	2,890	82,370	83,772	88,380
Transfers and grants											
Cash transfers and grants	5,281	-	-	-	-	-	-	-	5,281	5,187	5,471
Total transfers and grants	5,281	-	-	-	-	-	-	-	5,281	5,187	5,471
Contracted services											
Accounting and Auditing	800	-	-	-	-	-	802	802	1,602	843	889
Administrative and Support Staff	50	-	-	-	-	-	-	-	50	53	56
Architectural	200	-	-	-	-	-	(92)	(92)	108	211	223
Audio-visual Services	20	-	-	-	-	-	-	-	20	21	22
Audit Committee	160	-	-	-	-	-	(50)	(50)	110	169	178
Burial Services	63	-	-	-	-	-	-	-	63	66	69
Business and Financial Management	64	-	-	-	-	-	36	36	100	67	71
Catering Services	300	-	-	-	-	-	71	71	370	313	325
Clearing and Grass Cutting Services	300	-	-	-	-	-	(24)	(24)	276	316	333
Collection	295	-	-	-	-	-	(124)	(124)	171	311	328
Commissions and Committees	140	-	-	-	-	-	(100)	(100)	40	147	155
Communication	630	-	-	-	-	-	195	195	825	664	701
Drivers Licence Cards	280	-	-	-	-	-	-	-	280	295	311
Ecological	100	-	-	-	-	-	62	62	162	105	111
Engineering	7,600	-	-	-	-	-	(2,900)	(2,900)	4,700	1,772	667
Event Promoters	536	-	-	-	-	-	(158)	(158)	378	566	597
Fire Protection	22	-	-	-	-	-	-	-	22	23	24
Graphic Designers	11	-	-	-	-	-	-	-	11	12	13
Human Resources	140	-	-	-	-	-	-	-	140	148	156
Issue of Summons	3	-	-	-	-	-	-	-	3	3	3
Laboratory Services	783	-	-	-	-	-	(170)	(170)	613	826	871
Landscaping	-	-	-	-	-	-	24	24	24	-	-
Land and Quantity Surveyors	3	-	-	-	-	-	17	17	20	3	3
Legal Advice and Litigation	242	-	-	-	-	-	(17)	(17)	225	255	269
Maintenance of Buildings and Facilities	437	-	-	-	-	-	(25)	(25)	412	460	486
Maintenance of Equipment	3,539	-	-	-	-	-	78	78	3,618	3,728	3,929
Management of Informal Settlements	6	-	-	-	-	-	0	0	6	6	6
Medical Examinations	50	-	-	-	-	-	-	-	50	53	56
Occupational Health and Safety	20	-	-	-	-	-	-	-	20	21	22
Organisational	1,346	-	-	-	-	-	(315)	(315)	1,031	1,419	1,497
Pest Control and Fumigation	41	-	-	-	-	-	(0)	(0)	41	44	46
Plants, Flowers and Other Decorations	17	-	-	-	-	-	-	-	17	17	17
Prepaid Electricity Vendors	278	-	-	-	-	-	-	-	278	292	308
Project Management	45	-	-	-	-	-	35	35	80	47	50
Qualification Verification	25	-	-	-	-	-	-	-	25	26	27
Refuse Removal	4,400	-	-	-	-	-	230	230	4,630	4,638	4,893
Removal of Hazardous Waste	-	-	-	-	-	-	200	200	200	-	-
Research and Advisory	25	-	-	-	-	-	(5)	(5)	20	26	27
Researcher	100	-	-	-	-	-	(100)	(100)	-	105	111
Safeguard and Security	22	-	-	-	-	-	14	14	36	23	24
Security Services	645	-	-	-	-	-	(45)	(45)	600	681	718
Sports and Recreation	-	-	-	-	-	-	22	22	22	-	-
Traffic Fines Management	320	-	-	-	-	-	-	-	320	337	356
Valuer and Assessors	325	-	-	-	-	-	(100)	(100)	225	343	362
Veterinary Services	64	-	-	-	-	-	-	-	64	67	71
sub-total	24,447	-	-	-	-	-	(2,440)	(2,440)	22,008	19,522	19,381
Total contracted services??	24,447	-	-	-	-	-	(2,440)	(2,440)	22,008	19,522	19,381

Other Expenditure											
Advertising, Publicity and Marketing	1,188	-	-	-	-	-	(55)	(55)	1,132	1,252	1,320
Assets less than the Capitalisation Threshold	504	-	-	-	-	-	151	151	655	527	549
Bank Charges, Facility and Card Fees	668	-	-	-	-	-	-	-	668	704	743
Bursaries (Employees)	99	-	-	-	-	-	-	-	99	104	110
Commission	2,173	-	-	-	-	-	22	22	2,195	2,290	2,416
Communication	2,806	-	-	-	-	-	42	42	2,848	2,959	3,121
Contribution to Provisions	-	-	-	-	-	-	-	-	-	-	-
Courier and Delivery Services	-	-	-	-	-	-	-	-	-	-	-
Deeds	18	-	-	-	-	-	-	-	18	19	20
Entertainment	132	-	-	-	-	-	2	2	134	137	143
External Audit Fees	2,800	-	-	-	-	-	(79)	(79)	2,721	2,951	3,113
External Computer Service	1,209	-	-	-	-	-	(12)	(12)	1,197	1,273	1,341
Full Time Union Representative	139	-	-	-	-	-	-	-	139	146	154
Hire Charges	469	-	-	-	-	-	(28)	(28)	441	462	487
Insurance Underwriting	1,229	-	-	-	-	-	85	85	1,314	1,295	1,357
Internal Charges	-	-	-	-	-	-	-	-	-	-	-
Land Alienation Costs	5	-	-	-	-	-	-	-	5	5	5
Leaverships and Internships	772	-	-	-	-	-	-	-	772	813	858
Leases	-	-	-	-	-	-	246	246	246	-	-
Libraries	106	-	-	-	-	-	(106)	(106)	-	112	118
Licences	298	-	-	-	-	-	5	5	303	313	328
Printing, Publications and Books	735	-	-	-	-	-	(63)	(63)	672	773	814
Professional Bodies, Membership and Subscription	1,208	-	-	-	-	-	5	5	1,214	1,272	1,340
Registration Fees	354	-	-	-	-	-	252	252	606	377	399
Remuneration to Ward Committees	340	-	-	-	-	-	(17)	(17)	323	358	378
Resettlement Cost	70	-	-	-	-	-	-	-	70	74	78
Municipal Services	11,753	-	-	-	-	-	(216)	(216)	11,537	12,387	13,065
Servitudes and Land Surveys	35	-	-	-	-	-	-	-	35	37	39
Signage	156	-	-	-	-	-	(8)	(8)	148	164	172
Skills Development Fund Levy	800	-	-	-	-	-	181	181	981	845	891
Travel Agency and Visa's	68	-	-	-	-	-	(4)	(4)	64	71	74
Travel and Subsistence	2,058	-	-	-	-	-	161	161	2,218	2,133	2,236
Uniform and Protective Clothing	625	-	-	-	-	-	54	54	678	658	691
Vehicle Tracking	170	-	-	-	-	-	23	23	194	178	187
Workmen's Compensation Fund	786	-	-	-	-	-	-	-	786	829	875
-	-	-	-	-	-	-	-	-	-	-	-
Total Other Expenditure	1	33,771	-	-	-	-	641	641	34,412	35,518	37,422
Repairs and Maintenance											
Employee related costs	14	14,597	-	-	-	-	(1,446)	(1,446)	13,151	15,380	16,217
Other materials		3,711	-	-	-	-	221	221	3,932	3,912	4,124
Contracted Services		4,053	-	-	-	-	108	108	4,161	4,268	4,499
Other Expenditure		1,980	-	-	-	-	193	193	2,173	2,080	2,182
Total Repairs and Maintenance Expenditure	15	24,341	-	-	-	-	(924)	(924)	23,417	25,640	27,022

WC013 Bergrevier - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 26/02/2019

Description	Ref	Budget Year 2018/19									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
ASSETS												
Call investment deposits												
Call deposits		6,022	-	-	-	-	-	403	403	6,425	6,425	6,425
Other current investments		-	-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	1	6,022	-	-	-	-	-	403	403	6,425	6,425	6,425
Consumer debtors												
Consumer debtors		98,295	-	-	-	-	-	13,078	13,078	111,374	120,215	129,542
Less: provision for debt impairment		25,879	-	-	-	-	-	3,708	3,708	29,587	36,092	42,955
Total Consumer debtors	1	72,417	-	-	-	-	-	9,370	9,370	81,786	84,123	86,587
Debt impairment provision												
Balance at the beginning of the year		19,708	-	-	-	-	-	279	279	19,986	29,587	36,092
Contributions to the provision		6,171	-	-	-	-	-	3,430	3,430	9,601	6,505	6,863
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-
Balance at end of year		25,879	-	-	-	-	-	3,708	3,708	29,587	36,092	42,955
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		570,710	-	-	-	-	-	565	565	571,276	615,321	665,345
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		195,859	-	-	-	-	-	(1,706)	(1,706)	194,154	216,763	240,606
Total Property, plant & equipment	1	374,851	-	-	-	-	-	2,271	2,271	377,122	398,559	424,740
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		4,350	-	-	-	-	-	231	231	4,581	5,241	5,969
Total Current liabilities - Borrowing		4,350	-	-	-	-	-	231	231	4,581	5,241	5,969
Trade and other payables												
Creditors		30,666	-	-	-	-	-	(5,417)	(5,417)	25,249	25,249	25,249
Unspent conditional grants and receipts		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	30,666	-	-	-	-	-	(5,417)	(5,417)	25,249	25,249	25,249
Non current liabilities - Borrowing												
Borrowing		54,825	-	-	-	-	-	(1,212)	(1,212)	53,613	61,310	69,790
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing	3	54,825	-	-	-	-	-	(1,212)	(1,212)	53,613	61,310	69,790
Provisions - non current												
Retirement benefits		45,817	-	-	-	-	-	(7,339)	(7,339)	38,478	43,309	48,405
Refuse landfill site rehabilitation		66,624	-	-	-	-	-	2,363	2,363	68,987	72,165	75,518
Long-Service Awards		6,070	-	-	-	-	-	(646)	(646)	5,424	5,807	6,212
Total Provisions - non current		118,511	-	-	-	-	-	(5,622)	(5,622)	112,889	121,282	130,136
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		301,920	-	-	-	-	-	12,000	12,000	313,920	319,701	317,150
Appropriations to Reserves		(24,678)	-	-	-	-	-	-	-	(24,678)	(28,298)	(28,298)
Transfers from Reserves		17,269	-	-	-	-	-	-	-	17,269	15,245	18,865
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Surplus for the year		14,316	-	-	-	-	-	(1,127)	(1,127)	13,189	10,502	12,932
Accumulated Surplus/(Deficit)	1	308,827	-	-	-	-	-	10,873	10,873	319,701	317,150	320,650
Reserves												
Housing Development Fund		394	-	-	-	-	-	(90)	(90)	304	304	304
Capital replacement		32,825	-	-	-	-	-	(525)	(525)	32,300	45,353	54,785
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves (list)		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	33,218	-	-	-	-	-	(614)	(614)	32,604	45,656	55,089
TOTAL COMMUNITY WEALTH/EQUITY	2	342,046	-	-	-	-	-	10,259	10,259	352,304	362,807	375,739

WC013 Bergrivier - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 26/02/2019

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Budget Year 2018/19			Budget Year +1	Budget Year +2
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.1%	6.0%		5.4%	0.0%	5.4%	5.3%	5.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.1%	6.8%		0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants	50.9%	38.6%		28.7%	0.0%	25.0%	44.9%	25.8%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves	307.6%	280.0%		165.0%	0.0%	164.4%	134.3%	126.7%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	311.9%	320.2%		353.4%	0.0%	375.9%	378.7%	379.6%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	311.9%	320.2%		353.4%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	147.4%	160.6%		1.8	0.0	1.7	1.7	1.8
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95.5%	98.6%						
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		98.6%	96.8%						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	27.7%	27.9%		25.2%	0.0%	27.2%	26.9%	26.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments		41.9%	40.2%		36.4%	0.0%	33.0%	31.6%	30.5%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.4%	35.6%		38.0%	0.0%	37.0%	38.5%	38.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38.8%	37.8%						
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.5%	0.0%		7.4%	0.0%	7.2%	7.6%	7.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.1%	11.2%		10.9%	0.0%	10.8%	11.2%	11.2%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	22.28	18.03		1461.9%	0.0%	1466.5%	1448.6%	1528.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.7%	37.3%		22.0%	0.0%	25.0%	24.9%	24.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.78	4.30		0.0	0.0	0.0	0.0	0.0

WC013 Bergrivier - Supporting Table SB6 Adjustments Budget - funding measurement - 26/02/2019

Description	Ref	MFMA section	2015/16	2016/17	2017/18	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	65,660	82,080		84,240	-	76,617	79,965	82,681
Cash + investments at the yr end less applications - R'000	2	18(1)b	102,732	118,311		96,622	-	99,173	91,857	87,413
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0		-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	26,994	22,186		14,316	-	13,189	10,502	12,932
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0.034888032	1.0%		0.0%	0.0%	0.0%	-1.3%	-0.5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	92.2%	0.0%	91.9%	92.2%	92.2%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	4.2%	6.2%		6.0%	0.0%	7.2%	6.0%	6.0%
Capital payments % of capital expenditure	8	18(1)c;19	99.4%	96.6%		100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	50.6%	38.2%		28.7%	0.0%	25.0%	44.9%	25.8%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	5.5%	12.0%		2.8%	2.8%		2.6%	2.7%
Long term receivables % change - incr(decr)	12	18(1)a	97.5%	-45.2%		0.0%	0.0%		0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.9%	0.0%		6.2%	0.0%	5.9%	6.1%	6.1%
Asset renewal % of capital budget	14	20(1)(vi)	34.8%	29.9%		24.0%	0.0%	23.9%	17.6%	25.2%

Function	Project Description	Medium Term Revenue and Expenditure Framework					
		Budget Year 2018/19		Budget Year +1 2019/20		Budget Year +2 2020/21	
		Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands							
Parent municipality:							
<i>1.1 - Mayor and Council</i>	Diverse office furniture and equipment	50	50	10	10	10	10
1.1 - Mayor and Council	Furniture and equipment - MM Office	6	6	6	6	10	10
1.3 - Economic Development/Planning	Furniture and equipment	8	8	10	10		
1.3 - Economic Development/Planning	Wykskomitee Projek - Wyk 3 (TV Skerms)	6	6				
1.3 - Economic Development/Planning	Wykskomitee Projek - Wyk 4 (Braaiplekke)	8	-				
1.3 - Economic Development/Planning	Wykskomitee Projek - Wyk 6 (Speelparke)	6	6				
1.3 - Economic Development/Planning	Wykskomitee Projek - Wyk 6 (Ingang by Noordhoek)	10	10				
3.1 - Planning and Development	Regional Socio Projects (RSEP Funding)	1,000	1,000	2,000	2,000		
4.1 - Building Control	Furniture & Equipment - Building Control	8	8	8	8		
2.1 - Finance	Furniture & Equipment - Finance	32	32	20	20	20	20
2.1 - Finance	Vehicle	160	160			140	140
2.1 - Finance	Vesta - Phoenix	652	652	652	652		
3.2 - Human Resources	Furniture & Equipment - Human Resources	30	30	-	-		
3.2 - Human Resources	Electronic Filing System	-	-	150	150	150	150
3.2 - Human Resources	Time and Attendance System (PAYDAY)	-	-	-	-	600	600
3.3 - Information Technology	Replacement of computers (hendrik 3 + Alletta+deon+cavin)	340	340	250	250	250	250
3.3 - Information Technology	IT System Upgrade (Findings of SITA report : Disaster Recovery, Enhance/Upgrade IMIS, Upgrading of Anti-Virus) previously MSIG	500	750	-	-	500	500
3.3 - Information Technology	IT Equipment (moved from Resorts & Traffic)	-	-	50	50	110	110
3.3 - Information Technology	Installation of fire suppression system in archives and server room	250	-				
4.3 - Property Services	Furniture & Equipment - Council Property	4	4	4	4	4	4
4.3 - Property Services	Tools	8	8	8	8	10	10
4.3 - Property Services	Air conditioners - offices	30	30	30	30	50	50
4.3 - Property Services	Replace fence - commonage	-	-	50	50	50	50
4.3 - Property Services	Security at municipal buildings	125	125	125	125	150	150
4.3 - Property Services	Municipal Buildings (including Architectural)	2,000	2,000	3,000	3,000	3,000	3,000
4.3 - Property Services	Public Amenities	250	250	250	250	300	300

3.4 - Administrative and Corporate Support	Furniture & Equipment - Corporate Services	8	8	10	10		
3.4 - Administrative and Corporate Support	Sedan Vehicle	-	-	190	190		
3.4 - Administrative and Corporate Support	Recording equipment for committee room	-	-	160	160		
3.4 - Administrative and Corporate Support	Furniture and equipment - Director Corporate Services	10	10	10	10	35	35
4.5 - Solid Waste Removal	Refuse collection point (RH/DKB/EK)	-	-	-	-	1,900	1,900
4.5 - Solid Waste Removal	Recycling Building	-	-			1,500	1,500
4.5 - Solid Waste Removal	Furniture & Equipment - Refuse Removal	6	6	6	6	6	6
4.5 - Solid Waste Removal	Tools	6	6	6	6	6	6
4.5 - Solid Waste Removal	Refuse carts	10	10	14	14	16	16
4.5 - Solid Waste Removal	Refuse Bins and stands	30	30	30	30	40	40
4.5 - Solid Waste Removal	Establish composting facility (VD/PB)	100	100	200	200	300	300
4.5 - Solid Waste Removal	Enlarge recycling building (VD/PB)	700	700	400	400		
4.5 - Solid Waste Removal	Refuse compactor	-	-	1,800	1,800		
4.5 - Solid Waste Removal	Fence at Transfer Station	250	250	250	250	250	250
5.2 - Libraries and Archives	Replacement of photocopiers	-	-	100	100	150	150
5.2 - Libraries and Archives	Shelves/Tables/Office furniture for libraries	20	20	100	100	150	150
5.2 - Libraries and Archives	Airconditioners	-	-	-	-	150	150
5.2 - Libraries and Archives	Book Detection System	-	-	-	-	250	250
5.2 - Libraries and Archives	Upgrading of Noordhoek Library	600	600	400	400		
5.3 - Community Halls and Facilities	Paving Community Hall	30	-	35	35	35	35
5.3 - Community Halls and Facilities	Cutlery (Community hall)	10	-	10	10	15	15
5.3 - Community Halls and Facilities	Furniture & Equipment Community Hall	30	90	20	20	30	30
5.4 - Cemeteries	Gravel access roads - cemetery	80	80			80	80
5.4 - Cemeteries	Upgrade entrance and parking	-	-	50	50	65	65
5.4 - Cemeteries	Furniture & Equipment - Cemeteries	5	5	8	8	10	10
5.4 - Cemeteries	Tools	10	10	10	10	10	10
5.4 - Cemeteries	Fence - New cemetery	200	200	100	100		

4.7 - Sewerage	Replace rising mains in pump stations	150	150	200	200	200	200
4.7 - Sewerage	Fencing Sewer Pump Stations	60	60	100	100	250	250
4.7 - Sewerage	New Vacuum Tanker Truck	-	-			1,000	1,000
4.7 - Sewerage	Furniture & Equipment - Sewerage	8	8	8	8	8	8
4.7 - Sewerage	Tools	10	10	15	15	20	20
4.7 - Sewerage	Sewer Renewals	60	60	60	60	100	100
4.7 - Sewerage	Telemetry	120	120	130	130	130	130
4.7 - Sewerage	Switchgear and pumps	120	120	200	200	200	200
4.7 - Sewerage	Telemetry at pump stations	150	150	150	150	150	150
4.7 - Sewerage	Sewerage stand by pumps	180	180	40	40	250	250
4.7 - Sewerage	PV Pumphline	2,689	2,689	1,847	1,847	11,837	11,837
4.7 - Sewerage	VD Pumphline	-	-	2,554	2,554		
4.8 - Waste Water Treatment	Security at WWTW	50	50	50	50		
4.8 - Waste Water Treatment	Chlorine Contact Channels	-	-			400	400
4.8 - Waste Water Treatment	Roof at Inlet Works (Green Drop requirements)	30	30			300	300
4.8 - Waste Water Treatment	Refurbishment and upgrade of WWTW	9,156	9,156			-	-
4.8 - Waste Water Treatment	Refurbishment and upgrade of WWTW (own funding)	-	-	2,500	2,500	-	-
4.9 - Storm Water Management	Furniture & Equipment - Stormwater Management	5	5	5	5	5	5
4.9 - Storm Water Management	Low water bridge: Park Street	10	10	15	15	15	15
4.9 - Storm Water Management	Stabilise "Wintervoor" (Flood prevention)	35	35	35	35	35	35
4.9 - Storm Water Management	Construction of storm water channels at low cost houses	230	230	290	290	290	290
5.5 - Housing (Core)	Furniture & Equipment - Housing	8	29	8	8		
5.7 - Traffic Control	Bicycles	-	-	30	30		
5.7 - Traffic Control	Road marking machines	-	-	60	60		
5.7 - Traffic Control	Roadworthy Equipment	-	-			1,000	1,000
5.7 - Traffic Control	Pool Vehicle	-	-			350	350
5.7 - Traffic Control	Motor Cycles	-	-	300	300	400	400
5.7 - Traffic Control	Vehicle Equipment	15	23				
5.7 - Traffic Control	Airconditioners	20	20				
5.7 - Traffic Control	Driver's Licence Test Yard for Piketberg	350	350				
5.7 - Traffic Control	New Traffic Vehicles	250	242	450	450	500	500
5.7 - Traffic Control	Furniture & Equipment - Traffic Department	8	8	30	30	30	30

5.8 - Fire Fighting and Protection	Fire fighting equipment	30	30	50	50	60	60
5.8 - Fire Fighting and Protection	Rebuilding of fire fighting vehicles	100	-				
5.8 - Fire Fighting and Protection	Radio network for Disaster Management & Traffic Services	50	50	25	25	30	30
5.8 - Fire Fighting and Protection	Furniture & Equipment - Fire	8	8			50	50
5.8 - Fire Fighting and Protection	Computer Equipment & Printers	20	20	-	-	30	30
5.8 - Fire Fighting and Protection	Replacement of Fire Fighting Pump	-	-	200	200		
5.8 - Fire Fighting and Protection	Air Compressors	-	-	150	150		
5.8 - Fire Fighting and Protection	Facilities for fire fighting equipment	-	-			200	200
5.9 - Community Parks	Furniture & Equipment - Community Parks	4	254	4	4	10	10
5.9 - Community Parks	Cement benches - open spaces	12	11	15	15	25	25
5.9 - Community Parks	Lawn mowers	50	51	100	100	100	100
5.10 - Sports Grounds and Stadiums	Furniture & Equipment - Sport Facilities and Swimming	5	6	5	5		
5.10 - Sports Grounds and Stadiums	Irrigation rising main to EHB Golds Schmidt	250	-	250	250		
5.10 - Sports Grounds and Stadiums	Sport Equipment	10	-	30	30		
5.10 - Sports Grounds and Stadiums	Borehole for irrigation	-	-	300	300		
5.10 - Sports Grounds and Stadiums	Tools	20	20	30	30		
5.10 - Sports Grounds and Stadiums	MIG Ringfenced projects (sport)	4,709	4,709	-	-	-	-
5.10 - Sports Grounds and Stadiums	Upgrade Sport Fields	-	-			657	657
5.11 - Swimming Pools	Swimming Pool Renewals	15	3				
5.11 - Swimming Pools	Replace pumps at swimming pools	18	64	40	40		
5.11 - Swimming Pools	Swimming Pool Repairs (Acacia)	50	19	100	100		
5.12 - Holiday Resorts	Marketing Material (Gazebo's)	-	-	30	30	50	50
5.12 - Holiday Resorts	Sound System for Beach Resorts	-	-	15	15	30	30
5.12 - Holiday Resorts	Paving at ablution facilities at Beach Resorts	10	10				
5.12 - Holiday Resorts	Recreational Equipment (Games)	-	-	50	50	50	50
5.12 - Holiday Resorts	Tools and Equipment	30	20	30	30	30	30
5.12 - Holiday Resorts	Furniture & Equipment - Holiday Resorts	100	100	300	300	250	250
5.12 - Holiday Resorts	Replace Cupboards of chalets at Beach Resorts	50	30	50	50		
5.12 - Holiday Resorts	Upgrading of ablution blocks at resorts	270	470	150	150	200	200
5.12 - Holiday Resorts	Vehicles (LDV)	330	300			450	450
5.12 - Holiday Resorts	Reservations System	-	-	400	400		
5.12 - Holiday Resorts	Full Height Double Turnstile	-	-	120	120	150	150
5.12 - Holiday Resorts	Pelikaan Beach Resort Development	407	57	-	-	-	-
5.12 - Holiday Resorts	Furniture & Equipment - Resort Halls	25	14	50	50	50	50

4.10 - Water Distribution	Furniture & Equipment - Water	-	-	10	10	10	10
4.10 - Water Distribution	Replace Mains from Source	-	-			100	100
4.10 - Water Distribution	Ground Water Investigations (VD)	250	-			1,000	1,000
4.10 - Water Distribution	Tools	-	-	25	25	25	25
4.10 - Water Distribution	Water Renewals	-	-	70	70	100	100
4.10 - Water Distribution	Water conservation demand management intervention	4,910	4,010	100	100	150	150
4.10 - Water Distribution	Replace asbestos pipes and valves	-	-	150	150		
4.10 - Water Distribution	Replace water meters	150	356	180	180	200	200
4.10 - Water Distribution	Replace redundant meters	150	150	220	220	250	250
4.10 - Water Distribution	Pressure valve (Renew)	140	140	150	150		
4.10 - Water Distribution	Data logger - Riemvasmaak	-	-	170	170		
4.10 - Water Distribution	Pumps (standby)	220	220	180	180	200	200
4.10 - Water Distribution	Pyp Vervangingsprogram	200	200	200	200	300	300
4.10 - Water Distribution	Standby booster pump	125	125				
4.10 - Water Distribution	Augmentation	10	10				
4.11 - Water Treatment	Telemetry: Water	100	100	100	100	-	-
4.10 - Water Distribution	Build New Reservoir (Piketberg)	-	-	7,617	7,617		
4.11 - Water Treatment	Purchase new borehole pumps	50	50	50	50	-	-
4.11 - Water Treatment	Refurbish boreholes (Rooigat)	-	-	150	150	-	-
4.12 - Roads	Walk Behind Roller	-	-	180	180		
4.12 - Roads	Digger	-	-			900	900
4.12 - Roads	Tracking Devices	50	50			50	50
4.12 - Roads	Chemical sprayer mounted on LDV	-	-	100	100	100	100
4.12 - Roads	Construction/Design of roads	175	175	200	200	300	300
4.12 - Roads	Construction/Design of roads	175	175	200	200	300	300
4.12 - Roads	Furniture & Equipment - Roads	8	8	10	10	10	10
4.12 - Roads	Radios	20	20	30	30	30	30
4.12 - Roads	Cement ditches in Aurora	60	60	60	60	80	80
4.12 - Roads	Street name curb stones	50	50	50	50	50	50
4.12 - Roads	Traffic calming measures (Speed bumps) Bring Traffic	200	200	250	250	30	30
4.12 - Roads	Tools	60	60	80	80	100	100
4.12 - Roads	Harden pavements (Wyk 3 & 4)	200	200	200	200	200	200
4.12 - Roads	Construction of roads: RDP Houses	350	350	300	300	300	300
4.12 - Roads	Pave sidewalks (PV - 150 & VD - 200)	350	350	400	400	450	450
4.12 - Roads	Voertuigvervanging	1,870	1,870	1,750	1,750	2,450	2,450

4.12 - Roads	Reseal/Construction of streets	-	-	2,000	2,000	2,200	2,200
4.12 - Roads	Reseal/Construction of streets	150	150				
4.12 - Roads	Reseal/Construction of streets	150	150				
4.12 - Roads	Reseal/Construction of streets	300	300				
4.12 - Roads	Reseal/Construction of streets	300	300				
4.12 - Roads	Reseal/Construction of streets	100	100				
4.12 - Roads	Reseal/Construction of streets	600	600				
4.12 - Roads	Reseal/Construction of streets	200	200				
4.12 - Roads	Aankoop van Watertrok	-	-	900	900	900	900
4.12 - Roads	Aankoop van Vragmotor (Tipper)	550	785				
4.12 - Roads	Verleng Calendullastraat	300	65	300	300		
4.13 - Electricity	Voertuigvervanging	550	550	600	600	650	650
4.13 - Electricity	Replace O/H feeder to Monte Bertha	-	-	600	600	700	700
4.13 - Electricity	Ht Feeder to Noordhoek	2,609	3,000	2,783	2,783	5,565	5,565
4.13 - Electricity	Ht Feeder to Redelinghuys	200	200				
4.13 - Electricity	Mid block lines	-	-	340	340	400	400
4.13 - Electricity	High tension pole replacements	50	50	60	60	80	80
4.13 - Electricity	Furniture & Equipment - Electricity	8	8	60	60	80	80
4.13 - Electricity	High tension circuit breakers	30	30	40	40	50	50
4.13 - Electricity	Bulk meter replacement	60	60	60	60	80	80
4.13 - Electricity	Replacing conventional electricity meters with prepaid	500	500	750	750	900	900
4.13 - Electricity	Network Renewals	600	600	750	750	900	900
4.13 - Electricity	Larger HT Switches - standby battery cell	70	70				
4.13 - Electricity	Install mini - sub for increased demand in industrial area	410	410				
4.13 - Electricity	Piet Retief Sub	-	-	450	450		
4.14 - Street Lighting	Meter streetlights	30	30	30	30	40	40
4.14 - Street Lighting	Replace street lights	150	150	140	140	200	200
5.1 - Director: Community Services	Furniture & Equipment - New Offices	-	150	-	-	-	-
5.8 - Fire Fighting and Protection	Upgrading Fire Building - Velddrif	-	100	-	-	-	-
5.10 - Sports Grounds and Stadiums	Upgrading Sportgrounds	-	40	-	-	-	-
3.1 - Planning and Development	Aankoop van Erf PB	-	41	-	-	-	-
4.12 - Roads	Redelinghuys Aandblomstraat	-	200	-	-	-	-
4.12 - Roads	Leveling of Noordhoek Pavements	-	200	-	-	-	-
4.12 - Roads	Hardening of Pavements - Walking Routes	-	100	-	-	-	-
4.9 - Storm Water Management	Opgradering/ Konstruksie van Brue - Porterville	-	200	-	-	-	-
1.3 - Economic Development/Planning	Wykskomitee Projek - Wyk 4 (Waghalte by Kliniek)	-	10	-	-	-	-

Municipal Manager's quality certification

Quality certificate

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

Print name Adv. H Linde

Municipal Manager of Bergrivier Municipality WC013

Signature

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

Date 20 February 2019