

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 May 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 May 2020 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The monthly budget statement reflect the adjustment budget approved by Council on 29 May 2020.

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 May 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	377,323,839.00	335,098,567.41	337,749,971.00	- 2,651,403.59	-1%
Total Expenditure	376,498,009.33	394,279,041.11	269,522,199.93	347,444,999.00	-77,922,799.07	-22%
Total Capital Expenditure	51,212,565.00	49,096,162.70	29,180,092.88	44,193,722.00	-15,013,629.12	-34%

3.2.1. Against annual budget (original approved and latest adjustments)

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 May 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	68,121	68,541	(420)	-1%
Service charges - electricity revenue	102,121	123,889	124,139	118,169	114,562	3,607	3%
Service charges - water revenue	24,348	27,266	28,152	27,788	26,423	1,365	5%
Service charges - sanitation revenue	12,876	13,987	13,352	12,314	6,349	5,964	94%
Service charges - refuse revenue	21,286	22,998	22,131	20,391	24,453	(4,062)	-17%
Rental of facilities and equipment	5,830	1,132	1,491	1,461	1,523	(62)	-4%
Interest earned - external investments	6,203	5,447	7,452	7,146	5,717	1,428	25%
Interest earned - outstanding debtors	7,390	4,542	7,981	7,779	8,358	(579)	-7%
Fines, penalties and forfeits	9,935	12,472	16,400	2,840	9,073	(6,232)	-69%
Licences and permits	-	262	103	86	120	(34)	-29%
Agency services	4,313	4,413	4,464	3,043	3,978	(935)	-24%
Transfers and subsidies	56,025	67,092	67,790	54,940	61,520	(6,580)	-11%
Other revenue	8,353	13,212	11,390	11,021	7,133	3,889	55%
Gains on disposal of PPE	506	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	326,985	368,394	377,324	335,099	337,750	(2,651)	-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 R335.099 million which represents 88.81% of the total operating revenue budget for the year.

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

Service Charges – Sanitation Revenue: The year to date income of 92.2% is in line with the approved adjustment budget and anticipate that the revenue target for the year will be met.

Service Charges – Refuse Revenue: The year to date income of 92.1% is in line with the approved adjustment budget and anticipate that the revenue target for the year will be met.

Rental of facilities and equipment: A negative YTD variance of 4%, as a result of the decrease of the usage of Municipal Facilities as a result of the closure during the Covid -19 pandemic, 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 25%, 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 negative YTD variance of 7%, 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 69%. 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 from April as a result of Covid -19 and the subsequent lockdown.

Licences and permits: A negative YTD variance of 29%, 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.

Other Revenue: A positive YTD variance of 55% due to a once off receipt of revenue from the sale of land.

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	134,739	109,646	123,595	(13,949)	-11%
Remuneration of councillors	6,262	6,720	6,822	5,904	6,237	(333)	-5%
Debt impairment	16,123	21,475	33,746	5,369	27,335	(21,966)	-80%
Depreciation & asset impairment	20,171	23,284	22,672	15,115	20,885	(5,770)	-28%
Finance charges	15,288	13,968	15,711	4,298	10,391	(6,093)	-59%
Bulk purchases	83,689	96,543	98,043	80,903	88,498	(7,595)	-9%
Other materials	-	12,070	14,419	9,801	11,107	(1,306)	-12%
Contracted services	16,281	26,986	27,992	13,688	24,333	(10,645)	-44%
Transfers and subsidies	5,323	6,028	6,328	5,655	5,668	(13)	0%
Other expenditure	35,031	35,409	33,806	19,144	29,396	(10,252)	-35%
Total Expenditure	321,654	376,498	394,279	269,522	347,445	(77,923)	-22%

The total expenditure to date is R269.5 million which represents 68.36% 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 to vacancies not being filled coupled with the turnaround time in the filling of vacancies.

Remuneration of Councillors: A negative YTD budget variance of 5% is reflected due to the fact that the remuneration of public office bearer's adjustment for the 2019/2020 financial year has not yet been paid. The arrear councillor allowances will be paid in June 2020.

Debt impairment: A negative YTD budget variance of 80% 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 59% 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 44% is reflected mainly due to expenditure pertaining to the Housing grant being treated differently for budget and GRAP purposes. For budget purpose it is included as expenditure, but for GRAP purposes it is treated as an agency service.

Other expenditure: A negative YTD budget variance of 35% is recorded. The under expenditure is due to various factors such as:

- Internal charges which was budgeted for as an expense. For GRAP purposes, all internal charges are reversed.
- Travel and subsistence, Printing Costs, Training and Safety Clothing – due to the lockdown period there is a decrease in this expenditure

It is anticipated that spending on this category of items will increase in June and 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
R thousands						%
Multi-Year expenditure appropriation						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	
Vote 3 - Corporate Services	4,500	4,500	2,623	3,750	(1,127)	-30%
Vote 4 - Technical Services	14,096	10,503	5,217	9,640	(4,423)	-46%
Vote 5 - Community Services	245	244	229	346	(117)	-34%
Total Capital Multi-year expenditure	18,841	15,247	8,070	13,737	(5,667)	-41%
Single Year expenditure appropriation						
Vote 1 - Municipal Manager	211	214	136	177	(41)	-23%
Vote 2 - Finance	672	256	19	352	(333)	-95%
Vote 3 - Corporate Services	1,467	1,445	1,407	1,222	184	15%
Vote 4 - Technical Services	23,234	24,926	14,615	22,132	(7,518)	-34%
Vote 5 - Community Services	6,787	7,008	4,933	6,573	(1,640)	-25%
Total Capital single-year expenditure	32,371	33,849	21,110	30,457	(9,347)	-31%
Total Capital Expenditure	51,213	49,096	29,180	44,194	(15,014)	-34%
Funded by:						
National Government	17,887	17,470	7,864	14,697	(6,833)	-46%
Provincial Government	6,180	7,339	4,205	6,209	(2,004)	-32%
District Municipality	-	-	-	-	-	
Other transfers and grants	-	50	-	25	(25)	-100%
Transfers recognised - capital	24,067	24,860	12,069	20,932	(8,862)	-42%
Borrowing	6,550	7,150	5,518	6,077	(559)	-9%
Internally generated funds	20,596	17,087	11,593	17,185	(5,592)	-33%
Total Capital Funding	51,213	49,096	29,180	44,194	(15,014)	-34%

Capital Expenditure:

Total year to date capital expenditure as at 31 May 2020 amounts to R29.2 million which represent 59.43% of the total capital budget. Current commitments against capital votes amount to R14,247,504 bringing the total capital amount inclusive of commitments to R43,427,597 representing 88.45% of capital budget.

The year to date spend of R 29.2 million represents 67.85% (R11.593 million) on Internally funded projects, 77.18% (5.518 million) on Borrowing funded projects and 48.55% (R 12.069 million) on Grant funded projects.

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 63.71% of the adjustment budget of R 214 000. Shadow costs amounted to R 21 703 at the end of May 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 4 030 007 or 67.79% of the adjustment budget of R 5 945 160. Shadow costs amounted to R 1 765 812 at the end of May 2020.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R 19 832 269 or 55.98% of the adjustment budget of R 35 429 391. Shadow costs amounted to R 11 462 464 at the end of May 2020.

Vote 5 - Community Services

The directorate capital budget performance indicates actual capital expenditure of R 5 162 408 or 71.19% of the adjustment budget of R 7 251 612. Shadow costs amounted to R 997 523 at the end of May 2020.

Cash flow

The Cash Book Balance (investments included) as at 31 May 2020 reflects a positive amount of R 113.8 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								
				2020-05-01				2020-05-31
Investment	Start Date	End Date	% Interest Rate	Balance at Begin	Partial / Premature Withdrawals	Service Fee	Accrued Interest	Balance at End
Institution	(ccyy/mm/dd)	(ccyy/mm/dd)	Per Annum	of Month (Rand)	This Month (Rand)	This Month (Rand)	This Month (Rand)	of Month (Rand)
Standard	2020-02-12	2020-05-11	7.20%	30,473,424.65	30,532,602.74		59,178.09	0.00
Nedbank	2020-03-19	2020-06-19	7.05%	30,243,369.87			185,424.66	30,428,794.53
Standard	202/04/20	2020-06-19	5.15%	20,028,219.17			90,301.38	20,118,520.55
Total Investment				80,745,013.69	30,532,602.74	0.00	334,904.13	50,547,315.08

The total amount invested at 31 May was R 50 547 315. The accrued interest for May 2020 was R 334 904. Investments for the value of R 30 532 602 has expired in May 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	-	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	-
Municipal Disaster Relief Grant (COGTA)	72,000.00	72,000.00	72,000.00	-
	68,617,000.00	72,000.00	68,617,000.00	-
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	8,416,192.00	-	8,416,192.00	-
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	-
Local Government Support Grant - COVID-19	600,000.00	600,000.00	600,000.00	-
	23,473,192.00	600,000.00	19,219,488.00	4,253,704.00
Total Transfers and Grants	92,090,192.00	672,000.00	87,836,488.00	4,253,704.00

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 Bergvriev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May							
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%	9.7%	1.6%	5.5%
Borrowed funding of 'low n' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	12.8%	14.6%	18.9%	13.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.9%	23.0%	20.8%	19.9%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		170.5%	128.6%	136.3%	166.2%	130.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	411.8%	355.5%	388.0%	522.9%	355.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		187.6%	157.5%	159.6%	264.1%	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%	22.8%	32.4%	24.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
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%	35.7%	32.7%	36.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.8%	10.1%	10.2%	1.3%	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, 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.

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 - M11 May									
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	5,406	68,121	68,541	(420)	-1%	71,681
Service charges	160,631	188,141	187,774	33,000	178,661	171,787	6,874	4%	188,141
Investment revenue	6,203	5,447	7,452	466	7,146	5,717	1,428	25%	5,447
Transfers and subsidies	56,025	67,092	67,790	3,684	54,940	61,520	(6,580)	-11%	67,092
Other own revenue	36,326	36,033	41,829	823	26,230	30,184	(3,953)	-13%	36,033
Total Revenue (excluding capital transfers and contributions)	326,985	368,394	377,324	43,379	335,099	337,750	(2,651)	-1%	368,394
Employee costs	123,486	134,015	134,739	9,765	109,646	123,595	(13,949)	-11%	134,015
Remuneration of Councillors	6,262	6,720	6,822	537	5,904	6,237	(333)	-5%	6,720
Depreciation & asset impairment	20,171	23,284	22,672	-	15,115	20,885	(5,770)	-28%	23,284
Finance charges	15,288	13,968	15,711	506	4,298	10,391	(6,093)	-59%	13,968
Materials and bulk purchases	83,689	108,613	112,462	7,344	90,704	99,605	(8,901)	-9%	108,613
Transfers and subsidies	5,323	6,028	6,328	424	5,655	5,668	(13)	-0%	6,028
Other expenditure	67,435	83,870	95,544	1,862	38,201	81,065	(42,863)	-53%	83,870
Total Expenditure	321,654	376,498	394,279	20,438	269,522	347,445	(77,923)	-22%	376,498
Surplus/(Deficit)	5,331	(8,104)	(16,955)	22,941	65,576	(9,695)	75,271	-776%	(8,104)
Transfers and subsidies - capital (monetary alloc	20,515	24,067	24,810	5,549	11,140	22,858	(11,718)	-51%	24,067
Contributions & Contributed assets	700	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	26,546	15,963	7,854	28,490	76,716	13,163	63,553	483%	15,963
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	26,546	15,963	7,854	28,490	76,716	13,163	63,553	483%	15,963
Capital expenditure & funds sources									
Capital expenditure	-	51,213	49,096	1,642	29,180	44,194	(15,014)	-34%	51,832
Capital transfers recognised	-	24,067	24,860	929	12,069	20,932	(8,862)	-42%	24,067
Borrowing	-	6,550	7,150	13	5,518	6,077	(559)	-9%	7,169
Internally generated funds	-	20,596	17,087	700	11,593	17,185	(5,592)	-33%	20,596
Total sources of capital funds	-	51,213	49,096	1,642	29,180	44,194	(15,014)	-34%	51,832
Financial position									
Total current assets	156,801	164,942	149,619		225,379				164,942
Total non current assets	390,452	423,272	416,876		404,534				423,891
Total current liabilities	38,073	46,392	38,560		43,105				46,392
Total non current liabilities	150,664	173,555	161,565		151,277				174,174
Community wealth/Equity	358,516	368,267	366,370		435,531				368,267
Cash flows									
Net cash from (used) operating	31,657	46,232	37,194	(2,774)	41,518	34,095	(7,423)	-22%	46,232
Net cash from (used) investing	(40,186)	(51,213)	(49,096)	(1,642)	820	(45,005)	(45,825)	102%	(51,832)
Net cash from (used) financing	2,031	1,413	2,032	-	1,863	1,863	1,863	100%	2,032
Cash/cash equivalents at the month/year end	71,438	73,049	61,568	-	113,831	62,391	(51,441)	-82%	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	24,641	7,917	6,382	5,033	5,401	3,848	28,640	54,873	136,735
Creditors Age Analysis									
Total Creditors	80	-	-	-	-	-	-	-	80

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 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
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	131,430	6,849	136,479	117,122	19,357	17%	124,870
Executive and council		31,020	34,055	33,891	-	45,025	30,589	14,436	47%	34,055
Finance and administration		93,829	90,815	97,539	6,849	91,454	86,533	4,921	6%	90,815
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		19,682	34,961	38,046	3,136	13,815	30,726	(16,911)	-55%	34,961
Community and social services		7,359	8,141	9,093	2,029	6,374	8,443	(2,069)	-25%	8,141
Sport and recreation		4,703	5,412	3,706	226	3,877	5,084	(1,208)	-24%	5,412
Public safety		7,621	13,293	17,132	880	3,564	9,760	(6,196)	-63%	13,293
Housing		-	8,115	8,115	-	-	7,439	(7,439)	-100%	8,115
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		29,095	26,964	26,836	4,391	13,242	24,523	(11,281)	-46%	26,964
Planning and development		23,189	20,867	20,816	4,028	8,758	19,085	(10,328)	-54%	20,867
Road transport		5,905	6,097	6,020	363	4,484	5,438	(953)	-18%	6,097
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		174,575	205,666	205,821	34,552	182,702	188,237	(5,535)	-3%	205,666
Energy sources		106,483	130,665	130,823	27,528	121,824	120,695	1,130	1%	130,665
Water management		26,210	29,436	30,352	3,692	27,788	28,435	(647)	-2%	29,436
Waste water management		15,625	17,103	16,818	1,099	12,329	9,468	2,861	30%	17,103
Waste management		26,257	28,461	27,828	2,233	20,761	29,639	(8,878)	-30%	28,461
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	348,200	392,461	402,133	48,928	346,238	360,608	(14,370)	-4%	392,461
Expenditure - Functional										
Governance and administration		82,938	96,913	102,382	5,447	68,448	87,715	(19,267)	-22%	96,913
Executive and council		18,295	22,390	23,926	1,594	19,353	19,316	37	0%	22,390
Finance and administration		63,456	72,955	76,699	3,724	47,855	66,772	(18,916)	-28%	72,955
Internal audit		1,187	1,568	1,757	129	1,239	1,628	(388)	-24%	1,568
Community and public safety		45,511	62,891	68,660	2,437	38,204	64,833	(26,629)	-41%	62,891
Community and social services		8,306	10,300	9,972	546	8,027	8,839	(812)	-9%	10,300
Sport and recreation		17,543	19,134	19,504	982	14,484	17,636	(3,153)	-18%	19,134
Public safety		18,243	23,844	29,436	800	14,281	29,430	(15,149)	-51%	23,844
Housing		1,418	9,614	9,748	109	1,413	8,928	(7,515)	-84%	9,614
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		38,968	43,159	43,655	2,686	33,231	39,141	(5,911)	-15%	43,159
Planning and development		11,565	12,688	12,390	799	9,792	11,341	(1,549)	-14%	12,688
Road transport		27,403	30,471	31,265	1,886	23,439	27,801	(4,362)	-16%	30,471
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,238	173,534	179,582	9,868	129,639	155,755	(26,116)	-17%	173,534
Energy sources		96,985	112,439	111,759	7,513	89,447	101,235	(11,789)	-12%	112,439
Water management		18,866	20,497	24,601	728	15,521	18,536	(3,015)	-16%	20,497
Waste water management		9,512	14,031	13,691	456	6,554	11,385	(4,832)	-42%	14,031
Waste management		28,874	26,567	29,530	1,172	18,118	24,598	(6,481)	-26%	26,567
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	321,654	376,498	394,279	20,438	269,522	347,445	(77,923)	-22%	376,498
Surplus/ (Deficit) for the year		26,546	15,963	7,854	28,490	76,716	13,163	63,553	483%	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) - M11 May										
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	34,336	-	45,025	30,997	14,028	45.3%	34,500
Vote 2 - Finance		86,688	84,453	90,541	6,792	84,664	84,939	(275)	-0.3%	84,453
Vote 3 - Corporate Services		8,005	5,517	5,067	1,216	2,355	4,402	(2,047)	-46.5%	5,517
Vote 4 - Technical Services		198,073	228,617	229,679	37,784	197,336	205,565	(8,229)	-4.0%	228,617
Vote 5 - Community Services		23,995	39,374	42,510	3,136	16,858	34,704	(17,846)	-51.4%	39,374
Total Revenue by Vote	2	348,200	392,461	402,133	48,928	346,238	360,608	(14,370)	-4.0%	392,461
Expenditure by Vote	1									
Vote 1 - Municipal Manager		23,598	28,048	29,668	1,956	23,577	24,563	(985)	-4.0%	28,048
Vote 2 - Finance		29,743	34,622	39,864	2,035	24,625	34,083	(9,458)	-27.7%	34,622
Vote 3 - Corporate Services		27,623	31,350	30,156	1,450	19,704	27,665	(7,961)	-28.8%	31,350
Vote 4 - Technical Services		192,018	216,124	222,734	12,362	160,937	193,408	(32,471)	-16.8%	216,124
Vote 5 - Community Services		48,672	66,354	71,858	2,635	40,679	67,726	(27,047)	-39.9%	66,354
Total Expenditure by Vote	2	321,654	376,498	394,279	20,438	269,522	347,445	(77,923)	-22.4%	376,498
Surplus/ (Deficit) for the year	2	26,546	15,963	7,854	28,490	76,716	13,163	63,553	482.8%	15,963

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M11 May										
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	34,336	-	45,025	30,997	14,028	45%	34,500
1.1 - Mayor and Council		2,712	2,804	2,804	-	-	2,570	(2,570)	-100%	2,804
1.2 - Municipal Manager		28,308	31,251	31,087	-	45,025	28,019	17,006	61%	31,251
1.3 - Economic Development/Planning		420	445	445	-	-	408	(408)	-100%	445
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		86,688	84,453	90,541	6,792	84,664	84,939	(275)	0%	84,453
2.1 - Finance		86,680	84,443	90,517	6,792	84,641	84,930	(289)	0%	84,443
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		7	10	24	-	23	9	14	148%	10
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		8,005	5,517	5,067	1,216	2,355	4,402	(2,047)	-47%	5,517
3.1 - Planning and Development		1,990	4,972	4,822	1,216	2,352	4,407	(2,055)	-47%	4,972
3.2 - Human Resources		6,011	542	242	-	-	(8)	8	-100%	542
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		3	3	3	0	3	3	(0)	-1%	3
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		198,073	228,617	229,679	37,784	197,336	205,565	(8,229)	-4%	228,617
4.1 - Building Control		1,025	902	1,001	24	869	935	(66)	-7%	902
4.2 - Project Management Unit		19,754	14,548	14,548	2,788	5,536	13,336	(7,799)	-58%	14,548
4.3 - Property Services		1,127	5,817	6,753	57	6,787	1,598	5,189	325%	5,817
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		26,257	28,461	27,828	2,233	20,761	29,639	(8,878)	-30%	28,461
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Sewerage		15,625	17,103	16,818	1,099	12,329	9,468	2,861	30%	17,103
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		26,210	29,436	30,352	3,692	27,788	28,435	(647)	-2%	29,436
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-
4.12 - Roads		1,593	1,684	1,556	363	1,442	1,460	(18)	-1%	1,684
4.13 - Electricity		106,483	130,665	130,823	27,528	121,824	120,695	1,130	1%	130,665
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		23,995	39,374	42,510	3,136	16,858	34,704	(17,846)	-51%	39,374
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		6,792	7,563	8,527	1,999	5,827	7,898	(2,071)	-26%	7,563
5.3 - Community Halls and Facilities		244	212	200	10	182	248	(67)	-27%	212
5.4 - Cemeteries		323	366	366	21	365	297	68	23%	366
5.5 - Housing (Core)		-	45	45	-	-	41	(41)	-100%	45
5.6 - Housing (Non-Core)		-	8,070	8,070	-	-	7,398	(7,398)	-100%	8,070
5.7 - Traffic Control		7,621	12,458	16,297	88	2,772	8,995	(6,223)	-69%	12,458
5.8 - Fire Fighting and Protection		-	835	835	792	792	765	27	3%	835
5.9 - Community Parks		-	186	186	-	-	171	(171)	-100%	186
5.10 - Sports Grounds and Stadiums		200	250	250	204	204	229	(25)	-11%	250
5.11 - Swimming Pools		37	37	24	0	24	37	(13)	-35%	37
5.12 - Holiday Resorts		4,458	4,924	3,245	22	3,649	4,646	(997)	-21%	4,924
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Kooits)		8	15	1	-	0	2	(2)	-93%	15
5.15 - Road and Traffic Regulation		4,313	4,413	4,464	-	3,043	3,978	(935)	-24%	4,413
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	348,200	392,461	402,133	48,928	346,238	360,608	(14,370)	-4%	392,461

Expenditure by Vote										
	1									
Vote 1 - Municipal Manager		23,598	28,048	29,668	1,956	23,577	24,563	(985)	-4%	28,048
1.1 - Mayor and Council		8,240	9,772	9,391	708	8,070	8,887	(817)	-9%	9,772
1.2 - Municipal Manager		10,055	12,618	14,535	886	11,283	10,429	855	8%	12,618
1.3 - Economic Development/Planning		4,116	4,090	3,984	233	2,984	3,619	(635)	-18%	4,090
1.4 - Internal Audit		1,187	1,568	1,757	129	1,239	1,628	(388)	-24%	1,568
Vote 2 - Finance		29,743	34,622	39,864	2,035	24,625	34,083	(9,458)	-28%	34,622
2.1 - Finance		23,295	25,432	30,768	1,223	17,287	25,691	(8,404)	-33%	25,432
2.2 - Budget and Treasury Office		2,248	2,072	2,038	331	1,682	1,726	(44)	-3%	2,072
2.3 - Supply Chain Management		2,543	5,277	5,257	358	4,388	5,026	(638)	-13%	5,277
2.4 - Director: Finance Services		1,657	1,841	1,802	123	1,267	1,639	(372)	-23%	1,841
Vote 3 - Corporate Services		27,623	31,350	30,156	1,450	19,704	27,665	(7,961)	-29%	31,350
3.1 - Planning and Development		4,023	4,599	4,465	276	3,467	4,047	(580)	-14%	4,599
3.2 - Human Resources		11,056	12,471	11,617	455	5,804	10,512	(4,708)	-45%	12,471
3.3 - Information Technology		3,558	3,877	4,206	251	3,119	3,845	(726)	-19%	3,877
3.4 - Administrative and Corporate Support		7,168	8,402	7,929	322	5,619	7,467	(1,848)	-25%	8,402
3.5 - Director: Corporate Services		1,818	2,001	1,938	146	1,696	1,794	(99)	-6%	2,001
Vote 4 - Technical Services		192,018	216,124	222,734	12,362	160,937	193,408	(32,471)	-17%	216,124
4.1 - Building Control		1,847	2,096	2,066	151	1,703	1,935	(232)	-12%	2,096
4.2 - Project Management Unit		1,578	1,903	1,875	139	1,638	1,740	(102)	-6%	1,903
4.3 - Property Services		6,634	7,655	7,608	282	4,778	5,868	(1,090)	-19%	7,655
4.4 - Director: Technical Services		1,789	2,031	1,886	120	965	1,721	(756)	-44%	2,031
4.5 - Solid Waste Removal		25,530	25,032	28,014	1,026	16,790	23,205	(6,416)	-28%	25,032
4.6 - Street Cleaning		3,344	1,535	1,516	145	1,328	1,393	(65)	-5%	1,535
4.7 - Sewerage		5,675	9,629	9,557	381	3,897	7,707	(3,810)	-49%	9,629
4.8 - Waste Water Treatment		3,143	3,586	3,214	43	2,186	2,940	(754)	-26%	3,586
4.9 - Storm Water Management		695	816	920	31	471	739	(268)	-36%	816
4.10 - Water Distribution		16,549	18,241	22,404	690	14,035	16,639	(2,603)	-16%	18,241
4.11 - Water Treatment		2,317	2,257	2,198	38	1,486	1,898	(412)	-22%	2,257
4.12 - Roads		25,932	28,905	29,718	1,802	22,213	26,389	(4,176)	-16%	28,905
4.13 - Electricity		95,900	111,278	110,654	7,442	88,541	100,247	(11,707)	-12%	111,278
4.14 - Street Lighting		1,085	1,160	1,105	71	906	988	(82)	-8%	1,160
Vote 5 - Community Services		48,672	66,354	71,858	2,635	40,679	67,726	(27,047)	-40%	66,354
5.1 - Director: Community Services		1,690	1,897	1,651	113	1,250	1,482	(232)	-16%	1,897
5.2 - Libraries and Archives		6,730	7,562	7,482	396	5,940	6,535	(595)	-9%	7,562
5.3 - Community Halls and Facilities		867	1,930	1,713	125	1,532	1,598	(66)	-4%	1,930
5.4 - Cemeteries		709	808	777	25	555	705	(150)	-21%	808
5.5 - Housing (Core)		1,386	1,520	1,663	109	1,405	1,516	(112)	-7%	1,520
5.6 - Housing (Non-Core)		33	8,094	8,086	-	8	7,412	(7,404)	-100%	8,094
5.7 - Traffic Control		16,957	22,360	27,840	793	13,376	28,037	(14,661)	-52%	22,360
5.8 - Fire Fighting and Protection		1,286	1,484	1,596	7	905	1,393	(488)	-35%	1,484
5.9 - Community Parks		9,304	8,724	8,892	542	6,933	8,241	(1,308)	-16%	8,724
5.10 - Sports Grounds and Stadiums		2,356	3,667	4,101	126	2,931	3,397	(466)	-14%	3,667
5.11 - Swimming Pools		858	741	714	32	557	681	(125)	-18%	741
5.12 - Holiday Resorts		5,025	5,973	5,777	281	4,058	5,297	(1,239)	-23%	5,973
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		(0)	28	20	-	5	20	(15)	-73%	28
5.15 - Road and Traffic Regulation		1,471	1,566	1,547	85	1,225	1,411	(186)	-13%	1,566
Total Expenditure by Vote	2	321,654	376,498	394,279	20,438	269,522	347,445	(77,923)	(0)	376,498
Surplus/ (Deficit) for the year	2	26,546	15,963	7,854	28,490	76,716	13,163	63,553	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) - M11 May										
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	5,406	68,121	68,541	(420)	-1%	71,681
Service charges - electricity revenue		102,121	123,889	124,139	26,306	118,169	114,562	3,607	3%	123,889
Service charges - water revenue		24,348	27,266	28,152	3,692	27,788	26,423	1,365	5%	27,266
Service charges - sanitation revenue		12,876	13,987	13,352	1,099	12,314	6,349	5,964	94%	13,987
Service charges - refuse revenue		21,286	22,998	22,131	1,903	20,391	24,453	(4,062)	-17%	22,998
Rental of facilities and equipment		5,830	1,132	1,491	67	1,461	1,523	(62)	-4%	1,132
Interest earned - external investments		6,203	5,447	7,452	466	7,146	5,717	1,428	25%	5,447
Interest earned - outstanding debtors		7,390	4,542	7,981	571	7,779	8,358	(579)	-7%	4,542
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,935	12,472	16,400	93	2,840	9,073	(6,232)	-69%	12,472
Licences and permits		-	262	103	1	86	120	(34)	-29%	262
Agency services		4,313	4,413	4,464	-	3,043	3,978	(935)	-24%	4,413
Transfers and subsidies		56,025	67,092	67,790	3,684	54,940	61,520	(6,580)	-11%	67,092
Other revenue		8,353	13,212	11,390	90	11,021	7,133	3,889	55%	13,212
Gains on disposal of PPE		506	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		326,985	368,394	377,324	43,379	335,099	337,750	(2,651)	-1%	368,394
Expenditure By Type										
Employee related costs		123,486	134,015	134,739	9,765	109,646	123,595	(13,949)	-11%	134,015
Remuneration of councillors		6,262	6,720	6,822	537	5,904	6,237	(333)	-5%	6,720
Debt impairment		16,123	21,475	33,746	-	5,369	27,335	(21,966)	-80%	21,475
Depreciation & asset impairment		20,171	23,284	22,672	-	15,115	20,885	(5,770)	-28%	23,284
Finance charges		15,288	13,968	15,711	506	4,298	10,391	(6,093)	-59%	13,968
Bulk purchases		83,689	96,543	98,043	6,525	80,903	88,498	(7,595)	-9%	96,543
Other materials		-	12,070	14,419	819	9,801	11,107	(1,306)	-12%	12,070
Contracted services		16,281	26,986	27,992	1,120	13,688	24,333	(10,645)	-44%	26,986
Transfers and subsidies		5,323	6,028	6,328	424	5,655	5,668	(13)	0%	6,028
Other expenditure		35,031	35,409	33,806	742	19,144	29,396	(10,252)	-35%	35,409
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		321,654	376,498	394,279	20,438	269,522	347,445	(77,923)	-22%	376,498
Surplus/(Deficit)		5,331	(8,104)	(16,955)	22,941	65,576	(9,695)	75,271	(0)	(8,104)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,515	24,067	24,810	5,549	11,140	22,858	(11,718)	(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	7,854	28,490	76,716	13,163			15,963
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		26,546	15,963	7,854	28,490	76,716	13,163			15,963
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		26,546	15,963	7,854	28,490	76,716	13,163			15,963
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		26,546	15,963	7,854	28,490	76,716	13,163			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) - M11 May										
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	455	2,623	3,750	(1,127)	-30%	4,500
Vote 4 - Technical Services		-	14,096	10,503	-	5,217	9,640	(4,423)	-46%	14,096
Vote 5 - Community Services		-	245	244	-	229	346	(117)	-34%	245
Total Capital Multi-year expenditure	4,7	-	18,841	15,247	455	8,070	13,737	(5,667)	-41%	18,841
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	211	214	-	136	177	(41)	-23%	211
Vote 2 - Finance		-	672	256	-	19	352	(333)	-95%	672
Vote 3 - Corporate Services		-	1,467	1,445	199	1,407	1,222	184	15%	1,467
Vote 4 - Technical Services		-	23,234	24,926	958	14,615	22,132	(7,518)	-34%	23,853
Vote 5 - Community Services		-	6,787	7,008	30	4,933	6,573	(1,640)	-25%	6,787
Total Capital single-year expenditure	4	-	32,371	33,849	1,187	21,110	30,457	(9,347)	-31%	32,990
Total Capital Expenditure		-	51,213	49,096	1,642	29,180	44,194	(15,014)	-34%	51,832
Capital Expenditure - Functional Classification										
Governance and administration		-	2,480	2,645	199	2,351	2,480	(129)	-5%	3,099
Executive and council			81	81	-	80	68	13	19%	81
Finance and administration			2,399	2,564	199	2,271	2,413	(142)	-6%	3,018
Internal audit			-	-	-	-	-	-	-	-
Community and public safety		-	6,012	7,252	25	4,176	6,010	(1,834)	-31%	6,012
Community and social services			1,245	2,405	-	1,045	2,328	(1,283)	-55%	1,245
Sport and recreation			3,574	2,843	15	2,203	2,823	(621)	-22%	3,574
Public safety			1,165	1,977	10	902	836	66	8%	1,165
Housing			28	27	-	27	23	4	17%	28
Health			-	-	-	-	-	-	-	-
Economic and environmental services		-	15,419	17,616	936	10,111	14,739	(4,627)	-31%	15,419
Planning and development			4,745	4,745	455	2,791	3,953	(1,162)	-29%	4,745
Road transport			10,674	12,871	481	7,320	10,785	(3,465)	-32%	10,674
Environmental protection			-	-	-	-	-	-	-	-
Trading services		-	27,301	21,583	482	12,541	20,965	(8,423)	-40%	27,301
Energy sources			8,998	9,038	126	3,939	7,219	(3,280)	-45%	8,998
Water management			4,995	1,810	214	1,384	3,832	(2,448)	-64%	4,995
Waste water management			12,331	9,718	129	6,477	9,074	(2,597)	-29%	12,331
Waste management			977	1,017	14	741	839	(98)	-12%	977
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	51,213	49,096	1,642	29,180	44,194	(15,014)	-34%	51,832
Funded by:										
National Government			17,887	17,470	464	7,864	14,697	(6,833)	-46%	17,887
Provincial Government			6,180	7,339	465	4,205	6,209	(2,004)	-32%	6,180
District Municipality			-	-	-	-	-	-	-	-
Other transfers and grants			-	50	-	-	25	(25)	-100%	-
Transfers recognised - capital		-	24,067	24,860	929	12,069	20,932	(8,862)	-42%	24,067
Borrowing	6		6,550	7,150	13	5,518	6,077	(559)	-9%	7,169
Internally generated funds			20,596	17,087	700	11,593	17,185	(5,592)	-33%	20,596
Total Capital Funding		-	51,213	49,096	1,642	29,180	44,194	(15,014)	-34%	51,832

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M11 May										
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
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	455	2,623	3,750	(1,127)	-30%	4,500
3.1 - Planning and Development		-	4,500	4,500	455	2,623	3,750	(1,127)	-30%	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	10,503	-	5,217	9,640	(4,423)	-46%	14,096
4.1 - Building Control	-	-	-	-	-	-	-	-	-
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	-	125	102	-	102	81	20	25%	125
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	-	6,074	2,912	-	1,386	3,480	(2,094)	-60%	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	52	-	50	161	-	-	400
4.13 - Electricity	-	7,317	7,317	-	3,679	5,798	-	-	7,317
4.14 - Street Lighting	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	245	244	-	229	346	(117)	-34%	245
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	-	-	-	-	-	-	-	-	-
5.3 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-
5.4 - Cemeteries	-	175	188	-	185	275	(90)	-33%	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	18	(7)	-38%	30
5.11 - Swimming Pools	-	40	33	-	33	53	(20)	-38%	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	15,247	455	8,070	13,737	(5,667)	-41%	18,841
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Municipal Manager	-	211	214	-	136	177	(41)	-23%	211
1.1 - Mayor and Council	-	56	67	-	67	57	10	17%	56
1.2 - Municipal Manager	-	25	14	-	14	11	3	31%	25
1.3 - Economic Development/Planning	-	130	133	-	56	110	(54)	-49%	130
1.4 - Internal Audit	-	-	-	-	-	-	-	-	-
Vote 2 - Finance	-	672	256	-	19	352	(333)	-95%	672
2.1 - Finance	-	672	256	-	19	352	(333)	-95%	672
2.2 - Budget and Treasury Office	-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management	-	-	-	-	-	-	-	-	-
2.4 - Director: Finance Services	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	1,467	1,445	199	1,407	1,222	184	15%	1,467
3.1 - Planning and Development	-	107	104	-	104	87	18	20%	107
3.2 - Human Resources	-	60	48	-	48	44	4	8%	60
3.3 - Information Technology	-	890	885	174	864	770	93	12%	890
3.4 - Administrative and Corporate Support	-	410	408	25	391	321	70	22%	410
3.5 - Director: Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services	-	23,234	24,926	958	14,615	22,132	(7,518)	-34%	23,853
4.1 - Building Control	-	8	8	-	8	7	1	16%	8
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	-	242	865	-	848	844	4	0%	861
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	-	977	1,017	14	741	839	(98)	-12%	977
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	-	753	753	119	394	628	(233)	-37%	753
4.8 - Waste Water Treatment	-	2,520	3,462	-	2,517	2,873	(356)	-12%	2,520
4.9 - Storm Water Management	-	2,984	2,591	10	2,180	2,094	86	4%	2,984
4.10 - Water Distribution	-	4,515	1,415	214	1,214	3,462	(2,248)	-65%	4,515
4.11 - Water Treatment	-	300	275	-	170	250	(80)	-32%	300
4.12 - Roads	-	9,254	12,819	476	6,284	9,716	(3,432)	-35%	9,254
4.13 - Electricity	-	1,511	1,551	12	123	1,279	(1,156)	-90%	1,511
4.14 - Street Lighting	-	170	170	114	136	142	(6)	-4%	170
Vote 5 - Community Services	-	6,787	7,008	30	4,933	6,573	(1,640)	-25%	6,787
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	-	600	1,759	-	575	1,559	(984)	-63%	600
5.3 - Community Halls and Facilities	-	150	165	-	165	142	23	16%	150
5.4 - Cemeteries	-	320	293	-	120	352	(232)	-66%	320
5.5 - Housing (Core)	-	28	27	-	27	23	4	17%	28
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	-
5.7 - Traffic Control	-	1,020	989	5	986	909	77	8%	1,020
5.8 - Fire Fighting and Protection	-	1,165	988	10	902	836	66	8%	1,165
5.9 - Community Parks	-	1,449	1,155	-	1,057	1,177	(120)	-10%	1,449
5.10 - Sports Grounds and Stadiums	-	1,805	1,488	-	959	1,410	(452)	-32%	1,805
5.11 - Swimming Pools	-	50	14	15	15	28	(13)	-47%	50
5.12 - Holiday Resorts	-	200	131	-	127	136	(9)	-6%	200
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	-
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	-	32,371	33,849	1,187	21,110	30,457	(9,347)	(0)	32,990
Total Capital Expenditure	-	51,213	49,096	1,642	29,180	44,194	(15,014)	(0)	51,832

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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	61,549	63,284	73,049
Call investment deposits		6,852	-	-	50,547	-
Consumer debtors		75,529	82,087	78,236	103,955	82,087
Other debtors		7,330	5,401	7,330	(87)	5,401
Current portion of long-term receivables		173	1,304	173	4,124	1,304
Inventory		2,330	3,102	2,330	3,556	3,102
Total current assets		156,801	164,942	149,619	225,379	164,942
Non current assets						
Long-term receivables		446	305	446	462	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	395,782	383,899	405,018
Biological		-	-	-	-	-
Intangible		3,849	5,188	3,965	3,488	5,188
Other non-current assets		454	454	454	454	454
Total non current assets		390,452	423,272	416,876	404,534	423,891
TOTAL ASSETS		547,253	588,214	566,495	629,913	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	4,880	3,737
Trade and other payables		16,705	25,249	16,051	29,642	25,249
Provisions		12,558	11,704	13,560	3,439	11,704
Total current liabilities		38,073	46,392	38,560	43,105	46,392
Non current liabilities						
Borrowing		53,048	53,765	54,923	51,688	54,384
Provisions		97,615	119,789	106,642	99,588	119,789
Total non current liabilities		150,664	173,555	161,565	151,277	174,174
TOTAL LIABILITIES		188,737	219,947	200,124	194,382	220,566
NET ASSETS	2	358,516	368,267	366,370	435,531	368,267
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		327,407	326,466	326,064	404,422	326,466
Reserves		31,109	41,801	40,307	31,109	41,801
TOTAL COMMUNITY WEALTH/EQUITY	2	358,516	368,267	366,370	435,531	368,267

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
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	67,739	4,723	57,106	62,094	(4,989)	-8%	68,814
Service charges		146,525	180,615	178,943	15,513	151,013	164,031	(13,019)	-8%	180,615
Other revenue		14,515	20,290	18,947	435	188,816	17,368	171,448	987%	20,290
Government - operating		56,453	67,092	67,696	672	67,049	62,054	4,995	8%	67,092
Government - capital		20,515	24,067	24,250	-	20,798	22,229	(1,431)	-6%	24,067
Interest		6,203	9,807	7,452	287	5,368	6,831	(1,463)	-21%	9,807
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(267,748)	(311,482)	(315,061)	(23,982)	(442,949)	(288,806)	154,143	-53%	(311,482)
Finance charges		(6,404)	(6,943)	(6,443)	-	(2,035)	(5,906)	(3,871)	66%	(6,943)
Transfers and Grants		(5,323)	(6,028)	(6,328)	(424)	(3,647)	(5,801)	(2,154)	37%	(6,028)
NET CASH FROM/(USED) OPERATING ACTIVITIES		31,657	46,232	37,194	(2,774)	41,518	34,095	(7,423)	-22%	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)	(49,096)	(1,642)	(29,180)	(45,005)	(15,825)	35%	(51,832)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40,186)	(51,213)	(49,096)	(1,642)	820	(45,005)	(45,825)	102%	(51,832)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,950	6,550	7,169	-	-	6,572	(6,572)	-100%	7,169
Increase (decrease) in consumer deposits		200	139	139	-	-	127	(127)	-100%	139
Payments										
Repayment of borrowing		(5,120)	(5,276)	(5,276)	-	-	(4,836)	(4,836)	100%	(5,276)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,031	1,413	2,032	-	-	1,863	1,863	100%	2,032
NET INCREASE/ (DECREASE) IN CASH HELD		(6,498)	(3,568)	(9,870)	(4,417)	42,338	(9,048)			(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	61,568		113,831	62,391			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 - M11 May													
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	4,386	992	1,137	903	1,108	562	3,374	6,463	18,926	12,410		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,976	1,963	1,501	1,032	974	813	4,785	6,413	24,458	14,018		
Receivables from Non-ex change Transactions - Property Rates	1400	11,297	2,236	1,442	1,025	783	686	5,948	14,444	37,860	22,887		
Receivables from Ex change Transactions - Waste Water Management	1500	1,375	748	618	505	498	412	2,334	8,737	15,228	12,486		
Receivables from Ex change Transactions - Waste Management	1600	2,460	1,225	915	766	671	607	3,378	13,439	23,461	18,862		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	630	656	679	720	694	701	4,821	6,787	15,688	13,723		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2,483)	97	91	81	672	66	4,000	(1,410)	1,114	3,409		
Total By Income Source	2000	24,641	7,917	6,382	5,033	5,401	3,848	28,640	54,873	136,735	97,795	-	-
2018/19 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(68)	37	39	35	31	31	679	311	1,094	1,087		
Commercial	2300	3,189	815	712	379	352	203	1,753	1,079	8,482	3,766		
Households	2400	7,134	4,411	3,559	2,968	2,903	2,361	17,015	45,057	85,408	70,303		
Other	2500	14,387	2,654	2,072	1,651	2,114	1,254	9,193	8,426	41,751	22,639		
Total By Customer Group	2600	24,641	7,917	6,382	5,033	5,401	3,848	28,640	54,873	136,735	97,795	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriër - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May												
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	3									3	
Auditor General	0800										-	
Other	0900	77									77	
Total By Customer Type	1000	80	-	-	-	-	-	-	-	-	80	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May															
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	(0)	-	-	-	(0)	
Absa		1 month			fixed	7.5	0	0	12 March 2020	-	-	-	-	-	
Nedbank		2 months			fixed	7.1	0	0	11 April 2020	(0)	-	-	-	(0)	
Standard		3 months			fixed	7.2	0	0	11 May 2020	30,473	59	(30,533)	-	-	
NEDBANK		3 months			fixed	7.05	0	0	19 June 2020	30,243	185	-	-	30,429	
Standard		2 months			fixed	5.15	0	0	19 June 2020	20,028	90	-	-	20,119	
Municipality sub-total											80,745		(30,533)	-	50,547
TOTAL INVESTMENTS AND INTEREST											80,745		(30,533)	-	50,547

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 - M11 May										
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	51,147	72	50,730	46,848	3,882	8.3%	51,147
Local Government Equitable Share			45,025	45,025	-	45,025	41,273	3,752	9.1%	45,025
Municipal Infrastructure Grant			2,531	2,531	-	2,531	2,320	211	9.1%	2,531
Expanded Public Works Programme			1,422	1,422	-	1,422	1,304	119	9.1%	1,422
Financial Management Grant			898	1,314	-	898	1,205	(307)	-25.5%	1,314
Integrated National Electrification Programme (Municipal) Grant			783	783	-	783	717	65	9.1%	783
Municipal Disaster Relief Grant (COGTA)	3			72	72		30	42	140.0%	72
Provincial Government:		-	15,734	16,134	600	11,881	14,790	(2,908)	-19.7%	16,134
Libraries			6,857	6,657	-	6,658	6,102	556	9.1%	6,657
Human Settlements			8,070	8,070	-	3,913	7,398	(3,484)	-47.1%	8,070
Maintenance of Roads			97	97	-	-	89	(89)	-100.0%	97
Financial Management Support Grant	4		330	330	-	330	303	28	9.1%	330
Municipal Capacity Building Grant			380	380	-	380	348	32	9.1%	380
Local Government Support Grant - COVID-19				600	600	600	550	50	9.1%	600
Other grant providers:		-	700	509	-	457	467	(10)	-2.1%	509
Go Flow			52	52	-	-	48	(48)	-100.0%	52
Heist op den Berg			648	457	-	457	419	38	9.0%	457
Total Operating Transfers and Grants	5	-	67,092	67,790	672	63,068	62,104	964	1.6%	67,790
Capital Transfers and Grants										
National Government:		-	17,887	17,470	-	17,234	16,015	1,220	7.6%	17,470
Municipal Infrastructure Grant			12,017	12,017	-	12,017	11,016	1,001	9.1%	12,017
Financial Management Grant			652	236	-	-	216	(216)	-100.0%	236
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	5,217	4,783	435	9.1%	5,217
Provincial Government:		-	6,180	6,779	-	6,779	6,214	565	9.1%	6,779
Regional Socio - Economic Project			4,500	4,500	-	4,500	4,125	375	9.1%	4,500
Libraries			600	1,199	-	1,199	1,099	100	9.1%	1,199
Development of Sport and Recreation Facilities			250	250	-	250	229	21	9.1%	250
Fire Service Capacity Building Grant			830	830	-	830	761	69	9.1%	830
					-	-	-	-		
					-	-	-	-		
Total Capital Transfers and Grants	5	-	24,067	24,250	-	24,014	22,229	1,785	8.0%	24,250
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	91,159	92,039	672	87,082	84,333	2,749	3.3%	92,039

8.2 Supporting Table C7

WC013 Bergvriër - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
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	51,147	3,907	38,296	46,884	(8,588)	-18.3%	51,147
Local Government Equitable Share			45,025	45,025	3,752	33,769	41,273	(7,504)	-18.2%	45,025
Municipal Infrastructure Grant			2,531	2,531	128	1,389	2,320	(931)	-40.1%	2,531
Expanded Public Works Programme			1,422	1,422	-	1,439	1,304	136	10.4%	1,422
Financial Management Grant			898	1,314	27	1,231	1,205	26	2.2%	1,314
Integrated National Electrification Programme (Municipal) Grant			783	783	-	469	717	(249)	-34.7%	783
Municipal Disaster Relief Grant (COGTA)				72	-	-	66	(66)	-100.0%	72
Other transfers and grants [insert description]										
Provincial Government:		-	15,734	16,134	728	5,945	14,790	(8,845)	-405.9%	16,134
Libraries			6,857	6,657	396	5,557	6,102	(545)	-8.9%	6,657
Human Settlements			8,070	8,070	-	-	7,398	(7,398)	-100.0%	8,070
Maintenance of Roads			97	97	-	(13)	89	(102)	-115.0%	97
Financial Management Support Grant			330	330	-	69	303	(233)	-77.1%	330
Municipal Capacity Building Grant			380	380	332	332	348	(17)	-4.8%	380
Local Government Support Grant - COVID-19				600	-	-	550	(550)	-100.0%	600
District Municipality:		-	-	-	-	-	-	-	-	-
0										
Other grant providers:		-	700	509	-	331	467	(136)	-29.1%	509
Go Flow			52	52	-	-	48	(48)	-100.0%	52
Heist op den Berg			648	457	-	331	419	(88)	-21.1%	457
Total operating expenditure of Transfers and Grants:		-	67,092	67,790	4,635	44,572	62,140	(17,569)	-28.3%	67,790
Capital expenditure of Transfers and Grants										
National Government:		-	17,887	17,470	464	7,864	16,015	(8,150)	-50.9%	17,470
Municipal Infrastructure Grant			12,017	12,017	464	4,739	11,016	(6,276)	-57.0%	12,017
Financial Management Grant			652	236	-	216	216	(216)	-100.0%	236
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	3,125	4,783	(1,658)	-34.7%	5,217
0										
0										
Other capital transfers [insert description]										
Provincial Government:		-	6,180	7,339	465	4,205	6,728	(2,523)	-37.5%	7,339
Regional Socio - Economic Project			4,500	4,500	455	2,623	4,125	(1,502)	-36.4%	4,500
Libraries			600	1,759	-	575	1,613	(1,037)	-64.3%	1,759
Development of Sport and Recreation Facilities			250	250	-	204	229			250
Fire Service Capacity Building Grant			830	830	10	802	761			830
Total capital expenditure of Transfers and Grants		-	24,067	24,810	929	12,069	22,742	(10,673)	-46.9%	24,810
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	91,159	92,599	5,564	56,641	84,883	(28,242)	-33.3%	92,599

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 - M11 May											
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	4,549	4,839	(290)	-6%	5,279	
Pension and UIF Contributions			327	327	26	285	300	(14)	-5%	327	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			600	662	53	584	607	(24)	-4%	600	
Cellphone Allowance			514	554	44	486	508	(22)	-4%	514	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	6,720	6,822	537	5,904	6,254	(350)	-6%	6,720
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
Senior Managers of the Municipality											
Basic Salaries and Wages			4,887	4,841	363	3,648	4,437	(789)	-18%	4,887	
Pension and UIF Contributions			714	714	49	542	655	(113)	-17%	714	
Medical Aid Contributions			98	131	9	77	120	(44)	-36%	98	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			842	837	82	753	767	(14)	-2%	842	
Cellphone Allowance			-	10	0	7	9	(2)	-23%	-	
Housing Allowances			329	329	15	161	302	(141)	-47%	329	
Other benefits and allowances			149	174	14	124	159	(36)	-22%	149	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	7,020	7,037	532	5,311	6,450	(1,139)	-18%	7,020
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
Other Municipal Staff											
Basic Salaries and Wages			88,839	88,159	6,259	72,723	80,812	(8,089)	-10%	88,839	
Pension and UIF Contributions			14,053	13,918	1,075	12,198	12,758	(560)	-4%	14,053	
Medical Aid Contributions			6,185	6,028	468	5,042	5,525	(483)	-9%	6,185	
Overtime			4,352	5,075	554	4,954	4,652	302	6%	4,352	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,853	3,960	326	3,721	3,630	91	2%	3,853	
Cellphone Allowance			-	38	5	36	35	1	3%	-	
Housing Allowances			920	947	47	512	869	(356)	-41%	920	
Other benefits and allowances			5,454	5,844	498	5,148	5,357	(209)	-4%	5,454	
Payments in lieu of leave			964	1,614	-	-	1,480	(1,480)	-100%	964	
Long service awards			515	560	-	-	514	(514)	-100%	515	
Post-retirement benefit obligations	2		1,860	1,559	-	-	1,429	(1,429)	-100%	1,860	
Sub Total - Other Municipal Staff			-	126,995	127,702	9,234	104,335	117,061	(12,726)	-11%	126,995
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
Total Parent Municipality			-	140,735	141,562	10,302	115,550	129,765	(14,215)	-11%	140,735
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	140,735	141,562	10,302	115,550	129,765	(14,215)	-11%	140,735
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			-	134,015	134,739	9,765	109,646	123,511	(13,865)	-11%	134,015

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergvriev - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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	3,421	3,421	16,739	16,739	-		33%
February		5,633	2,859	2,859	19,597	19,597	-		38%
March		5,633	6,131	6,131	25,729	25,729	-		50%
April		5,633	1,809	1,809	27,538	27,538	-		0
May		5,633	17,291	1,642	29,180	44,828	15,648	34.9%	0
June		4,268	4,268			49,096	-		
Total Capital expenditure	-	51,213	49,096	29,180					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May										
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	2,935	18	1,581	3,413	1,832	53.7%	5,808
Roads Infrastructure		-	250	134	7	247	142	(105)	-74.0%	250
Roads		-	250	134	7	247	142	(105)	-74.0%	250
Storm water Infrastructure		-	350	366	10	396	308	(88)	-28.6%	350
Drainage Collection		-			-	-	-	-		
Storm water Conveyance		-	350	366	10	396	308	(88)	-28.6%	350
Attenuation		-			-	-	-	-		
Electrical Infrastructure		-	30	30	-	-	25	25	100.0%	30
LV Networks		-	30	30	-	-	25	25	100.0%	30
Capital Spares		-			-	-	-	-		
Water Supply Infrastructure		-	150	130	-	127	125	(2)	-1.4%	150
Pump Stations		-	150	130	-	127	125	(2)	-1.4%	150
Sanitation Infrastructure		-	4,578	1,825	-	396	2,438	2,043	83.8%	4,578
Pump Station		-	150	150	-	132	125	(7)	-5.4%	150
Reticulation		-			-	-	-	-		
Waste Water Treatment Works		-	4,428	1,675	-	264	2,313	2,049	88.6%	4,428
Solid Waste Infrastructure		-	450	450	1	416	375	(41)	-10.8%	450
Waste Transfer Stations		-	250	250	1	245	208	(37)	-17.8%	250
Waste Processing Facilities		-	200	200	-	170	167	(4)	-2.1%	200
Community Assets		-	5,295	5,306	455	3,298	4,598	1,300	28.3%	5,295
Community Facilities		-	4,675	4,688	455	2,808	4,025	1,216	30.2%	4,675
Halls		-			-	-	-	-		
Centres		-	4,500	4,500	455	2,623	3,750	1,127	30.0%	4,500
Cemeteries/Crematoria		-	175	188	-	185	275	90	32.7%	175
Sport and Recreation Facilities		-	620	618	-	489	573	83	14.6%	620
Indoor Facilities		-			-	-	-	-		
Outdoor Facilities		-	620	618	-	489	573	83	14.6%	620
Capital Spares		-			-	-	-	-		
Other assets		-	325	902	-	886	867	(19)	-2.2%	944
Operational Buildings		-	325	902	-	886	867	(19)	-2.2%	944
Municipal Offices		-	325	902	-	886	867	(19)	-2.2%	944
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	1,272	678	-	14	796	782	98.2%	1,272
Servitudes		-			-	-	-	-		
Licences and Rights		-	1,272	678	-	14	796	782	98.2%	1,272
Computer Software and Applications		-	1,272	678	-	14	796	782	98.2%	1,272
Computer Equipment		-	640	591	174	575	502	(72)	-14.3%	640
Computer Equipment		-	640	591	174	575	502	(72)	-14.3%	640
Furniture and Office Equipment		-	543	484	25	332	380	48	12.5%	543
Furniture and Office Equipment		-	543	484	25	332	380	48	12.5%	543
Machinery and Equipment		-	668	774	14	580	651	71	10.9%	668
Machinery and Equipment		-	668	774	14	580	651	71	10.9%	668
Transport Assets		-	5,455	5,386	15	4,168	4,545	377	8.3%	5,455
Transport Assets		-	5,455	5,386	15	4,168	4,545	377	8.3%	5,455
Total Capital Expenditure on new assets	1	-	20,006	17,056	702	11,434	15,752	4,318	27.4%	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 - M11 May										
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	9,082	330	4,621	9,873	5,252	53.2%	12,267
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	6,877	6,877	-	3,149	5,731	2,582	45.0%	6,877
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			400	400	-	-	333	333	100.0%	400
MV Switching Stations										
MV Networks										
LV Networks			6,477	6,477	-	3,149	5,398	2,248	41.7%	6,477
Capital Spares										
Water Supply Infrastructure		-	4,810	1,645	211	1,230	3,678	2,448	66.6%	4,810
Dams and Weirs										
Boreholes			50	45	-	43	42	(1)	-3.2%	50
Reservoirs										
Pump Stations			180	120	-	-	120	120	100.0%	180
Water Treatment Works										
Bulk Mains										
Distribution			4,180	1,080	211	763	3,183	2,421	76.0%	4,180
Distribution Points			400	400	-	424	333	(91)	-27.3%	400
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	580	560	119	241	463	222	47.9%	580
Pump Station			520	500	119	204	413	209	50.6%	520
Reticulation			60	60	-	37	50	13	25.6%	60
Community Assets		-	310	252	15	251	274	23	8.4%	310
Community Facilities		-	120	119	-	119	109	(10)	-9.1%	120
Cemeteries/Crematoria			100	100	-	100	83	(17)	-19.9%	100
Public Ablution Facilities			20	19	-	-	-	-	-	20
Sport and Recreation Facilities		-	190	133	15	132	165	33	20.0%	190
Indoor Facilities			100	86	-	84	83	(1)	-1.2%	100
Outdoor Facilities			90	47	15	48	82	34	41.5%	90
Capital Spares										
Other assets		-	30	53	-	53	48	(5)	-10.2%	30
Operational Buildings		-	30	53	-	53	48	(5)	-10.2%	30
Municipal Offices			30	53	-	53	48	(5)	-10.2%	30
Computer Equipment		-	320	354	-	349	324	(25)	-7.7%	320
Computer Equipment			320	354	-	349	324	(25)	-7.7%	320
Furniture and Office Equipment		-	459	429	-	406	358	(49)	-13.6%	459
Furniture and Office Equipment			459	429	-	406	358	(49)	-13.6%	459
Machinery and Equipment		-	20	17	-	17	17	(0)	-1.4%	20
Machinery and Equipment			20	17	-	17	17	(0)	-1.4%	20
Total Capital Expenditure on renewal of existing assets	1	-	13,406	10,187	345	5,697	10,894	5,196	47.7%	13,406

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May										
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	3,701	274	2,480	3,499	1,019	29.1%	4,106
Roads Infrastructure		-	547	547	6	394	457	62	13.7%	547
Roads			547	547	6	394	457	62	13.7%	547
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	409	398	14	172	372	200	53.7%	409
Drainage Collection										
Storm water Conveyance			409	398	14	172	372	200	53.7%	409
Attenuation										
Electrical Infrastructure		-	2,206	1,980	180	1,357	2,004	647	32.3%	2,206
LV Networks			2,206	1,980	180	1,357	2,004	647	32.3%	2,206
Capital Spares										
Water Supply Infrastructure		-	618	510	51	405	419	14	3.3%	618
Distribution			618	510	51	405	419	14	3.3%	618
Sanitation Infrastructure		-	295	265	24	151	244	93	38.0%	295
Pump Station										
Reticulation			295	265	24	151	244	93	38.0%	295
Solid Waste Infrastructure		-	30	-	-	-	4	4	100.0%	30
Landfill Sites			30	-	-	-	4	4	100.0%	30
Community Assets		-	11,892	12,288	722	9,405	10,930	1,525	14.0%	11,892
Community Facilities		-	8,761	8,813	565	6,883	8,186	1,303	15.9%	8,761
Cemeteries/Crematoria			618	607	25	451	560	108	19.3%	618
Police										
Puris										
Public Open Space			8,143	8,206	540	6,431	7,626	1,195	15.7%	8,143
Sport and Recreation Facilities		-	3,131	3,475	157	2,522	2,744	222	8.1%	3,131
Indoor Facilities										
Outdoor Facilities			3,131	3,475	157	2,522	2,744	222	8.1%	3,131
Capital Spares										
Other assets		-	4,347	4,700	231	3,574	4,327	753	17.4%	4,347
Operational Buildings		-	4,331	4,684	231	3,565	4,318	753	17.4%	4,331
Municipal Offices			4,331	4,684	231	3,565	4,318	753	17.4%	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										
Computer Equipment		-	659	533	-	377	566	189	33.4%	659
Computer Equipment			659	533	-	377	566	189	33.4%	659
Furniture and Office Equipment		-	41	41	-	19	36	17	48.0%	41
Furniture and Office Equipment			41	41	-	19	36	17	48.0%	41
Machinery and Equipment		-	810	848	79	632	754	122	16.2%	810
Machinery and Equipment			810	848	79	632	754	122	16.2%	810
Transport Assets		-	2,868	2,582	152	2,019	2,389	370	15.5%	2,868
Transport Assets			2,868	2,582	152	2,019	2,389	370	15.5%	2,868
Total Repairs and Maintenance Expenditure	1	-	24,722	24,693	1,458	18,505	22,500	3,995	17.8%	24,722

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May										
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
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	14,703	14,043	-	9,362	12,983	3,621	27.9%	14,703
Roads Infrastructure		-	1,862	2,096	-	1,397	1,882	485	25.8%	1,862
Roads		-	1,668	2,096	-	1,397	1,850	453	24.5%	1,668
Road Structures		-	150	-	-	-	25	25	100.0%	150
Road Furniture		-	44	-	-	-	7	7	100.0%	44
Storm water Infrastructure		-	243	361	-	241	311	71	22.7%	243
Drainage Collection		-	90	361	-	241	286	45	15.8%	90
Storm water Conveyance		-	153	-	-	-	26	26	100.0%	153
Electrical Infrastructure		-	1,755	1,818	-	1,212	1,656	444	26.8%	1,755
MV Substations		-	200	1,801	-	1,201	1,384	183	13.3%	200
MV Switching Stations		-	32	-	-	-	5	5	100.0%	32
MV Networks		-	594	-	-	-	99	99	100.0%	594
LV Networks		-	929	17	-	11	168	156	93.2%	929
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	3,482	3,367	-	2,245	3,106	861	27.7%	3,482
Boreholes		-	42	-	-	-	7	7	100.0%	42
Reservoirs		-	1,158	-	-	-	193	193	100.0%	1,158
Pump Stations		-	188	2,106	-	1,404	1,611	207	12.8%	188
Water Treatment Works		-	1,242	1,261	-	841	1,153	312	27.1%	1,242
Distribution Points		-	848	-	-	-	1	1	100.0%	848
PRV Stations		-	4	-	-	-	-	-	-	4
Sanitation Infrastructure		-	3,372	2,905	-	1,937	2,741	804	29.3%	3,372
Pump Station		-	2,976	2,210	-	1,473	2,154	680	31.6%	2,976
Reticulation		-	396	695	-	463	587	124	21.1%	396
Solid Waste Infrastructure		-	3,989	3,496	-	2,331	3,287	956	29.1%	3,989
Landfill Sites		-	3,479	3,023	-	2,015	2,847	832	29.2%	3,479
Waste Transfer Stations		-	404	1	-	1	68	67	99.0%	404
Waste Processing Facilities		-	62	-	-	-	10	10	100.0%	62
Waste Drop-off Points		-	44	472	-	315	361	47	12.9%	44
Community Assets		-	2,306	2,050	-	1,367	1,922	555	28.9%	2,306
Community Facilities		-	951	754	-	503	724	221	30.6%	951
Halls		-	234	83	-	55	101	46	45.3%	234
Clinics/Care Centres		-	16	-	-	-	3	3	100.0%	16
Museums		-	50	313	-	209	243	34	14.2%	50
Libraries		-	227	207	-	138	193	55	28.5%	227
Cemeteries/Crematoria		-	162	144	-	96	135	39	28.9%	162
Public Open Space		-	95	7	-	5	21	16	77.9%	95
Public Ablution Facilities		-	76	-	-	-	13	13	100.0%	76
Markets		-	90	-	-	-	15	15	100.0%	90
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	1	-	-	-	0	0	100.0%	1
Sport and Recreation Facilities		-	1,355	1,296	-	864	1,198	334	27.9%	1,355
Indoor Facilities		-	11	-	-	1	3	2	74.2%	11
Outdoor Facilities		-	1,344	1,296	-	863	1,195	332	27.8%	1,344
Capital Spares		-	-	-	-	-	-	-	-	-
Investment properties		-	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
Other assets		-	1,102	1,054	-	703	974	272	27.9%	1,102
Operational Buildings		-	1,102	1,054	-	703	974	272	27.9%	1,102
Municipal Offices		-	1,074	1,048	-	699	965	266	27.6%	1,074
Yards		-	11	-	-	-	2	2	100.0%	11
Stores		-	17	6	-	4	7	3	45.5%	17
Intangible Assets		-	618	562	-	375	524	150	28.6%	618
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	618	562	-	375	524	150	28.6%	618
Computer Software and Applications		-	618	562	-	375	524	150	28.6%	618
Computer Equipment		-	710	679	-	453	628	175	27.9%	710
Computer Equipment		-	710	679	-	453	628	175	27.9%	710
Furniture and Office Equipment		-	1,245	1,281	-	854	1,168	314	26.9%	1,245
Furniture and Office Equipment		-	1,245	1,281	-	854	1,168	314	26.9%	1,245
Machinery and Equipment		-	1,281	1,446	-	964	1,298	334	25.7%	1,281
Machinery and Equipment		-	1,281	1,446	-	964	1,298	334	25.7%	1,281
Transport Assets		-	1,316	1,555	-	1,037	1,386	349	25.2%	1,316
Transport Assets		-	1,316	1,555	-	1,037	1,386	349	25.2%	1,316
Total Depreciation	1	-	23,284	22,672	-	15,115	20,885	5,770	27.6%	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 - M11										
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	19,205	596	10,614	14,898	4,284	28.8%	15,805
Roads Infrastructure		-	6,604	9,861	468	4,235	7,355	3,120	42.4%	6,604
Roads			6,604	9,861	468	4,235	7,355	3,120	42.4%	6,604
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	2,674	2,281	-	1,847	1,836	(12)	-0.6%	2,674
Drainage Collection										
Storm water Conveyance			2,674	2,281	-	1,847	1,836	(12)	-0.6%	2,674
Attenuation										
Electrical Infrastructure		-	1,981	1,981	114	690	1,351	661	48.9%	1,981
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			750	750	-	-	325	325	100.0%	750
LV Networks			1,231	1,231	114	690	1,026	336	32.7%	1,231
Capital Spares										
Sanitation Infrastructure		-	4,146	4,682	-	3,623	4,023	400	9.9%	4,146
Pump Station										
Reticulation			1,646	1,237	-	1,123	1,167	44	3.8%	1,646
Waste Water Treatment Works			2,500	3,445	-	2,500	2,856	356	12.5%	2,500
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	400	400	13	219	333	115	34.4%	400
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities			400	400	13	219	333	115	34.4%	400
Electricity Generation Facilities										
Capital Spares										
Community Assets		-	1,995	2,647	-	1,435	2,650	1,215	45.9%	1,995
Community Facilities		-	1,215	2,094	-	1,033	2,036	1,003	49.3%	1,215
Halls			100	120	-	120	103	(17)	-16.2%	100
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations				510	-	507	500	(7)	-1.4%	
Museums			600							600
Galleries										
Theatres										
Libraries			400	1,359	-	392	1,293	901	69.7%	400
Cemeteries/Crematoria			100	90	-	-	128	128	100.0%	100
Police										
Purls										
Public Open Space			15	15	-	15	13	(2)	-17.6%	15
Sport and Recreation Facilities		-	780	554	-	402	614	212	34.6%	780
Indoor Facilities										
Outdoor Facilities			780	554	-	402	614	212	34.6%	780
Capital Spares										
Total Capital Expenditure on upgrading of existing	1	-	17,800	21,853	596	12,049	17,548	5,499	31.3%	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 May 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 10 June 2020