

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 August 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 August 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 August 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	97,753,952.80	61,399,027.64	36,354,925.16	59%
Total Expenditure	376,498,009.33	376,498,009.33	42,072,243.80	62,749,668.22	- 20,677,424.42	-33%
Total Capital Expenditure	51,212,565.00	51,831,565.00	1,364,788.87	8,638,594.17	- 7,273,805.30	-84%

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 August 2019.

Revenue by Source (Table C4)

Description	2018/19	Budget Year 2019/20					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	67,800	71,681	71,681	36,176	11,947	24,230	203%
Service charges - electricity revenue	102,121	123,889	123,889	21,434	20,648	786	4%
Service charges - water revenue	24,348	27,266	27,266	6,715	4,544	2,170	48%
Service charges - sanitation revenue	12,876	13,987	13,987	4,048	2,331	1,716	74%
Service charges - refuse revenue	21,286	22,998	22,998	5,049	3,833	1,216	32%
				-	-		
Rental of facilities and equipment	5,830	1,132	1,132	242	189	53	28%
Interest earned - external investments	6,203	5,447	5,447	1,191	908	283	31%
Interest earned - outstanding debtors	7,390	4,542	4,542	2,101	757	1,344	178%
Dividends received		-	-	-	-	-	
Fines, penalties and forfeits	9,935	12,472	12,472	439	2,079	(1,640)	-79%
Licences and permits	-	262	262	0	44	(43)	-99%
Agency services	4,313	4,413	4,413	424	736	(312)	-42%
Transfers and subsidies	56,025	67,092	67,092	18,760	11,182	7,578	68%
Other revenue	8,353	13,212	13,212	1,176	2,202	(1,026)	-47%
Gains on disposal of PPE	506	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	326,985	368,394	368,394	97,754	61,399	36,355	59%

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

Operating expenditure by type (Table C4)

Description	2018/19	Budget Year 2019/20					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Expenditure By Type							
Employee related costs	123,261	134,015	134,015	20,347	22,336	(1,989)	-9%
Remuneration of councillors	6,262	6,720	6,720	1,073	1,120	(47)	-4%
Debt impairment	16,123	21,475	21,475	-	3,579	(3,579)	-100%
Depreciation & asset impairment	21,412	23,284	23,284	-	3,881	(3,881)	-100%
Finance charges	13,372	13,968	13,968	-	2,328	(2,328)	-100%
Bulk purchases	83,689	96,543	96,543	11,556	16,091	(4,534)	-28%
Other materials	-	12,070	12,070	1,401	2,012	(611)	-30%
Contracted services	16,281	26,986	26,986	1,699	4,498	(2,799)	-62%
Transfers and subsidies	5,323	6,028	6,028	2,864	1,005	1,859	185%
Other expenditure	35,289	35,409	35,409	3,133	5,902	(2,769)	-47%
Loss on disposal of PPE	-	-	-	-	-	-	
Total Expenditure	321,012	376,498	376,498	42,072	62,750	(20,677)	-33%

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	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							%	
Multi-Year expenditure appropriation								
Vote 1 - Municipal Manager	–	–	–	–	–	–		–
Vote 2 - Finance	–	–	–	–	–	–		–
Vote 3 - Corporate Services	4,500	4,500	–	20	750	(730)	-97%	4,500
Vote 4 - Technical Services	14,096	14,096	140	141	2,349	(2,209)	-94%	14,096
Vote 5 - Community Services	245	245	–	–	41	(41)	-100%	245
Total Capital Multi-year expenditure	18,841	18,841	140	161	3,140	(2,980)	-95%	18,841
Single Year expenditure appropriation								
Vote 1 - Municipal Manager	211	211	9	26	35	(9)	-25%	211
Vote 2 - Finance	672	672	–	319	112	207	185%	672
Vote 3 - Corporate Services	1,467	1,467	26	26	245	(218)	-89%	1,467
Vote 4 - Technical Services	23,234	23,853	628	734	3,976	(3,241)	-82%	23,853
Vote 5 - Community Services	6,787	6,787	33	98	1,131	(1,033)	-91%	6,787
Total Capital single-year expenditure	32,371	32,990	696	1,204	5,498	(4,294)	-78%	32,990
Total Capital Expenditure	51,213	51,832	836	1,365	8,639	(7,274)	-84%	51,832

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 August 2019 amounts to R 1,365 million of the approved adjusted capital budget of R 51,832 million.

Refer to Table C5 for more detail.

Investments

Investment Register						
	2019-08-01					2019-08-31
	Balance	Investment	Partial / Premature		Accrued	Balance
Investment	at Begin	Top Up	Withdrawals	Service Fee	Interest	at End
Institution	of Month	This Month	This Month	This Month	This Month	of Month
	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
Absa	6,889,720.03				36,864.72	6,926,584.75
Nedbank	0.00	40,000,000.00			217,808.22	40,217,808.22
Standard						
Total Investment	6,889,720.03	40,000,000.00	0.00	0.00	254,672.94	47,144,392.97

During the month of August 2019 an investment of R 40 000 000 was made. The total amount invested at 31 August 2019 was R 47 144 392. This amount included interest earned.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2019/2020

	Budget	Monthly actual	YearTD actual	Outstanding
National Government: Transfers and Grants				
Expanded Public Works Programme	1,422,000.00	356,000.00	356,000.00	1,066,000.00
Financial Management Grant	1,550,000.00	1,550,000.00	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	6,000,000.00	-	2,000,000.00	4,000,000.00
Local Government Equitable Share	45,025,000.00	-	18,760,000.00	26,265,000.00
Municipal Infrastructure Grant	14,548,000.00	-	2,199,000.00	12,349,000.00
	68,545,000.00	1,906,000.00	24,865,000.00	43,680,000.00
Provincial Government: Transfers and Grants				
Development of Sport and Recreation Facilities	250,000.00	-	-	250,000.00
Financial Management Support Grant	330,000.00	-	-	330,000.00
Fire Service Capacity Building Grant	830,000.00	830,000.00	830,000.00	-
Human Settlements	8,070,000.00	-	1,513,296.00	6,556,704.00
Libraries	8,457,000.00	3,152,334.00	3,152,334.00	5,304,666.00
Maintenance of Roads	97,000.00	-	-	97,000.00
Municipal Capacity Building Grant	380,000.00	-	-	380,000.00
Regional Socio - Economic Project	4,500,000.00	4,500,000.00	4,500,000.00	-
	22,914,000.00	8,482,334.00	9,995,630.00	12,918,370.00
Total Transfers and Grants	91,459,000.00	10,388,334.00	34,860,630.00	56,598,370.00

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 - M02 August

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		2.6%	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%	40.7%	13.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		21.3%	23.0%	23.2%	27.6%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		170.5%	128.6%	130.1%	170.6%	130.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	411.5%	355.5%	355.5%	336.1%	355.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		187.6%	157.5%	157.5%	163.6%	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		25.5%	24.2%	24.2%	128.9%	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		37.7%	36.4%	36.4%	20.8%	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		10.6%	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 - M02 August

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	67,800	71,681	71,681	4,195	36,176	11,947	24,230	203%	71,681
Service charges	160,631	188,141	188,141	12,374	37,245	31,357	5,888	19%	188,141
Investment revenue	6,203	5,447	5,447	667	1,191	908	283	31%	5,447
Transfers and subsidies	56,025	67,092	67,092	-	18,760	11,182	7,578	68%	67,092
Other own revenue	36,326	36,033	36,033	2,248	4,382	6,006	(1,624)	-27%	36,033
Total Revenue (excluding capital transfers and contributions)	326,985	368,394	368,394	19,483	97,754	61,399	36,355	59%	368,394
Employee costs	123,261	134,015	134,015	10,034	20,347	22,336	(1,989)	-9%	134,015
Remuneration of Councillors	6,262	6,720	6,720	537	1,073	1,120	(47)	-4%	6,720
Depreciation & asset impairment	21,412	23,284	23,284	-	-	3,881	(3,881)	-100%	23,284
Finance charges	13,372	13,968	13,968	-	-	2,328	(2,328)	-100%	13,968
Materials and bulk purchases	83,689	108,613	108,613	11,348	12,957	18,102	(5,145)	-28%	108,613
Transfers and subsidies	5,323	6,028	6,028	856	2,864	1,005	1,859	185%	6,028
Other expenditure	67,693	83,870	83,870	1,706	4,832	13,978	(9,147)	-65%	83,870
Total Expenditure	321,012	376,498	376,498	24,481	42,072	62,750	(20,677)	-33%	376,498
Surplus/(Deficit)	5,973	(8,104)	(8,104)	(4,998)	55,682	(1,351)	57,032	-4223%	(8,104)
Transfers and subsidies - capital (monetary alloc	20,515	24,067	24,067	-	-	4,011	(4,011)	-100%	24,067
Contributions & Contributed assets	700	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	27,188	15,963	15,963	(4,998)	55,682	2,660	53,021	1993%	15,963
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	27,188	15,963	15,963	(4,998)	55,682	2,660	53,021	1993%	15,963
Capital expenditure & funds sources									
Capital expenditure	-	51,213	51,832	836	1,365	8,639	(7,274)	-84%	51,832
Capital transfers recognised	-	24,067	24,067	110	472	4,011	(3,539)	-88%	24,067
Borrowing	-	6,550	7,169	536	555	1,195	(639)	-54%	7,169
Internally generated funds	-	20,596	20,596	190	337	3,433	(3,096)	-90%	20,596
Total sources of capital funds	-	51,213	51,832	836	1,365	8,639	(7,274)	-84%	51,832
Financial position									
Total current assets	156,661	164,942	164,942	-	248,831	-	-	-	164,942
Total non current assets	396,545	423,272	423,891	-	398,022	-	-	-	423,891
Total current liabilities	38,073	46,392	46,392	-	74,036	-	-	-	46,392
Total non current liabilities	163,867	173,555	174,174	-	165,869	-	-	-	174,174
Community wealth/Equity	351,266	368,267	368,267	-	406,948	-	-	-	368,267
Cash flows									
Net cash from (used) operating	31,657	46,232	46,232	15,584	51,006	7,705	(43,301)	-562%	46,232
Net cash from (used) investing	(40,186)	(51,213)	(51,832)	(836)	(1,365)	(8,639)	(7,274)	84%	(51,832)
Net cash from (used) financing	2,031	1,413	2,032	-	-	339	339	100%	2,032
Cash/cash equivalents at the month/year end	71,438	73,049	73,049	-	121,135	76,022	(45,113)	-59%	67,926
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	22,829	13,617	8,086	3,708	3,097	2,906	18,771	55,938	128,953
Creditors Age Analysis									
Total Creditors	688	25	-	-	-	-	-	-	713

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 Bergvriër - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

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	5,661	58,430	20,812	37,618	181%	124,870
Executive and council		-	34,055	34,055	-	18,760	5,676	13,084	231%	34,055
Finance and administration		-	90,815	90,815	5,661	39,670	15,136	24,534	162%	90,815
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	34,961	34,961	1,032	1,386	5,827	(4,440)	-76%	34,961
Community and social services		-	8,141	8,141	71	174	1,357	(1,183)	-87%	8,141
Sport and recreation		-	5,412	5,412	554	801	902	(101)	-11%	5,412
Public safety		-	13,293	13,293	407	412	2,216	(1,803)	-81%	13,293
Housing		-	8,115	8,115	-	-	1,353	(1,353)	-100%	8,115
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	26,964	26,964	409	659	4,494	(3,835)	-85%	26,964
Planning and development		-	20,867	20,867	154	232	3,478	(3,246)	-93%	20,867
Road transport		-	6,097	6,097	255	427	1,016	(589)	-58%	6,097
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	205,666	205,666	12,381	37,279	34,278	3,001	9%	205,666
Energy sources		-	130,665	130,665	7,384	21,453	21,778	(324)	-1%	130,665
Water management		-	29,436	29,436	2,200	6,715	4,906	1,809	37%	29,436
Waste water management		-	17,103	17,103	1,378	4,053	2,851	1,203	42%	17,103
Waste management		-	28,461	28,461	1,418	5,058	4,744	314	7%	28,461
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	392,461	392,461	19,483	97,754	65,410	32,344	49%	392,461
Expenditure - Functional										
<i>Governance and administration</i>		-	96,913	96,913	5,147	13,103	16,152	(3,049)	-19%	96,913
Executive and council		-	22,390	22,390	1,778	5,696	3,732	1,964	53%	22,390
Finance and administration		-	72,955	72,955	3,271	7,204	12,159	(4,955)	-41%	72,955
Internal audit		-	1,568	1,568	98	203	261	(59)	-23%	1,568
<i>Community and public safety</i>		-	62,891	62,891	2,909	5,851	10,482	(4,631)	-44%	62,891
Community and social services		-	10,300	10,300	538	1,222	1,717	(494)	-29%	10,300
Sport and recreation		-	19,134	19,134	1,275	2,549	3,189	(640)	-20%	19,134
Public safety		-	23,844	23,844	977	1,852	3,974	(2,122)	-53%	23,844
Housing		-	9,614	9,614	119	228	1,602	(1,374)	-86%	9,614
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	43,159	43,159	2,696	5,523	7,193	(1,670)	-23%	43,159
Planning and development		-	12,688	12,688	896	1,763	2,115	(352)	-17%	12,688
Road transport		-	30,471	30,471	1,800	3,760	5,079	(1,319)	-26%	30,471
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	173,534	173,534	13,729	17,596	28,922	(11,327)	-39%	173,534
Energy sources		-	112,439	112,439	11,572	12,873	18,740	(5,867)	-31%	112,439
Water management		-	20,497	20,497	638	1,651	3,416	(1,765)	-52%	20,497
Waste water management		-	14,031	14,031	267	570	2,339	(1,769)	-76%	14,031
Waste management		-	26,567	26,567	1,252	2,502	4,428	(1,926)	-43%	26,567
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	376,498	376,498	24,481	42,072	62,750	(20,677)	-33%	376,498
Surplus/ (Deficit) for the year		-	15,963	15,963	(4,998)	55,682	2,660	53,021	1993%	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 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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	5,750	13,010	226.3%	34,500
Vote 2 - Finance		-	84,453	84,453	5,599	39,499	14,076	25,424	180.6%	84,453
Vote 3 - Corporate Services		-	5,517	5,517	10	18	920	(902)	-98.1%	5,517
Vote 4 - Technical Services		-	228,617	228,617	12,590	37,667	38,103	(436)	-1.1%	228,617
Vote 5 - Community Services		-	39,374	39,374	1,284	1,810	6,562	(4,752)	-72.4%	39,374
Total Revenue by Vote	2	-	392,461	392,461	19,483	97,754	65,410	32,344	49.4%	392,461
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	28,048	28,048	2,126	6,376	4,675	1,702	36.4%	28,048
Vote 2 - Finance		-	34,622	34,622	1,670	3,719	5,770	(2,051)	-35.5%	34,622
Vote 3 - Corporate Services		-	31,350	31,350	1,530	3,317	5,225	(1,908)	-36.5%	31,350
Vote 4 - Technical Services		-	216,124	216,124	16,000	22,352	36,021	(13,669)	-37.9%	216,124
Vote 5 - Community Services		-	66,354	66,354	3,154	6,308	11,059	(4,751)	-43.0%	66,354
Total Expenditure by Vote	2	-	376,498	376,498	24,481	42,072	62,750	(20,677)	-33.0%	376,498
Surplus/ (Deficit) for the year	2	-	15,963	15,963	(4,998)	55,682	2,660	53,021	1992.9%	15,963

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

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 thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	34,500	34,500	-	18,760	5,750	13,010	226%	34,500
1.1 - Mayor and Council		-	2,804	2,804	-	-	467	(467)	-100%	2,804
1.2 - Municipal Manager		-	31,251	31,251	-	18,760	5,209	13,552	260%	31,251
1.3 - Economic Development/Planning		-	445	445	-	-	74	(74)	-100%	445
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	84,453	84,453	5,599	39,499	14,076	25,424	181%	84,453
2.1 - Finance		-	84,443	84,443	5,598	39,498	14,074	25,424	181%	84,443
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	10	10	1	1	2	(1)	-50%	10
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	5,517	5,517	10	18	920	(902)	-98%	5,517
3.1 - Planning and Development		-	4,972	4,972	9	17	829	(812)	-98%	4,972
3.2 - Human Resources		-	542	542	-	-	90	(90)	-100%	542
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	3	3	0	1	1	0	85%	3
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	228,617	228,617	12,590	37,667	38,103	(436)	-1%	228,617
4.1 - Building Control		-	902	902	144	215	150	65	43%	902
4.2 - Project Management Unit		-	14,548	14,548	-	-	2,425	(2,425)	-100%	14,548
4.3 - Property Services		-	5,817	5,817	62	170	970	(799)	-82%	5,817
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		-	28,461	28,461	1,418	5,058	4,744	314	7%	28,461
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Sewerage		-	17,103	17,103	1,378	4,053	2,851	1,203	42%	17,103
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		-	29,436	29,436	2,200	6,715	4,906	1,809	37%	29,436
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-
4.12 - Roads		-	1,684	1,684	3	3	281	(277)	-99%	1,684
4.13 - Electricity		-	130,665	130,665	7,384	21,453	21,778	(324)	-1%	130,665
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	39,374	39,374	1,284	1,810	6,562	(4,752)	-72%	39,374
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		-	7,563	7,563	12	26	1,261	(1,235)	-98%	7,563
5.3 - Community Halls and Facilities		-	212	212	19	62	35	26	75%	212
5.4 - Cemeteries		-	366	366	40	86	61	25	41%	366
5.5 - Housing (Core)		-	45	45	-	-	8	(8)	-100%	45
5.6 - Housing (Non-Core)		-	8,070	8,070	-	-	1,345	(1,345)	-100%	8,070
5.7 - Traffic Control		-	12,458	12,458	407	412	2,076	(1,664)	-80%	12,458
5.8 - Fire Fighting and Protection		-	835	835	-	-	139	(139)	-100%	835
5.9 - Community Parks		-	186	186	-	-	31	(31)	-100%	186
5.10 - Sports Grounds and Stadiums		-	250	250	-	-	42	(42)	-100%	250
5.11 - Swimming Pools		-	37	37	-	-	6	(6)	-100%	37
5.12 - Holiday Resorts		-	4,924	4,924	554	801	821	(20)	-2%	4,924
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		-	15	15	-	0	3	(2)	-95%	15
5.15 - Road and Traffic Regulation		-	4,413	4,413	252	424	736	(312)	-42%	4,413

Expenditure by Vote		1									
Vote 1 - Municipal Manager		-	28,048	28,048	2,126	6,376	4,675	1,702	36%	28,048	
1.1 - Mayor and Council			9,772	9,772	689	1,516	1,629	(113)	-7%	9,772	
1.2 - Municipal Manager			12,618	12,618	1,089	4,180	2,103	2,077	99%	12,618	
1.3 - Economic Development/Planning			4,090	4,090	251	478	682	(204)	-30%	4,090	
1.4 - Internal Audit			1,568	1,568	98	203	261	(59)	-23%	1,568	
Vote 2 - Finance		-	34,622	34,622	1,670	3,719	5,770	(2,051)	-36%	34,622	
2.1 - Finance			25,432	25,432	1,024	2,430	4,239	(1,809)	-43%	25,432	
2.2 - Budget and Treasury Office			2,072	2,072	134	263	345	(82)	-24%	2,072	
2.3 - Supply Chain Management			5,277	5,277	390	782	879	(97)	-11%	5,277	
2.4 - Director: Finance Services			1,841	1,841	122	244	307	(63)	-20%	1,841	
Vote 3 - Corporate Services		-	31,350	31,350	1,530	3,317	5,225	(1,908)	-37%	31,350	
3.1 - Planning and Development			4,599	4,599	308	615	766	(152)	-20%	4,599	
3.2 - Human Resources			12,471	12,471	353	709	2,078	(1,369)	-66%	12,471	
3.3 - Information Technology			3,877	3,877	186	624	646	(22)	-3%	3,877	
3.4 - Administrative and Corporate Support			8,402	8,402	537	1,080	1,400	(320)	-23%	8,402	
3.5 - Director: Corporate Services			2,001	2,001	146	289	334	(44)	-13%	2,001	
Vote 4 - Technical Services		-	216,124	216,124	16,000	22,352	36,021	(13,669)	-38%	216,124	
4.1 - Building Control			2,096	2,096	159	310	349	(40)	-11%	2,096	
4.2 - Project Management Unit			1,903	1,903	178	361	317	44	14%	1,903	
4.3 - Property Services			7,655	7,655	228	451	1,276	(825)	-65%	7,655	
4.4 - Director: Technical Services			2,031	2,031	30	106	338	(233)	-69%	2,031	
4.5 - Solid Waste Removal			25,032	25,032	1,136	2,256	4,172	(1,916)	-46%	25,032	
4.6 - Street Cleaning			1,535	1,535	116	246	256	(10)	-4%	1,535	
4.7 - Sewerage			9,629	9,629	225	486	1,605	(1,119)	-70%	9,629	
4.8 - Waste Water Treatment			3,586	3,586	28	57	598	(541)	-90%	3,586	
4.9 - Storm Water Management			816	816	14	27	136	(109)	-80%	816	
4.10 - Water Distribution			18,241	18,241	614	1,610	3,040	(1,430)	-47%	18,241	
4.11 - Water Treatment			2,257	2,257	23	41	376	(335)	-89%	2,257	
4.12 - Roads			28,905	28,905	1,677	3,529	4,818	(1,289)	-27%	28,905	
4.13 - Electricity			111,278	111,278	11,503	12,723	18,546	(5,823)	-31%	111,278	
4.14 - Street Lighting			1,160	1,160	69	150	193	(44)	-23%	1,160	
Vote 5 - Community Services		-	66,354	66,354	3,154	6,308	11,059	(4,751)	-43%	66,354	
5.1 - Director: Community Services			1,897	1,897	121	226	316	(90)	-29%	1,897	
5.2 - Libraries and Archives			7,562	7,562	452	998	1,260	(262)	-21%	7,562	
5.3 - Community Halls and Facilities			1,930	1,930	48	106	322	(215)	-67%	1,930	
5.4 - Cemeteries			808	808	38	118	135	(17)	-13%	808	
5.5 - Housing (Core)			1,520	1,520	119	228	253	(25)	-10%	1,520	
5.6 - Housing (Non-Core)			8,094	8,094	-	-	1,349	(1,349)	-100%	8,094	
5.7 - Traffic Control			22,360	22,360	906	1,708	3,727	(2,018)	-54%	22,360	
5.8 - Fire Fighting and Protection			1,484	1,484	72	144	247	(104)	-42%	1,484	
5.9 - Community Parks			8,724	8,724	732	1,443	1,454	(11)	-1%	8,724	
5.10 - Sports Grounds and Stadiums			3,667	3,667	205	384	611	(228)	-37%	3,667	
5.11 - Swimming Pools			741	741	29	58	123	(65)	-53%	741	
5.12 - Holiday Resorts			5,973	5,973	309	664	996	(331)	-33%	5,973	
5.13 - Holiday Resorts (old)			-	-	-	-	-	-	-	-	
5.14 - Holiday Resorts (PW Koorts)			28	28	-	-	5	(5)	-100%	28	
5.15 - Road and Traffic Regulation			1,566	1,566	124	231	261	(30)	-11%	1,566	
Total Expenditure by Vote	2	-	376,498	376,498	24,481	42,072	62,750	(20,677)	(0)	376,498	
Surplus/ (Deficit) for the year	2	-	15,963	15,963	(4,998)	55,682	2,660	53,021	0	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) - M02 August

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		67,800	71,681	71,681	4,195	36,176	11,947	24,230	203%	71,681
Service charges - electricity revenue		102,121	123,889	123,889	7,384	21,434	20,648	786	4%	123,889
Service charges - water revenue		24,348	27,266	27,266	2,200	6,715	4,544	2,170	48%	27,266
Service charges - sanitation revenue		12,876	13,987	13,987	1,375	4,048	2,331	1,716	74%	13,987
Service charges - refuse revenue		21,286	22,998	22,998	1,415	5,049	3,833	1,216	32%	22,998
Rental of facilities and equipment		5,830	1,132	1,132	86	242	189	53	28%	1,132
Interest earned - external investments		6,203	5,447	5,447	667	1,191	908	283	31%	5,447
Interest earned - outstanding debtors		7,390	4,542	4,542	723	2,101	757	1,344	178%	4,542
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,935	12,472	12,472	410	439	2,079	(1,640)	-79%	12,472
Licences and permits		-	262	262	0	0	44	(43)	-99%	262
Agency services		4,313	4,413	4,413	252	424	736	(312)	-42%	4,413
Transfers and subsidies		56,025	67,092	67,092	-	18,760	11,182	7,578	68%	67,092
Other revenue		8,353	13,212	13,212	776	1,176	2,202	(1,026)	-47%	13,212
Gains on disposal of PPE		506	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		326,985	368,394	368,394	19,483	97,754	61,399	36,355	59%	368,394
Expenditure By Type										
Employee related costs		123,261	134,015	134,015	10,034	20,347	22,336	(1,989)	-9%	134,015
Remuneration of councillors		6,262	6,720	6,720	537	1,073	1,120	(47)	-4%	6,720
Debt impairment		16,123	21,475	21,475	-	-	3,579	(3,579)	-100%	21,475
Depreciation & asset impairment		21,412	23,284	23,284	-	-	3,881	(3,881)	-100%	23,284
Finance charges		13,372	13,968	13,968	-	-	2,328	(2,328)	-100%	13,968
Bulk purchases		83,689	96,543	96,543	10,758	11,556	16,091	(4,534)	-28%	96,543
Other materials		-	12,070	12,070	590	1,401	2,012	(611)	-30%	12,070
Contracted services		16,281	26,986	26,986	891	1,699	4,498	(2,799)	-62%	26,986
Transfers and subsidies		5,323	6,028	6,028	856	2,864	1,005	1,859	185%	6,028
Other expenditure		35,289	35,409	35,409	816	3,133	5,902	(2,769)	-47%	35,409
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		321,012	376,498	376,498	24,481	42,072	62,750	(20,677)	-33%	376,498
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		5,973	(8,104)	(8,104)	(4,998)	55,682	(1,351)	57,032	(0)	(8,104)
(National / Provincial and District)		20,515	24,067	24,067	-	-	4,011	(4,011)	(0)	24,067
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		700	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		27,188	15,963	15,963	(4,998)	55,682	2,660	-	-	15,963
Surplus/(Deficit) after capital transfers & contributions		27,188	15,963	15,963	(4,998)	55,682	2,660	-	-	15,963
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		27,188	15,963	15,963	(4,998)	55,682	2,660	-	-	15,963
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		27,188	15,963	15,963	(4,998)	55,682	2,660	-	-	15,963
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		27,188	15,963	15,963	(4,998)	55,682	2,660	-	-	15,963

Vote 4 - Technical Services	-	14,096	14,096	140	141	2,349	(2,209)	-94%	14,096
4.1 - Building Control	-	-	-	-	-	-	-	-	-
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	125	125	30	30	21	9	42%	125	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	6,074	6,074	110	110	1,012	(902)	-89%	6,074	
4.8 - Waste Water Treatment	-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management	-	-	-	-	-	-	-	-	-
4.10 - Water Distribution	180	180	-	-	30	(30)	-100%	180	
4.11 - Water Treatment	-	-	-	-	-	-	-	-	-
4.12 - Roads	400	400	-	1	67	-	-	400	
4.13 - Electricity	7,317	7,317	-	-	1,220	-	-	7,317	
4.14 - Street Lighting	-	-	-	-	-	-	-	-	
Vote 5 - Community Services	-	245	245	-	-	41	(41)	-100%	245
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	-	-	-	-	-	-	-	-	-
5.3 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-
5.4 - Cemeteries	175	175	-	-	29	(29)	-100%	175	
5.5 - Housing (Core)	-	-	-	-	-	-	-	-	
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	
5.7 - Traffic Control	-	-	-	-	-	-	-	-	
5.8 - Fire Fighting and Protection	-	-	-	-	-	-	-	-	
5.9 - Community Parks	-	-	-	-	-	-	-	-	
5.10 - Sports Grounds and Stadiums	30	30	-	-	5	(5)	-100%	30	
5.11 - Swimming Pools	40	40	-	-	7	(7)	-100%	40	
5.12 - Holiday Resorts	-	-	-	-	-	-	-	-	
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	
Total multi-year capital expenditure	-	18,841	18,841	140	161	3,140	(2,980)	-95%	18,841
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Municipal Manager	-	211	211	9	26	35	(9)	-25%	211
1.1 - Mayor and Council	56	56	7	9	9	(0)	-5%	56	
1.2 - Municipal Manager	25	25	-	14	4	10	236%	25	
1.3 - Economic Development/Planning	130	130	2	4	22	(18)	-83%	130	
1.4 - Internal Audit	-	-	-	-	-	-	-	-	
Vote 2 - Finance	-	672	672	-	319	112	207	185%	672
2.1 - Finance	672	672	-	319	112	207	185%	672	
2.2 - Budget and Treasury Office	-	-	-	-	-	-	-	-	
2.3 - Supply Chain Management	-	-	-	-	-	-	-	-	
2.4 - Director: Finance Services	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	1,467	1,467	26	26	245	(218)	-89%	1,467
3.1 - Planning and Development	107	107	21	21	18	4	20%	107	
3.2 - Human Resources	60	60	-	-	10	(10)	-100%	60	
3.3 - Information Technology	890	890	-	-	148	(148)	-100%	890	
3.4 - Administrative and Corporate Support	410	410	5	5	68	(63)	-93%	410	
3.5 - Director: Corporate Services	-	-	-	-	-	-	-	-	
Vote 4 - Technical Services	-	23,234	23,853	628	734	3,976	(3,241)	-82%	23,853
4.1 - Building Control	8	8	-	6	1	5	348%	8	
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	
4.3 - Property Services	242	861	521	521	144	378	263%	861	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	
4.5 - Solid Waste Removal	977	977	15	50	163	(113)	-70%	977	
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	
4.7 - Sewerage	753	753	6	6	126	(119)	-95%	753	
4.8 - Waste Water Treatment	2,520	2,520	-	-	420	(420)	-100%	2,520	
4.9 - Storm Water Management	2,984	2,984	13	38	497	(459)	-92%	2,984	
4.10 - Water Distribution	4,515	4,515	11	31	753	(721)	-96%	4,515	
4.11 - Water Treatment	300	300	-	-	50	(50)	-100%	300	
4.12 - Roads	9,254	9,254	40	61	1,542	(1,482)	-96%	9,254	
4.13 - Electricity	1,511	1,511	21	21	252	(231)	-92%	1,511	
4.14 - Street Lighting	170	170	-	-	28	(28)	-100%	170	
Vote 5 - Community Services	-	6,787	6,787	33	98	1,131	(1,033)	-91%	6,787
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	
5.2 - Libraries and Archives	600	600	-	23	100	(77)	-77%	600	
5.3 - Community Halls and Facilities	150	150	7	29	25	4	16%	150	
5.4 - Cemeteries	320	320	-	-	53	(53)	-100%	320	
5.5 - Housing (Core)	28	28	10	10	5	5	107%	28	
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	
5.7 - Traffic Control	1,020	1,020	-	-	170	(170)	-100%	1,020	
5.8 - Fire Fighting and Protection	1,165	1,165	-	1	194	(193)	-99%	1,165	
5.9 - Community Parks	1,449	1,449	-	-	242	(242)	-100%	1,449	
5.10 - Sports Grounds and Stadiums	1,805	1,805	-	-	301	(301)	-100%	1,805	
5.11 - Swimming Pools	50	50	-	-	8	(8)	-100%	50	
5.12 - Holiday Resorts	200	200	16	35	33	2	6%	200	
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	
Total single-year capital expenditure	-	32,371	32,990	696	1,204	5,498	(4,294)	(0)	32,990
Total Capital Expenditure	-	51,213	51,832	836	1,365	8,639	(7,274)	(0)	51,832

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M02 August

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		64,586	73,049	73,049	121,135	73,049
Call investment deposits		6,852	–	–	–	–
Consumer debtors		75,529	82,087	82,087	120,860	82,087
Other debtors		7,191	5,401	5,401	4,420	5,401
Current portion of long-term receivables		173	1,304	1,304	144	1,304
Inventory		2,330	3,102	3,102	2,272	3,102
Total current assets		156,661	164,942	164,942	248,831	164,942
Non current assets						
Long-term receivables		446	305	305	558	305
Investments		–	–	–	–	–
Investment property		16,231	12,926	12,926	16,231	12,926
Investments in Associate		–	–	–	–	–
Property, plant and equipment		374,853	404,399	405,018	375,884	405,018
Biological		–	–	–	–	–
Intangible		4,561	5,188	5,188	4,894	5,188
Other non-current assets		454	454	454	454	454
Total non current assets		396,545	423,272	423,891	398,022	423,891
TOTAL ASSETS		553,206	588,214	588,833	646,853	588,833
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		5,145	5,702	5,702	5,145	5,702
Consumer deposits		3,665	3,737	3,737	4,793	3,737
Trade and other payables		16,705	25,249	25,249	53,921	25,249
Provisions		12,558	11,704	11,704	10,177	11,704
Total current liabilities		38,073	46,392	46,392	74,036	46,392
Non current liabilities						
Borrowing		53,048	53,765	54,384	53,059	54,384
Provisions		110,818	119,789	119,789	112,810	119,789
Total non current liabilities		163,867	173,555	174,174	165,869	174,174
TOTAL LIABILITIES		201,940	219,947	220,566	239,905	220,566
NET ASSETS	2	351,266	368,267	368,267	406,948	368,267
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		320,157	326,466	326,466	375,839	326,466
Reserves		31,109	41,801	41,801	31,109	41,801
TOTAL COMMUNITY WEALTH/EQUITY	2	351,266	368,267	368,267	406,948	368,267

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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		66,922	68,814	68,814	7,427	12,109	11,469	640	6%	68,814
Service charges		146,525	180,615	180,615	10,096	26,028	30,103	(4,075)	-14%	180,615
Other revenue		14,515	20,290	20,290	8,592	51,393	3,382	48,012	1420%	20,290
Government - operating		56,453	67,092	67,092	10,388	30,662	11,182	19,480	174%	67,092
Government - capital		20,515	24,067	24,067	-	4,199	4,011	188	5%	24,067
Interest		6,203	9,807	9,807	575	1,061	1,635	(573)	-35%	9,807
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(267,748)	(311,482)	(311,482)	(20,639)	(73,591)	(51,914)	21,677	-42%	(311,482)
Finance charges		(6,404)	(6,943)	(6,943)	-	-	(1,157)	(1,157)	100%	(6,943)
Transfers and Grants		(5,323)	(6,028)	(6,028)	(856)	(856)	(1,005)	(149)	15%	(6,028)
NET CASH FROM/(USED) OPERATING ACTIVITIES		31,657	46,232	46,232	15,584	51,006	7,705	(43,301)	-562%	46,232
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		786	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		43	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(41,015)	(51,213)	(51,832)	(836)	(1,365)	(8,639)	(7,274)	84%	(51,832)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40,186)	(51,213)	(51,832)	(836)	(1,365)	(8,639)	(7,274)	84%	(51,832)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,950	6,550	7,169	-	1,195	1,195	(1,195)	-100%	7,169
Increase (decrease) in consumer deposits		200	139	139	-	23	23	(23)	-100%	139
Payments										
Repayment of borrowing		(5,120)	(5,276)	(5,276)	-	-	(879)	(879)	100%	(5,276)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,031	1,413	2,032	-	-	339	339	100%	2,032
NET INCREASE/ (DECREASE) IN CASH HELD		(6,498)	(3,568)	(3,568)	14,748	49,642	(595)			(3,568)
Cash/cash equivalents at beginning:		77,936	76,617	76,617		71,494	76,617			71,494
Cash/cash equivalents at monthly year end:		71,438	73,049	73,049		121,135	76,022			67,926

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2019/20									Total over 90 days	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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,117	1,207	865	676	482	476	2,434	5,530	13,789	9,599		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15,016	1,990	627	455	273	234	1,232	5,609	25,437	7,804		
Receivables from Non-ex change Transactions - Property Rates	1400	5,014	7,797	1,208	715	597	545	3,079	13,419	32,375	18,355		
Receivables from Ex change Transactions - Waste Water Management	1500	1,109	680	522	420	375	366	2,032	7,652	13,156	10,845		
Receivables from Ex change Transactions - Waste Management	1600	1,966	1,066	777	637	560	527	3,096	11,804	20,433	16,624		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	707	721	866	701	677	668	4,186	3,241	11,768	9,474		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,099)	156	3,220	103	133	89	2,712	8,684	11,996	11,720		
Total By Income Source	2000	22,829	13,617	8,086	3,708	3,097	2,906	18,771	55,938	128,953	84,420	-	-
2018/19 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(1)	794	173	18	16	15	104	244	1,364	397		
Commercial	2300	2,843	2,376	420	158	136	119	791	1,793	8,635	2,996		
Households	2400	6,363	6,627	4,920	2,693	2,359	2,202	12,902	43,712	81,779	63,869		
Other	2500	13,624	3,820	2,572	839	587	569	4,974	10,189	37,174	17,158		
Total By Customer Group	2600	22,829	13,617	8,086	3,708	3,097	2,906	18,771	55,938	128,953	84,420	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriër - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	645	23								668	
Auditor General	0800										-	
Other	0900	44	1								45	
Total By Customer Type	1000	688	25	-	-	-	-	-	-	-	713	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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														
NEDBANK		6 months			Fixed	7.95	0	0	2020-02-07	-	218		40,000	40,218
														-
														-
														-
														-
Municipality sub-total										-			40,000	40,218
Entities														
														-
														-
														-
														-
Entities sub-total										-			-	-
TOTAL INVESTMENTS AND INTEREST	2									-			40,000	40,218

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 - M02 August

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	1,254	20,562	8,443	12,118	143.5%	50,658
Local Government Equitable Share			45,025	45,025	-	18,760	7,504	11,256	150.0%	45,025
Municipal Infrastructure Grant			2,531	2,531	-	287	422	(135)	-32.0%	2,531
Expanded Public Works Programme			1,422	1,422	356	356	237	119	50.2%	1,422
Financial Management Grant			898	898	898	898	150	748	500.0%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	-	261	130	130	100.0%	783
	3									
Other transfers and grants [insert description]										
Provincial Government:		-	15,734	15,734	3,152	4,666	2,622	2,043	77.9%	15,734
Libraries			6,857	6,857	3,152	3,152	1,143	2,010	175.8%	6,857
Human Settlements			8,070	8,070	-	1,513	1,345	168	12.5%	8,070
Maintenance of Roads			97	97	-	-	16	(16)	-100.0%	97
Financial Management Support Grant			330	330	-	-	55	(55)	-100.0%	330
Municipal Capacity Building Grant			380	380	-	-	63	(63)	-100.0%	380
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	700	700	-	-	117	(117)	-100.0%	700
Go Flow			52	52	-	-	9	(9)	-100.0%	52
Heist op den Berg			648	648	-	-	108	(108)	-100.0%	648
Total Operating Transfers and Grants	5	-	67,092	67,092	4,406	25,227	11,182	14,045	125.6%	67,092
Capital Transfers and Grants										
National Government:		-	17,887	17,887	652	4,303	2,981	1,322	44.4%	17,887
Municipal Infrastructure Grant			12,017	12,017	-	1,912	2,003	(91)	-4.5%	12,017
Financial Management Grant			652	652	652	652	109	543	500.0%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	1,739	870	870	100.0%	5,217
Other capital transfers [insert description]										
Provincial Government:		-	6,180	6,180	5,330	5,330	1,030	4,300	417.5%	6,180
Regional Socio - Economic Project			4,500	4,500	4,500	4,500	750	3,750	500.0%	4,500
Libraries			600	600	-	-	100	(100)	-100.0%	600
Development of Sport and Recreation Facilities			250	250	-	-	42	(42)	-100.0%	250
Fire Service Capacity Building Grant			830	830	830	830	138	692	500.0%	830
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	24,067	24,067	5,982	9,633	4,011	5,622	140.2%	24,067
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	91,159	91,159	10,388	34,861	15,193	19,667	129.4%	91,159

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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	3,960	8,033	8,443	(410)	-4.9%	50,658
Local Government Equitable Share			45,025	45,025	3,752	7,504	7,504	-		45,025
Municipal Infrastructure Grant			2,531	2,531	86	187	422	(235)	-55.7%	2,531
Expanded Public Works Programme			1,422	1,422	86	222	237	(15)	-6.4%	1,422
Financial Management Grant			898	898	36	120	150	(29)	-19.6%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	-	-	130	(130)	-100.0%	783
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	15,734	15,734	452	998	2,622	(1,624)	-61.9%	15,734
Libraries			6,857	6,857	452	998	1,143	(144)	-12.6%	6,857
Human Settlements			8,070	8,070	-	-	1,345	(1,345)	-100.0%	8,070
Maintenance of Roads			97	97	-	-	16	(16)	-100.0%	97
Financial Management Support Grant			330	330	-	-	55	(55)	-100.0%	330
Municipal Capacity Building Grant			380	380	-	-	63	(63)	-100.0%	380
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	700	700	51	116	117	(0)	-0.4%	700
Go Flow			52	52	-	-	9	(9)	-100.0%	52
Heist op den Berg			648	648	51	116	108	8	7.6%	648
Total operating expenditure of Transfers and Grants:		-	67,092	67,092	4,463	9,148	11,182	(2,034)	-18.2%	67,092
Capital expenditure of Transfers and Grants										
National Government:		-	17,887	17,887	110	429	2,981	(2,552)	-85.6%	17,887
Municipal Infrastructure Grant			12,017	12,017	110	110	2,003	(1,893)	-94.5%	12,017
Financial Management Grant			652	652	-	319	109	211	193.7%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	-	870	(870)	-100.0%	5,217
Other capital transfers [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	6,180	6,180	-	43	1,030	(987)	-95.8%	6,180
Regional Socio - Economic Project			4,500	4,500	-	20	750	(730)	-97.3%	4,500
Libraries			600	600	-	23	100	(77)	-76.9%	600
Development of Sport and Recreation Facilities			250	250	-	-	42	-		250
Fire Service Capacity Building Grant			830	830	-	-	138	-		830
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	24,067	24,067	110	472	4,011	(3,539)	-88.2%	24,067
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	91,159	91,159	4,573	9,620	15,193	(5,573)	-36.7%	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 - M02 August

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	827	880	(53)	-6%	5,279
Pension and UIF Contributions			327	327	26	52	54	(3)	-5%	327
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			600	600	53	106	100	6	6%	600
Cellphone Allowance			514	514	44	88	86	3	3%	514
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6,720	6,720	537	1,073	1,120	(47)	-4%	6,720
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4,887	4,887	298	626	814	(189)	-23%	4,887
Pension and UIF Contributions			714	714	49	98	119	(21)	-18%	714
Medical Aid Contributions			98	98	5	8	16	(9)	-54%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			842	842	59	118	140	(22)	-16%	842
Cellphone Allowance			-	-	0	1	-	1	#DIV/0!	-
Housing Allowances			329	329	15	29	55	(26)	-47%	329
Other benefits and allowances			149	149	10	21	25	(4)	-16%	149
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			7,020	7,020	436	900	1,170	(270)	-23%	7,020
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			88,839	88,839	6,774	13,613	14,806	(1,194)	-8%	88,839
Pension and UIF Contributions			14,053	14,053	1,130	2,268	2,342	(74)	-3%	14,053
Medical Aid Contributions			6,185	6,185	446	897	1,031	(134)	-13%	6,185
Overtime			4,352	4,352	357	864	725	138	19%	4,352
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,853	3,853	343	683	642	41	6%	3,853
Cellphone Allowance			-	-	3	6	-	6	#DIV/0!	-
Housing Allowances			920	920	42	92	153	(61)	-40%	920
Other benefits and allowances			5,454	5,454	451	954	909	45	5%	5,454
Payments in lieu of leave			964	964	51	70	161	(91)	-57%	964
Long service awards			515	515	-	-	86	(86)	-100%	515
Post-retirement benefit obligations			1,860	1,860	-	-	310	(310)	-100%	1,860
Sub Total - Other Municipal Staff			126,995	126,995	9,598	19,446	21,166	(1,720)	-8%	126,995
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			140,735	140,735	10,571	21,420	23,456	(2,036)	-9%	140,735
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			140,735	140,735	10,571	21,420	23,456	(2,036)	-9%	140,735
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			134,015	134,015	10,034	20,347	22,336	(1,989)	-9%	134,015

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

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	836	1,365	5,633	4,269	75.8%	3%
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	1,365					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

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	10	10	968	957	98.9%	5,808
Roads Infrastructure		-	250	250	-	-	42	42	100.0%	250
Roads		-	250	250	-	-	42	42	100.0%	250
Storm water Infrastructure		-	350	350	9	9	58	50	84.9%	350
Storm water Conveyance		-	350	350	9	9	58	50	84.9%	350
Electrical Infrastructure		-	30	30	-	-	5	5	100.0%	30
LV Networks		-	30	30	-	-	5	5	100.0%	30
Water Supply Infrastructure		-	150	150	-	-	25	25	100.0%	150
Pump Stations		-	150	150	-	-	25	25	100.0%	150
Sanitation Infrastructure		-	4,578	4,578	-	-	763	763	100.0%	4,578
Pump Station		-	150	150	-	-	25	25	100.0%	150
Waste Water Treatment Works		-	4,428	4,428	-	-	738	738	100.0%	4,428
Solid Waste Infrastructure		-	450	450	2	2	75	73	97.8%	450
Waste Transfer Stations		-	250	250	2	2	42	40	96.1%	250
Waste Processing Facilities		-	200	200	-	-	33	33	100.0%	200
Community Assets		-	5,295	5,295	-	20	883	863	97.7%	5,295
Community Facilities		-	4,675	4,675	-	20	779	759	97.4%	4,675
Centres		-	4,500	4,500	-	20	750	730	97.3%	4,500
Cemeteries/Crematoria		-	175	175	-	-	29	29	100.0%	175
Sport and Recreation Facilities		-	620	620	-	-	103	103	100.0%	620
Outdoor Facilities		-	620	620	-	-	103	103	100.0%	620
Other assets		-	325	944	549	549	157	(391)	-248.7%	944
Operational Buildings		-	325	944	549	549	157	(391)	-248.7%	944
Municipal Offices		-	325	944	549	549	157	(391)	-248.7%	944
Intangible Assets		-	1,272	1,272	-	333	212	(121)	-57.2%	1,272
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,272	1,272	-	333	212	(121)	-57.2%	1,272
Computer Software and Applications		-	1,272	1,272	-	333	212	(121)	-57.2%	1,272
Computer Equipment		-	640	640	-	-	107	107	100.0%	640
Computer Equipment		-	640	640	-	-	107	107	100.0%	640
Furniture and Office Equipment		-	543	543	41	51	91	40	43.7%	543
Furniture and Office Equipment		-	543	543	41	51	91	40	43.7%	543
Machinery and Equipment		-	668	668	32	41	111	70	63.1%	668
Machinery and Equipment		-	668	668	32	41	111	70	63.1%	668
Transport Assets		-	5,455	5,455	-	-	909	909	100.0%	5,455
Transport Assets		-	5,455	5,455	-	-	909	909	100.0%	5,455
Total Capital Expenditure on new assets	1	-	20,006	20,625	633	1,004	3,437	2,433	70.8%	20,625

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	12,267	12,267	10	28	2,045	2,016	98.6%	12,267
Electrical Infrastructure		-	6,877	6,877	-	-	1,146	1,146	100.0%	6,877
Power Plants					-	-	-	-		
HV Substations					-	-	-	-		
HV Switching Station					-	-	-	-		
HV Transmission Conductors					-	-	-	-		
MV Substations			400	400	-	-	67	67	100.0%	400
MV Switching Stations					-	-	-	-		
MV Networks					-	-	-	-		
LV Networks			6,477	6,477	-	-	1,080	1,080	100.0%	6,477
Capital Spares					-	-	-	-		
Water Supply Infrastructure		-	4,810	4,810	10	28	802	774	96.5%	4,810
Dams and Weirs					-	-	-	-		
Boreholes			50	50	-	-	8	8	100.0%	50
Reservoirs					-	-	-	-		
Pump Stations			180	180	-	-	30	30	100.0%	180
Water Treatment Works					-	-	-	-		
Bulk Mains					-	-	-	-		
Distribution			4,180	4,180	-	19	697	678	97.3%	4,180
Distribution Points			400	400	10	10	67	57	85.6%	400
PRV Stations					-	-	-	-		
Capital Spares					-	-	-	-		
Sanitation Infrastructure		-	580	580	-	-	97	97	100.0%	580
Pump Station			520	520	-	-	87	87	100.0%	520
Reticulation			60	60	-	-	10	10	100.0%	60
Community Assets		-	310	310	16	28	52	24	46.5%	310
Community Facilities		-	120	120	-	-	20	20	100.0%	120
Cemeteries/Crematoria			100	100	-	-	17	17	100.0%	100
Public Ablution Facilities			20	20	-	-	3	3	100.0%	20
Sport and Recreation Facilities		-	190	190	16	28	32	4	12.7%	190
Indoor Facilities			100	100	16	28	17	(11)	-65.9%	100
Outdoor Facilities			90	90	-	-	15	15	100.0%	90
Capital Spares					-	-	-	-		
Other assets		-	30	30	-	-	5	5	100.0%	30
Operational Buildings		-	30	30	-	-	5	5	100.0%	30
Municipal Offices			30	30	-	-	5	5	100.0%	30
Computer Equipment		-	320	320	-	-	53	53	100.0%	320
Computer Equipment			320	320	-	-	53	53	100.0%	320
Furniture and Office Equipment		-	459	459	12	74	77	3	3.6%	459
Furniture and Office Equipment			459	459	12	74	77	3	3.6%	459
Machinery and Equipment		-	20	20	-	-	3	3	100.0%	20
Machinery and Equipment			20	20	-	-	3	3	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 assets	1	-	13,406	13,406	38	129	2,234	2,105	94.2%	13,406

10.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

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	254	684	430	62.9%	4,106
Roads Infrastructure		-	547	547	2	20	91	71	77.6%	547
Roads			547	547	2	20	91	71	77.6%	547
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	409	409	14	27	68	41	59.8%	409
Drainage Collection					-	-	-	-		
Storm water Conveyance			409	409	14	27	68	41	59.8%	409
Attenuation					-	-	-	-		
Electrical Infrastructure		-	2,206	2,206	93	174	368	194	52.8%	2,206
LV Networks			2,206	2,206	93	174	368	194	52.8%	2,206
Capital Spares					-	-	-	-		
Water Supply Infrastructure		-	618	618	10	25	103	78	75.7%	618
Distribution			618	618	10	25	103	78	75.7%	618
Sanitation Infrastructure		-	295	295	7	8	49	42	84.7%	295
Pump Station					-	-	-	-		
Reticulation			295	295	7	8	49	42	84.7%	295
Solid Waste Infrastructure		-	30	30	-	-	5	5	100.0%	30
Landfill Sites			30	30	-	-	5	5	100.0%	30
Community Assets		-	11,892	11,892	960	1,956	1,982	26	1.3%	11,892
Community Facilities		-	8,761	8,761	737	1,526	1,460	(66)	-4.5%	8,761
Cemeteries/Crematoria			618	618	37	117	103	(14)	-13.5%	618
Police					-	-	-	-		
Parks					-	-	-	-		
Public Open Space			8,143	8,143	700	1,409	1,357	(52)	-3.8%	8,143
Sport and Recreation Facilities		-	3,131	3,131	223	430	522	92	17.6%	3,131
Indoor Facilities					-	-	-	-		
Outdoor Facilities			3,131	3,131	223	430	522	92	17.6%	3,131
Capital Spares					-	-	-	-		
Other assets		-	4,347	4,347	242	478	724	246	34.0%	4,347
Operational Buildings		-	4,331	4,331	242	478	722	244	33.8%	4,331
Municipal Offices			4,331	4,331	242	478	722	244	33.8%	4,331
Housing		-	16	16	-	0	3	2	89.9%	16
Staff Housing					-	-	-	-		
Social Housing			16	16	-	0	3	2	89.9%	16
Capital Spares					-	-	-	-		
Computer Equipment		-	659	659	0	1	110	109	99.2%	659
Computer Equipment			659	659	0	1	110	109	99.2%	659
Furniture and Office Equipment		-	41	41	1	1	7	5	79.5%	41
Furniture and Office Equipment			41	41	1	1	7	5	79.5%	41
Machinery and Equipment		-	810	810	30	46	135	89	65.9%	810
Machinery and Equipment			810	810	30	46	135	89	65.9%	810
Transport Assets		-	2,868	2,868	182	199	478	279	58.3%	2,868
Transport Assets			2,868	2,868	182	199	478	279	58.3%	2,868
Total Repairs and Maintenance Expenditure	1	-	24,722	24,722	1,541	2,936	4,120	1,185	28.7%	24,722

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

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	-	-	2,451	2,451	100.0%	14,703
Roads Infrastructure		-	1,862	1,862	-	-	310	310	100.0%	1,862
Roads			1,668	1,668			278	278	100.0%	1,668
Road Structures			150	150			25	25	100.0%	150
Road Furniture			44	44			7	7	100.0%	44
Storm water Infrastructure		-	243	243	-	-	41	41	100.0%	243
Drainage Collection			90	90			15	15	100.0%	90
Storm water Conveyance			153	153			26	26	100.0%	153
Electrical Infrastructure		-	1,755	1,755	-	-	293	293	100.0%	1,755
MV Substations			200	200			33	33	100.0%	200
MV Switching Stations			32	32			5	5	100.0%	32
MV Networks			594	594			99	99	100.0%	594
LV Networks			929	929			155	155	100.0%	929
Capital Spares			-	-			-	-		
Water Supply Infrastructure		-	3,482	3,482	-	-	580	580	100.0%	3,482
Boreholes			42	42			7	7	100.0%	42
Reservoirs			1,158	1,158			193	193	100.0%	1,158
Pump Stations			188	188			31	31	100.0%	188
Water Treatment Works			1,242	1,242			207	207	100.0%	1,242
Distribution Points			848	848			141	141	100.0%	848
PRV Stations			4	4			1	1	100.0%	4
Sanitation Infrastructure		-	3,372	3,372	-	-	562	562	100.0%	3,372
Pump Station			2,976	2,976			496	496	100.0%	2,976
Reticulation			396	396			66	66	100.0%	396
Solid Waste Infrastructure		-	3,989	3,989	-	-	665	665	100.0%	3,989
Landfill Sites			3,479	3,479			580	580	100.0%	3,479
Waste Transfer Stations			404	404			67	67	100.0%	404
Waste Processing Facilities			62	62			10	10	100.0%	62
Waste Drop-off Points			44	44			7	7	100.0%	44
Community Assets		-	2,306	2,306	-	-	384	384	100.0%	2,306
Community Facilities		-	951	951	-	-	159	159	100.0%	951
Halls			234	234			39	39	100.0%	234
Clinics/Care Centres			16	16			3	3	100.0%	16
Museums			50	50			8	8	100.0%	50
Libraries			227	227			38	38	100.0%	227
Cemeteries/Crematoria			162	162			27	27	100.0%	162
Public Open Space			95	95			16	16	100.0%	95
Public Ablution Facilities			76	76			13	13	100.0%	76
Markets			90	90			15	15	100.0%	90
Stalls			-	-			-	-		
Abattoirs			1	1			0	0	100.0%	1
Sport and Recreation Facilities		-	1,355	1,355	-	-	226	226	100.0%	1,355
Indoor Facilities			11	11			2	2	100.0%	11
Outdoor Facilities			1,344	1,344			224	224	100.0%	1,344
Capital Spares			-	-			-	-		
Investment properties		-	3	3	-	-	1	1	100.0%	3
Revenue Generating		-	3	3	-	-	1	1	100.0%	3
Unimproved Property			3	3			1	1	100.0%	3
Other assets		-	1,102	1,102	-	-	184	184	100.0%	1,102
Operational Buildings		-	1,102	1,102	-	-	184	184	100.0%	1,102
Municipal Offices			1,074	1,074			179	179	100.0%	1,074
Yards			11	11			2	2	100.0%	11
Stores			17	17			3	3	100.0%	17
Intangible Assets		-	618	618	-	-	103	103	100.0%	618
Servitudes			-	-			-	-		
Licences and Rights		-	618	618	-	-	103	103	100.0%	618
Computer Software and Applications			618	618			103	103	100.0%	618
Computer Equipment		-	710	710	-	-	118	118	100.0%	710
Computer Equipment			710	710			118	118	100.0%	710
Furniture and Office Equipment		-	1,245	1,245	-	-	208	208	100.0%	1,245
Furniture and Office Equipment			1,245	1,245			208	208	100.0%	1,245
Machinery and Equipment		-	1,281	1,281	-	-	214	214	100.0%	1,281
Machinery and Equipment			1,281	1,281			214	214	100.0%	1,281
Transport Assets		-	1,316	1,316	-	-	219	219	100.0%	1,316
Transport Assets			1,316	1,316			219	219	100.0%	1,316

10.6 Supporting Table C13e

WC013 Bergvriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02

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	152	218	2,634	2,416	91.7%	15,805
Roads Infrastructure		-	6,604	6,604	28	49	1,101	1,051	95.5%	6,604
Roads			6,604	6,604	28	49	1,101	1,051	95.5%	6,604
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	2,674	2,674	-	25	446	420	94.3%	2,674
Drainage Collection					-	-	-	-		
Storm water Conveyance			2,674	2,674	-	25	446	420	94.3%	2,674
Attenuation					-	-	-	-		
Electrical Infrastructure		-	1,981	1,981	-	-	330	330	100.0%	1,981
Power Plants					-	-	-	-		
HV Substations					-	-	-	-		
HV Switching Station					-	-	-	-		
HV Transmission Conductors					-	-	-	-		
MV Substations					-	-	-	-		
MV Switching Stations					-	-	-	-		
MV Networks			750	750	-	-	125	125	100.0%	750
LV Networks			1,231	1,231	-	-	205	205	100.0%	1,231
Capital Spares					-	-	-	-		
Sanitation Infrastructure		-	4,146	4,146	110	110	691	581	84.1%	4,146
Pump Station					-	-	-	-		
Reticulation			1,646	1,646	110	110	274	164	59.9%	1,646
Waste Water Treatment Works			2,500	2,500	-	-	417	417	100.0%	2,500
Outfall Sewers					-	-	-	-		
Toilet Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Solid Waste Infrastructure		-	400	400	14	33	67	34	50.5%	400
Landfill Sites					-	-	-	-		
Waste Transfer Stations					-	-	-	-		
Waste Processing Facilities					-	-	-	-		
Waste Drop-off Points					-	-	-	-		
Waste Separation Facilities			400	400	14	33	67	34	50.5%	400
Electricity Generation Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Community Assets		-	1,995	1,995	13	13	333	319	96.1%	1,995
Community Facilities		-	1,215	1,215	13	13	203	189	93.5%	1,215
Halls			100	100	-	-	17	17	100.0%	100
Centres					-	-	-	-		
Crèches					-	-	-	-		
Clinics/Care Centres					-	-	-	-		
Fire/Ambulance Stations					-	-	-	-		
Testing Stations					-	-	-	-		
Museums			600	600	-	-	100	100	100.0%	600
Galleries					-	-	-	-		
Theatres					-	-	-	-		
Libraries			400	400	-	-	67	67	100.0%	400
Cemeteries/Crematoria			100	100	-	-	17	17	100.0%	100
Police					-	-	-	-		
Parks					-	-	-	-		
Public Open Space			15	15	13	13	3	(11)	-422.5%	15
Sport and Recreation Facilities		-	780	780	-	-	130	130	100.0%	780
Indoor Facilities					-	-	-	-		
Outdoor Facilities			780	780	-	-	130	130	100.0%	780
Capital Spares					-	-	-	-		
Total Capital Expenditure on upgrading of existing	1	-	17,800	17,800	165	231	2,967	2,736	92.2%	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 August 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

13 September 2019