

# **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 April 2020**

## **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 April 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 April 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	291,351,600.31	305,784,622.00	-14,433,021.69	-5%
Total Expenditure	376,498,009.33	391,327,315.00	249,084,241.57	312,719,573.00	-63,635,331.43	-20%
Total Capital Expenditure	51,212,565.00	52,667,583.00	27,537,813.66	35,689,086.00	-8,151,272.34	-23%

#### **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 30 April 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
<b>R thousands</b>							%
<b>Revenue By Source</b>							
Property rates	67,800	71,681	72,479	62,715	63,095	(379)	-1%
Service charges - electricity revenue	102,121	123,889	124,139	91,863	104,849	(12,986)	-12%
Service charges - water revenue	24,348	27,266	26,202	24,096	24,583	(487)	-2%
Service charges - sanitation revenue	12,876	13,987	13,352	11,215	5,896	5,319	90%
Service charges - refuse revenue	21,286	22,998	22,131	18,488	22,384	(3,897)	-17%
Rental of facilities and equipment	5,830	1,132	1,439	1,394	1,348	47	3%
Interest earned - external investments	6,203	5,447	7,452	6,679	4,567	2,113	46%
Interest earned - outstanding debtors	7,390	4,542	7,981	7,207	7,007	201	3%
Fines, penalties and forfeits	9,935	12,472	22,282	2,747	6,230	(3,483)	-56%
Licences and permits	-	262	103	85	139	(54)	-39%
Agency services	4,313	4,413	4,464	2,675	3,187	(512)	-16%
Transfers and subsidies	56,025	67,092	67,118	51,256	55,923	(4,667)	-8%
Other revenue	8,353	13,212	13,373	10,931	6,578	4,353	66%
Gains on disposal of PPE	506	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>326,985</b>	<b>368,394</b>	<b>382,515</b>	<b>291,352</b>	<b>305,785</b>	<b>(14,433)</b>	<b>-5%</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 R291.352 million which represents 76.17% of the total operating revenue budget for the year.

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

**Service Charges – Electricity Revenue:** A negative YTD variance of 12%, as a result of outstanding billing of Prepaid Electricity.

**Service Charges – Sanitation Revenue:** A positive YTD variance of 90%, as a result of an error in the calculation of the Free Basic Service year to date budget amount

**Rental of facilities and equipment:** A positive YTD variance of 3%, as a result of the increase of the usage of Municipal Facilities over the holiday season, it is doubtful whether the target for this revenue source will be met for the current financial year as bookings over the Easter holidays were cancelled as a result of Covid-19.

**Interest earned – external investments:** A positive YTD variance of 46%, 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 3%, 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 negative YTD variance of 56%. 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. It needs to be pointed out that there was a significant reduction on fines revenue in April as a result of Covid -19 and the subsequent lockdown.

**Licences and permits:** A negative YTD variance of 39%, as a result of less licences and permits that were issued. The lockdown also influenced this revenue item, yet it is anticipated that the revenue will increase as soon as the licensing offices are open to the public again.

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	123,486	134,015	135,211	99,881	111,965	(12,084)	-11%
Remuneration of councillors	6,262	6,720	6,822	5,367	5,651	(284)	-5%
Debt impairment	16,123	21,475	31,674	5,369	22,995	(17,627)	-77%
Depreciation & asset impairment	20,171	23,284	22,672	15,115	19,097	(3,983)	-21%
Finance charges	15,288	13,968	15,711	3,792	9,370	(5,578)	-60%
Bulk purchases	83,689	96,543	96,543	74,377	80,453	(6,075)	-8%
Other materials	-	12,070	12,788	8,982	9,283	(301)	-3%
Contracted services	16,281	26,986	28,538	12,568	21,552	(8,984)	-42%
Transfers and subsidies	5,323	6,028	6,328	5,231	5,010	221	4%
Other expenditure	35,031	35,409	35,040	18,402	27,343	(8,941)	-33%
<b>Total Expenditure</b>	<b>321,654</b>	<b>376,498</b>	<b>391,327</b>	<b>249,084</b>	<b>312,720</b>	<b>(63,635)</b>	<b>-20%</b>

The total expenditure to date is R249.1 million which represents 63.65% of the total operating expenditure budget for the year.

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

**Employee related costs:** A negative YTD budget variance of 11% is reflected due vacancies and the turnaround time of filling vacancies.

**Remuneration of Councillors:** A negative YTD budget variance of 5% is reflected due to the fact that the remuneration of public office bearers adjustment for the 2019/2020 financial year has not yet been paid.

**Debt impairment:** A negative YTD budget variance of 77% 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 60% 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 42% is reflected mainly ascribable to the payments in respect of housing expenditure not reflecting on the operating account.

**Transfers and Subsidies:** A positive YTD budget variance of 4% is recorded as a result of actual payments not aligned with the year-to-date budget. 82.67% 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 and Funding (Table C5)

Vote Description	Budget Year 2019/20					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>						%
Vote 1 - Municipal Manager	211	214	136	141	(5)	-4%
Vote 2 - Finance	672	256	19	344	(325)	-94%
Vote 3 - Corporate Services	5,967	5,967	3,376	3,978	(602)	-15%
Vote 4 - Technical Services	37,330	38,039	18,874	25,528	(6,654)	-26%
Vote 5 - Community Services	7,032	8,191	5,132	5,697	(565)	-10%
<b>Total Capital Expenditure</b>	<b>51,213</b>	<b>52,668</b>	<b>27,538</b>	<b>35,689</b>	<b>(8,151)</b>	<b>-23%</b>
<b>Funded by:</b>						
National Government	17,887	17,470	7,400	11,820	(4,420)	-37%
Provincial Government	6,180	7,339	3,740	5,129	(1,390)	-27%
District Municipality	-	-	-	-	-	
Other transfers and grants	-	50	-	13	(13)	-100%
<b>Transfers recognised - capital</b>	<b>24,067</b>	<b>24,860</b>	<b>11,140</b>	<b>16,962</b>	<b>(5,822)</b>	<b>-34%</b>
<b>Borrowing</b>	<b>6,550</b>	<b>7,169</b>	<b>5,505</b>	<b>4,986</b>	<b>519</b>	<b>10%</b>
<b>Internally generated funds</b>	<b>20,596</b>	<b>20,639</b>	<b>10,893</b>	<b>13,741</b>	<b>(2,848)</b>	<b>-21%</b>
<b>Total Capital Funding</b>	<b>51,213</b>	<b>52,668</b>	<b>27,538</b>	<b>35,689</b>	<b>(8,151)</b>	<b>-23%</b>

### **Capital Expenditure:**

Total year to date capital expenditure as at 30 April 2020 amounts to R27.5 million which represent 53.77% of the total capital budget. Current commitments against capital votes amount to R15,575,787 bringing the total capital amount inclusive of commitments to R43,113,601 representing 81.86% of capital budget.

The year to date spend of R 27.5 million represents 39.56% (R10.893 million) on Internally funded projects, 19.99% (5.505 million) on Borrowing funded projects and 40.45% (R 11.140 million) on Grant funded projects.

It must be pointed out that procurement processes for projects to the value of R 2.011 Million have not yet commenced and an urgent intervention in this regard is required. It may be necessary to adjust the budget downward should an opportunity arise before the end of the financial year.

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 136 338 or 64.62% of the adjustment budget of R 214 000. Shadow costs amounted to R 21 703 at the end of April 2020.

### **Vote 2 – Finance**

The directorate's capital budget performance indicates actual capital expenditure of R 19 071 or 2.84% of the adjustment budget of R 256 000.

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

The directorate's capital budget performance indicates actual capital expenditure of R 3 376 234 or 56.58% of the adjustment budget of R 5 967 000. Shadow costs amounted to R 2 390 368 at the end of April 2020.

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

The directorate's capital budget performance indicates actual capital expenditure of R 18 874 168 or 50.56% of the adjustment budget of R 38 039 391. Shadow costs amounted to R 12 342 712 at the end of April 2020.

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

The directorate capital budget performance indicates actual capital expenditure of R 5 132 002 or 72.98% of the adjustment budget of R 8 191 192. Shadow costs amounted to R 821 004 at the end of April 2020.

## Cash flow

The Cash Book Balance (investments included) as at 30 April 2020 reflects a positive amount of R 118.2 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>							
			2020-04-01				2020-04-30
Investment	End Date	% Interest Rate	Balance at Begin	Investment Top Up	Partial / Premature Withdrawals	Accrued Interest	Balance at End
Institution	(ccyy/mm/dd)	Per Annum	of Month	This Month	This Month	This Month	of Month
			(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
Nedbank	2020-04-17	7.25%	20,297,945.20		20,361,506.85	63,561.65	0.00
Nedbank	2020-04-14	7.10%	20,190,630.14		20,241,205.48	50,575.34	0.00
Standard	2020-05-11	7.20%	30,295,890.41			177,534.24	30,473,424.65
Nedbank	2020-06-19	7.05%	30,069,534.25			173,835.62	30,243,369.87
Standard	2020-06-19	5.15%	0.00	20,000,000.00		28,219.17	20,028,219.17
<b>Total Investment</b>			<b>100,854,000.00</b>	<b>20,000,000.00</b>	<b>40,602,712.33</b>	<b>493,726.02</b>	<b>80,745,013.69</b>

During the month of April an investment of R 20 000 000 was made. The total amount invested at 30 April was R 80 745 014. The accrued interest for April 2020 was R 493 726. Investments for the value of R 40 602 712 has expired in April 2020.

## Transfers and Grant Receipts

<b>Transfers and Grant Receipts - 2019/2020</b>				
	Budget	Monthly actual	YearTD actual	Outstanding
<b>National Government: Transfers and Grants</b>				
Expanded Public Works Programme	1,422,000.00	-	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	-	45,025,000.00	-
Municipal Infrastructure Grant	14,548,000.00	-	14,548,000.00	-
	<b>68,545,000.00</b>	-	<b>68,545,000.00</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	-
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	-
	<b>22,914,000.00</b>	-	<b>18,060,296.00</b>	<b>4,853,704.00</b>
<b>Total Transfers and Grants</b>	<b>91,459,000.00</b>	-	<b>86,605,296.00</b>	<b>4,853,704.00</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 Bergvriev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April							
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		3.2%	9.9%	9.8%	1.5%	5.5%
Borrowed funding of 'low n' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	12.8%	13.6%	20.0%	13.8%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.9%	23.0%	20.3%	27.7%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		170.5%	128.6%	136.3%	167.6%	130.1%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	411.8%	355.5%	399.9%	325.6%	355.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		187.6%	157.5%	182.3%	170.9%	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%	21.4%	35.8%	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		37.8%	36.4%	35.3%	34.3%	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%	1.3%	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, especially when considering the cash backing of reserves and short term provisions. The effect of COVID-19 is already evident on the municipal budget as revenue in respect of service charges are below prior year-to-date comparatives. The cash flow is under pressure as consumers and ratepayers are struggling to make ends meet and have therefore made less payments on municipal accounts. With the current reduction in revenue and associated cash flow, a further adjustments budget during June 2019 will be unavoidable.

## **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.*





## 4.1.2 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 Bergvrievier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April										
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>		124,849	124,870	130,681	7,340	129,630	106,138	23,492	22%	124,870
Executive and council		31,020	34,055	33,219	-	45,025	27,960	17,065	61%	34,055
Finance and administration		93,829	90,815	97,462	7,340	84,605	78,178	6,427	8%	90,815
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		19,682	34,961	45,646	390	10,679	26,168	(15,488)	-59%	34,961
Community and social services		7,359	8,141	9,139	34	4,345	7,740	(3,395)	-44%	8,141
Sport and recreation		4,703	5,412	5,378	22	3,650	4,795	(1,144)	-24%	5,412
Public safety		7,621	13,293	23,014	334	2,684	6,870	(4,186)	-61%	13,293
Housing		-	8,115	8,115	-	-	6,763	(6,763)	-100%	8,115
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		29,095	26,964	27,036	96	8,483	21,827	(13,344)	-61%	26,964
Planning and development		23,189	20,867	20,916	10	4,730	17,302	(12,573)	-73%	20,867
Road transport		5,905	6,097	6,120	85	3,753	4,525	(771)	-17%	6,097
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		174,575	205,666	203,961	10,771	148,150	172,558	(24,408)	-14%	205,666
Energy sources		106,483	130,665	130,913	6,079	94,297	110,429	(16,133)	-15%	130,665
Water management		26,210	29,436	28,402	1,771	24,096	26,406	(2,310)	-9%	29,436
Waste water management		15,625	17,103	16,818	1,074	11,230	8,668	2,562	30%	17,103
Waste management		26,257	28,461	27,828	1,846	18,528	27,055	(8,527)	-32%	28,461
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	348,200	392,461	407,324	18,597	296,943	326,691	(29,749)	-9%	392,461
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		82,938	96,913	98,775	5,007	63,001	79,357	(16,356)	-21%	96,913
Executive and council		18,295	22,390	22,229	1,802	17,759	17,351	408	2%	22,390
Finance and administration		63,456	72,955	74,789	3,139	44,131	60,494	(16,363)	-27%	72,955
Internal audit		1,187	1,568	1,757	66	1,110	1,511	(401)	-27%	1,568
<b>Community and public safety</b>		45,511	62,891	73,534	2,621	35,767	56,970	(21,204)	-37%	62,891
Community and social services		8,306	10,300	9,995	584	7,481	8,061	(580)	-7%	10,300
Sport and recreation		17,543	19,134	19,549	983	13,502	15,935	(2,433)	-15%	19,134
Public safety		18,243	23,844	34,236	944	13,481	24,861	(11,380)	-46%	23,844
Housing		1,418	9,614	9,754	110	1,303	8,115	(6,811)	-84%	9,614
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		38,968	43,159	44,605	2,566	30,545	35,316	(4,771)	-14%	43,159
Planning and development		11,565	12,688	12,825	820	8,993	10,170	(1,177)	-12%	12,688
Road transport		27,403	30,471	31,779	1,746	21,552	25,146	(3,594)	-14%	30,471
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		154,238	173,534	174,413	10,426	119,772	141,076	(21,304)	-15%	173,534
Energy sources		96,985	112,439	111,776	7,746	81,934	92,223	(10,289)	-11%	112,439
Water management		18,866	20,497	21,429	1,279	14,793	16,710	(1,917)	-11%	20,497
Waste water management		9,512	14,031	12,986	264	6,098	10,406	(4,307)	-41%	14,031
Waste management		28,874	26,567	28,221	1,137	16,946	21,737	(4,791)	-22%	26,567
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	321,654	376,498	391,327	20,620	249,084	312,720	(63,635)	-20%	376,498
<b>Surplus/ (Deficit) for the year</b>		26,546	15,963	15,997	(2,023)	47,858	13,972	33,887	243%	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) - M10 April										
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		31,440	34,500	33,664	-	45,025	28,331	16,694	58.9%	34,500
Vote 2 - Finance		86,688	84,453	90,567	7,283	77,873	76,782	1,091	1.4%	84,453
Vote 3 - Corporate Services		8,005	5,517	5,067	1	1,139	4,094	(2,955)	-72.2%	5,517
Vote 4 - Technical Services		198,073	228,617	227,916	10,838	159,552	188,130	(28,578)	-15.2%	228,617
Vote 5 - Community Services		23,995	39,374	50,110	475	13,354	29,355	(16,000)	-54.5%	39,374
<b>Total Revenue by Vote</b>	2	<b>348,200</b>	<b>392,461</b>	<b>407,324</b>	<b>18,597</b>	<b>296,943</b>	<b>326,691</b>	<b>(29,749)</b>	<b>-9.1%</b>	<b>392,461</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		23,598	28,048	28,023	2,109	21,621	22,166	(545)	-2.5%	28,048
Vote 2 - Finance		29,743	34,622	37,427	1,618	22,590	30,856	(8,266)	-26.8%	34,622
Vote 3 - Corporate Services		27,623	31,350	30,962	1,314	18,254	24,795	(6,541)	-26.4%	31,350
Vote 4 - Technical Services		192,018	216,124	218,163	12,728	148,575	175,342	(26,767)	-15.3%	216,124
Vote 5 - Community Services		48,672	66,354	76,753	2,852	38,044	59,560	(21,516)	-36.1%	66,354
<b>Total Expenditure by Vote</b>	2	<b>321,654</b>	<b>376,498</b>	<b>391,327</b>	<b>20,620</b>	<b>249,084</b>	<b>312,720</b>	<b>(63,635)</b>	<b>-20.3%</b>	<b>376,498</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>26,546</b>	<b>15,963</b>	<b>15,997</b>	<b>(2,023)</b>	<b>47,858</b>	<b>13,972</b>	<b>33,887</b>	<b>242.5%</b>	<b>15,963</b>

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April										
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									
<b>Vote 1 - Municipal Manager</b>		<b>31,440</b>	<b>34,500</b>	<b>33,664</b>	<b>-</b>	<b>45,025</b>	<b>28,331</b>	<b>16,694</b>	<b>59%</b>	<b>34,500</b>
1.1 - Mayor and Council		2,712	2,804	2,804	-	-	2,337	(2,337)	-100%	2,804
1.2 - Municipal Manager		28,308	31,251	30,415	-	45,025	25,624	19,401	76%	31,251
1.3 - Economic Development/Planning		420	445	445	-	-	371	(371)	-100%	445
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance</b>		<b>86,688</b>	<b>84,453</b>	<b>90,567</b>	<b>7,283</b>	<b>77,873</b>	<b>76,782</b>	<b>1,091</b>	<b>1%</b>	<b>84,453</b>
2.1 - Finance		86,680	84,443	90,557	7,283	77,850	76,774	1,076	1%	84,443
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		7	10	10	-	23	8	14	173%	10
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		<b>8,005</b>	<b>5,517</b>	<b>5,067</b>	<b>1</b>	<b>1,139</b>	<b>4,094</b>	<b>(2,955)</b>	<b>-72%</b>	<b>5,517</b>
3.1 - Planning and Development		1,990	4,972	4,822	1	1,136	4,024	(2,887)	-72%	4,972
3.2 - Human Resources		6,011	542	242	-	-	67	(67)	-100%	542
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		3	3	3	0	3	3	0	8%	3
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Technical Services</b>		<b>198,073</b>	<b>228,617</b>	<b>227,916</b>	<b>10,838</b>	<b>159,552</b>	<b>188,130</b>	<b>(28,578)</b>	<b>-15%</b>	<b>228,617</b>
4.1 - Building Control		1,025	902	1,101	9	845	784	61	8%	902
4.2 - Project Management Unit		19,754	14,548	14,548	-	2,748	12,123	(9,375)	-77%	14,548
4.3 - Property Services		1,127	5,817	6,650	57	6,730	1,326	5,403	407%	5,817
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		26,257	28,461	27,828	1,846	18,528	27,055	(8,527)	-32%	28,461
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Sewerage		15,625	17,103	16,818	1,074	11,230	8,668	2,562	30%	17,103
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		26,210	29,436	28,402	1,771	24,096	26,406	(2,310)	-9%	29,436
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-
4.12 - Roads		1,593	1,684	1,656	-	1,079	1,338	(259)	-19%	1,684
4.13 - Electricity		106,483	130,665	130,913	6,079	94,297	110,429	(16,133)	-15%	130,665
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>		<b>23,995</b>	<b>39,374</b>	<b>50,110</b>	<b>475</b>	<b>13,354</b>	<b>29,355</b>	<b>(16,000)</b>	<b>-55%</b>	<b>39,374</b>
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		6,792	7,563	8,527	-	3,829	7,264	(3,435)	-47%	7,563
5.3 - Community Halls and Facilities		244	212	246	7	172	211	(39)	-19%	212
5.4 - Cemeteries		323	366	366	27	344	265	79	30%	366
5.5 - Housing (Core)		-	45	45	-	-	38	(38)	-100%	45
5.6 - Housing (Non-Core)		-	8,070	8,070	-	-	6,725	(6,725)	-100%	8,070
5.7 - Traffic Control		7,621	12,458	22,179	334	2,684	6,174	(3,491)	-57%	12,458
5.8 - Fire Fighting and Protection		-	835	835	-	-	696	(696)	-100%	835
5.9 - Community Parks		-	186	186	-	-	155	(155)	-100%	186
5.10 - Sports Grounds and Stadiums		200	250	250	-	-	208	(208)	-100%	250
5.11 - Swimming Pools		37	37	37	-	23	37	(14)	-37%	37
5.12 - Holiday Resorts		4,458	4,924	4,904	22	3,627	4,389	(762)	-17%	4,924
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		8	15	1	-	0	5	(5)	-98%	15
5.15 - Road and Traffic Regulation		4,313	4,413	4,464	85	2,675	3,187	(512)	-16%	4,413
<b>Vote 6 - [NAME OF VOTE 6]</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue by Vote</b>	2	<b>348,200</b>	<b>392,461</b>	<b>407,324</b>	<b>18,597</b>	<b>296,943</b>	<b>326,691</b>	<b>(29,749)</b>	<b>-9%</b>	<b>392,461</b>

<b>Expenditure by Vote</b>		1								
<b>Vote 1 - Municipal Manager</b>		<b>23,598</b>	<b>28,048</b>	<b>28,023</b>	<b>2,109</b>	<b>21,621</b>	<b>22,166</b>	(545)	-2%	<b>28,048</b>
1.1 - Mayor and Council		8,240	9,772	9,779	688	7,363	8,076	(714)	-9%	9,772
1.2 - Municipal Manager		10,055	12,618	12,450	1,113	10,397	9,275	1,122	12%	12,618
1.3 - Economic Development/Planning		4,116	4,090	4,036	241	2,751	3,303	(552)	-17%	4,090
1.4 - Internal Audit		1,187	1,568	1,757	66	1,110	1,511	(401)	-27%	1,568
<b>Vote 2 - Finance</b>		<b>29,743</b>	<b>34,622</b>	<b>37,427</b>	<b>1,618</b>	<b>22,590</b>	<b>30,856</b>	(8,266)	-27%	<b>34,622</b>
2.1 - Finance		23,295	25,432	28,261	992	16,065	23,231	(7,166)	-31%	25,432
2.2 - Budget and Treasury Office		2,248	2,072	2,050	129	1,351	1,523	(172)	-11%	2,072
2.3 - Supply Chain Management		2,543	5,277	5,277	362	4,031	4,609	(578)	-13%	5,277
2.4 - Director: Finance Services		1,657	1,841	1,840	136	1,144	1,493	(350)	-23%	1,841
<b>Vote 3 - Corporate Services</b>		<b>27,623</b>	<b>31,350</b>	<b>30,962</b>	<b>1,314</b>	<b>18,254</b>	<b>24,795</b>	(6,541)	-26%	<b>31,350</b>
3.1 - Planning and Development		4,023	4,599	4,765	293	3,190	3,528	(338)	-10%	4,599
3.2 - Human Resources		11,056	12,471	11,846	310	5,349	9,537	(4,189)	-44%	12,471
3.3 - Information Technology		3,558	3,877	4,258	170	2,868	3,302	(434)	-13%	3,877
3.4 - Administrative and Corporate Support		7,168	8,402	8,136	368	5,297	6,779	(1,482)	-22%	8,402
3.5 - Director: Corporate Services		1,818	2,001	1,956	172	1,550	1,649	(100)	-6%	2,001
<b>Vote 4 - Technical Services</b>		<b>192,018</b>	<b>216,124</b>	<b>218,163</b>	<b>12,728</b>	<b>148,575</b>	<b>175,342</b>	(26,767)	-15%	<b>216,124</b>
4.1 - Building Control		1,847	2,096	2,121	148	1,552	1,761	(209)	-12%	2,096
4.2 - Project Management Unit		1,578	1,903	1,903	137	1,499	1,578	(79)	-5%	1,903
4.3 - Property Services		6,634	7,655	7,618	236	4,497	5,462	(966)	-18%	7,655
4.4 - Director: Technical Services		1,789	2,031	1,886	130	845	1,580	(735)	-47%	2,031
4.5 - Solid Waste Removal		25,530	25,032	26,707	983	15,763	20,463	(4,699)	-23%	25,032
4.6 - Street Cleaning		3,344	1,535	1,514	154	1,183	1,274	(91)	-7%	1,535
4.7 - Sewerage		5,675	9,629	8,808	206	3,516	7,192	(3,676)	-51%	9,629
4.8 - Waste Water Treatment		3,143	3,586	3,238	42	2,143	2,560	(417)	-16%	3,586
4.9 - Storm Water Management		695	816	940	17	440	653	(214)	-33%	816
4.10 - Water Distribution		16,549	18,241	19,227	1,221	13,345	14,965	(1,620)	-11%	18,241
4.11 - Water Treatment		2,317	2,257	2,203	58	1,448	1,745	(297)	-17%	2,257
4.12 - Roads		25,932	28,905	30,222	1,651	20,412	23,885	(3,474)	-15%	28,905
4.13 - Electricity		95,900	111,278	110,671	7,677	81,099	91,304	(10,205)	-11%	111,278
4.14 - Street Lighting		1,085	1,160	1,105	69	836	920	(84)	-9%	1,160
<b>Vote 5 - Community Services</b>		<b>48,672</b>	<b>66,354</b>	<b>76,753</b>	<b>2,852</b>	<b>38,044</b>	<b>59,560</b>	(21,516)	-36%	<b>66,354</b>
5.1 - Director: Community Services		1,690	1,897	1,662	135	1,137	1,329	(192)	-14%	1,897
5.2 - Libraries and Archives		6,730	7,562	7,482	432	5,544	5,966	(422)	-7%	7,562
5.3 - Community Halls and Facilities		867	1,930	1,730	126	1,407	1,447	(40)	-3%	1,930
5.4 - Cemeteries		709	808	783	26	530	648	(119)	-18%	808
5.5 - Housing (Core)		1,386	1,520	1,668	110	1,295	1,374	(79)	-6%	1,520
5.6 - Housing (Non-Core)		33	8,094	8,087	-	8	6,740	(6,732)	-100%	8,094
5.7 - Traffic Control		16,957	22,360	32,628	921	12,582	23,580	(10,997)	-47%	22,360
5.8 - Fire Fighting and Protection		1,286	1,484	1,608	23	898	1,281	(383)	-30%	1,484
5.9 - Community Parks		9,304	8,724	8,881	531	6,391	7,445	(1,054)	-14%	8,724
5.10 - Sports Grounds and Stadiums		2,356	3,667	4,103	148	2,804	3,069	(265)	-9%	3,667
5.11 - Swimming Pools		858	741	716	31	525	598	(74)	-12%	741
5.12 - Holiday Resorts		5,025	5,973	5,830	272	3,777	4,802	(1,025)	-21%	5,973
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		(0)	28	20	-	5	20	(15)	-74%	28
5.15 - Road and Traffic Regulation		1,471	1,566	1,557	96	1,140	1,260	(120)	-10%	1,566
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>321,654</b>	<b>376,498</b>	<b>391,327</b>	<b>20,620</b>	<b>249,084</b>	<b>312,720</b>	<b>(63,635)</b>	<b>(0)</b>	<b>376,498</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>26,546</b>	<b>15,963</b>	<b>15,997</b>	<b>(2,023)</b>	<b>47,858</b>	<b>13,972</b>	<b>33,887</b>	<b>0</b>	<b>15,963</b>

## 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) - M10 April										
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	72,479	5,406	62,715	63,095	(379)	-1%	71,681
Service charges - electricity revenue		102,121	123,889	124,139	6,079	91,863	104,849	(12,986)	-12%	123,889
Service charges - water revenue		24,348	27,266	26,202	1,771	24,096	24,583	(487)	-2%	27,266
Service charges - sanitation revenue		12,876	13,987	13,352	1,074	11,215	5,896	5,319	90%	13,987
Service charges - refuse revenue		21,286	22,998	22,131	1,846	18,488	22,384	(3,897)	-17%	22,998
Rental of facilities and equipment		5,830	1,132	1,439	64	1,394	1,348	47	3%	1,132
Interest earned - external investments		6,203	5,447	7,452	1,194	6,679	4,567	2,113	46%	5,447
Interest earned - outstanding debtors		7,390	4,542	7,981	671	7,207	7,007	201	3%	4,542
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,935	12,472	22,282	334	2,747	6,230	(3,483)	-56%	12,472
Licences and permits		-	262	103	1	85	139	(54)	-39%	262
Agency services		4,313	4,413	4,464	85	2,675	3,187	(512)	-16%	4,413
Transfers and subsidies		56,025	67,092	67,118	-	51,256	55,923	(4,667)	-8%	67,092
Other revenue		8,353	13,212	13,373	71	10,931	6,578	4,353	66%	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>382,515</b>	<b>18,597</b>	<b>291,352</b>	<b>305,785</b>	<b>(14,433)</b>	<b>-5%</b>	<b>368,394</b>
<b>Expenditure By Type</b>										
Employee related costs		123,486	134,015	135,211	9,663	99,881	111,965	(12,084)	-11%	134,015
Remuneration of councillors		6,262	6,720	6,822	537	5,367	5,651	(284)	-5%	6,720
Debt impairment		16,123	21,475	31,674	-	5,369	22,995	(17,627)	-77%	21,475
Depreciation & asset impairment		20,171	23,284	22,672	-	15,115	19,097	(3,983)	-21%	23,284
Finance charges		15,288	13,968	15,711	-	3,792	9,370	(5,578)	-60%	13,968
Bulk purchases		83,689	96,543	96,543	7,499	74,377	80,453	(6,075)	-8%	96,543
Other materials		-	12,070	12,788	610	8,982	9,283	(301)	-3%	12,070
Contracted services		16,281	26,986	28,538	781	12,568	21,552	(8,984)	-42%	26,986
Transfers and subsidies		5,323	6,028	6,328	566	5,231	5,010	221	4%	6,028
Other expenditure		35,031	35,409	35,040	965	18,402	27,343	(8,941)	-33%	35,409
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>321,654</b>	<b>376,498</b>	<b>391,327</b>	<b>20,620</b>	<b>249,084</b>	<b>312,720</b>	<b>(63,635)</b>	<b>-20%</b>	<b>376,498</b>
<b>Surplus/(Deficit)</b>		<b>5,331</b>	<b>(8,104)</b>	<b>(8,812)</b>	<b>(2,023)</b>	<b>42,267</b>	<b>(6,935)</b>	<b>49,202</b>	<b>(0)</b>	<b>(8,104)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,515	24,067	24,810	-	5,591	20,907	(15,316)	(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	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>26,546</b>	<b>15,963</b>	<b>15,997</b>	<b>(2,023)</b>	<b>47,858</b>	<b>13,972</b>			<b>15,963</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>26,546</b>	<b>15,963</b>	<b>15,997</b>	<b>(2,023)</b>	<b>47,858</b>	<b>13,972</b>			<b>15,963</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>26,546</b>	<b>15,963</b>	<b>15,997</b>	<b>(2,023)</b>	<b>47,858</b>	<b>13,972</b>			<b>15,963</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>26,546</b>	<b>15,963</b>	<b>15,997</b>	<b>(2,023)</b>	<b>47,858</b>	<b>13,972</b>			<b>15,963</b>



<b>Vote 4 - Technical Services</b>	-	14,096	10,506	-	5,217	8,033	(2,815)	-35%	14,096
4.1 - Building Control	-	-	-	-	-	-	-	-	-
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	125	102	-	102	60	41	68%	125	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	6,074	2,912	-	1,386	3,259	(1,872)	-57%	6,074	
4.8 - Waste Water Treatment	-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management	-	-	-	-	-	-	-	-	-
4.10 - Water Distribution	180	120	-	-	105	(105)	-100%	180	
4.11 - Water Treatment	-	-	-	-	-	-	-	-	-
4.12 - Roads	400	55	-	50	180	-	-	400	
4.13 - Electricity	7,317	7,317	-	3,679	4,428	-	-	7,317	
4.14 - Street Lighting	-	-	-	-	-	-	-	-	
<b>Vote 5 - Community Services</b>	-	245	521	-	229	238	(9)	-4%	245
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	-	-	-	-	-	-	-	-	-
5.3 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-
5.4 - Cemeteries	175	423	-	185	186	(1)	-1%	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	-	11	13	(2)	-14%	30	
5.11 - Swimming Pools	40	75	-	33	39	(6)	-16%	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	15,527	-	7,615	11,271	(3,656)	-32%	18,841
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of single-year capital appropriation</b>	1								
<b>Vote 1 - Municipal Manager</b>	-	211	214	0	136	141	(5)	-4%	211
1.1 - Mayor and Council	56	67	0	67	47	20	42%	56	
1.2 - Municipal Manager	25	14	-	14	7	7	91%	25	
1.3 - Economic Development/Planning	130	133	-	56	87	(32)	-36%	130	
1.4 - Internal Audit	-	-	-	-	-	-	-	-	
<b>Vote 2 - Finance</b>	-	672	256	-	19	344	(325)	-94%	672
2.1 - Finance	672	256	-	19	344	(325)	-94%	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	408	1,208	978	230	24%	1,467
3.1 - Planning and Development	107	104	-	104	69	35	51%	107	
3.2 - Human Resources	60	48	-	48	37	11	29%	60	
3.3 - Information Technology	890	925	401	690	619	71	11%	890	
3.4 - Administrative and Corporate Support	410	390	7	366	253	113	45%	410	
3.5 - Director: Corporate Services	-	-	-	-	-	-	-	-	
<b>Vote 4 - Technical Services</b>	-	23,234	27,533	1,288	13,657	17,496	(3,839)	-22%	23,853
4.1 - Building Control	8	8	-	8	5	2	44%	8	
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	
4.3 - Property Services	242	884	-	848	803	44	6%	861	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	
4.5 - Solid Waste Removal	977	1,027	55	727	664	63	10%	977	
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	
4.7 - Sewerage	753	753	56	275	502	(227)	-45%	753	
4.8 - Waste Water Treatment	2,520	3,465	572	2,517	2,366	151	6%	2,520	
4.9 - Storm Water Management	2,984	2,484	270	2,170	1,489	680	46%	2,984	
4.10 - Water Distribution	4,515	3,915	128	1,001	2,860	(1,859)	-65%	4,515	
4.11 - Water Treatment	300	300	-	170	200	(30)	-15%	300	
4.12 - Roads	9,254	12,976	205	5,808	7,475	(1,667)	-22%	9,254	
4.13 - Electricity	1,511	1,551	2	112	1,017	(906)	-89%	1,511	
4.14 - Street Lighting	170	170	-	22	113	(91)	-80%	170	
<b>Vote 5 - Community Services</b>	-	6,787	7,670	113	4,903	5,459	(556)	-10%	6,787
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	
5.2 - Libraries and Archives	600	1,759	-	575	1,409	(834)	-59%	600	
5.3 - Community Halls and Facilities	150	165	-	165	118	46	39%	150	
5.4 - Cemeteries	320	313	-	120	300	(180)	-60%	320	
5.5 - Housing (Core)	28	27	-	27	18	8	45%	28	
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	
5.7 - Traffic Control	1,020	1,081	0	981	738	243	33%	1,020	
5.8 - Fire Fighting and Protection	1,165	995	108	892	660	232	35%	1,165	
5.9 - Community Parks	1,449	1,564	-	1,057	908	150	16%	1,449	
5.10 - Sports Grounds and Stadiums	1,805	1,563	-	959	1,184	(225)	-19%	1,805	
5.11 - Swimming Pools	50	59	-	-	9	(9)	-100%	50	
5.12 - Holiday Resorts	200	145	5	127	114	13	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	37,140	1,809	19,923	24,418	(4,495)	(0)	32,990
<b>Total Capital Expenditure</b>	-	51,213	52,668	1,809	27,538	35,689	(8,151)	(0)	51,832

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

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M10 April						
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	70,297	37,503	73,049
Call investment deposits		6,852	–	–	80,745	–
Consumer debtors		75,529	82,087	74,078	100,048	82,087
Other debtors		7,330	5,401	7,330	(221)	5,401
Current portion of long-term receivables		173	1,304	173	4,124	1,304
Inventory		2,330	3,102	2,330	3,061	3,102
<b>Total current assets</b>		<b>156,801</b>	<b>164,942</b>	<b>154,209</b>	<b>225,260</b>	<b>164,942</b>
<b>Non current assets</b>						
Long-term receivables		446	305	446	467	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	382,257	405,018
Biological		–	–	–	–	–
Intangible		3,849	5,188	4,037	3,488	5,188
Other non-current assets		454	454	454	454	454
<b>Total non current assets</b>		<b>390,452</b>	<b>423,272</b>	<b>420,447</b>	<b>402,897</b>	<b>423,891</b>
<b>TOTAL ASSETS</b>		<b>547,253</b>	<b>588,214</b>	<b>574,656</b>	<b>628,157</b>	<b>588,833</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
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	55,502	25,249
Provisions		12,558	11,704	13,560	3,670	11,704
<b>Total current liabilities</b>		<b>38,073</b>	<b>46,392</b>	<b>38,560</b>	<b>69,192</b>	<b>46,392</b>
<b>Non current liabilities</b>						
Borrowing		53,048	53,765	54,942	52,152	54,384
Provisions		97,615	119,789	106,642	99,772	119,789
<b>Total non current liabilities</b>		<b>150,664</b>	<b>173,555</b>	<b>161,584</b>	<b>151,924</b>	<b>174,174</b>
<b>TOTAL LIABILITIES</b>		<b>188,737</b>	<b>219,947</b>	<b>200,143</b>	<b>221,116</b>	<b>220,566</b>
<b>NET ASSETS</b>	2	<b>358,516</b>	<b>368,267</b>	<b>374,513</b>	<b>407,041</b>	<b>368,267</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		327,407	326,466	334,206	375,932	326,466
Reserves		31,109	41,801	40,307	31,109	41,801
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>358,516</b>	<b>368,267</b>	<b>374,513</b>	<b>407,041</b>	<b>368,267</b>

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

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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	70,418	3,307	52,382	58,682	(6,300)	-11%	68,814
Service charges		146,525	180,615	185,501	8,374	135,499	154,584	(19,085)	-12%	180,615
Other revenue		14,515	20,290	21,803	16,316	188,381	18,169	170,212	937%	20,290
Government - operating		56,453	67,092	67,024	-	66,377	55,853	10,524	19%	67,092
Government - capital		20,515	24,067	24,250	-	20,798	20,208	590	3%	24,067
Interest		6,203	9,807	7,452	209	5,081	6,210	(1,129)	-18%	9,807
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(267,748)	(311,482)	(314,182)	(30,896)	(418,967)	(261,818)	157,149	-60%	(311,482)
Finance charges		(6,404)	(6,943)	(6,443)	-	(2,035)	(5,369)	(3,334)	62%	(6,943)
Transfers and Grants		(5,323)	(6,028)	(6,328)	(566)	(3,223)	(5,274)	(2,050)	39%	(6,028)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>31,657</b>	<b>46,232</b>	<b>49,495</b>	<b>(3,255)</b>	<b>44,292</b>	<b>41,246</b>	<b>(3,047)</b>	<b>-7%</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	#DIV/0!	-
<b>Payments</b>										
Capital assets		(41,015)	(51,213)	(52,668)	(1,809)	(27,538)	(43,890)	(16,352)	37%	(51,832)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(40,186)</b>	<b>(51,213)</b>	<b>(52,668)</b>	<b>(1,809)</b>	<b>2,462</b>	<b>(43,890)</b>	<b>(46,352)</b>	<b>106%</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	-	-	5,974	(5,974)	-100%	7,169
Increase (decrease) in consumer deposits		200	139	139	-	-	116	(116)	-100%	139
<b>Payments</b>										
Repayment of borrowing		(5,120)	(5,276)	(5,276)	-	-	(4,396)	(4,396)	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>1,693</b>	<b>1,693</b>	<b>100%</b>	<b>2,032</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(6,498)</b>	<b>(3,568)</b>	<b>(1,141)</b>	<b>(5,065)</b>	<b>46,754</b>	<b>(951)</b>			<b>(3,568)</b>
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		118,248	70,487			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 - M10 April													
Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,871	1,771	1,192	1,186	598	555	3,108	6,265	16,546	11,712		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,604	2,705	1,555	1,175	862	929	4,067	6,294	24,191	13,327		
Receivables from Non-ex change Transactions - Property Rates	1400	4,983	2,711	1,337	904	736	654	5,775	14,162	31,262	22,231		
Receivables from Ex change Transactions - Waste Water Management	1500	1,119	860	564	530	426	393	2,236	8,512	14,640	12,097		
Receivables from Ex change Transactions - Waste Management	1600	1,952	1,317	887	726	635	577	3,243	13,083	22,420	18,264		
Receivables from Ex change Transactions - Property Rental Debtors	1700	(9)	1	-	-	-	-	-	-	(9)	-		
Interest on Arrear Debtor Accounts	1810	666	693	735	702	708	695	4,722	6,292	15,214	13,120		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,853)	105	92	930	70	62	4,077	9,234	8,718	14,373		
<b>Total By Income Source</b>	<b>2000</b>	<b>11,334</b>	<b>10,163</b>	<b>6,362</b>	<b>6,154</b>	<b>4,034</b>	<b>3,865</b>	<b>27,229</b>	<b>63,842</b>	<b>132,984</b>	<b>105,124</b>	<b>-</b>	<b>-</b>
<b>2018/19 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(95)	46	35	31	31	26	666	325	1,065	1,079		
Commercial	2300	3,261	1,412	541	396	263	178	1,686	1,475	9,212	3,999		
Households	2400	5,241	5,277	3,497	3,144	2,440	2,349	16,553	48,355	86,856	72,841		
Other	2500	2,928	3,429	2,289	2,583	1,300	1,311	8,324	13,688	35,851	27,205		
<b>Total By Customer Group</b>	<b>2600</b>	<b>11,334</b>	<b>10,163</b>	<b>6,362</b>	<b>6,154</b>	<b>4,034</b>	<b>3,865</b>	<b>27,229</b>	<b>63,842</b>	<b>132,984</b>	<b>105,124</b>	<b>-</b>	<b>-</b>

# Section 6 – Creditors' analysis

## 6.1 Supporting Table C4

WC013 Bergvriër - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April												
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	90									90	
<b>Total By Customer Type</b>	<b>1000</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90</b>	<b>-</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April																
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		3 months			fixed	7.25	0	0	17 April 2020	20,298	64	(20,362)	-	(0)		
Absa		1 month			fixed	7.5	0	0	12 March 2020	-	-	-	-	-		
Nedbank		2 months			fixed	7.1	0	0	11 April 2020	20,191	51	(20,241)	-	(0)		
Standard		3 months			fixed	7.2	0	0	11 May 2020	30,296	178	-	-	30,473		
NEDBANK		3 months			fixed	7.05	0	0	19 June 2020	30,070	174	-	-	30,243		
Standard		2 months			fixed	5.15	0	0	19 June 2020	-	28	-	20,000	20,028		
Municipality sub-total											100,654		(40,603)	20,000	80,745	
TOTAL INVESTMENTS AND INTEREST											2	100,654		(40,603)	20,000	80,745

# 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 - M10 April										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		–	50,658	51,075	–	50,658	42,562	8,096	19.0%	50,658
Local Government Equitable Share			45,025	45,025	–	45,025	37,521	7,504	20.0%	45,025
Municipal Infrastructure Grant			2,531	2,531	–	2,531	2,109	422	20.0%	2,531
Expanded Public Works Programme			1,422	1,422	–	1,422	1,185	237	20.0%	1,422
Financial Management Grant			898	1,314	–	898	1,095	(197)	-18.0%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	–	783	652	130	20.0%	783
<b>Provincial Government:</b>		–	15,734	15,534	–	11,281	12,945	(1,664)	-12.9%	15,734
Libraries			6,857	6,657	–	6,658	5,548	1,110	20.0%	6,857
Human Settlements			8,070	8,070	–	3,913	6,725	(2,812)	-41.8%	8,070
Maintenance of Roads			97	97	–	–	81	(81)	-100.0%	97
Financial Management Support Grant	4		330	330	–	330	275	55	20.0%	330
Municipal Capacity Building Grant			380	380	–	380	317	63	20.0%	380
Other transfers and grants (insert description)			–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	700	509	–	457	424	33	7.7%	700
Go Flow			52	52	–	–	43	(43)	-100.0%	52
Heist op den Berg			648	457	–	457	381	76	19.9%	648
<b>Total Operating Transfers and Grants</b>	5	–	67,092	67,118	–	62,396	55,931	6,465	11.6%	67,092
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	17,887	17,470	–	17,887	14,559	3,328	22.9%	17,887
Municipal Infrastructure Grant			12,017	12,017	–	12,017	10,014	2,003	20.0%	12,017
Financial Management Grant			652	236	–	652	197	456	231.6%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	–	5,217	4,348	870	20.0%	5,217
<b>Provincial Government:</b>		–	6,180	6,779	–	6,779	5,649	1,130	20.0%	6,180
Regional Socio - Economic Project			4,500	4,500	–	4,500	3,750	750	20.0%	4,500
Libraries			600	1,199	–	1,199	999	200	20.0%	600
Development of Sport and Recreation Facilities			250	250	–	250	208	42	20.0%	250
Fire Service Capacity Building Grant			830	830	–	830	692	138	20.0%	830
			–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	–	24,067	24,250	–	24,666	20,208	4,458	22.1%	24,067
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	–	91,159	91,367	–	87,062	76,139	10,923	14.3%	91,159

## 8.2 Supporting Table C7

WC013 Bergvriër - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
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>										
<b>National Government:</b>		-	50,658	51,075	3,967	34,389	42,562	(8,173)	-19.2%	50,658
Local Government Equitable Share			45,025	45,025	3,752	30,017	37,521	(7,504)	-20.0%	45,025
Municipal Infrastructure Grant			2,531	2,531	112	1,261	2,109	(848)	-40.2%	2,531
Expanded Public Works Programme			1,422	1,422	9	1,439	1,185	254	21.5%	1,422
Financial Management Grant			898	1,314	94	1,204	1,095	109	9.9%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	-	469	652	(183)	-28.1%	783
0			-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	15,734	15,534	432	5,217	12,945	(7,728)	-59.7%	15,734
Libraries			6,857	6,657	432	5,161	5,548	(386)	-7.0%	6,857
Human Settlements			8,070	8,070	-	-	6,725	(6,725)	-100.0%	8,070
Maintenance of Roads			97	97	-	(13)	81	(94)	-116.5%	97
Financial Management Support Grant			330	330	-	69	275	(206)	-74.9%	330
Municipal Capacity Building Grant			380	380	-	-	317	(317)	-100.0%	380
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	700	509	14	331	424	(94)	-22.1%	700
Go Flow			52	52	-	-	43	(43)	-100.0%	52
Heist op den Berg			648	457	14	331	381	(50)	-13.2%	648
<b>Total operating expenditure of Transfers and Grants:</b>		-	67,092	67,118	4,413	39,937	55,931	(15,994)	-28.6%	67,092
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	17,887	17,470	355	7,400	14,559	(7,158)	-49.2%	17,887
Municipal Infrastructure Grant			12,017	12,017	355	4,275	10,014	(5,739)	-57.3%	12,017
Financial Management Grant			652	236	-	-	197	(197)	-100.0%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	3,125	4,348	(1,223)	-28.1%	5,217
0			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	6,180	7,339	95	3,740	6,116	(2,376)	-38.9%	6,180
Regional Socio - Economic Project			4,500	4,500	-	2,168	3,750	(1,582)	-42.2%	4,500
Libraries			600	1,759	-	575	1,466	(891)	-60.8%	600
Development of Sport and Recreation Facilities			250	250	-	204	208			250
Fire Service Capacity Building Grant			830	830	95	792	692			830
0			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	24,067	24,810	451	11,140	20,675	(9,535)	-46.1%	24,067
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	91,159	91,927	4,863	51,077	76,606	(25,529)	-33.3%	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 - M10 April											
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	4,135	4,399	(264)	-6%	5,279	
Pension and UIF Contributions			327	327	26	259	272	(13)	-5%	327	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			600	662	53	530	552	(22)	-4%	600	
Cellphone Allowance			514	554	44	442	462	(20)	-4%	514	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
<b>Sub Total - Councillors</b>			-	6,720	6,822	537	5,367	5,685	(318)	-6%	6,720
<b>% increase</b>	4		#DIV/0!	#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages			4,887	4,841	409	3,286	4,034	(748)	-19%	4,887	
Pension and UIF Contributions			714	714	53	493	595	(102)	-17%	714	
Medical Aid Contributions			98	131	9	68	109	(41)	-38%	98	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			842	837	82	671	698	(27)	-4%	842	
Cellphone Allowance			-	10	0	7	8	(2)	-20%	-	
Housing Allowances			329	329	15	146	274	(129)	-47%	329	
Other benefits and allowances			149	174	14	110	145	(35)	-24%	149	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>			-	7,020	7,037	582	4,780	5,864	(1,084)	-18%	7,020
<b>% increase</b>	4		#DIV/0!	#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			88,839	88,488	6,297	66,464	73,740	(7,276)	-10%	88,839	
Pension and UIF Contributions			14,053	13,918	1,081	11,123	11,598	(476)	-4%	14,053	
Medical Aid Contributions			6,185	6,028	475	4,574	5,023	(449)	-9%	6,185	
Overtime			4,352	5,217	401	4,400	4,348	53	1%	4,352	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,853	3,960	335	3,394	3,300	94	3%	3,853	
Cellphone Allowance			-	38	4	31	32	(1)	-3%	-	
Housing Allowances			920	947	47	465	790	(324)	-41%	920	
Other benefits and allowances			5,454	5,844	440	4,650	4,870	(220)	-5%	5,454	
Payments in lieu of leave			964	1,614	-	-	1,345	(1,345)	-100%	964	
Long service awards			515	560	-	-	467	(467)	-100%	515	
Post-retirement benefit obligations			1,860	1,559	-	-	1,299	(1,299)	-100%	1,860	
<b>Sub Total - Other Municipal Staff</b>			-	126,995	128,174	9,080	95,101	106,812	(11,711)	-11%	126,995
<b>% increase</b>	4		#DIV/0!	#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>			-	140,735	142,033	10,199	105,248	118,361	(13,113)	-11%	140,735
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>											
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			-	140,735	142,033	10,199	105,248	118,361	(13,113)	-11%	140,735
<b>% increase</b>	4		#DIV/0!	#DIV/0!							#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			-	134,015	135,211	9,663	99,881	112,676	(12,795)	-11%	134,015

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
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	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	6,131	25,729	37,133	11,405	30.7%	50%
April		5,633	5,633	1,809	27,538	42,766	15,229	35.6%	0
May		5,633	5,633			48,400	-		
June		4,268	4,268			52,668	-		
<b>Total Capital expenditure</b>	-	<b>51,213</b>	<b>52,668</b>	<b>27,538</b>					

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	5,808	2,955	135	1,563	3,159	1,595	50.5%	5,808
Roads Infrastructure		-	250	134	80	240	125	(114)	-91.1%	250
Roads		-	250	134	80	240	125	(114)	-91.1%	250
Storm water Infrastructure		-	350	366	27	386	250	(137)	-54.7%	350
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	350	366	27	386	250	(137)	-54.7%	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	-	127	100	(27)	-26.7%	150
Pump Stations		-	150	150	-	127	100	(27)	-26.7%	150
Sanitation Infrastructure		-	4,578	1,825	-	396	2,364	1,968	83.3%	4,578
Pump Station		-	150	150	-	132	100	(32)	-31.7%	150
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	4,428	1,675	-	264	2,264	2,000	88.3%	4,428
Solid Waste Infrastructure		-	450	450	29	415	300	(115)	-38.4%	450
Waste Transfer Stations		-	250	250	8	245	167	(78)	-46.9%	250
Waste Processing Facilities		-	200	200	20	170	133	(37)	-27.7%	200
<b>Community Assets</b>		-	5,295	5,736	-	2,843	3,610	767	21.2%	5,295
Community Facilities		-	4,675	4,923	-	2,353	3,186	833	26.1%	4,675
Halls		-	-	-	-	-	-	-	-	-
Centres		-	4,500	4,500	-	2,168	3,000	832	27.7%	4,500
Cemeteries/Crematoria		-	175	423	-	185	186	1	0.6%	175
Sport and Recreation Facilities		-	620	813	-	489	423	(66)	-15.6%	620
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	620	813	-	489	423	(66)	-15.6%	620
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	325	921	-	886	813	(73)	-9.0%	944
Operational Buildings		-	325	921	-	886	813	(73)	-9.0%	944
Municipal Offices		-	325	921	-	886	813	(73)	-9.0%	944
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	1,272	750	-	14	713	699	98.0%	1,272
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,272	750	-	14	713	699	98.0%	1,272
Computer Software and Applications		-	1,272	750	-	14	713	699	98.0%	1,272
<b>Computer Equipment</b>		-	640	609	401	401	396	(5)	-1.3%	640
Computer Equipment		-	640	609	401	401	396	(5)	-1.3%	640
<b>Furniture and Office Equipment</b>		-	543	465	7	307	292	(15)	-5.3%	543
Furniture and Office Equipment		-	543	465	7	307	292	(15)	-5.3%	543
<b>Machinery and Equipment</b>		-	668	774	24	566	530	(36)	-6.9%	668
Machinery and Equipment		-	668	774	24	566	530	(36)	-6.9%	668
<b>Transport Assets</b>		-	5,455	5,573	96	4,152	3,608	(544)	-15.1%	5,455
Transport Assets		-	5,455	5,573	96	4,152	3,608	(544)	-15.1%	5,455
<b>Total Capital Expenditure on new assets</b>	1	-	20,006	17,784	662	10,733	13,119	2,387	18.2%	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 - M10										
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	11,587	179	4,291	7,993	3,702	46.3%	12,267
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	6,877	6,877	-	3,149	4,585	1,436	31.3%	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	-	3,149	4,318	1,169	27.1%	6,477
Capital Spares										
Water Supply Infrastructure		-	4,810	4,150	123	1,019	3,042	2,023	66.5%	4,810
Dams and Weirs										
Boreholes			50	50	-	43	33	(10)	-29.1%	50
Reservoirs										
Pump Stations			180	120	-	-	105	105	100.0%	180
Water Treatment Works										
Bulk Mains										
Distribution			4,180	3,580	-	552	2,637	2,085	79.1%	4,180
Distribution Points			400	400	123	424	267	(158)	-59.2%	400
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	580	560	56	122	367	244	66.6%	580
Pump Station			520	500	56	85	327	242	73.9%	520
Reticulation			60	60	-	37	40	3	7.1%	60
<b>Community Assets</b>		-	310	373	5	236	199	(37)	-18.6%	310
Community Facilities		-	120	139	-	119	84	(35)	-41.5%	120
Cemeteries/Crematoria			100	100	-	100	67	(33)	-49.8%	100
Public Ablution Facilities			20	39	-	-	-	-	-	20
Sport and Recreation Facilities		-	190	234	5	117	115	(2)	-1.8%	190
Indoor Facilities			100	100	5	84	67	(18)	-26.5%	100
Outdoor Facilities			90	134	-	33	48	16	32.1%	90
Capital Spares										
<b>Other assets</b>		-	30	53	-	53	43	(10)	-23.1%	30
Operational Buildings		-	30	53	-	53	43	(10)	-23.1%	30
Municipal Offices			30	53	-	53	43	(10)	-23.1%	30
<b>Computer Equipment</b>		-	320	382	-	349	269	(80)	-29.8%	320
Computer Equipment			320	382	-	349	269	(80)	-29.8%	320
<b>Furniture and Office Equipment</b>		-	459	435	6	406	295	(111)	-37.7%	459
Furniture and Office Equipment			459	435	6	406	295	(111)	-37.7%	459
<b>Machinery and Equipment</b>		-	20	20	-	17	13	(4)	-26.8%	20
Machinery and Equipment			20	20	-	17	13	(4)	-26.8%	20
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	13,406	12,850	189	5,352	8,813	3,461	39.3%	13,406



## 10.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	4,106	3,966	161	2,206	3,195	989	31.0%	4,106
Roads Infrastructure		-	547	547	2	388	457	68	15.0%	547
Roads			547	547	2	388	457	68	15.0%	547
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	409	418	17	158	335	177	52.8%	409
Drainage Collection					-	-	-	-		
Storm water Conveyance			409	418	17	158	335	177	52.8%	409
Attenuation					-	-	-	-		
Electrical Infrastructure		-	2,206	2,180	125	1,177	1,773	596	33.6%	2,206
LV Networks			2,206	2,180	125	1,177	1,773	596	33.6%	2,206
Capital Spares					-	-	-	-		
Water Supply Infrastructure		-	618	550	15	355	417	62	15.0%	618
Distribution			618	550	15	355	417	62	15.0%	618
Sanitation Infrastructure		-	295	265	2	127	205	78	38.2%	295
Pump Station					-	-	-	-		
Reticulation			295	265	2	127	205	78	38.2%	295
Solid Waste Infrastructure		-	30	5	-	-	8	8	100.0%	30
Landfill Sites			30	5	-	-	8	8	100.0%	30
<b>Community Assets</b>		-	11,892	12,286	729	8,683	9,897	1,214	12.3%	11,892
Community Facilities		-	8,761	8,807	550	6,318	7,440	1,122	15.1%	8,761
Cemeteries/Crematoria			618	612	26	426	513	86	16.8%	618
Police					-	-	-	-		
Parks					-	-	-	-		
Public Open Space			8,143	8,195	524	5,891	6,927	1,036	15.0%	8,143
Sport and Recreation Facilities		-	3,131	3,479	179	2,365	2,457	92	3.7%	3,131
Indoor Facilities					-	-	-	-		
Outdoor Facilities			3,131	3,479	179	2,365	2,457	92	3.7%	3,131
Capital Spares					-	-	-	-		
<b>Other assets</b>		-	4,347	4,682	235	3,343	3,742	399	10.7%	4,347
Operational Buildings		-	4,331	4,666	235	3,334	3,733	399	10.7%	4,331
Municipal Offices			4,331	4,666	235	3,334	3,733	399	10.7%	4,331
Housing		-	16	16	-	9	9	(0)	-3.5%	16
Staff Housing					-	-	-	-		
Social Housing			16	16	-	9	9	(0)	-3.5%	16
Capital Spares					-	-	-	-		
<b>Computer Equipment</b>		-	659	539	-	377	518	141	27.2%	659
Computer Equipment			659	539	-	377	518	141	27.2%	659
<b>Furniture and Office Equipment</b>		-	41	44	0	19	25	6	22.9%	41
Furniture and Office Equipment			41	44	0	19	25	6	22.9%	41
<b>Machinery and Equipment</b>		-	810	855	24	553	704	150	21.4%	810
Machinery and Equipment			810	855	24	553	704	150	21.4%	810
<b>Transport Assets</b>		-	2,868	2,771	126	1,867	2,147	280	13.0%	2,868
Transport Assets			2,868	2,771	126	1,867	2,147	280	13.0%	2,868
<b>Total Repairs and Maintenance Expenditure</b>	1	-	24,722	25,142	1,275	17,047	20,226	3,179	15.7%	24,722

## 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April										
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>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	14,703	14,043	-	9,362	11,923	2,561	21.5%	14,703
Roads Infrastructure		-	1,862	2,096	-	1,397	1,669	271	16.3%	1,862
Roads			1,668	2,096	-	1,397	1,604	207	12.9%	1,668
Road Structures			150	-	-	-	50	50	100.0%	150
Road Furniture			44	-	-	-	15	15	100.0%	44
Storm water Infrastructure		-	243	361	-	241	262	21	8.0%	243
Drainage Collection			90	361	-	241	211	(30)	-14.3%	90
Storm water Conveyance			153	-	-	-	51	51	100.0%	153
Electrical Infrastructure		-	1,755	1,818	-	1,212	1,494	282	18.9%	1,755
MV Substations			200	1,801	-	1,201	967	(233)	-24.1%	200
MV Switching Stations			32	-	-	-	11	11	100.0%	32
MV Networks			594	-	-	-	198	198	100.0%	594
LV Networks			929	17	-	11	318	307	96.4%	929
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	3,482	3,367	-	2,245	2,844	600	21.1%	3,482
Boreholes			42	-	-	-	14	14	100.0%	42
Reservoirs			1,158	-	-	-	386	386	100.0%	1,158
Pump Stations			188	2,106	-	1,404	1,116	(288)	-25.8%	188
Water Treatment Works			1,242	1,261	-	841	1,045	204	19.5%	1,242
Distribution Points			848	-	-	-	1	1	100.0%	848
PRV Stations			4	-	-	-	-	-	-	4
Sanitation Infrastructure		-	3,372	2,905	-	1,937	2,577	640	24.8%	3,372
Pump Station			2,976	2,210	-	1,473	2,097	624	29.7%	2,976
Reticulation			396	695	-	463	480	16	3.4%	396
Solid Waste Infrastructure		-	3,989	3,496	-	2,331	3,078	747	24.3%	3,989
Landfill Sites			3,479	3,023	-	2,015	2,671	656	24.6%	3,479
Waste Transfer Stations			404	1	-	1	135	135	99.5%	404
Waste Processing Facilities			62	-	-	-	21	21	100.0%	62
Waste Drop-off Points			44	472	-	315	251	(64)	-25.5%	44
<b>Community Assets</b>		-	2,306	2,050	-	1,367	1,794	427	23.8%	2,306
Community Facilities		-	951	754	-	503	694	191	27.6%	951
Halls			234	83	-	55	120	64	53.7%	234
Clinics/Care Centres			16	-	-	-	5	5	100.0%	16
Museums			50	313	-	209	173	(35)	-20.5%	50
Libraries			227	207	-	138	179	41	23.0%	227
Cemeteries/Crematoria			162	144	-	96	126	30	23.8%	162
Public Open Space			95	7	-	5	35	31	86.7%	95
Public Ablution Facilities			76	-	-	-	25	25	100.0%	76
Markets			90	-	-	-	30	30	100.0%	90
Stalls			-	-	-	-	-	-	-	-
Abattoirs			1	-	-	-	0	0	100.0%	1
Sport and Recreation Facilities		-	1,355	1,296	-	864	1,100	236	21.4%	1,355
Indoor Facilities			11	-	-	1	4	4	84.0%	11
Outdoor Facilities			1,344	1,296	-	863	1,096	232	21.2%	1,344
Capital Spares			-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	3	2	-	1	2	1	33.3%	3
Revenue Generating		-	3	2	-	1	2	1	33.3%	3
Unimproved Property			3	2	-	1	2	1	33.3%	3
<b>Other assets</b>		-	1,102	1,054	-	703	894	192	21.4%	1,102
Operational Buildings		-	1,102	1,054	-	703	894	192	21.4%	1,102
Municipal Offices			1,074	1,048	-	699	882	183	20.8%	1,074
Yards			11	-	-	-	4	4	100.0%	11
Stores			17	6	-	4	9	5	53.9%	17
<b>Intangible Assets</b>		-	618	562	-	375	487	112	23.1%	618
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights		-	618	562	-	375	487	112	23.1%	618
Computer Software and Applications			618	562	-	375	487	112	23.1%	618
<b>Computer Equipment</b>		-	710	679	-	453	576	123	21.4%	710
Computer Equipment			710	679	-	453	576	123	21.4%	710
<b>Furniture and Office Equipment</b>		-	1,245	1,281	-	854	1,055	201	19.1%	1,245
Furniture and Office Equipment			1,245	1,281	-	854	1,055	201	19.1%	1,245
<b>Machinery and Equipment</b>		-	1,281	1,446	-	964	1,150	186	16.2%	1,281
Machinery and Equipment			1,281	1,446	-	964	1,150	186	16.2%	1,281
<b>Transport Assets</b>		-	1,316	1,555	-	1,037	1,216	179	14.8%	1,316
Transport Assets			1,316	1,555	-	1,037	1,216	179	14.8%	1,316
<b>Total Depreciation</b>	1	-	23,284	22,672	-	15,115	19,097	3,983	20.9%	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 - M10										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	15,805	19,258	958	10,018	11,400	1,382	12.1%	15,805
Roads Infrastructure		-	6,604	10,021	124	3,766	5,632	1,866	33.1%	6,604
Roads			6,604	10,021	124	3,766	5,632	1,866	33.1%	6,604
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure		-	2,674	2,174	241	1,847	1,283	(565)	-44.0%	2,674
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			2,674	2,174	241	1,847	1,283	(565)	-44.0%	2,674
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,981	1,981	-	576	871	294	33.8%	1,981
Power Plants			-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-
MV Networks			750	750	-	-	50	50	100.0%	750
LV Networks			1,231	1,231	-	576	821	244	29.8%	1,231
Capital Spares			-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	4,146	4,682	572	3,623	3,348	(275)	-8.2%	4,146
Pump Station			-	-	-	-	-	-	-	-
Reticulation			1,646	1,237	-	1,123	995	(128)	-12.8%	1,646
Waste Water Treatment Works			2,500	3,445	572	2,500	2,353	(147)	-6.3%	2,500
Outfall Sewers			-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	400	400	20	205	267	61	23.0%	400
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-
Waste Separation Facilities			400	400	20	205	267	61	23.0%	400
Electricity Generation Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	1,995	2,775	-	1,435	2,357	922	39.1%	1,995
Community Facilities		-	1,215	2,194	-	1,033	1,834	800	43.6%	1,215
Halls			100	120	-	120	86	(33)	-38.6%	100
Centres			-	-	-	-	-	-	-	-
Crèches			-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	-	-	-	-	-	-	-
Testing Stations			-	-	-	507	400	(107)	-26.8%	-
Museums			600	600	-	-	-	-	-	600
Galleries			-	-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-	-
Libraries			400	1,359	-	392	1,226	834	68.0%	400
Cemeteries/Crematoria			100	100	-	-	112	112	100.0%	100
Police			-	-	-	-	-	-	-	-
Purls			-	-	-	-	-	-	-	-
Public Open Space			15	15	-	15	10	(5)	-47.0%	15
Sport and Recreation Facilities		-	780	582	-	402	523	121	23.2%	780
Indoor Facilities			-	-	-	-	-	-	-	-
Outdoor Facilities			780	582	-	402	523	121	23.2%	780
Capital Spares			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing</b>	<b>1</b>	<b>-</b>	<b>17,800</b>	<b>22,034</b>	<b>958</b>	<b>11,453</b>	<b>13,757</b>	<b>2,304</b>	<b>16.7%</b>	<b>17,800</b>

## 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 April 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 May 2020