

Bergrivier Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement July 2019

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for July 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.1.2 Financial problems or risks facing the municipality

No problems or risks are facing the municipality currently. The municipality shows a positive cash flow.

Section 2 - Resolutions

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for July 2019.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	368,394,165.83	368,394,165.83	78,271,020.63	30,699,513.82	47,571,506.81	155%
Total Expenditure	376,498,009.33	376,498,009.33	17,591,078.81	31,374,834.11	- 13,783,755.30	-44%
Total Capital Expenditure	51,212,565.00	51,831,565.00	528,790.02	1,877,796.00	- 1,349,005.98	-72%

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 July 2019.

Revenue by Source (Table C4)

Description	Budget Year 2019/20					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
Revenue By Source						
Property rates	71,681	71,681	31,982	5,973	26,008	435%
Service charges - electricity revenue	123,889	123,889	14,050	10,324	3,726	36%
Service charges - water revenue	27,266	27,266	4,514	2,272	2,242	99%
Service charges - sanitation revenue	13,987	13,987	2,672	1,166	1,507	129%
Service charges - refuse revenue	22,998	22,998	3,634	1,917	1,718	90%
Rental of facilities and equipment	1,132	1,132	155	94	61	65%
Interest earned - external investments	5,447	5,447	524	454	70	15%
Interest earned - outstanding debtors	4,542	4,542	1,378	379	999	264%
Fines, penalties and forfeits	12,472	12,472	29	1,039	(1,011)	-97%
Licences and permits	262	262	0	22	(22)	-99%
Agency services	4,413	4,413	172	368	(196)	-53%
Transfers and subsidies	67,092	67,092	18,760	5,591	13,169	236%
Other revenue	13,212	13,212	400	1,101	(701)	-64%
Gains on disposal of PPE	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	368,394	368,394	78,271	30,700	47,572	155%

The annual billing for rates charges takes place in July and is reflected in this report.

Operating expenditure by type (Table C4)

Description	Budget Year 2019/20					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
Expenditure By Type						
Employee related costs	134,015	134,015	10,312	11,168	(856)	-8%
Remuneration of councillors	6,720	6,720	537	560	(23)	-4%
Debt impairment	21,475	21,475	-	1,790	(1,790)	-100%
Depreciation & asset impairment	23,284	23,284	-	1,940	(1,940)	-100%
Finance charges	13,968	13,968	-	1,164	(1,164)	-100%
Bulk purchases	96,543	96,543	798	8,045	(7,247)	-90%
Other materials	12,070	12,070	811	1,006	(195)	-19%
Contracted services	26,986	26,986	808	2,249	(1,441)	-64%
Transfers and subsidies	6,028	6,028	2,008	502	1,506	300%
Other expenditure	35,409	35,409	2,317	2,951	(633)	-21%
Total Expenditure	376,498	376,498	17,591	31,375	(13,784)	-44%

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

Capital expenditure (Table C5)

Vote Description	Budget Year 2019/20					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
<u>Multi-Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	
Vote 3 - Corporate Services	4,500	4,500	20	375	(355)	-95%
Vote 4 - Technical Services	14,096	14,096	1	1,175	(1,174)	-100%
Vote 5 - Community Services	245	245	-	20	(20)	-100%
Total Capital Multi-year expenditure	18,841	18,841	21	1,570	(1,549)	-99%
<u>Single Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	211	211	18	18	(0)	0%
Vote 2 - Finance	672	672	319	56	263	470%
Vote 3 - Corporate Services	1,467	1,467	-	122	(122)	-100%
Vote 4 - Technical Services	23,234	23,853	106	1,988	(1,882)	-95%
Vote 5 - Community Services	6,787	6,787	65	566	(500)	-88%
Total Capital single-year expenditure	32,371	32,990	508	2,749	(2,241)	-82%
Total Capital Expenditure	51,213	51,832	529	4,319	(3,791)	-88%

Capital Expenditure:

The Adjustment budget increased the Capital Budget from R 51, 213 million to R 51, 832 million. The total capital expenditure as at 31 July 2019 amounts to R 529 thousand of the approved adjusted capital budget of R 51,832 million.

Refer to Table C5 for more detail.

3.3 Material variances from SDBIP

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergvriev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.9%	9.9%	0.0%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	12.8%	13.8%	3.6%	13.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	23.0%	23.2%	19.8%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	128.6%	130.1%	231.3%	130.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	355.5%	355.5%	546.3%	355.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	157.5%	157.5%	226.6%	157.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	24.2%	24.2%	189.1%	24.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	36.4%	36.4%	13.2%	36.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	10.1%	10.1%	0.0%	5.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M01 July

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	71,681	71,681	31,982	31,982	5,973	26,008	435%	71,681
Service charges	–	188,141	188,141	24,871	24,871	15,678	9,193	59%	188,141
Investment revenue	–	5,447	5,447	524	524	454	70	15%	5,447
Transfers and subsidies	–	67,092	67,092	18,760	18,760	5,591	13,169	236%	67,092
Other own revenue	–	36,033	36,033	2,134	2,134	3,003	(869)	-29%	36,033
Total Revenue (excluding capital transfers and contributions)	–	368,394	368,394	78,271	78,271	30,700	47,572	155%	368,394
Employee costs	–	134,015	134,015	10,312	10,312	11,168	(856)	-8%	134,015
Remuneration of Councillors	–	6,720	6,720	537	537	560	(23)	-4%	6,720
Depreciation & asset impairment	–	23,284	23,284	–	–	1,940	(1,940)	-100%	23,284
Finance charges	–	13,968	13,968	–	–	1,164	(1,164)	-100%	13,968
Materials and bulk purchases	–	108,613	108,613	1,609	1,609	9,051	(7,442)	-82%	108,613
Transfers and subsidies	–	6,028	6,028	2,008	2,008	502	1,506	300%	6,028
Other expenditure	–	83,870	83,870	3,125	3,125	6,989	(3,864)	-55%	83,870
Total Expenditure	–	376,498	376,498	17,591	17,591	31,375	(13,784)	-44%	376,498
Surplus/(Deficit)	–	(8,104)	(8,104)	60,680	60,680	(675)	61,355	-9085%	(8,104)
Transfers and subsidies - capital (monetary alloc	–	24,067	24,067	–	–	2,006	(2,006)	-100%	24,067
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	15,963	15,963	60,680	60,680	1,330	59,350	4462%	15,963
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	15,963	15,963	60,680	60,680	1,330	59,350	4462%	15,963
Capital expenditure & funds sources									
Capital expenditure	–	51,213	51,832	529	529	4,319	(3,791)	-88%	51,832
Capital transfers recognised	–	24,067	24,067	362	362	2,006	(1,643)	-82%	24,067
Borrowing	–	6,550	7,169	19	19	597	(578)	-97%	7,169
Internally generated funds	–	20,596	20,596	147	147	1,716	(1,569)	-91%	20,596
Total sources of capital funds	–	51,213	51,832	529	529	4,319	(3,791)	-88%	51,832
Financial position									
Total current assets	–	164,942	164,942		255,950				164,942
Total non current assets	–	423,272	423,891		412,382				423,891
Total current liabilities	–	46,392	46,392		46,849				46,392
Total non current liabilities	–	173,555	174,174		171,179				174,174
Community wealth/Equity	–	368,267	368,267		450,304				368,267
Cash flows									
Net cash from (used) operating	–	46,232	46,232	35,423	35,423	3,853	(31,570)	-819%	46,232
Net cash from (used) investing	–	(51,213)	(51,832)	(529)	(529)	(4,319)	(3,791)	88%	(51,832)
Net cash from (used) financing	–	1,413	2,032	–	–	169	169	100%	2,032
Cash/cash equivalents at the month/year end	–	73,049	73,049	–	106,153	76,319	(29,834)	-39%	67,692
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	24,647	10,025	4,426	3,505	3,182	4,793	17,817	54,391	122,786
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Subfunctions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC013 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	124,870	124,870	52,769	52,769	10,406	42,363	407%	124,870
Executive and council		-	34,055	34,055	18,760	18,760	2,838	15,922	561%	34,055
Finance and administration		-	90,815	90,815	34,009	34,009	7,568	26,441	349%	90,815
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	34,961	34,961	354	354	2,913	(2,559)	-88%	34,961
Community and social services		-	8,141	8,141	102	102	678	(576)	-85%	8,141
Sport and recreation		-	5,412	5,412	246	246	451	(205)	-45%	5,412
Public safety		-	13,293	13,293	5	5	1,108	(1,103)	-100%	13,293
Housing		-	8,115	8,115	-	-	676	(676)	-100%	8,115
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	26,964	26,964	250	250	2,247	(1,997)	-89%	26,964
Planning and development		-	20,867	20,867	78	78	1,739	(1,661)	-95%	20,867
Road transport		-	6,097	6,097	172	172	508	(336)	-66%	6,097
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	205,666	205,666	24,898	24,898	17,139	7,759	45%	205,666
Energy sources		-	130,665	130,665	14,069	14,069	10,889	3,180	29%	130,665
Water management		-	29,436	29,436	4,514	4,514	2,453	2,061	84%	29,436
Waste water management		-	17,103	17,103	2,675	2,675	1,425	1,250	88%	17,103
Waste management		-	28,461	28,461	3,639	3,639	2,372	1,268	53%	28,461
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	392,461	392,461	78,271	78,271	32,705	45,566	139%	392,461
Expenditure - Functional										
<i>Governance and administration</i>		-	96,913	96,913	7,956	7,956	8,076	(120)	-1%	96,913
Executive and council		-	22,390	22,390	3,918	3,918	1,866	2,052	110%	22,390
Finance and administration		-	72,955	72,955	3,933	3,933	6,080	(2,147)	-35%	72,955
Internal audit		-	1,568	1,568	105	105	131	(26)	-20%	1,568
<i>Community and public safety</i>		-	62,891	62,891	2,942	2,942	5,241	(2,299)	-44%	62,891
Community and social services		-	10,300	10,300	684	684	858	(174)	-20%	10,300
Sport and recreation		-	19,134	19,134	1,274	1,274	1,594	(321)	-20%	19,134
Public safety		-	23,844	23,844	875	875	1,987	(1,112)	-56%	23,844
Housing		-	9,614	9,614	110	110	801	(692)	-86%	9,614
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	43,159	43,159	2,827	2,827	3,597	(770)	-21%	43,159
Planning and development		-	12,688	12,688	867	867	1,057	(190)	-18%	12,688
Road transport		-	30,471	30,471	1,960	1,960	2,539	(580)	-23%	30,471
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	173,534	173,534	3,866	3,866	14,461	(10,595)	-73%	173,534
Energy sources		-	112,439	112,439	1,300	1,300	9,370	(8,069)	-86%	112,439
Water management		-	20,497	20,497	1,013	1,013	1,708	(695)	-41%	20,497
Waste water management		-	14,031	14,031	303	303	1,169	(866)	-74%	14,031
Waste management		-	26,567	26,567	1,249	1,249	2,214	(965)	-44%	26,567
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	376,498	376,498	17,591	17,591	31,375	(13,784)	-44%	376,498
Surplus/ (Deficit) for the year		-	15,963	15,963	60,680	60,680	1,330	59,350	4462%	15,963

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager, Finance, Corporate Services and Technical Services.

WC013 Bergervier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	34,500	34,500	18,760	18,760	2,875	15,885	552.5%	34,500
Vote 2 - Finance		-	84,453	84,453	33,900	33,900	7,038	26,863	381.7%	84,453
Vote 3 - Corporate Services		-	5,517	5,517	8	8	460	(452)	-98.3%	5,517
Vote 4 - Technical Services		-	228,617	228,617	25,077	25,077	19,051	6,025	31.6%	228,617
Vote 5 - Community Services		-	39,374	39,374	526	526	3,281	(2,755)	-84.0%	39,374
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	392,461	392,461	78,271	78,271	32,705	45,566	139.3%	392,461
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	28,048	28,048	4,250	4,250	2,337	1,913	81.8%	28,048
Vote 2 - Finance		-	34,622	34,622	2,049	2,049	2,885	(836)	-29.0%	34,622
Vote 3 - Corporate Services		-	31,350	31,350	1,787	1,787	2,613	(826)	-31.6%	31,350
Vote 4 - Technical Services		-	216,124	216,124	6,351	6,351	18,010	(11,659)	-64.7%	216,124
Vote 5 - Community Services		-	66,354	66,354	3,154	3,154	5,529	(2,375)	-43.0%	66,354
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	376,498	376,498	17,591	17,591	31,375	(13,784)	-43.9%	376,498
Surplus/ (Deficit) for the year	2	-	15,963	15,963	60,680	60,680	1,330	59,350	4461.6%	15,963

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			71,681	71,681	31,982	31,982	5,973	26,008	435%	71,681
Service charges - electricity revenue			123,889	123,889	14,050	14,050	10,324	3,726	36%	123,889
Service charges - water revenue			27,266	27,266	4,514	4,514	2,272	2,242	99%	27,266
Service charges - sanitation revenue			13,987	13,987	2,672	2,672	1,166	1,507	129%	13,987
Service charges - refuse revenue			22,998	22,998	3,634	3,634	1,917	1,718	90%	22,998
Rental of facilities and equipment			1,132	1,132	155	155	94	61	65%	1,132
Interest earned - external investments			5,447	5,447	524	524	454	70	15%	5,447
Interest earned - outstanding debtors			4,542	4,542	1,378	1,378	379	999	264%	4,542
Dividends received			-	-	-	-	-	-	-	-
Fines, penalties and forfeits			12,472	12,472	29	29	1,039	(1,011)	-97%	12,472
Licences and permits			262	262	0	0	22	(22)	-99%	262
Agency services			4,413	4,413	172	172	368	(196)	-53%	4,413
Transfers and subsidies			67,092	67,092	18,760	18,760	5,591	13,169	236%	67,092
Other revenue			13,212	13,212	400	400	1,101	(701)	-64%	13,212
Gains on disposal of PPE			-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			368,394	368,394	78,271	78,271	30,700	47,572	155%	368,394
Expenditure By Type										
Employee related costs			134,015	134,015	10,312	10,312	11,168	(856)	-8%	134,015
Remuneration of councillors			6,720	6,720	537	537	560	(23)	-4%	6,720
Debt impairment			21,475	21,475	-	-	1,790	(1,790)	-100%	21,475
Depreciation & asset impairment			23,284	23,284	-	-	1,940	(1,940)	-100%	23,284
Finance charges			13,968	13,968	-	-	1,164	(1,164)	-100%	13,968
Bulk purchases			96,543	96,543	798	798	8,045	(7,247)	-90%	96,543
Other materials			12,070	12,070	811	811	1,006	(195)	-19%	12,070
Contracted services			26,986	26,986	808	808	2,249	(1,441)	-64%	26,986
Transfers and subsidies			6,028	6,028	2,008	2,008	502	1,506	300%	6,028
Other expenditure			35,409	35,409	2,317	2,317	2,951	(633)	-21%	35,409
Loss on disposal of PPE			-	-	-	-	-	-	-	-
Total Expenditure			376,498	376,498	17,591	17,591	31,375	(13,784)	-44%	376,498
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)			(8,104)	(8,104)	60,680	60,680	(675)	61,355	(0)	(8,104)
(National / Provincial and District)			24,067	24,067	-	-	2,006	(2,006)	(0)	24,067
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			15,963	15,963	60,680	60,680	1,330			15,963
Taxation			-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			15,963	15,963	60,680	60,680	1,330			15,963
Attributable to minorities			-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			15,963	15,963	60,680	60,680	1,330			15,963
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			15,963	15,963	60,680	60,680	1,330			15,963

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	4,500	4,500	20	20	375	(355)	-95%	4,500
Vote 4 - Technical Services		-	14,096	14,096	1	1	1,175	(1,174)	-100%	14,096
Vote 5 - Community Services		-	245	245	-	-	20	(20)	-100%	245
Total Capital Multi-year expenditure	4,7	-	18,841	18,841	21	21	1,570	(1,549)	-99%	18,841
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	211	211	18	18	18	(0)	0%	211
Vote 2 - Finance		-	672	672	319	319	56	263	470%	672
Vote 3 - Corporate Services		-	1,467	1,467	-	-	122	(122)	-100%	1,467
Vote 4 - Technical Services		-	23,234	23,853	106	106	1,988	(1,882)	-95%	23,853
Vote 5 - Community Services		-	6,787	6,787	65	65	566	(500)	-88%	6,787
Total Capital single-year expenditure	4	-	32,371	32,990	508	508	2,749	(2,241)	-82%	32,990
Total Capital Expenditure		-	51,213	51,832	529	529	4,319	(3,791)	-88%	51,832
Capital Expenditure - Functional Classification										
Governance and administration		-	2,480	3,099	335	335	258	77	30%	3,099
Executive and council		-	81	81	16	16	7	9	141%	81
Finance and administration		-	2,399	3,018	319	319	252	68	27%	3,018
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	6,012	6,012	65	65	501	(436)	-87%	6,012
Community and social services		-	1,245	1,245	45	45	104	(58)	-56%	1,245
Sport and recreation		-	3,574	3,574	19	19	298	(279)	-94%	3,574
Public safety		-	1,165	1,165	1	1	97	(96)	-99%	1,165
Housing		-	28	28	-	-	2	(2)	-100%	28
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	15,419	15,419	49	49	1,285	(1,236)	-96%	15,419
Planning and development		-	4,745	4,745	27	27	395	(368)	-93%	4,745
Road transport		-	10,674	10,674	21	21	890	(868)	-98%	10,674
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	27,301	27,301	79	79	2,275	(2,196)	-97%	27,301
Energy sources		-	8,998	8,998	-	-	750	(750)	-100%	8,998
Water management		-	4,995	4,995	20	20	416	(396)	-95%	4,995
Waste water management		-	12,331	12,331	25	25	1,028	(1,002)	-98%	12,331
Waste management		-	977	977	34	34	81	(47)	-58%	977
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	51,213	51,832	529	529	4,319	(3,791)	-88%	51,832
Funded by:										
National Government		-	17,887	17,887	319	319	1,491	(1,171)	-79%	17,887
Provincial Government		-	6,180	6,180	43	43	515	(472)	-92%	6,180
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	24,067	24,067	362	362	2,006	(1,643)	-82%	24,067
Borrowing	6	-	6,550	7,169	19	19	597	(578)	-97%	7,169
Internally generated funds		-	20,596	20,596	147	147	1,716	(1,569)	-91%	20,596
Total Capital Funding		-	51,213	51,832	529	529	4,319	(3,791)	-88%	51,832

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2018/19	Budget Year 2019/20				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			73,049	73,049	106,153	73,049	
Call investment deposits			-	-		-	
Consumer debtors			82,087	82,087	144,309	82,087	
Other debtors			5,401	5,401	2,949	5,401	
Current portion of long-term receivables			1,304	1,304	113	1,304	
Inventory			3,102	3,102	2,426	3,102	
Total current assets			-	164,942	164,942	255,950	164,942
Non current assets							
Long-term receivables			305	305	638	305	
Investments			-	-		-	
Investment property			12,926	12,926	12,930	12,926	
Investments in Associate			-	-		-	
Property, plant and equipment			404,399	405,018	393,734	405,018	
Biological			-	-		-	
Intangible			5,188	5,188	4,626	5,188	
Other non-current assets			454	454	454	454	
Total non current assets			-	423,272	423,891	412,382	423,891
TOTAL ASSETS			-	588,214	588,833	668,332	588,833
LIABILITIES							
Current liabilities							
Bank overdraft			-	-		-	
Borrowing			5,702	5,702		5,702	
Consumer deposits			3,737	3,737	5,530	3,737	
Trade and other payables			25,249	25,249	31,122	25,249	
Provisions			11,704	11,704	10,197	11,704	
Total current liabilities			-	46,392	46,392	46,849	46,392
Non current liabilities							
Borrowing			53,765	54,384	58,179	54,384	
Provisions			119,789	119,789	113,001	119,789	
Total non current liabilities			-	173,555	174,174	171,179	174,174
TOTAL LIABILITIES			-	219,947	220,566	218,028	220,566
NET ASSETS	2		-	368,267	368,267	450,304	368,267
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			326,466	326,466	425,152	326,466	
Reserves			41,801	41,801	25,152	41,801	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	368,267	368,267	450,304	368,267

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			68,814	68,814	4,682	4,682	5,734	(1,052)	-18%	68,814	
Service charges			180,615	180,615	15,932	15,932	15,051	881	6%	180,615	
Other revenue			20,290	20,290	2,802	42,802	1,691	41,111	2431%	20,290	
Government - operating			67,092	67,092	20,273	20,273	5,591	14,682	263%	67,092	
Government - capital			24,067	24,067	4,199	4,199	2,006	2,193	109%	24,067	
Interest			9,807	9,807	486	486	817	(331)	-40%	9,807	
Dividends			-	-	-	-	-	-	-	-	
Payments											
Suppliers and employees			(311,482)	(311,482)	(12,952)	(52,952)	(25,957)	26,995	-104%	(311,482)	
Finance charges			(6,943)	(6,943)	-	-	(579)	(579)	100%	(6,943)	
Transfers and Grants			(6,028)	(6,028)	-	-	(502)	(502)	100%	(6,028)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	46,232	46,232	35,423	35,423	3,853	(31,570)	-819%	46,232
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			(51,213)	(51,832)	(529)	(529)	(4,319)	(3,791)	88%	(51,832)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(51,213)	(51,832)	(529)	(529)	(4,319)	(3,791)	88%	(51,832)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-	-	-	
Borrowing long term/refinancing			6,550	7,169	-	-	597	(597)	-100%	7,169	
Increase (decrease) in consumer deposits			139	139	-	-	12	(12)	-100%	139	
Payments											
Repayment of borrowing			(5,276)	(5,276)	-	-	(440)	(440)	100%	(5,276)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	1,413	2,032	-	-	169	169	100%	2,032
NET INCREASE/ (DECREASE) IN CASH HELD			-	(3,568)	(3,568)	34,894	34,894	(297)			(3,568)
Cash/cash equivalents at beginning:			76,617	76,617			71,259	76,617			71,259
Cash/cash equivalents at month/year end:			-	73,049	73,049			106,153			67,692

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,246	989	804	554	534	469	2,425	5,632	13,653	9,614		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,573	1,301	672	388	304	229	1,223	5,538	16,227	7,681		
Receivables from Non-ex change Transactions - Property Rates	1400	14,999	1,945	908	698	606	591	4,113	12,161	36,020	18,169		
Receivables from Ex change Transactions - Waste Water Management	1500	1,138	688	478	413	397	354	2,080	7,584	13,131	10,827		
Receivables from Ex change Transactions - Waste Management	1600	1,962	1,054	736	620	572	524	3,235	11,582	20,286	16,533		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	736	882	723	693	679	655	4,014	2,976	11,358	9,017		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,006)	3,167	105	138	91	1,971	728	8,918	12,113	11,847		
Total By Income Source	2000	24,647	10,025	4,426	3,505	3,182	4,793	17,817	54,391	122,786	83,688	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	888	181	22	18	16	16	136	201	1,477	386		
Commercial	2300	5,176	843	241	168	144	127	1,071	1,480	9,250	2,990		
Households	2400	10,876	5,988	3,066	2,672	2,416	2,229	13,435	42,677	83,360	63,429		
Other	2500	7,707	3,013	1,096	646	607	2,421	3,175	10,034	28,699	16,883		
Total By Customer Group	2600	24,647	10,025	4,426	3,505	3,182	4,793	17,817	54,391	122,786	83,688	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriër - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2019/20								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	980									980	
Auditor General	0800										-	
Other	0900	7									7	
Total By Customer Type	1000	986	-	-	-	-	-	-	-	-	986	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvrievier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	50,658	50,658	19,308	19,308	4,222	15,086	357.4%	50,658
Local Government Equitable Share			45,025	45,025	18,760	18,760	3,752	15,008	400.0%	45,025
Municipal Infrastructure Grant			2,531	2,531	287	287	211	76	36.0%	2,531
Expanded Public Works Programme			1,422	1,422	-	-	119	(119)	-100.0%	1,422
Financial Management Grant			898	898	-	-	75	(75)	-100.0%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	261	261	65	196	300.0%	783
	3									
Other transfers and grants [insert description]										
Provincial Government:		-	15,734	15,734	1,513	1,513	1,311	202	15.4%	15,734
Libraries			6,857	6,857	-	-	571	(571)	-100.0%	6,857
Human Settlements			8,070	8,070	1,513	1,513	673	841	125.0%	8,070
Maintenance of Roads			97	97	-	-	8	(8)	-100.0%	97
Financial Management Support Grant			330	330	-	-	28	(28)	-100.0%	330
Municipal Capacity Building Grant			380	380	-	-	32	(32)	-100.0%	380
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	700	700	-	-	58	(58)	-100.0%	700
Go Flow			52	52	-	-	4	(4)	-100.0%	52
Heist op den Berg			648	648	-	-	54	(54)	-100.0%	648
Total Operating Transfers and Grants	5	-	67,092	67,092	20,821	20,821	5,591	15,230	272.4%	67,092
Capital Transfers and Grants										
National Government:		-	17,887	17,887	3,651	3,651	1,491	2,161	145.0%	17,887
Municipal Infrastructure Grant			12,017	12,017	1,912	1,912	1,001	911	90.9%	12,017
Financial Management Grant			652	652	-	-	54	(54)	-100.0%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	1,739	1,739	435	1,304	300.0%	5,217
Other capital transfers [insert description]										
Provincial Government:		-	6,180	6,180	-	-	515	(515)	-100.0%	6,180
Regional Socio - Economic Project			4,500	4,500	-	-	375	(375)	-100.0%	4,500
Libraries			600	600	-	-	50	(50)	-100.0%	600
Development of Sport and Recreation Facilities			250	250	-	-	21	(21)	-100.0%	250
Fire Service Capacity Building Grant			830	830	-	-	69	(69)	-100.0%	830
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	24,067	24,067	3,651	3,651	2,006	1,646	82.1%	24,067
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	91,159	91,159	24,472	24,472	7,597	16,876	222.1%	91,159

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	50,658	50,658	4,074	4,074	4,222	(148)	-3.5%	50,658
Local Government Equitable Share			45,025	45,025	3,752	3,752	3,752	-		45,025
Municipal Infrastructure Grant			2,531	2,531	101	101	211	(110)	-52.0%	2,531
Expanded Public Works Programme			1,422	1,422	136	136	119	18	15.1%	1,422
Financial Management Grant			898	898	84	84	75	9	12.4%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	-	-	65	(65)	-100.0%	783
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	15,734	15,734	546	546	1,311	(765)	-58.3%	15,734
Libraries			6,857	6,857	546	546	571	(25)	-4.4%	6,857
Human Settlements			8,070	8,070	-	-	673	(673)	-100.0%	8,070
Maintenance of Roads			97	97	-	-	8	(8)	-100.0%	97
Financial Management Support Grant			330	330	-	-	28	(28)	-100.0%	330
Municipal Capacity Building Grant			380	380	-	-	32	(32)	-100.0%	380
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	700	700	-	-	58	(58)	-100.0%	700
Go Flow			52	52	-	-	4	(4)	-100.0%	52
Heist op den Berg			648	648	-	-	54	(54)	-100.0%	648
Total operating expenditure of Transfers and Grants:		-	67,092	67,092	4,620	4,620	5,591	(971)	-17.4%	67,092
Capital expenditure of Transfers and Grants										
National Government:		-	17,887	17,887	319	319	1,491	(1,171)	-78.6%	17,887
Municipal Infrastructure Grant			12,017	12,017	-	-	1,001	(1,001)	-100.0%	12,017
Financial Management Grant			652	652	319	319	54	265	487.4%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	-	435	(435)	-100.0%	5,217
Other capital transfers [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	6,180	6,180	43	43	515	(472)	-91.6%	6,180
Regional Socio - Economic Project			4,500	4,500	20	20	375	(355)	-94.7%	4,500
Libraries			600	600	23	23	50	(27)	-53.7%	600
Development of Sport and Recreation Facilities			250	250	-	-	21			250
Fire Service Capacity Building Grant			830	830	-	-	69			830
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	24,067	24,067	362	362	2,006	(1,643)	-81.9%	24,067
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	91,159	91,159	4,982	4,982	7,597	(2,614)	-34.4%	91,159

Section 9 – Expenditure on councillor and board members allowances and employee Benefits

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			5,279	5,279	414	414	440	(26)	-6%	5,279
Pension and UIF Contributions			327	327	26	26	27	(1)	-5%	327
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			600	600	53	53	50	3	6%	600
Cellphone Allowance			514	514	44	44	43	1	3%	514
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6,720	6,720	537	537	560	(23)	-4%	6,720
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4,887	4,887	327	327	407	(80)	-20%	4,887
Pension and UIF Contributions			714	714	49	49	60	(10)	-18%	714
Medical Aid Contributions			98	98	3	3	8	(5)	-65%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			842	842	59	59	70	(11)	-16%	842
Cellphone Allowance			-	-	0	0	-	0	#DIV/0!	-
Housing Allowances			329	329	15	15	27	(13)	-47%	329
Other benefits and allowances			149	149	10	10	12	(2)	-16%	149
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			7,020	7,020	464	464	585	(121)	-21%	7,020
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			88,839	88,839	6,838	6,838	7,403	(565)	-8%	88,839
Pension and UIF Contributions			14,053	14,053	1,138	1,138	1,171	(33)	-3%	14,053
Medical Aid Contributions			6,185	6,185	451	451	515	(65)	-13%	6,185
Overtime			4,352	4,352	507	507	363	144	40%	4,352
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,853	3,853	340	340	321	19	6%	3,853
Cellphone Allowance			-	-	3	3	-	3	#DIV/0!	-
Housing Allowances			920	920	50	50	77	(27)	-35%	920
Other benefits and allowances			5,454	5,454	503	503	455	48	11%	5,454
Payments in lieu of leave			964	964	19	19	80	(62)	-77%	964
Long service awards			515	515	-	-	43	(43)	-100%	515
Post-retirement benefit obligations			1,860	1,860	-	-	155	(155)	-100%	1,860
Sub Total - Other Municipal Staff			126,995	126,995	9,848	9,848	10,583	(735)	-7%	126,995
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			140,735	140,735	10,849	10,849	11,728	(879)	-7%	140,735
Unpaid salary, allowances & benefits in arrears:			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			140,735	140,735	10,849	10,849	11,728	(879)	-7%	140,735
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			134,015	134,015	10,312	10,312	11,168	(856)	-8%	134,015

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		1,878	1,878	529	529	1,878	1,349	71.8%	1%
August		3,756	3,756			5,633	-		
September		3,756	4,375			10,008	-		
October		3,756	3,756			13,764	-		
November		3,756	3,756			17,519	-		
December		3,756	3,756			21,275	-		
January		3,756	3,756			25,030	-		
February		5,633	5,633			30,664	-		
March		5,633	5,633			36,297	-		
April		5,633	5,633			41,930	-		
May		5,633	5,633			47,564	-		
June		4,268	4,268			51,832	-		
Total Capital expenditure	-	51,213	51,832	529					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	5,808	5,808	-	-	484	484	100.0%	5,808
Roads Infrastructure		-	250	250	-	-	21	21	100.0%	250
Roads		-	250	250	-	-	21	21	100.0%	250
Storm water Infrastructure		-	350	350	-	-	29	29	100.0%	350
Storm water Conveyance		-	350	350	-	-	29	29	100.0%	350
Electrical Infrastructure		-	30	30	-	-	3	3	100.0%	30
LV Networks		-	30	30	-	-	3	3	100.0%	30
Water Supply Infrastructure		-	150	150	-	-	13	13	100.0%	150
Pump Stations		-	150	150	-	-	13	13	100.0%	150
Sanitation Infrastructure		-	4,578	4,578	-	-	381	381	100.0%	4,578
Pump Station		-	150	150	-	-	13	13	100.0%	150
Waste Water Treatment Works		-	4,428	4,428	-	-	369	369	100.0%	4,428
Solid Waste Infrastructure		-	450	450	-	-	38	38	100.0%	450
Waste Transfer Stations		-	250	250	-	-	21	21	100.0%	250
Waste Processing Facilities		-	200	200	-	-	17	17	100.0%	200
Community Assets		-	5,295	5,295	20	20	441	421	95.5%	5,295
Community Facilities		-	4,675	4,675	20	20	390	370	94.9%	4,675
Centres		-	4,500	4,500	20	20	375	355	94.7%	4,500
Cemeteries/Crematoria		-	175	175	-	-	15	15	100.0%	175
Sport and Recreation Facilities		-	620	620	-	-	52	52	100.0%	620
Outdoor Facilities		-	620	620	-	-	52	52	100.0%	620
Other assets		-	325	944	-	-	79	79	100.0%	944
Operational Buildings		-	325	944	-	-	79	79	100.0%	944
Municipal Offices		-	325	944	-	-	79	79	100.0%	944
Intangible Assets		-	1,272	1,272	333	333	106	(227)	-214.3%	1,272
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,272	1,272	333	333	106	(227)	-214.3%	1,272
Computer Software and Applications		-	1,272	1,272	333	333	106	(227)	-214.3%	1,272
Computer Equipment		-	640	640	-	-	53	53	100.0%	640
Computer Equipment		-	640	640	-	-	53	53	100.0%	640
Furniture and Office Equipment		-	543	543	10	10	45	36	78.9%	543
Furniture and Office Equipment		-	543	543	10	10	45	36	78.9%	543
Machinery and Equipment		-	668	668	9	9	56	47	84.1%	668
Machinery and Equipment		-	668	668	9	9	56	47	84.1%	668
Transport Assets		-	5,455	5,455	-	-	455	455	100.0%	5,455
Transport Assets		-	5,455	5,455	-	-	455	455	100.0%	5,455
Total Capital Expenditure on new assets	1	-	20,006	20,625	372	372	1,719	1,347	78.4%	20,625

10.3 Supporting Table C13b

WC013 Bergrievier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	12,267	12,267	19	19	1,022	1,004	98.2%	12,267
Electrical Infrastructure		-	6,877	6,877	-	-	573	573	100.0%	6,877
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			400	400	-	-	33	33	100.0%	400
MV Switching Stations										
MV Networks										
LV Networks			6,477	6,477	-	-	540	540	100.0%	6,477
Capital Spares										
Water Supply Infrastructure		-	4,810	4,810	19	19	401	382	95.4%	4,810
Dams and Weirs										
Boreholes			50	50	-	-	4	4	100.0%	50
Reservoirs										
Pump Stations			180	180	-	-	15	15	100.0%	180
Water Treatment Works										
Bulk Mains										
Distribution			4,180	4,180	19	19	348	330	94.7%	4,180
Distribution Points			400	400	-	-	33	33	100.0%	400
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	580	580	-	-	48	48	100.0%	580
Pump Station			520	520	-	-	43	43	100.0%	520
Reticulation			60	60	-	-	5	5	100.0%	60
Community Assets		-	310	310	11	11	26	14	55.9%	310
Community Facilities		-	120	120	-	-	10	10	100.0%	120
Cemeteries/Crematoria			100	100	-	-	8	8	100.0%	100
Public Ablution Facilities			20	20	-	-	2	2	100.0%	20
Sport and Recreation Facilities		-	190	190	11	11	16	4	28.0%	190
Indoor Facilities			100	100	11	11	8	(3)	-36.7%	100
Outdoor Facilities			90	90	-	-	8	8	100.0%	90
Capital Spares										
Other assets		-	30	30	-	-	3	3	100.0%	30
Operational Buildings		-	30	30	-	-	3	3	100.0%	30
Municipal Offices			30	30	-	-	3	3	100.0%	30
Computer Equipment		-	320	320	-	-	27	27	100.0%	320
Computer Equipment			320	320	-	-	27	27	100.0%	320
Furniture and Office Equipment		-	459	459	61	61	38	(23)	-60.3%	459
Furniture and Office Equipment			459	459	61	61	38	(23)	-60.3%	459
Machinery and Equipment		-	20	20	-	-	2	2	100.0%	20
Machinery and Equipment			20	20	-	-	2	2	100.0%	20
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing ass	1	-	13,406	13,406	91	91	1,117	1,026	91.8%	13,406

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	4,106	4,106	127	-	342	342	100.0%	4,106
Roads Infrastructure		-	547	547	19	-	46	46	100.0%	547
Roads			547	547	19		46	46	100.0%	547
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	409	409	14	-	34	34	100.0%	409
Drainage Collection										
Storm water Conveyance			409	409	14		34	34	100.0%	409
Attenuation										
Electrical Infrastructure		-	2,206	2,206	80	-	184	184	100.0%	2,206
LV Networks			2,206	2,206	80		184	184	100.0%	2,206
Capital Spares										
Water Supply Infrastructure		-	618	618	15	-	52	52	100.0%	618
Distribution			618	618	15		52	52	100.0%	618
Sanitation Infrastructure		-	295	295	0	-	25	25	100.0%	295
Pump Station										
Reticulation			295	295	0		25	25	100.0%	295
Solid Waste Infrastructure		-	30	30	-	-	3	3	100.0%	30
Landfill Sites			30	30			3	3	100.0%	30
Community Assets		-	11,892	11,892	996	-	991	991	100.0%	11,892
Community Facilities		-	8,761	8,761	789	-	730	730	100.0%	8,761
Cemeteries/Crematoria			618	618	79		52	52	100.0%	618
Police										
Parks										
Public Open Space			8,143	8,143	709		679	679	100.0%	8,143
Sport and Recreation Facilities		-	3,131	3,131	207	-	261	261	100.0%	3,131
Indoor Facilities										
Outdoor Facilities			3,131	3,131	207		261	261	100.0%	3,131
Capital Spares										
Other assets		-	4,347	4,347	237	-	362	362	100.0%	4,347
Operational Buildings		-	4,331	4,331	236	-	361	361	100.0%	4,331
Municipal Offices			4,331	4,331	236		361	361	100.0%	4,331
Housing		-	16	16	0	-	1	1	100.0%	16
Staff Housing										
Social Housing			16	16	0		1	1	100.0%	16
Capital Spares										
Computer Equipment		-	659	659	1	-	55	55	100.0%	659
Computer Equipment			659	659	1		55	55	100.0%	659
Furniture and Office Equipment		-	41	41	-	-	3	3	100.0%	41
Furniture and Office Equipment			41	41			3	3	100.0%	41
Machinery and Equipment		-	810	810	17	-	68	68	100.0%	810
Machinery and Equipment			810	810	17		68	68	100.0%	810
Transport Assets		-	2,868	2,868	18	-	239	239	100.0%	2,868
Transport Assets			2,868	2,868	18		239	239	100.0%	2,868
Total Repairs and Maintenance Expenditure	1	-	24,722	24,722	1,395	-	2,060	2,060	100.0%	24,722

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	14,703	14,703	-	-	1,225	1,225	100.0%	14,703
Roads Infrastructure		-	1,862	1,862	-	-	155	155	100.0%	1,862
Roads			1,668	1,668			139	139	100.0%	1,668
Road Structures			150	150			13	13	100.0%	150
Road Furniture			44	44			4	4	100.0%	44
Storm water Infrastructure		-	243	243	-	-	20	20	100.0%	243
Drainage Collection			90	90			8	8	100.0%	90
Storm water Conveyance			153	153			13	13	100.0%	153
Electrical Infrastructure		-	1,755	1,755	-	-	146	146	100.0%	1,755
MV Substations			200	200			17	17	100.0%	200
MV Switching Stations			32	32			3	3	100.0%	32
MV Networks			594	594			50	50	100.0%	594
LV Networks			929	929			77	77	100.0%	929
Capital Spares			-	-			-	-		
Water Supply Infrastructure		-	3,482	3,482	-	-	290	290	100.0%	3,482
Boreholes			42	42			4	4	100.0%	42
Reservoirs			1,158	1,158			97	97	100.0%	1,158
Pump Stations			188	188			16	16	100.0%	188
Water Treatment Works			1,242	1,242			104	104	100.0%	1,242
Distribution Points			848	848			71	71	100.0%	848
PRV Stations			4	4			0	0	100.0%	4
Sanitation Infrastructure		-	3,372	3,372	-	-	281	281	100.0%	3,372
Pump Station			2,976	2,976			248	248	100.0%	2,976
Reticulation			396	396			33	33	100.0%	396
Solid Waste Infrastructure		-	3,989	3,989	-	-	332	332	100.0%	3,989
Landfill Sites			3,479	3,479			290	290	100.0%	3,479
Waste Transfer Stations			404	404			34	34	100.0%	404
Waste Processing Facilities			62	62			5	5	100.0%	62
Waste Drop-off Points			44	44			4	4	100.0%	44
Community Assets		-	2,306	2,306	-	-	192	192	100.0%	2,306
Community Facilities		-	951	951	-	-	79	79	100.0%	951
Halls			234	234			20	20	100.0%	234
Clinics/Care Centres			16	16			1	1	100.0%	16
Museums			50	50			4	4	100.0%	50
Libraries			227	227			19	19	100.0%	227
Cemeteries/Crematoria			162	162			14	14	100.0%	162
Public Open Space			95	95			8	8	100.0%	95
Public Ablution Facilities			76	76			6	6	100.0%	76
Markets			90	90			8	8	100.0%	90
Stalls			-	-			-	-		
Abattoirs			1	1			0	0	100.0%	1
Sport and Recreation Facilities		-	1,355	1,355	-	-	113	113	100.0%	1,355
Indoor Facilities			11	11			1	1	100.0%	11
Outdoor Facilities			1,344	1,344			112	112	100.0%	1,344
Capital Spares			-	-			-	-		
Investment properties		-	3	3	-	-	0	0	100.0%	3
Revenue Generating		-	3	3	-	-	0	0	100.0%	3
Unimproved Property			3	3			0	0	100.0%	3
Other assets		-	1,102	1,102	-	-	92	92	100.0%	1,102
Operational Buildings		-	1,102	1,102	-	-	92	92	100.0%	1,102
Municipal Offices			1,074	1,074			90	90	100.0%	1,074
Yards			11	11			1	1	100.0%	11
Stores			17	17			1	1	100.0%	17
Intangible Assets		-	618	618	-	-	52	52	100.0%	618
Servitudes			-	-			-	-		
Licences and Rights		-	618	618	-	-	52	52	100.0%	618
Computer Software and Applications			618	618			52	52	100.0%	618
Computer Equipment		-	710	710	-	-	59	59	100.0%	710
Computer Equipment			710	710			59	59	100.0%	710
Furniture and Office Equipment		-	1,245	1,245	-	-	104	104	100.0%	1,245
Furniture and Office Equipment			1,245	1,245			104	104	100.0%	1,245
Machinery and Equipment		-	1,281	1,281	-	-	107	107	100.0%	1,281
Machinery and Equipment			1,281	1,281			107	107	100.0%	1,281
Transport Assets		-	1,316	1,316	-	-	110	110	100.0%	1,316
Transport Assets			1,316	1,316			110	110	100.0%	1,316
Total Depreciation	1	-	23,284	23,284	-	-	1,940	1,940	100.0%	23,284

10.6 Supporting Table C13e

WC013 Bergvriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	15,805	15,805	66	66	1,317	1,251	95.0%	15,805
Roads Infrastructure		-	6,604	6,604	21	21	550	529	96.1%	6,604
Roads			6,604	6,604	21	21	550	529	96.1%	6,604
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	2,674	2,674	25	25	223	198	88.7%	2,674
Drainage Collection					-	-	-	-		
Storm water Conveyance			2,674	2,674	25	25	223	198	88.7%	2,674
Attenuation					-	-	-	-		
Electrical Infrastructure		-	1,981	1,981	-	-	165	165	100.0%	1,981
Power Plants					-	-	-	-		
HV Substations					-	-	-	-		
HV Switching Station					-	-	-	-		
HV Transmission Conductors					-	-	-	-		
MV Substations					-	-	-	-		
MV Switching Stations					-	-	-	-		
MV Networks			750	750	-	-	63	63	100.0%	750
LV Networks			1,231	1,231	-	-	103	103	100.0%	1,231
Capital Spares					-	-	-	-		
Sanitation Infrastructure		-	4,146	4,146	-	-	346	346	100.0%	4,146
Pump Station					-	-	-	-		
Reticulation			1,646	1,646	-	-	137	137	100.0%	1,646
Waste Water Treatment Works			2,500	2,500	-	-	208	208	100.0%	2,500
Outfall Sewers					-	-	-	-		
Toilet Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Solid Waste Infrastructure		-	400	400	19	19	33	14	42.3%	400
Landfill Sites					-	-	-	-		
Waste Transfer Stations					-	-	-	-		
Waste Processing Facilities					-	-	-	-		
Waste Drop-off Points					-	-	-	-		
Waste Separation Facilities			400	400	19	19	33	14	42.3%	400
Electricity Generation Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Community Assets		-	1,995	1,995	-	-	166	166	100.0%	1,995
Community Facilities		-	1,215	1,215	-	-	101	101	100.0%	1,215
Halls			100	100	-	-	8	8	100.0%	100
Centres					-	-	-	-		
Crèches					-	-	-	-		
Clinics/Care Centres					-	-	-	-		
Fire/Ambulance Stations					-	-	-	-		
Testing Stations					-	-	-	-		
Museums			600	600	-	-	50	50	100.0%	600
Galleries					-	-	-	-		
Theatres					-	-	-	-		
Libraries			400	400	-	-	33	33	100.0%	400
Cemeteries/Crematoria			100	100	-	-	8	8	100.0%	100
Police					-	-	-	-		
Parks					-	-	-	-		
Public Open Space			15	15	-	-	1	1	100.0%	15
Sport and Recreation Facilities		-	780	780	-	-	65	65	100.0%	780
Indoor Facilities					-	-	-	-		
Outdoor Facilities			780	780	-	-	65	65	100.0%	780
Capital Spares					-	-	-	-		
Total Capital Expenditure on upgrading of existing	1	-	17,800	17,800	66	66	1,483	1,417	95.6%	17,800

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of July 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date 15 August 2019