

Bergrivier Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement February 2020

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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 February 2020 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 February 2020.

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	382,514,839.00	241,713,446.68	238,561,493.67	3,151,953.01	1%
Total Expenditure	376,498,009.33	391,327,315.00	205,352,461.59	245,587,239.00	- 40,234,777.41	-16%
Total Capital Expenditure	51,212,565.00	52,667,583.00	16,738,525.67	35,719,888.00	- 18,981,362.33	-53%

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 29 February 2020.

Revenue by Source (Table C4)

Description	2018/19	Budget Year 2019/20					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	67,800	71,681	72,479	51,891	51,752	139	0%
Service charges - electricity revenue	102,121	123,889	124,139	78,790	83,025	(4,236)	-5%
Service charges - water revenue	24,348	27,266	26,202	19,637	17,026	2,611	15%
Service charges - sanitation revenue	12,876	13,987	13,352	8,983	9,318	(335)	-4%
Service charges - refuse revenue	21,286	22,998	22,131	14,797	15,109	(312)	-2%
Rental of facilities and equipment	5,830	1,132	1,439	1,262	1,017	245	24%
Interest earned - external investments	6,203	5,447	7,452	4,839	2,743	2,096	76%
Interest earned - outstanding debtors	7,390	4,542	7,981	5,839	4,223	1,616	38%
Fines, penalties and forfeits	9,935	12,472	22,282	2,406	1,341	1,065	79%
Licences and permits	-	262	103	78	176	(98)	-56%
Agency services	4,313	4,413	4,464	2,693	2,841	(148)	-5%
Transfers and subsidies	56,025	67,092	67,118	39,999	44,728	(4,729)	-11%
Other revenue	8,353	13,212	13,373	10,498	5,261	5,237	100%
Gains on disposal of PPE	506	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	326,985	368,394	382,515	241,713	238,561	3,152	1%

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 R241.713 million which represents 63.19% of the total operating revenue budget for the year.

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

Rental of facilities and equipment: A positive YTD variance of 24%, 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 76%, 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 38%, 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 79%, 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 56%, as a result of less licences and permits that were issued.

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
R thousands							%
Expenditure By Type							
Employee related costs	123,486	134,015	135,211	80,464	88,689	(8,225)	-9%
Remuneration of councillors	6,262	6,720	6,822	4,294	4,480	(186)	-4%
Debt impairment	16,123	21,475	31,674	5,369	14,317	(8,948)	-63%
Depreciation & asset impairment	20,171	23,284	22,672	15,114	15,523	(409)	-3%
Finance charges	15,288	13,968	15,711	3,792	7,328	(3,536)	-48%
Bulk purchases	83,689	96,543	96,543	58,715	64,362	(5,647)	-9%
Other materials	-	12,070	12,788	7,681	8,000	(319)	-4%
Contracted services	16,281	26,986	28,538	10,212	17,089	(6,878)	-40%
Transfers and subsidies	5,323	6,028	6,328	4,455	2,856	1,598	56%
Other expenditure	35,031	35,409	35,040	15,258	22,944	(7,686)	-33%
Total Expenditure	321,654	376,498	391,327	205,352	245,587	(40,235)	-16%

The total expenditure to date is R205.4 million which represents 52.48% 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 63% 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 48% 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 40% 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 56% is recorded as a result of actual payments not aligned with the year-to-date budget. 71% of grant disbursements have already been done for the 2019/2020 financial year.

Other expenditure: A negative YTD budget variance of 33% 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	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						
<u>Multi-Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	
Vote 3 - Corporate Services	4,500	4,500	1,294	3,000	(1,706)	-57%
Vote 4 - Technical Services	14,096	10,506	4,145	8,775	(4,630)	-53%
Vote 5 - Community Services	245	521	194	171	22	13%
Total Capital Multi-year expenditure	18,841	15,527	5,632	11,946	(6,314)	-53%
<u>Single Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	211	214	123	141	(18)	-12%
Vote 2 - Finance	672	256	19	448	(429)	-96%
Vote 3 - Corporate Services	1,467	1,467	574	978	(404)	-41%
Vote 4 - Technical Services	23,234	27,533	9,590	16,731	(7,141)	-43%
Vote 5 - Community Services	6,787	7,670	3,659	5,476	(1,817)	-33%
Total Capital single-year expenditure	32,371	37,140	13,965	23,774	(9,809)	-41%
Total Capital Expenditure	51,213	52,668	19,597	35,720	(16,123)	-45%

Capital Expenditure:

Total year to date capital expenditure as at 29 February 2020 amounts to R19.6 million which represent 37.21% of the total capital budget. Current commitments against capital votes amount to R14,455,387 bringing the total capital amount inclusive of commitments to R34,052,731 representing 64.66% of capital budget.

It must be pointed out that procurement processes for projects to the value of R 4.723 Million have not yet commenced and an urgent intervention in this regard is required.

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 123 083 or 57.52% of the adjustment budget of R 214 000. Shadow costs amounted to R 12 865 at the end of February 2020.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R 19 071 or 7.45% of the adjustment budget of R 256 000.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R 1 867 147 or 31.29% of the adjustment budget of R 5 967 000. Shadow costs amounted to R 3 606 924 at the end of February 2020.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R 13 735 282 or 36.11% of the adjustment budget of R 38 039 391. Shadow costs amounted to R 9 277 271 at the end of February 2020.

Vote 5 - Community Services

The directorate capital budget performance indicates actual capital expenditure of R 3 852 760 or 47.04% of the adjustment budget of R 8 191 192. Shadow costs amounted to R 1 558 327 at the end of February 2020.

Cash flow

The Cash Book Balance (investments included) as at 29 February 2020 reflects a positive amount of R 109.4 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

Investments

Investment Register								
		2020-02-01					2020-02-29	
Investment Institution	Acc No	Investment Type	Balance at Begin of Month (Rand)	Investment Top Up This Month (Rand)	Partial / Premature Withdrawals This Month (Rand)	Service Fee This Month (Rand)	Accrued Interest This Month (Rand)	Balance at End of Month (Rand)
Absa	92 9651 1113	Call Account	0.00					0.00
Absa	93 5516 2178		30,308,965.24		30,371,243.94		62,278.70	0.00
Absa				20,000,000.00			73,972.60	20,073,972.60
Nedbank	03 788 100 4312/000033		41,550,794.51		41,603,068.49		52,273.98	0.00
Nedbank	03 788 100 4312/000039		20,059,589.04				115,205.48	20,174,794.52
Nedbank	03 788 100 4312/000040			20,000,000.00			70,027.40	20,070,027.40
Standard	078722675/001		0.00	30,000,000.00			106,520.54	30,106,520.54
								0.00
								0.00
Total Investment			91,919,348.79	70,000,000.00	71,974,312.43	0.00	480,278.70	90,425,315.06

During the month of February an investment of R 70 000 000 was made. The total amount invested at 29 February was R 90 425 315. The accrued interest for February 2020 was R 480 279. The two investments for the value of R 71 974 312 has expired in February 2020.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2019/2020				
	Budget	Monthly actual	YearTD actual	Outstanding
National Government: Transfers and Grants				
Expanded Public Works Programme	1,422,000.00	426,000.00	1,422,000.00	-
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	-	33,768,000.00	11,257,000.00
Municipal Infrastructure Grant	14,548,000.00	-	9,132,000.00	5,416,000.00
	68,545,000.00	426,000.00	51,872,000.00	16,673,000.00
Provincial Government: Transfers and Grants				
Development of Sport and Recreation Facilities	250,000.00	-	250,000.00	-
Financial Management Support Grant	330,000.00	-	330,000.00	-
Fire Service Capacity Building Grant	830,000.00	-	830,000.00	-
Human Settlements	8,070,000.00	-	3,913,296.00	4,156,704.00
Libraries	8,457,000.00	-	7,857,000.00	600,000.00
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	-
	22,914,000.00	-	17,680,296.00	5,233,704.00
Total Transfers and Grants	91,459,000.00	426,000.00	69,552,296.00	21,906,704.00

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 - M08 February							
Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.2%	9.9%	9.8%	1.8%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	12.8%	13.6%	22.6%	13.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.9%	23.0%	20.3%	24.1%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		170.5%	128.6%	136.3%	167.6%	130.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	411.8%	355.5%	399.9%	397.8%	355.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		187.6%	157.5%	182.3%	206.0%	157.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		25.5%	24.2%	21.4%	41.2%	24.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		37.8%	36.4%	35.3%	33.3%	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		10.8%	10.1%	10.0%	1.6%	5.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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 - M08 February									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	67,800	71,681	72,479	5,369	51,891	51,752	139	0%	71,681
Service charges	160,631	188,141	185,824	12,084	122,208	124,479	(2,271)	-2%	188,141
Investment revenue	6,203	5,447	7,452	211	4,839	2,743	2,096	76%	5,447
Transfers and subsidies	56,025	67,092	67,118	-	39,999	44,728	(4,729)	-11%	67,092
Other own revenue	36,326	36,033	49,642	2,040	22,776	14,859	7,917	53%	36,033
Total Revenue (excluding capital transfers and contributions)	326,985	368,394	382,515	19,705	241,713	238,561	3,152	1%	368,394
Employee costs	123,486	134,015	135,211	3,531	80,464	88,689	(8,225)	-9%	134,015
Remuneration of Councillors	6,262	6,720	6,822	537	4,294	4,480	(186)	-4%	6,720
Depreciation & asset impairment	20,171	23,284	22,672	9,294	15,114	15,523	(409)	-3%	23,284
Finance charges	15,288	13,968	15,711	-	3,792	7,328	(3,536)	-48%	13,968
Materials and bulk purchases	83,689	108,613	109,331	7,931	66,395	72,362	(5,966)	-8%	108,613
Transfers and subsidies	5,323	6,028	6,328	736	4,455	2,856	1,598	56%	6,028
Other expenditure	67,435	83,870	95,252	2,719	30,839	54,350	(23,511)	-43%	83,870
Total Expenditure	321,654	376,498	391,327	24,748	205,352	245,587	(40,235)	-16%	376,498
Surplus/(Deficit)	5,331	(8,104)	(8,812)	(5,043)	36,361	(7,026)	43,387	-618%	(8,104)
Transfers and subsidies - capital (monetary alloc	20,515	24,067	24,810	-	5,591	17,004	(11,413)	-67%	24,067
Contributions & Contributed assets	700	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	26,546	15,963	15,997	(5,043)	41,952	9,978	31,974	320%	15,963
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	26,546	15,963	15,997	(5,043)	41,952	9,978	31,974	320%	15,963
Capital expenditure & funds sources									
Capital expenditure	-	51,213	52,668	2,859	19,597	35,720	(16,123)	-45%	51,832
Capital transfers recognised	-	24,067	24,860	1,158	7,258	17,004	(9,745)	-57%	24,067
Borrowing	-	6,550	7,169	424	4,438	4,986	(548)	-11%	7,169
Internally generated funds	-	20,596	20,639	1,276	7,901	13,731	(5,829)	-42%	20,596
Total sources of capital funds	-	51,213	52,668	2,859	19,597	35,720	(16,123)	-45%	51,832
Financial position									
Total current assets	156,801	164,942	154,209	-	211,309	-	-	-	164,942
Total non current assets	390,452	423,272	420,447	-	394,966	-	-	-	423,891
Total current liabilities	38,073	46,392	38,560	-	53,125	-	-	-	46,392
Total non current liabilities	150,664	173,555	161,584	-	152,385	-	-	-	174,174
Community wealth/Equity	358,516	368,267	374,513	-	400,766	-	-	-	368,267
Cash flows									
Net cash from (used) operating	31,657	46,232	49,495	(6,115)	27,526	32,996	5,471	17%	46,232
Net cash from (used) investing	(40,186)	(51,213)	(52,668)	(2,859)	10,403	(35,112)	(45,514)	130%	(51,832)
Net cash from (used) financing	2,031	1,413	2,032	-	-	1,355	1,355	100%	2,032
Cash/cash equivalents at the month/year end	71,438	73,049	70,297	-	109,422	70,678	(38,745)	-55%	67,926
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	18,003	9,310	5,024	4,447	4,006	3,722	27,136	59,295	130,942
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and 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) - M08 February										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		124,849	124,870	130,681	6,449	104,200	84,144	20,056	24%	124,870
Executive and council		31,020	34,055	33,219	-	33,768	22,703	11,065	49%	34,055
Finance and administration		93,829	90,815	97,462	6,449	70,432	61,441	8,991	15%	90,815
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		19,682	34,961	45,646	765	10,008	17,556	(7,547)	-43%	34,961
Community and social services		7,359	8,141	9,139	57	4,268	6,391	(2,123)	-33%	8,141
Sport and recreation		4,703	5,412	5,378	400	3,396	3,868	(472)	-12%	5,412
Public safety		7,621	13,293	23,014	308	2,344	1,887	457	24%	13,293
Housing		-	8,115	8,115	-	-	5,410	(5,410)	-100%	8,115
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		29,095	26,964	27,036	387	8,404	17,772	(9,368)	-53%	26,964
Planning and development		23,189	20,867	20,916	90	4,633	13,888	(9,255)	-67%	20,867
Road transport		5,905	6,097	6,120	297	3,771	3,884	(113)	-3%	6,097
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		174,575	205,666	203,961	12,104	124,692	136,094	(11,401)	-8%	205,666
Energy sources		106,483	130,665	130,913	6,290	81,223	87,477	(6,254)	-7%	130,665
Water management		26,210	29,436	28,402	2,846	19,637	18,473	1,164	6%	29,436
Waste water management		15,625	17,103	16,818	1,094	8,998	11,397	(2,399)	-21%	17,103
Waste management		26,257	28,461	27,828	1,874	14,834	18,747	(3,914)	-21%	28,461
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	348,200	392,461	407,324	19,705	247,305	255,565	(8,261)	-3%	392,461
Expenditure - Functional										
Governance and administration		82,938	96,913	98,775	4,986	52,191	62,346	(10,155)	-16%	96,913
Executive and council		18,295	22,390	22,229	1,648	14,218	12,995	1,223	9%	22,390
Finance and administration		63,456	72,955	74,789	3,303	37,071	48,129	(11,058)	-23%	72,955
Internal audit		1,187	1,568	1,757	35	902	1,222	(320)	-26%	1,568
Community and public safety		45,511	62,891	73,534	2,665	30,156	41,612	(11,456)	-28%	62,891
Community and social services		8,306	10,300	9,995	595	6,199	6,595	(396)	-6%	10,300
Sport and recreation		17,543	19,134	19,549	1,273	11,405	12,580	(1,175)	-9%	19,134
Public safety		18,243	23,844	34,236	737	11,473	15,909	(4,436)	-28%	23,844
Housing		1,418	9,614	9,754	61	1,079	6,528	(5,449)	-83%	9,614
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		38,968	43,159	44,605	2,723	25,193	28,038	(2,844)	-10%	43,159
Planning and development		11,565	12,688	12,825	460	7,076	8,031	(956)	-12%	12,688
Road transport		27,403	30,471	31,779	2,263	18,118	20,007	(1,889)	-9%	30,471
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,238	173,534	174,413	14,373	97,811	113,592	(15,780)	-14%	173,534
Energy sources		96,985	112,439	111,776	7,973	65,673	74,591	(8,918)	-12%	112,439
Water management		18,866	20,497	21,429	2,479	12,252	13,194	(942)	-7%	20,497
Waste water management		9,512	14,031	12,986	1,441	5,512	9,070	(3,558)	-39%	14,031
Waste management		28,874	26,567	28,221	2,480	14,374	16,736	(2,362)	-14%	26,567
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	321,654	376,498	391,327	24,748	205,352	245,587	(40,235)	-16%	376,498
Surplus/ (Deficit) for the year		26,546	15,963	15,997	(5,043)	41,952	9,978	31,974	320%	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) - M08 February										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		31,440	34,500	33,664	-	33,768	22,999	10,769	46.8%	34,500
Vote 2 - Finance		86,688	84,453	90,567	6,401	63,808	60,439	3,369	5.6%	84,453
Vote 3 - Corporate Services		8,005	5,517	5,067	2,863	20,893	20,530	363	1.8%	5,517
Vote 4 - Technical Services		198,073	228,617	227,916	9,383	116,134	131,201	(15,067)	-11.5%	228,617
Vote 5 - Community Services		23,995	39,374	50,110	1,058	12,701	20,396	(7,695)	-37.7%	39,374
Total Revenue by Vote	2	348,200	392,461	407,324	19,705	247,305	255,565	(8,261)	-3.2%	392,461
Expenditure by Vote	1									
Vote 1 - Municipal Manager		23,598	28,048	28,023	1,811	16,949	16,509	440	2.7%	28,048
Vote 2 - Finance		29,743	34,622	37,427	1,392	19,197	23,655	(4,458)	-18.8%	34,622
Vote 3 - Corporate Services		27,623	31,350	30,962	1,355	15,321	20,660	(5,339)	-25.8%	31,350
Vote 4 - Technical Services		192,018	216,124	218,163	17,436	121,996	141,100	(19,104)	-13.5%	216,124
Vote 5 - Community Services		48,672	66,354	76,753	2,753	31,889	43,662	(11,773)	-27.0%	66,354
Total Expenditure by Vote	2	321,654	376,498	391,327	24,748	205,352	245,587	(40,235)	-16.4%	376,498
Surplus/ (Deficit) for the year	2	26,546	15,963	15,997	(5,043)	41,952	9,978	31,974	320.5%	15,963

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M08 February										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		31,440	34,500	33,664	-	33,768	22,999	10,769	47%	34,500
1.1 - Mayor and Council		2,712	2,804	2,804	-	-	1,869	(1,869)	-100%	2,804
1.2 - Municipal Manager		28,308	31,251	30,415	-	33,768	20,833	12,935	62%	31,251
1.3 - Economic Development/Planning		420	445	445	-	-	297	(297)	-100%	445
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		86,688	84,453	90,567	6,401	63,808	60,439	3,369	6%	84,453
2.1 - Finance		86,680	84,443	90,557	6,380	63,786	60,432	3,354	6%	84,443
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management	7	10	10	10	20	23	7	16	238%	10
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		8,005	5,517	5,067	2,863	20,893	20,530	363	2%	5,517
3.1 - Planning and Development		1,990	4,972	4,822	2,863	20,891	20,310	581	3%	4,972
3.2 - Human Resources		6,011	542	242	-	-	217	(217)	-100%	542
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support	3	3	3	3	0	2	2	0	3%	3
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		198,073	228,617	227,916	9,383	116,134	131,201	(15,067)	-11%	228,617
4.1 - Building Control		1,025	902	1,101	74	757	602	154	26%	902
4.2 - Project Management Unit		19,754	14,548	14,548	-	2,748	9,699	(6,950)	-72%	14,548
4.3 - Property Services		1,127	5,817	6,650	48	6,621	783	5,838	746%	5,817
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		26,257	28,461	27,828	1,874	14,834	18,747	(3,914)	-21%	28,461
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Sewerage		15,625	17,103	16,818	1,094	8,998	11,397	(2,399)	-21%	17,103
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		26,210	29,436	28,402	(0)	(125)	1,453	(1,578)	-109%	29,436
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-
4.12 - Roads		1,593	1,684	1,656	3	1,079	1,043	35	3%	1,684
4.13 - Electricity		106,483	130,665	130,913	6,290	81,223	87,477	(6,254)	-7%	130,665
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		23,995	39,374	50,110	1,058	12,701	20,396	(7,695)	-38%	39,374
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		6,792	7,563	8,527	12	3,821	6,002	(2,181)	-36%	7,563
5.3 - Community Halls and Facilities		244	212	246	17	152	165	(14)	-8%	212
5.4 - Cemeteries		323	366	366	27	296	224	71	32%	366
5.5 - Housing (Core)		-	45	45	-	-	30	(30)	-100%	45
5.6 - Housing (Non-Core)		-	8,070	8,070	-	-	5,380	(5,380)	-100%	8,070
5.7 - Traffic Control		7,621	12,458	22,179	308	2,344	1,330	1,014	76%	12,458
5.8 - Fire Fighting and Protection		-	835	835	-	-	557	(557)	-100%	835
5.9 - Community Parks		-	186	186	-	-	124	(124)	-100%	186
5.10 - Sports Grounds and Stadiums		200	250	250	-	-	167	(167)	-100%	250
5.11 - Swimming Pools		37	37	37	2	21	37	(16)	-42%	37
5.12 - Holiday Resorts		4,458	4,924	4,904	398	3,374	3,530	(156)	-4%	4,924
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		8	15	1	-	0	10	(10)	-99%	15
5.15 - Road and Traffic Regulation		4,313	4,413	4,464	294	2,693	2,841	(148)	-5%	4,413
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	348,200	392,461	407,324	19,705	247,305	255,565	(8,261)	-3%	392,461

Expenditure by Vote										
Vote 1 - Municipal Manager	1	23,598	28,048	28,023	1,811	16,949	16,509	440	3%	28,048
1.1 - Mayor and Council		8,240	9,772	9,779	705	6,006	6,506	(500)	-8%	9,772
1.2 - Municipal Manager		10,055	12,618	12,450	942	8,212	6,489	1,723	27%	12,618
1.3 - Economic Development/Planning		4,116	4,090	4,036	129	1,829	2,293	(464)	-20%	4,090
1.4 - Internal Audit		1,187	1,568	1,757	35	902	1,222	(320)	-26%	1,568
Vote 2 - Finance		29,743	34,622	37,427	1,392	19,197	23,655	(4,458)	-19%	34,622
2.1 - Finance		23,295	25,432	28,261	1,082	13,979	17,503	(3,524)	-20%	25,432
2.2 - Budget and Treasury Office		2,248	2,072	2,050	47	1,089	1,246	(157)	-13%	2,072
2.3 - Supply Chain Management		2,543	5,277	5,277	156	3,265	3,709	(444)	-12%	5,277
2.4 - Director: Finance Services		1,657	1,841	1,840	107	864	1,196	(332)	-28%	1,841
Vote 3 - Corporate Services		27,623	31,350	30,962	1,355	15,321	20,660	(5,339)	-26%	31,350
3.1 - Planning and Development		4,023	4,599	4,765	196	3,026	3,318	(291)	-9%	4,599
3.2 - Human Resources		11,056	12,471	11,846	283	4,445	7,987	(3,542)	-44%	12,471
3.3 - Information Technology		3,558	3,877	4,258	521	2,442	2,522	(80)	-3%	3,877
3.4 - Administrative and Corporate Support		7,168	8,402	8,136	203	4,182	5,552	(1,371)	-25%	8,402
3.5 - Director: Corporate Services		1,818	2,001	1,956	151	1,226	1,281	(55)	-4%	2,001
Vote 4 - Technical Services		192,018	216,124	218,163	17,436	121,996	141,100	(19,104)	-14%	216,124
4.1 - Building Control		1,847	2,096	2,121	55	1,237	1,343	(106)	-8%	2,096
4.2 - Project Management Unit		1,578	1,903	1,903	106	1,204	1,268	(64)	-5%	1,903
4.3 - Property Services		6,634	7,655	7,618	636	3,992	4,636	(644)	-14%	7,655
4.4 - Director: Technical Services		1,789	2,031	1,886	48	576	1,302	(726)	-56%	2,031
4.5 - Solid Waste Removal		25,530	25,032	26,707	2,430	13,477	15,699	(2,222)	-14%	25,032
4.6 - Street Cleaning		3,344	1,535	1,514	51	893	1,034	(140)	-14%	1,535
4.7 - Sewerage		5,675	9,629	8,808	371	3,066	6,211	(3,145)	-51%	9,629
4.8 - Waste Water Treatment		3,143	3,586	3,238	886	2,037	2,370	(333)	-14%	3,586
4.9 - Storm Water Management		695	816	940	184	407	487	(79)	-16%	816
4.10 - Water Distribution		16,549	18,241	19,227	1,919	10,931	11,786	(854)	-7%	18,241
4.11 - Water Treatment		2,317	2,257	2,203	560	1,321	1,408	(87)	-6%	2,257
4.12 - Roads		25,932	28,905	30,222	2,217	17,181	18,965	(1,784)	-9%	28,905
4.13 - Electricity		95,900	111,278	110,671	7,949	65,000	73,828	(8,828)	-12%	111,278
4.14 - Street Lighting		1,085	1,160	1,105	24	673	763	(91)	-12%	1,160
Vote 5 - Community Services		48,672	66,354	76,753	2,753	31,889	43,662	(11,773)	-27%	66,354
5.1 - Director: Community Services		1,690	1,897	1,662	52	892	1,032	(140)	-14%	1,897
5.2 - Libraries and Archives		6,730	7,562	7,482	403	4,601	4,829	(229)	-5%	7,562
5.3 - Community Halls and Facilities		867	1,930	1,730	103	1,049	1,225	(176)	-14%	1,930
5.4 - Cemeteries		709	808	783	78	463	541	(78)	-14%	808
5.5 - Housing (Core)		1,386	1,520	1,668	57	1,073	1,125	(52)	-5%	1,520
5.6 - Housing (Non-Core)		33	8,094	8,087	4	7	5,398	(5,391)	-100%	8,094
5.7 - Traffic Control		16,957	22,360	32,628	547	10,633	14,810	(4,177)	-28%	22,360
5.8 - Fire Fighting and Protection		1,286	1,484	1,608	190	830	1,080	(250)	-23%	1,484
5.9 - Community Parks		9,304	8,724	8,881	366	5,228	5,785	(557)	-10%	8,724
5.10 - Sports Grounds and Stadiums		2,356	3,667	4,103	508	2,498	2,473	25	1%	3,667
5.11 - Swimming Pools		858	741	716	96	447	505	(58)	-12%	741
5.12 - Holiday Resorts		5,025	5,973	5,830	300	3,227	3,797	(570)	-15%	5,973
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorits)		(0)	28	20	2	5	20	(15)	-74%	28
5.15 - Road and Traffic Regulation		1,471	1,566	1,557	46	936	1,041	(105)	-10%	1,566
Total Expenditure by Vote	2	321,654	376,498	391,327	24,748	205,352	245,587	(40,235)	(0)	376,498
Surplus/ (Deficit) for the year	2	26,546	15,963	15,997	(5,040)	41,952	9,978	31,974	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) - M08 February										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		67,800	71,681	72,479	5,369	51,891	51,752	139	0%	71,681
Service charges - electricity revenue		102,121	123,889	124,139	6,279	78,790	83,025	(4,236)	-5%	123,889
Service charges - water revenue		24,348	27,266	26,202	2,846	19,637	17,026	2,611	15%	27,266
Service charges - sanitation revenue		12,876	13,987	13,352	1,093	8,983	9,318	(335)	-4%	13,987
Service charges - refuse revenue		21,286	22,998	22,131	1,866	14,797	15,109	(312)	-2%	22,998
Rental of facilities and equipment		5,830	1,132	1,439	72	1,262	1,017	245	24%	1,132
Interest earned - external investments		6,203	5,447	7,452	211	4,839	2,743	2,096	76%	5,447
Interest earned - outstanding debtors		7,390	4,542	7,981	766	5,839	4,223	1,616	38%	4,542
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,935	12,472	22,282	319	2,406	1,341	1,065	79%	12,472
Licences and permits		-	262	103	7	78	176	(98)	-56%	262
Agency services		4,313	4,413	4,464	294	2,693	2,841	(148)	-5%	4,413
Transfers and subsidies		56,025	67,092	67,118	-	39,999	44,728	(4,729)	-11%	67,092
Other revenue		8,353	13,212	13,373	583	10,498	5,261	5,237	100%	13,212
Gains on disposal of PPE		506	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		326,985	368,394	382,515	19,705	241,713	238,561	3,152	1%	368,394
Expenditure By Type										
Employee related costs		123,486	134,015	135,211	3,531	80,464	88,689	(8,225)	-9%	134,015
Remuneration of councillors		6,262	6,720	6,822	537	4,294	4,480	(186)	-4%	6,720
Debt impairment		16,123	21,475	31,674	-	5,369	14,317	(8,948)	-63%	21,475
Depreciation & asset impairment		20,171	23,284	22,672	9,294	15,114	15,523	(409)	-3%	23,284
Finance charges		15,288	13,968	15,711	-	3,792	7,328	(3,536)	-48%	13,968
Bulk purchases		83,689	96,543	96,543	6,979	58,715	64,362	(5,647)	-9%	96,543
Other materials		-	12,070	12,788	952	7,681	8,000	(319)	-4%	12,070
Contracted services		16,281	26,986	28,538	1,218	10,212	17,089	(6,878)	-40%	26,986
Transfers and subsidies		5,323	6,028	6,328	736	4,455	2,856	1,598	56%	6,028
Other expenditure		35,031	35,409	35,040	1,501	15,258	22,944	(7,686)	-33%	35,409
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		321,654	376,498	391,327	24,748	205,352	245,587	(40,235)	-16%	376,498
Surplus/(Deficit)		5,331	(8,104)	(8,812)	(5,043)	36,361	(7,026)	43,387	(0)	(8,104)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,515	24,067	24,810	-	5,591	17,004	(11,413)	(0)	24,067
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		700	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		26,546	15,963	15,997	(5,043)	41,952	9,978			15,963
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		26,546	15,963	15,997	(5,043)	41,952	9,978			15,963
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		26,546	15,963	15,997	(5,043)	41,952	9,978			15,963
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		26,546	15,963	15,997	(5,043)	41,952	9,978			15,963

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	4,500	4,500	340	1,294	3,000	(1,706)	-57%	4,500
Vote 4 - Technical Services		-	14,096	10,506	-	4,145	8,775	(4,630)	-53%	14,096
Vote 5 - Community Services		-	245	521	185	194	171	22	13%	245
Total Capital Multi-year expenditure	4,7	-	18,841	15,527	525	5,632	11,946	(6,314)	-53%	18,841
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	211	214	18	123	141	(18)	-12%	211
Vote 2 - Finance		-	672	256	(637)	19	448	(429)	-96%	672
Vote 3 - Corporate Services		-	1,467	1,467	19	574	978	(404)	-41%	1,467
Vote 4 - Technical Services		-	23,234	27,533	1,273	9,590	16,731	(7,141)	-43%	23,853
Vote 5 - Community Services		-	6,787	7,670	1,661	3,659	5,476	(1,817)	-33%	6,787
Total Capital single-year expenditure	4	-	32,371	37,140	2,333	13,965	23,774	(9,809)	-41%	32,990
Total Capital Expenditure		-	51,213	52,668	2,859	19,597	35,720	(16,123)	-45%	51,832
Capital Expenditure - Functional Classification										
Governance and administration		-	2,480	2,686	(585)	1,490	2,275	(785)	-34%	3,099
Executive and council			81	81	5	67	54	13	25%	81
Finance and administration			2,399	2,605	(590)	1,423	2,221	(798)	-36%	3,018
Internal audit			-	-	-	-	-	-	-	-
Community and public safety		-	6,012	7,111	1,793	3,315	4,910	(1,595)	-32%	6,012
Community and social services			1,245	2,660	310	774	1,816	(1,043)	-57%	1,245
Sport and recreation			3,574	3,429	785	1,732	2,397	(666)	-28%	3,574
Public safety			1,165	995	699	783	678	105	16%	1,165
Housing			28	27	-	27	19	8	43%	28
Health			-	-	-	-	-	-	-	-
Economic and environmental services		-	15,419	18,857	1,033	6,027	10,834	(4,807)	-44%	15,419
Planning and development			4,745	4,745	353	1,459	3,161	(1,701)	-54%	4,745
Road transport			10,674	14,112	680	4,567	7,673	(3,106)	-40%	10,674
Environmental protection			-	-	-	-	-	-	-	-
Trading services		-	27,301	24,014	618	8,765	17,701	(8,935)	-50%	27,301
Energy sources			8,998	9,038	-	2,728	5,399	(2,671)	-49%	8,998
Water management			4,995	4,335	29	640	3,330	(2,690)	-81%	4,995
Waste water management			12,331	9,614	564	4,757	8,321	(3,563)	-43%	12,331
Waste management			977	1,027	26	639	651	(12)	-2%	977
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	51,213	52,668	2,859	19,597	35,720	(16,123)	-45%	51,832
Funded by:										
National Government			17,887	17,470	(3)	4,964	11,924	(6,960)	-58%	17,887
Provincial Government			6,180	7,339	1,162	2,294	5,079	(2,785)	-55%	6,180
District Municipality			-	-	-	-	-	-	-	-
Other transfers and grants			-	50	-	-	-	-	-	-
Transfers recognised - capital		-	24,067	24,860	1,158	7,258	17,004	(9,745)	-57%	24,067
Borrowing	6		6,550	7,169	424	4,438	4,986	(548)	-11%	7,169
Internally generated funds			20,596	20,639	1,276	7,901	13,731	(5,829)	-42%	20,596
Total Capital Funding		-	51,213	52,668	2,859	19,597	35,720	(16,123)	-45%	51,832

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M08 February										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.3 - Economic Development/Planning		-	-	-	-	-	-	-	-	-
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
2.1 - Finance		-	-	-	-	-	-	-	-	-
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	4,500	4,500	340	1,294	3,000	(1,706)	-57%	4,500
3.1 - Planning and Development		-	4,500	4,500	340	1,294	3,000	(1,706)	-57%	4,500
3.2 - Human Resources		-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-

Vote 4 - Technical Services	-	14,096	10,506	-	4,145	8,775	(4,630)	-53%	14,096
4.1 - Building Control	-	-	-	-	-	-	-	-	-
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	125	102	-	87	60	27	44%	125	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	6,074	2,912	-	1,386	4,049	(2,663)	-66%	6,074	
4.8 - Waste Water Treatment	-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management	-	-	-	-	-	-	-	-	-
4.10 - Water Distribution	180	120	-	-	120	(120)	-100%	180	
4.11 - Water Treatment	-	-	-	-	-	-	-	-	-
4.12 - Roads	400	55	-	50	267	-	-	400	
4.13 - Electricity	7,317	7,317	-	2,621	4,278	-	-	7,317	
4.14 - Street Lighting	-	-	-	-	-	-	-	-	
Vote 5 - Community Services	-	245	521	185	194	171	22	13%	245
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	-	-	-	-	-	-	-	-	-
5.3 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-
5.4 - Cemeteries	175	423	185	185	127	58	46%	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	23	-	2	13	(11)	-87%	30	
5.11 - Swimming Pools	40	75	-	7	32	(25)	-78%	40	
5.12 - Holiday Resorts	-	-	-	-	-	-	-	-	-
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	-
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	-	18,841	15,527	525	5,632	11,946	(6,314)	-53%	18,841
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Municipal Manager	-	211	214	18	123	141	(18)	-12%	211
1.1 - Mayor and Council	56	67	5	53	47	7	14%	56	
1.2 - Municipal Manager	25	14	-	14	7	7	91%	25	
1.3 - Economic Development/Planning	130	133	13	56	87	(31)	-36%	130	
1.4 - Internal Audit	-	-	-	-	-	-	-	-	
Vote 2 - Finance	-	672	256	(637)	19	448	(429)	-96%	672
2.1 - Finance	672	256	(637)	19	448	(429)	-96%	672	
2.2 - Budget and Treasury Office	-	-	-	-	-	-	-	-	
2.3 - Supply Chain Management	-	-	-	-	-	-	-	-	
2.4 - Director: Finance Services	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	1,467	1,467	19	574	978	(404)	-41%	1,467
3.1 - Planning and Development	107	104	-	102	69	33	49%	107	
3.2 - Human Resources	60	48	-	48	40	8	19%	60	
3.3 - Information Technology	890	925	7	289	616	(327)	-53%	890	
3.4 - Administrative and Corporate Support	410	390	12	135	253	(118)	-47%	410	
3.5 - Director: Corporate Services	-	-	-	-	-	-	-	-	
Vote 4 - Technical Services	-	23,234	27,533	1,273	9,590	16,731	(7,141)	-43%	23,853
4.1 - Building Control	8	8	-	8	5	2	44%	8	
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	
4.3 - Property Services	242	884	28	846	803	42	5%	861	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	
4.5 - Solid Waste Removal	977	1,027	26	639	651	(12)	-2%	977	
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	
4.7 - Sewerage	753	753	-	220	502	(282)	-56%	753	
4.8 - Waste Water Treatment	2,520	3,465	-	1,945	2,280	(335)	-15%	2,520	
4.9 - Storm Water Management	2,984	2,484	564	1,207	1,489	(283)	-19%	2,984	
4.10 - Water Distribution	4,515	3,915	24	506	3,010	(2,504)	-83%	4,515	
4.11 - Water Treatment	300	300	5	134	200	(66)	-33%	300	
4.12 - Roads	9,254	12,976	627	3,979	6,669	(2,690)	-40%	9,254	
4.13 - Electricity	1,511	1,551	-	85	1,007	(922)	-92%	1,511	
4.14 - Street Lighting	170	170	-	22	113	(91)	-80%	170	
Vote 5 - Community Services	-	6,787	7,670	1,661	3,659	5,476	(1,817)	-33%	6,787
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	
5.2 - Libraries and Archives	600	1,759	125	304	1,359	(1,055)	-78%	600	
5.3 - Community Halls and Facilities	150	165	-	165	120	45	38%	150	
5.4 - Cemeteries	320	313	-	120	211	(91)	-43%	320	
5.5 - Housing (Core)	28	27	-	27	19	8	43%	28	
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	
5.7 - Traffic Control	1,020	1,081	53	538	737	(199)	-27%	1,020	
5.8 - Fire Fighting and Protection	1,165	995	699	783	678	105	16%	1,165	
5.9 - Community Parks	1,449	1,564	500	1,015	970	45	5%	1,449	
5.10 - Sports Grounds and Stadiums	1,805	1,563	267	586	1,258	(672)	-53%	1,805	
5.11 - Swimming Pools	50	59	-	-	(2)	2	-100%	50	
5.12 - Holiday Resorts	200	145	18	122	126	(4)	-3%	200	
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	
Total single-year capital expenditure	-	32,371	37,140	2,333	13,965	23,774	(9,809)	(0)	32,990
Total Capital Expenditure	-	51,213	52,668	2,859	19,597	35,720	(16,123)	(0)	51,832

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M08 February						
Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		64,586	73,049	70,297	12,389	73,049
Call investment deposits		6,852	-	-	97,033	-
Consumer debtors		75,529	82,087	74,078	95,108	82,087
Other debtors		7,330	5,401	7,330	(236)	5,401
Current portion of long-term receivables		173	1,304	173	4,124	1,304
Inventory		2,330	3,102	2,330	2,891	3,102
Total current assets		156,801	164,942	154,209	211,309	164,942
Non current assets						
Long-term receivables		446	305	446	477	305
Investments		-	-	-	-	-
Investment property		16,231	12,926	16,229	16,230	12,926
Investments in Associate		-	-	-	-	-
Property, plant and equipment		369,472	404,399	399,281	374,124	405,018
Biological		-	-	-	-	-
Intangible		3,849	5,188	4,037	3,681	5,188
Other non-current assets		454	454	454	454	454
Total non current assets		390,452	423,272	420,447	394,966	423,891
TOTAL ASSETS		547,253	588,214	574,656	606,275	588,833
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		5,145	5,702	5,145	5,145	5,702
Consumer deposits		3,665	3,737	3,803	4,875	3,737
Trade and other payables		16,705	25,249	16,051	39,334	25,249
Provisions		12,558	11,704	13,560	3,771	11,704
Total current liabilities		38,073	46,392	38,560	53,125	46,392
Non current liabilities						
Borrowing		53,048	53,765	54,942	52,152	54,384
Provisions		97,615	119,789	106,642	100,233	119,789
Total non current liabilities		150,664	173,555	161,584	152,385	174,174
TOTAL LIABILITIES		188,737	219,947	200,143	205,510	220,566
NET ASSETS	2	358,516	368,267	374,513	400,766	368,267
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		327,407	326,466	334,206	369,657	326,466
Reserves		31,109	41,801	40,307	31,109	41,801
TOTAL COMMUNITY WEALTH/EQUITY	2	358,516	368,267	374,513	400,766	368,267

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrievier - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		66,922	68,814	70,418	4,684	44,398	46,946	(2,547)	-5%	68,814
Service charges		146,525	180,615	185,501	10,399	108,668	123,667	(15,000)	-12%	180,615
Other revenue		14,515	20,290	21,803	7,065	164,636	14,535	150,101	1033%	20,290
Government - operating		56,453	67,092	67,024	426	54,740	44,682	10,057	23%	67,092
Government - capital		20,515	24,067	24,250	-	15,382	16,166	(784)	-5%	24,067
Interest		6,203	9,807	7,452	390	4,541	4,968	(427)	-9%	9,807
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(267,748)	(311,482)	(314,182)	(28,343)	(360,357)	(209,454)	150,903	-72%	(311,482)
Finance charges		(6,404)	(6,943)	(6,443)	-	(2,035)	(4,295)	(2,260)	53%	(6,943)
Transfers and Grants		(5,323)	(6,028)	(6,328)	(736)	(2,447)	(4,219)	(1,772)	42%	(6,028)
NET CASH FROM/(USED) OPERATING ACTIVITIES		31,657	46,232	49,495	(6,115)	27,526	32,996	5,471	17%	46,232
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		786	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		43	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	30,000	-	30,000	#DIV/0!	-
Payments										
Capital assets		(41,015)	(51,213)	(52,668)	(2,859)	(19,597)	(35,112)	(15,514)	44%	(51,832)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40,186)	(51,213)	(52,668)	(2,859)	10,403	(35,112)	(45,514)	130%	(51,832)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,950	6,550	7,169	-	-	4,779	(4,779)	-100%	7,169
Increase (decrease) in consumer deposits		200	139	139	-	-	92	(92)	-100%	139
Payments										
Repayment of borrowing		(5,120)	(5,276)	(5,276)	-	-	(3,517)	(3,517)	100%	(5,276)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,031	1,413	2,032	-	-	1,355	1,355	100%	2,032
NET INCREASE/ (DECREASE) IN CASH HELD		(6,498)	(3,568)	(1,141)	(8,973)	37,928	(761)			(3,568)
Cash/cash equivalents at beginning:		77,936	76,617	71,438		71,494	71,438			71,494
Cash/cash equivalents at month/year end:		71,438	73,049	70,297		109,422	70,678			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 - M08 February													
Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,160	2,074	759	662	607	532	2,787	6,009	16,591	10,598		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,447	1,804	1,160	1,058	881	886	2,812	6,098	24,145	11,734		
Receivables from Non-ex change Transactions - Property Rates	1400	5,075	1,856	1,006	810	679	610	5,473	13,776	29,285	21,348		
Receivables from Ex change Transactions - Waste Water Management	1500	1,149	772	501	444	405	376	2,144	8,225	14,016	11,595		
Receivables from Ex change Transactions - Waste Management	1600	2,001	1,116	776	679	615	561	3,095	12,565	21,408	17,514		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	767	726	721	714	690	655	4,422	5,677	14,373	12,159		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,596)	962	101	80	128	101	6,403	6,945	11,124	13,657		
Total By Income Source	2000	18,003	9,310	5,024	4,447	4,006	3,722	27,136	59,295	130,942	98,605	-	-
2018/19 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(58)	36	39	30	26	20	648	301	1,041	1,024		
Commercial	2300	3,359	705	343	222	244	175	1,463	1,524	8,033	3,627		
Households	2400	6,484	5,084	2,970	2,757	2,431	2,257	16,512	46,189	84,684	70,146		
Other	2500	8,218	3,485	1,672	1,438	1,304	1,270	8,513	11,282	37,184	23,808		
Total By Customer Group	2600	18,003	9,310	5,024	4,447	4,006	3,722	27,136	59,295	130,942	98,605	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriër - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February												
Description	NT Code	Budget Year 2019/20								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February															
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	
R thousands															
Municipality															
NEDBANK		6 months			Fixed	7.95	0	0	2020-02-07	41,551	52	(41,603)	-	(0)	
ABSA		2 months			fixed	7.5	0	0	2020-02-10	30,309	62	(30,371)	-	(0)	
NEDBANK		3 months			fixed	7.25	0	0	17 April 2020	20,060	115	-	-	20,175	
Absa		1 month			fixed	7.5	0	0	12 March 2020	-	74	-	20,000	20,074	
Nedbank		2 months			fixed	7.1	0	0	11 April 2020	-	70	-	20,000	20,070	
Standard		3 months			fixed	7.2	0	0	11 May 2020	-	107	-	30,000	30,107	
Municipality sub-total										91,919		(71,974)	70,000	90,425	
Entities															
														-	
														-	
														-	
														-	
														-	
														-	
Entities sub-total										-		-	-	-	
TOTAL INVESTMENTS AND INTEREST	2									91,919		(71,974)	70,000	90,425	

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvrievier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	50,658	51,075	426	38,062	34,050	4,012	11.8%	50,658
Local Government Equitable Share			45,025	45,025	-	33,768	30,017	3,751	12.5%	45,025
Municipal Infrastructure Grant			2,531	2,531	-	1,191	1,687	(496)	-29.4%	2,531
Expanded Public Works Programme			1,422	1,422	426	1,422	948	474	50.0%	1,422
Financial Management Grant			898	1,314	-	898	876	22	2.5%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	-	783	522	261	50.0%	783
Provincial Government:		-	15,734	15,534	-	12,100	10,356	1,744	16.8%	15,734
Libraries			6,857	6,657	-	7,857	4,438	3,419	77.0%	6,857
Human Settlements			8,070	8,070	-	3,913	5,380	(1,467)	-27.3%	8,070
Maintenance of Roads			97	97	-	-	65	(65)	-100.0%	97
Financial Management Support Grant	4		330	330	-	330	220	110	50.0%	330
Municipal Capacity Building Grant			380	380	-	-	253	(253)	-100.0%	380
Other transfers and grants (insert description)			-	-	-	-	-	-	-	-
Other grant providers:		-	700	509	-	457	339	117	34.6%	700
Go Flow			52	52	-	-	35	(35)	-100.0%	52
Heist op den Berg			648	457	-	457	305	152	49.9%	648
Total Operating Transfers and Grants	5	-	67,092	67,118	426	50,619	44,745	5,874	13.1%	67,092
Capital Transfers and Grants										
National Government:		-	17,887	17,470	-	13,810	11,647	2,164	18.6%	17,887
Municipal Infrastructure Grant			12,017	12,017	-	7,941	8,011	(70)	-0.9%	12,017
Financial Management Grant			652	236	-	652	157	495	314.5%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	5,217	3,478	1,739	50.0%	5,217
Provincial Government:		-	6,180	6,779	-	5,580	4,519	1,061	23.5%	6,180
Regional Socio - Economic Project			4,500	4,500	-	4,500	3,000	1,500	50.0%	4,500
Libraries			600	1,199	-	-	799	(799)	-100.0%	600
Development of Sport and Recreation Facilities			250	250	-	250	167	83	50.0%	250
Fire Service Capacity Building Grant			830	830	-	830	553	277	50.0%	830
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	24,067	24,250	-	19,390	16,166	3,224	19.9%	24,067
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	91,159	91,367	426	70,009	60,911	9,098	14.9%	91,159

8.2 Supporting Table C7

WC013 Bergvriër - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	50,658	51,075	4,041	29,220	34,050	(4,829)	-14.2%	50,658
Local Government Equitable Share			45,025	45,025	3,752	26,265	30,017	(3,752)	-12.5%	45,025
Municipal Infrastructure Grant			2,531	2,531	179	724	1,687	(963)	-57.1%	2,531
Expanded Public Works Programme			1,422	1,422	83	1,336	948	388	40.9%	1,422
Financial Management Grant			898	1,314	27	586	876	(290)	-33.1%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	-	310	522	(212)	-40.6%	783
0			-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	15,734	15,534	168	4,105	10,356	(6,251)	-60.4%	15,734
Libraries			6,857	6,657	168	4,049	4,438	(389)	-8.8%	6,857
Human Settlements			8,070	8,070	-	-	5,380	(5,380)	-100.0%	8,070
Maintenance of Roads			97	97	-	(13)	65	(78)	-120.7%	97
Financial Management Support Grant			330	330	-	69	220	(151)	-68.6%	330
Municipal Capacity Building Grant			380	380	-	-	253	(253)	-100.0%	380
District Municipality:		-	-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Other grant providers:		-	700	509	14	301	339	(38)	-11.2%	700
Go Flow			52	52	-	-	35	(35)	-100.0%	52
Heist op den Berg			648	457	14	301	305	(3)	-1.1%	648
Total operating expenditure of Transfers and Grants:		-	67,092	67,118	4,224	33,627	44,745	(11,118)	-24.8%	67,092
Capital expenditure of Transfers and Grants										
National Government:		-	17,887	17,470	584	4,762	11,647	(6,885)	-59.1%	17,887
Municipal Infrastructure Grant			12,017	12,017	635	2,262	8,011	(5,749)	-71.8%	12,017
Financial Management Grant			652	236	(51)	433	157	275	175.0%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	2,067	3,478	(1,411)	-40.6%	5,217
0			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	6,180	7,339	917	1,133	4,893	(3,760)	-76.9%	6,180
Regional Socio - Economic Project			4,500	4,500	96	953	3,000	(2,047)	-68.2%	4,500
Libraries			600	1,759	125	179	1,173	(994)	-84.7%	600
Development of Sport and Recreation Facilities			250	250	-	-	167	-	-	250
Fire Service Capacity Building Grant			830	830	697	-	553	-	-	830
0			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	24,067	24,810	1,501	5,894	16,540	(10,645)	-64.4%	24,067
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	91,159	91,927	5,725	39,521	61,285	(21,763)	-35.5%	91,159

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

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February											
Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1	A	B	C					D		
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			5,279	5,279	414	3,308	3,519	(211)	-6%	5,279	
Pension and UIF Contributions			327	327	26	207	218	(10)	-5%	327	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			600	662	53	424	442	(17)	-4%	600	
Cellphone Allowance			514	554	44	354	369	(16)	-4%	514	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	6,720	6,822	537	4,294	4,548	(255)	-6%	6,720
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages	3		4,887	4,841	333	2,516	3,227	(712)	-22%	4,887	
Pension and UIF Contributions			714	714	49	391	476	(85)	-18%	714	
Medical Aid Contributions			98	131	9	50	87	(37)	-42%	98	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			842	837	77	512	558	(46)	-8%	842	
Cellphone Allowance			-	10	0	6	7	(1)	-13%	-	
Housing Allowances			329	329	15	116	220	(104)	-47%	329	
Other benefits and allowances			149	174	12	82	116	(34)	-29%	149	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	7,020	7,037	496	3,673	4,691	(1,018)	-22%	7,020
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			88,839	88,488	486	53,292	58,992	(5,700)	-10%	88,839	
Pension and UIF Contributions			14,053	13,918	1,092	8,859	9,279	(419)	-5%	14,053	
Medical Aid Contributions			6,185	6,028	484	3,528	4,019	(491)	-12%	6,185	
Overtime			4,352	5,217	437	3,559	3,478	81	2%	4,352	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,853	3,960	334	2,725	2,640	85	3%	3,853	
Cellphone Allowance			-	38	3	24	25	(2)	-7%	-	
Housing Allowances			920	947	46	371	632	(261)	-41%	920	
Other benefits and allowances			5,454	5,844	436	3,770	3,896	(126)	-3%	5,454	
Payments in lieu of leave			964	1,614	(283)	-	1,076	(1,076)	-100%	964	
Long service awards			515	560	-	-	374	(374)	-100%	515	
Post-retirement benefit obligations	2		1,860	1,559	-	-	1,039	(1,039)	-100%	1,860	
Sub Total - Other Municipal Staff			-	126,995	128,174	3,035	76,126	85,449	(9,323)	-11%	126,995
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	140,735	142,033	4,068	84,093	94,689	(10,596)	-11%	140,735
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	140,735	142,033	4,068	84,093	94,689	(10,596)	-11%	140,735
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	134,015	135,211	3,531	79,799	90,140	(10,341)	-11%	134,015

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		1,878	529	529	529	529	-		1%
August		3,756	836	836	1,365	1,365	-		3%
September		3,756	2,493	2,493	3,858	3,858	-		8%
October		3,756	4,107	4,107	7,965	7,965	-		16%
November		3,756	3,180	3,180	11,145	11,145	-		22%
December		3,756	2,172	2,172	13,317	13,317	-		26%
January		3,756	3,756	3,421	16,739	17,073	334	2.0%	33%
February		5,633	14,427	2,859	19,597	31,500	11,902	37.8%	38%
March		5,633	5,633			37,133	-		
April		5,633	5,633			42,766	-		
May		5,633	5,633			48,400	-		
June		4,268	4,268			52,668	-		
Total Capital expenditure	-	51,213	52,668	19,597					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	5,808	2,955	87	1,161	3,872	2,711	70.0%	5,808
Roads Infrastructure		-	250	134	54	76	150	74	49.5%	250
Roads		-	250	134	54	76	150	74	49.5%	250
Storm water Infrastructure		-	350	366	25	226	250	24	9.6%	350
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	350	366	25	226	250	24	9.6%	350
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	30	30	-	-	20	20	100.0%	30
LV Networks		-	30	30	-	-	20	20	100.0%	30
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	150	150	5	91	100	9	9.0%	150
Pump Stations		-	150	150	5	91	100	9	9.0%	150
Sanitation Infrastructure		-	4,578	1,825	-	396	3,052	2,656	87.0%	4,578
Pump Station		-	150	150	-	132	100	(32)	-31.7%	150
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	4,428	1,675	-	264	2,952	2,688	91.1%	4,428
Solid Waste Infrastructure		-	450	450	3	373	300	(73)	-24.3%	450
Waste Transfer Stations		-	250	250	3	223	167	(56)	-33.9%	250
Waste Processing Facilities		-	200	200	-	150	133	(16)	-12.3%	200
Community Assets		-	5,295	5,736	525	1,762	3,549	1,787	50.4%	5,295
Community Facilities		-	4,675	4,923	525	1,479	3,127	1,648	52.7%	4,675
Halls		-	-	-	-	-	-	-	-	-
Centres		-	4,500	4,500	340	1,294	3,000	1,706	56.9%	4,500
Cemeteries/Crematoria		-	175	423	185	185	127	(58)	-46.1%	175
Sport and Recreation Facilities		-	620	813	-	283	422	139	32.9%	620
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	620	813	-	283	422	139	32.9%	620
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	325	921	-	870	813	(57)	-7.0%	944
Operational Buildings		-	325	921	-	870	813	(57)	-7.0%	944
Municipal Offices		-	325	921	-	870	813	(57)	-7.0%	944
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	1,272	750	(638)	207	842	636	75.5%	1,272
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,272	750	(638)	207	842	636	75.5%	1,272
Computer Software and Applications		-	1,272	750	(638)	207	842	636	75.5%	1,272
Computer Equipment		-	640	609	-	-	396	396	100.0%	640
Computer Equipment		-	640	609	-	-	396	396	100.0%	640
Furniture and Office Equipment		-	543	465	16	298	294	(3)	-1.1%	543
Furniture and Office Equipment		-	543	465	16	298	294	(3)	-1.1%	543
Machinery and Equipment		-	668	774	28	384	528	144	27.3%	668
Machinery and Equipment		-	668	774	28	384	528	144	27.3%	668
Transport Assets		-	5,455	5,573	1,463	2,754	3,675	921	25.1%	5,455
Transport Assets		-	5,455	5,573	1,463	2,754	3,675	921	25.1%	5,455
Total Capital Expenditure on new assets	1	-	20,006	17,784	1,481	7,435	13,969	6,535	46.8%	20,625

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	12,267	11,587	22	2,675	8,158	5,484	67.2%	12,267
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	6,877	6,877	-	2,067	4,585	2,518	54.9%	6,877
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			400	400	-	-	267	267	100.0%	400
MV Switching Stations										
MV Networks										
LV Networks			6,477	6,477	-	2,067	4,318	2,251	52.1%	6,477
Capital Spares										
Water Supply Infrastructure		-	4,810	4,150	22	541	3,207	2,666	83.1%	4,810
Dams and Weirs										
Boreholes			50	50	-	43	33	(10)	-29.1%	50
Reservoirs										
Pump Stations			180	120	-	-	120	120	100.0%	180
Water Treatment Works										
Bulk Mains										
Distribution			4,180	3,580	-	272	2,787	2,514	90.2%	4,180
Distribution Points			400	400	22	226	267	41	15.3%	400
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	580	560	-	67	367	300	81.8%	580
Pump Station			520	500	-	29	327	297	91.0%	520
Reticulation			60	60	-	37	40	3	7.1%	60
Community Assets		-	310	373	1	205	176	(29)	-16.7%	310
Community Facilities		-	120	139	-	119	79	(40)	-50.5%	120
Cemeteries/Crematoria			100	100	-	100	67	(33)	-49.8%	100
Public Ablution Facilities			20	39	-	-	-	-	-	20
Sport and Recreation Facilities		-	190	234	1	86	97	11	10.9%	190
Indoor Facilities			100	100	1	79	67	(12)	-18.6%	100
Outdoor Facilities			90	134	-	7	30	23	76.5%	90
Capital Spares										
Other assets		-	30	53	24	53	43	(10)	-23.2%	30
Operational Buildings		-	30	53	24	53	43	(10)	-23.2%	30
Municipal Offices			30	53	24	53	43	(10)	-23.2%	30
Computer Equipment		-	320	382	7	349	267	(82)	-30.8%	320
Computer Equipment			320	382	7	349	267	(82)	-30.8%	320
Furniture and Office Equipment		-	459	435	23	386	290	(96)	-33.2%	459
Furniture and Office Equipment			459	435	23	386	290	(96)	-33.2%	459
Machinery and Equipment		-	20	20	-	17	13	(4)	-26.8%	20
Machinery and Equipment			20	20	-	17	13	(4)	-26.8%	20
Total Capital Expenditure on renewal of existing assets	1	-	13,406	12,850	77	3,685	8,947	5,262	58.8%	13,406

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	4,106	3,966	225	1,797	2,788	991	35.5%	4,106
Roads Infrastructure		-	547	547	111	363	433	70	16.1%	547
Roads			547	547	111	363	433	70	16.1%	547
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	409	418	3	126	268	141	52.8%	409
Drainage Collection					-	-	-	-		
Storm water Conveyance			409	418	3	126	268	141	52.8%	409
Attenuation					-	-	-	-		
Electrical Infrastructure		-	2,206	2,180	25	879	1,526	647	42.4%	2,206
LV Networks			2,206	2,180	25	879	1,526	647	42.4%	2,206
Capital Spares					-	-	-	-		
Water Supply Infrastructure		-	618	550	80	331	370	39	10.6%	618
Distribution			618	550	80	331	370	39	10.6%	618
Sanitation Infrastructure		-	295	265	6	98	171	73	42.8%	295
Pump Station					-	-	-	-		
Reticulation			295	265	6	98	171	73	42.8%	295
Solid Waste Infrastructure		-	30	5	-	-	20	20	100.0%	30
Landfill Sites			30	5	-	-	20	20	100.0%	30
Community Assets		-	11,892	12,286	232	7,095	7,754	659	8.5%	11,892
Community Facilities		-	8,761	8,807	155	5,103	5,819	716	12.3%	8,761
Cemeteries/Crematoria			618	612	20	361	424	64	15.0%	618
Police					-	-	-	-		
Purfs					-	-	-	-		
Public Open Space			8,143	8,195	135	4,743	5,395	652	12.1%	8,143
Sport and Recreation Facilities		-	3,131	3,479	78	1,991	1,935	(56)	-2.9%	3,131
Indoor Facilities					-	-	-	-		
Outdoor Facilities			3,131	3,479	78	1,991	1,935	(56)	-2.9%	3,131
Capital Spares					-	-	-	-		
Other assets		-	4,347	4,682	298	2,773	3,122	349	11.2%	4,347
Operational Buildings		-	4,331	4,666	296	2,766	3,113	347	11.2%	4,331
Municipal Offices			4,331	4,666	296	2,766	3,113	347	11.2%	4,331
Housing		-	16	16	2	7	9	1	14.2%	16
Staff Housing					-	-	-	-		
Social Housing			16	16	2	7	9	1	14.2%	16
Capital Spares					-	-	-	-		
Computer Equipment		-	659	539	363	377	30	(347)	-1146.8%	659
Computer Equipment			659	539	363	377	30	(347)	-1146.8%	659
Furniture and Office Equipment		-	41	44	-	13	20	7	34.0%	41
Furniture and Office Equipment			41	44	-	13	20	7	34.0%	41
Machinery and Equipment		-	810	855	29	473	675	202	29.9%	810
Machinery and Equipment			810	855	29	473	675	202	29.9%	810
Transport Assets		-	2,868	2,771	185	1,545	1,854	309	16.7%	2,868
Transport Assets			2,868	2,771	185	1,545	1,854	309	16.7%	2,868
Total Repairs and Maintenance Expenditure	1	-	24,722	25,142	1,333	14,073	16,244	2,170	13.4%	24,722

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	14,703	14,043	5,686	9,362	9,802	440	4.5%	14,703
Roads Infrastructure		-	1,862	2,096	932	1,397	1,241	(156)	-12.6%	1,862
Roads			1,668	2,096	980	1,397	1,112	(285)	-25.7%	1,668
Road Structures			150	-	(38)	-	100	100	100.0%	150
Road Furniture			44	-	(11)	-	29	29	100.0%	44
Storm water Infrastructure		-	243	361	180	241	162	(79)	-48.6%	243
Drainage Collection			90	361	218	241	60	(181)	-301.1%	90
Storm water Conveyance			153	-	(38)	-	102	102	100.0%	153
Electrical Infrastructure		-	1,755	1,818	773	1,212	1,170	(42)	-3.6%	1,755
MV Substations			200	1,801	1,151	1,201	133	(1,067)	-800.5%	200
MV Switching Stations			32	-	(8)	-	21	21	100.0%	32
MV Networks			594	-	(149)	-	396	396	100.0%	594
LV Networks			929	17	(221)	11	619	608	98.2%	929
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	3,482	3,367	1,374	2,245	2,321	77	3.3%	3,482
Boreholes			42	-	(11)	-	28	28	100.0%	42
Reservoirs			1,158	-	(290)	-	772	772	100.0%	1,158
Pump Stations			188	2,106	1,357	1,404	125	(1,279)	-1020.2%	188
Water Treatment Works			1,242	1,261	530	841	828	(13)	-1.5%	1,242
Distribution Points			848	-	(1)	-	3	3	100.0%	848
PRV Stations			4	-	-	-	-	-	-	4
Sanitation Infrastructure		-	3,372	2,905	1,094	1,937	2,248	311	13.8%	3,372
Pump Station			2,976	2,210	729	1,473	1,984	511	25.7%	2,976
Reticulation			396	695	364	463	264	(199)	-75.5%	396
Solid Waste Infrastructure		-	3,989	3,496	1,333	2,331	2,659	329	12.4%	3,989
Landfill Sites			3,479	3,023	1,146	2,015	2,319	304	13.1%	3,479
Waste Transfer Stations			404	1	(100)	1	269	269	99.8%	404
Waste Processing Facilities			62	-	(16)	-	41	41	100.0%	62
Waste Drop-off Points			44	472	304	315	29	(285)	-972.6%	44
Community Assets		-	2,306	2,050	790	1,367	1,537	171	11.1%	2,306
Community Facilities		-	951	754	265	503	634	131	20.7%	951
Halls			234	83	(3)	55	156	101	64.5%	234
Clinics/Care Centres			16	-	(4)	-	11	11	100.0%	16
Museums			50	313	196	209	33	(175)	-525.9%	50
Libraries			227	207	81	138	151	13	8.8%	227
Cemeteries/Crematoria			162	144	56	96	108	12	11.1%	162
Public Open Space			95	7	(19)	5	63	59	92.6%	95
Public Ablution Facilities			76	-	(19)	-	51	51	100.0%	76
Markets			90	-	(23)	-	60	60	100.0%	90
Stalls			-	-	-	-	-	-	-	-
Abattoirs			1	-	(0)	-	1	1	100.0%	1
Sport and Recreation Facilities		-	1,355	1,296	525	864	903	39	4.4%	1,355
Indoor Facilities			11	-	(2)	1	7	7	90.9%	11
Outdoor Facilities			1,344	1,296	527	863	896	33	3.6%	1,344
Capital Spares			-	-	-	-	-	-	-	-
Investment properties		-	3	2	1	1	2	1	33.3%	3
Revenue Generating		-	3	2	1	1	2	1	33.3%	3
Unimproved Property			3	2	1	1	2	1	33.3%	3
Other assets		-	1,102	1,054	427	703	735	32	4.4%	1,102
Operational Buildings		-	1,102	1,054	427	703	735	32	4.4%	1,102
Municipal Offices			1,074	1,048	430	699	716	17	2.4%	1,074
Yards			11	-	(3)	-	7	7	100.0%	11
Stores			17	6	(0)	4	11	7	64.7%	17
Intangible Assets		-	618	562	220	374	412	38	9.2%	618
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights		-	618	562	220	374	412	38	9.2%	618
Computer Software and Applications			618	562	220	374	412	38	9.2%	618
Computer Equipment		-	710	679	275	453	473	21	4.4%	710
Computer Equipment			710	679	275	453	473	21	4.4%	710
Furniture and Office Equipment		-	1,245	1,281	543	854	830	(24)	-2.9%	1,245
Furniture and Office Equipment			1,245	1,281	543	854	830	(24)	-2.9%	1,245
Machinery and Equipment		-	1,281	1,446	644	964	854	(110)	-12.9%	1,281
Machinery and Equipment			1,281	1,446	644	964	854	(110)	-12.9%	1,281
Transport Assets		-	1,316	1,555	708	1,037	877	(159)	-18.2%	1,316
Transport Assets			1,316	1,555	708	1,037	877	(159)	-18.2%	1,316
Total Depreciation	1	-	23,284	22,672	9,294	15,114	15,523	409	2.6%	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 - M08										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	15,805	19,258	1,109	7,453	10,537	3,084	29.3%	15,805
Roads Infrastructure		-	6,604	10,021	548	2,613	4,903	2,290	46.7%	6,604
Roads			6,604	10,021	548	2,613	4,903	2,290	46.7%	6,604
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	2,674	2,174	539	1,047	1,283	236	18.4%	2,674
Drainage Collection										
Storm water Conveyance			2,674	2,174	539	1,047	1,283	236	18.4%	2,674
Attenuation										
Electrical Infrastructure		-	1,981	1,981	-	576	721	144	20.0%	1,981
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			750	750	-	-	(100)	(100)	100.0%	750
LV Networks			1,231	1,231	-	576	821	244	29.8%	1,231
Capital Spares										
Sanitation Infrastructure		-	4,146	4,682	-	3,050	3,364	314	9.3%	4,146
Pump Station										
Reticulation			1,646	1,237	-	1,123	1,097	(25)	-2.3%	1,646
Waste Water Treatment Works			2,500	3,445	-	1,928	2,267	339	15.0%	2,500
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	400	400	22	167	267	100	37.5%	400
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities			400	400	22	167	267	100	37.5%	400
Electricity Generation Facilities										
Capital Spares										
Community Assets		-	1,995	2,775	191	1,025	2,266	1,242	54.8%	1,995
Community Facilities		-	1,215	2,194	174	760	1,789	1,028	57.5%	1,215
Halls			100	120	-	120	86	(33)	-38.6%	100
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations					53	505	400	(105)	-26.4%	
Museums			600	600	-	-	-	-		600
Galleries										
Theatres										
Libraries			400	1,359	121	121	1,226	1,105	90.2%	400
Cemeteries/Crematoria			100	100	-	-	67	67	100.0%	100
Police										
Purls										
Public Open Space			15	15	-	15	10	(5)	-47.0%	15
Sport and Recreation Facilities		-	780	582	17	264	478	213	44.7%	780
Indoor Facilities										
Outdoor Facilities			780	582	17	264	478	213	44.7%	780
Capital Spares										
Total Capital Expenditure on upgrading of existing	1	-	17,800	22,034	1,300	8,478	12,803	4,325	33.8%	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 February 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv. H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

13 March 2020