

# 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 October 2019

## **PART 1: IN-YEAR REPORT**

- Section 1 - Mayor's Report
- Section 2 - Resolutions
- Section 3 - Executive Summary
- Section 4 - In-year budget statement tables

## **PART 2: SUPPORTING DOCUMENTATION**

- Section 5 - Debtors' analysis
- Section 6 - Creditors' analysis
- Section 7 - Investment portfolio analysis
- Section 8 - Allocation and grant receipts and expenditure
- Section 9 - Councillor and board members allowances and Employee benefits
- Section 10 - Capital programme performance
- Section 11 - Municipal manager's quality certification

# Glossary

**Adjustments budget** – Prescribed in section 28 of the MFMA. This formally means by which a municipality may revise its annual budget during the year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**Budget** – The financial plan of the Municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

**Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

**Cash flow statement** – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

**MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

**Operating expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages.

**Rates** – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Unauthorised expenditure** – Generally, is spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

**Virement policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – One of the main segments into which a budget is divided.

**mSCOA** – Municipal Standard Chart of Accounts.

# Legislative Framework

This report has been prepared in terms of the following enabling legislation

## The Municipal Finance Management Act

Section 71: Monthly budget statements

### Local Government: Municipal Finance Management Act (56/2003) Municipal budget and reporting regulations (MBRR)

Highlighted in the text box below are the relevant sections from the MBRR:

#### Format of monthly budget statements

*28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168{1} of the Act.*

#### *Tabling of monthly budget statements*

*29. The mayor may table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in Schedule C.*

#### *Publication of monthly budget statements*

*30. {1} The monthly budget statement of a municipality must be placed on the municipality's website.*

*(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including -*

*(a) summaries of monthly budget statements in alternate languages predominant in the community; and*

*(b) information relevant to each ward in the municipality.*

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1 In-Year Report - Monthly Budget Statement**

#### *Mayor's report*

*3. The mayor's report accompanying an in-year monthly budget statement must provide-*

*(a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;*

*(b) a summary of any financial problems or risks facing the municipality or any such entity; and*

*(c) any other information considered relevant by the mayor.*

#### **1.1.1 In-Year Report - Monthly Budget**

The monthly budget statement for October 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. The municipality is in a position to meet its current commitments.

## **Section 2 – Resolutions**

### *Resolutions*

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant –

- (a) noting the monthly budget statement and any supporting documents;
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
- (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act; (d) noting the in-year reports of any municipal entities; and
- (e) any other resolutions that may be required.

### **RECOMMENDATION:**

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

## **Section 3 – Executive Summary**

### *Executive summary*

6. The executive summary must cover at least the following –

- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;
- (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
- (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

### **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	181,904,004.02	123,513,128.33	58,390,875.69	47%
Total Expenditure	376,498,009.33	376,498,009.33	106,198,716.00	119,647,608.00	- 13,448,892.00	-11%
Total Capital Expenditure	51,212,565.00	51,831,565.00	7,964,824.99	17,689,180.00	- 9,724,355.01	-55%

Effect of the duplication of billing journals and receipt of traffic fines correction.

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	110,187,624.02	124,984,128.33	- 14,796,504.31	-12%
Total Expenditure	376,498,009.33	376,498,009.33	106,198,716.00	119,647,608.00	- 13,448,892.00	-11%
Total Capital Expenditure	51,212,565.00	51,831,565.00	7,964,824.99	17,689,180.00	- 9,724,355.01	-55%

### 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 October 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
<b>R thousands</b>							%
<b>Revenue By Source</b>							
Property rates	67,800	71,681	71,681	52,249	30,647	21,602	70%
Service charges - electricity revenue	102,121	123,889	123,889	40,015	41,465	(1,450)	-3%
Service charges - water revenue	24,348	27,266	27,266	13,802	9,731	4,070	42%
Service charges - sanitation revenue	12,876	13,987	13,987	8,165	4,845	3,320	69%
Service charges - refuse revenue	21,286	22,998	22,998	10,049	7,644	2,405	31%
Rental of facilities and equipment	5,830	1,132	1,132	563	451	112	25%
Interest earned - external investments	6,203	5,447	5,447	2,485	895	1,590	178%
Interest earned - outstanding debtors	7,390	4,542	4,542	4,329	2,061	2,267	110%
Fines, penalties and forfeits	9,935	12,472	12,472	26,022	980	25,042	2555%
Licences and permits	-	262	262	15	87	(71)	-82%
Agency services	4,313	4,413	4,413	288	-	288	#DIV/0!
Transfers and subsidies	56,025	67,092	67,092	21,576	22,364	(788)	-4%
Other revenue	8,353	13,212	13,212	2,345	2,344	1	0%
Gains on disposal of PPE	506	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>326,985</b>	<b>368,394</b>	<b>368,394</b>	<b>181,904</b>	<b>123,513</b>	<b>58,391</b>	<b>47%</b>

The annual billing for rates charges takes place in July and is reflected in this report. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R181.9 million which represents 50% of the total operating revenue budget for the year. The higher year-to-date income is due to an incorrect receipt of R25 million issued and duplication of July and September Billing Journal in the general ledger, this will be corrected in the following reporting cycle.

The Total revenue received decrease from R181.9 million to R 110.2 million if the incorrect receipt of R25 million issued and duplication of July and September Billing Journal will be corrected.(See revised Table C4 below)



The following is highlighted with regards to the variances in Revenue:

**Services charges- electricity revenue:** A negative YTD variance of 3% which is due to a decrease in electricity consumption.

After the correction the negative YTD variance will increase to 31%. (See revised Table C4 below)

**Services charges- water revenue:** A positive YTD variance of 42% which is due to duplication of July and September Billing Journal.

After the correction the positive YTD variance change to a negative variance of 6%. (See revised Table C4 below)

**Services charges- sanitation revenue:** A positive YTD variance of 69% which is due to duplication of July and September Billing Journal.

The positive YTD variance decrease to 14% (See revised Table C4 below)

**Services charges- refuse revenue:** A positive YTD variance of 31% which is due to duplication of July and September Billing Journal.

After the correction the positive YTD variance will decrease to a negative variance of 27%. (See revised Table C4 below)

**Rental of facilities and equipment:** A positive YTD variance of 25%, as a result of the increase of the usage of Municipal Facilities.

**Interest earned – external investments:** A positive YTD variance of 178%, as a result of more cash being held on investments than anticipated during the budget coupled with better cash management measures.

**Interest earned – outstanding debtors:** A positive YTD variance of 110%, as a result of the duplication of July and September Billing Journal.

The positive YTD variance decrease to 14%. (See revised Table C4 below)

**Fines, penalties and forfeits:** A positive YTD variance of 2555%, is due to an incorrect receipt of R25 million issued as fines.

After the correction the positive variance decrease to 4%. (See revised Table C4 below)

**Licences and permits:** A negative YTD variance of 82%, as a result of less licences and permits that were issued.

**Transfers and Subsidies:** A negative YTD variance of 4%, as a result of less grant conditions were met than anticipated in the budget.

**Other revenue:** Immaterial variance

## Revised Revenue by Source (Table C4)

Effect of the duplication of billing journals and receipt of traffic fines correction.

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>							%	
<b>Revenue By Source</b>								
Property rates	67,800	71,681	71,681	30,476	30,647	(171)	-1%	71,681
Service charges - electricity revenue	102,121	123,889	123,889	28,495	41,465	(12,970)	-31%	123,889
Service charges - water revenue	24,348	27,266	27,266	9,172	9,731	(559)	-6%	27,266
Service charges - sanitation revenue	12,876	13,987	13,987	5,516	4,845	671	14%	13,987
Service charges - refuse revenue	21,286	22,998	22,998	5,581	7,644	(2,063)	-27%	22,998
Rental of facilities and equipment	5,830	1,132	1,132	414	451	(37)	-8%	1,132
Interest earned - external investments	6,203	5,447	5,447	2,485	895	1,590	178%	5,447
Interest earned - outstanding debtors	7,390	4,542	4,542	2,847	2,061	785	38%	4,542
Fines, penalties and forfeits	9,935	12,472	12,472	1,020	980	40	4%	12,472
Licences and permits	-	262	262	15	87	(71)	-82%	262
Agency services	4,313	4,413	4,413	288	1,471	(1,183)	-80%	4,413
Transfers and subsidies	56,025	67,092	67,092	21,576	22,364	(788)	-4%	67,092
Other revenue	8,353	13,212	13,212	2,303	2,344	(42)	-2%	13,212
Gains on disposal of PPE	506	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>326,985</b>	<b>368,394</b>	<b>368,394</b>	<b>110,188</b>	<b>124,984</b>	<b>(14,797)</b>	<b>-12%</b>	<b>368,394</b>

Please refer to table C4 on page 14 for a Breakdown of Revenue by Source.

## Operating expenditure by type (Table C4)

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>								%
<b>Expenditure By Type</b>								
Employee related costs	123,261	134,015	134,015	10,350	40,693	44,320	(3,627)	-8%
Remuneration of councillors	6,262	6,720	6,720	537	2,147	2,240	(93)	-4%
Debt impairment	16,123	21,475	21,475	-	5,369	7,158	(1,790)	-25%
Depreciation & asset impairment	21,412	23,284	23,284	-	5,821	7,761	(1,940)	-25%
Finance charges	13,372	13,968	13,968	-	1,756	2,349	(593)	-25%
Bulk purchases	83,689	96,543	96,543	8,774	31,709	32,181	(472)	-1%
Other materials	-	12,070	12,070	855	3,411	3,536	(125)	-4%
Contracted services	16,281	26,986	26,986	1,542	5,120	7,757	(2,638)	-34%
Transfers and subsidies	5,323	6,028	6,028	70	2,999	1,542	1,457	94%
Other expenditure	35,289	35,409	35,409	2,042	7,175	10,803	(3,628)	-34%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>321,012</b>	<b>376,498</b>	<b>376,498</b>	<b>24,171</b>	<b>106,199</b>	<b>119,648</b>	<b>(13,449)</b>	<b>-11%</b>

The total expenditure to date is R106.2 million which represents 29% of the total operating expenditure budget for the year.

With regards to the variances in respect of expenditure the following is highlighted:

**Employee Cost:** A negative YTD budget variance of 8%, as a result of vacancies still needs to be filled. The expenditure for overtime for October 2019 amounts to R 497 981 and a year to date percentage of 40.34% is

recorded against the total budget for this item. The overtime is 7% above the projected year to date budget of 33%.

**Remuneration of Councillors:** A negative YTD budget variance of 4% is reflected due to the fact that the remuneration of public office bearers adjustment for the 2019/2020 financial year has not yet been promulgated.

**Debt impairment:** A negative YTD budget variance of 25% is reflected as a result of journals in respect of the provision for irrecoverable debt that still needs to be done.

**Finance charges:** A negative YTD budget variance of 25% is reflected. The variance is mainly due to non-cash items. The journals will only be processed at year-end.

**Other materials:** A negative YTD budget variance of 4% is reflected which includes projects that starts in the next quarter.

**Contracted services:** A negative YTD budget variance of 34% is reflected as a result of payments in respect of housing contracts not reflecting on the operating account.

**Transfers and Subsidies:** A positive YTD budget variance of 94% is recorded as a result of actual payments not aligned with the budget. Transfers and grants solely gets paid out when a claim gets handed in according to the legislative framework and grant conditions.

**Other expenditure:** A negative YTD budget variance of 34% is due to internal charges to be rectified.

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
<b>R thousands</b>						%
<b>Multi-Year expenditure appropriation</b>						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	
Vote 3 - Corporate Services	4,500	4,500	640	1,500	(860)	-57%
Vote 4 - Technical Services	14,096	14,096	2,541	4,699	(2,158)	-46%
Vote 5 - Community Services	245	245	0	92	(91)	-100%
<b>Total Capital Multi-year expenditure</b>	<b>18,841</b>	<b>18,841</b>	<b>3,181</b>	<b>6,290</b>	<b>(3,109)</b>	<b>-49%</b>
<b>Single Year expenditure appropriation</b>						
Vote 1 - Municipal Manager	211	211	47	70	(24)	-34%
Vote 2 - Finance	672	672	322	224	98	44%
Vote 3 - Corporate Services	1,467	1,467	127	489	(362)	-74%
Vote 4 - Technical Services	23,234	23,853	3,869	8,363	(4,494)	-54%
Vote 5 - Community Services	6,787	6,787	419	2,252	(1,834)	-81%
<b>Total Capital single-year expenditure</b>	<b>32,371</b>	<b>32,990</b>	<b>4,784</b>	<b>11,399</b>	<b>(6,615)</b>	<b>-58%</b>
<b>Total Capital Expenditure</b>	<b>51,213</b>	<b>51,832</b>	<b>7,965</b>	<b>17,689</b>	<b>(9,724)</b>	<b>-55%</b>

## Capital Expenditure:

Total year to date capital expenditure as at 31 October 2019 amounts to R7,965 million which represent 16% of the total capital budget.

Refer to table C5 for Capital Expenditure per Government Finance Statistics and table SC12 for the monthly Capital Expenditure trend.

## Cash flow

The Cash Book Balance as at 31 October 2019 reflects a positive amount of R 108.6 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

Please refer to table C7 for the Monthly Budget Statement – Cash Flow.

## Investments

Investment Register															
												2019-10-01			2019-10-31
Investment	Acc No	Investment	Investment	Start Date	End Date	% Interest Rate	Timing of	Type of	Balance at Begin	Investment Top Up	Partial / Premature Withdrawals	Service Fee	Accrued Interest	Balance at End	
Institution		Type	Group	(ccyy/mm/dd)	(ccyy/mm/dd)	Per Annum	Interest Payment	Interest	of Month (Rand)	This Month (Rand)	This Month (Rand)	This Month (Rand)	This Month (Rand)	of Month (Rand)	
Absa	92 9651 11	Call Account							6,962,451.18				37,253.88	6,999,705.06	
Nedbank	37881004312								40,479,178.08				270,082.20	40,749,260.28	
Standard														0.00	
<b>Total Investment</b>									<b>47,441,629.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>307,336.08</b>	<b>47,748,965.34</b>	

The total amount invested at 31 October 2019 was R 47 748 965. The accrued interest for September 2019 was R 307 336.

## Transfers and Grant Receipts

<b>Transfers and Grant Receipts - 2019/2020</b>				
	<b>Budget</b>	<b>Monthly actual</b>	<b>YearTD actual</b>	<b>Outstanding</b>
<b><u>National Government: Transfers and Grants</u></b>				
Expanded Public Works Programme	1,422,000.00	-	356,000.00	1,066,000.00
Financial Management Grant	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
	<b>68,545,000.00</b>	-	<b>24,865,000.00</b>	<b>43,680,000.00</b>
<b><u>Provincial Government: Transfers and Grants</u></b>				
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	-
Human Settlements	8,070,000.00	-	1,513,296.00	6,556,704.00
Libraries	8,457,000.00	-	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	-
	<b>22,914,000.00</b>	-	<b>10,245,630.00</b>	<b>12,668,370.00</b>
<b>Total Transfers and Grants</b>	<b>91,459,000.00</b>	-	<b>35,110,630.00</b>	<b>56,348,370.00</b>

### 3.3 Material variances from SDBIP

There are no material variances to be reported

### 3.4 Remedial or corrective steps

No action required.

### 3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

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
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	9.9%	9.9%	1.7%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	12.8%	13.8%	24.1%	13.8%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		21.3%	23.0%	23.2%	19.3%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		170.5%	128.6%	130.1%	170.6%	130.1%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	411.5%	355.5%	355.5%	541.4%	355.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		187.6%	157.5%	157.5%	241.9%	157.5%
<b><u>Revenue Management</u></b>							
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%	72.7%	24.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
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%	22.4%	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%	1.0%	5.6%
<b><u>IDP regulation financial viability indicators</u></b>							
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						

### 3.6 Conclusion

The municipality can meet its current commitments yet the cash position is not yet ideal if measured against best practice norms. Management is continuously implementing remedial action to further enhance the cash flow position.

## Section 4 – In-year budget statement tables

### ***In-Year budget statement tables***

9. *The in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely-*

- (a) Table C1 s71 Monthly Budget Statement Summary*
- (b) Table C2 Monthly Budget Statement- Financial Performance (standard classification)*
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)*
- (d) Table C4 Monthly Budget Statement- Financial Performance (revenue and expenditure)*
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)*
- (f) Table C6 Monthly Budget Statement- Financial Position*
- (g) Table C7 Monthly Budget Statement- Cash Flow*

And

*11. Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.*

## 4.1 Monthly budget statements

### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M04 October

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	67,800	71,681	71,681	5,136	52,249	30,647	21,602	70%	71,681
Service charges	160,631	188,141	188,141	11,385	72,031	63,684	8,346	13%	188,141
Investment revenue	6,203	5,447	5,447	539	2,485	895	1,590	178%	5,447
Transfers and subsidies	56,025	67,092	67,092	2,816	21,576	22,364	(788)	-4%	67,092
Other own revenue	36,326	36,033	36,033	26,955	33,563	5,923	27,640	467%	36,033
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>326,985</b>	<b>368,394</b>	<b>368,394</b>	<b>46,831</b>	<b>181,904</b>	<b>123,513</b>	<b>58,391</b>	<b>47%</b>	<b>368,394</b>
Employee costs	123,261	134,015	134,015	10,350	40,693	44,320	(3,627)	-8%	134,015
Remuneration of Councillors	6,262	6,720	6,720	537	2,147	2,240	(93)	-4%	6,720
Depreciation & asset impairment	21,412	23,284	23,284	-	5,821	7,761	(1,940)	-25%	23,284
Finance charges	13,372	13,968	13,968	-	1,756	2,349	(593)	-25%	13,968
Materials and bulk purchases	83,689	108,613	108,613	9,630	35,120	35,717	(597)	-2%	108,613
Transfers and subsidies	5,323	6,028	6,028	70	2,999	1,542	1,457	94%	6,028
Other expenditure	67,693	83,870	83,870	3,584	17,663	25,719	(8,055)	-31%	83,870
<b>Total Expenditure</b>	<b>321,012</b>	<b>376,498</b>	<b>376,498</b>	<b>24,171</b>	<b>106,199</b>	<b>119,648</b>	<b>(13,449)</b>	<b>-11%</b>	<b>376,498</b>
<b>Surplus/(Deficit)</b>	<b>5,973</b>	<b>(8,104)</b>	<b>(8,104)</b>	<b>22,660</b>	<b>75,705</b>	<b>3,866</b>	<b>71,840</b>	<b>1858%</b>	<b>(8,104)</b>
Transfers and subsidies - capital (monetary alloc	20,515	24,067	24,067	1,652	1,652	8,022	(6,370)	-79%	24,067
Contributions & Contributed assets	700	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>24,313</b>	<b>77,358</b>	<b>11,888</b>	<b>65,470</b>	<b>551%</b>	<b>15,963</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>24,313</b>	<b>77,358</b>	<b>11,888</b>	<b>65,470</b>	<b>551%</b>	<b>15,963</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>51,213</b>	<b>51,832</b>	<b>4,107</b>	<b>7,965</b>	<b>17,689</b>	<b>(9,724)</b>	<b>-55%</b>	<b>51,832</b>
Capital transfers recognised	-	24,067	24,067	1,946	3,599	8,022	(4,423)	-55%	24,067
Borrowing	-	6,550	7,169	533	1,918	2,802	(884)	-32%	7,169
Internally generated funds	-	20,596	20,596	1,627	2,448	6,865	(4,417)	-64%	20,596
<b>Total sources of capital funds</b>	<b>-</b>	<b>51,213</b>	<b>51,832</b>	<b>4,107</b>	<b>7,965</b>	<b>17,689</b>	<b>(9,724)</b>	<b>-55%</b>	<b>51,832</b>
<b>Financial position</b>									
Total current assets	156,661	164,942	164,942		243,007				164,942
Total non current assets	396,545	423,272	423,891		398,764				423,891
Total current liabilities	38,073	46,392	46,392		44,885				46,392
Total non current liabilities	163,867	173,555	174,174		167,296				174,174
Community wealth/Equity	351,266	368,267	368,267		429,590				368,267
<b>Cash flows</b>									
Net cash from (used) operating	31,657	46,232	46,232	6,386	45,030	15,411	(29,619)	-192%	46,232
Net cash from (used) investing	(40,186)	(51,213)	(51,832)	(4,107)	(7,965)	(17,277)	(9,312)	54%	(51,832)
Net cash from (used) financing	2,031	1,413	2,032	-	-	677	677	100%	2,032
<b>Cash/cash equivalents at the month/year end</b>	<b>71,438</b>	<b>73,049</b>	<b>73,049</b>	<b>-</b>	<b>108,559</b>	<b>75,427</b>	<b>(33,132)</b>	<b>-44%</b>	<b>67,926</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	11,148	7,139	5,202	7,867	6,956	3,020	18,595	57,167	117,094
<b>Creditors Age Analysis</b>									
Total Creditors	1	32	-	-	-	-	-	-	33



## 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 Bergervier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		-	124,870	124,870	7,198	78,964	46,158	32,806	71%	124,870
Executive and council		-	34,055	34,055	-	18,760	11,351	7,409	65%	34,055
Finance and administration		-	90,815	90,815	7,198	60,204	34,806	25,398	73%	90,815
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	34,961	34,961	27,440	29,715	8,413	21,302	253%	34,961
Community and social services		-	8,141	8,141	1,880	2,124	2,715	(590)	-22%	8,141
Sport and recreation		-	5,412	5,412	278	1,598	1,747	(149)	-9%	5,412
Public safety		-	13,293	13,293	25,282	25,993	1,246	24,747	1986%	13,293
Housing		-	8,115	8,115	-	-	2,705	(2,705)	-100%	8,115
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	26,964	26,964	2,455	2,803	7,467	(4,664)	-62%	26,964
Planning and development		-	20,867	20,867	1,779	2,121	6,947	(4,826)	-69%	20,867
Road transport		-	6,097	6,097	676	682	520	162	31%	6,097
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	205,666	205,666	11,390	72,075	69,498	2,577	4%	205,666
Energy sources		-	130,665	130,665	6,262	40,035	43,697	(3,662)	-8%	130,665
Water management		-	29,436	29,436	2,351	13,802	10,455	3,347	32%	29,436
Waste water management		-	17,103	17,103	1,412	8,173	5,887	2,285	39%	17,103
Waste management		-	28,461	28,461	1,365	10,066	9,460	606	6%	28,461
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	392,461	392,461	48,484	183,556	131,535	52,021	40%	392,461
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		-	96,913	96,913	5,445	26,845	30,829	(3,984)	-13%	96,913
Executive and council		-	22,390	22,390	1,029	7,738	7,079	659	9%	22,390
Finance and administration		-	72,955	72,955	4,177	18,559	23,232	(4,673)	-20%	72,955
Internal audit		-	1,568	1,568	239	548	518	30	6%	1,568
<i><b>Community and public safety</b></i>		-	62,891	62,891	3,266	16,230	20,263	(4,033)	-20%	62,891
Community and social services		-	10,300	10,300	604	2,981	3,325	(344)	-10%	10,300
Sport and recreation		-	19,134	19,134	1,505	5,909	5,936	(26)	0%	19,134
Public safety		-	23,844	23,844	1,039	6,869	7,727	(857)	-11%	23,844
Housing		-	9,614	9,614	117	470	3,275	(2,805)	-86%	9,614
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	43,159	43,159	2,973	12,346	13,575	(1,229)	-9%	43,159
Planning and development		-	12,688	12,688	922	3,626	3,847	(221)	-6%	12,688
Road transport		-	30,471	30,471	2,050	8,720	9,729	(1,009)	-10%	30,471
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	173,534	173,534	12,488	50,778	54,981	(4,203)	-8%	173,534
Energy sources		-	112,439	112,439	9,498	35,250	36,373	(1,123)	-3%	112,439
Water management		-	20,497	20,497	1,341	5,433	6,279	(846)	-13%	20,497
Waste water management		-	14,031	14,031	356	2,607	4,224	(1,617)	-38%	14,031
Waste management		-	26,567	26,567	1,294	7,488	8,105	(617)	-8%	26,567
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	376,498	376,498	24,171	106,199	119,648	(13,449)	-11%	376,498
<b>Surplus/ (Deficit) for the year</b>		-	15,963	15,963	24,313	77,358	11,888	65,470	551%	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) - M04 October

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	34,500	34,500	-	18,760	11,500	7,260	63.1%	34,500
Vote 2 - Finance		-	84,453	84,453	7,066	59,764	34,466	25,298	73.4%	84,453
Vote 3 - Corporate Services		-	5,517	5,517	529	565	1,639	(1,075)	-65.6%	5,517
Vote 4 - Technical Services		-	228,617	228,617	13,160	74,465	75,517	(1,052)	-1.4%	228,617
Vote 5 - Community Services		-	39,374	39,374	27,728	30,003	8,413	21,590	256.6%	39,374
<b>Total Revenue by Vote</b>	2	-	<b>392,461</b>	<b>392,461</b>	<b>48,484</b>	<b>183,556</b>	<b>131,535</b>	<b>52,021</b>	<b>39.5%</b>	<b>392,461</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	28,048	28,048	1,516	9,316	8,772	543	6.2%	28,048
Vote 2 - Finance		-	34,622	34,622	2,405	9,814	11,622	(1,808)	-15.6%	34,622
Vote 3 - Corporate Services		-	31,350	31,350	1,738	8,056	10,035	(1,979)	-19.7%	31,350
Vote 4 - Technical Services		-	216,124	216,124	15,024	61,873	67,840	(5,967)	-8.8%	216,124
Vote 5 - Community Services		-	66,354	66,354	3,487	17,140	21,377	(4,237)	-19.8%	66,354
<b>Total Expenditure by Vote</b>	2	-	<b>376,498</b>	<b>376,498</b>	<b>24,171</b>	<b>106,199</b>	<b>119,648</b>	<b>(13,449)</b>	<b>-11.2%</b>	<b>376,498</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>15,963</b>	<b>15,963</b>	<b>24,313</b>	<b>77,358</b>	<b>11,888</b>	<b>65,470</b>	<b>550.7%</b>	<b>15,963</b>

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

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
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	34,500	34,500	-	18,760	11,500	7,260	63%	34,500
1.1 - Mayor and Council		-	2,804	2,804	-	-	935	(935)	-100%	2,804
1.2 - Municipal Manager		-	31,251	31,251	-	18,760	10,417	8,343	80%	31,251
1.3 - Economic Development/Planning		-	445	445	-	-	148	(148)	-100%	445
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance</b>		-	<b>84,453</b>	<b>84,453</b>	<b>7,066</b>	<b>59,764</b>	<b>34,466</b>	<b>25,298</b>	<b>73%</b>	<b>84,453</b>
2.1 - Finance		-	84,443	84,443	7,066	59,762	34,463	25,299	73%	84,443
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	10	10	0	2	3	(1)	-37%	10
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		-	<b>5,517</b>	<b>5,517</b>	<b>529</b>	<b>565</b>	<b>1,639</b>	<b>(1,075)</b>	<b>-66%</b>	<b>5,517</b>
3.1 - Planning and Development		-	4,972	4,972	529	563	1,638	(1,074)	-66%	4,972
3.2 - Human Resources		-	542	542	-	-	-	-	-	542
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	3	3	0	1	1	(0)	-8%	3
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Technical Services</b>		-	<b>228,617</b>	<b>228,617</b>	<b>13,160</b>	<b>74,465</b>	<b>75,517</b>	<b>(1,052)</b>	<b>-1%</b>	<b>228,617</b>
4.1 - Building Control		-	902	902	98	405	312	93	30%	902
4.2 - Project Management Unit		-	14,548	14,548	1,153	1,153	4,849	(3,697)	-76%	14,548
4.3 - Property Services		-	5,817	5,817	132	438	338	100	30%	5,817
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		-	28,461	28,461	1,365	10,066	9,460	606	6%	28,461
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Sewerage		-	17,103	17,103	1,412	8,173	5,887	2,285	39%	17,103
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		-	29,436	29,436	2,351	13,802	10,455	3,347	32%	29,436
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-
4.12 - Roads		-	1,684	1,684	388	394	520	(126)	-24%	1,684
4.13 - Electricity		-	130,665	130,665	6,262	40,035	43,697	(3,662)	-8%	130,665
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>		-	<b>39,374</b>	<b>39,374</b>	<b>27,728</b>	<b>30,003</b>	<b>8,413</b>	<b>21,590</b>	<b>257%</b>	<b>39,374</b>
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		-	7,563	7,563	1,833	1,868	2,524	(656)	-26%	7,563
5.3 - Community Halls and Facilities		-	212	212	19	105	80	25	32%	212
5.4 - Cemeteries		-	366	366	28	150	111	40	36%	366
5.5 - Housing (Core)		-	45	45	-	-	15	(15)	-100%	45
5.6 - Housing (Non-Core)		-	8,070	8,070	-	-	2,690	(2,690)	-100%	8,070
5.7 - Traffic Control		-	12,458	12,458	25,282	25,993	968	25,025	2586%	12,458
5.8 - Fire Fighting and Protection		-	835	835	-	-	278	(278)	-100%	835
5.9 - Community Parks		-	186	186	-	-	62	(62)	-100%	186
5.10 - Sports Grounds and Stadiums		-	250	250	-	-	83	(83)	-100%	250
5.11 - Swimming Pools		-	37	37	6	8	-	8	#DIV/0!	37
5.12 - Holiday Resorts		-	4,924	4,924	272	1,590	1,594	(4)	0%	4,924
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		-	15	15	-	0	7	(7)	-98%	15
5.15 - Road and Traffic Regulation		-	4,413	4,413	288	288	-	288	#DIV/0!	4,413
<b>Vote 6 - [NAME OF VOTE 6]</b>		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>392,461</b>	<b>392,461</b>	<b>48,484</b>	<b>183,556</b>	<b>131,535</b>	<b>52,021</b>	<b>40%</b>	<b>392,461</b>

Expenditure by Vote											
<b>Vote 1 - Municipal Manager</b>	1	-	28,048	28,048	1,516	9,316	8,772	-	543	6%	28,048
1.1 - Mayor and Council			9,772	9,772	666	2,898	3,205	(307)		-10%	9,772
1.2 - Municipal Manager			12,618	12,618	362	4,840	3,874	966		25%	12,618
1.3 - Economic Development/Planning			4,090	4,090	249	1,029	1,175	(146)		-12%	4,090
1.4 - Internal Audit			1,568	1,568	239	548	518	30		6%	1,568
<b>Vote 2 - Finance</b>		-	34,622	34,622	2,405	9,814	11,622	(1,808)		-16%	34,622
2.1 - Finance			25,432	25,432	1,692	7,167	8,591	(1,424)		-17%	25,432
2.2 - Budget and Treasury Office			2,072	2,072	144	539	580	(41)		-7%	2,072
2.3 - Supply Chain Management			5,277	5,277	536	1,766	1,834	(68)		-4%	5,277
2.4 - Director: Finance Services			1,841	1,841	33	343	617	(274)		-44%	1,841
<b>Vote 3 - Corporate Services</b>		-	31,350	31,350	1,738	8,056	10,035	(1,979)		-20%	31,350
3.1 - Planning and Development			4,599	4,599	374	1,314	1,346	(31)		-2%	4,599
3.2 - Human Resources			12,471	12,471	412	2,675	4,001	(1,325)		-33%	12,471
3.3 - Information Technology			3,877	3,877	250	1,295	1,287	8		1%	3,877
3.4 - Administrative and Corporate Support			8,402	8,402	553	2,173	2,747	(574)		-21%	8,402
3.5 - Director: Corporate Services			2,001	2,001	149	598	655	(57)		-9%	2,001
<b>Vote 4 - Technical Services</b>		-	216,124	216,124	15,024	61,873	67,840	(5,967)		-9%	216,124
4.1 - Building Control			2,096	2,096	152	614	685	(72)		-10%	2,096
4.2 - Project Management Unit			1,903	1,903	148	669	640	29		4%	1,903
4.3 - Property Services			7,655	7,655	267	1,392	1,636	(244)		-15%	7,655
4.4 - Director: Technical Services			2,031	2,031	31	164	667	(503)		-75%	2,031
4.5 - Solid Waste Removal			25,032	25,032	1,184	7,033	7,602	(569)		-7%	25,032
4.6 - Street Cleaning			1,535	1,535	110	454	503	(48)		-10%	1,535
4.7 - Sewerage			9,629	9,629	287	1,661	2,858	(1,197)		-42%	9,629
4.8 - Waste Water Treatment			3,586	3,586	51	815	1,148	(333)		-29%	3,586
4.9 - Storm Water Management			816	816	18	131	218	(87)		-40%	816
4.10 - Water Distribution			18,241	18,241	1,210	4,896	5,631	(735)		-13%	18,241
4.11 - Water Treatment			2,257	2,257	131	538	648	(111)		-17%	2,257
4.12 - Roads			28,905	28,905	1,938	8,257	9,231	(974)		-11%	28,905
4.13 - Electricity			111,278	111,278	9,420	34,945	36,001	(1,056)		-3%	111,278
4.14 - Street Lighting			1,160	1,160	79	305	372	(67)		-18%	1,160
<b>Vote 5 - Community Services</b>		-	66,354	66,354	3,487	17,140	21,377	(4,237)		-20%	66,354
5.1 - Director: Community Services			1,897	1,897	109	446	617	(171)		-28%	1,897
5.2 - Libraries and Archives			7,562	7,562	507	2,455	2,421	33		1%	7,562
5.3 - Community Halls and Facilities			1,930	1,930	58	289	618	(329)		-53%	1,930
5.4 - Cemeteries			808	808	40	238	286	(48)		-17%	808
5.5 - Housing (Core)			1,520	1,520	117	469	569	(100)		-18%	1,520
5.6 - Housing (Non-Core)			8,094	8,094	0	1	2,706	(2,705)		-100%	8,094
5.7 - Traffic Control			22,360	22,360	952	6,483	7,301	(818)		-11%	22,360
5.8 - Fire Fighting and Protection			1,484	1,484	87	386	426	(39)		-9%	1,484
5.9 - Community Parks			8,724	8,724	697	2,936	2,870	66		2%	8,724
5.10 - Sports Grounds and Stadiums			3,667	3,667	352	1,184	1,039	145		14%	3,667
5.11 - Swimming Pools			741	741	38	172	229	(57)		-25%	741
5.12 - Holiday Resorts			5,973	5,973	418	1,617	1,791	(173)		-10%	5,973
5.13 - Holiday Resorts (old)			-	-	-	-	-	-		-	-
5.14 - Holiday Resorts (PW Koorits)			28	28	-	-	7	(7)		-100%	28
5.15 - Road and Traffic Regulation			1,566	1,566	113	463	498	(34)		-7%	1,566
<b>Total Expenditure by Vote</b>	2	-	376,498	376,498	24,171	106,199	119,648	(13,449)		(0)	376,498
<b>Surplus/ (Deficit) for the year</b>	2	-	15,963	15,963	24,313	77,358	11,888	65,470		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) - M04 October

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		67,800	71,681	71,681	5,136	52,249	30,647	21,602	70%	71,681
Service charges - electricity revenue		102,121	123,889	123,889	6,262	40,015	41,465	(1,450)	-3%	123,889
Service charges - water revenue		24,348	27,266	27,266	2,351	13,802	9,731	4,070	42%	27,266
Service charges - sanitation revenue		12,876	13,987	13,987	1,412	8,165	4,845	3,320	69%	13,987
Service charges - refuse revenue		21,286	22,998	22,998	1,361	10,049	7,644	2,405	31%	22,998
Rental of facilities and equipment		5,830	1,132	1,132	154	563	451	112	25%	1,132
Interest earned - external investments		6,203	5,447	5,447	539	2,485	895	1,590	178%	5,447
Interest earned - outstanding debtors		7,390	4,542	4,542	752	4,329	2,061	2,267	110%	4,542
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,935	12,472	12,472	25,284	26,022	980	25,042	2555%	12,472
Licences and permits		-	262	262	11	15	87	(71)	-82%	262
Agency services		4,313	4,413	4,413	288	288	-	288	#DIV/0!	4,413
Transfers and subsidies		56,025	67,092	67,092	2,816	21,576	22,364	(788)	-4%	67,092
Other revenue		8,353	13,212	13,212	467	2,345	2,344	1	0%	13,212
Gains on disposal of PPE		506	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>326,985</b>	<b>368,394</b>	<b>368,394</b>	<b>46,831</b>	<b>181,904</b>	<b>123,513</b>	<b>58,391</b>	<b>47%</b>	<b>368,394</b>
<b>Expenditure By Type</b>										
Employee related costs		123,261	134,015	134,015	10,350	40,693	44,320	(3,627)	-8%	134,015
Remuneration of councillors		6,262	6,720	6,720	537	2,147	2,240	(93)	-4%	6,720
Debt impairment		16,123	21,475	21,475	-	5,369	7,158	(1,790)	-25%	21,475
Depreciation & asset impairment		21,412	23,284	23,284	-	5,821	7,761	(1,940)	-25%	23,284
Finance charges		13,372	13,968	13,968	-	1,756	2,349	(593)	-25%	13,968
Bulk purchases		83,689	96,543	96,543	8,774	31,709	32,181	(472)	-1%	96,543
Other materials		-	12,070	12,070	855	3,411	3,536	(125)	-4%	12,070
Contracted services		16,281	26,986	26,986	1,542	5,120	7,757	(2,638)	-34%	26,986
Transfers and subsidies		5,323	6,028	6,028	70	2,999	1,542	1,457	94%	6,028
Other expenditure		35,289	35,409	35,409	2,042	7,175	10,803	(3,628)	-34%	35,409
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>321,012</b>	<b>376,498</b>	<b>376,498</b>	<b>24,171</b>	<b>106,199</b>	<b>119,648</b>	<b>(13,449)</b>	<b>-11%</b>	<b>376,498</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		5,973	(8,104)	(8,104)	22,660	75,705	3,866	71,840	0	(8,104)
(National / Provincial and District)		20,515	24,067	24,067	1,652	1,652	8,022	(6,370)	(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	24,313	77,358	11,888	-	-	15,963
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>24,313</b>	<b>77,358</b>	<b>11,888</b>			<b>15,963</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>24,313</b>	<b>77,358</b>	<b>11,888</b>			<b>15,963</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>24,313</b>	<b>77,358</b>	<b>11,888</b>			<b>15,963</b>



<b>Vote 4 - Technical Services</b>	-	14,096	14,096	2,382	2,541	4,699	(2,158)	-46%	14,096
4.1 - Building Control	-	-	-	-	-	-	-	-	-
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	125	125	17	64	42	22	53%	125	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	6,074	6,074	568	679	2,025	(1,346)	-66%	6,074	
4.8 - Waste Water Treatment	-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management	-	-	-	-	-	-	-	-	-
4.10 - Water Distribution	180	180	-	-	60	(60)	-100%	180	
4.11 - Water Treatment	-	-	-	-	-	-	-	-	-
4.12 - Roads	400	400	-	1	133	-	-	400	
4.13 - Electricity	7,317	7,317	1,797	1,797	2,439	-	-	7,317	
4.14 - Street Lighting	-	-	-	-	-	-	-	-	
<b>Vote 5 - Community Services</b>	-	245	245	-	0	92	(91)	-100%	245
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	-	-	-	-	-	-	-	-	-
5.3 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-
5.4 - Cemeteries	175	175	-	-	68	(68)	-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	-	-	10	(10)	-100%	30	
5.11 - Swimming Pools	40	40	-	0	13	(13)	-98%	40	
5.12 - Holiday Resorts	-	-	-	-	-	-	-	-	-
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	-
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>	-	18,841	18,841	2,513	3,181	6,290	(3,109)	-49%	18,841
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of single-year capital appropriation</b>	1								
<b>Vote 1 - Municipal Manager</b>	-	211	211	1	47	70	(24)	-34%	211
1.1 - Mayor and Council	-	56	56	1	24	26	(2)	-9%	56
1.2 - Municipal Manager	-	25	25	-	14	1	13	1999%	25
1.3 - Economic Development/Planning	-	130	130	-	9	43	(35)	-80%	130
1.4 - Internal Audit	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance</b>	-	672	672	-	322	224	98	44%	672
2.1 - Finance	-	672	672	-	322	224	98	44%	672
2.2 - Budget and Treasury Office	-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management	-	-	-	-	-	-	-	-	-
2.4 - Director: Finance Services	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>	-	1,467	1,467	70	127	489	(362)	-74%	1,467
3.1 - Planning and Development	-	107	107	49	84	36	48	135%	107
3.2 - Human Resources	-	60	60	15	33	20	13	65%	60
3.3 - Information Technology	-	890	890	-	-	300	(300)	-100%	890
3.4 - Administrative and Corporate Support	-	410	410	5	10	133	(123)	-92%	410
3.5 - Director: Corporate Services	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Technical Services</b>	-	23,234	23,853	1,243	3,869	8,363	(4,494)	-54%	23,853
4.1 - Building Control	-	8	8	-	8	3	5	189%	8
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	242	861	169	793	700	93	13%	861	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	977	977	138	295	326	(31)	-9%	977	
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	753	753	82	88	251	(163)	-65%	753	
4.8 - Waste Water Treatment	2,520	2,520	369	1,036	840	196	23%	2,520	
4.9 - Storm Water Management	2,984	2,984	3	416	995	(578)	-58%	2,984	
4.10 - Water Distribution	4,515	4,515	33	99	1,505	(1,406)	-93%	4,515	
4.11 - Water Treatment	300	300	68	68	100	(32)	-32%	300	
4.12 - Roads	9,254	9,254	320	984	3,084	(2,101)	-68%	9,254	
4.13 - Electricity	1,511	1,511	61	83	503	(420)	-83%	1,511	
4.14 - Street Lighting	170	170	-	-	57	(57)	-100%	170	
<b>Vote 5 - Community Services</b>	-	6,787	6,787	281	419	2,252	(1,834)	-81%	6,787
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	600	600	4	29	200	(171)	-85%	600	
5.3 - Community Halls and Facilities	150	150	60	89	70	19	28%	150	
5.4 - Cemeteries	320	320	-	1	107	(105)	-99%	320	
5.5 - Housing (Core)	28	28	-	19	9	10	107%	28	
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	-
5.7 - Traffic Control	1,020	1,020	19	20	390	(370)	-95%	1,020	
5.8 - Fire Fighting and Protection	1,165	1,165	-	1	296	(295)	-100%	1,165	
5.9 - Community Parks	1,449	1,449	121	143	487	(344)	-71%	1,449	
5.10 - Sports Grounds and Stadiums	1,805	1,805	40	40	645	(605)	-94%	1,805	
5.11 - Swimming Pools	50	50	-	-	(18)	18	-100%	50	
5.12 - Holiday Resorts	200	200	36	76	67	9	14%	200	
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	-
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	-	32,371	32,990	1,594	4,784	11,399	(6,615)	(0)	32,990
<b>Total Capital Expenditure</b>	-	51,213	51,832	4,107	7,965	17,689	(9,724)	(0)	51,832

## 4.1.6 Table C6: Monthly Budget Statement - Financial Position

### WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		64,586	73,049	73,049	108,559	73,049
Call investment deposits		6,852	–	–	–	–
Consumer debtors		75,529	82,087	82,087	129,050	82,087
Other debtors		7,191	5,401	5,401	(1,451)	5,401
Current portion of long-term receivables		173	1,304	1,304	4,124	1,304
Inventory		2,330	3,102	3,102	2,725	3,102
<b>Total current assets</b>		<b>156,661</b>	<b>164,942</b>	<b>164,942</b>	<b>243,007</b>	<b>164,942</b>
<b>Non current assets</b>						
Long-term receivables		446	305	305	521	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	376,819	405,018
Biological		–	–	–	–	–
Intangible		4,561	5,188	5,188	4,739	5,188
Other non-current assets		454	454	454	454	454
<b>Total non current assets</b>		<b>396,545</b>	<b>423,272</b>	<b>423,891</b>	<b>398,764</b>	<b>423,891</b>
<b>TOTAL ASSETS</b>		<b>553,206</b>	<b>588,214</b>	<b>588,833</b>	<b>641,771</b>	<b>588,833</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		5,145	5,702	5,702	5,145	5,702
Consumer deposits		3,665	3,737	3,737	4,952	3,737
Trade and other payables		16,705	25,249	25,249	24,611	25,249
Provisions		12,558	11,704	11,704	10,177	11,704
<b>Total current liabilities</b>		<b>38,073</b>	<b>46,392</b>	<b>46,392</b>	<b>44,885</b>	<b>46,392</b>
<b>Non current liabilities</b>						
Borrowing		53,048	53,765	54,384	53,059	54,384
Provisions		110,818	119,789	119,789	114,237	119,789
<b>Total non current liabilities</b>		<b>163,867</b>	<b>173,555</b>	<b>174,174</b>	<b>167,296</b>	<b>174,174</b>
<b>TOTAL LIABILITIES</b>		<b>201,940</b>	<b>219,947</b>	<b>220,566</b>	<b>212,181</b>	<b>220,566</b>
<b>NET ASSETS</b>	2	<b>351,266</b>	<b>368,267</b>	<b>368,267</b>	<b>429,590</b>	<b>368,267</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		320,157	326,466	326,466	398,481	326,466
Reserves		31,109	41,801	41,801	31,109	41,801
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>351,266</b>	<b>368,267</b>	<b>368,267</b>	<b>429,590</b>	<b>368,267</b>

## 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		66,922	68,814	68,814	6,249	24,562	22,938	1,624	7%	68,814
Service charges		146,525	180,615	180,615	10,859	57,878	60,205	(2,327)	-4%	180,615
Other revenue		14,515	20,290	20,290	34,614	108,019	6,763	101,256	1497%	20,290
Government - operating		56,453	67,092	67,092	457	31,231	22,364	8,867	40%	67,092
Government - capital		20,515	24,067	24,067	-	4,449	8,022	(3,573)	-45%	24,067
Interest		6,203	9,807	9,807	505	2,182	3,269	(1,087)	-33%	9,807
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(267,748)	(311,482)	(311,482)	(46,229)	(182,301)	(103,827)	78,474	-76%	(311,482)
Finance charges		(6,404)	(6,943)	(6,943)	-	-	(2,314)	(2,314)	100%	(6,943)
Transfers and Grants		(5,323)	(6,028)	(6,028)	(70)	(991)	(2,009)	(1,019)	51%	(6,028)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>31,657</b>	<b>46,232</b>	<b>46,232</b>	<b>6,386</b>	<b>45,030</b>	<b>15,411</b>	<b>(29,619)</b>	<b>-192%</b>	<b>46,232</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
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		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(41,015)	(51,213)	(51,832)	(4,107)	(7,965)	(17,277)	(9,312)	54%	(51,832)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(40,186)</b>	<b>(51,213)</b>	<b>(51,832)</b>	<b>(4,107)</b>	<b>(7,965)</b>	<b>(17,277)</b>	<b>(9,312)</b>	<b>54%</b>	<b>(51,832)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,950	6,550	7,169	-	2,390	(2,390)	(2,390)	-100%	7,169
Increase (decrease) in consumer deposits		200	139	139	-	46	(46)	(46)	-100%	139
<b>Payments</b>										
Repayment of borrowing		(5,120)	(5,276)	(5,276)	-	-	(1,759)	(1,759)	100%	(5,276)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>2,031</b>	<b>1,413</b>	<b>2,032</b>	<b>-</b>	<b>-</b>	<b>677</b>	<b>677</b>	<b>100%</b>	<b>2,032</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		77,936	76,617	76,617	2,279	71,494	76,617			71,494
Cash/cash equivalents at monthly year end:		71,438	73,049	73,049		108,559	75,427			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 - M04 October

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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,255	1,111	697	689	760	506	2,415	5,520	13,953	9,891		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,790	1,718	1,433	1,139	275	327	1,255	5,743	17,679	8,739		
Receivables from Non-ex change Transactions - Property Rates	1400	4,951	1,738	1,018	4,141	842	525	2,935	13,262	29,412	21,705		
Receivables from Ex change Transactions - Waste Water Management	1500	1,111	664	494	438	437	361	2,022	7,837	13,363	11,094		
Receivables from Ex change Transactions - Waste Management	1600	1,953	1,037	759	654	619	538	3,048	12,049	20,656	16,907		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	700	724	699	672	827	669	4,269	3,968	12,528	10,406		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,612)	148	103	134	3,195	95	2,650	8,789	9,502	14,862		
<b>Total By Income Source</b>	<b>2000</b>	<b>11,148</b>	<b>7,139</b>	<b>5,202</b>	<b>7,867</b>	<b>6,956</b>	<b>3,020</b>	<b>18,595</b>	<b>57,167</b>	<b>117,094</b>	<b>93,604</b>	<b>-</b>	<b>-</b>
<b>2018/19 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(64)	43	34	758	173	18	97	280	1,338	1,326		
Commercial	2300	2,472	507	353	1,071	300	133	704	1,525	7,065	3,732		
Households	2400	5,870	4,161	3,042	3,862	4,246	2,229	12,929	45,086	81,424	68,351		
Other	2500	2,870	2,428	1,773	2,176	2,237	640	4,865	10,276	27,267	20,195		
<b>Total By Customer Group</b>	<b>2600</b>	<b>11,148</b>	<b>7,139</b>	<b>5,202</b>	<b>7,867</b>	<b>6,956</b>	<b>3,020</b>	<b>18,595</b>	<b>57,167</b>	<b>117,094</b>	<b>93,604</b>	<b>-</b>	<b>-</b>

# Section 6 – Creditors' analysis

## 6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	1	32	-	-						33	
Auditor General	0800	-	-	-	-						-	
Other	0900	-	-	-	-						-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>1</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>-</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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												
<b>R thousands</b>														
<b>Municipality</b>														
NEDBANK		6 months			Fixed	7.95	0	0	2020-02-07	40,479	270		-	40,749
														-
														-
														-
														-
<b>Municipality sub-total</b>										40,479		-	-	40,749
<b>Entities</b>														
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									40,479		-	-	40,749

# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	50,658	50,658	-	20,562	16,886	3,675	21.8%	50,658
Local Government Equitable Share			45,025	45,025	-	18,760	15,008	3,752	25.0%	45,025
Municipal Infrastructure Grant			2,531	2,531	-	287	844	(557)	-66.0%	2,531
Expanded Public Works Programme			1,422	1,422	-	356	474	(118)	-24.9%	1,422
Financial Management Grant			898	898	-	898	299	599	200.0%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	-	261	261	(0)	0.0%	783
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	15,734	15,734	-	4,666	5,245	(579)	-11.0%	15,734
Libraries			6,857	6,857	-	3,152	2,286	867	37.9%	6,857
Human Settlements			8,070	8,070	-	1,513	2,690	(1,177)	-43.7%	8,070
Maintenance of Roads			97	97	-	-	32	(32)	-100.0%	97
Financial Management Support Grant			330	330	-	-	110	(110)	-100.0%	330
Municipal Capacity Building Grant			380	380	-	-	127	(127)	-100.0%	380
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	700	700	457	457	233	223	95.8%	700
Go Flow			52	52	-	-	17	(17)	-100.0%	52
Heist op den Berg			648	648	457	457	216	241	111.5%	648
<b>Total Operating Transfers and Grants</b>	5	-	67,092	67,092	457	25,684	22,364	3,320	14.8%	67,092
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	17,887	17,887	-	4,303	5,962	(1,659)	-27.8%	17,887
Municipal Infrastructure Grant			12,017	12,017	-	1,912	4,006	(2,093)	-52.3%	12,017
Financial Management Grant			652	652	-	652	217	435	200.0%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	1,739	1,739	0	0.0%	5,217
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	6,180	6,180	-	5,580	2,060	3,520	170.9%	6,180
Regional Socio - Economic Project			4,500	4,500	-	4,500	1,500	3,000	200.0%	4,500
Libraries			600	600	-	-	200	(200)	-100.0%	600
Development of Sport and Recreation Facilities			250	250	-	250	83	167	200.0%	250
Fire Service Capacity Building Grant			830	830	-	830	277	553	200.0%	830
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	24,067	24,067	-	9,883	8,022	1,861	23.2%	24,067
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	91,159	91,159	457	35,567	30,386	5,181	17.1%	91,159

## 8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	50,658	50,658	4,462	16,735	16,886	(151)	-0.9%	50,658
Local Government Equitable Share			45,025	45,025	3,752	15,008	15,008	-		45,025
Municipal Infrastructure Grant			2,531	2,531	149	503	844	(341)	-40.4%	2,531
Expanded Public Works Programme			1,422	1,422	261	648	474	174	36.8%	1,422
Financial Management Grant			898	898	113	389	299	89	29.9%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	186	186	261	(74)	-28.5%	783
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	15,734	15,734	507	2,293	5,245	(2,951)	-56.3%	15,734
Libraries			6,857	6,857	507	2,307	2,286	21	0.9%	6,857
Human Settlements			8,070	8,070	-	-	2,690	(2,690)	-100.0%	8,070
Maintenance of Roads			97	97	-	(13)	32	(46)	-141.3%	97
Financial Management Support Grant			330	330	-	-	110	(110)	-100.0%	330
Municipal Capacity Building Grant			380	380	-	-	127	(127)	-100.0%	380
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	700	700	-	116	233	(117)	-50.2%	700
Go Flow			52	52	-	-	17	(17)	-100.0%	52
Heist op den Berg			648	648	-	116	216	(100)	-46.2%	648
<b>Total operating expenditure of Transfers and Grants:</b>		-	<b>67,092</b>	<b>67,092</b>	<b>4,969</b>	<b>19,144</b>	<b>22,364</b>	<b>(3,220)</b>	<b>-14.4%</b>	<b>67,092</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	17,887	17,887	1,925	3,043	5,962	(2,919)	-49.0%	17,887
Municipal Infrastructure Grant			12,017	12,017	568	1,367	4,006	(2,639)	-65.9%	12,017
Financial Management Grant			652	652	113	433	217	215	99.0%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	1,243	1,243	1,739	(496)	-28.5%	5,217
Other capital transfers [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	6,180	6,180	135	669	2,060	(1,391)	-67.5%	6,180
Regional Socio - Economic Project			4,500	4,500	130	640	1,500	(860)	-57.3%	4,500
Libraries			600	600	4	29	200	(171)	-85.4%	600
Development of Sport and Recreation Facilities			250	250	-	-	83			250
Fire Service Capacity Building Grant			830	830	-	-	277			830
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	<b>24,067</b>	<b>24,067</b>	<b>2,060</b>	<b>3,712</b>	<b>8,022</b>	<b>(4,310)</b>	<b>-53.7%</b>	<b>24,067</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	<b>91,159</b>	<b>91,159</b>	<b>7,029</b>	<b>22,857</b>	<b>30,386</b>	<b>(7,530)</b>	<b>-24.8%</b>	<b>91,159</b>

# 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 - M04 October

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			5,279	5,279	414	1,654	1,760	(106)	-6%	5,279
Pension and UIF Contributions			327	327	26	104	109	(5)	-5%	327
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			600	600	53	212	200	12	6%	600
Cellphone Allowance			514	514	44	177	171	5	3%	514
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>			<b>6,720</b>	<b>6,720</b>	<b>537</b>	<b>2,147</b>	<b>2,240</b>	<b>(93)</b>	<b>-4%</b>	<b>6,720</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			4,887	4,887	235	1,092	1,629	(537)	-33%	4,887
Pension and UIF Contributions			714	714	49	196	238	(43)	-18%	714
Medical Aid Contributions			98	98	5	17	33	(16)	-48%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			842	842	43	205	281	(76)	-27%	842
Cellphone Allowance			-	-	0	2	-	2	#DIV/0!	-
Housing Allowances			329	329	15	58	110	(52)	-47%	329
Other benefits and allowances			149	149	6	32	50	(17)	-35%	149
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			<b>7,020</b>	<b>7,020</b>	<b>352</b>	<b>1,601</b>	<b>2,340</b>	<b>(738)</b>	<b>-32%</b>	<b>7,020</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			88,839	88,839	6,972	27,381	29,613	(2,232)	-8%	88,839
Pension and UIF Contributions			14,053	14,053	1,126	4,525	4,684	(160)	-3%	14,053
Medical Aid Contributions			6,185	6,185	447	1,795	2,062	(266)	-13%	6,185
Overtime			4,352	4,352	498	1,755	1,451	305	21%	4,352
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,853	3,853	342	1,366	1,284	82	6%	3,853
Cellphone Allowance			-	-	3	12	-	12	#DIV/0!	-
Housing Allowances			920	920	46	184	307	(122)	-40%	920
Other benefits and allowances			5,454	5,454	546	1,965	1,818	147	8%	5,454
Payments in lieu of leave			964	964	18	107	321	(215)	-67%	964
Long service awards			515	515	-	-	172	(172)	-100%	515
Post-retirement benefit obligations			1,860	1,860	-	-	620	(620)	-100%	1,860
<b>Sub Total - Other Municipal Staff</b>			<b>126,995</b>	<b>126,995</b>	<b>9,998</b>	<b>39,092</b>	<b>42,332</b>	<b>(3,240)</b>	<b>-8%</b>	<b>126,995</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Total Parent Municipality</b>			<b>140,735</b>	<b>140,735</b>	<b>10,887</b>	<b>42,840</b>	<b>46,912</b>	<b>(4,072)</b>	<b>-9%</b>	<b>140,735</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>140,735</b>	<b>140,735</b>	<b>10,887</b>	<b>42,840</b>	<b>46,912</b>	<b>(4,072)</b>	<b>-9%</b>	<b>140,735</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>TOTAL MANAGERS AND STAFF</b>			<b>134,015</b>	<b>134,015</b>	<b>10,350</b>	<b>40,693</b>	<b>44,672</b>	<b>(3,979)</b>	<b>-9%</b>	<b>134,015</b>

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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									
<b>Monthly expenditure performance trend</b>									
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	2,493	3,858	10,008	6,150	61.5%	8%
October		3,756	3,756	4,107	7,965	13,764	5,799	42.1%	16%
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	-		
<b>Total Capital expenditure</b>	-	<b>51,213</b>	<b>51,832</b>	<b>7,965</b>					

## 10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	5,808	5,808	229	314	1,936	1,622	83.8%	5,808
Roads Infrastructure		-	250	250	-	18	67	49	73.0%	250
Roads		-	250	250	-	18	67	49	73.0%	250
Storm water Infrastructure		-	350	350	26	82	133	51	38.7%	350
Storm water Conveyance		-	350	350	26	82	133	51	38.7%	350
Electrical Infrastructure		-	30	30	-	-	10	10	100.0%	30
LV Networks		-	30	30	-	-	10	10	100.0%	30
Water Supply Infrastructure		-	150	150	68	68	50	(18)	-35.4%	150
Pump Stations		-	150	150	68	68	50	(18)	-35.4%	150
Sanitation Infrastructure		-	4,578	4,578	-	-	1,526	1,526	100.0%	4,578
Pump Station		-	150	150	-	-	50	50	100.0%	150
Waste Water Treatment Works		-	4,428	4,428	-	-	1,476	1,476	100.0%	4,428
Solid Waste Infrastructure		-	450	450	135	146	150	4	2.5%	450
Waste Transfer Stations		-	250	250	135	146	83	(63)	-75.5%	250
Waste Processing Facilities		-	200	200	-	-	67	67	100.0%	200
<b>Community Assets</b>		-	5,295	5,295	180	689	1,779	1,090	61.2%	5,295
Community Facilities		-	4,675	4,675	130	640	1,568	928	59.2%	4,675
Centres		-	4,500	4,500	130	640	1,500	860	57.3%	4,500
Cemeteries/Crematoria		-	175	175	-	-	68	68	100.0%	175
Sport and Recreation Facilities		-	620	620	49	49	211	161	76.6%	620
Outdoor Facilities		-	620	620	49	49	211	161	76.6%	620
<b>Other assets</b>		-	325	944	186	831	727	(104)	-14.3%	944
Operational Buildings		-	325	944	186	831	727	(104)	-14.3%	944
Municipal Offices		-	325	944	186	831	727	(104)	-14.3%	944
<b>Intangible Assets</b>		-	1,272	1,272	-	333	418	85	20.3%	1,272
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,272	1,272	-	333	418	85	20.3%	1,272
Computer Software and Applications		-	1,272	1,272	-	333	418	85	20.3%	1,272
<b>Computer Equipment</b>		-	640	640	-	-	213	213	100.0%	640
Computer Equipment		-	640	640	-	-	213	213	100.0%	640
<b>Furniture and Office Equipment</b>		-	543	543	23	122	183	61	33.3%	543
Furniture and Office Equipment		-	543	543	23	122	183	61	33.3%	543
<b>Machinery and Equipment</b>		-	668	668	77	123	292	170	58.1%	668
Machinery and Equipment		-	668	668	77	123	292	170	58.1%	668
<b>Transport Assets</b>		-	5,455	5,455	98	172	1,818	1,646	90.5%	5,455
Transport Assets		-	5,455	5,455	98	172	1,818	1,646	90.5%	5,455
<b>Total Capital Expenditure on new assets</b>	1	-	20,006	20,625	792	2,585	7,367	4,783	64.9%	20,625

## 10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04										
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										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	12,267	12,267	1,343	1,405	4,069	2,664	65.5%	12,267
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	6,877	6,877	1,243	1,243	2,292	1,049	45.8%	6,877
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			400	400	-	-	133	133	100.0%	400
MV Switching Stations										
MV Networks										
LV Networks			6,477	6,477	1,243	1,243	2,159	916	42.4%	6,477
Capital Spares										
Water Supply Infrastructure		-	4,810	4,810	33	96	1,603	1,508	94.0%	4,810
Dams and Weirs										
Boreholes			50	50	-	-	17	17	100.0%	50
Reservoirs										
Pump Stations			180	180	-	-	60	60	100.0%	180
Water Treatment Works										
Bulk Mains										
Distribution			4,180	4,180	-	19	1,393	1,375	98.7%	4,180
Distribution Points			400	400	33	77	133	56	42.1%	400
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	580	580	67	67	173	107	61.6%	580
Pump Station			520	520	29	29	153	124	80.8%	520
Reticulation			60	60	37	37	20	(17)	-85.9%	60
<b>Community Assets</b>		-	310	310	36	88	67	(21)	-30.6%	310
Community Facilities		-	120	120	-	19	39	20	51.2%	120
Cemeteries/Crematoria			100	100	-	-	33	33	100.0%	100
Public Ablution Facilities			20	20	-	-	-	-	-	20
Sport and Recreation Facilities		-	190	190	36	69	28	(41)	-143.4%	190
Indoor Facilities			100	100	36	69	33	(35)	-105.9%	100
Outdoor Facilities			90	90	-	0	(5)	(5)	106.6%	90
Capital Spares										
<b>Other assets</b>		-	30	30	-	23	10	(13)	-132.7%	30
Operational Buildings		-	30	30	-	23	10	(13)	-132.7%	30
Municipal Offices			30	30	-	23	10	(13)	-132.7%	30
<b>Computer Equipment</b>		-	320	320	-	-	110	110	100.0%	320
Computer Equipment			320	320	-	-	110	110	100.0%	320
<b>Furniture and Office Equipment</b>		-	459	459	40	135	154	19	12.4%	459
Furniture and Office Equipment			459	459	40	135	154	19	12.4%	459
<b>Machinery and Equipment</b>		-	20	20	-	17	7	(10)	-153.5%	20
Machinery and Equipment			20	20	-	17	7	(10)	-153.5%	20
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	13,406	13,406	1,419	1,668	4,417	2,749	62.2%	13,406



## 10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	4,106	4,106	180	699	1,119	420	37.5%	4,106
Roads Infrastructure		-	547	547	13	92	228	136	59.7%	547
Roads			547	547	13	92	228	136	59.7%	547
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	409	409	18	70	136	66	48.6%	409
Drainage Collection					-	-	-	-		
Storm water Conveyance			409	409	18	70	136	66	48.6%	409
Attenuation					-	-	-	-		
Electrical Infrastructure		-	2,206	2,206	134	393	625	232	37.2%	2,206
LV Networks			2,206	2,206	134	393	625	232	37.2%	2,206
Capital Spares					-	-	-	-		
Water Supply Infrastructure		-	618	618	12	128	84	(44)	-52.5%	618
Distribution			618	618	12	128	84	(44)	-52.5%	618
Sanitation Infrastructure		-	295	295	3	16	36	19	54.1%	295
Pump Station					-	-	-	-		
Reticulation			295	295	3	16	36	19	54.1%	295
Solid Waste Infrastructure		-	30	30	-	-	10	10	100.0%	30
Landfill Sites			30	30	-	-	10	10	100.0%	30
<b>Community Assets</b>		-	11,892	11,892	1,072	4,009	3,775	(235)	-6.2%	11,892
Community Facilities		-	8,761	8,761	724	2,981	2,932	(49)	-1.7%	8,761
Cemeteries/Crematoria			618	618	40	195	228	33	14.6%	618
Police					-	-	-	-		
Parks					-	-	-	-		
Public Open Space			8,143	8,143	684	2,786	2,704	(83)	-3.1%	8,143
Sport and Recreation Facilities		-	3,131	3,131	349	1,028	843	(185)	-22.0%	3,131
Indoor Facilities					-	-	-	-		
Outdoor Facilities			3,131	3,131	349	1,028	843	(185)	-22.0%	3,131
Capital Spares					-	-	-	-		
<b>Other assets</b>		-	4,347	4,347	394	1,313	1,348	35	2.6%	4,347
Operational Buildings		-	4,331	4,331	394	1,313	1,339	27	2.0%	4,331
Municipal Offices			4,331	4,331	394	1,313	1,339	27	2.0%	4,331
Housing		-	16	16	0	0	9	8	95.5%	16
Staff Housing					-	-	-	-		
Social Housing			16	16	0	0	9	8	95.5%	16
Capital Spares					-	-	-	-		
<b>Computer Equipment</b>		-	659	659	7	8	17	8	49.7%	659
Computer Equipment			659	659	7	8	17	8	49.7%	659
<b>Furniture and Office Equipment</b>		-	41	41	2	13	12	(1)	-5.3%	41
Furniture and Office Equipment			41	41	2	13	12	(1)	-5.3%	41
<b>Machinery and Equipment</b>		-	810	810	92	259	238	(21)	-8.9%	810
Machinery and Equipment			810	810	92	259	238	(21)	-8.9%	810
<b>Transport Assets</b>		-	2,868	2,868	157	677	589	(88)	-14.9%	2,868
Transport Assets			2,868	2,868	157	677	589	(88)	-14.9%	2,868
<b>Total Repairs and Maintenance Expenditure</b>	1	-	24,722	24,722	1,903	6,979	7,098	119	1.7%	24,722

# 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	14,703	14,703	-	3,676	4,901	1,225	25.0%	14,703
Roads Infrastructure		-	1,862	1,862	-	466	621	155	25.0%	1,862
Roads			1,668	1,668	-	417	556	139	25.0%	1,668
Road Structures			150	150	-	38	50	13	25.0%	150
Road Furniture			44	44	-	11	15	4	25.0%	44
Storm water Infrastructure		-	243	243	-	61	81	20	25.0%	243
Drainage Collection			90	90	-	23	30	8	25.0%	90
Storm water Conveyance			153	153	-	38	51	13	25.0%	153
Electrical Infrastructure		-	1,755	1,755	-	439	585	146	25.0%	1,755
MV Substations			200	200	-	50	67	17	25.0%	200
MV Switching Stations			32	32	-	8	11	3	25.0%	32
MV Networks			594	594	-	149	198	50	25.0%	594
LV Networks			929	929	-	232	310	77	25.0%	929
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	3,482	3,482	-	871	1,161	290	25.0%	3,482
Boreholes			42	42	-	11	14	4	25.0%	42
Reservoirs			1,158	1,158	-	290	386	97	25.0%	1,158
Pump Stations			188	188	-	47	63	16	25.0%	188
Water Treatment Works			1,242	1,242	-	311	414	104	25.0%	1,242
Distribution Points			848	848	-	1	1	0	25.0%	848
PRV Stations			4	4	-	-	-	-	-	4
Sanitation Infrastructure		-	3,372	3,372	-	843	1,124	281	25.0%	3,372
Pump Station			2,976	2,976	-	744	992	248	25.0%	2,976
Reticulation			396	396	-	99	132	33	25.0%	396
Solid Waste Infrastructure		-	3,989	3,989	-	997	1,330	332	25.0%	3,989
Landfill Sites			3,479	3,479	-	870	1,160	290	25.0%	3,479
Waste Transfer Stations			404	404	-	101	135	34	25.0%	404
Waste Processing Facilities			62	62	-	16	21	5	25.0%	62
Waste Drop-off Points			44	44	-	11	15	4	25.0%	44
<b>Community Assets</b>		-	2,306	2,306	-	577	769	192	25.0%	2,306
Community Facilities		-	951	951	-	238	317	79	25.0%	951
Halls			234	234	-	59	78	20	25.0%	234
Clinics/Care Centres			16	16	-	4	5	1	25.0%	16
Museums			50	50	-	13	17	4	25.0%	50
Libraries			227	227	-	57	76	19	25.0%	227
Cemeteries/Crematoria			162	162	-	41	54	14	25.0%	162
Public Open Space			95	95	-	24	32	8	25.0%	95
Public Ablution Facilities			76	76	-	19	25	6	25.0%	76
Markets			90	90	-	23	30	8	25.0%	90
Stalls			-	-	-	-	-	-	-	-
Abattoirs			1	1	-	0	0	0	25.0%	1
Sport and Recreation Facilities		-	1,355	1,355	-	339	452	113	25.0%	1,355
Indoor Facilities			11	11	-	3	4	1	25.0%	11
Outdoor Facilities			1,344	1,344	-	336	448	112	25.0%	1,344
Capital Spares			-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	3	3	-	1	1	0	25.0%	3
Revenue Generating		-	3	3	-	1	1	0	25.0%	3
Unimproved Property			3	3	-	1	1	0	25.0%	3
<b>Other assets</b>		-	1,102	1,102	-	276	367	92	25.0%	1,102
Operational Buildings		-	1,102	1,102	-	276	367	92	25.0%	1,102
Municipal Offices			1,074	1,074	-	269	358	90	25.0%	1,074
Yards			11	11	-	3	4	1	25.0%	11
Stores			17	17	-	4	6	1	25.0%	17
<b>Intangible Assets</b>		-	618	618	-	154	206	51	25.0%	618
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights		-	618	618	-	154	206	51	25.0%	618
Computer Software and Applications			618	618	-	154	206	51	25.0%	618
<b>Computer Equipment</b>		-	710	710	-	177	237	59	25.0%	710
Computer Equipment			710	710	-	177	237	59	25.0%	710
<b>Furniture and Office Equipment</b>		-	1,245	1,245	-	311	415	104	25.0%	1,245
Furniture and Office Equipment			1,245	1,245	-	311	415	104	25.0%	1,245
<b>Machinery and Equipment</b>		-	1,281	1,281	-	320	427	107	25.0%	1,281
Machinery and Equipment			1,281	1,281	-	320	427	107	25.0%	1,281
<b>Transport Assets</b>		-	1,316	1,316	-	329	439	110	25.0%	1,316
Transport Assets			1,316	1,316	-	329	439	110	25.0%	1,316
<b>Total Depreciation</b>	1	-	23,284	23,284	-	5,821	7,761	1,940	25.0%	23,284

## 10.6 Supporting Table C13e

WC013 Bergrievier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04

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
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	15,805	15,805	1,689	3,492	5,268	1,777	33.7%	15,805
Roads Infrastructure		-	6,604	6,604	197	800	2,201	1,401	63.6%	6,604
Roads			6,604	6,604	197	800	2,201	1,401	63.6%	6,604
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	2,674	2,674	-	385	891	507	56.8%	2,674
Drainage Collection					-	-	-	-		
Storm water Conveyance			2,674	2,674	-	385	891	507	56.8%	2,674
Attenuation					-	-	-	-		
Electrical Infrastructure		-	1,981	1,981	554	554	660	106	16.1%	1,981
Power Plants					-	-	-	-		
HV Substations					-	-	-	-		
HV Switching Station					-	-	-	-		
HV Transmission Conductors					-	-	-	-		
MV Substations					-	-	-	-		
MV Switching Stations					-	-	-	-		
MV Networks			750	750	-	-	250	250	100.0%	750
LV Networks			1,231	1,231	554	554	410	(144)	-35.0%	1,231
Capital Spares					-	-	-	-		
Sanitation Infrastructure		-	4,146	4,146	937	1,697	1,382	(315)	-22.8%	4,146
Pump Station					-	-	-	-		
Reticulation			1,646	1,646	568	679	549	(130)	-23.7%	1,646
Waste Water Treatment Works			2,500	2,500	369	1,019	833	(185)	-22.3%	2,500
Outfall Sewers					-	-	-	-		
Toilet Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Solid Waste Infrastructure		-	400	400	-	55	133	78	58.6%	400
Landfill Sites					-	-	-	-		
Waste Transfer Stations					-	-	-	-		
Waste Processing Facilities					-	-	-	-		
Waste Drop-off Points					-	-	-	-		
Waste Separation Facilities			400	400	-	55	133	78	58.6%	400
Electricity Generation Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
<b>Community Assets</b>		-	1,995	1,995	207	220	636	416	65.4%	1,995
Community Facilities		-	1,215	1,215	50	63	425	362	85.1%	1,215
Halls			100	100	50	50	53	3	5.5%	100
Centres					-	-	-	-		
Crèches					-	-	-	-		
Clinics/Care Centres					-	-	-	-		
Fire/Ambulance Stations					-	-	-	-		
Testing Stations					-	-	200	200	100.0%	
Museums			600	600	-	-	-	-		600
Galleries					-	-	-	-		
Theatres					-	-	-	-		
Libraries			400	400	-	-	133	133	100.0%	400
Cemeteries/Crematoria			100	100	-	-	33	33	100.0%	100
Police					-	-	-	-		
Purls					-	-	-	-		
Public Open Space			15	15	-	13	5	(8)	-161.2%	15
Sport and Recreation Facilities		-	780	780	157	157	211	54	25.7%	780
Indoor Facilities					-	-	-	-		
Outdoor Facilities			780	780	157	157	211	54	25.7%	780
Capital Spares					-	-	-	-		
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	17,800	17,800	1,896	3,712	5,904	2,193	37.1%	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 October 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

14 November 2019