



# **BERGRIVIER MUNICIPALITY**

## **REPORT BY THE STRATEGIC MANAGER**

**REPORT TO: MAYORAL COMMITTEE & COUNCIL**

**2019/20 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT COMPILED IN TERMS OF SECTION 72 OF THE MUNICIPAL FINANCE MANAGEMENT ACT, ACT 56 OF 2003**

### **1 INTRODUCTION**

The purpose of this report is to present the 2019/20 Mid-Year Budget and Performance Assessment to the Council.

### **2 DISCUSSION**

Section 72 of the Municipal Finance Management Act, Act 56 of 2003 (MFMA) requires the Accounting Officer to assess the performance of the Municipality over the first half of the financial year and submit a report on this assessment to the Executive Mayor of the Municipality as well as the National Treasury and Provincial Treasury by the 25 January of each year. Section 54(1)(f) of the MFMA requires the Executive Mayor to submit the Section 72 report to the Council before 25 January of each year.

The Municipal Budget and Reporting Regulations published under notice GG 32141 of April 2009 require that this report be made public by placing it on the Municipal website within 5 working days of 25 January of each year. The Municipal Manager must also make public any other information that the Municipal Council considers appropriate to facilitate public awareness of the Mid-year Budget and Performance Assessment including summaries in alternate languages predominant in the community and Information relevant to each ward in the Municipality.

The 2019/20 Midyear Budget and Performance Assessment Report will be send electronically.

### **3 RECOMMENDATION**

- 3.1 That the Mayoral Committee and Council note the 2019/20 Mid-year Budget and Performance Assessment Report submitted in terms of Sections 72(1) and 54(1)(f) of the Municipal Finance Management Act, 2003 (Act 56 of 2003).
- 3.2 That following the consideration of the Mid-year Budget and Performance Assessment Report, a municipal adjustment budget be prepared in terms of section 72(3)(a) read together with Section 28 of the MFMA by 28 February 2020 as required by Regulation 23 of the Municipal Budget and Reporting Regulations 2009.

- 3.3 That 2019/20 Midyear Budget and Performance Assessment Report be made public by placing it on the municipal website in terms of Regulation 34 of the Municipal Budget and Reporting Regulations GG 32141 of April 2009.

**Bergrivier Municipality**  
**Section 72 201920 financial year**

**Office of the Municipal Manager**

Responsible Directorate	KPI Name	Description of Unit of Measurement	Baseline	Calculation Type	Original Annual Target	YTD Actual	Quarter ending September 2019				Quarter ending December 2019				Overall Performance for Quarter ending September 2019 to Quarter ending December 2019		
							Original Target	Actual	R	Departmental KPI: Corrective Measures	Original Target	Actual	R	Departmental KPI: Corrective Measures	Original Target	Actual	R
Office of the Municipal Manager	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2020 (Actual amount spent on capital projects/ Total amount budgeted for capital projects) X 100	% of Capital budget spent as at 30 June 2020 [(Actual amount spent on capital projects/Total amount budgeted for capital projects) X100]	95.00 %	Last Value	95.00 %	25.69 %	0.00 %	7.44 %	G 2	[D568] Director Finance: None required (July 2019) [D568] Director Finance: None required (August 2019) [D568] Director Finance: None required (Sept 2019)	10.00 %	25.69 %	B	[D568] Director Finance: None required (December 2019)	10.00 %	25.69 %	B
Office of the Municipal Manager	100% compliance with Selection & Recruitment Policy when vacant posts within the 3 highest levels of management are filled subject to	% compliance with the selection and recruitment policy	1.00 %	Stand-Alone	100.00 %	50.00 %	100.00 %	100.00 %	G	[D569] Municipal Manager: None required (July 2019) [D569] Municipal Manager: None required	100.00 %	100.00 %	G	[D569] Municipal Manager: None required (December 2019)	100.00 %	100.00 %	G

	suitably qualified candidates									(Aug 2019) [D569] Municipal Manager: None required. (Sept 2019)							
Office of the Municipal Manager	Improve staff productivity & responsiveness through quarterly leadership development meetings and/or initiatives	Number of Leadership Forum Meetings and/or other leadership initiatives	4	Accumulative	4	8	1	6	B	[D570] Municipal Manager: None required (July 2019) [D570] Municipal Manager: None (Aug 2019) [D570] Municipal Manager: None required (Sept 2019)	1	2	B	[D570] Municipal Manager: None required (October 2019) [D570] Municipal Manager: None required (December 2019)	2	8	B
Office of the Municipal Manager	Effectively manage and ensure compliance on a quarterly basis of all TL SDBIP KPI's in respect of accountable levels of management in accordance with the performance management policy	% of quarterly compliance with all TL SDBIP KPI's in respect of accountable levels of management in accordance with the performance management policy	0.00 %	Stand-Alone	95.00 %	50.00 %	95.00 %	100.00 %	G2	[D571] Municipal Manager: In all instances where performance were not met in the total TL SDBIP each Director indicates the reasons for the deviation on the document. (July 2019) [D571] Municipal Manager: None required (August 2019) [D571]	95.00 %	100.00 %	G2	[D571] Municipal Manager: None required (December 2019)	95.00 %	100.00 %	G2

										Municipal Manager: None required (Sept 2019)							
Office of the Municipal Manager	Develop a Standard Operating Procedure to ensure that budget processes are aligned with the IDP and submit to EMC by 30 December 2019	Number of SOP's developed to ensure that the budget process is aligned with the IDP and submitted to EMC by 30 Dec 2019	0	Carry Over	1	1	0	0	N/A		1	1	G		1	1	G
Office of the Municipal Manager	Ensure the cascading of the performance management system to T12 by completing the Departmental SDBIP and generate performance contracts by 30 Sept 2019	% of performance contracts generated by 30 September 2019	0.00 %	Last Value	100.0 0%	100.0 0%	100.0 0%	100.0 0%	G		0.00 %	0.00 %	N/A		100.00 %	100.00 %	G
Office of the Municipal Manager	Update the Eunomia system on a monthly basis to ensure that there is adherence to the regulatory and statutory requirements of all relevant legislation and regulations and submit to EMC on a monthly basis	Number of Eunomia reports submitted to EMC to ensure the adherence to the regulatory and statutory requirements of all relevant legislation and regulations	0	Accumulative	12	5	3	3	G	[D572] Municipal Manager: None required. (July 2019) [D572] Municipal Manager: None required (August 2019) [D572] Municipal Manager: None required (Sept 2019)	3	2	R	[D572] Municipal Manager: Yes, the report was completed and submitted to Corporate Services to serve at EMC on 21 January 2020. (December 2019)	6	5	O

Office of the Municipal Manager	MFMA Section 131(1): Ensure that any issues raised by the Auditor General in an Audit Report are addressed by 30 June 2020	% of issues raised by the Auditor General in an audit report addressed.	1.00 %	Carry Over	100.0 0%	0.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A		0.0 0%	0.00 %	N/A
Office of the Municipal Manager	Develop a risk based audit plan with an internal audit plan (RBAP) (MFMA - Section 165(2)(a)) & submit to Audit Committee by 30 June 2020	RBAP with internal audit programme submitted to the Audit Committee by 30 June 2020	1	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Office of the Municipal Manager	Convene a Councillor & Senior Management strategic planning session for IDP & budget process by 30 Nov 2019	Strategic planning session held by 30 November 2019	1	Carry Over	1	1	0	0	N/A		1	1	G		1	1	G
Office of the Municipal Manager	Communicate with the public on a regular basis through printed media	Number of editions and/or communications	16	Accumulative	16	42	4	19	B	[D574] Head: Communication: None required. (Sept 2019)	4	23	B	[D574] Head: Communication: None required. (Dec 2019)	8	42	B
Office of the Municipal Manager	Regular ward committee meetings and/or engagements	Number of ward committee meetings and/or engagements	42	Accumulative	35	14	7	7	G		7	7	G		14	14	G
Office of the Municipal Manager	Develop a Local Economic Development Strategy to create active partnerships with government and private sector investors to enable economic growth	No of Local Economic Development Strategies to create active partnerships with government and private sector	0	Carry Over	1	1	1	1	G		0	0	N/A		1	1	G

	and employment and submit to Economic Portfolio Committee by 31 August 2019	investors to enable economic growth and employment and submit to Economic Portfolio Committee by 31 August 2019															
Office of the Municipal Manager	Develop a well-functioning communications department by submitting a crisis communication guideline to EMC by 30 June 2020	A crisis communication guideline submitted to EMC by 30 June 2020	1	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Office of the Municipal Manager	Commencement of recruitment and selection process of all vacant funded positions to ensure sustainable service delivery within 30 days of vacancy occurring.	Proof of Selection and Recruitment Requisition submitted to HR within 30 days of vacancy occurring	1.00 %	Stand-Alone	100.0 0%	50.00 %	100.0 0%	100.0 0%	G	[D575] Municipal Manager: None required (July 2019) [D575] Municipal Manager: None required (August 2019) [D575] Municipal Manager: None required (September 2019)	100.0 0%	100.0 0%	G	[D575] Municipal Manager: None required. KPI incorrectly updated in the wrong month (Oct 2019) [D575] Municipal Manager: None required. (Dec 2019)	100 .00 %	100.0 0%	G
Office of the Municipal Manager	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of the Anti-Fraud and Corruption Policy	% of transgressions initiated in terms of the Anti-Fraud and Corruption Policy	1.00 %	Stand-Alone	100.0 0%	50.00 %	100.0 0%	100.0 0%	G	[D576] Municipal Manager: None required (July 2019) [D576] Municipal Manager: None required (August 2019)	100.0 0%	100.0 0%	G	[D576] Municipal Manager: The Petty Cash provision for Velddrif was cancelled. (December 2019)	100 .00 %	100.0 0%	G





	budgeted for capital projects) X100	capital projects) X 100]															
Corporate Services	Revise the organisational structure to be aligned with the "Dienstaat"-Policy BR 762 31/03/2009 and submit to EMC by 30 June 2020	Number of organisational structure revisions to be aligned with the "Dienstaat"-policy BR 762 31/03/2009 and submitted to EMC by 30 June 2020	0	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Corporate Services	The development and approval of at least 1 SOP per quarter for Human Resources	Number of SOP's for Human Resources developed and approved by the Municipal Manager	4	Accumulative	4	2	1	1	G		1	1	G		2	2	G
Corporate Services	Monitoring of the approved RSEP project plan for Bergrivier within the approved budget	No of Quarterly Technical meetings of RSEP co-ordinated and minutes submitted to the Corporate Services Portfolio Committee	1	Accumulative	4	2	1	1	G		1	1	G		2	2	G
Corporate Services	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of the Anti-Fraud and Corruption Policy	% of transgressions initiated in terms of the Anti-Fraud and Corruption Policy	1.00 %	Stand-Alone	100.00 %	50.00 %	100.00 %	100.00 %	G		100.00 %	100.00 %	G		100.00 %	100.00 %	G

Corporate Services	Monitor the process to enable interfacing between the Vesta Financial System and sub-systems on a regular basis to ensure all requirements are met in accordance with the ITC policy	At least 4 reports submitted to Portfolio Committee	4	Accumulative	4	2	1	1	G	[D41] Manager Administrative Services: The report will be tabled at the October 2019 Corporate Meeting. (Sept 2019) [D49] Head IT & Archives: The report will be tabled at the Oct 2019 Corporate Service Committee Meeting (Sept 2019)	1	1	G		2	2	G
Corporate Services	95% of training budget spent by 30 June 2020 to implement the Work Place Skills Plan (Total amount spent on training/ Total amount budgeted)x100)	% of the training budget spent by 30 June 2020 to implement the Work Place Skills Plan	95.00 %	Last Value	95.00 %	27.99 %	0.00 %	11.49 %	G 2		20.00 %	27.99 %	G2		20.00 %	27.99 %	G 2
Corporate Services	Develop an annual departmental strategy for Human Resources and submit to Portfolio Committee by 15 December 2019	No of strategies submitted to Portfolio Committee by 15 December 2019	0	Carry Over	1	1	0	0	N/A		1	1	G		1	1	G
Corporate Services	Develop an annual departmental strategy for Planning and Development and submit to Portfolio Committee by 15 Dec 2019	No of strategies submitted to Portfolio Committee by 15 December 2019	0	Carry Over	1	1	0	0	N/A		1	1	G		1	1	G

Corporate Services	Develop an annual departmental strategy for Administration and submit to Portfolio Committee by 15 December 2019	No of strategies submitted to Portfolio Committee by 15 December 2019	0	Carry Over	1	1	0	0	N/A		1	1	G		1	1	G
Corporate Services	Review a central Human Resources master file for all statistical queries by 30 June 2020	Number of reviews of Human Resources master files compiled and approved by CFO by 30 June 2020	0	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Corporate Services	Commencement of recruitment and selection process of all vacant funded positions to ensure sustainable service delivery within 30 days of vacancy occurring. (Strategic positions will be all positions agreed upon between Municipal Manager and Director)	Proof of Selection and Recruitment Requisition submitted to HR within 30 days of vacancy occurring	0.00 %	Stand-Alone	100.00 %	50.00 %	100.00 %	100.00 %	G		100.00 %	100.00 %	G		100.00 %	100.00 %	G
Corporate Services	Conduct a Business Impact and Risk Assessment by 31 March 2020	No of submitted Business Impact and Risk Analysis Report to Portfolio Committee	0	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A

Corporate Services	Develop a strategy to provide preference to indigent households registered on the unemployment database of the municipality and submit to EMC by 30 November 2019	Number of strategies developed to provide preference to indigent households on the unemployment database of the municipality and submitted to EMC by 30 Nov2019	0	Carry Over	1	1	0	0	N/A		1	1	G		1	1	G
Corporate Services	Effectively manage and ensure compliance on a quarterly basis of all TL SDBIP KPI's in respect of accountable levels of management in accordance with the performance management policy	% of quarterly compliance with all TL SDBIP KPI's in respect of accountable levels of management in accordance with the performance management policy	0.00 %	Stand-Alone	95.00 %	48.75 %	95.00 %	100.00 %	G 2		95.00 %	95.00 %	G		95.00 %	97.50 %	G 2
Corporate Services	Ensure the cascading of the performance management system to T12 by 31 October 2019 by conducting performance interviews with all staff and ensure signing off of performance contracts	% of performance contracts signed to T 12 by 31 Octboer 2019	0.00 %	Last Value	100.00 %	100.00 %	0.00 %	0.00 %	N/A		100.00 %	100.00 %	G		100.00 %	100.00 %	G

Corporate Services	Update the Eunomia system on a monthly basis to ensure that there is adherence to the regulatory and statutory requirements of all relevant legislation and regulations and submit to EMC on a monthly basis	Number of Eunomia reports to ensure the adherence to the regulatory and statutory requirements of all relevant legislation and regulations	0	Accumulative	12	6	3	3	G		3	3	G		6	6	G
Corporate Services	Develop a process plan to ensure that land use applications are approved within the approved time frames and submitted to EMC by 30 December 2019	Number of process plans developed to ensure that land use applications are approved within the respective approved time frames and submitted to EMC by 30 December 2019	0	Carry Over	1	1	0	0	N/A		1	1	G		1	1	G
Corporate Services	Ensure the implementation of the Berg River Estuary By-Law by entering into a Service Level Agreement with Cape Nature and Bergrivier Municipality by 31 December 2019	No of signed Service Level Agreement by 31 December 2019	0	Carry Over	1	1	0	0	N/A		1	1	G		1	1	G

**Summary of Results: Corporate Services**

N/A	KPI Not Yet Applicable		3
R	KPI Not Met		0

O	KPI Almost Met		0
G	KPI Met		13
G2	KPI Well Met		3
B	KPI Extremely Well Met		0
<b>Total KPIs:</b>			<b>19</b>

### Community Services

Responsible Directorate	KPI Name	Description of Unit of Measurement	Baseline	Calculation Type	Original Annual Target	YTD Actual	Quarter ending September 2019				Quarter ending December 2019				Overall Performance for Quarter ending September 2019 to Quarter ending December 2019		
							Original Target	Actual	R	Departmental KPI: Corrective Measures	Original Target	Actual	R	Departmental KPI: Corrective Measures	Original Target	Actual	R
Community Services	95% spent of library grant by 30 June 2020 i.t.o approved business plan [(Actual amount spent/ Total allocation received)x100]	% of library grant spent by 30 June 2020	95.00 %	Last Value	95.00 %	50.00 %	10.00 %	25.13 %	B		25.00 %	50.00 %	B		25.00 %	50.00 %	B
Community Services	Collect 95% of budgeted income by 30 June 2020 for speeding fines (Excl budgeted debt provision) [(Actual amount collected/total amount budgeted) x 100]	% of budgeted income for speeding fines collected by 30 June 2020	95.00 %	Last Value	95.00 %	0.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A

Community Services	Collect 95% of budgeted income by 30 June 2020 for resorts (Excl budgeted debt provision)[(Actual amount collected /total amount budgeted)x100]	% of budgeted income for resorts collected by 30 June 2020	95.00 %	Last Value	95.00 %	52.91 %	10.00 %	26.80 %	B		40.00 %	52.91 %	G2		40.00 %	52.91 %	G2
Community Services	Submit Business Plan for external funding for sport facilities (excluding libraries) to Portfolio Committee by June 2020	Number of Business plans submitted for Sport facilities to Portfolio Committee by June 2020	0	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Community Services	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of the Anti Fraud and Corruption Policy .	% of transgressions initiated in terms of the Anti-Fraud and Corruption Policy	100.00 %	Stand-Alone	100.00 %	50.00 %	100.00 %	100.00 %	G		100.00 %	100.00 %	G		100.00 %	100.00 %	G
Community Services	Commencement of recruitment and selection process of all vacant funded positions to ensure sustainable service delivery within 30 days of vacancy occurring.	Proof of Selection and Recruitment Requisition submitted to HR within 30 days of vacancy occurring	0.00 %	Stand-Alone	100.00 %	50.00 %	100.00 %	100.00 %	G		100.00 %	100.00 %	G		100.00 %	100.00 %	G
Community Services	Facilitate 80 % of title deeds transferred to eligible beneficiaries by 30 June 2020	% of title deeds transferred to eligible beneficiaries by 30 June 2020	0.00 %	Last Value	80.00 %	18.00 %	0.00 %	26.00 %	G2		0.00 %	18.00 %	G2		0.00 %	18.00 %	G2
Community Services	Monitor the performance of Bergrivier Tourism Organisation in	Number of reports submitted from BTO to	0	Accumulative	4	2	1	1	G		1	1	G		2	2	G

	accordance with the SLA by 30 June 2020	Portfolio Committee by 30 June 2020															
Community Services	Facilitate the upgrading of at least 2 play parks in the municipal area by 30 June 2020	Number of play parks upgraded in municipal area by 30 June 2020	0	Accumulative	2	1	0	0	N/A		1	1	G		1	1	G
Community Services	Develop a Disaster Management Contingency Plan and submit to Portfolio Committee by 30 June 2020	Number of Disaster Management Contingency Plans developed and submitted to Portfolio Committee by 30 June 2020	0	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Community Services	Develop an Emergency Evacuation Plan for Piketberg Offices and submit to Portfolio Committee by 30 June 2020	Number of Emergency Evacuation Plans for Piketberg Offices developed and submitted to Portfolio Committee by 30 June 2020	0	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Community Services	Redesign and develop the Piketberg Town Entrance before 15 December 2019	Number of designs for Piketberg Town Entrance submitted to Portfolio Committee by 15 December 2019	0	Carry Over	1	1	0	0	N/A		0	1	G2		0	1	G2
Community Services	Compile traffic and law enforcement festive operational plan approved by the Director Community	Number of traffic and law enforcement festive operational plan approved by	0	Carry Over	1	1	1	1	G		0	0	N/A		1	1	G



	Services before 30 September 2019.	the Director Community Services before 30 September 2019.															
Community Services	Effectively manage and ensure compliance on a quarterly basis of all TL SDBIP KPI's in respect of accountable levels of management in accordance with the performance management policy	% of quarterly compliance with all TL SDBIP KPI's in respect of accountable levels of management in accordance with the performance management policy	0.00 %	Stand-Alone	95.00 %	48.75 %	95.00 %	95.00 %	G		95.00 %	100.00 %	G2		95.00 %	97.50 %	G2
Community Services	Ensure the cascading of the performance management system to T12 by 31 October 2019 by conducting performance interviews with all staff and ensure signing off of performance contracts	% of performance contracts signed to T12 by 31 October 2019	0.00 %	Last Value	100.00 %	100.00 %	0.00 %	0.00 %	N/A		100.00 %	100.00 %	G		100.00 %	100.00 %	G
Community Services	Update the Eunomia system on a monthly basis to ensure that there is adherence to the regulatory and statutory requirements of all relevant legislation and regulations	Number of Eunomia reports to ensure the adherence to the regulatory and statutory requirements of all relevant legislation and regulations	0	Accumulative	12	6	3	3	G		3	3	G		6	6	G



Council	Number of formal households that receive piped water (credit & pre-paid water) that is connected to the municipal water infrastructure network as at 30 June 2020	Number of households which are billed for water or have prepaid meters as at 30 June 2020	9 238	Last Value	9 218	0	0	0	N/A		0	0	N/A		0	0	N/A
Council	Number of formal households connected to the municipal electrical infrastructure network (credit & prepaid electrical metering) (Excl Eskom areas) at 30 June 2020	Number of households billed for electricity or have prepaid meters (Excl Eskom areas) at 30 June 2020 ( Conlog + Active meters)	9 484	Last Value	10 201	0	0	0	N/A		0	0	N/A		0	0	N/A
Council	Number of formal households connected to the municipal waste water sanitation/ sewerage network for sewerage service, irrespective of number of water closets (toilets) at 30 June 2020	Number of households which are billed for sewerage at 30 June 2020	7 346	Last Value	7 508	0	0	0	N/A		0	0	N/A		0	0	N/A
Council	Number of formal households for which refuse is removed once per week at 30 June 2020	Number of households which are billed for refuse removal at 30 June 2020	9 505	Last Value	9 665	0	0	0	N/A		0	0	N/A		0	0	N/A
Council	Provide free basic water to indigent households	Number of households receiving free basic water	1 800	Last Value	2 050	0	0	0	N/A		0	0	N/A		0	0	N/A

Council	Provide free basic electricity to indigent households	Number of households receiving free basic electricity	1 800	Last Value	781	0	0	0	N/A		0	0	N/A		0	0	N/A
Council	Provide free basic sanitation to indigent households	Number of households receiving free basic sanitation	1 600	Last Value	1 808	0	0	0	N/A		0	0	N/A		0	0	N/A
Council	Provide free basic refuse removal to indigent households	Number of households receiving free basic refuse removal	1 800	Last Value	2 050	0	0	0	N/A		0	0	N/A		0	0	N/A
Council	The percentage of a municipality's personnel and training budget actually spent on implementing its workplace skills plan as at 30 June 2020 [(Total expenditure on training/total personnel budget)/100]	% of personnel and training budget spent on training [(Total expenditure on training/ total personnel budget) /100] as at 30 June 2020	1.00 %	Last Value	1.00 %	0.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A
Council	Financial viability measured into municipality's ability to meet its service debt obligations as at 30 June 2020 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue Operating	Debt to Revenue as at 30 June 2020 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	45.00 %	Last Value	20.00 %	0.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A

Council	Financial viability measured in terms of outstanding service debtors as at 30 June 2020 (Total outstanding service debtors/ revenue received for services)	Service debtors to revenue as at 30 June 2020 (Total outstanding service debtors/ revenue received for services)	33.00 %	Reverse Last Value	34.00 %	0.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A
Council	Financial viability measured in terms of available cash to cover fixed operating expenditure as at 30 June 2020 ((Cash and Cash Equivalents Unspent Conditional Grants Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure exc (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Cost coverage as at 30 June 2020 ((Cash and Cash Equivalents - Unspent Conditional Grants Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	2.5	Last Value	2.9	0	0	0	N/A		0	0	N/A		0	0	N/A

**Summary of Results: Council**

N/A	KPI Not Yet Applicable		12
R	KPI Not Met		0
O	KPI Almost Met		0
G	KPI Met		0
G2	KPI Well Met		0
B	KPI Extremely Well Met		0
	<b>Total KPIs:</b>		<b>12</b>

Financial Services

Responsible Directorate	KPI Name	Description of Unit of Measurement	Baseline	Calculation Type	Original Annual Target	YTD Actual	Quarter ending September 2019				Quarter ending December 2019				Overall Performance for Quarter ending September 2019 to Quarter ending December 2019		
							Original Target	Actual	R	Departmental KPI: Corrective Measures	Original Target	Actual	R	Departmental KPI: Corrective Measures	Original Target	Actual	R
							Financial Services	Compile a monthly report on actions taken per debtor whose account is deteriorating based on age analysis and submit to Director: Financial Services	Number of detailed monthly reports from prepaid arrear collection list submitted to Director: Financial Services	0	Accumulative	12	6	3	3	G	
Financial Services	Develop long term financial planning spreadsheet with scenario options by January 2020 and submit to Budget Steering Committee	Number of long term planning scenario options by January 2020 to Budget Steering Committee	0	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Financial Services	Improve the net debt collection period by 30 June 2020	Number of outstanding debtor days by 30 June 2020	0	Last Value	120	0	0	0	N/A		0	0	N/A		0	0	N/A

Financial Services	Monitor deviations and veriments in the operational budget in accordance with the MFMA to enable efficient and effective service delivery and submit reports to the Finance Portfolio Committee on a quarterly basis	Number of reports submitted to the Finance Portfolio Committee to monitor deviations and veriments in the operational budget in accordance with the MFMA to enable efficient and effective service delivery	0	Accumulative	4	2	1	1	G		1	1	G		2	2	G
Financial Services	Conduct workshops to business on compliance with municipal SCM regulation requirements to promote business opportunities in Bergriver Municipal Area through the municipal budget	Number of workshops conducted to businesses on compliance with SCM regulation requirements	0	Accumulative	2	1	0	0	N/A		1	1	G		1	1	G
Financial Services	Update the Eunomia system on a monthly basis to ensure that there is adherence to the regulatory and statutory requirements of all relevant financial legislation and regulations	Number of Eunomia reports to ensure the adherence to the regulatory and statutory requirements of all relevant financial legislation and regulations	0	Accumulative	12	6	3	3	G		3	3	G		6	6	G

Financial Services	Improve the utilisation of the current municipal system on customer care and client enquiries in the Directorate Financial Services and submit a report to the Financial Portfolio Committee by March 2020	Number of reports on the enhanced utilisation of the municipal customer care system submitted to the Financial Portfolio Committee by March 2020	0	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Financial Services	Submit an annual report for the writing off of unrecoverable debt to the Financial Portfolio Committee by March 2020	Number of reports submitted for the writing off of unrecoverable debt to the Financial Portfolio Committee by March 2020	0	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Financial Services	Achieve a payment percentage of 96% as at 30 June 2020 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100)	Payment % as at 30 June 2020 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off) /Billed Revenue) x 100)	96.00 %	Last Value	96.00 %	94.56 %	60.00 %	97.64 %	B		96.00 %	94.56 %	O	[D195] Accountant: Credit Control: Focusing on write off of old debt, collecting of big outstanding accounts and focus on rates and availability charges outstanding (Dec 2019)	96.00%	94.56 %	O
Financial Services	Develop a culture of zero tolerance to corruption and dishonesty by the efficient	% of identified transgressions initiated in terms of the Anti-Fraud and	100.0 0%	Stand-Alone	100.0 0%	50.00 %	100.0 0%	100.0 0%	G		100.0 0%	100.0 0%	G		100.00 %	100.00 %	G



	completion of disciplinary steps in terms of the Anti Fraud and Corruption Policy .	Corruption Policy															
Financial Services	Effectively manage and ensure compliance on a quarterly basis of all TL SDBIP KPI's in respect of accountable levels of management in accordance with the performance management policy	% of quarterly compliance with all TL SDBIP KPI's in respect of accountable levels of management in accordance with the performance management policy	0.00 %	Stand-Alone	95.00 %	50.00 %	95.00 %	100.00 %	G2		95.00 %	100.00 %	G2		95.00 %	100.00 %	G2
Financial Services	Ensure the cascading of the performance management system to T12 by 31 October 2019 by conducting performance interviews with all staff and ensure signing off of performance contracts	% of performance contracts signed to T12 by 31 October 2019	0.00 %	Last Value	1.00 %	1.00 %	0.00 %	0.00 %	N/A		1.00 %	1.00 %	G		1.00 %	1.00 %	G
Financial Services	Update the Eunomia system on a monthly basis to ensure that there is adherence to the regulatory and statutory requirements of all relevant legislation and regulations	Number of Eunomia reports to ensure the adherence to the regulatory and statutory requirements of all relevant legislation and regulations	0	Accumulative	12	6	3	3	G		3	3	G		6	6	G

Financial Services	Commencement of recruitment and selection process of all vacant funded positions to ensure sustainable service delivery within 30 days of vacancy occurring.	Proof of Selection and Recruitment Requisition submitted to HR within 30 days of vacancy occurring	0.00 %	Stand-Alone	100.0 0%	50.00 %	100.0 0%	100.0 0%	G		100.0 0%	100.0 0%	G		100.00 %	100.00 %	G
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#### Summary of Results: Financial Services

N/A	KPI Not Yet Applicable		4
R	KPI Not Met		0
O	KPI Almost Met		1
G	KPI Met		8
G2	KPI Well Met		1
B	KPI Extremely Well Met		0
<b>Total KPIs:</b>			<b>14</b>

#### Technical Services

Responsible Directorate	KPI Name	Description of Unit of Measurement	Baseline	Calculation Type	Original Annual Target	YTD Actual	Quarter ending September 2019				Quarter ending December 2019				Overall Performance for Quarter ending September 2019 to Quarter ending December 2019		
							Original Target	Actual	R	Departmental KPI: Corrective Measures	Original Target	Actual	R	Departmental KPI: Corrective Measures	Original Target	Actual	R
Technical Services	Limit unaccounted for water to 10% by 30 June 2020 {(Number of Kilolitres Water Purchased or	% unaccounted water by 30 June 2020 {(Number of Kilolitres Water Purchased or	10.00 %	Reverse Last Value	10.00 %	0.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A

	Purified minus Number of Kilolitres Water Sold (incl free basic water) / Number of Kilolitres Water Purchased or Purified × 100}	Purified minus Number of Kilolitres Water Sold (including Free basic water ) / Number of Kilolitres Water Purchased or Purified × 100}															
Technical Services	Limit unaccounted for electricity to 10% by 30 June 2020 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) × 100}	% unaccounted electricity by 30 June 2020 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl. Free basic electricity) )/ Number of Electricity Units Purchased and/or Generated) × 100}	10.00 %	Reverse Last Value	10.00 %	0.00 %	0.00 %	0.00 %	N/A	[D348] Director: Technical Services: (August 2019)	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A
Technical Services	95% of MIG conditional grant spent by 30 June 2020 to upgrade infrastructure [(Total amount spent/ Total amount allocated)x100]	% of MIG conditional grant spent by 30 June 2020	95.00 %	Last Value	95.00 %	19.00 %	10.00 %	7.00 %	R	[D349] Director: Technical Services: Although only 7% paid to date, the amount up to 28% committed (Sept 2019)	40.00 %	19.00 %	R	[D349] Director: Technical Services: Contractor on site and work will commence on 3 site to speed up expenditure (Dec 2019)	40.00 %	19.00 %	R
Technical Services	95% of conditional road maintenance operational grant spent by 30 June 2020 [(Total	% of conditional road maintenance operational	95.00 %	Last Value	95.00 %	0.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A

	amount spent/ Total allocation received)x100]	grant spent by 30 June 2020															
Technical Services	95% of the capital budget of Directorate: Technical Services spent by 30 June 2020 ((Total amount spent/Total allocation received)x100)	% of capital budget of Directorate: Technical Services spent by 30 June 2020	0.00 %	Last Value	95.00 %	59.00 %	20.00 %	7.00 %	R		60.00 %	59.00 %	O	[D351] Director: Technical Services: No corrective measures needed to make up deficit of only 1 % (Dec2019)	60.00%	59.00 %	O
Technical Services	Ensure the implementation of the Water Augmentation Plan by 30 June 2020	% of implementation of the Water Augmentation Plan by 30 June 2020	95.00 %	Last Value	95.00 %	10.00 %	30.00 %	0.00 %	R	[D352] Director: Technical Services: Expenditure of municipal funding will only start when the bore holes are equipped. (Sept 2019)	60.00 %	10.00 %	R	[D352] Director: Technical Services: Tender will be advertised in Feb 2020. Re-advertise testing of boreholes tender (Dec 2019)	60.00%	10.00 %	R
Technical Services	Research the development of a strategy to develop innovative methods to manage energy supply and/or alternative means of energy and submit research paper to EMC by 30 June 2020	Number of research paper on innovative methods to manage energy and/or alternative means of energy submitted to EMC by 30 June 2020	0	Accumulative	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Technical Services	Develop a Berg-rivier Integrated Transport Plan aligned with the Integrated Trans-	Number of Bergrivier Integrated Transport Plans submitted to	0	Accumulative	2	0	1	0	R		0	0	N/A		1	0	R

	port Plan of West Coast District Municipality and submit to EMC by 30 June 2020	EMC by 30 June 2020															
Technical Services	Develop a problem building by-law and submit to EMC by 30 June 2020	Number of problem building by-laws submitted to EMC by 30 June 2020	0	Accumulative	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Technical Services	Raise public awareness on recycling to reduce household waste with awareness initiatives	Number of awareness initiatives	2	Accumulative	2	1	0	0	N/A		1	1	G		1	1	G
Technical Services	95% spend of transferred funds before September 2019 (Jan 2019 - Dec 2019) for the implementation of the approved business plan on the waste programme by 30 June 2020 ((Total amount spent/ Total approved budget) x 100) (subject to in international funding	% of funds transferred before September 2019 (Jan 2019 - Dec 2019) spend by 30 June 2020	1.00 %	Last Value	95.00 %	98.00 %	0.00 %	0.00 %	N/A		30.00 %	98.00 %	B		30.00 %	98.00 %	B
Technical Services	95% water quality level obtained as per SANS 241 physical & micro parameters as at 31 December 2019 and 30 June 2020	% water quality level as at 31 December 2019 and 30 June 2020	95.00 %	Last Value	95.00 %	97.50 %	0.00 %	0.00 %	N/A		95.00 %	97.50 %	G2		95.00 %	97.50 %	G2

Technical Services	Sign SLA's for each development to facilitate an environment conducive to infrastructure development in partnership with the developer and/or investors. Signed SLA's/total number of developments where SLA's are required)	% of developments with Signed SLA's with developers and/or investors	100.0 0%	Stand-Alone	100.0 0%	50.00 %	100.0 0%	100.0 0%	G	[D359] Director: Technical Services: No developments. (September 2019)	100.0 0%	100.0 0%	G	[D359] Director: Technical Services: Will be doing as and when needed (December 2019)	100.0 .00 %	100.0 0%	G
Technical Services	Do bi-annual inspections per major town for building transgressions and submit report to Portfolio Committee with findings and law enforcement actions instituted	Number of reports submitted to the Portfolio Committee	2	Accumulative	2	1	0	0	N/A		1	1	G		1	1	G
Technical Services	Create full time equivalents (FTE's) in terms of the EPWP programme by 30 June 2020	Number of FTE's created by 30 June 2020	61	Accumulative	61	0	0	0	N/A		0	0	N/A		0	0	N/A
Technical Services	Implement Mayco and Council resolutions within the required time frame	% of Mayco and Council resolutions implemented within the required time frames	0.00 %	Stand-Alone	100.0 0%	50.00 %	100.0 0%	100.0 0%	G	[D362] Director: Technical Services: Target was incorrectly completed (July 2019) [D362] Director: Technical Services: Target	100.0 0%	100.0 0%	G		100.0 .00 %	100.0 0%	G

										incompletely updated (August 2019)							
Technical Services	Ensure that all staff have relevant qualifications and competencies	Number of reports submitted to Mayco on relevant qualifications and competencies of staff by 30 June 2020	0	Accumulative	1	0	0	0	N/A		0	0	N/A		0	0	N/A
Technical Services	Ensure that all complaints registered on IMIS are being attended to within one (1) week after complaint was lodged	% of complaints registered on IMIS being attended to within one week after complaint was lodged	0.00 %	Stand-Alone	100.00%	49.75 %	100.00%	100.00%	G	[D364] Director: Technical Services: KPI incorrectly updated in the wrong month (July 2019) [D364] Director: Technical Services: KPI incorrectly updated in the wrong month (August 2019)	100.00%	99.00 %	O	[D364] Director: Technical Services: Matter has been addressed, although complainant transgressed in terms of building plan regulations and needs to be addressed (Dec 2019)	100.00 %	99.50 %	O
Technical Services	Compile a Blackout implementation plan, including estimated cost and time frames, and submit to Mayco by 30 December 2019	Number of Blackout implementation plans submitted to Mayco by 30 December 2019	0	Accumulative	1	1	0	0	N/A		1	1	G		1	1	G
Technical Services	Ensure that a maintenance plan is developed in respect of all current infrastructure and submitted to	Number of maintenance plans developed in respect of all current infrastructure and submitted	0	Carry Over	1	0	0	0	N/A		0	0	N/A		0	0	N/A

	Technical Portfolio Committee by 30 June 2020	to Technical Services Portfolio Committee by 30 June 2020															
Technical Services	Develop a process plan to ensure that building plan applications are approved within the approved time frames and submitted to EMC by 30 December 2019	Number of process plans developed to ensure that building plan applications are approved within the approved time frames and submitted to EMC by 30 December 2019	0	Carry Over	1	1	0	0	N/A		1	1	G		1	1	G
Technical Services	Ensure the cascading of the performance management system to T12 by 31 October 2019 by conducting performance interviews with all staff and ensure signing off of performance contracts	% of performance contracts signed to T 12 by 31 October 2019	0.00 %	Last Value	100.0 0%	100.0 0%	0.00 %	0.00 %	N/A		100.0 0%	100.0 0%	G		100 .00 %	100.0 0%	G
Technical Services	Commencement of recruitment and selection process of all vacant funded positions to ensure sustainable service delivery within 30 days of vacancy occurring.	Proof of Selection and Recruitment Requisition submitted to HR within 30 days of vacancy occurring	0.00 %	Stand-Alone	100.0 0%	50.00 %	100.0 0%	100.0 0%	G	[D369] Director: Technical Services: Target incorrectly updated in the wrong month (July 2019) [D369] Director:	100.0 0%	100.0 0%	G		100 .00 %	100.0 0%	G



										Technical Services: Target incorrectly updated in August (August 2019)							
Technical Services	Effectively manage and ensure compliance on a quarterly basis of all TL SDBIP KPI's in respect of accountable levels of management in accordance with the performance management policy	% of quarterly compliance with all TL SDBIP KPI's in respect of accountable levels of management in accordance with the performance management policy	0.00 %	Stand-Alone	95.00 %	48.75 %	95.00 %	95.00 %	G	[D370] Director: Technical Services: KPI incorrectly updated in the wrong month (July 2019) [D370] Director: Technical Services: KPI updated in the wrong month (August 2019)	95.00 %	100.00 %	G2		95.00%	97.50 %	G2
Technical Services	Update the Eunomia system on a monthly basis to ensure that there is adherence to the regulatory and statutory requirements of all relevant legislation and regulations and submit to EMC on a monthly basis	Number of Eunomia reports to ensure the adherence to the regulatory and statutory requirements of all relevant legislation and regulations	0	Accumulative	12	6	3	3	G		3	3	G		6	6	G
Technical Services	Develop a strategy to provide preference to indigent households registered as EPWP workers and submit to EMC by 30 November 2019	Number of strategies developed to provide preference to indigent households as EPWP workers and submitted to	0	Carry Over	1	1	0	0	N/A		1	1	G		1	1	G

		EMC by 30 Nov 2019															
Technical Services	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of the Anti-Fraud and Corruption Policy	% of transgressions initiated in terms of the Anti-Fraud and Corruption Policy	100.0 0%	Stand-Alone	100.0 0%	50.00 %	100.0 0%	100.0 0%	G		100.0 0%	100.0 0%	G		100.0 0%	100.0 0%	G

#### Summary of Results: Technical Services

N/A	KPI Not Yet Applicable		8
R	KPI Not Met		3
O	KPI Almost Met		2
G	KPI Met		11
G2	KPI Well Met		2
B	KPI Extremely Well Met		1
	<b>Total KPIs:</b>		<b>27</b>

#### Overall Summary of Results

N/A	KPI Not Yet Applicable		35
R	KPI Not Met		3
O	KPI Almost Met		4
G	KPI Met		47
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	11
B	KPI Extremely Well Met	150.000% <= Actual/Target	5
	<b>Total KPIs:</b>		<b>105</b>

Report generated on 17 January 2020 at 08:00.

# Bergrivier Municipality

Summary of Budget and Financial Performance for the mid-year ended 31 December 2019

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## OVERVIEW OF THE FINANCIAL STATE OF AFFAIRS FOR THE MID-YEAR ENDED 31 DECEMBER 2019

### 1. FINANCIAL POSITION

#### ASSETS

Current Assets have increased from R121.7 million as at 30 June 2019 to an amount of R278.8 million which represent cash at hand, investments and outstanding debtors, inclusive of the annual billing for property rates, refuse removal and sanitation services which are due on a monthly basis.

Cash and cash equivalents have increased from R71.4 million as at 30 June 2019 to R 109.2 million as at 31 December 2019 which mainly represent short term investments.

Non-current assets, which includes property plant and equipment increased from R396.5 million as at 30 June 2019 to R398 million as at 31 December 2019 as a result of capital purchases done in the current financial year.

In total assets have increased from R553.2 million as at 30 June 2019 to R 605.7 Million as at 31 December 2019.

#### LIABILITIES

Current liabilities have increased from R 38.07 million as at 30 June 2019 to an amount of R51.6 million as at 31 December 2019, this increase mainly represent unspent conditional grants and creditors payments that have been invoiced but is not yet due for payment.

Non-current liabilities represent outstanding borrowing (loans that were taken up for capital purchases in prior years) amounting to R52.1 Million and long term provision for employee benefits in the amount of R100.7 million.

Non-current liabilities amount to R152.8 million as at 31 December 2019.

#### NET ASSETS

Net assets have increased from R351.26 million as at 30 June 2019 to R401.27 million as at 31 December 2019.

#### CONCLUSION ON FINANCIAL POSITION

The financial position as at 31 December 2019 is sound with a healthy net asset position and a current ratio of 4:1 meaning current assets are 4 times more than current liabilities. The liquidity ratio is 2.1:1 meaning that liquid assets (cash and investments) are 2 times more than current liabilities.

# Bergrivier Municipality

Summary of Budget and Financial Performance for the mid-year ended 31 December 2019

## 2. FINANCIAL PERFORMANCE

### REVENUE

#### Own revenue raised

Own revenue sources are within the budget targets for the financial year with property rates reflecting no year to date variance. Service charges are reflecting a slight positive overall variance which is indicative that we were on target with revenue estimations for the financial year and on track with revenue generation for the current financial year. Electricity is over performing with approximately 2% when departmental allocations are taken into account. Water revenue is 3% lower than the year-to-date budget, yet the increase in consumption during the summer period as well as the holiday season will in all probability ensure that revenue targets are met for the year. Sanitation revenue is 6% below budgetary predictions and a downward adjustment for this revenue source may be necessary.

Investment revenue is above target as a result of more cash being held on investment during the first part of the current financial year, the increase in cash held can be ascribed to more conditional grants being held on investment coupled to a slower than anticipated spending of own funds on capital allocations. It is predicted that cash reserves will be maintained at a higher level and an adjustment to the revenue target for this item is therefore necessary. Other own revenue is within the year-to-date budget targets and it is anticipated that revenue targets as a whole will be met upon the conclusion of the financial year. Where anomalies are identified on individual items of revenue the responsible departments are alerted and are tasked to remedy the situation. In total the year to date revenue is slightly above the year to date budget and it is therefore concluded that revenue targets will be met upon the conclusion of the current financial year with an immaterial possible variance.

Own Revenue performance against budget is alluded to in the table hereunder:

Revenue Source	Comment
Rates	No variance between the year to date budget and actual performance is evident.
Electricity	A positive YTD variance of 8% which is due to the correcting of the receipting allocation of the prepaid sales and free basic electricity. After considering departmental electricity consumption, the YTD variance will be reduced to a positive variance of 2% which is slightly above the YTD budget. It is not recommended to adjust revenue targets in the adjustments budget.
Water	Water revenue is 3% lower than the year-to-date budget, yet the increase in consumption during the summer period as well as the holiday season will in all probability ensure that revenue targets are met for the year.
Sewerage charges	Sanitation revenue is 6% below budgetary predictions and a downward adjustment for this revenue source may be necessary.
Refuse charges	Refuse revenue is on target with only a 1% variance, and adjustment to the revenue prediction is not necessary for this item.
Traffic Fines	A positive YTD variance of 77%, is due to the increase in fines revenue after the appointment of a new service provider. It must be pointed out that the iGrap1 consideration still needs to be done where all fines issued need to be recognised as revenue, this will only be done upon the closing of the

# Bergrivier Municipality

Summary of Budget and Financial Performance for the mid-year ended 31 December 2019

Revenue Source	Comment
	books at the end of June 2020 and may influence the actual performance at year-end.
Investment revenue	A positive YTD variance of 114% as a result of more cash being held on investment during the first part of the current financial year, the increase in cash held can be ascribed to more conditional grants being held on investment coupled to a slower than anticipated spending of own funds on capital allocations. It is predicted that cash reserves will be maintained at a higher level and an adjustment to the revenue target for this item is therefore necessary.
Other revenue	A slight positive YTD variance is recorded, the budget was based on actual income in the previous financial year. However it should be noted that it is difficult to accurately predict revenue figures for this item. It is still anticipated that the revenue targets for this category of revenue will be met for the year.
Agency Services	A slight negative YTD variance of 10% as a result of the recording of revenue that is done only in the month subsequent to receipting due to reconciliation processes that needs to be concluded, it is anticipated that revenue targets for this item will be met for the year, no adjustment in the revenue targets are therefore necessary.

## Transfer revenue - Grants

Operational transfers are in line with budgetary predictions for the current financial year, and will only be adjusted if there is additional revenues allocated in the DORA Amendments Bill or Government Gazette.

## 3. EXPENDITURE

### EMPLOYEE COST

Employee cost is in line with the year-to-date budget, it must be pointed out that the provisions for employee benefits still needs to be debited based on the annual actuarial valuations which will only be performed during June 2020. The expenditure for overtime exceed the budgetary allocation for the year to date and a special effort will be necessary to reduce the trend of expenditure. An effort has been made to prevent a further escalation in employee cost and to ensure that the ratio of employee cost to total expenditure is not exceeded. The EPWP funds are nearly exhausted and additional funding from departmental budgets will need to be allocated to ensure that the EPWP programs can successfully be completed in the current year, a re-allocation from departmental votes in the amount of approximately R 1 million will be necessary.

Salary Item	Comment
Basic Salary	The total expenditure for this item amounts to R 46 575 million or 55% of the total budget for basic salary. This do however also include bonuses that were paid during November 2019, if this is taken into account there is a slight savings on basic salaries as at 31 December 2019.
Overtime	60% was spent of the total budgetary allocation which is above the norm of 50% for the year to date and considering the current trend for this item, an upwards adjustment would be recommended to prevent overspending. The result of this

# Bergrivier Municipality

Summary of Budget and Financial Performance for the mid-year ended 31 December 2019

	upwards adjustment will mean that savings need to be identified on vacant positions that were budgeted for and are not yet filled. Alternatively service delivery departments should manage the expenditure on this item downward.
Post-retirement Employee benefits	The employee benefits amount to 1.86 million representing 1.46% of the salary budget which represent the actual expenditure towards medical and long service awards for pensioners. The provisions for post-retirement benefits still need to be debited to this item after the annual actuarial valuation is performed in June 2020. No adjustment is recommended on this item.

## BULK PURCHASES

Bulk purchases are 7% below the budget for the year to date as a result of the payment of the bulk electricity account a month after measurement of consumption. The seasonal consumption increase has not been factored in and a slight upward adjustment in this item may be necessary for the remainder of the financial year.

## OTHER EXPENDITURE ITEMS

The table hereunder highlights a few items where the original budgeted amounts may require reconsideration as a result of current actual performance and an adjustment budget is therefore recommended and unavoidable.

Expenditure Item	Comment
Contracted Services	Contracted services are R4.7 million or 38% below the year to date as a result of slower than anticipated commencement of contracts in the first part of the financial year coupled to scheduled services that are only to be provided in the latter half of the financial year. It is anticipated that the expenditure for this category will increase over the remainder of the financial year. The year to date budget need to be adjusted during the mid-year adjustments budget process to reflect the actual spending trends where contacts will not be executed as planned.
Telephone expenses	Total monthly expenditure for this item is lower than the monthly budget and a saving at the current trend of expenditure is anticipated for the year. The year to date expenditure amounts to R592 650 but represents only 5 months' worth of expenditure. A 7% saving is evident upon considering the recalculated mid-year expenditure amount for this item. It is recommended that this item be adjusted downwards for the remainder of the financial year.
Subsistence and Travelling	The year to date expenditure for this item amounts to R 927 827 or 42% of the total budgeted amount which is 8% below annual budget predictions. This expenditure needs to be closely monitored to ensure that the actual expenditure remains within the budgetary allocation.
Fuel and Oil	The year to date expenditure for fuel and oil amounts to R 1.935 million or 55% of the total budgeted amount, which is 5 % above the annual budget predictions due to the fuel price increases since 1 July 2019. The budget for this item needs to be adjusted in the Mid-Year adjustment budget process to make provision for fuel price increases, and to fund the expenditure for the remainder of the financial year. Attention must be given to savings and austerity measures inclusive of better planning of

# Bergrivier Municipality

Summary of Budget and Financial Performance for the mid-year ended 31 December 2019

Expenditure Item	Comment
	trips to ensure that the expenditure in respect of this item is managed within the budgetary allocation.

## TOTAL EXPENSES

In total expenditure is below the year to date budget. Consideration will be given to adjust the expenditure in accordance with current performance as reported in the tables above, as well as to incorporate the Virements processed to date. It must be taken into consideration that the allocation of provisions and reserves as well as depreciation charges still needs to be done which will bring down the current year to date surplus of 15% on total expenditure, to less than 8%.

## CONCLUSION ON FINANCIAL PERFORMANCE

Revenue is slightly above the year-to-date budget and expenditure is below the year to date budget, an operating surplus for the 2019/2020 financial year is anticipated. It is concluded that an adjustment budget may be necessary to adjust both revenue and expenditure projections as alluded to above.

## 4. DEBTORS MANAGEMENT

Total debtors outstanding amounts to R 125.4 million before taking into account provision for irrecoverable debt. 76.02% of debt is outstanding for longer than 90 days and 46.7% of debt has aged beyond 365 days which makes it doubtful to collect. The debtor amount represents the annual billing of which a portion was due at the end of September and the remainder will be due on a monthly basis over the remainder of the financial year. All debtors in arrears are subjected to credit control measures as a failure to collect all debt owed to the municipality will lead to financial distress and impact negatively on service delivery. The current debtor's collection rate equals 94.56% which is below the annual target, a concerted effort will be necessary to increase the collection rate towards the conclusion of the financial year.

## 5. CREDITORS MANAGEMENT

Outstanding creditors amount to R31.37 Million and it includes unspent conditional grants of R 9.93 million, the remainder represents current commitments not yet due in respect of payments to service providers in the amount of R660 000 as well as other payables and accruals and unallocated deposits received in the municipal bank account. All current creditors are paid strictly in terms of the legislative requirements being 30 days from invoice date.

## 6. CASH FLOW AND INVESTMENT MANAGEMENT

Cash and cash equivalents have increased from R71.4 million as at 30 June 2019 to R 109.2 million as at 31 December 2019. Interest earnings have increased as a result of better cash management being applied and the budget for this item will be adjusted upwards in accordance with current performance. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term. The cost coverage ratio exceed 90 days which is indicative of the fact that sufficient liquid resources (cash and cash equivalents) are available to pay for operational expenses in the short term.

# Bergrivier Municipality

Summary of Budget and Financial Performance for the mid-year ended 31 December 2019

## 7. CAPITAL SPENDING

The table underneath gives the year-to-date capital expenditure excluding commitments that were raised for 31 December 2019, per vote. Capital expenditure excluding commitments reflect a YTD spending of 25.69%, which includes conditional grant funded projects.

Capital performance inclusive of commitments, where supply chain processes have been finalized, amount R31 492 674 and represent 60% of the capital budget for the year ended 31 December 2019, the committed projects are underway and spending will increase within the coming months.

Vote Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>							%	
<b>Multi-Year expenditure appropriation</b>								
Vote 3 - Corporate Services	4,500	4,500	313	953	2,250	(1,297)	-58%	4,500
Vote 4 - Technical Services	14,096	14,096	726	4,143	6,448	(2,305)	-36%	14,096
Vote 5 - Community Services	245	245	7	9	131	(122)	-93%	245
<b>Total Capital Multi-year expenditure</b>	<b>18,841</b>	<b>18,841</b>	<b>1,046</b>	<b>5,105</b>	<b>8,829</b>	<b>(3,723)</b>	<b>-42%</b>	<b>18,841</b>
<b>Single Year expenditure appropriation</b>								
Vote 1 - Municipal Manager	211	211	13	75	105	(30)	-29%	211
Vote 2 - Finance	672	672	12	337	336	1	0%	672
Vote 3 - Corporate Services	1,467	1,467	67	532	733	(201)	-27%	1,467
Vote 4 - Technical Services	23,234	23,853	724	6,006	12,835	(6,829)	-53%	23,853
Vote 5 - Community Services	6,787	6,787	310	1,261	3,385	(2,124)	-63%	6,787
<b>Total Capital single-year expenditure</b>	<b>32,371</b>	<b>32,990</b>	<b>1,126</b>	<b>8,212</b>	<b>17,396</b>	<b>(9,184)</b>	<b>-53%</b>	<b>32,990</b>
<b>Total Capital Expenditure</b>	<b>51,213</b>	<b>51,832</b>	<b>2,172</b>	<b>13,317</b>	<b>26,224</b>	<b>(12,907)</b>	<b>-49%</b>	<b>51,832</b>

It must be pointed out that procurement processes for projects to the value of R 4.46 Million have not yet commenced and an urgent intervention in this regard is required. Where procurement processes for capital projects from own sources have not commenced by 31 January 2020, it needs to be reconsidered and may need to be held in abeyance until the ensuing financial year for execution.

## CONCLUSION

The municipality is currently in a sound financial position, it can meet its current commitments in the short term, however cash resources remain under strain. Management is continuously implementing action to further enhance the cash flow position through savings and austerity measures and the application of the cost containment policy. The budget and other financial reports are being monitored to ensure that financial targets are met as anticipated in the annual approved budget. It must be acknowledged that a further improvement is necessary to ensure the successful rolling out of the capital program for the financial year and that a continued effort is necessary to further increase the collection of debt owed to the municipality and to enhance existing municipal revenue streams. Further austerity and savings measures will be applied to aid in the improvement of the financial performance and position of the municipality and to ensure the long term financial sustainability of the municipality.



# Bergrivier Municipality

Summary of Budget and Financial Performance for the mid-year ended 31 December 2019

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***Taking into consideration all revenue and expenditure trends as well as the other financial results contained in the report, it can be concluded that a mid-year adjustments budget will be necessary.***

# 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.



## Quarterly and Monthly Budget Statement December 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 December 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 December 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	197,664,569.40	181,017,303.00	16,647,266.40	9%
Total Expenditure	376,498,009.33	376,498,009.33	156,899,418.17	184,414,986.00	- 27,515,567.83	-15%
Total Capital Expenditure	51,212,565.00	51,831,565.00	13,317,104.77	26,224,270.00	- 12,907,165.23	-49%



### 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 December 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	41,255	41,168	87	0%
Service charges - electricity revenue	102,121	123,889	123,889	66,736	61,589	5,147	8%
Service charges - water revenue	24,348	27,266	27,266	13,004	13,395	(391)	-3%
Service charges - sanitation revenue	12,876	13,987	13,987	6,651	7,089	(437)	-6%
Service charges - refuse revenue	21,286	22,998	22,998	11,044	11,201	(157)	-1%
Rental of facilities and equipment	5,830	1,132	1,132	1,124	715	409	57%
Interest earned - external investments	6,203	5,447	5,447	3,809	1,780	2,029	114%
Interest earned - outstanding debtors	7,390	4,542	4,542	4,366	3,190	1,176	37%
Dividends received		-	-	-	-	-	
Fines, penalties and forfeits	9,935	12,472	12,472	1,758	994	764	77%
Licences and permits	-	262	262	39	130	(91)	-70%
Agency services	4,313	4,413	4,413	1,940	2,151	(210)	-10%
Transfers and subsidies	56,025	67,092	67,092	36,584	33,546	3,038	9%
Other revenue	8,353	13,212	13,212	9,353	4,070	5,283	130%
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>197,665</b>	<b>181,017</b>	<b>16,647</b>	<b>9%</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 R197.7 million which represents 53.66% of the total operating revenue budget for the year.

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

**Services charges- electricity revenue:** A positive YTD variance of 8% which is due to the correct allocation of the prepaid sales and free basic electricity. After considering departmental electricity consumption, the YTD variance will be reduced to a positive variance of 2% which is slightly above the YTD budget.

**Rental of facilities and equipment:** A positive YTD variance of 57%, as a result of the increase of the usage of Municipal Facilities over the holiday season, it is anticipated that the budgetary target for this revenue source will be met for the current financial year.

**Interest earned – external investments:** A positive YTD variance of 114%, 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 37%, as a result of the increase in outstanding debtors. This is however an indication that the debt collection effort is currently not sufficient and that we are carrying stale debt that require a consideration for write-off.

**Fines, penalties and forfeits:** A positive YTD variance of 77%, is due to the increase in fines revenue after the appointment of a new service provider. It must be pointed out that the iGrap1 consideration still needs to be done where all fines issued needs to be recognised as revenue, this will only be done upon the closing of the books at the end of June 2020.

**Licences and permits:** A negative YTD variance of 70%, as a result of less licences and permits that were issued. The service delivery department have been alerted to this effect and will investigate the reasons for the lower than anticipated revenue.

**Transfers and Subsidies:** A negative YTD variance of 9%, as a result of less grant conditions that were met than anticipated in the budget.

Please refer to table C4 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	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	66,709	66,676	34	0%
Remuneration of councillors	6,262	6,720	6,720	3,220	3,360	(140)	-4%
Debt impairment	16,123	21,475	21,475	5,369	10,737	(5,369)	-50%
Depreciation & asset impairment	21,412	23,284	23,284	5,821	11,642	(5,821)	-50%
Finance charges	13,372	13,968	13,968	3,792	6,157	(2,365)	-38%
Bulk purchases	83,689	96,543	96,543	45,112	48,272	(3,160)	-7%
Other materials	-	12,070	12,070	5,551	5,790	(239)	-4%
Contracted services	16,281	26,986	26,986	7,688	12,482	(4,795)	-38%
Transfers and subsidies	5,323	6,028	6,028	3,603	1,829	1,774	97%
Other expenditure	35,289	35,409	35,409	10,035	17,471	(7,436)	-43%
Loss on disposal of PPE	-	-	-	-	-	-	
<b>Total Expenditure</b>	<b>321,012</b>	<b>376,498</b>	<b>376,498</b>	<b>156,899</b>	<b>184,415</b>	<b>(27,516)</b>	<b>-15%</b>

The total expenditure to date is R156.9 million which represents 41.67% of the total operating expenditure budget for the year.

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

**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 50% 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 50% is reflected. The variance is mainly due to non-cash items. The journals in accordance with GRAP will only be processed at year-end.

**Contracted services:** A negative YTD budget variance of 38% is reflected as a result of payments in respect of housing expenditure not reflecting on the operating account.

**Transfers and Subsidies:** A positive YTD budget variance of 97% is recorded as a result of actual payments not aligned with the year-to-date budget. 60% of grant disbursements have already been done for the 2019/2020 financial year.

**Other expenditure:** A negative YTD budget variance of 43% is recorded, this is mainly due to internal charges that needs to be rectified. It is anticipated that spending on this category of items will increase towards the conclusion of the financial year, through prudent financial management processes a moderate savings at year-end is anticipated.

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
<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	313	953	2,250	(1,297)	-58%
Vote 4 - Technical Services	14,096	14,096	726	4,143	6,448	(2,305)	-36%
Vote 5 - Community Services	245	245	7	9	131	(122)	-93%
<b>Total Capital Multi-year expenditure</b>	<b>18,841</b>	<b>18,841</b>	<b>1,046</b>	<b>5,105</b>	<b>8,829</b>	<b>(3,723)</b>	<b>-42%</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	211	211	13	75	105	(30)	-29%
Vote 2 - Finance	672	672	12	337	336	1	0%
Vote 3 - Corporate Services	1,467	1,467	67	532	733	(201)	-27%
Vote 4 - Technical Services	23,234	23,853	724	6,006	12,835	(6,829)	-53%
Vote 5 - Community Services	6,787	6,787	310	1,261	3,385	(2,124)	-63%
<b>Total Capital single-year expenditure</b>	<b>32,371</b>	<b>32,990</b>	<b>1,126</b>	<b>8,212</b>	<b>17,396</b>	<b>(9,184)</b>	<b>-53%</b>
<b>Total Capital Expenditure</b>	<b>51,213</b>	<b>51,832</b>	<b>2,172</b>	<b>13,317</b>	<b>26,224</b>	<b>(12,907)</b>	<b>-49%</b>

### Capital Expenditure:

Total year to date capital expenditure as at 31 December 2019 amounts to R13.3 million which represent 25.69% of the total capital budget. Current commitments against capital votes amount to R18,175,569 bringing the total capital amount inclusive of commitments to R31,492,674 representing 60.76% of capital budget.

It must be pointed out that procurement processes for projects to the value of R 4.46 Million have not yet commenced and an urgent intervention in this regard is required. Where procurement processes for capital projects from own sources have not commenced by 31 January, it needs to be reconsidered and may be held in abeyance until the ensuing financial year for execution.

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

#### **Vote 1 - Municipal Manager**

The directorate's capital budget performance indicates actual capital expenditure of R 75 355 or 35.71% of the adjustment budget of R 211 000. Shadow costs amounted to R 35 053 at the end of December 2019.

#### **Vote 2 – Finance**

The directorate's capital budget performance indicates actual capital expenditure of R 336 918 or 50.12% of the adjustment budget of R 672 174.

### **Vote 3 - Corporate Services**

The directorate's capital budget performance indicates actual capital expenditure of R 1 485 611 or 24.90% of the adjustment budget of R 5 967 000. Shadow costs amounted to R 3 973 927 at the end of December 2019.

### **Vote 4 - Technical Services**

The directorate's capital budget performance indicates actual capital expenditure of R 10 149 455 or 26.74% of the adjustment budget of R 37 949 391. Shadow costs amounted to R 10 912 341 at the end of December 2019.

### **Vote 5 - Community Services**

The directorate capital budget performance indicates actual capital expenditure of R 1 269 765 or 18.06% of the adjustment budget of R 7 032 000. Shadow costs amounted to R 3 254 250 at the end of December 2019.

### **Cash flow**

The Cash Book Balance (investments included) as at 31 December 2019 reflects a positive amount of R 109.2 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**

<b>Investment Register</b>										
					2019-12-01					2019-12-31
Investment	Acc No	Investment	Timing of	Type of	Balance at Begin	Investment Top Up	Partial / Premature Withdrawals	Service Fee	Accrued Interest	Balance at End
Institution		Type	Interest Paymen	Interest	of Month	This Month	This Month	This Month	This Month	of Month
					(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
Absa	92 9651 1113	Call Account			7,035,950.11				37,647.15	7,073,597.26
Absa	4053302752	Fixed				30,000,000.00			117,123.29	30,117,123.29
Nedbank	037881004312	Fixed			41,010,630.13				270,082.19	41,280,712.32
<b>Total Investment</b>					<b>48,046,580.24</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>424,852.63</b>	<b>78,471,432.87</b>

During the month of December an investment of R 30 000 000 was made. The total amount invested at 31 December 2019 was R 78 471 433. The accrued interest for December 2019 was R 424 853.

## 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>National Government: Transfers and Grants</b>				
Expanded Public Works Programme	1,422,000.00	-	996,000.00	426,000.00
Financial Management Grant	1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	6,000,000.00	-	6,000,000.00	-
Local Government Equitable Share	45,025,000.00	15,008,000.00	33,768,000.00	11,257,000.00
Municipal Infrastructure Grant	14,548,000.00	-	2,199,000.00	12,349,000.00
	<b>68,545,000.00</b>	<b>15,008,000.00</b>	<b>44,513,000.00</b>	<b>24,032,000.00</b>
<b>Provincial Government: Transfers and Grants</b>				
Development of Sport and Recreation Facilities	250,000.00	-	250,000.00	-
Financial Management Support Grant	330,000.00	330,000.00	330,000.00	-
Fire Service Capacity Building Grant	830,000.00	-	830,000.00	-
Human Settlements	8,070,000.00	-	3,913,296.00	4,156,704.00
Libraries	8,457,000.00	-	5,504,667.00	2,952,333.00
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>330,000.00</b>	<b>15,327,963.00</b>	<b>7,586,037.00</b>
<b>Total Transfers and Grants</b>	<b>91,459,000.00</b>	<b>15,338,000.00</b>	<b>59,840,963.00</b>	<b>31,618,037.00</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 Bergvriër - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

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>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	9.9%	9.9%	2.4%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	12.8%	13.8%	24.7%	13.8%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		21.3%	23.0%	23.2%	22.1%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		170.5%	128.6%	130.1%	167.6%	130.1%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	411.5%	355.5%	355.5%	402.5%	355.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		187.6%	157.5%	157.5%	211.8%	157.5%
<b>Revenue Management</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%	48.4%	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>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</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%	33.7%	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%	1.9%	5.6%
<b>IDP regulation financial viability indicators</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 is in a position to service its current commitments yet the cash position is not yet ideal if measured against best practice norms. Management is continuously implementing actions 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 - Mid-Year Assessment

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	5,400	41,255	41,168	87	0%	71,681
Service charges	160,631	188,141	188,141	34,245	97,436	93,274	4,162	4%	188,141
Investment revenue	6,203	5,447	5,447	726	3,809	1,780	2,029	114%	5,447
Transfers and subsidies	56,025	67,092	67,092	15,008	36,584	33,546	3,038	9%	67,092
Other own revenue	36,326	36,033	36,033	7,649	18,580	11,249	7,331	65%	36,033
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>326,985</b>	<b>368,394</b>	<b>368,394</b>	<b>63,028</b>	<b>197,665</b>	<b>181,017</b>	<b>16,647</b>	<b>9%</b>	<b>368,394</b>
Employee costs	123,261	134,015	134,015	10,013	66,709	66,676	34	0%	134,015
Remuneration of Councillors	6,262	6,720	6,720	537	3,220	3,360	(140)	-4%	6,720
Depreciation & asset impairment	21,412	23,284	23,284	-	5,821	11,642	(5,821)	-50%	23,284
Finance charges	13,372	13,968	13,968	2,035	3,792	6,157	(2,365)	-38%	13,968
Materials and bulk purchases	83,689	108,613	108,613	7,375	50,663	54,061	(3,398)	-6%	108,613
Transfers and subsidies	5,323	6,028	6,028	21	3,603	1,829	1,774	97%	6,028
Other expenditure	67,693	83,870	83,870	3,133	23,091	40,691	(17,599)	-43%	83,870
<b>Total Expenditure</b>	<b>321,012</b>	<b>376,498</b>	<b>376,498</b>	<b>23,114</b>	<b>156,899</b>	<b>184,415</b>	<b>(27,516)</b>	<b>-15%</b>	<b>376,498</b>
<b>Surplus/(Deficit)</b>	<b>5,973</b>	<b>(8,104)</b>	<b>(8,104)</b>	<b>39,914</b>	<b>40,765</b>	<b>(3,398)</b>	<b>44,163</b>	<b>-1300%</b>	<b>(8,104)</b>
Transfers and subsidies - capital (monetary alloc	20,515	24,067	24,067	-	1,652	12,033	(10,381)	-86%	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>39,914</b>	<b>42,418</b>	<b>8,636</b>	<b>33,782</b>	<b>391%</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>39,914</b>	<b>42,418</b>	<b>8,636</b>	<b>33,782</b>	<b>391%</b>	<b>15,963</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	51,213	51,832	2,172	13,317	26,224	(12,907)	-49%	51,832
Capital transfers recognised	-	24,067	24,067	1,025	5,591	12,033	(6,442)	-54%	24,067
Borrowing	-	6,550	7,169	602	3,288	3,894	(606)	-16%	7,169
Internally generated funds	-	20,596	20,596	545	4,438	10,297	(5,859)	-57%	20,596
<b>Total sources of capital funds</b>	-	51,213	51,832	2,172	13,317	26,224	(12,907)	-49%	51,832
<b>Financial position</b>									
Total current assets	156,661	164,942	164,942		207,735				164,942
Total non current assets	396,545	423,272	423,891		397,996				423,891
Total current liabilities	38,073	46,392	46,392		51,605				46,392
Total non current liabilities	163,867	173,555	174,174		152,858				174,174
Community wealth/Equity	351,266	368,267	368,267		401,267				368,267
<b>Cash flows</b>									
Net cash from (used) operating	31,657	46,232	46,232	261	21,119	23,116	1,997	9%	46,232
Net cash from (used) investing	(40,186)	(51,213)	(51,832)	27,828	16,683	(25,916)	(42,599)	164%	(51,832)
Net cash from (used) financing	2,031	1,413	2,032	-	-	1,016	1,016	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>109,296</b>	<b>74,833</b>	<b>(34,463)</b>	<b>-46%</b>	<b>67,926</b>
<b>Debtors &amp; creditors analysis</b>									
	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>Debtors Age Analysis</b>									
Total By Income Source	16,134	9,136	4,810	4,246	3,784	6,606	22,149	58,563	125,428
<b>Creditors Age Analysis</b>									
Total Creditors	629	-	1	32	-	-	-	-	662

## 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 Sub-functions. 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) - Mid-Year Assessment

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>										
<b>Governance and administration</b>		-	124,870	124,870	27,572	90,528	64,920	25,608	39%	124,870
Executive and council		-	34,055	34,055	15,008	33,768	17,027	16,741	98%	34,055
Finance and administration		-	90,815	90,815	12,564	56,760	47,893	8,867	19%	90,815
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	34,961	34,961	910	6,537	12,731	(6,195)	-49%	34,961
Community and social services		-	8,141	8,141	67	2,224	4,155	(1,931)	-46%	8,141
Sport and recreation		-	5,412	5,412	538	2,621	3,120	(498)	-16%	5,412
Public safety		-	13,293	13,293	305	1,691	1,399	292	21%	13,293
Housing		-	8,115	8,115	-	-	4,058	(4,058)	-100%	8,115
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	26,964	26,964	276	4,728	13,410	(8,682)	-65%	26,964
Planning and development		-	20,867	20,867	66	2,394	10,476	(8,082)	-77%	20,867
Road transport		-	6,097	6,097	210	2,334	2,934	(600)	-20%	6,097
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	205,666	205,666	34,270	97,524	101,990	(4,465)	-4%	205,666
Energy sources		-	130,665	130,665	28,912	66,789	64,930	1,859	3%	130,665
Water management		-	29,436	29,436	1,736	13,004	14,480	(1,476)	-10%	29,436
Waste water management		-	17,103	17,103	14	6,661	8,650	(1,989)	-23%	17,103
Waste management		-	28,461	28,461	3,608	11,070	13,930	(2,860)	-21%	28,461
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	392,461	392,461	63,028	199,317	193,051	6,266	3%	392,461
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	96,913	96,913	6,631	40,437	48,174	(7,737)	-16%	96,913
Executive and council		-	22,390	22,390	1,154	10,618	9,918	701	7%	22,390
Finance and administration		-	72,955	72,955	5,370	29,018	37,482	(8,463)	-23%	72,955
Internal audit		-	1,568	1,568	107	801	775	26	3%	1,568
<b>Community and public safety</b>		-	62,891	62,891	3,110	24,160	30,728	(6,568)	-21%	62,891
Community and social services		-	10,300	10,300	561	4,473	4,961	(487)	-10%	10,300
Sport and recreation		-	19,134	19,134	1,319	9,256	9,055	200	2%	19,134
Public safety		-	23,844	23,844	1,117	9,541	11,779	(2,238)	-19%	23,844
Housing		-	9,614	9,614	114	890	4,933	(4,043)	-82%	9,614
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	43,159	43,159	3,056	19,807	21,220	(1,413)	-7%	43,159
Planning and development		-	12,688	12,688	827	5,839	6,056	(217)	-4%	12,688
Road transport		-	30,471	30,471	2,229	13,968	15,164	(1,196)	-8%	30,471
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	173,534	173,534	10,317	72,495	84,293	(11,797)	-14%	173,534
Energy sources		-	112,439	112,439	7,102	49,899	54,882	(4,983)	-9%	112,439
Water management		-	20,497	20,497	1,560	8,512	10,029	(1,517)	-15%	20,497
Waste water management		-	14,031	14,031	606	3,735	6,770	(3,034)	-45%	14,031
Waste management		-	26,567	26,567	1,048	10,349	12,612	(2,263)	-18%	26,567
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	376,498	376,498	23,114	156,899	184,415	(27,516)	-15%	376,498
<b>Surplus/ (Deficit) for the year</b>		-	15,963	15,963	39,914	42,418	8,636	33,782	391%	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) - Mid-Year

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	15,008	33,768	17,250	16,518	95.8%	34,500
Vote 2 - Finance		-	84,453	84,453	6,961	50,232	47,423	2,810	5.9%	84,453
Vote 3 - Corporate Services		-	5,517	5,517	14	632	2,492	(1,860)	-74.6%	5,517
Vote 4 - Technical Services		-	228,617	228,617	39,926	106,208	111,004	(4,796)	-4.3%	228,617
Vote 5 - Community Services		-	39,374	39,374	1,120	8,477	14,882	(6,405)	-43.0%	39,374
<b>Total Revenue by Vote</b>	2	-	<b>392,461</b>	<b>392,461</b>	<b>63,028</b>	<b>199,317</b>	<b>193,051</b>	<b>6,266</b>	<b>3.2%</b>	<b>392,461</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	28,048	28,048	1,499	13,077	12,671	406	3.2%	28,048
Vote 2 - Finance		-	34,622	34,622	2,677	15,007	18,847	(3,840)	-20.4%	34,622
Vote 3 - Corporate Services		-	31,350	31,350	1,443	11,882	15,057	(3,174)	-21.1%	31,350
Vote 4 - Technical Services		-	216,124	216,124	14,145	91,276	105,441	(14,165)	-13.4%	216,124
Vote 5 - Community Services		-	66,354	66,354	3,350	25,658	32,400	(6,742)	-20.8%	66,354
<b>Total Expenditure by Vote</b>	2	-	<b>376,498</b>	<b>376,498</b>	<b>23,114</b>	<b>156,899</b>	<b>184,415</b>	<b>(27,516)</b>	<b>-14.9%</b>	<b>376,498</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>15,963</b>	<b>15,963</b>	<b>39,914</b>	<b>42,418</b>	<b>8,636</b>	<b>33,782</b>	<b>391.2%</b>	<b>15,963</b>

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Mid-Year Assessment

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	15,008	33,768	17,250	16,518	96%	34,500
1.1 - Mayor and Council		-	2,804	2,804	-	-	1,402	(1,402)	-100%	2,804
1.2 - Municipal Manager		-	31,251	31,251	15,008	33,768	15,625	18,143	116%	31,251
1.3 - Economic Development/Planning		-	445	445	-	-	222	(222)	-100%	445
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance</b>		-	<b>84,453</b>	<b>84,453</b>	<b>6,961</b>	<b>50,232</b>	<b>47,423</b>	<b>2,810</b>	<b>6%</b>	<b>84,453</b>
2.1 - Finance		-	84,443	84,443	6,961	50,230	47,418	2,812	6%	84,443
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	10	10	-	2	5	(3)	-57%	10
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		-	<b>5,517</b>	<b>5,517</b>	<b>14</b>	<b>632</b>	<b>2,492</b>	<b>(1,860)</b>	<b>-75%</b>	<b>5,517</b>
3.1 - Planning and Development		-	4,972	4,972	13	630	2,490	(1,860)	-75%	4,972
3.2 - Human Resources		-	542	542	-	-	-	-	-	542
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	3	3	0	2	2	(0)	-6%	3
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Technical Services</b>		-	<b>228,617</b>	<b>228,617</b>	<b>39,926</b>	<b>106,208</b>	<b>111,004</b>	<b>(4,796)</b>	<b>-4%</b>	<b>228,617</b>
4.1 - Building Control		-	902	902	53	611	489	122	25%	902
4.2 - Project Management Unit		-	14,548	14,548	-	1,153	7,274	(6,121)	-84%	14,548
4.3 - Property Services		-	5,817	5,817	5,603	6,526	468	6,058	1294%	5,817
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		-	28,461	28,461	3,608	11,070	13,930	(2,860)	-21%	28,461
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Sewerage		-	17,103	17,103	14	6,661	8,650	(1,989)	-23%	17,103
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		-	29,436	29,436	1,736	13,004	14,480	(1,476)	-10%	29,436
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-
4.12 - Roads		-	1,684	1,684	-	394	783	(389)	-50%	1,684
4.13 - Electricity		-	130,665	130,665	28,912	66,789	64,930	1,859	3%	130,665
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>		-	<b>39,374</b>	<b>39,374</b>	<b>1,120</b>	<b>8,477</b>	<b>14,882</b>	<b>(6,405)</b>	<b>-43%</b>	<b>39,374</b>
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		-	7,563	7,563	7	1,886	3,783	(1,898)	-50%	7,563
5.3 - Community Halls and Facilities		-	212	212	20	121	196	(74)	-38%	212
5.4 - Cemeteries		-	366	366	40	217	176	42	24%	366
5.5 - Housing (Core)		-	45	45	-	-	23	(23)	-100%	45
5.6 - Housing (Non-Core)		-	8,070	8,070	-	-	4,035	(4,035)	-100%	8,070
5.7 - Traffic Control		-	12,458	12,458	305	1,691	982	709	72%	12,458
5.8 - Fire Fighting and Protection		-	835	835	-	-	417	(417)	-100%	835
5.9 - Community Parks		-	186	186	-	-	93	(93)	-100%	186
5.10 - Sports Grounds and Stadiums		-	250	250	-	-	125	(125)	-100%	250
5.11 - Swimming Pools		-	37	37	6	16	24	(9)	-36%	37
5.12 - Holiday Resorts		-	4,924	4,924	532	2,605	2,869	(264)	-9%	4,924
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koores)		-	15	15	-	0	8	(8)	-98%	15
5.15 - Road and Traffic Regulation		-	4,413	4,413	210	1,940	2,151	(210)	-10%	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>63,028</b>	<b>199,317</b>	<b>193,051</b>	<b>6,266</b>	<b>3%</b>	<b>392,461</b>

Expenditure by Vote										
<b>Vote 1 - Municipal Manager</b>	1	-	28,048	28,048	1,499	13,077	12,671	-		
1.1 - Mayor and Council			9,772	9,772	871	4,558	4,880	406	3%	28,048
1.2 - Municipal Manager			12,618	12,618	283	6,060	5,038	(322)	-7%	9,772
1.3 - Economic Development/Planning			4,090	4,090	238	1,658	1,978	1,022	20%	12,618
1.4 - Internal Audit			1,568	1,568	107	801	775	(20)	-16%	4,090
<b>Vote 2 - Finance</b>		-	34,622	34,622	2,677	15,007	18,847	(3,840)	-20%	34,622
2.1 - Finance			25,432	25,432	2,068	10,731	14,190	(3,458)	-24%	25,432
2.2 - Budget and Treasury Office			2,072	2,072	131	890	869	20	2%	2,072
2.3 - Supply Chain Management			5,277	5,277	350	2,755	2,859	(104)	-4%	5,277
2.4 - Director: Finance Services			1,841	1,841	129	630	928	(298)	-32%	1,841
<b>Vote 3 - Corporate Services</b>		-	31,350	31,350	1,443	11,882	15,057	(3,174)	-21%	31,350
3.1 - Planning and Development			4,599	4,599	290	2,146	2,045	100	5%	4,599
3.2 - Human Resources			12,471	12,471	369	3,641	5,941	(2,300)	-39%	12,471
3.3 - Information Technology			3,877	3,877	181	1,753	1,900	(147)	-8%	3,877
3.4 - Administrative and Corporate Support			8,402	8,402	443	3,411	4,160	(750)	-18%	8,402
3.5 - Director: Corporate Services			2,001	2,001	160	932	1,010	(78)	-8%	2,001
<b>Vote 4 - Technical Services</b>		-	216,124	216,124	14,145	91,276	105,441	(14,165)	-13%	216,124
4.1 - Building Control			2,096	2,096	160	1,028	1,078	(50)	-5%	2,096
4.2 - Project Management Unit			1,903	1,903	139	1,008	955	53	6%	1,903
4.3 - Property Services			7,655	7,655	1,296	3,123	3,728	(605)	-16%	7,655
4.4 - Director: Technical Services			2,031	2,031	120	419	966	(547)	-57%	2,031
4.5 - Solid Waste Removal			25,032	25,032	941	9,616	11,828	(2,213)	-19%	25,032
4.6 - Street Cleaning			1,535	1,535	108	733	784	(50)	-6%	1,535
4.7 - Sewerage			9,629	9,629	492	2,553	4,580	(2,027)	-44%	9,629
4.8 - Waste Water Treatment			3,586	3,586	62	973	1,810	(837)	-46%	3,586
4.9 - Storm Water Management			816	816	53	209	380	(170)	-45%	816
4.10 - Water Distribution			18,241	18,241	1,520	7,843	9,028	(1,185)	-13%	18,241
4.11 - Water Treatment			2,257	2,257	40	668	1,000	(332)	-33%	2,257
4.12 - Roads			28,905	28,905	2,114	13,203	14,421	(1,218)	-8%	28,905
4.13 - Electricity			111,278	111,278	7,032	49,337	54,287	(4,950)	-9%	111,278
4.14 - Street Lighting			1,160	1,160	70	562	595	(33)	-6%	1,160
<b>Vote 5 - Community Services</b>		-	66,354	66,354	3,350	25,658	32,400	(6,742)	-21%	66,354
5.1 - Director: Community Services			1,897	1,897	124	733	929	(196)	-21%	1,897
5.2 - Libraries and Archives			7,562	7,562	469	3,709	3,607	102	3%	7,562
5.3 - Community Halls and Facilities			1,930	1,930	54	423	935	(513)	-55%	1,930
5.4 - Cemeteries			808	808	37	341	418	(77)	-18%	808
5.5 - Housing (Core)			1,520	1,520	113	888	880	7	1%	1,520
5.6 - Housing (Non-Core)			8,094	8,094	1	2	4,053	(4,050)	-100%	8,094
5.7 - Traffic Control			22,360	22,360	1,050	8,999	11,085	(2,086)	-19%	22,360
5.8 - Fire Fighting and Protection			1,484	1,484	66	541	694	(152)	-22%	1,484
5.9 - Community Parks			8,724	8,724	680	4,740	4,305	436	10%	8,724
5.10 - Sports Grounds and Stadiums			3,667	3,667	225	1,756	1,633	123	8%	3,667
5.11 - Swimming Pools			741	741	60	305	352	(48)	-14%	741
5.12 - Holiday Resorts			5,973	5,973	355	2,455	2,755	(300)	-11%	5,973
5.13 - Holiday Resorts (old)			-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorits)			28	28	-	-	10	(10)	-100%	28
5.15 - Road and Traffic Regulation			1,566	1,566	115	765	743	22	3%	1,566
<b>Total Expenditure by Vote</b>	2	-	376,498	376,498	23,114	156,899	184,415	(27,516)	(0)	376,498
<b>Surplus/ (Deficit) for the year</b>	2	-	15,963	15,963	39,914	42,418	8,636	33,782	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) - Mid-Year Assessment

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	5,400	41,255	41,168	87	0%	71,681
Service charges - electricity revenue		102,121	123,889	123,889	28,892	66,736	61,589	5,147	8%	123,889
Service charges - water revenue		24,348	27,266	27,266	1,736	13,004	13,395	(391)	-3%	27,266
Service charges - sanitation revenue		12,876	13,987	13,987	14	6,651	7,089	(437)	-6%	13,987
Service charges - refuse revenue		21,286	22,998	22,998	3,604	11,044	11,201	(157)	-1%	22,998
Rental of facilities and equipment		5,830	1,132	1,132	76	1,124	715	409	57%	1,132
Interest earned - external investments		6,203	5,447	5,447	726	3,809	1,780	2,029	114%	5,447
Interest earned - outstanding debtors		7,390	4,542	4,542	770	4,366	3,190	1,176	37%	4,542
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,935	12,472	12,472	328	1,758	994	764	77%	12,472
Licences and permits		-	262	262	13	39	130	(91)	-70%	262
Agency services		4,313	4,413	4,413	210	1,940	2,151	(210)	-10%	4,413
Transfers and subsidies		56,025	67,092	67,092	15,008	36,584	33,546	3,038	9%	67,092
Other revenue		8,353	13,212	13,212	6,252	9,353	4,070	5,283	130%	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>63,028</b>	<b>197,665</b>	<b>181,017</b>	<b>16,647</b>	<b>9%</b>	<b>368,394</b>
<b>Expenditure By Type</b>										
Employee related costs		123,261	134,015	134,015	10,013	66,709	66,676	34	0%	134,015
Remuneration of councillors		6,262	6,720	6,720	537	3,220	3,360	(140)	-4%	6,720
Debt impairment		16,123	21,475	21,475	-	5,369	10,737	(5,369)	-50%	21,475
Depreciation & asset impairment		21,412	23,284	23,284	-	5,821	11,642	(5,821)	-50%	23,284
Finance charges		13,372	13,968	13,968	2,035	3,792	6,157	(2,365)	-38%	13,968
Bulk purchases		83,689	96,543	96,543	6,684	45,112	48,272	(3,160)	-7%	96,543
Other materials		-	12,070	12,070	691	5,551	5,790	(239)	-4%	12,070
Contracted services		16,281	26,986	26,986	1,409	7,688	12,482	(4,795)	-38%	26,986
Transfers and subsidies		5,323	6,028	6,028	21	3,603	1,829	1,774	97%	6,028
Other expenditure		35,289	35,409	35,409	1,724	10,035	17,471	(7,436)	-43%	35,409
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>321,012</b>	<b>376,498</b>	<b>376,498</b>	<b>23,114</b>	<b>156,899</b>	<b>184,415</b>	<b>(27,516)</b>	<b>-15%</b>	<b>376,498</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5,973	(8,104)	(8,104)	39,914	40,765	(3,398)	44,163	(0)	(8,104)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		20,515	24,067	24,067	-	1,652	12,033	(10,381)	(0)	24,067
		700	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>39,914</b>	<b>42,418</b>	<b>8,636</b>			<b>15,963</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>39,914</b>	<b>42,418</b>	<b>8,636</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>39,914</b>	<b>42,418</b>	<b>8,636</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>39,914</b>	<b>42,418</b>	<b>8,636</b>			<b>15,963</b>

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

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>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	4,500	4,500	313	953	2,250	(1,297)	-58%	4,500
Vote 4 - Technical Services		-	14,096	14,096	726	4,143	6,448	(2,305)	-36%	14,096
Vote 5 - Community Services		-	245	245	7	9	131	(122)	-93%	245
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>18,841</b>	<b>18,841</b>	<b>1,046</b>	<b>5,105</b>	<b>8,829</b>	<b>(3,723)</b>	<b>-42%</b>	<b>18,841</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	211	211	13	75	105	(30)	-29%	211
Vote 2 - Finance		-	672	672	12	337	336	1	0%	672
Vote 3 - Corporate Services		-	1,467	1,467	67	532	733	(201)	-27%	1,467
Vote 4 - Technical Services		-	23,234	23,853	724	6,006	12,835	(6,829)	-53%	23,853
Vote 5 - Community Services		-	6,787	6,787	310	1,261	3,385	(2,124)	-63%	6,787
<b>Total Capital single-year expenditure</b>	4	-	<b>32,371</b>	<b>32,990</b>	<b>1,126</b>	<b>8,212</b>	<b>17,396</b>	<b>(9,184)</b>	<b>-53%</b>	<b>32,990</b>
<b>Total Capital Expenditure</b>		-	<b>51,213</b>	<b>51,832</b>	<b>2,172</b>	<b>13,317</b>	<b>26,224</b>	<b>(12,907)</b>	<b>-49%</b>	<b>51,832</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>2,480</b>	<b>3,099</b>	<b>85</b>	<b>1,713</b>	<b>1,862</b>	<b>(148)</b>	<b>-8%</b>	<b>3,099</b>
Executive and council		-	81	81	6	44	41	3	8%	81
Finance and administration		-	2,399	3,018	79	1,669	1,821	(152)	-8%	3,018
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>6,012</b>	<b>6,012</b>	<b>148</b>	<b>980</b>	<b>2,949</b>	<b>(1,969)</b>	<b>-67%</b>	<b>6,012</b>
Community and social services		-	1,245	1,245	18	454	650	(196)	-30%	1,245
Sport and recreation		-	3,574	3,574	44	418	1,802	(1,384)	-77%	3,574
Public safety		-	1,165	1,165	79	81	483	(402)	-83%	1,165
Housing		-	28	28	7	27	14	13	90%	28
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>15,419</b>	<b>15,419</b>	<b>657</b>	<b>2,867</b>	<b>8,264</b>	<b>(5,397)</b>	<b>-65%</b>	<b>15,419</b>
Planning and development		-	4,745	4,745	333	1,095	2,370	(1,275)	-54%	4,745
Road transport		-	10,674	10,674	324	1,772	5,894	(4,121)	-70%	10,674
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>27,301</b>	<b>27,301</b>	<b>1,282</b>	<b>7,757</b>	<b>13,150</b>	<b>(5,393)</b>	<b>-41%</b>	<b>27,301</b>
Energy sources		-	8,998	8,998	-	2,727	3,899	(1,171)	-30%	8,998
Water management		-	4,995	4,995	63	393	2,497	(2,105)	-84%	4,995
Waste water management		-	12,331	12,331	1,185	4,049	6,265	(2,217)	-35%	12,331
Waste management		-	977	977	34	588	488	99	20%	977
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>51,213</b>	<b>51,832</b>	<b>2,172</b>	<b>13,317</b>	<b>26,224</b>	<b>(12,907)</b>	<b>-49%</b>	<b>51,832</b>
<b>Funded by:</b>										
National Government		-	17,887	17,887	708	4,461	8,943	(4,482)	-50%	17,887
Provincial Government		-	6,180	6,180	317	1,130	3,090	(1,960)	-63%	6,180
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>24,067</b>	<b>24,067</b>	<b>1,025</b>	<b>5,591</b>	<b>12,033</b>	<b>(6,442)</b>	<b>-54%</b>	<b>24,067</b>
<b>Borrowing</b>	6	-	<b>6,550</b>	<b>7,169</b>	<b>602</b>	<b>3,288</b>	<b>3,894</b>	<b>(606)</b>	<b>-16%</b>	<b>7,169</b>
<b>Internally generated funds</b>		-	<b>20,596</b>	<b>20,596</b>	<b>545</b>	<b>4,438</b>	<b>10,297</b>	<b>(5,859)</b>	<b>-57%</b>	<b>20,596</b>
<b>Total Capital Funding</b>		-	<b>51,213</b>	<b>51,832</b>	<b>2,172</b>	<b>13,317</b>	<b>26,224</b>	<b>(12,907)</b>	<b>-49%</b>	<b>51,832</b>

### Assessment

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>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>	1									
<b>Vote 1 - Municipal Manager</b>		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.3 - Economic Development/Planning		-	-	-	-	-	-	-	-	-
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance</b>		-	-	-	-	-	-	-	-	-
2.1 - Finance		-	-	-	-	-	-	-	-	-
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		-	<b>4,500</b>	<b>4,500</b>	<b>313</b>	<b>953</b>	<b>2,250</b>	<b>(1,297)</b>	<b>-58%</b>	<b>4,500</b>
3.1 - Planning and Development		-	4,500	4,500	313	953	2,250	(1,297)	-58%	4,500
3.2 - Human Resources		-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-

<b>Vote 4 - Technical Services</b>	-	14,096	14,096	726	4,143	6,448	(2,305)	-36%	14,096
4.1 - Building Control	-	-	-	-	-	-	-	-	-
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	125	125	9	85	63	23	37%	125	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	6,074	6,074	708	1,386	3,037	(1,650)	-54%	6,074	
4.8 - Waste Water Treatment	-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management	-	-	-	-	-	-	-	-	-
4.10 - Water Distribution	180	180	-	-	90	(90)	-100%	180	
4.11 - Water Treatment	-	-	-	-	-	-	-	-	-
4.12 - Roads	400	400	10	50	200	-	-	400	
4.13 - Electricity	7,317	7,317	-	2,621	3,059	-	-	7,317	
4.14 - Street Lighting	-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>	-	245	245	7	9	131	(122)	-93%	245
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	-	-	-	-	-	-	-	-	-
5.3 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-
5.4 - Cemeteries	175	175	-	-	97	(97)	-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	-	2	8	(6)	-78%	30	
5.11 - Swimming Pools	40	40	7	7	25	(18)	-72%	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	1,046	5,105	8,829	(3,723)	-42%	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	13	75	105	(30)	-29%	211
1.1 - Mayor and Council	56	56	6	30	37	(7)	-18%	56	
1.2 - Municipal Manager	25	25	-	14	4	10	250%	25	
1.3 - Economic Development/Planning	130	130	7	32	65	(33)	-51%	130	
1.4 - Internal Audit	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance</b>	-	672	672	12	337	336	1	0%	672
2.1 - Finance	672	672	12	337	336	1	0%	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	67	532	733	(201)	-27%	1,467
3.1 - Planning and Development	107	107	13	102	51	51	100%	107	
3.2 - Human Resources	60	60	11	46	30	16	54%	60	
3.3 - Information Technology	890	890	41	266	468	(202)	-43%	890	
3.4 - Administrative and Corporate Support	410	410	3	118	185	(67)	-36%	410	
3.5 - Director: Corporate Services	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Technical Services</b>	-	23,234	23,853	724	6,006	12,835	(6,829)	-53%	23,853
4.1 - Building Control	8	8	-	8	4	4	93%	8	
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	242	861	4	817	740	77	10%	861	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	977	977	34	588	488	99	20%	977	
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	753	753	-	220	377	(157)	-42%	753	
4.8 - Waste Water Treatment	2,520	2,520	466	1,945	1,860	85	5%	2,520	
4.9 - Storm Water Management	2,984	2,984	11	498	992	(494)	-50%	2,984	
4.10 - Water Distribution	4,515	4,515	63	325	2,257	(1,932)	-86%	4,515	
4.11 - Water Treatment	300	300	-	68	150	(82)	-55%	300	
4.12 - Roads	9,254	9,254	146	1,433	5,127	(3,694)	-72%	9,254	
4.13 - Electricity	1,511	1,511	-	84	755	(671)	-89%	1,511	
4.14 - Street Lighting	170	170	-	22	85	(63)	-74%	170	
<b>Vote 5 - Community Services</b>	-	6,787	6,787	310	1,261	3,385	(2,124)	-63%	6,787
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	600	600	4	177	300	(123)	-41%	600	
5.3 - Community Halls and Facilities	150	150	6	165	95	70	74%	150	
5.4 - Cemeteries	320	320	8	112	158	(45)	-29%	320	
5.5 - Housing (Core)	28	28	7	27	14	13	90%	28	
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	-
5.7 - Traffic Control	1,020	1,020	168	290	567	(278)	-49%	1,020	
5.8 - Fire Fighting and Protection	1,165	1,165	79	81	483	(402)	-83%	1,165	
5.9 - Community Parks	1,449	1,449	6	179	729	(549)	-75%	1,449	
5.10 - Sports Grounds and Stadiums	1,805	1,805	14	126	957	(831)	-87%	1,805	
5.11 - Swimming Pools	50	50	-	-	(10)	10	-100%	50	
5.12 - Holiday Resorts	200	200	18	104	93	11	11%	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	1,126	8,212	17,396	(9,184)	(0)	32,990
<b>Total Capital Expenditure</b>	-	51,213	51,832	2,172	13,317	26,224	(12,907)	(0)	51,832

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

### WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

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	30,824	73,049
Call investment deposits		6,852	–	–	78,471	–
Consumer debtors		75,529	82,087	82,087	89,672	82,087
Other debtors		7,191	5,401	5,401	1,365	5,401
Current portion of long-term receivables		173	1,304	1,304	4,124	1,304
Inventory		2,330	3,102	3,102	3,278	3,102
<b>Total current assets</b>		<b>156,661</b>	<b>164,942</b>	<b>164,942</b>	<b>207,735</b>	<b>164,942</b>
<b>Non current assets</b>						
Long-term receivables		446	305	305	493	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	376,790	405,018
Biological		–	–	–	–	–
Intangible		4,561	5,188	5,188	4,028	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>397,996</b>	<b>423,891</b>
<b>TOTAL ASSETS</b>		<b>553,206</b>	<b>588,214</b>	<b>588,833</b>	<b>605,731</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	4,911	3,737
Trade and other payables		16,705	25,249	25,249	31,372	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>51,605</b>	<b>46,392</b>
<b>Non current liabilities</b>						
Borrowing		53,048	53,765	54,384	52,152	54,384
Provisions		110,818	119,789	119,789	100,707	119,789
<b>Total non current liabilities</b>		<b>163,867</b>	<b>173,555</b>	<b>174,174</b>	<b>152,858</b>	<b>174,174</b>
<b>TOTAL LIABILITIES</b>		<b>201,940</b>	<b>219,947</b>	<b>220,566</b>	<b>204,463</b>	<b>220,566</b>
<b>NET ASSETS</b>	2	<b>351,266</b>	<b>368,267</b>	<b>368,267</b>	<b>401,267</b>	<b>368,267</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		320,157	326,466	326,466	370,158	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>401,267</b>	<b>368,267</b>



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

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

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	4,431	34,135	34,407	(272)	-1%	68,814
Service charges		146,525	180,615	180,615	13,356	84,734	90,308	(5,573)	-6%	180,615
Other revenue		14,515	20,290	20,290	29,941	144,070	10,145	133,925	1320%	20,290
Government - operating		56,453	67,092	67,092	15,338	51,962	33,546	18,415	55%	67,092
Government - capital		20,515	24,067	24,067	-	8,449	12,033	(3,584)	-30%	24,067
Interest		6,203	9,807	9,807	453	3,146	4,904	(1,758)	-36%	9,807
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(267,748)	(311,482)	(311,482)	(61,202)	(301,745)	(155,741)	146,004	-94%	(311,482)
Finance charges		(6,404)	(6,943)	(6,943)	(2,035)	(2,035)	(3,472)	(1,436)	41%	(6,943)
Transfers and Grants		(5,323)	(6,028)	(6,028)	(21)	(1,595)	(3,014)	(1,419)	47%	(6,028)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>31,657</b>	<b>46,232</b>	<b>46,232</b>	<b>261</b>	<b>21,119</b>	<b>23,116</b>	<b>1,997</b>	<b>9%</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		-	-	-	30,000	30,000	-	30,000	#DIV/0!	-
<b>Payments</b>										
Capital assets		(41,015)	(51,213)	(51,832)	(2,172)	(13,317)	(25,916)	(12,599)	49%	(51,832)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(40,186)</b>	<b>(51,213)</b>	<b>(51,832)</b>	<b>27,828</b>	<b>16,683</b>	<b>(25,916)</b>	<b>(42,599)</b>	<b>164%</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	-	-	3,585	(3,585)	-100%	7,169
Increase (decrease) in consumer deposits		200	139	139	-	-	69	(69)	-100%	139
<b>Payments</b>										
Repayment of borrowing		(5,120)	(5,276)	(5,276)	-	-	(2,638)	(2,638)	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>1,016</b>	<b>1,016</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	28,089	71,494	76,617			71,494
Cash/cash equivalents at monthly year end:		71,438	73,049	73,049		109,296	74,833			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 - Mid-Year Assessment

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	2,391	1,350	767	627	495	552	2,579	5,744	14,506	9,998		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,828	2,233	960	979	914	986	1,361	5,862	22,123	10,103		
Receivables from Non-ex change Transactions - Property Rates	1400	5,043	2,162	972	777	671	3,402	3,120	13,493	29,640	21,463		
Receivables from Ex change Transactions - Waste Water Management	1500	1,149	711	492	432	392	368	2,044	7,955	13,544	11,191		
Receivables from Ex change Transactions - Waste Management	1600	1,936	1,146	736	637	577	531	2,901	12,383	20,849	17,030		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	772	751	720	678	658	639	4,425	4,775	13,418	11,175		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,986)	782	164	115	77	127	5,719	8,351	11,348	14,388		
<b>Total By Income Source</b>	<b>2000</b>	<b>16,134</b>	<b>9,136</b>	<b>4,810</b>	<b>4,246</b>	<b>3,784</b>	<b>6,606</b>	<b>22,149</b>	<b>58,563</b>	<b>125,428</b>	<b>95,349</b>	<b>-</b>	<b>-</b>
<b>2018/19 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(53)	52	31	22	18	736	247	302	1,355	1,326		
Commercial	2300	2,753	960	313	226	153	818	796	1,511	7,530	3,505		
Households	2400	6,209	5,255	2,923	2,587	2,293	3,109	14,502	45,939	82,817	68,430		
Other	2500	7,225	2,869	1,544	1,411	1,320	1,943	6,604	10,811	33,725	22,088		
<b>Total By Customer Group</b>	<b>2600</b>	<b>16,134</b>	<b>9,136</b>	<b>4,810</b>	<b>4,246</b>	<b>3,784</b>	<b>6,606</b>	<b>22,149</b>	<b>58,563</b>	<b>125,428</b>	<b>95,349</b>	<b>-</b>	<b>-</b>

# Section 6 – Creditors' analysis

## 6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

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	569	-	1	32						602	
Auditor General	0800	-	-	-	-						-	
Other	0900	60	-	-	-						60	
<b>Total By Customer Type</b>	<b>1000</b>	<b>629</b>	<b>-</b>	<b>1</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>662</b>	<b>-</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

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	07/02/2020	41,011	270		-	41,281
ABSA		2 months			fixed	7.5	0	0	07/02/2020		117		30,000	30,117
														-
														-
														-
<b>Municipality sub-total</b>										41,011		-	30,000	71,398
<b>Entities</b>														
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									41,011		-	30,000	71,398



# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table C6

WC013 Bergvriev - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

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										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	50,658	50,658	15,008	36,731	25,329	11,402	45.0%	50,658
Local Government Equitable Share			45,025	45,025	15,008	33,768	22,513	11,256	50.0%	45,025
Municipal Infrastructure Grant			2,531	2,531	-	287	1,266	(979)	-77.3%	2,531
Expanded Public Works Programme			1,422	1,422	-	996	711	285	40.1%	1,422
Financial Management Grant			898	898	-	898	449	449	100.0%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	-	783	391	391	100.0%	783
<b>Provincial Government:</b>		-	15,734	15,734	330	9,748	7,867	1,881	23.9%	15,734
Libraries			6,857	6,857	-	5,505	3,429	2,076	60.6%	6,857
Human Settlements			8,070	8,070	-	3,913	4,035	(122)	-3.0%	8,070
Maintenance of Roads			97	97	-	-	49	(49)	-100.0%	97
Financial Management Support Grant			330	330	330	330	165	165	100.0%	330
Municipal Capacity Building Grant			380	380	-	-	190	(190)	-100.0%	380
Other transfers and grants (insert description)			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	700	700	-	457	350	107	30.5%	700
Go Flow			52	52	-	-	26	(26)	-100.0%	52
Heist op den Berg			648	648	-	457	324	133	41.0%	648
<b>Total Operating Transfers and Grants</b>	5	-	67,092	67,092	15,338	46,936	33,546	13,390	39.9%	67,092
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	17,887	17,887	-	7,782	8,943	(1,162)	-13.0%	17,887
Municipal Infrastructure Grant			12,017	12,017	-	1,912	6,009	(4,096)	-68.2%	12,017
Financial Management Grant			652	652	-	652	326	326	100.0%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	5,217	2,609	2,609	100.0%	5,217
<b>Provincial Government:</b>		-	6,180	6,180	-	5,580	3,090	2,490	80.6%	6,180
<i>Regional Socio - Economic Project</i>			4,500	4,500	-	4,500	2,250	2,250	100.0%	4,500
Libraries			600	600	-	-	300	(300)	-100.0%	600
Development of Sport and Recreation Facilities			250	250	-	250	125	125	100.0%	250
Fire Service Capacity Building Grant			830	830	-	830	415	415	100.0%	830
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	24,067	24,067	-	13,362	12,033	1,328	11.0%	24,067
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	91,159	91,159	15,338	60,298	45,580	14,718	32.3%	91,159

## 8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	50,658	50,658	4,173	20,941	25,329	(4,388)	-17.3%	50,658
Local Government Equitable Share			45,025	45,025	3,752	18,760	22,513	(3,752)	-16.7%	45,025
Municipal Infrastructure Grant			2,531	2,531	106	567	1,266	(699)	-55.2%	2,531
Expanded Public Works Programme			1,422	1,422	180	879	711	168	23.6%	1,422
Financial Management Grant			898	898	134	425	449	(24)	-5.4%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	-	310	391	(81)	-20.8%	783
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	15,734	15,734	538	3,079	7,867	(4,788)	-60.9%	15,734
Libraries			6,857	6,857	469	3,092	3,429	(337)	-9.8%	6,857
Human Settlements			8,070	8,070	-	-	4,035	(4,035)	-100.0%	8,070
Maintenance of Roads			97	97	-	(13)	49	(62)	-127.5%	97
Financial Management Support Grant			330	330	69	-	165	(165)	-100.0%	330
Municipal Capacity Building Grant			380	380	-	-	190	(190)	-100.0%	380
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	700	700	41	157	350	(193)	-55.0%	700
Go Flow			52	52	-	-	26	(26)	-100.0%	52
Heist op den Berg			648	648	41	157	324	(167)	-51.4%	648
<b>Total operating expenditure of Transfers and Grants:</b>		<b>-</b>	<b>67,092</b>	<b>67,092</b>	<b>4,752</b>	<b>24,177</b>	<b>33,546</b>	<b>(9,369)</b>	<b>-27.9%</b>	<b>67,092</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	17,887	17,887	708	3,867	8,943	(5,077)	-56.8%	17,887
Municipal Infrastructure Grant			12,017	12,017	708	1,367	6,009	(4,641)	-77.2%	12,017
Financial Management Grant			652	652	-	433	326	107	32.7%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	2,067	2,609	(542)	-20.8%	5,217
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	6,180	6,180	317	813	3,090	(2,277)	-73.7%	6,180
Regional Socio - Economic Project			4,500	4,500	313	640	2,250	(1,610)	-71.5%	4,500
Libraries			600	600	4	173	300	(127)	-42.5%	600
Development of Sport and Recreation Facilities			250	250	-	-	125	-	-	250
Fire Service Capacity Building Grant			830	830	-	-	415	-	-	830
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>24,067</b>	<b>24,067</b>	<b>1,025</b>	<b>4,680</b>	<b>12,033</b>	<b>(7,354)</b>	<b>-61.1%</b>	<b>24,067</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>-</b>	<b>91,159</b>	<b>91,159</b>	<b>5,777</b>	<b>28,856</b>	<b>45,580</b>	<b>(16,723)</b>	<b>-36.7%</b>	<b>91,159</b>

References

# 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 - Mid-Year Assessment

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	2,481	2,640	(158)	-6%	5,279
Pension and UIF Contributions			327	327	26	156	163	(8)	-5%	327
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			600	600	53	318	300	18	6%	600
Cellphone Allowance			514	514	44	265	257	8	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>3,220</b>	<b>3,360</b>	<b>(140)</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	363	1,820	2,443	(624)	-26%	4,887
Pension and UIF Contributions			714	714	49	294	357	(64)	-18%	714
Medical Aid Contributions			98	98	8	32	49	(17)	-35%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			842	842	77	358	421	(63)	-15%	842
Cellphone Allowance			-	-	3	5	-	5	#DIV/0!	-
Housing Allowances			329	329	15	87	165	(78)	-47%	329
Other benefits and allowances			149	149	12	57	74	(17)	-23%	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>527</b>	<b>2,653</b>	<b>3,510</b>	<b>(857)</b>	<b>-24%</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	6,546	46,575	44,419	2,156	5%	88,839
Pension and UIF Contributions			14,053	14,053	1,105	6,755	7,027	(271)	-4%	14,053
Medical Aid Contributions			6,185	6,185	431	2,660	3,092	(432)	-14%	6,185
Overtime			4,352	4,352	461	2,615	2,176	439	20%	4,352
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,853	3,853	342	2,050	1,926	123	6%	3,853
Cellphone Allowance			-	-	3	18	-	18	#DIV/0!	-
Housing Allowances			920	920	47	278	460	(182)	-39%	920
Other benefits and allowances			5,454	5,454	448	2,862	2,727	135	5%	5,454
Payments in lieu of leave			964	964	102	243	482	(239)	-50%	964
Long service awards			515	515	-	-	258	(258)	-100%	515
Post-retirement benefit obligations			1,860	1,860	-	-	930	(930)	-100%	1,860
<b>Sub Total - Other Municipal Staff</b>			<b>126,995</b>	<b>126,995</b>	<b>9,486</b>	<b>64,056</b>	<b>63,498</b>	<b>559</b>	<b>1%</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>10,550</b>	<b>69,930</b>	<b>70,367</b>	<b>(438)</b>	<b>-1%</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>10,550</b>	<b>69,930</b>	<b>70,367</b>	<b>(438)</b>	<b>-1%</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>10,013</b>	<b>66,709</b>	<b>67,007</b>	<b>(298)</b>	<b>0%</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 - Mid-Year Assessment

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	3,180	11,145	17,519	6,374	36.4%	22%
December		3,756	3,756	2,172	13,317	21,275	7,958	37.4%	26%
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>13,317</b>					



## 10.2 Supporting Table C13a

WC013 Bergrievier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

Description	Ref	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	5,808	5,808	283	1,026	2,903	1,878	64.7%	5,808
Roads Infrastructure		-	250	250	4	22	108	87	80.1%	250
Roads		-	250	250	4	22	108	87	80.1%	250
Storm water Infrastructure		-	350	350	14	172	191	19	10.0%	350
Storm water Conveyance		-	350	350	14	172	191	19	10.0%	350
Electrical Infrastructure		-	30	30	-	-	15	15	100.0%	30
LV Networks		-	30	30	-	-	15	15	100.0%	30
Water Supply Infrastructure		-	150	150	-	68	75	7	9.7%	150
Pump Stations		-	150	150	-	68	75	7	9.7%	150
Sanitation Infrastructure		-	4,578	4,578	264	396	2,289	1,893	82.7%	4,578
Pump Station		-	150	150	-	132	75	(57)	-75.6%	150
Waste Water Treatment Works		-	4,428	4,428	264	264	2,214	1,950	88.1%	4,428
Solid Waste Infrastructure		-	450	450	2	369	225	(144)	-63.9%	450
Waste Transfer Stations		-	250	250	2	219	125	(94)	-75.3%	250
Waste Processing Facilities		-	200	200	-	150	100	(50)	-49.8%	200
<b>Community Assets</b>		-	5,295	5,295	332	1,027	2,667	1,640	61.5%	5,295
Community Facilities		-	4,675	4,675	313	953	2,347	1,394	59.4%	4,675
Centres		-	4,500	4,500	313	953	2,250	1,297	57.6%	4,500
Cemeteries/Crematoria		-	175	175	-	-	97	97	100.0%	175
Sport and Recreation Facilities		-	620	620	19	74	319	245	76.9%	620
Outdoor Facilities		-	620	620	19	74	319	245	76.9%	620
<b>Other assets</b>		-	325	944	9	868	782	(87)	-11.1%	944
Operational Buildings		-	325	944	9	868	782	(87)	-11.1%	944
Municipal Offices		-	325	944	9	868	782	(87)	-11.1%	944
<b>Intangible Assets</b>		-	1,272	1,272	-	333	630	297	47.1%	1,272
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,272	1,272	-	333	630	297	47.1%	1,272
Computer Software and Applications		-	1,272	1,272	-	333	630	297	47.1%	1,272
<b>Computer Equipment</b>		-	640	640	-	-	289	289	100.0%	640
Computer Equipment		-	640	640	-	-	289	289	100.0%	640
<b>Furniture and Office Equipment</b>		-	543	543	22	266	204	(62)	-30.4%	543
Furniture and Office Equipment		-	543	543	22	266	204	(62)	-30.4%	543
<b>Machinery and Equipment</b>		-	668	668	59	214	417	202	48.5%	668
Machinery and Equipment		-	668	668	59	214	417	202	48.5%	668
<b>Transport Assets</b>		-	5,455	5,455	3	192	2,766	2,574	93.1%	5,455
Transport Assets		-	5,455	5,455	3	192	2,766	2,574	93.1%	5,455
<b>Total Capital Expenditure on new assets</b>	1	-	20,006	20,625	707	3,926	10,657	6,731	63.2%	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 - Mid-Year										
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 renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	12,267	12,267	63	2,456	6,114	3,658	59.8%	12,267
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	6,877	6,877	-	2,067	3,439	1,372	39.9%	6,877
<i>Power Plants</i>										
<i>HV Substations</i>										
<i>HV Switching Station</i>										
<i>HV Transmission Conductors</i>										
<i>MV Substations</i>			400	400	-	-	200	200	100.0%	400
<i>MV Switching Stations</i>										
<i>MV Networks</i>										
<i>LV Networks</i>			6,477	6,477	-	2,067	3,239	1,172	36.2%	6,477
<i>Capital Spares</i>										
Water Supply Infrastructure		-	4,810	4,810	63	322	2,405	2,083	86.6%	4,810
<i>Dams and Weirs</i>										
<i>Boreholes</i>			50	50	-	-	25	25	100.0%	50
<i>Reservoirs</i>										
<i>Pump Stations</i>			180	180	-	-	90	90	100.0%	180
<i>Water Treatment Works</i>										
<i>Bulk Mains</i>										
<i>Distribution</i>			4,180	4,180	-	155	2,090	1,935	92.6%	4,180
<i>Distribution Points</i>			400	400	63	167	200	33	16.7%	400
<i>PRV Stations</i>										
<i>Capital Spares</i>										
Sanitation Infrastructure		-	580	580	-	67	270	203	75.3%	580
<i>Pump Station</i>			520	520	-	29	240	211	87.7%	520
<i>Reticulation</i>			60	60	-	37	30	(7)	-23.9%	60
<b>Community Assets</b>		-	310	310	7	204	124	(80)	-64.5%	310
Community Facilities		-	120	120	-	119	59	(60)	-101.5%	120
<i>Cemeteries/Crematoria</i>			100	100	-	100	50	(50)	-99.8%	100
<i>Public Ablution Facilities</i>			20	20	-	-	-	-	-	20
Sport and Recreation Facilities		-	190	190	7	85	65	(20)	-30.9%	190
<i>Indoor Facilities</i>			100	100	-	78	50	(28)	-56.1%	100
<i>Outdoor Facilities</i>			90	90	7	7	15	8	53.0%	90
<i>Capital Spares</i>										
<b>Other assets</b>		-	30	30	-	28	15	(13)	-89.2%	30
Operational Buildings		-	30	30	-	28	15	(13)	-89.2%	30
<i>Municipal Offices</i>			30	30	-	28	15	(13)	-89.2%	30
<b>Computer Equipment</b>		-	320	320	98	324	214	(110)	-51.4%	320
Computer Equipment			320	320	98	324	214	(110)	-51.4%	320
<b>Furniture and Office Equipment</b>		-	459	459	50	340	213	(127)	-59.4%	459
Furniture and Office Equipment			459	459	50	340	213	(127)	-59.4%	459
<b>Machinery and Equipment</b>		-	20	20	-	17	10	(7)	-69.0%	20
Machinery and Equipment			20	20	-	17	10	(7)	-69.0%	20
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	13,406	13,406	218	3,369	6,690	3,321	49.6%	13,406

## 10.4 Supporting Table C13c

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

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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	4,106	4,106	166	1,242	2,091	848	40.6%	4,106
Roads Infrastructure		-	547	547	40	190	402	212	52.8%	547
Roads			547	547	40	190	402	212	52.8%	547
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	409	409	14	109	202	93	46.0%	409
Drainage Collection					-	-	-	-		
Storm water Conveyance			409	409	14	109	202	93	46.0%	409
Attenuation					-	-	-	-		
Electrical Infrastructure		-	2,206	2,206	83	727	1,146	419	36.6%	2,206
LV Networks			2,206	2,206	83	727	1,146	419	36.6%	2,206
Capital Spares					-	-	-	-		
Water Supply Infrastructure		-	618	618	24	174	278	104	37.4%	618
Distribution			618	618	24	174	278	104	37.4%	618
Sanitation Infrastructure		-	295	295	6	42	47	5	10.6%	295
Pump Station					-	-	-	-		
Reticulation			295	295	6	42	47	5	10.6%	295
Solid Waste Infrastructure		-	30	30	-	-	15	15	100.0%	30
Landfill Sites			30	30	-	-	15	15	100.0%	30
<b>Community Assets</b>		-	11,892	11,892	944	6,447	5,698	(749)	-13.2%	11,892
Community Facilities		-	8,761	8,761	696	4,798	4,335	(463)	-10.7%	8,761
Cemeteries/Crematoria			618	618	37	297	331	34	10.2%	618
Police					-	-	-	-		
Parks					-	-	-	-		
Public Open Space			8,143	8,143	658	4,501	4,004	(497)	-12.4%	8,143
Sport and Recreation Facilities		-	3,131	3,131	249	1,649	1,363	(286)	-21.0%	3,131
Indoor Facilities					-	-	-	-		
Outdoor Facilities			3,131	3,131	249	1,649	1,363	(286)	-21.0%	3,131
Capital Spares					-	-	-	-		
<b>Other assets</b>		-	4,347	4,347	348	2,198	2,124	(73)	-3.4%	4,347
Operational Buildings		-	4,331	4,331	344	2,193	2,116	(77)	-3.6%	4,331
Municipal Offices			4,331	4,331	344	2,193	2,116	(77)	-3.6%	4,331
Housing		-	16	16	4	5	9	4	41.4%	16
Staff Housing					-	-	-	-		
Social Housing			16	16	4	5	9	4	41.4%	16
Capital Spares					-	-	-	-		
<b>Computer Equipment</b>		-	659	659	4	13	31	18	57.3%	659
Computer Equipment			659	659	4	13	31	18	57.3%	659
<b>Furniture and Office Equipment</b>		-	41	41	-	13	16	3	18.4%	41
Furniture and Office Equipment			41	41	-	13	16	3	18.4%	41
<b>Machinery and Equipment</b>		-	810	810	54	435	405	(30)	-7.5%	810
Machinery and Equipment			810	810	54	435	405	(30)	-7.5%	810
<b>Transport Assets</b>		-	2,868	2,868	287	1,247	1,360	113	8.3%	2,868
Transport Assets			2,868	2,868	287	1,247	1,360	113	8.3%	2,868
<b>Total Repairs and Maintenance Expenditure</b>	1	-	24,722	24,722	1,804	11,595	11,725	129	1.1%	24,722

# 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

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	7,352	3,676	50.0%	14,703
Roads Infrastructure		-	1,862	1,862	-	466	931	466	50.0%	1,862
Roads			1,668	1,668	-	417	834	417	50.0%	1,668
Road Structures			150	150	-	38	75	38	50.0%	150
Road Furniture			44	44	-	11	22	11	50.0%	44
Storm water Infrastructure		-	243	243	-	61	122	61	50.0%	243
Drainage Collection			90	90	-	23	45	23	50.0%	90
Storm water Conveyance			153	153	-	38	77	38	50.0%	153
Electrical Infrastructure		-	1,755	1,755	-	439	878	439	50.0%	1,755
MV Substations			200	200	-	50	100	50	50.0%	200
MV Switching Stations			32	32	-	8	16	8	50.0%	32
MV Networks			594	594	-	149	297	149	50.0%	594
LV Networks			929	929	-	232	464	232	50.0%	929
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	3,482	3,482	-	871	1,741	871	50.0%	3,482
Boreholes			42	42	-	11	21	11	50.0%	42
Reservoirs			1,158	1,158	-	290	579	290	50.0%	1,158
Pump Stations			188	188	-	47	94	47	50.0%	188
Water Treatment Works			1,242	1,242	-	311	621	311	50.0%	1,242
Distribution Points			848	848	-	1	2	1	50.0%	848
PRV Stations			4	4	-	-	-	-	-	4
Sanitation Infrastructure		-	3,372	3,372	-	843	1,686	843	50.0%	3,372
Pump Station			2,976	2,976	-	744	1,488	744	50.0%	2,976
Reticulation			396	396	-	99	198	99	50.0%	396
Solid Waste Infrastructure		-	3,989	3,989	-	997	1,995	997	50.0%	3,989
Landfill Sites			3,479	3,479	-	870	1,740	870	50.0%	3,479
Waste Transfer Stations			404	404	-	101	202	101	50.0%	404
Waste Processing Facilities			62	62	-	16	31	16	50.0%	62
Waste Drop-off Points			44	44	-	11	22	11	50.0%	44
<b>Community Assets</b>		-	2,306	2,306	-	577	1,153	577	50.0%	2,306
Community Facilities		-	951	951	-	238	476	238	50.0%	951
Halls			234	234	-	59	117	59	50.0%	234
Clinics/Care Centres			16	16	-	4	8	4	50.0%	16
Museums			50	50	-	13	25	13	50.0%	50
Libraries			227	227	-	57	114	57	50.0%	227
Cemeteries/Crematoria			162	162	-	41	81	41	50.0%	162
Public Open Space			95	95	-	24	48	24	50.0%	95
Public Ablution Facilities			76	76	-	19	38	19	50.0%	76
Markets			90	90	-	23	45	23	50.0%	90
Stalls			-	-	-	-	-	-	-	-
Abattoirs			1	1	-	0	0	0	50.0%	1
Sport and Recreation Facilities		-	1,355	1,355	-	339	678	339	50.0%	1,355
Indoor Facilities			11	11	-	3	6	3	50.0%	11
Outdoor Facilities			1,344	1,344	-	336	672	336	50.0%	1,344
Capital Spares			-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	3	3	-	1	2	1	50.0%	3
Revenue Generating		-	3	3	-	1	2	1	50.0%	3
Unimproved Property			3	3	-	1	2	1	50.0%	3
<b>Other assets</b>		-	1,102	1,102	-	276	551	276	50.0%	1,102
Operational Buildings		-	1,102	1,102	-	276	551	276	50.0%	1,102
Municipal Offices			1,074	1,074	-	269	537	269	50.0%	1,074
Yards			11	11	-	3	6	3	50.0%	11
Stores			17	17	-	4	9	4	50.0%	17
<b>Intangible Assets</b>		-	618	618	-	154	309	154	50.0%	618
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights		-	618	618	-	154	309	154	50.0%	618
Computer Software and Applications			618	618	-	154	309	154	50.0%	618
<b>Computer Equipment</b>		-	710	710	-	177	355	177	50.0%	710
Computer Equipment			710	710	-	177	355	177	50.0%	710
<b>Furniture and Office Equipment</b>		-	1,245	1,245	-	311	622	311	50.0%	1,245
Furniture and Office Equipment			1,245	1,245	-	311	622	311	50.0%	1,245
<b>Machinery and Equipment</b>		-	1,281	1,281	-	320	641	320	50.0%	1,281
Machinery and Equipment			1,281	1,281	-	320	641	320	50.0%	1,281
<b>Transport Assets</b>		-	1,316	1,316	-	329	658	329	50.0%	1,316
Transport Assets			1,316	1,316	-	329	658	329	50.0%	1,316
<b>Total Depreciation</b>	1	-	23,284	23,284	-	5,821	11,642	5,821	50.0%	23,284

## 10.6 Supporting Table C13e

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

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	1,076	5,386	7,903	2,517	31.9%	15,805
Roads Infrastructure		-	6,604	6,604	137	1,246	3,802	2,556	67.2%	6,604
Roads			6,604	6,604	137	1,246	3,802	2,556	67.2%	6,604
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	2,674	2,674	-	393	837	444	53.0%	2,674
Drainage Collection					-	-	-	-		
Storm water Conveyance			2,674	2,674	-	393	837	444	53.0%	2,674
Attenuation					-	-	-	-		
Electrical Infrastructure		-	1,981	1,981	-	576	390	(186)	-47.6%	1,981
Power Plants					-	-	-	-		
HV Substations					-	-	-	-		
HV Switching Station					-	-	-	-		
HV Transmission Conductors					-	-	-	-		
MV Substations					-	-	-	-		
MV Switching Stations					-	-	-	-		
MV Networks			750	750	-	-	(225)	(225)	100.0%	750
LV Networks			1,231	1,231	-	576	615	39	6.4%	1,231
Capital Spares					-	-	-	-		
Sanitation Infrastructure		-	4,146	4,146	910	3,050	2,673	(377)	-14.1%	4,146
Pump Station					-	-	-	-		
Reticulation			1,646	1,646	444	1,123	823	(300)	-36.4%	1,646
Waste Water Treatment Works			2,500	2,500	466	1,928	1,850	(78)	-4.2%	2,500
Outfall Sewers					-	-	-	-		
Toilet Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Solid Waste Infrastructure		-	400	400	29	119	200	81	40.4%	400
Landfill Sites					-	-	-	-		
Waste Transfer Stations					-	-	-	-		
Waste Processing Facilities					-	-	-	-		
Waste Drop-off Points					-	-	-	-		
Waste Separation Facilities			400	400	29	119	200	81	40.4%	400
Electricity Generation Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
<b>Community Assets</b>		-	1,995	1,995	171	637	975	338	34.7%	1,995
Community Facilities		-	1,215	1,215	157	390	627	237	37.9%	1,215
Halls			100	100	-	120	70	(50)	-71.8%	100
Centres					-	-	-	-		
Crèches					-	-	-	-		
Clinics/Care Centres					-	-	-	-		
Fire/Ambulance Stations					-	-	-	-		
Testing Stations					157	257	300	43	14.3%	
Museums			600	600	-	-	-	-		600
Galleries					-	-	-	-		
Theatres					-	-	-	-		
Libraries			400	400	-	-	200	200	100.0%	400
Cemeteries/Crematoria			100	100	-	-	50	50	100.0%	100
Police					-	-	-	-		
Parks					-	-	-	-		
Public Open Space			15	15	-	13	8	(6)	-74.2%	15
Sport and Recreation Facilities		-	780	780	14	247	348	101	28.9%	780
Indoor Facilities					-	-	-	-		
Outdoor Facilities			780	780	14	247	348	101	28.9%	780
Capital Spares					-	-	-	-		
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	17,800	17,800	1,247	6,022	8,877	2,855	32.2%	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 December 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv. H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

15 January 2020