

Bergrivier Municipality

In - Year Report of Municipalities

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



Quarterly & Monthly Budget Statement June 2020

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

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

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

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

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

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for June 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 June 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 | 352,192,691.33 | 377,323,839.00 | -25,131,147.67 | -7% |
| Total Expenditure | 376,498,009.33 | 394,279,041.11 | 309,174,119.87 | 394,279,041.00 | -85,104,921.13 | -22% |
| Total Capital Expenditure | 51,212,565.00 | 49,096,162.70 | 43,878,550.03 | 48,430,639.00 | - 4,552,088.97 | -9% |

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 June 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 | 74,050 | 72,479 | 1,571 | 2% |
| Service charges - electricity revenue | 102,121 | 123,889 | 124,139 | 124,313 | 124,139 | 174 | 0% |
| Service charges - water revenue | 24,348 | 27,266 | 28,152 | 29,831 | 28,152 | 1,678 | 6% |
| Service charges - sanitation revenue | 12,876 | 13,987 | 13,352 | 13,460 | 13,352 | 108 | 1% |
| Service charges - refuse revenue | 21,286 | 22,998 | 22,131 | 22,266 | 22,131 | 135 | 1% |
| Rental of facilities and equipment | 5,830 | 1,132 | 1,491 | 1,514 | 1,491 | 23 | 2% |
| Interest earned - external investments | 6,203 | 5,447 | 7,452 | 7,662 | 7,452 | 210 | 3% |
| Interest earned - outstanding debtors | 7,390 | 4,542 | 7,981 | 6,164 | 7,981 | (1,817) | -23% |
| Fines, penalties and forfeits | 9,935 | 12,472 | 16,400 | 2,981 | 16,400 | (13,419) | -82% |
| Licences and permits | - | 262 | 103 | 114 | 103 | 11 | 10% |
| Agency services | 4,313 | 4,413 | 4,464 | 3,592 | 4,464 | (872) | -20% |
| Transfers and subsidies | 56,025 | 67,092 | 67,790 | 54,940 | 67,790 | (12,849) | -19% |
| Other revenue | 8,353 | 13,212 | 11,390 | 11,306 | 11,390 | (84) | -1% |
| Gains on disposal of PPE | 506 | - | - | - | - | - | |
| Total Revenue (excluding capital transfers and contributions) | 326,985 | 368,394 | 377,324 | 352,193 | 377,324 | (25,131) | -7% |

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 R352.193 million which represents 93.34% of the total operating revenue budget for the year.

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

Interest earned – outstanding debtors: A negative YTD variance of 23%, as a result of the reduction in interest rates from the initial budgeted rate upon the drafting of the budget. 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 82%. 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 compilation of the annual financial statements. 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 that negatively impacted on the issuing of fines.

Licences and permits: A positive YTD variance of 10%, as a result of more licences and permits that were issued. The lockdown also influenced this revenue item to the negative.

Agency Services: A negative YTD variance of 20%. The under-recovery is due to a decrease in the roadworthy - and drivers licence test during the Lockdown period, it is however anticipated that the license fees revenue will be recovered in the next financial year as license fees renewals that were postponed become due and payable.

Transfers and subsidies: A negative YTD variance of 19% due to Grant revenue that will be recognised in period 13 upon the compilation of the annual financial statements.

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 | 119,120 | 134,722 | (15,602) | -12% |
| Remuneration of councillors | 6,262 | 6,720 | 6,822 | 6,669 | 6,822 | (153) | -2% |
| Debt impairment | 16,123 | 21,475 | 33,746 | 5,369 | 33,746 | (28,377) | -84% |
| Depreciation & asset impairment | 20,171 | 23,284 | 22,672 | 15,115 | 22,672 | (7,557) | -33% |
| Finance charges | 15,288 | 13,968 | 15,711 | 8,448 | 15,711 | (7,263) | -46% |
| Bulk purchases | 83,689 | 96,543 | 98,043 | 98,340 | 98,043 | 297 | 0% |
| Other materials | - | 12,070 | 14,419 | 12,770 | 14,334 | (1,564) | -11% |
| Contracted services | 16,281 | 26,986 | 27,992 | 15,349 | 27,955 | (12,606) | -45% |
| Transfers and subsidies | 5,323 | 6,028 | 6,328 | 6,157 | 6,338 | (181) | -3% |
| Other expenditure | 35,031 | 35,409 | 33,806 | 21,839 | 33,936 | (12,098) | -36% |
| Total Expenditure | 321,654 | 376,498 | 394,279 | 309,174 | 394,279 | (85,105) | -22% |

The total expenditure to date is R309.2 million which represents 78.42% of the total operating expenditure budget for the year.

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

Debt impairment: A negative YTD budget variance of 84% is reflected as a result of journals in respect of the provision for irrecoverable debt that still needs to be done as part of the year-end processes.

Depreciation & asset impairment: A negative YTD budget variance of 33% is reflected as a result of journals in respect of the provision for irrecoverable debt that still needs to be done at year-end.

Finance charges: A negative YTD budget variance of 46% is reflected. The variance is mainly due to non-cash items. The journals in accordance with GRAP will only be processed once the results of the actuarial calculations are known.

Contracted services: A negative YTD budget variance of 45% 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 36% 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, license Fees, Printing Costs, Training and Safety Clothing – due to the lockdown period there is a decrease in this expenditure

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 | 3,849 | 4,125 | (276) | -7% |
| Vote 4 - Technical Services | 14,096 | 10,503 | 10,294 | 10,073 | 221 | 2% |
| Vote 5 - Community Services | 245 | 244 | 262 | 434 | (172) | -40% |
| Total Capital Multi-year expenditure | 18,841 | 15,247 | 14,405 | 14,632 | (227) | -2% |
| | | | | | | |
| Single Year expenditure appropriation | | | | | | |
| Vote 1 - Municipal Manager | 211 | 214 | 136 | 196 | (59) | -30% |
| Vote 2 - Finance | 672 | 256 | 220 | 304 | (84) | -28% |
| Vote 3 - Corporate Services | 1,467 | 1,445 | 1,413 | 1,345 | 68 | 5% |
| Vote 4 - Technical Services | 23,234 | 24,926 | 22,358 | 24,833 | (2,475) | -10% |
| Vote 5 - Community Services | 6,787 | 7,008 | 5,347 | 7,122 | (1,775) | -25% |
| Total Capital single-year expenditure | 32,371 | 33,849 | 29,473 | 33,799 | (4,325) | -13% |
| Total Capital Expenditure | 51,213 | 49,096 | 43,879 | 48,431 | (4,552) | -9% |
| Funded by: | | | | | | |
| National Government | 17,887 | 17,470 | 16,967 | 16,084 | 883 | 5% |
| Provincial Government | 6,180 | 7,339 | 5,630 | 6,774 | (1,144) | -17% |
| Other transfers and grants | - | 50 | - | 38 | (38) | -100% |
| Transfers recognised - capital | 24,067 | 24,860 | 22,597 | 22,896 | (298) | -1% |
| | | | | | | |
| Borrowing | 6,550 | 7,150 | 6,576 | 6,623 | (47) | -1% |
| Internally generated funds | 20,596 | 17,087 | 14,705 | 18,912 | (4,207) | -22% |
| Total Capital Funding | 51,213 | 49,096 | 43,879 | 48,431 | (4,552) | -9% |

Capital Expenditure:

Total year to date capital expenditure as at 30 June 2020 amounts to R43.9 million which represent 89.37% of the total capital budget

The year to date spend of R 43.9 million represents 86.06% (R14.705 million) on Internally funded projects, 91.97% (6.576 million) on Borrowing funded projects and 90.90% (R 22.597 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.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R 200 640 or 85.02% of the adjustment budget of R 256 000. The underspending can be ascribed to a savings on the amount budgeted for the acquisition of financial system modules (intangible assets) to further aid in operational efficiencies.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R 5 261 876 or 88.51% of the adjustment budget of R 5 945 160.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R 32 651 790 or 92.16% of the adjustment budget of R 35 429 391.

Vote 5 - Community Services

The directorate capital budget performance indicates actual capital expenditure of R 5 608 834 or 77.35% of the adjustment budget of R 7 251 612.

Cash flow

The Cash Book Balance (investments included) as at 30 June 2020 reflects a positive amount of R 107.7 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 | | | | | | | | |
|----------------------------|--------------|--------------|-----------------|----------------------|----------------------|---------------------------------|-------------------|----------------------|
| | | | | 2020-06-01 | | | | 2020-06-30 |
| Investment | Start Date | End Date | % Interest Rate | Balance at Begin | Investment Top Up | Partial / Premature Withdrawals | 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) |
| Nedbank | 2020-03-19 | 2020-06-19 | 7.05% | 30,428,794.53 | | 30,527,301.37 | 98,506.84 | 0.00 |
| Standard | 202/04/20 | 2020-06-19 | 5.15% | 20,118,520.55 | | 20,169,315.07 | 50,794.52 | 0.00 |
| ABSA | 2020-06-10 | 2020-09-08 | 4.62% | 0.00 | 30,000,000.00 | | 79,742.46 | 30,079,742.46 |
| Nedbank | 2020-06-10 | 2020-09-08 | 4.62% | 0.00 | 30,000,000.00 | | 79,742.47 | 30,079,742.47 |
| | | | | | | | | |
| Total Investment | | | | 50,547,315.08 | 60,000,000.00 | 50,696,616.44 | 308,786.29 | 60,159,484.93 |

During the month of June an investment of R 60 000 000 was made. The total amount invested at 30 June was R 60 159 485. The accrued interest for June 2020 was R 308 786. Investments for the value of R 50 696 616 has expired in June 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 | - |
| | 68,617,000.00 | - | 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 | 1,500,000.00 | 5,413,296.00 | 2,656,704.00 |
| 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 | - |
| | 23,473,192.00 | 1,500,000.00 | 20,719,488.00 | 2,753,704.00 |
| Total Transfers and Grants | 92,090,192.00 | 1,500,000.00 | 89,336,488.00 | 2,753,704.00 |

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 - M12 June | | | | | | | |
|---|--|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| 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% | 2.7% | 5.5% |
| Borrowed funding of 'low n' capital expenditure | Borrowings/Capital expenditure ex cl. transfers and grants | | 0.0% | 12.8% | 14.6% | 15.0% | 13.8% |
| Safety of Capital | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 20.9% | 23.0% | 20.8% | 27.2% | 23.2% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 170.5% | 128.6% | 136.3% | 155.1% | 130.1% |
| Liquidity | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 411.8% | 355.5% | 388.0% | 295.2% | 355.5% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 187.6% | 157.5% | 159.6% | 148.9% | 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% | 29.5% | 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% | 33.8% | 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% | 2.4% | 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 still 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 less disposable income available to make 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 Bergrevier - Table C1 Monthly Budget Statement Summary - M12 June | | | | | | | | | |
|---|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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 | 5,929 | 74,050 | 72,479 | 1,571 | 2% | 71,681 |
| Service charges | 160,631 | 188,141 | 187,774 | 11,209 | 189,870 | 187,774 | 2,096 | 1% | 188,141 |
| Investment revenue | 6,203 | 5,447 | 7,452 | 516 | 7,662 | 7,452 | 210 | 3% | 5,447 |
| Transfers and subsidies | 56,025 | 67,092 | 67,790 | - | 54,940 | 67,790 | (12,849) | -19% | 67,092 |
| Other own revenue | 36,326 | 36,033 | 41,829 | (560) | 25,670 | 41,829 | (16,159) | -39% | 36,033 |
| Total Revenue (excluding capital transfers and contributions) | 326,985 | 368,394 | 377,324 | 17,094 | 352,193 | 377,324 | (25,131) | -7% | 368,394 |
| Employee costs | 123,486 | 134,015 | 134,739 | 9,474 | 119,120 | 134,722 | (15,602) | -12% | 134,015 |
| Remuneration of Councillors | 6,262 | 6,720 | 6,822 | 766 | 6,669 | 6,822 | (153) | -2% | 6,720 |
| Depreciation & asset impairment | 20,171 | 23,284 | 22,672 | - | 15,115 | 22,672 | (7,557) | -33% | 23,284 |
| Finance charges | 15,288 | 13,968 | 15,711 | 4,150 | 8,448 | 15,711 | (7,263) | -46% | 13,968 |
| Materials and bulk purchases | 83,689 | 108,613 | 112,462 | 20,406 | 111,110 | 112,377 | (1,267) | -1% | 108,613 |
| Transfers and subsidies | 5,323 | 6,028 | 6,328 | 502 | 6,157 | 6,338 | (181) | -3% | 6,028 |
| Other expenditure | 67,435 | 83,870 | 95,544 | 4,355 | 42,556 | 95,637 | (53,081) | -56% | 83,870 |
| Total Expenditure | 321,654 | 376,498 | 394,279 | 39,652 | 309,174 | 394,279 | (85,105) | -22% | 376,498 |
| Surplus/(Deficit) | 5,331 | (8,104) | (16,955) | (22,558) | 43,019 | (16,955) | 59,974 | -354% | (8,104) |
| Transfers and subsidies - capital (monetary alloc | 20,515 | 24,067 | 24,810 | - | 11,140 | 24,810 | (13,670) | -55% | 24,067 |
| Contributions & Contributed assets | 700 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 26,546 | 15,963 | 7,854 | (22,558) | 54,158 | 7,854 | 46,304 | 590% | 15,963 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 26,546 | 15,963 | 7,854 | (22,558) | 54,158 | 7,854 | 46,304 | 590% | 15,963 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 51,213 | 49,096 | 14,698 | 43,879 | 48,431 | (4,552) | -9% | 51,832 |
| Capital transfers recognised | - | 24,067 | 24,860 | 10,528 | 22,597 | 22,896 | (298) | -1% | 24,067 |
| Borrowing | - | 6,550 | 7,150 | 1,058 | 6,576 | 6,623 | (47) | -1% | 7,169 |
| Internally generated funds | - | 20,596 | 17,087 | 3,112 | 14,705 | 18,912 | (4,207) | -22% | 20,596 |
| Total sources of capital funds | - | 51,213 | 49,096 | 14,698 | 43,879 | 48,431 | (4,552) | -9% | 51,832 |
| Financial position | | | | | | | | | |
| Total current assets | 156,801 | 164,942 | 149,619 | - | 213,426 | - | - | - | 164,942 |
| Total non current assets | 390,452 | 423,272 | 416,876 | - | 419,192 | - | - | - | 423,891 |
| Total current liabilities | 38,073 | 46,392 | 38,560 | - | 72,295 | - | - | - | 46,392 |
| Total non current liabilities | 150,664 | 173,555 | 161,565 | - | 147,703 | - | - | - | 174,174 |
| Community wealth/Equity | 358,516 | 368,267 | 366,370 | - | 412,620 | - | - | - | 368,267 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 31,657 | 46,232 | 37,194 | 5,611 | 47,129 | 37,194 | (9,935) | -27% | 46,232 |
| Net cash from (used) investing | (40,186) | (51,213) | (49,096) | (14,698) | (13,879) | (49,096) | (35,218) | 72% | (51,832) |
| Net cash from (used) financing | 2,031 | 1,413 | 2,032 | 2,930 | 2,930 | 2,032 | (898) | -44% | 2,032 |
| Cash/cash equivalents at the month/year end | 71,438 | 73,049 | 61,568 | - | 107,674 | 61,568 | (46,106) | -75% | 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 | 22,631 | 8,846 | 4,931 | 4,431 | 3,874 | 4,213 | 24,893 | 55,532 | 129,352 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | - | - | - | - | - | - | - |

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

| WC013 Bergvrievier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 4,947 | 141,425 | 131,430 | 9,995 | 8% | 124,870 |
| Executive and council | | 31,020 | 34,055 | 33,891 | - | 45,025 | 33,891 | 11,134 | 33% | 34,055 |
| Finance and administration | | 93,829 | 90,815 | 97,539 | 4,947 | 96,400 | 97,539 | (1,139) | -1% | 90,815 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 19,682 | 34,961 | 38,046 | 228 | 14,043 | 38,046 | (24,003) | -63% | 34,961 |
| Community and social services | | 7,359 | 8,141 | 9,093 | 38 | 6,412 | 9,093 | (2,681) | -29% | 8,141 |
| Sport and recreation | | 4,703 | 5,412 | 3,706 | 21 | 3,898 | 3,706 | 192 | 5% | 5,412 |
| Public safety | | 7,621 | 13,293 | 17,132 | 169 | 3,733 | 17,132 | (13,399) | -78% | 13,293 |
| Housing | | - | 8,115 | 8,115 | - | - | 8,115 | (8,115) | -100% | 8,115 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 29,095 | 26,964 | 26,836 | 690 | 13,932 | 26,836 | (12,904) | -48% | 26,964 |
| Planning and development | | 23,189 | 20,867 | 20,816 | 132 | 8,890 | 20,816 | (11,926) | -57% | 20,867 |
| Road transport | | 5,905 | 6,097 | 6,020 | 558 | 5,043 | 6,020 | (977) | -16% | 6,097 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 174,575 | 205,666 | 205,821 | 11,230 | 193,932 | 205,821 | (11,889) | -6% | 205,666 |
| Energy sources | | 106,483 | 130,665 | 130,823 | 6,162 | 127,987 | 130,823 | (2,837) | -2% | 130,665 |
| Water management | | 26,210 | 29,436 | 30,352 | 2,043 | 29,831 | 30,352 | (522) | -2% | 29,436 |
| Waste water management | | 15,625 | 17,103 | 16,818 | 1,148 | 13,477 | 16,818 | (3,341) | -20% | 17,103 |
| Waste management | | 26,257 | 28,461 | 27,828 | 1,877 | 22,638 | 27,828 | (5,190) | -19% | 28,461 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 348,200 | 392,461 | 402,133 | 17,094 | 363,333 | 402,133 | (38,801) | -10% | 392,461 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 82,938 | 96,913 | 102,382 | 7,828 | 76,276 | 102,388 | (26,112) | -26% | 96,913 |
| Executive and council | | 18,295 | 22,390 | 23,926 | 2,754 | 22,108 | 24,192 | (2,085) | -9% | 22,390 |
| Finance and administration | | 63,456 | 72,955 | 76,699 | 4,995 | 52,850 | 76,438 | (23,588) | -31% | 72,955 |
| Internal audit | | 1,187 | 1,568 | 1,757 | 79 | 1,318 | 1,757 | (439) | -25% | 1,568 |
| Community and public safety | | 45,511 | 62,891 | 68,660 | 2,893 | 41,097 | 68,655 | (27,558) | -40% | 62,891 |
| Community and social services | | 8,306 | 10,300 | 9,972 | 647 | 8,673 | 9,972 | (1,299) | -13% | 10,300 |
| Sport and recreation | | 17,543 | 19,134 | 19,504 | 1,076 | 15,560 | 19,502 | (3,942) | -20% | 19,134 |
| Public safety | | 18,243 | 23,844 | 29,436 | 1,058 | 15,339 | 29,433 | (14,093) | -48% | 23,844 |
| Housing | | 1,418 | 9,614 | 9,748 | 112 | 1,525 | 9,748 | (8,224) | -84% | 9,614 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 38,968 | 43,159 | 43,655 | 3,993 | 37,223 | 43,655 | (6,432) | -15% | 43,159 |
| Planning and development | | 11,565 | 12,688 | 12,390 | 994 | 10,786 | 12,390 | (1,604) | -13% | 12,688 |
| Road transport | | 27,403 | 30,471 | 31,265 | 2,999 | 26,437 | 31,265 | (4,827) | -15% | 30,471 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 154,238 | 173,534 | 179,582 | 24,938 | 154,578 | 179,582 | (25,004) | -14% | 173,534 |
| Energy sources | | 96,985 | 112,439 | 111,759 | 18,543 | 107,990 | 111,759 | (3,769) | -3% | 112,439 |
| Water management | | 18,866 | 20,497 | 24,601 | 3,056 | 18,577 | 24,601 | (6,024) | -24% | 20,497 |
| Waste water management | | 9,512 | 14,031 | 13,691 | 783 | 7,337 | 13,691 | (6,354) | -46% | 14,031 |
| Waste management | | 28,874 | 26,567 | 29,530 | 2,556 | 20,674 | 29,530 | (8,856) | -30% | 26,567 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 321,654 | 376,498 | 394,279 | 39,652 | 309,174 | 394,279 | (85,105) | -22% | 376,498 |
| Surplus/ (Deficit) for the year | | 26,546 | 15,963 | 7,854 | (22,558) | 54,158 | 7,854 | 46,304 | 590% | 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 Bergervier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|-----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 | 34,336 | 10,689 | 31.1% | 34,500 |
| Vote 2 - Finance | | 86,688 | 84,453 | 90,541 | 4,889 | 89,554 | 90,541 | (988) | -1.1% | 84,453 |
| Vote 3 - Corporate Services | | 8,005 | 5,517 | 5,067 | 12 | 2,368 | 5,067 | (2,699) | -53.3% | 5,517 |
| Vote 4 - Technical Services | | 198,073 | 228,617 | 229,679 | 11,415 | 208,752 | 229,679 | (20,928) | -9.1% | 228,617 |
| Vote 5 - Community Services | | 23,995 | 39,374 | 42,510 | 777 | 17,635 | 42,510 | (24,875) | -58.5% | 39,374 |
| Total Revenue by Vote | 2 | 348,200 | 392,461 | 402,133 | 17,094 | 363,333 | 402,133 | (38,801) | -9.6% | 392,461 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Municipal Manager | | 23,598 | 28,048 | 29,668 | 3,125 | 26,702 | 29,934 | (3,232) | -10.8% | 28,048 |
| Vote 2 - Finance | | 29,743 | 34,622 | 39,864 | 1,658 | 26,283 | 39,864 | (13,581) | -34.1% | 34,622 |
| Vote 3 - Corporate Services | | 27,623 | 31,350 | 30,156 | 1,849 | 21,552 | 29,900 | (8,347) | -27.9% | 31,350 |
| Vote 4 - Technical Services | | 192,018 | 216,124 | 222,734 | 29,888 | 190,825 | 222,734 | (31,909) | -14.3% | 216,124 |
| Vote 5 - Community Services | | 48,672 | 66,354 | 71,858 | 3,133 | 43,812 | 71,848 | (28,036) | -39.0% | 66,354 |
| Total Expenditure by Vote | 2 | 321,654 | 376,498 | 394,279 | 39,652 | 309,174 | 394,279 | (85,105) | -21.6% | 376,498 |
| Surplus/ (Deficit) for the year | 2 | 26,546 | 15,963 | 7,854 | (22,558) | 54,158 | 7,854 | 46,304 | 589.5% | 15,963 |

| WC013 Bergervier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 June | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 | 34,336 | 10,689 | 31% | 34,500 |
| 1.1 - Mayor and Council | | 2,712 | 2,804 | 2,804 | - | - | 2,804 | (2,804) | -100% | 2,804 |
| 1.2 - Municipal Manager | | 28,308 | 31,251 | 31,087 | - | 45,025 | 31,087 | 13,938 | 45% | 31,251 |
| 1.3 - Economic Development/Planning | | 420 | 445 | 445 | - | - | 445 | (445) | -100% | 445 |
| 1.4 - Internal Audit | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance | | 86,688 | 84,453 | 90,541 | 4,889 | 89,554 | 90,541 | (988) | -1% | 84,453 |
| 2.1 - Finance | | 86,680 | 84,443 | 90,517 | 4,875 | 89,516 | 90,517 | (1,001) | -1% | 84,443 |
| 2.2 - Budget and Treasury Office | | - | - | - | - | - | - | - | - | - |
| 2.3 - Supply Chain Management | | 7 | 10 | 24 | 15 | 37 | 24 | 13 | 56% | 10 |
| 2.4 - Director: Finance Services | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | 8,005 | 5,517 | 5,067 | 12 | 2,368 | 5,067 | (2,699) | -53% | 5,517 |
| 3.1 - Planning and Development | | 1,990 | 4,972 | 4,822 | 12 | 2,365 | 4,822 | (2,457) | -51% | 4,972 |
| 3.2 - Human Resources | | 6,011 | 542 | 242 | - | - | 242 | (242) | -100% | 542 |
| 3.3 - Information Technology | | - | - | - | - | - | - | - | - | - |
| 3.4 - Administrative and Corporate Support | 3 | 3 | 3 | 3 | 0 | 3 | 3 | (0) | -2% | 3 |
| 3.5 - Director: Corporate Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Technical Services | | 198,073 | 228,617 | 229,679 | 11,415 | 208,752 | 229,679 | (20,928) | -9% | 228,617 |
| 4.1 - Building Control | | 1,025 | 902 | 1,001 | 120 | 989 | 1,001 | (12) | -1% | 902 |
| 4.2 - Project Management Unit | | 19,754 | 14,548 | 14,548 | - | 5,536 | 14,548 | (9,012) | -62% | 14,548 |
| 4.3 - Property Services | | 1,127 | 5,817 | 6,753 | 57 | 6,844 | 6,753 | 91 | 1% | 5,817 |
| 4.4 - Director: Technical Services | | - | - | - | - | - | - | - | - | - |
| 4.5 - Solid Waste Removal | | 26,257 | 28,461 | 27,828 | 1,877 | 22,638 | 27,828 | (5,190) | -19% | 28,461 |
| 4.6 - Street Cleaning | | - | - | - | - | - | - | - | - | - |
| 4.7 - Sewerage | | 15,625 | 17,103 | 16,818 | 1,148 | 13,477 | 16,818 | (3,341) | -20% | 17,103 |
| 4.8 - Waste Water Treatment | | - | - | - | - | - | - | - | - | - |
| 4.9 - Storm Water Management | | - | - | - | - | - | - | - | - | - |
| 4.10 - Water Distribution | | 26,210 | 29,436 | 30,352 | 2,043 | 29,831 | 30,352 | (522) | -2% | 29,436 |
| 4.11 - Water Treatment | | - | - | - | - | - | - | - | - | - |
| 4.12 - Roads | | 1,593 | 1,684 | 1,556 | 9 | 1,451 | 1,556 | (105) | -7% | 1,684 |
| 4.13 - Electricity | | 106,483 | 130,665 | 130,823 | 6,162 | 127,987 | 130,823 | (2,837) | -2% | 130,665 |
| 4.14 - Street Lighting | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community Services | | 23,995 | 39,374 | 42,510 | 777 | 17,635 | 42,510 | (24,875) | -59% | 39,374 |
| 5.1 - Director: Community Services | | - | - | - | - | - | - | - | - | - |
| 5.2 - Libraries and Archives | | 6,792 | 7,563 | 8,527 | (15) | 5,813 | 8,527 | (2,714) | -32% | 7,563 |
| 5.3 - Community Halls and Facilities | | 244 | 212 | 200 | 8 | 190 | 200 | (10) | -5% | 212 |
| 5.4 - Cemeteries | | 323 | 366 | 366 | 44 | 409 | 366 | 43 | 12% | 366 |
| 5.5 - Housing (Core) | | - | 45 | 45 | - | - | 45 | (45) | -100% | 45 |
| 5.6 - Housing (Non-Core) | | - | 8,070 | 8,070 | - | - | 8,070 | (8,070) | -100% | 8,070 |
| 5.7 - Traffic Control | | 7,621 | 12,458 | 16,297 | 168 | 2,940 | 16,297 | (13,357) | -82% | 12,458 |
| 5.8 - Fire Fighting and Protection | | - | 835 | 835 | 1 | 793 | 835 | (42) | -5% | 835 |
| 5.9 - Community Parks | | - | 186 | 186 | - | - | 186 | (186) | -100% | 186 |
| 5.10 - Sports Grounds and Stadiums | | 200 | 250 | 250 | - | 204 | 250 | (46) | -18% | 250 |
| 5.11 - Swimming Pools | | 37 | 37 | 24 | - | 24 | 24 | (0) | 0% | 37 |
| 5.12 - Holiday Resorts | | 4,458 | 4,924 | 3,245 | 21 | 3,670 | 3,245 | 425 | 13% | 4,924 |
| 5.13 - Holiday Resorts (old) | | - | - | - | - | - | - | - | - | - |
| 5.14 - Holiday Resorts (PW Koorts) | | 8 | 15 | 1 | - | 0 | 1 | (1) | -87% | 15 |
| 5.15 - Road and Traffic Regulation | | 4,313 | 4,413 | 4,464 | 549 | 3,592 | 4,464 | (872) | -20% | 4,413 |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 348,200 | 392,461 | 402,133 | 17,094 | 363,333 | 402,133 | (38,801) | -10% | 392,461 |

| Expenditure by Vote | | | | | | | | | | |
|--|----------|----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|------------|----------------|
| 1 | | | | | | | | | | |
| Vote 1 - Municipal Manager | | 23,598 | 28,048 | 29,668 | 3,125 | 26,702 | 29,934 | (3,232) | -11% | 28,048 |
| 1.1 - Mayor and Council | | 8,240 | 9,772 | 9,391 | 935 | 9,005 | 9,414 | (409) | -4% | 9,772 |
| 1.2 - Municipal Manager | | 10,055 | 12,618 | 14,535 | 1,819 | 13,102 | 14,778 | (1,676) | -11% | 12,618 |
| 1.3 - Economic Development/Planning | | 4,116 | 4,090 | 3,984 | 292 | 3,276 | 3,984 | (708) | -18% | 4,090 |
| 1.4 - Internal Audit | | 1,187 | 1,568 | 1,757 | 79 | 1,318 | 1,757 | (439) | -25% | 1,568 |
| Vote 2 - Finance | | 29,743 | 34,622 | 39,864 | 1,658 | 26,283 | 39,864 | (13,581) | -34% | 34,622 |
| 2.1 - Finance | | 23,295 | 25,432 | 30,768 | 1,210 | 18,497 | 30,768 | (12,270) | -40% | 25,432 |
| 2.2 - Budget and Treasury Office | | 2,248 | 2,072 | 2,038 | (73) | 1,609 | 2,038 | (428) | -21% | 2,072 |
| 2.3 - Supply Chain Management | | 2,543 | 5,277 | 5,257 | 376 | 4,764 | 5,257 | (493) | -9% | 5,277 |
| 2.4 - Director: Finance Services | | 1,657 | 1,841 | 1,802 | 145 | 1,412 | 1,802 | (390) | -22% | 1,841 |
| Vote 3 - Corporate Services | | 27,623 | 31,350 | 30,156 | 1,849 | 21,552 | 29,900 | (8,347) | -28% | 31,350 |
| 3.1 - Planning and Development | | 4,023 | 4,599 | 4,465 | 406 | 3,872 | 4,465 | (593) | -13% | 4,599 |
| 3.2 - Human Resources | | 11,056 | 12,471 | 11,617 | 460 | 6,264 | 11,361 | (5,098) | -45% | 12,471 |
| 3.3 - Information Technology | | 3,558 | 3,877 | 4,206 | 319 | 3,438 | 4,206 | (768) | -18% | 3,877 |
| 3.4 - Administrative and Corporate Support | | 7,168 | 8,402 | 7,929 | 508 | 6,127 | 7,929 | (1,802) | -23% | 8,402 |
| 3.5 - Director: Corporate Services | | 1,818 | 2,001 | 1,938 | 156 | 1,851 | 1,938 | (86) | -4% | 2,001 |
| Vote 4 - Technical Services | | 192,018 | 216,124 | 222,734 | 29,888 | 190,825 | 222,734 | (31,909) | -14% | 216,124 |
| 4.1 - Building Control | | 1,847 | 2,096 | 2,065 | 159 | 1,862 | 2,066 | (204) | -10% | 2,096 |
| 4.2 - Project Management Unit | | 1,578 | 1,903 | 1,875 | 138 | 1,776 | 1,875 | (99) | -5% | 1,903 |
| 4.3 - Property Services | | 6,634 | 7,655 | 7,608 | 1,670 | 6,449 | 7,608 | (1,159) | -15% | 7,655 |
| 4.4 - Director: Technical Services | | 1,789 | 2,031 | 1,886 | 117 | 1,082 | 1,886 | (804) | -43% | 2,031 |
| 4.5 - Solid Waste Removal | | 25,530 | 25,032 | 28,014 | 2,431 | 19,221 | 28,014 | (8,793) | -31% | 25,032 |
| 4.6 - Street Cleaning | | 3,344 | 1,535 | 1,516 | 125 | 1,453 | 1,516 | (63) | -4% | 1,535 |
| 4.7 - Sewerage | | 5,675 | 9,629 | 9,557 | 578 | 4,475 | 9,557 | (5,082) | -53% | 9,629 |
| 4.8 - Waste Water Treatment | | 3,143 | 3,586 | 3,214 | 127 | 2,313 | 3,214 | (900) | -28% | 3,586 |
| 4.9 - Storm Water Management | | 695 | 816 | 920 | 78 | 549 | 920 | (372) | -40% | 816 |
| 4.10 - Water Distribution | | 16,549 | 18,241 | 22,404 | 2,945 | 16,980 | 22,404 | (5,424) | -24% | 18,241 |
| 4.11 - Water Treatment | | 2,317 | 2,257 | 2,198 | 111 | 1,597 | 2,198 | (601) | -27% | 2,257 |
| 4.12 - Roads | | 25,932 | 28,905 | 29,718 | 2,866 | 25,080 | 29,718 | (4,638) | -16% | 28,905 |
| 4.13 - Electricity | | 95,900 | 111,278 | 110,654 | 18,427 | 106,968 | 110,654 | (3,686) | -3% | 111,278 |
| 4.14 - Street Lighting | | 1,085 | 1,160 | 1,105 | 116 | 1,022 | 1,105 | (83) | -8% | 1,160 |
| Vote 5 - Community Services | | 48,672 | 66,354 | 71,858 | 3,133 | 43,812 | 71,848 | (28,036) | -39% | 66,354 |
| 5.1 - Director: Community Services | | 1,690 | 1,897 | 1,651 | 107 | 1,357 | 1,646 | (290) | -18% | 1,897 |
| 5.2 - Libraries and Archives | | 6,730 | 7,562 | 7,482 | 462 | 6,402 | 7,482 | (1,079) | -14% | 7,562 |
| 5.3 - Community Halls and Facilities | | 867 | 1,930 | 1,713 | 145 | 1,677 | 1,713 | (36) | -2% | 1,930 |
| 5.4 - Cemeteries | | 709 | 808 | 777 | 39 | 594 | 777 | (183) | -24% | 808 |
| 5.5 - Housing (Core) | | 1,386 | 1,520 | 1,663 | 112 | 1,517 | 1,663 | (146) | -9% | 1,520 |
| 5.6 - Housing (Non-Core) | | 33 | 8,094 | 8,086 | 0 | 8 | 8,086 | (8,077) | -100% | 8,094 |
| 5.7 - Traffic Control | | 16,957 | 22,360 | 27,840 | 1,027 | 14,403 | 27,851 | (13,449) | -48% | 22,360 |
| 5.8 - Fire Fighting and Protection | | 1,286 | 1,484 | 1,596 | 32 | 937 | 1,581 | (645) | -41% | 1,484 |
| 5.9 - Community Parks | | 9,304 | 8,724 | 8,892 | 568 | 7,501 | 8,915 | (1,414) | -16% | 8,724 |
| 5.10 - Sports Grounds and Stadiums | | 2,356 | 3,667 | 4,101 | 142 | 3,073 | 4,094 | (1,021) | -25% | 3,667 |
| 5.11 - Swimming Pools | | 858 | 741 | 714 | 34 | 590 | 714 | (124) | -17% | 741 |
| 5.12 - Holiday Resorts | | 5,025 | 5,973 | 5,777 | 333 | 4,391 | 5,759 | (1,369) | -24% | 5,973 |
| 5.13 - Holiday Resorts (old) | | - | - | - | - | - | - | - | - | - |
| 5.14 - Holiday Resorts (PW Koorts) | | (0) | 28 | 20 | - | 5 | 20 | (14) | -73% | 28 |
| 5.15 - Road and Traffic Regulation | | 1,471 | 1,566 | 1,547 | 133 | 1,358 | 1,547 | (189) | -12% | 1,566 |
| Total Expenditure by Vote | 2 | 321,654 | 376,498 | 394,279 | 39,652 | 309,174 | 394,279 | (85,105) | (0) | 376,498 |
| Surplus/ (Deficit) for the year | 2 | 26,546 | 15,963 | 7,854 | (22,550) | 54,158 | 7,854 | 46,304 | 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) - M12 June | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|--------------------|
| 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 | 5,929 | 74,050 | 72,479 | 1,571 | 2% | 71,681 |
| Service charges - electricity revenue | | 102,121 | 123,889 | 124,139 | 6,144 | 124,313 | 124,139 | 174 | 0% | 123,889 |
| Service charges - water revenue | | 24,348 | 27,266 | 28,152 | 2,043 | 29,831 | 28,152 | 1,678 | 6% | 27,266 |
| Service charges - sanitation revenue | | 12,876 | 13,987 | 13,352 | 1,147 | 13,460 | 13,352 | 108 | 1% | 13,987 |
| Service charges - refuse revenue | | 21,286 | 22,998 | 22,131 | 1,875 | 22,266 | 22,131 | 135 | 1% | 22,998 |
| Rental of facilities and equipment | | 5,830 | 1,132 | 1,491 | 53 | 1,514 | 1,491 | 23 | 2% | 1,132 |
| Interest earned - external investments | | 6,203 | 5,447 | 7,452 | 516 | 7,662 | 7,452 | 210 | 3% | 5,447 |
| Interest earned - outstanding debtors | | 7,390 | 4,542 | 7,981 | (1,615) | 6,164 | 7,981 | (1,817) | -23% | 4,542 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 9,935 | 12,472 | 16,400 | 140 | 2,981 | 16,400 | (13,419) | -82% | 12,472 |
| Licences and permits | | - | 262 | 103 | 28 | 114 | 103 | 11 | 10% | 262 |
| Agency services | | 4,313 | 4,413 | 4,464 | 549 | 3,592 | 4,464 | (872) | -20% | 4,413 |
| Transfers and subsidies | | 56,025 | 67,092 | 67,790 | - | 54,940 | 67,790 | (12,849) | -19% | 67,092 |
| Other revenue | | 8,353 | 13,212 | 11,390 | 285 | 11,306 | 11,390 | (84) | -1% | 13,212 |
| Gains on disposal of PPE | | 506 | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 326,985 | 368,394 | 377,324 | 17,094 | 352,193 | 377,324 | (25,131) | -7% | 368,394 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 123,486 | 134,015 | 134,739 | 9,474 | 119,120 | 134,722 | (15,602) | -12% | 134,015 |
| Remuneration of councillors | | 6,262 | 6,720 | 6,822 | 766 | 6,669 | 6,822 | (153) | -2% | 6,720 |
| Debt impairment | | 16,123 | 21,475 | 33,746 | - | 5,369 | 33,746 | (28,377) | -84% | 21,475 |
| Depreciation & asset impairment | | 20,171 | 23,284 | 22,672 | - | 15,115 | 22,672 | (7,557) | -33% | 23,284 |
| Finance charges | | 15,288 | 13,968 | 15,711 | 4,150 | 8,448 | 15,711 | (7,263) | -46% | 13,968 |
| Bulk purchases | | 83,689 | 96,543 | 98,043 | 17,437 | 98,340 | 98,043 | 297 | 0% | 96,543 |
| Other materials | | - | 12,070 | 14,419 | 2,969 | 12,770 | 14,334 | (1,564) | -11% | 12,070 |
| Contracted services | | 16,281 | 26,986 | 27,992 | 1,660 | 15,349 | 27,955 | (12,606) | -45% | 26,986 |
| Transfers and subsidies | | 5,323 | 6,028 | 6,328 | 502 | 6,157 | 6,338 | (181) | -3% | 6,028 |
| Other expenditure | | 35,031 | 35,409 | 33,806 | 2,694 | 21,839 | 33,936 | (12,098) | -36% | 35,409 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 321,654 | 376,498 | 394,279 | 39,652 | 309,174 | 394,279 | (85,105) | -22% | 376,498 |
| Surplus/(Deficit) | | 5,331 | (8,104) | (16,955) | (22,558) | 43,019 | (16,955) | 59,974 | (0) | (8,104) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 20,515 | 24,067 | 24,810 | - | 11,140 | 24,810 | (13,670) | (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 | (22,558) | 54,158 | 7,854 | | | 15,963 |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 26,546 | 15,963 | 7,854 | (22,558) | 54,158 | 7,854 | | | 15,963 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 26,546 | 15,963 | 7,854 | (22,558) | 54,158 | 7,854 | | | 15,963 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 26,546 | 15,963 | 7,854 | (22,558) | 54,158 | 7,854 | | | 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) - M12 June | | | | | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| 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 | 1,226 | 3,849 | 4,125 | (276) | -7% | 4,500 |
| Vote 4 - Technical Services | | - | 14,096 | 10,503 | 5,077 | 10,294 | 10,073 | 221 | 2% | 14,096 |
| Vote 5 - Community Services | | - | 245 | 244 | 33 | 262 | 434 | (172) | -40% | 245 |
| Total Capital Multi-year expenditure | 4,7 | - | 18,841 | 15,247 | 6,335 | 14,405 | 14,632 | (227) | -2% | 18,841 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 211 | 214 | - | 136 | 196 | (59) | -30% | 211 |
| Vote 2 - Finance | | - | 672 | 256 | 201 | 220 | 304 | (84) | -28% | 672 |
| Vote 3 - Corporate Services | | - | 1,467 | 1,445 | 6 | 1,413 | 1,345 | 68 | 5% | 1,467 |
| Vote 4 - Technical Services | | - | 23,234 | 24,926 | 7,743 | 22,358 | 24,833 | (2,475) | -10% | 23,853 |
| Vote 5 - Community Services | | - | 6,787 | 7,008 | 414 | 5,347 | 7,122 | (1,775) | -25% | 6,787 |
| Total Capital single-year expenditure | 4 | - | 32,371 | 33,849 | 8,363 | 29,473 | 33,799 | (4,325) | -13% | 32,990 |
| Total Capital Expenditure | | - | 51,213 | 49,096 | 14,698 | 43,879 | 48,431 | (4,552) | -9% | 51,832 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | 2,480 | 2,645 | 207 | 2,558 | 2,583 | (25) | -1% | 3,099 |
| Executive and council | | | 81 | 81 | - | 80 | 74 | 6 | 8% | 81 |
| Finance and administration | | | 2,399 | 2,564 | 207 | 2,477 | 2,509 | (31) | -1% | 3,018 |
| Internal audit | | | - | - | - | - | - | - | - | - |
| Community and public safety | | - | 6,012 | 7,252 | 446 | 4,623 | 6,560 | (1,938) | -30% | 6,012 |
| Community and social services | | | 1,245 | 2,405 | 346 | 1,391 | 2,539 | (1,148) | -45% | 1,245 |
| Sport and recreation | | | 3,574 | 2,843 | 34 | 2,237 | 3,081 | (844) | -27% | 3,574 |
| Public safety | | | 1,165 | 1,977 | 66 | 968 | 916 | 52 | 6% | 1,165 |
| Housing | | | 28 | 27 | - | 27 | 25 | 2 | 8% | 28 |
| Health | | | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | 15,419 | 17,616 | 5,996 | 16,108 | 16,744 | (637) | -4% | 15,419 |
| Planning and development | | | 4,745 | 4,745 | 1,226 | 4,017 | 4,349 | (332) | -8% | 4,745 |
| Road transport | | | 10,674 | 12,871 | 4,771 | 12,091 | 12,395 | (304) | -2% | 10,674 |
| Environmental protection | | | - | - | - | - | - | - | - | - |
| Trading services | | - | 27,301 | 21,583 | 8,049 | 20,590 | 22,543 | (1,953) | -9% | 27,301 |
| Energy sources | | | 8,998 | 9,038 | 4,940 | 8,879 | 8,129 | 750 | 9% | 8,998 |
| Water management | | | 4,995 | 1,810 | 440 | 1,824 | 4,084 | (2,259) | -55% | 4,995 |
| Waste water management | | | 12,331 | 9,718 | 2,644 | 9,121 | 9,398 | (277) | -3% | 12,331 |
| Waste management | | | 977 | 1,017 | 25 | 766 | 933 | (167) | -18% | 977 |
| Other | | | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 51,213 | 49,096 | 14,698 | 43,879 | 48,431 | (4,552) | -9% | 51,832 |
| Funded by: | | | | | | | | | | |
| National Government | | | 17,887 | 17,470 | 9,103 | 16,967 | 16,084 | 883 | 5% | 17,887 |
| Provincial Government | | | 6,180 | 7,339 | 1,426 | 5,630 | 6,774 | (1,144) | -17% | 6,180 |
| District Municipality | | | - | - | - | - | - | - | - | - |
| Other transfers and grants | | | - | 50 | - | - | 38 | (38) | -100% | - |
| Transfers recognised - capital | | - | 24,067 | 24,860 | 10,528 | 22,597 | 22,896 | (298) | -1% | 24,067 |
| Borrowing | 6 | | 6,550 | 7,150 | 1,058 | 6,576 | 6,623 | (47) | -1% | 7,169 |
| Internally generated funds | | | 20,596 | 17,087 | 3,112 | 14,705 | 18,912 | (4,207) | -22% | 20,596 |
| Total Capital Funding | | - | 51,213 | 49,096 | 14,698 | 43,879 | 48,431 | (4,552) | -9% | 51,832 |

| WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M12 June | | | | | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 1,226 | 3,849 | 4,125 | (276) | -7% | 4,500 |
| 3.1 - Planning and Development | | - | 4,500 | 4,500 | 1,226 | 3,849 | 4,125 | (276) | -7% | 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 | 5,077 | 10,294 | 10,073 | 221 | 2% | 14,096 |
| 4.1 - Building Control | - | - | - | - | - | - | - | - | - |
| 4.2 - Project Management Unit | - | - | - | - | - | - | - | - | - |
| 4.3 - Property Services | 125 | 102 | - | 102 | 92 | 10 | 11% | 125 | |
| 4.4 - Director: Technical Services | - | - | - | - | - | - | - | - | - |
| 4.5 - Solid Waste Removal | - | - | - | - | - | - | - | - | - |
| 4.6 - Street Cleaning | - | - | - | - | - | - | - | - | - |
| 4.7 - Sewerage | 6,074 | 2,912 | 1,411 | 2,798 | 3,196 | (398) | -12% | 6,074 | |
| 4.8 - Waste Water Treatment | - | - | - | - | - | - | - | - | - |
| 4.9 - Storm Water Management | - | - | - | - | - | - | - | - | - |
| 4.10 - Water Distribution | 180 | 120 | 95 | 95 | 120 | (25) | -21% | 180 | |
| 4.11 - Water Treatment | - | - | - | - | - | - | - | - | - |
| 4.12 - Roads | 400 | 52 | - | 50 | 108 | - | - | 400 | |
| 4.13 - Electricity | 7,317 | 7,317 | 3,571 | 7,250 | 6,558 | - | - | 7,317 | |
| 4.14 - Street Lighting | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community Services | - | 245 | 244 | 33 | 262 | 434 | (172) | -40% | 245 |
| 5.1 - Director: Community Services | - | - | - | - | - | - | - | - | - |
| 5.2 - Libraries and Archives | - | - | - | - | - | - | - | - | - |
| 5.3 - Community Halls and Facilities | - | - | - | - | - | - | - | - | - |
| 5.4 - Cemeteries | 175 | 188 | - | 185 | 349 | (164) | -47% | 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 | 33 | 44 | 21 | 23 | 114% | 30 | |
| 5.11 - Swimming Pools | 40 | 33 | - | 33 | 64 | (31) | -49% | 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 | 6,335 | 14,405 | 14,632 | (227) | -2% | 18,841 |
| Capital expenditure - Municipal Vote | | | | | | | | | |
| Expenditure of single-year capital appropriation | 1 | | | | | | | | |
| Vote 1 - Municipal Manager | - | 211 | 214 | - | 136 | 196 | (59) | -30% | 211 |
| 1.1 - Mayor and Council | 56 | 67 | - | 67 | 62 | 5 | 7% | 56 | |
| 1.2 - Municipal Manager | 25 | 14 | - | 14 | 12 | 2 | 13% | 25 | |
| 1.3 - Economic Development/Planning | 130 | 133 | - | 56 | 121 | (66) | -54% | 130 | |
| 1.4 - Internal Audit | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance | - | 672 | 256 | 201 | 220 | 304 | (84) | -28% | 672 |
| 2.1 - Finance | 672 | 256 | 201 | 220 | 304 | (84) | -28% | 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 | 6 | 1,413 | 1,345 | 68 | 5% | 1,467 |
| 3.1 - Planning and Development | 107 | 104 | - | 104 | 96 | 9 | 9% | 107 | |
| 3.2 - Human Resources | 60 | 48 | - | 48 | 46 | 2 | 3% | 60 | |
| 3.3 - Information Technology | 890 | 885 | - | 864 | 826 | 38 | 5% | 890 | |
| 3.4 - Administrative and Corporate Support | 410 | 408 | 6 | 397 | 377 | 20 | 5% | 410 | |
| 3.5 - Director: Corporate Services | - | - | - | - | - | - | - | - | - |
| Vote 4 - Technical Services | - | 23,234 | 24,926 | 7,743 | 22,358 | 24,833 | (2,475) | -10% | 23,853 |
| 4.1 - Building Control | 8 | 8 | - | 8 | 7 | 0 | 5% | 8 | |
| 4.2 - Project Management Unit | - | - | - | - | - | - | - | - | - |
| 4.3 - Property Services | 242 | 865 | - | 848 | 864 | (16) | -2% | 861 | |
| 4.4 - Director: Technical Services | - | - | - | - | - | - | - | - | - |
| 4.5 - Solid Waste Removal | 977 | 1,017 | 25 | 766 | 933 | (167) | -18% | 977 | |
| 4.6 - Street Cleaning | - | - | - | - | - | - | - | - | - |
| 4.7 - Sewerage | 753 | 753 | 88 | 482 | 690 | (208) | -30% | 753 | |
| 4.8 - Waste Water Treatment | 2,520 | 3,462 | 453 | 2,970 | 3,169 | (199) | -6% | 2,520 | |
| 4.9 - Storm Water Management | 2,984 | 2,591 | 692 | 2,872 | 2,343 | 529 | 23% | 2,984 | |
| 4.10 - Water Distribution | 4,515 | 1,415 | 344 | 1,558 | 3,689 | (2,131) | -58% | 4,515 | |
| 4.11 - Water Treatment | 300 | 275 | 2 | 172 | 275 | (103) | -38% | 300 | |
| 4.12 - Roads | 9,254 | 12,819 | 4,771 | 11,054 | 11,292 | (238) | -2% | 9,254 | |
| 4.13 - Electricity | 1,511 | 1,551 | 1,370 | 1,493 | 1,415 | 78 | 6% | 1,511 | |
| 4.14 - Street Lighting | 170 | 170 | - | 136 | 156 | (20) | -13% | 170 | |
| Vote 5 - Community Services | - | 6,787 | 7,008 | 414 | 5,347 | 7,122 | (1,775) | -25% | 6,787 |
| 5.1 - Director: Community Services | - | - | - | - | - | - | - | - | - |
| 5.2 - Libraries and Archives | 600 | 1,759 | 182 | 757 | 1,659 | (902) | -54% | 600 | |
| 5.3 - Community Halls and Facilities | 150 | 165 | - | 165 | 154 | 11 | 7% | 150 | |
| 5.4 - Cemeteries | 320 | 293 | 165 | 284 | 377 | (93) | -25% | 320 | |
| 5.5 - Housing (Core) | 28 | 27 | - | 27 | 25 | 2 | 8% | 28 | |
| 5.6 - Housing (Non-Core) | - | - | - | - | - | - | - | - | - |
| 5.7 - Traffic Control | 1,020 | 989 | - | 986 | 995 | (9) | -1% | 1,020 | |
| 5.8 - Fire Fighting and Protection | 1,165 | 988 | 66 | 968 | 916 | 52 | 6% | 1,165 | |
| 5.9 - Community Parks | 1,449 | 1,155 | - | 1,057 | 1,326 | (268) | -20% | 1,449 | |
| 5.10 - Sports Grounds and Stadiums | 1,805 | 1,488 | - | 959 | 1,487 | (528) | -36% | 1,805 | |
| 5.11 - Swimming Pools | 50 | 14 | - | 15 | 44 | (29) | -66% | 50 | |
| 5.12 - Holiday Resorts | 200 | 131 | 2 | 129 | 141 | (12) | -8% | 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 | 8,363 | 29,473 | 33,799 | (4,325) | (0) | 32,990 |
| Total Capital Expenditure | - | 51,213 | 49,096 | 14,698 | 43,879 | 48,431 | (4,552) | (0) | 51,832 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

| WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M12 June | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| 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 | 47,514 | 73,049 |
| Call investment deposits | | 6,852 | – | – | 60,159 | – |
| Consumer debtors | | 75,529 | 82,087 | 78,236 | 95,225 | 82,087 |
| Other debtors | | 7,330 | 5,401 | 7,330 | 4,247 | 5,401 |
| Current portion of long-term receivables | | 173 | 1,304 | 173 | 4,083 | 1,304 |
| Inventory | | 2,330 | 3,102 | 2,330 | 2,197 | 3,102 |
| Total current assets | | 156,801 | 164,942 | 149,619 | 213,426 | 164,942 |
| Non current assets | | | | | | |
| Long-term receivables | | 446 | 305 | 446 | 426 | 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 | 398,393 | 405,018 |
| Biological | | – | – | – | – | – |
| Intangible | | 3,849 | 5,188 | 3,965 | 3,689 | 5,188 |
| Other non-current assets | | 454 | 454 | 454 | 454 | 454 |
| Total non current assets | | 390,452 | 423,272 | 416,876 | 419,192 | 423,891 |
| TOTAL ASSETS | | 547,253 | 588,214 | 566,495 | 632,618 | 588,833 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Borrowing | | 5,145 | 5,702 | 5,145 | 4,960 | 5,702 |
| Consumer deposits | | 3,665 | 3,737 | 3,803 | 4,889 | 3,737 |
| Trade and other payables | | 16,705 | 25,249 | 16,051 | 59,126 | 25,249 |
| Provisions | | 12,558 | 11,704 | 13,560 | 3,319 | 11,704 |
| Total current liabilities | | 38,073 | 46,392 | 38,560 | 72,295 | 46,392 |
| Non current liabilities | | | | | | |
| Borrowing | | 53,048 | 53,765 | 54,923 | 48,253 | 54,384 |
| Provisions | | 97,615 | 119,789 | 106,642 | 99,450 | 119,789 |
| Total non current liabilities | | 150,664 | 173,555 | 161,565 | 147,703 | 174,174 |
| TOTAL LIABILITIES | | 188,737 | 219,947 | 200,124 | 219,998 | 220,566 |
| NET ASSETS | 2 | 358,516 | 368,267 | 366,370 | 412,620 | 368,267 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 327,407 | 326,466 | 326,064 | 381,511 | 326,466 |
| Reserves | | 31,109 | 41,801 | 40,307 | 31,109 | 41,801 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 358,516 | 368,267 | 366,370 | 412,620 | 368,267 |

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

| WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M12 June | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|--------------------|
| 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 | 4,541 | 61,646 | 67,739 | (6,093) | -9% | 68,814 |
| Service charges | | 146,525 | 180,615 | 178,943 | 17,079 | 168,092 | 178,943 | (10,851) | -6% | 180,615 |
| Other revenue | | 14,515 | 20,290 | 18,947 | 28,899 | 217,715 | 18,947 | 198,768 | 1049% | 20,290 |
| Government - operating | | 56,453 | 67,092 | 67,696 | 1,721 | 68,769 | 67,696 | 1,074 | 2% | 67,092 |
| Government - capital | | 20,515 | 24,067 | 24,250 | - | 20,798 | 24,250 | (3,452) | -14% | 24,067 |
| Interest | | 6,203 | 9,807 | 7,452 | 412 | 5,780 | 7,452 | (1,672) | -22% | 9,807 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (267,748) | (311,482) | (315,061) | (42,389) | (485,338) | (315,061) | 170,276 | -54% | (311,482) |
| Finance charges | | (6,404) | (6,943) | (6,443) | (4,150) | (6,185) | (6,443) | (258) | 4% | (6,943) |
| Transfers and Grants | | (5,323) | (6,028) | (6,328) | (502) | (4,149) | (6,328) | (2,179) | 34% | (6,028) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 31,657 | 46,232 | 37,194 | 5,611 | 47,129 | 37,194 | (9,935) | -27% | 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) | (14,698) | (43,879) | (49,096) | (5,218) | 11% | (51,832) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (40,186) | (51,213) | (49,096) | (14,698) | (13,879) | (49,096) | (35,218) | 72% | (51,832) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | 6,950 | 6,550 | 7,169 | 6,550 | 6,550 | 7,169 | (619) | -9% | 7,169 |
| Increase (decrease) in consumer deposits | | 200 | 139 | 139 | - | - | 139 | (139) | -100% | 139 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (5,120) | (5,276) | (5,276) | (3,620) | (3,620) | (5,276) | (1,656) | 31% | (5,276) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 2,031 | 1,413 | 2,032 | 2,930 | 2,930 | 2,032 | (898) | -44% | 2,032 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | | | | | | | | |
| 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 | | 107,674 | 61,568 | | | 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 - M12 June | | | | | | | | | | | | | |
|---|-------------|---------------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|----------------|--------------------|--|---|
| 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 | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 2,702 | 2,183 | 622 | 777 | 695 | 880 | 3,038 | 6,723 | 17,620 | 12,113 | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 6,237 | 1,328 | 811 | 504 | 382 | 316 | 1,524 | 6,489 | 17,592 | 9,215 | | |
| Receivables from Non-ex change Transactions - Property Rates | 1400 | 13,084 | 2,502 | 1,349 | 1,104 | 883 | 711 | 6,018 | 14,641 | 40,292 | 23,357 | | |
| Receivables from Ex change Transactions - Waste Water Management | 1500 | 1,467 | 774 | 563 | 539 | 457 | 446 | 2,391 | 8,956 | 15,593 | 12,789 | | |
| Receivables from Ex change Transactions - Waste Management | 1600 | 2,500 | 1,279 | 873 | 772 | 691 | 625 | 3,447 | 13,769 | 23,956 | 19,304 | | |
| Receivables from Ex change Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | | |
| Interest on Arrear Debtor Accounts | 1810 | 643 | 560 | 627 | 656 | 699 | 669 | 4,545 | 6,448 | 14,847 | 13,017 | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | | |
| Other | 1900 | (4,002) | 220 | 87 | 79 | 67 | 566 | 3,931 | (1,495) | (547) | 3,148 | | |
| Total By Income Source | 2000 | 22,631 | 8,846 | 4,931 | 4,431 | 3,874 | 4,213 | 24,893 | 55,532 | 129,352 | 92,943 | - | - |
| 2018/19 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | (89) | 61 | 35 | 38 | 27 | 23 | 684 | 319 | 1,098 | 1,092 | | |
| Commercial | 2300 | 3,031 | 872 | 390 | 330 | 216 | 232 | 1,567 | 1,068 | 7,707 | 3,414 | | |
| Households | 2400 | 6,024 | 5,357 | 3,050 | 2,948 | 2,657 | 2,652 | 16,663 | 45,669 | 85,019 | 70,588 | | |
| Other | 2500 | 13,666 | 2,556 | 1,456 | 1,116 | 974 | 1,306 | 5,979 | 8,475 | 35,528 | 17,849 | | |
| Total By Customer Group | 2600 | 22,631 | 8,846 | 4,931 | 4,431 | 3,874 | 4,213 | 24,893 | 55,532 | 129,352 | 92,943 | - | - |

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

| WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | - | 50,730 | 51,105 | (374) | -0.7% | 51,147 |
| Local Government Equitable Share | | | 45,025 | 45,025 | | 45,025 | 45,025 | - | | 45,025 |
| Municipal Infrastructure Grant | | | 2,531 | 2,531 | | 2,531 | 2,531 | - | | 2,531 |
| Expanded Public Works Programme | | | 1,422 | 1,422 | | 1,422 | 1,422 | - | | 1,422 |
| Financial Management Grant | | | 898 | 1,314 | | 898 | 1,314 | (416) | -31.7% | 1,314 |
| Integrated National Electrification Programme (Municipal) Grant | | | 783 | 783 | | 783 | 783 | - | | 783 |
| Municipal Disaster Relief Grant (COGTA) | 3 | | | 72 | | | 30 | 42 | 140.0% | 72 |
| Provincial Government: | | - | 15,734 | 16,134 | 1,500 | 13,381 | 16,134 | (2,753) | -17.1% | 16,134 |
| Libraries | | | 6,857 | 6,657 | - | 6,658 | 6,657 | 1 | 0.0% | 6,657 |
| Human Settlements | | | 8,070 | 8,070 | 1,500 | 5,413 | 8,070 | (2,657) | -32.9% | 8,070 |
| Maintenance of Roads | | | 97 | 97 | - | - | 97 | (97) | -100.0% | 97 |
| Financial Management Support Grant | 4 | | 330 | 330 | - | 330 | 330 | - | | 330 |
| Municipal Capacity Building Grant | | | 380 | 380 | - | 380 | 380 | - | | 380 |
| Local Government Support Grant - COVID-19 | | | | 600 | - | 600 | 600 | - | | 600 |
| Other grant providers: | | - | 700 | 509 | - | 457 | 509 | (52) | -10.3% | 509 |
| Go Flow | | | 52 | 52 | - | - | 52 | (52) | -100.0% | 52 |
| Heist op den Berg | | | 648 | 457 | - | 457 | 457 | (0) | 0.0% | 457 |
| Total Operating Transfers and Grants | 5 | - | 67,092 | 67,790 | 1,500 | 64,568 | 67,748 | (3,179) | -4.7% | 67,790 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 17,887 | 17,470 | - | 17,234 | 17,470 | (236) | -1.4% | 17,470 |
| Municipal Infrastructure Grant | | | 12,017 | 12,017 | - | 12,017 | 12,017 | - | | 12,017 |
| Financial Management Grant | | | 652 | 236 | - | - | 236 | (236) | -100.0% | 236 |
| Integrated National Electrification Programme (Municipal) Grant | | | 5,217 | 5,217 | - | 5,217 | 5,217 | - | | 5,217 |
| Provincial Government: | | - | 6,180 | 6,779 | - | 6,779 | 6,779 | - | | 6,779 |
| Regional Socio - Economic Project | | | 4,500 | 4,500 | - | 4,500 | 4,500 | - | | 4,500 |
| Libraries | | | 600 | 1,199 | - | 1,199 | 1,199 | - | | 1,199 |
| Development of Sport and Recreation Facilities | | | 250 | 250 | - | 250 | 250 | - | | 250 |
| Fire Service Capacity Building Grant | | | 830 | 830 | - | 830 | 830 | - | | 830 |
| Total Capital Transfers and Grants | 5 | - | 24,067 | 24,250 | - | 24,014 | 24,250 | (236) | -1.0% | 24,250 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | - | 91,159 | 92,039 | 1,500 | 88,582 | 91,997 | (3,415) | -3.7% | 92,039 |

8.2 Supporting Table C7

| WC013 Bergvriër - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 5,149 | 51,016 | 51,147 | (130) | -0.3% | 51,147 |
| Local Government Equitable Share | | 45,025 | 45,025 | 45,025 | 3,752 | 45,025 | 45,025 | - | | 45,025 |
| Municipal Infrastructure Grant | | 2,531 | 2,531 | 2,531 | 1,026 | 2,472 | 2,531 | (59) | -2.3% | 2,531 |
| Expanded Public Works Programme | | 1,422 | 1,422 | 1,422 | (27) | 1,422 | 1,422 | 0 | 0.0% | 1,422 |
| Financial Management Grant | | 898 | 1,314 | 1,314 | 89 | 1,319 | 1,314 | 5 | 0.4% | 1,314 |
| Integrated National Electrification Programme (Municipal) Grant | | 783 | 783 | 783 | 309 | 778 | 783 | (5) | -0.6% | 783 |
| Municipal Disaster Relief Grant (COGTA) | | | 72 | 72 | - | - | 72 | (72) | -100.0% | 72 |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | - | 15,734 | 16,134 | 1,350 | 6,695 | 16,134 | (9,439) | -328.7% | 16,134 |
| Libraries | | 6,857 | 6,857 | 6,857 | 462 | 6,020 | 6,657 | (637) | -9.6% | 6,657 |
| Human Settlements | | 8,070 | 8,070 | 8,070 | - | - | 8,070 | (8,070) | -100.0% | 8,070 |
| Maintenance of Roads | | 97 | 97 | 97 | - | (13) | 97 | (110) | -113.8% | 97 |
| Financial Management Support Grant | | 330 | 330 | 330 | 265 | 334 | 330 | 4 | 1.1% | 330 |
| Municipal Capacity Building Grant | | 380 | 380 | 380 | 24 | 355 | 380 | (25) | -6.5% | 380 |
| Local Government Support Grant - COVID-19 | | | 600 | 600 | 600 | - | 600 | (600) | -100.0% | 600 |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| 0 | | | | | | | | | | |
| Other grant providers: | | - | 700 | 509 | - | 330 | 509 | (179) | -35.2% | 509 |
| Go Flow | | 52 | 52 | 52 | - | - | 52 | (52) | -100.0% | 52 |
| Heist op den Berg | | 648 | 457 | 457 | - | 330 | 457 | (127) | -27.8% | 457 |
| Total operating expenditure of Transfers and Grants: | | - | 67,092 | 67,790 | 6,500 | 58,041 | 67,790 | (9,748) | -14.4% | 67,790 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 17,887 | 17,470 | 9,133 | 16,997 | 17,470 | (473) | -2.7% | 17,470 |
| Municipal Infrastructure Grant | | 12,017 | 12,017 | 12,017 | 6,843 | 11,582 | 12,017 | (435) | -3.6% | 12,017 |
| Financial Management Grant | | 652 | 236 | 236 | 231 | 231 | 236 | (5) | -2.2% | 236 |
| Integrated National Electrification Programme (Municipal) Grant | | 5,217 | 5,217 | 5,217 | 2,059 | 5,184 | 5,217 | (34) | -0.6% | 5,217 |
| 0 | | | | | | | | | | |
| 0 | | | | | | | | | | |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | - | 6,180 | 7,339 | 1,426 | 5,630 | 7,339 | (1,709) | -23.3% | 7,339 |
| Regional Socio - Economic Project | | 4,500 | 4,500 | 4,500 | 1,226 | 3,849 | 4,500 | (651) | -14.5% | 4,500 |
| Libraries | | 600 | 1,759 | 1,759 | 182 | 757 | 1,759 | (1,002) | -57.0% | 1,759 |
| Development of Sport and Recreation Facilities | | 250 | 250 | 250 | - | 204 | 250 | | | 250 |
| Fire Service Capacity Building Grant | | 830 | 830 | 830 | 18 | 820 | 830 | | | 830 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | | - | 24,067 | 24,810 | 10,558 | 22,627 | 24,810 | (2,182) | -8.8% | 24,810 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 91,159 | 92,599 | 17,058 | 80,669 | 92,599 | (11,930) | -12.9% | 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 - M12 June | | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|---------|
| 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 | 609 | 5,158 | 5,279 | (122) | -2% | 5,279 | |
| Pension and UIF Contributions | | | 327 | 327 | 34 | 319 | 327 | (8) | -2% | 327 | |
| Medical Aid Contributions | | | - | - | - | - | - | - | - | - | |
| Motor Vehicle Allowance | | | 600 | 662 | 79 | 662 | 662 | (0) | 0% | 600 | |
| Cellphone Allowance | | | 514 | 554 | 44 | 530 | 554 | (24) | -4% | 514 | |
| Housing Allowances | | | - | - | - | - | - | - | - | - | |
| Other benefits and allowances | | | - | - | - | - | - | - | - | - | |
| Sub Total - Councillors | | | - | 6,720 | 6,822 | 766 | 6,669 | 6,822 | (153) | -2% | 6,720 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | | #DIV/0! |
| Senior Managers of the Municipality | | | | | | | | | | | |
| Basic Salaries and Wages | | | 4,887 | 4,841 | 363 | 4,011 | 4,841 | (830) | -17% | 4,887 | |
| Pension and UIF Contributions | | | 714 | 714 | 49 | 591 | 714 | (123) | -17% | 714 | |
| Medical Aid Contributions | | | 98 | 131 | 9 | 85 | 131 | (46) | -35% | 98 | |
| Overtime | | | - | - | - | - | - | - | - | - | |
| Performance Bonus | | | - | - | - | - | - | - | - | - | |
| Motor Vehicle Allowance | | | 842 | 837 | 82 | 835 | 837 | (2) | 0% | 842 | |
| Cellphone Allowance | | | - | 10 | 0 | 7 | 10 | (3) | -26% | - | |
| Housing Allowances | | | 329 | 329 | 15 | 176 | 329 | (154) | -47% | 329 | |
| Other benefits and allowances | | | 149 | 174 | 14 | 138 | 174 | (36) | -21% | 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 | 5,843 | 7,037 | (1,194) | -17% | 7,020 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | | #DIV/0! |
| Other Municipal Staff | | | | | | | | | | | |
| Basic Salaries and Wages | | | 88,839 | 88,159 | 6,247 | 78,971 | 88,159 | (9,188) | -10% | 88,839 | |
| Pension and UIF Contributions | | | 14,053 | 13,918 | 1,073 | 13,271 | 13,918 | (647) | -5% | 14,053 | |
| Medical Aid Contributions | | | 6,185 | 6,028 | 475 | 5,517 | 6,028 | (511) | -8% | 6,185 | |
| Overtime | | | 4,352 | 5,075 | 297 | 5,251 | 5,075 | 176 | 3% | 4,352 | |
| Performance Bonus | | | - | - | - | - | - | - | - | - | |
| Motor Vehicle Allowance | | | 3,853 | 3,960 | 326 | 4,047 | 3,960 | 87 | 2% | 3,853 | |
| Cellphone Allowance | | | - | 38 | 5 | 41 | 38 | 3 | 7% | - | |
| Housing Allowances | | | 920 | 947 | 47 | 560 | 947 | (388) | -41% | 920 | |
| Other benefits and allowances | | | 5,454 | 5,844 | 472 | 5,620 | 5,844 | (224) | -4% | 5,454 | |
| Payments in lieu of leave | | | 964 | 1,614 | - | - | 1,614 | (1,614) | -100% | 964 | |
| Long service awards | | | 515 | 560 | - | - | 560 | (560) | -100% | 515 | |
| Post-retirement benefit obligations | 2 | | 1,860 | 1,559 | - | - | 1,559 | (1,559) | -100% | 1,860 | |
| Sub Total - Other Municipal Staff | | | - | 126,995 | 127,702 | 8,942 | 113,277 | 127,702 | (14,426) | -11% | 126,995 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | | #DIV/0! |
| Total Parent Municipality | | | - | 140,735 | 141,562 | 10,239 | 125,789 | 141,562 | (15,772) | -11% | 140,735 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | | - | 140,735 | 141,562 | 10,239 | 125,789 | 141,562 | (15,772) | -11% | 140,735 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | | | - | 134,015 | 134,739 | 9,474 | 119,120 | 134,739 | (15,619) | -12% | 134,015 |

Section 10 – Capital programme performance

10.1 Supporting Table C12

| WC013 Bergvriev - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|----------------------------|
| 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 | 14,698 | 43,879 | 49,096 | 5,218 | 10.6% | 0 |
| Total Capital expenditure | - | 51,213 | 49,096 | 43,879 | | | | | |

10.2 Supporting Table C13a

| WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 1,423 | 3,004 | 3,184 | 180 | 5.7% | 5,808 |
| Roads Infrastructure | | - | 250 | 134 | (0) | 247 | 138 | (109) | -79.2% | 250 |
| Roads | | - | 250 | 134 | (0) | 247 | 138 | (109) | -79.2% | 250 |
| Storm water Infrastructure | | - | 350 | 366 | (15) | 382 | 337 | (44) | -13.2% | 350 |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | 350 | 366 | (15) | 382 | 337 | (44) | -13.2% | 350 |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 30 | 30 | - | - | 28 | 28 | 100.0% | 30 |
| LV Networks | | - | 30 | 30 | - | - | 28 | 28 | 100.0% | 30 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | 150 | 130 | 2 | 129 | 138 | 9 | 6.5% | 150 |
| Pump Stations | | - | 150 | 130 | 2 | 129 | 138 | 9 | 6.5% | 150 |
| Sanitation Infrastructure | | - | 4,578 | 1,825 | 1,411 | 1,807 | 2,132 | 325 | 15.2% | 4,578 |
| Pump Station | | - | 150 | 150 | - | 132 | 138 | 6 | 4.2% | 150 |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | 4,428 | 1,675 | 1,411 | 1,675 | 1,994 | 319 | 16.0% | 4,428 |
| Solid Waste Infrastructure | | - | 450 | 450 | 25 | 440 | 413 | (28) | -6.8% | 450 |
| Waste Transfer Stations | | - | 250 | 250 | (0) | 245 | 229 | (16) | -7.1% | 250 |
| Waste Processing Facilities | | - | 200 | 200 | 25 | 195 | 183 | (12) | -6.3% | 200 |
| Community Assets | | - | 5,295 | 5,306 | 1,303 | 4,601 | 5,144 | 543 | 10.6% | 5,295 |
| Community Facilities | | - | 4,675 | 4,688 | 1,226 | 4,034 | 4,474 | 440 | 9.8% | 4,675 |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | 4,500 | 4,500 | 1,226 | 3,849 | 4,125 | 276 | 6.7% | 4,500 |
| Cemeteries/Crematoria | | - | 175 | 188 | - | 185 | 349 | 164 | 47.0% | 175 |
| Sport and Recreation Facilities | | - | 620 | 618 | 78 | 567 | 671 | 104 | 15.4% | 620 |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | 620 | 618 | 78 | 567 | 671 | 104 | 15.4% | 620 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | 325 | 902 | - | 886 | 894 | 8 | 0.9% | 944 |
| Operational Buildings | | - | 325 | 902 | - | 886 | 894 | 8 | 0.9% | 944 |
| Municipal Offices | | - | 325 | 902 | - | 886 | 894 | 8 | 0.9% | 944 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | 1,272 | 678 | 201 | 215 | 773 | 558 | 72.2% | 1,272 |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | 1,272 | 678 | 201 | 215 | 773 | 558 | 72.2% | 1,272 |
| Computer Software and Applications | | - | 1,272 | 678 | 201 | 215 | 773 | 558 | 72.2% | 1,272 |
| Computer Equipment | | - | 640 | 591 | - | 575 | 556 | (19) | -3.4% | 640 |
| Computer Equipment | | - | 640 | 591 | - | 575 | 556 | (19) | -3.4% | 640 |
| Furniture and Office Equipment | | - | 543 | 484 | 6 | 338 | 445 | 106 | 23.9% | 543 |
| Furniture and Office Equipment | | - | 543 | 484 | 6 | 338 | 445 | 106 | 23.9% | 543 |
| Machinery and Equipment | | - | 668 | 774 | 162 | 743 | 713 | (30) | -4.3% | 668 |
| Machinery and Equipment | | - | 668 | 774 | 162 | 743 | 713 | (30) | -4.3% | 668 |
| Transport Assets | | - | 5,455 | 5,386 | 192 | 4,359 | 5,019 | 660 | 13.2% | 5,455 |
| Transport Assets | | - | 5,455 | 5,386 | 192 | 4,359 | 5,019 | 660 | 13.2% | 5,455 |
| Total Capital Expenditure on new assets | 1 | - | 20,006 | 17,056 | 3,287 | 14,721 | 16,728 | 2,007 | 12.0% | 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 - M12 | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 4,148 | 8,769 | 10,730 | 1,961 | 18.3% | 12,267 |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 6,877 | 6,877 | 3,634 | 6,784 | 6,304 | (479) | -7.6% | 6,877 |
| Power Plants | | | | | | | | | | |
| HV Substations | | | | | | | | | | |
| HV Switching Station | | | | | | | | | | |
| HV Transmission Conductors | | | | | | | | | | |
| MV Substations | | | 400 | 400 | 389 | 389 | 367 | (22) | -6.0% | 400 |
| MV Switching Stations | | | | | | | | | | |
| MV Networks | | | | | | | | | | |
| LV Networks | | | 6,477 | 6,477 | 3,245 | 6,395 | 5,938 | (457) | -7.7% | 6,477 |
| Capital Spares | | | | | | | | | | |
| Water Supply Infrastructure | | - | 4,810 | 1,645 | 438 | 1,669 | 3,914 | 2,246 | 57.4% | 4,810 |
| Dams and Weirs | | | | | | | | | | |
| Boreholes | | | 50 | 45 | - | 43 | 46 | 3 | 6.1% | 50 |
| Reservoirs | | | | | | | | | | |
| Pump Stations | | | 180 | 120 | 95 | 95 | 120 | 25 | 20.9% | 180 |
| Water Treatment Works | | | | | | | | | | |
| Bulk Mains | | | | | | | | | | |
| Distribution | | | 4,180 | 1,080 | 344 | 1,107 | 3,382 | 2,274 | 67.3% | 4,180 |
| Distribution Points | | | 400 | 400 | (1) | 423 | 367 | (57) | -15.5% | 400 |
| PRV Stations | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Sanitation Infrastructure | | - | 580 | 560 | 76 | 317 | 512 | 195 | 38.0% | 580 |
| Pump Station | | | 520 | 500 | 76 | 280 | 457 | 177 | 38.7% | 520 |
| Reticulation | | | 60 | 60 | - | 37 | 55 | 18 | 32.4% | 60 |
| Community Assets | | - | 310 | 252 | 2 | 253 | 323 | 71 | 21.9% | 310 |
| Community Facilities | | - | 120 | 119 | - | 119 | 124 | 5 | 4.1% | 120 |
| Cemeteries/Crematoria | | | 100 | 100 | - | 100 | 92 | (8) | -9.0% | 100 |
| Public Ablution Facilities | | | 20 | 19 | - | - | - | - | - | 20 |
| Sport and Recreation Facilities | | - | 190 | 133 | 2 | 134 | 199 | 66 | 32.9% | 190 |
| Indoor Facilities | | | 100 | 86 | 2 | 86 | 92 | 6 | 6.3% | 100 |
| Outdoor Facilities | | | 90 | 47 | - | 48 | 108 | 60 | 55.5% | 90 |
| Capital Spares | | | | | | | | | | |
| Other assets | | - | 30 | 53 | - | 53 | 50 | (2) | -4.7% | 30 |
| Operational Buildings | | - | 30 | 53 | - | 53 | 50 | (2) | -4.7% | 30 |
| Municipal Offices | | | 30 | 53 | - | 53 | 50 | (2) | -4.7% | 30 |
| Computer Equipment | | - | 320 | 354 | - | 349 | 331 | (18) | -5.5% | 320 |
| Computer Equipment | | | 320 | 354 | - | 349 | 331 | (18) | -5.5% | 320 |
| Furniture and Office Equipment | | - | 459 | 429 | 8 | 414 | 394 | (20) | -5.2% | 459 |
| Furniture and Office Equipment | | | 459 | 429 | 8 | 414 | 394 | (20) | -5.2% | 459 |
| Machinery and Equipment | | - | 20 | 17 | - | 17 | 18 | 1 | 7.8% | 20 |
| Machinery and Equipment | | | 20 | 17 | - | 17 | 18 | 1 | 7.8% | 20 |
| Total Capital Expenditure on renewal of existing assets | 1 | - | 13,406 | 10,187 | 4,158 | 9,855 | 11,847 | 1,992 | 16.8% | 13,406 |

10.4 Supporting Table C13c

| WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 980 | 3,460 | 3,701 | 241 | 6.5% | 4,106 |
| Roads Infrastructure | | - | 547 | 547 | 204 | 599 | 547 | (52) | -9.5% | 547 |
| Roads | | | 547 | 547 | 204 | 599 | 547 | (52) | -9.5% | 547 |
| Road Structures | | | | | - | - | - | - | | |
| Road Furniture | | | | | - | - | - | - | | |
| Capital Spares | | | | | - | - | - | - | | |
| Storm water Infrastructure | | - | 409 | 398 | 14 | 186 | 398 | 212 | 53.3% | 409 |
| Drainage Collection | | | | | - | - | - | - | | |
| Storm water Conveyance | | | 409 | 398 | 14 | 186 | 398 | 212 | 53.3% | 409 |
| Attenuation | | | | | - | - | - | - | | |
| Electrical Infrastructure | | - | 2,206 | 1,980 | 515 | 1,872 | 1,980 | 108 | 5.5% | 2,206 |
| LV Networks | | | 2,206 | 1,980 | 515 | 1,872 | 1,980 | 108 | 5.5% | 2,206 |
| Capital Spares | | | | | - | - | - | - | | |
| Water Supply Infrastructure | | - | 618 | 510 | 181 | 586 | 510 | (76) | -15.0% | 618 |
| Distribution | | | 618 | 510 | 181 | 586 | 510 | (76) | -15.0% | 618 |
| Sanitation Infrastructure | | - | 295 | 265 | 65 | 216 | 265 | 49 | 18.4% | 295 |
| Pump Station | | | | | - | - | - | - | | |
| Reticulation | | | 295 | 265 | 65 | 216 | 265 | 49 | 18.4% | 295 |
| Solid Waste Infrastructure | | - | 30 | - | - | - | - | - | | 30 |
| Landfill Sites | | | 30 | - | - | - | - | - | | 30 |
| Community Assets | | - | 11,892 | 12,288 | 738 | 10,143 | 12,305 | 2,162 | 17.6% | 11,892 |
| Community Facilities | | - | 8,761 | 8,813 | 589 | 7,472 | 8,835 | 1,364 | 15.4% | 8,761 |
| Cemeteries/Crematoria | | | 618 | 607 | 24 | 476 | 607 | 131 | 21.6% | 618 |
| Police | | | | | - | - | - | - | | |
| Purfs | | | | | - | - | - | - | | |
| Public Open Space | | | 8,143 | 8,206 | 564 | 6,996 | 8,229 | 1,233 | 15.0% | 8,143 |
| Sport and Recreation Facilities | | - | 3,131 | 3,475 | 149 | 2,671 | 3,469 | 798 | 23.0% | 3,131 |
| Indoor Facilities | | | | | - | - | - | - | | |
| Outdoor Facilities | | | 3,131 | 3,475 | 149 | 2,671 | 3,469 | 798 | 23.0% | 3,131 |
| Capital Spares | | | | | - | - | - | - | | |
| Other assets | | - | 4,347 | 4,700 | 304 | 3,878 | 4,700 | 822 | 17.5% | 4,347 |
| Operational Buildings | | - | 4,331 | 4,684 | 304 | 3,868 | 4,684 | 816 | 17.4% | 4,331 |
| Municipal Offices | | | 4,331 | 4,684 | 304 | 3,868 | 4,684 | 816 | 17.4% | 4,331 |
| Housing | | - | 16 | 16 | 0 | 9 | 16 | 6 | 41.1% | 16 |
| Staff Housing | | | | | - | - | - | - | | |
| Social Housing | | | 16 | 16 | 0 | 9 | 16 | 6 | 41.1% | 16 |
| Capital Spares | | | | | - | - | - | - | | |
| Computer Equipment | | - | 659 | 533 | (138) | 239 | 550 | 312 | 56.6% | 659 |
| Computer Equipment | | | 659 | 533 | (138) | 239 | 550 | 312 | 56.6% | 659 |
| Furniture and Office Equipment | | - | 41 | 41 | 0 | 19 | 41 | 21 | 52.7% | 41 |
| Furniture and Office Equipment | | | 41 | 41 | 0 | 19 | 41 | 21 | 52.7% | 41 |
| Machinery and Equipment | | - | 810 | 848 | 91 | 723 | 851 | 128 | 15.0% | 810 |
| Machinery and Equipment | | | 810 | 848 | 91 | 723 | 851 | 128 | 15.0% | 810 |
| Transport Assets | | - | 2,868 | 2,582 | 175 | 2,194 | 2,582 | 388 | 15.0% | 2,868 |
| Transport Assets | | | 2,868 | 2,582 | 175 | 2,194 | 2,582 | 388 | 15.0% | 2,868 |
| Total Repairs and Maintenance Expenditure | 1 | - | 24,722 | 24,693 | 2,151 | 20,656 | 24,730 | 4,074 | 16.5% | 24,722 |

10.5 Supporting Table C13d

| WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June | | | | | | | | | | |
|---|-----|---------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 14,043 | 4,681 | 33.3% | 14,703 |
| Roads Infrastructure | | - | 1,862 | 2,096 | - | 1,397 | 2,096 | 699 | 33.3% | 1,862 |
| Roads | | - | 1,668 | 2,096 | - | 1,397 | 2,096 | 699 | 33.3% | 1,668 |
| Road Structures | | - | 150 | - | - | - | - | - | - | 150 |
| Road Furniture | | - | 44 | - | - | - | - | - | - | 44 |
| Storm water Infrastructure | | - | 243 | 361 | - | 241 | 361 | 120 | 33.3% | 243 |
| Drainage Collection | | - | 90 | 361 | - | 241 | 361 | 120 | 33.3% | 90 |
| Storm water Conveyance | | - | 153 | - | - | - | - | - | - | 153 |
| Electrical Infrastructure | | - | 1,755 | 1,818 | - | 1,212 | 1,818 | 606 | 33.3% | 1,755 |
| MV Substations | | - | 200 | 1,801 | - | 1,201 | 1,801 | 600 | 33.3% | 200 |
| MV Switching Stations | | - | 32 | - | - | - | - | - | - | 32 |
| MV Networks | | - | 594 | - | - | - | - | - | - | 594 |
| LV Networks | | - | 929 | 17 | - | 11 | 17 | 6 | 33.3% | 929 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | 3,482 | 3,367 | - | 2,245 | 3,367 | 1,122 | 33.3% | 3,482 |
| Boreholes | | - | 42 | - | - | - | - | - | - | 42 |
| Reservoirs | | - | 1,158 | - | - | - | - | - | - | 1,158 |
| Pump Stations | | - | 188 | 2,106 | - | 1,404 | 2,106 | 702 | 33.3% | 188 |
| Water Treatment Works | | - | 1,242 | 1,261 | - | 841 | 1,261 | 420 | 33.3% | 1,242 |
| Distribution Points | | - | 848 | - | - | - | - | - | - | 848 |
| PRV Stations | | - | 4 | - | - | - | - | - | - | 4 |
| Sanitation Infrastructure | | - | 3,372 | 2,905 | - | 1,937 | 2,905 | 968 | 33.3% | 3,372 |
| Pump Station | | - | 2,976 | 2,210 | - | 1,473 | 2,210 | 737 | 33.3% | 2,976 |
| Reticulation | | - | 396 | 695 | - | 463 | 695 | 232 | 33.3% | 396 |
| Solid Waste Infrastructure | | - | 3,989 | 3,496 | - | 2,331 | 3,496 | 1,165 | 33.3% | 3,989 |
| Landfill Sites | | - | 3,479 | 3,023 | - | 2,015 | 3,023 | 1,008 | 33.3% | 3,479 |
| Waste Transfer Stations | | - | 404 | 1 | - | 1 | 1 | 0 | 33.3% | 404 |
| Waste Processing Facilities | | - | 62 | - | - | - | - | - | - | 62 |
| Waste Drop-off Points | | - | 44 | 472 | - | 315 | 472 | 157 | 33.3% | 44 |
| Community Assets | | - | 2,306 | 2,050 | - | 1,367 | 2,050 | 683 | 33.3% | 2,306 |
| Community Facilities | | - | 951 | 754 | - | 503 | 754 | 251 | 33.3% | 951 |
| Halls | | - | 234 | 83 | - | 55 | 83 | 28 | 33.3% | 234 |
| Clinics/Care Centres | | - | 16 | - | - | - | - | - | - | 16 |
| Museums | | - | 50 | 313 | - | 209 | 313 | 104 | 33.3% | 50 |
| Libraries | | - | 227 | 207 | - | 138 | 207 | 69 | 33.3% | 227 |
| Cemeteries/Crematoria | | - | 162 | 144 | - | 96 | 144 | 48 | 33.3% | 162 |
| Public Open Space | | - | 95 | 7 | - | 5 | 7 | 2 | 33.3% | 95 |
| Public Ablution Facilities | | - | 76 | - | - | - | - | - | - | 76 |
| Markets | | - | 90 | - | - | - | - | - | - | 90 |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | 1 | - | - | - | - | - | - | 1 |
| Sport and Recreation Facilities | | - | 1,355 | 1,296 | - | 864 | 1,296 | 432 | 33.3% | 1,355 |
| Indoor Facilities | | - | 11 | - | - | 1 | 1 | 0 | 33.3% | 11 |
| Outdoor Facilities | | - | 1,344 | 1,296 | - | 863 | 1,295 | 432 | 33.3% | 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 | 1,054 | 351 | 33.3% | 1,102 |
| Operational Buildings | | - | 1,102 | 1,054 | - | 703 | 1,054 | 351 | 33.3% | 1,102 |
| Municipal Offices | | - | 1,074 | 1,048 | - | 699 | 1,048 | 349 | 33.3% | 1,074 |
| Yards | | - | 11 | - | - | - | - | - | - | 11 |
| Stores | | - | 17 | 6 | - | 4 | 6 | 2 | 33.3% | 17 |
| Intangible Assets | | - | 618 | 562 | - | 375 | 562 | 187 | 33.3% | 618 |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | 618 | 562 | - | 375 | 562 | 187 | 33.3% | 618 |
| Computer Software and Applications | | - | 618 | 562 | - | 375 | 562 | 187 | 33.3% | 618 |
| Computer Equipment | | - | 710 | 679 | - | 453 | 679 | 226 | 33.3% | 710 |
| Computer Equipment | | - | 710 | 679 | - | 453 | 679 | 226 | 33.3% | 710 |
| Furniture and Office Equipment | | - | 1,245 | 1,281 | - | 854 | 1,281 | 427 | 33.3% | 1,245 |
| Furniture and Office Equipment | | - | 1,245 | 1,281 | - | 854 | 1,281 | 427 | 33.3% | 1,245 |
| Machinery and Equipment | | - | 1,281 | 1,446 | - | 964 | 1,446 | 482 | 33.3% | 1,281 |
| Machinery and Equipment | | - | 1,281 | 1,446 | - | 964 | 1,446 | 482 | 33.3% | 1,281 |
| Transport Assets | | - | 1,316 | 1,555 | - | 1,037 | 1,555 | 518 | 33.3% | 1,316 |
| Transport Assets | | - | 1,316 | 1,555 | - | 1,037 | 1,555 | 518 | 33.3% | 1,316 |
| Total Depreciation | 1 | - | 23,284 | 22,672 | - | 15,115 | 22,672 | 7,557 | 33.3% | 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 - M12 | | | | | | | | | | |
|--|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 7,166 | 17,780 | 17,078 | (702) | -4.1% | 15,805 |
| Roads Infrastructure | | - | 6,604 | 9,861 | 4,754 | 8,989 | 8,634 | (354) | -4.1% | 6,604 |
| Roads | | | 6,604 | 9,861 | 4,754 | 8,989 | 8,634 | (354) | -4.1% | 6,604 |
| Road Structures | | | | | - | - | - | - | | |
| Road Furniture | | | | | - | - | - | - | | |
| Capital Spares | | | | | - | - | - | - | | |
| Storm water Infrastructure | | - | 2,674 | 2,281 | 707 | 2,554 | 2,058 | (496) | -24.1% | 2,674 |
| Drainage Collection | | | | | - | - | - | - | | |
| Storm water Conveyance | | | 2,674 | 2,281 | 707 | 2,554 | 2,058 | (496) | -24.1% | 2,674 |
| Attenuation | | | | | - | - | - | - | | |
| Electrical Infrastructure | | - | 1,981 | 1,981 | 1,253 | 1,943 | 1,666 | (277) | -16.6% | 1,981 |
| Power Plants | | | | | - | - | - | - | | |
| HV Substations | | | | | - | - | - | - | | |
| HV Switching Station | | | | | - | - | - | - | | |
| HV Transmission Conductors | | | | | - | - | - | - | | |
| MV Substations | | | | | - | - | - | - | | |
| MV Switching Stations | | | | | - | - | - | - | | |
| MV Networks | | | 750 | 750 | 748 | 748 | 538 | (210) | -39.1% | 750 |
| LV Networks | | | 1,231 | 1,231 | 505 | 1,195 | 1,128 | (67) | -5.9% | 1,231 |
| Capital Spares | | | | | - | - | - | - | | |
| Sanitation Infrastructure | | - | 4,146 | 4,682 | 453 | 4,076 | 4,352 | 277 | 6.4% | 4,146 |
| Pump Station | | | | | - | - | - | - | | |
| Reticulation | | | 1,646 | 1,237 | - | 1,123 | 1,202 | 79 | 6.6% | 1,646 |
| Waste Water Treatment Works | | | 2,500 | 3,445 | 453 | 2,953 | 3,150 | 198 | 6.3% | 2,500 |
| Outfall Sewers | | | | | - | - | - | - | | |
| Toilet Facilities | | | | | - | - | - | - | | |
| Capital Spares | | | | | - | - | - | - | | |
| Solid Waste Infrastructure | | - | 400 | 400 | (0) | 219 | 367 | 148 | 40.4% | 400 |
| Landfill Sites | | | | | - | - | - | - | | |
| Waste Transfer Stations | | | | | - | - | - | - | | |
| Waste Processing Facilities | | | | | - | - | - | - | | |
| Waste Drop-off Points | | | | | - | - | - | - | | |
| Waste Separation Facilities | | | 400 | 400 | (0) | 219 | 367 | 148 | 40.4% | 400 |
| Electricity Generation Facilities | | | | | - | - | - | - | | |
| Capital Spares | | | | | - | - | - | - | | |
| Community Assets | | - | 1,995 | 2,647 | 87 | 1,522 | 2,778 | 1,256 | 45.2% | 1,995 |
| Community Facilities | | - | 1,215 | 2,094 | 87 | 1,120 | 2,138 | 1,017 | 47.6% | 1,215 |
| Halls | | | 100 | 120 | - | 120 | 111 | (8) | -7.5% | 100 |
| Centres | | | | | - | - | - | - | | |
| Crèches | | | | | - | - | - | - | | |
| Clinics/Care Centres | | | | | - | - | - | - | | |
| Fire/Ambulance Stations | | | | | - | - | - | - | | |
| Testing Stations | | | | 510 | - | 507 | 550 | 43 | 7.8% | |
| Museums | | | 600 | | - | - | - | - | | 600 |
| Galleries | | | | | - | - | - | - | | |
| Theatres | | | | | - | - | - | - | | |
| Libraries | | | 400 | 1,359 | - | 392 | 1,326 | 934 | 70.4% | 400 |
| Cemeteries/Crematoria | | | 100 | 90 | 87 | 87 | 137 | 50 | 36.4% | 100 |
| Police | | | | | - | - | - | - | | |
| Purls | | | | | - | - | - | - | | |
| Public Open Space | | | 15 | 15 | - | 15 | 14 | (1) | -6.9% | 15 |
| Sport and Recreation Facilities | | - | 780 | 554 | - | 402 | 640 | 239 | 37.3% | 780 |
| Indoor Facilities | | | | | - | - | - | - | | |
| Outdoor Facilities | | | 780 | 554 | - | 402 | 640 | 239 | 37.3% | 780 |
| Capital Spares | | | | | - | - | - | - | | |
| Total Capital Expenditure on upgrading of existing | 1 | - | 17,800 | 21,853 | 7,253 | 19,302 | 19,855 | 553 | 2.8% | 17,800 |

Section 11 – COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS:

National Treasury as part of the drive for more efficient use of government resources introduced the Local Government: Municipal Cost Containment regulation (MCCR) promulgated on the 7 June 2019 with effective date of 1 July 2019. This is an attempt to ensure that resources of a municipality are used effectively, efficiently and economically by implementing cost containment measures.

As part of the regulation municipalities is required to report as part of the in-year reporting mechanisms of the MFMA to the municipal council's relating to COST CONTAINMENT initiatives implemented. Numerous other requirements were also introduced that enforce reviewed of municipal policies and documentation as well as business processes. These will be implemented by the Chief Financial Officer as required.

Below the standardised report relating to Cost containment measures implemented by the municipality.

| Bergrivier Municipality | | | | | | |
|---|----------------------|---------------------------|---------------------|---------------------|---------------------|----------------------|
| Cost Containment In-Year Report - 30 June 2020 | | | | | | |
| Measures | Budget | Actual Expenditure | | | | Savings |
| | | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | |
| Use of consultants | 15,569,148.00 | 1,502,669.53 | 1,111,379.31 | 1,106,100.49 | 1,449,349.52 | 10,399,649.15 |
| Vehicles used for political office - bearers | | | | | | |
| Travel and subsistence | 1,617,914.00 | 351,306.46 | 403,149.17 | 218,215.78 | 24,361.71 | 620,880.88 |
| Domestic accomodation | 620,250.00 | 57,139.06 | 129,304.32 | 51,546.88 | 1,633.04 | 380,626.70 |
| Sponsorships, events and catering | 1,988,997.00 | 402,902.15 | 538,231.93 | 388,674.19 | 136,182.80 | 523,005.93 |
| Communication | 3,005,918.00 | 666,767.46 | 477,880.49 | 766,415.49 | 527,237.20 | 567,617.36 |
| Conferences, meetings and study tours | 422,720.00 | 45,539.17 | 24,430.00 | 50,684.70 | 50,732.27 | 251,333.86 |
| Other related expenditure items | | | | | | |
| Overtime (Non-Structured) | 5,217,000.00 | 1,257,479.37 | 1,357,090.07 | 1,384,018.11 | 1,252,403.27 | -33,990.82 |
| Total | 28,441,947.00 | 4,283,803.20 | 4,041,465.29 | 3,965,655.64 | 3,441,899.81 | 12,709,123.06 |

In order to generate value and adhere to the spirit of the Regulation with related to the cost containment reporting, management will need to interrogate each individual cost item and determine whether value for money was received when procuring or incurring the necessary expenses

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 June 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 July 2020