

# Bergrivier Municipality

## In - Year Report of Municipalities

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



## Monthly Budget Statement November 2019

## **PART 1: IN-YEAR REPORT**

- Section 1 - Mayor's Report
- Section 2 - Resolutions
- Section 3 - Executive Summary
- Section 4 - In-year budget statement tables

## **PART 2: SUPPORTING DOCUMENTATION**

- Section 5 - Debtors' analysis
- Section 6 - Creditors' analysis
- Section 7 - Investment portfolio analysis
- Section 8 - Allocation and grant receipts and expenditure
- Section 9 - Councillor and board members allowances and Employee benefits
- Section 10 - Capital programme performance
- Section 11 - Municipal manager's quality certification

# Glossary

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

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

**Budget** – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

**mSCOA** – Municipal Standard Chart of Accounts.

# Legislative Framework

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

## The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

#### Format of monthly budget statements

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

#### *Tabling of monthly budget statements*

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

#### *Publication of monthly budget statements*

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

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

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

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

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1 In-Year Report - Monthly Budget Statement**

#### ***Mayor's report***

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

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

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

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

#### **1.1.1 In-Year Report - Monthly Budget**

The monthly budget statement for November 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

#### **1.1.2 Financial problems or risks facing the municipality**

No problems or risks are facing the municipality currently. The municipality shows a positive cash flow. The municipality is in a position to meet its current commitments.

## **Section 2 – Resolutions**

### *Resolutions*

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant –

- (a) noting the monthly budget statement and any supporting documents;
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
- (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act; (d) noting the in-year reports of any municipal entities; and
- (e) any other resolutions that may be required.

### **RECOMMENDATION:**

That Council notes the monthly budget statement and supporting documentation for November 2019.

## **Section 3 – Executive Summary**

### *Executive summary*

6. The executive summary must cover at least the following –

- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;
- (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
- (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

### **3.1 Introduction**

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

### **3.2 Consolidated performance**

The following table summarises the overall position on the capital and operating Budgets Year to date

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	368,394,165.83	368,394,165.83	134,636,510.93	153,667,693.67	- 19,031,182.74	-12%
Total Expenditure	376,498,009.33	376,498,009.33	133,785,742.35	151,296,785.00	- 17,511,042.65	-12%
Total Capital Expenditure	51,212,565.00	51,831,565.00	11,144,850.96	21,956,725.00	- 10,811,874.04	-49%

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 November 2019.

#### Revenue by Source (Table C4)

Description	2018/19	Budget Year 2019/20					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>							%
<b>Revenue By Source</b>							
Property rates	67,800	71,681	71,681	35,855	35,918	(63)	0%
Service charges - electricity revenue	102,121	123,889	123,889	37,845	52,204	(14,360)	-28%
Service charges - water revenue	24,348	27,266	27,266	11,269	11,266	3	0%
Service charges - sanitation revenue	12,876	13,987	13,987	6,638	5,941	697	12%
Service charges - refuse revenue	21,286	22,998	22,998	7,440	9,831	(2,390)	-24%
				-	-		
Rental of facilities and equipment	5,830	1,132	1,132	1,048	594	454	76%
Interest earned - external investments	6,203	5,447	5,447	3,083	1,436	1,647	115%
Interest earned - outstanding debtors	7,390	4,542	4,542	3,596	2,548	1,049	41%
Dividends received		-	-	-	-	-	
Fines, penalties and forfeits	9,935	12,472	12,472	1,430	988	442	45%
Licences and permits	-	262	262	26	108	(82)	-76%
Agency services	4,313	4,413	4,413	1,730	1,783	(53)	-3%
Transfers and subsidies	56,025	67,092	67,092	21,576	27,955	(6,379)	-23%
Other revenue	8,353	13,212	13,212	3,101	3,097	4	0%
Gains on disposal of PPE	506	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>326,985</b>	<b>368,394</b>	<b>368,394</b>	<b>134,637</b>	<b>153,668</b>	<b>(19,031)</b>	<b>-12%</b>

The annual billing for rates charges takes place in July and is reflected in this report. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R134.6 million which represents 36.55% of the total operating revenue budget for the year.

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

**Services charges- electricity revenue:** A negative YTD variance of 28% which is due to a decrease in electricity consumption.

**Services charges- sanitation revenue:** A positive YTD variance of 12% which is due to the incorrect allocation of the income forgone.

**Services charges- refuse revenue:** A negative YTD variance of 24% which is due to the incorrect allocation of the income forgone.

**Rental of facilities and equipment:** A positive YTD variance of 76%, as a result of the increase of the usage of Municipal Facilities.



**Interest earned – external investments:** A positive YTD variance of 115%, as a result of more cash being held on investments than anticipated during the budget coupled with better cash management measures.

**Interest earned – outstanding debtors:** A positive YTD variance of 41%, as a result of the increase in outstanding debtors. This is however an indication that the debt collection effort is currently not sufficient.

**Fines, penalties and forfeits:** A positive YTD variance of 45%, is due to the effective recovery of fines by the new Service Provider.

**Licences and permits:** A negative YTD variance of 76%, as a result of less licences and permits that were issued prior to the summer/holiday season starting in December.

**Transfers and Subsidies:** A negative YTD variance of 23%, as a result of less grant conditions were met than anticipated in the budget.

**Other revenue:** Immaterial variance

Please refer to table C4 for a Breakdown of Revenue by Source.

#### Operating expenditure by type (Table C4)

Description	2018/19	Budget Year 2019/20					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>							%
<b>Expenditure By Type</b>							
Employee related costs	123,261	134,015	134,015	56,696	55,488	1,209	2%
Remuneration of councillors	6,262	6,720	6,720	2,683	2,800	(116)	-4%
Debt impairment	16,123	21,475	21,475	5,369	8,948	(3,579)	-40%
Depreciation & asset impairment	21,412	23,284	23,284	5,821	9,702	(3,881)	-40%
Finance charges	13,372	13,968	13,968	1,756	2,935	(1,179)	-40%
Bulk purchases	83,689	96,543	96,543	38,428	40,226	(1,798)	-4%
Other materials	-	12,070	12,070	4,860	4,968	(108)	-2%
Contracted services	16,281	26,986	26,986	6,279	10,120	(3,841)	-38%
Transfers and subsidies	5,323	6,028	6,028	3,583	1,603	1,980	123%
Other expenditure	35,289	35,409	35,409	8,311	14,507	(6,196)	-43%
Loss on disposal of PPE	-	-	-	-	-	-	
<b>Total Expenditure</b>	<b>321,012</b>	<b>376,498</b>	<b>376,498</b>	<b>133,786</b>	<b>151,297</b>	<b>(17,511)</b>	<b>-12%</b>

The total expenditure to date is R133.8 million which represents 35.53% of the total operating expenditure budget for the year.

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

**Employee Cost:** The YTD actual expenditure is overspent by 2% to the year to date budget. This can mainly be ascribed to the payment of bonuses to employees during November. The expenditure for overtime for November 2019 amounts to R 398 027 and a year to date percentage of 49.48% is recorded against the total budget for this item. The overtime is 19% above the projected year to date budget.

**Remuneration of Councillors:** A negative YTD budget variance of 4% is reflected due to the fact that the remuneration of public office bearers adjustment for the 2019/2020 financial year has not yet been promulgated.

**Debt impairment:** A negative YTD budget variance of 40% is reflected as a result of journals in respect of the provision for irrecoverable debt that still needs to be done.

**Finance charges:** A negative YTD budget variance of 40% is reflected. The variance is mainly due to non-cash items. The journals will only be processed at year-end.

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

**Transfers and Subsidies:** A positive YTD budget variance of 123% is recorded as a result of actual payments not aligned with the year-to-date budget. Transfers and grants solely gets paid out when a claim gets handed in according to the legislative framework and grant conditions are met.

**Other expenditure:** A negative YTD budget variance of 43% is due to internal charges to be rectified.

Refer to Table C4 for further details on both revenue by source and expenditure by type.

## Capital expenditure (Table C5)

Vote Description	Budget Year 2019/20					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>						%
<b><u>Multi-Year expenditure appropriation</u></b>						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	
Vote 3 - Corporate Services	4,500	4,500	640	1,875	(1,235)	-66%
Vote 4 - Technical Services	14,096	14,096	3,417	5,273	(1,857)	-35%
Vote 5 - Community Services	245	245	2	110	(108)	-98%
<b>Total Capital Multi-year expenditure</b>	<b>18,841</b>	<b>18,841</b>	<b>4,059</b>	<b>7,259</b>	<b>(3,199)</b>	<b>-44%</b>
<b><u>Single Year expenditure appropriation</u></b>						
Vote 1 - Municipal Manager	211	211	63	88	(25)	-29%
Vote 2 - Finance	672	672	325	280	45	16%
Vote 3 - Corporate Services	1,467	1,467	465	611	(146)	-24%
Vote 4 - Technical Services	23,234	23,853	5,282	10,899	(5,617)	-52%
Vote 5 - Community Services	6,787	6,787	951	2,820	(1,869)	-66%
<b>Total Capital single-year expenditure</b>	<b>32,371</b>	<b>32,990</b>	<b>7,086</b>	<b>14,698</b>	<b>(7,612)</b>	<b>-52%</b>
<b>Total Capital Expenditure</b>	<b>51,213</b>	<b>51,832</b>	<b>11,145</b>	<b>21,957</b>	<b>(10,812)</b>	<b>-49%</b>

### Capital Expenditure:

Total year to date capital expenditure as at 30 November 2019 amounts to R11.1 million which represent 21.5% of the total capital budget.

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 62 536 or 29.64% of the adjustment budget of R 211 000. Shadow costs amounted to R 46 974 at the end of November 2019.

#### **Vote 2 – Finance**

The directorate's capital budget performance indicates actual capital expenditure of R 324 720 or 48.31% of the adjustment budget of R 672 174. Shadow costs amounted to R 12 198 at the end of November 2019.

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

The directorate's capital budget performance indicates actual capital expenditure of R 1 105 329 or 18.52% of the adjustment budget of R 5 967 000. Shadow costs amounted to R 4 162 147 at the end of November 2019.

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

The directorate's capital budget performance indicates actual capital expenditure of R 8 699 256 or 22.92% of the adjustment budget of R 37 949

391. Shadow costs amounted to R 12 130 202 at the end of November 2019.

### Vote 5 - Community Services

The directorate capital budget performance indicates actual capital expenditure of R 953 009 or 13.55% of the adjustment budget of R 7 032 000. Shadow costs amounted to R 2 933 965 at the end of November 2019.

### Cash flow

The Cash Book Balance as at 30 November 2019 reflects a positive amount of R 81.2 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

### Investments

<b>Investment Register</b>														
										2019-11-01			2019-11-30	
Investment	Acc No	Investment	Start Date	End Date	% Interest	Timing of	Type of	Balance at Begin	Investment Top Up	Partial / Premature Withdrawals	Service Fee	Accrued Interest	Balance at End	
Institution		Type	(ccyy/mm/dd)	(ccyy/mm/dd)	Per Annum	Interest Pa	Interest	of Month (Rand)	This Month (Rand)	This Month (Rand)	This Month (Rand)	This Month (Rand)	of Month (Rand)	
Absa	92 9651 1113	Call Account	2019-08-07	2020-02-07	7.95%			6,999,705.06				36,245.05	7,035,950.11	
Nedbank							40,749,260.27					261,369.86	41,010,630.13	
Standard													0.00	
<b>Total Investment</b>								<b>47,748,965.33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>297,614.91</b>	<b>48,046,580.24</b>	

The total amount invested at 30 November 2019 was R 48 046 580. The accrued interest for November 2019 was R 297 615.

### Transfers and Grant Receipts

<b>Transfers and Grant Receipts - 2019/2020</b>				
	Budget	Monthly actual	YearTD actual	Outstanding
<b>National Government: Transfers and Grants</b>				
Expanded Public Works Programme	1,422,000.00	640,000.00	996,000.00	426,000.00
Financial Management Grant	1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	6,000,000.00	4,000,000.00	6,000,000.00	-
Local Government Equitable Share	45,025,000.00	-	18,760,000.00	26,265,000.00
Municipal Infrastructure Grant	14,548,000.00	-	2,199,000.00	12,349,000.00
	<b>68,545,000.00</b>	<b>4,640,000.00</b>	<b>29,505,000.00</b>	<b>39,040,000.00</b>
<b>Provincial Government: Transfers and Grants</b>				
Development of Sport and Recreation Facilities	250,000.00	-	250,000.00	-
Financial Management Support Grant	330,000.00	-	-	330,000.00
Fire Service Capacity Building Grant	830,000.00	-	830,000.00	-
Human Settlements	8,070,000.00	2,400,000.00	3,913,296.00	4,156,704.00
Libraries	8,457,000.00	2,352,333.00	5,504,667.00	2,952,333.00
Maintenance of Roads	97,000.00	-	-	97,000.00
Municipal Capacity Building Grant	380,000.00	-	-	380,000.00
Regional Socio - Economic Project	4,500,000.00	-	4,500,000.00	-
	<b>22,914,000.00</b>	<b>4,752,333.00</b>	<b>14,997,963.00</b>	<b>7,916,037.00</b>
<b>Total Transfers and Grants</b>	<b>91,459,000.00</b>	<b>9,392,333.00</b>	<b>44,502,963.00</b>	<b>46,956,037.00</b>

### 3.3 Material variances from SDBIP

There are no material variances to be reported

### 3.4 Remedial or corrective steps

No action required.

### 3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergvriër - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	9.9%	9.9%	1.3%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	12.8%	13.8%	24.1%	13.8%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		21.3%	23.0%	23.2%	26.7%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		170.5%	128.6%	130.1%	170.6%	130.1%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	411.5%	355.5%	355.5%	303.6%	355.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		187.6%	157.5%	157.5%	138.4%	157.5%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		25.5%	24.2%	24.2%	70.0%	24.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		37.7%	36.4%	36.4%	42.1%	36.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.6%	10.1%	10.1%	1.3%	5.6%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

### 3.6 Conclusion

The municipality can meet its current commitments yet the cash position is not yet ideal if measured against best practice norms. Management is continuously implementing actions to further enhance the cash flow position.

## Section 4 – In-year budget statement tables

### ***In-Year budget statement tables***

9. *The in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely-*

- (a) Table C1 s71 Monthly Budget Statement Summary*
- (b) Table C2 Monthly Budget Statement- Financial Performance (standard classification)*
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)*
- (d) Table C4 Monthly Budget Statement- Financial Performance (revenue and expenditure)*
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)*
- (f) Table C6 Monthly Budget Statement- Financial Position*
- (g) Table C7 Monthly Budget Statement- Cash Flow*

And

*11. Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.*

## 4.1 Monthly budget statements

### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M05 November

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	67,800	71,681	71,681	(16,394)	35,855	35,918	(63)	-0%	71,681
Service charges	160,631	188,141	188,141	(8,839)	63,191	79,242	(16,050)	-20%	188,141
Investment revenue	6,203	5,447	5,447	597	3,083	1,436	1,647	115%	5,447
Transfers and subsidies	56,025	67,092	67,092	-	21,576	27,955	(6,379)	-23%	67,092
Other own revenue	36,326	36,033	36,033	(23,267)	10,931	9,117	1,814	20%	36,033
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>326,985</b>	<b>368,394</b>	<b>368,394</b>	<b>(47,903)</b>	<b>134,637</b>	<b>153,668</b>	<b>(19,031)</b>	<b>-12%</b>	<b>368,394</b>
Employee costs	123,261	134,015	134,015	16,003	56,696	55,488	1,209	2%	134,015
Remuneration of Councillors	6,262	6,720	6,720	537	2,683	2,800	(116)	-4%	6,720
Depreciation & asset impairment	21,412	23,284	23,284	-	5,821	9,702	(3,881)	-40%	23,284
Finance charges	13,372	13,968	13,968	-	1,756	2,935	(1,179)	-40%	13,968
Materials and bulk purchases	83,689	108,613	108,613	8,168	43,288	45,194	(1,907)	-4%	108,613
Transfers and subsidies	5,323	6,028	6,028	584	3,583	1,603	1,980	123%	6,028
Other expenditure	67,693	83,870	83,870	2,292	19,958	33,575	(13,617)	-41%	83,870
<b>Total Expenditure</b>	<b>321,012</b>	<b>376,498</b>	<b>376,498</b>	<b>27,584</b>	<b>133,786</b>	<b>151,297</b>	<b>(17,511)</b>	<b>-12%</b>	<b>376,498</b>
<b>Surplus/(Deficit)</b>	<b>5,973</b>	<b>(8,104)</b>	<b>(8,104)</b>	<b>(75,487)</b>	<b>851</b>	<b>2,371</b>	<b>(1,520)</b>	<b>-64%</b>	<b>(8,104)</b>
Transfers and subsidies - capital (monetary alloc	20,515	24,067	24,067	-	1,652	10,028	(8,375)	-84%	24,067
Contributions & Contributed assets	700	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>(75,487)</b>	<b>2,503</b>	<b>12,399</b>	<b>(9,895)</b>	<b>-80%</b>	<b>15,963</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>(75,487)</b>	<b>2,503</b>	<b>12,399</b>	<b>(9,895)</b>	<b>-80%</b>	<b>15,963</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	51,213	51,832	3,180	11,145	21,957	(10,812)	-49%	51,832
Capital transfers recognised	-	24,067	24,067	967	4,566	10,028	(5,462)	-54%	24,067
Borrowing	-	6,550	7,169	767	2,685	3,348	(663)	-20%	7,169
Internally generated funds	-	20,596	20,596	1,446	3,893	8,581	(4,687)	-55%	20,596
<b>Total sources of capital funds</b>	-	51,213	51,832	3,180	11,145	21,957	(10,812)	-49%	51,832
<b>Financial position</b>									
Total current assets	156,661	164,942	164,942		178,110				164,942
Total non current assets	396,545	423,272	423,891		395,837				423,891
Total current liabilities	38,073	46,392	46,392		58,661				46,392
Total non current liabilities	163,867	173,555	174,174		153,933				174,174
Community wealth/Equity	351,266	368,267	368,267		361,353				368,267
<b>Cash flows</b>									
Net cash from (used) operating	31,657	46,232	46,232	(24,172)	20,858	19,263	(1,595)	-8%	46,232
Net cash from (used) investing	(40,186)	(51,213)	(51,832)	(3,180)	(11,145)	(21,596)	(10,452)	48%	(51,832)
Net cash from (used) financing	2,031	1,413	2,032	-	-	847	847	100%	2,032
<b>Cash/cash equivalents at the month/year end</b>	<b>71,438</b>	<b>73,049</b>	<b>73,049</b>	<b>-</b>	<b>81,207</b>	<b>75,130</b>	<b>(6,077)</b>	<b>-8%</b>	<b>67,926</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	17,606	7,127	5,236	4,417	7,078	6,705	18,558	57,870	124,597
<b>Creditors Age Analysis</b>									
Total Creditors	1	32	-	-	-	-	-	-	33

## 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 Bergervier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		-	124,870	124,870	(16,007)	62,957	55,581	7,376	13%	124,870
Executive and council		-	34,055	34,055	-	18,760	14,189	4,571	32%	34,055
Finance and administration		-	90,815	90,815	(16,007)	44,197	41,392	2,805	7%	90,815
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	34,961	34,961	(24,088)	5,627	10,442	(4,815)	-46%	34,961
Community and social services		-	8,141	8,141	33	2,157	3,453	(1,296)	-38%	8,141
Sport and recreation		-	5,412	5,412	486	2,084	2,284	(200)	-9%	5,412
Public safety		-	13,293	13,293	(24,607)	1,386	1,324	62	5%	13,293
Housing		-	8,115	8,115	-	-	3,381	(3,381)	-100%	8,115
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	26,964	26,964	1,013	4,452	11,163	(6,712)	-60%	26,964
Planning and development		-	20,867	20,867	207	2,328	8,726	(6,398)	-73%	20,867
Road transport		-	6,097	6,097	807	2,124	2,437	(313)	-13%	6,097
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	205,666	205,666	(8,821)	63,254	86,509	(23,255)	-27%	205,666
Energy sources		-	130,665	130,665	(2,158)	37,877	54,991	(17,114)	-31%	130,665
Water management		-	29,436	29,436	(2,533)	11,269	12,170	(901)	-7%	29,436
Waste water management		-	17,103	17,103	(1,526)	6,646	7,243	(597)	-8%	17,103
Waste management		-	28,461	28,461	(2,604)	7,462	12,105	(4,642)	-38%	28,461
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	392,461	392,461	(47,903)	136,289	163,695	(27,406)	-17%	392,461
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	96,913	96,913	6,961	33,806	38,945	(5,138)	-13%	96,913
Executive and council		-	22,390	22,390	1,726	9,464	8,410	1,054	13%	22,390
Finance and administration		-	72,955	72,955	5,089	23,648	29,893	(6,245)	-21%	72,955
Internal audit		-	1,568	1,568	146	694	641	53	8%	1,568
<b>Community and public safety</b>		-	62,891	62,891	4,819	21,050	25,537	(4,487)	-18%	62,891
Community and social services		-	10,300	10,300	931	3,913	4,177	(265)	-6%	10,300
Sport and recreation		-	19,134	19,134	2,028	7,937	7,504	433	6%	19,134
Public safety		-	23,844	23,844	1,555	8,424	9,717	(1,293)	-13%	23,844
Housing		-	9,614	9,614	306	776	4,138	(3,362)	-81%	9,614
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	43,159	43,159	4,402	16,751	17,317	(566)	-3%	43,159
Planning and development		-	12,688	12,688	1,386	5,012	4,917	95	2%	12,688
Road transport		-	30,471	30,471	3,016	11,739	12,400	(661)	-5%	30,471
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	173,534	173,534	11,401	62,179	69,498	(7,319)	-11%	173,534
Energy sources		-	112,439	112,439	7,548	42,797	45,718	(2,921)	-6%	112,439
Water management		-	20,497	20,497	1,519	6,952	8,041	(1,089)	-14%	20,497
Waste water management		-	14,031	14,031	522	3,129	5,393	(2,265)	-42%	14,031
Waste management		-	26,567	26,567	1,813	9,301	10,345	(1,044)	-10%	26,567
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	376,498	376,498	27,584	133,786	151,297	(17,511)	-12%	376,498
<b>Surplus/ (Deficit) for the year</b>		-	15,963	15,963	(75,487)	2,503	12,399	(9,895)	-80%	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) - M05 November

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	34,500	34,500	-	18,760	14,375	4,385	30.5%	34,500
Vote 2 - Finance		-	84,453	84,453	(16,492)	43,272	40,990	2,282	5.6%	84,453
Vote 3 - Corporate Services		-	5,517	5,517	54	618	2,042	(1,423)	-69.7%	5,517
Vote 4 - Technical Services		-	228,617	228,617	(8,183)	66,282	94,064	(27,783)	-29.5%	228,617
Vote 5 - Community Services		-	39,374	39,374	(23,281)	7,357	12,225	(4,868)	-39.8%	39,374
<b>Total Revenue by Vote</b>	2	-	<b>392,461</b>	<b>392,461</b>	<b>(47,903)</b>	<b>136,289</b>	<b>163,695</b>	<b>(27,406)</b>	<b>-16.7%</b>	<b>392,461</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	28,048	28,048	2,262	11,578	10,553	1,025	9.7%	28,048
Vote 2 - Finance		-	34,622	34,622	2,515	12,329	15,279	(2,949)	-19.3%	34,622
Vote 3 - Corporate Services		-	31,350	31,350	2,383	10,439	12,656	(2,217)	-17.5%	31,350
Vote 4 - Technical Services		-	216,124	216,124	15,258	77,131	85,869	(8,737)	-10.2%	216,124
Vote 5 - Community Services		-	66,354	66,354	5,165	22,308	26,940	(4,632)	-17.2%	66,354
<b>Total Expenditure by Vote</b>	2	-	<b>376,498</b>	<b>376,498</b>	<b>27,584</b>	<b>133,786</b>	<b>151,297</b>	<b>(17,511)</b>	<b>-11.6%</b>	<b>376,498</b>

WC013 Bergervier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	34,500	34,500	-	18,760	14,375	4,385	31%	34,500
1.1 - Mayor and Council		-	2,804	2,804	-	-	1,168	(1,168)	-100%	2,804
1.2 - Municipal Manager		-	31,251	31,251	-	18,760	13,021	5,739	44%	31,251
1.3 - Economic Development/Planning		-	445	445	-	-	185	(185)	-100%	445
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance</b>		-	<b>84,453</b>	<b>84,453</b>	<b>(16,492)</b>	<b>43,272</b>	<b>40,990</b>	<b>2,282</b>	<b>6%</b>	<b>84,453</b>
2.1 - Finance		-	84,443	84,443	(16,492)	43,270	40,986	2,284	6%	84,443
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	10	10	0	2	4	(2)	-48%	10
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		-	<b>5,517</b>	<b>5,517</b>	<b>54</b>	<b>618</b>	<b>2,042</b>	<b>(1,423)</b>	<b>-70%</b>	<b>5,517</b>
3.1 - Planning and Development		-	4,972	4,972	54	617	2,040	(1,423)	-70%	4,972
3.2 - Human Resources		-	542	542	-	-	-	-	-	542
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	3	3	0	2	2	(0)	-14%	3
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Technical Services</b>		-	<b>228,617</b>	<b>228,617</b>	<b>(8,183)</b>	<b>66,282</b>	<b>94,064</b>	<b>(27,783)</b>	<b>-30%</b>	<b>228,617</b>
4.1 - Building Control		-	902	902	153	558	439	119	27%	902
4.2 - Project Management Unit		-	14,548	14,548	-	1,153	6,062	(4,909)	-81%	14,548
4.3 - Property Services		-	5,817	5,817	485	924	400	523	131%	5,817
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		-	28,461	28,461	(2,604)	7,462	12,105	(4,642)	-38%	28,461
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Sewerage		-	17,103	17,103	(1,526)	6,646	7,243	(597)	-8%	17,103
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		-	29,436	29,436	(2,533)	11,269	12,170	(901)	-7%	29,436
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-
4.12 - Roads		-	1,684	1,684	-	394	654	(261)	-40%	1,684
4.13 - Electricity		-	130,665	130,665	(2,158)	37,877	54,991	(17,114)	-31%	130,665
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>		-	<b>39,374</b>	<b>39,374</b>	<b>(23,281)</b>	<b>7,357</b>	<b>12,225</b>	<b>(4,868)</b>	<b>-40%</b>	<b>39,374</b>
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		-	7,563	7,563	11	1,879	3,155	(1,276)	-40%	7,563
5.3 - Community Halls and Facilities		-	212	212	(4)	102	148	(46)	-31%	212
5.4 - Cemeteries		-	366	366	26	177	150	26	18%	366
5.5 - Housing (Core)		-	45	45	-	-	19	(19)	-100%	45
5.6 - Housing (Non-Core)		-	8,070	8,070	-	-	3,363	(3,363)	-100%	8,070
5.7 - Traffic Control		-	12,458	12,458	(24,607)	1,386	976	410	42%	12,458
5.8 - Fire Fighting and Protection		-	835	835	-	-	348	(348)	-100%	835
5.9 - Community Parks		-	186	186	-	-	78	(78)	-100%	186
5.10 - Sports Grounds and Stadiums		-	250	250	-	-	104	(104)	-100%	250
5.11 - Swimming Pools		-	37	37	2	10	10	0	2%	37
5.12 - Holiday Resorts		-	4,924	4,924	484	2,074	2,085	(11)	-1%	4,924
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koores)		-	15	15	-	0	8	(8)	-98%	15
5.15 - Road and Traffic Regulation		-	4,413	4,413	807	1,730	1,783	(53)	-3%	4,413
<b>Vote 6 - [NAME OF VOTE 6]</b>		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>392,461</b>	<b>392,461</b>	<b>(47,903)</b>	<b>136,289</b>	<b>163,695</b>	<b>(27,406)</b>	<b>-17%</b>	<b>392,461</b>

Expenditure by Vote										
<b>Vote 1 - Municipal Manager</b>	1	-	28,048	28,048	2,262	11,578	10,553	1,025	10%	28,048
1.1 - Mayor and Council			9,772	9,772	789	3,687	4,050	(363)	-9%	9,772
1.2 - Municipal Manager			12,618	12,618	937	5,777	4,361	1,416	32%	12,618
1.3 - Economic Development/Planning			4,090	4,090	391	1,420	1,502	(82)	-5%	4,090
1.4 - Internal Audit			1,568	1,568	146	694	641	53	8%	1,568
<b>Vote 2 - Finance</b>		-	34,622	34,622	2,515	12,329	15,279	(2,949)	-19%	34,622
2.1 - Finance			25,432	25,432	1,497	8,664	11,346	(2,682)	-24%	25,432
2.2 - Budget and Treasury Office			2,072	2,072	220	759	725	34	5%	2,072
2.3 - Supply Chain Management			5,277	5,277	640	2,406	2,443	(37)	-2%	5,277
2.4 - Director: Finance Services			1,841	1,841	158	501	765	(264)	-35%	1,841
<b>Vote 3 - Corporate Services</b>		-	31,350	31,350	2,383	10,439	12,656	(2,217)	-18%	31,350
3.1 - Planning and Development			4,599	4,599	541	1,855	1,713	142	8%	4,599
3.2 - Human Resources			12,471	12,471	597	3,273	5,012	(1,739)	-35%	12,471
3.3 - Information Technology			3,877	3,877	277	1,572	1,606	(34)	-2%	3,877
3.4 - Administrative and Corporate Support			8,402	8,402	794	2,968	3,485	(517)	-15%	8,402
3.5 - Director: Corporate Services			2,001	2,001	173	771	840	(69)	-8%	2,001
<b>Vote 4 - Technical Services</b>		-	216,124	216,124	15,258	77,131	85,869	(8,737)	-10%	216,124
4.1 - Building Control			2,096	2,096	254	868	902	(34)	-4%	2,096
4.2 - Project Management Unit			1,903	1,903	200	869	800	69	9%	1,903
4.3 - Property Services			7,655	7,655	435	1,828	2,094	(267)	-13%	7,655
4.4 - Director: Technical Services			2,031	2,031	135	299	802	(503)	-63%	2,031
4.5 - Solid Waste Removal			25,032	25,032	1,641	8,675	9,692	(1,017)	-10%	25,032
4.6 - Street Cleaning			1,535	1,535	171	626	653	(27)	-4%	1,535
4.7 - Sewerage			9,629	9,629	400	2,061	3,594	(1,533)	-43%	9,629
4.8 - Waste Water Treatment			3,586	3,586	96	911	1,525	(614)	-40%	3,586
4.9 - Storm Water Management			816	816	26	157	274	(118)	-43%	816
4.10 - Water Distribution			18,241	18,241	1,428	6,323	7,188	(864)	-12%	18,241
4.11 - Water Treatment			2,257	2,257	91	629	853	(225)	-26%	2,257
4.12 - Roads			28,905	28,905	2,833	11,089	11,772	(683)	-6%	28,905
4.13 - Electricity			111,278	111,278	7,360	42,305	45,260	(2,955)	-7%	111,278
4.14 - Street Lighting			1,160	1,160	188	492	458	34	7%	1,160
<b>Vote 5 - Community Services</b>		-	66,354	66,354	5,165	22,308	26,940	(4,632)	-17%	66,354
5.1 - Director: Community Services			1,897	1,897	162	609	775	(166)	-21%	1,897
5.2 - Libraries and Archives			7,562	7,562	785	3,240	3,037	203	7%	7,562
5.3 - Community Halls and Facilities			1,930	1,930	80	369	782	(413)	-53%	1,930
5.4 - Cemeteries			808	808	66	304	358	(54)	-15%	808
5.5 - Housing (Core)			1,520	1,520	305	774	759	15	2%	1,520
5.6 - Housing (Non-Core)			8,094	8,094	1	2	3,380	(3,378)	-100%	8,094
5.7 - Traffic Control			22,360	22,360	1,466	7,949	9,170	(1,221)	-13%	22,360
5.8 - Fire Fighting and Protection			1,484	1,484	89	475	548	(72)	-13%	1,484
5.9 - Community Parks			8,724	8,724	1,125	4,061	3,614	447	12%	8,724
5.10 - Sports Grounds and Stadiums			3,667	3,667	347	1,531	1,362	168	12%	3,667
5.11 - Swimming Pools			741	741	73	245	293	(48)	-16%	741
5.12 - Holiday Resorts			5,973	5,973	483	2,100	2,226	(126)	-6%	5,973
5.13 - Holiday Resorts (old)			-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorits)			28	28	-	-	9	(9)	-100%	28
5.15 - Road and Traffic Regulation			1,566	1,566	184	650	628	21	3%	1,566
<b>Total Expenditure by Vote</b>	2	-	376,498	376,498	27,584	133,786	151,297	(17,511)	(0)	376,498
<b>Surplus/ (Deficit) for the year</b>	2	-	15,963	15,963	(75,487)	2,503	12,399	(9,895)	(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) - M05 November

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		67,800	71,681	71,681	(16,394)	35,855	35,918	(63)	0%	71,681
Service charges - electricity revenue		102,121	123,889	123,889	(2,170)	37,845	52,204	(14,360)	-28%	123,889
Service charges - water revenue		24,348	27,266	27,266	(2,533)	11,269	11,266	3	0%	27,266
Service charges - sanitation revenue		12,876	13,987	13,987	(1,527)	6,638	5,941	697	12%	13,987
Service charges - refuse revenue		21,286	22,998	22,998	(2,609)	7,440	9,831	(2,390)	-24%	22,998
Rental of facilities and equipment		5,830	1,132	1,132	485	1,048	594	454	76%	1,132
Interest earned - external investments		6,203	5,447	5,447	597	3,083	1,436	1,647	115%	5,447
Interest earned - outstanding debtors		7,390	4,542	4,542	(732)	3,596	2,548	1,049	41%	4,542
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,935	12,472	12,472	(24,593)	1,430	988	442	45%	12,472
Licences and permits		-	262	262	11	26	108	(82)	-76%	262
Agency services		4,313	4,413	4,413	807	1,730	1,783	(53)	-3%	4,413
Transfers and subsidies		56,025	67,092	67,092	-	21,576	27,955	(6,379)	-23%	67,092
Other revenue		8,353	13,212	13,212	756	3,101	3,097	4	0%	13,212
Gains on disposal of PPE		506	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>326,985</b>	<b>368,394</b>	<b>368,394</b>	<b>(47,903)</b>	<b>134,637</b>	<b>153,668</b>	<b>(19,031)</b>	<b>-12%</b>	<b>368,394</b>
<b>Expenditure By Type</b>										
Employee related costs		123,261	134,015	134,015	16,003	56,696	55,488	1,209	2%	134,015
Remuneration of councillors		6,262	6,720	6,720	537	2,683	2,800	(116)	-4%	6,720
Debt impairment		16,123	21,475	21,475	-	5,369	8,948	(3,579)	-40%	21,475
Depreciation & asset impairment		21,412	23,284	23,284	-	5,821	9,702	(3,881)	-40%	23,284
Finance charges		13,372	13,968	13,968	-	1,756	2,935	(1,179)	-40%	13,968
Bulk purchases		83,689	96,543	96,543	6,719	38,428	40,226	(1,798)	-4%	96,543
Other materials		-	12,070	12,070	1,449	4,860	4,968	(108)	-2%	12,070
Contracted services		16,281	26,986	26,986	1,159	6,279	10,120	(3,841)	-38%	26,986
Transfers and subsidies		5,323	6,028	6,028	584	3,583	1,603	1,980	123%	6,028
Other expenditure		35,289	35,409	35,409	1,133	8,311	14,507	(6,196)	-43%	35,409
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>321,012</b>	<b>376,498</b>	<b>376,498</b>	<b>27,584</b>	<b>133,786</b>	<b>151,297</b>	<b>(17,511)</b>	<b>-12%</b>	<b>376,498</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		5,973	(8,104)	(8,104)	(75,487)	851	2,371	(1,520)	(0)	(8,104)
(National / Provincial and District)		20,515	24,067	24,067	-	1,652	10,028	(8,375)	(0)	24,067
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		700	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		27,188	15,963	15,963	(75,487)	2,503	12,399	-	-	15,963
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>(75,487)</b>	<b>2,503</b>	<b>12,399</b>			<b>15,963</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>(75,487)</b>	<b>2,503</b>	<b>12,399</b>			<b>15,963</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>27,188</b>	<b>15,963</b>	<b>15,963</b>	<b>(75,487)</b>	<b>2,503</b>	<b>12,399</b>			<b>15,963</b>

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	4,500	4,500	-	640	1,875	(1,235)	-66%	4,500
Vote 4 - Technical Services		-	14,096	14,096	876	3,417	5,273	(1,857)	-35%	14,096
Vote 5 - Community Services		-	245	245	2	2	110	(108)	-98%	245
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>18,841</b>	<b>18,841</b>	<b>878</b>	<b>4,059</b>	<b>7,259</b>	<b>(3,199)</b>	<b>-44%</b>	<b>18,841</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	211	211	16	63	88	(25)	-29%	211
Vote 2 - Finance		-	672	672	2	325	280	45	16%	672
Vote 3 - Corporate Services		-	1,467	1,467	338	465	611	(146)	-24%	1,467
Vote 4 - Technical Services		-	23,234	23,853	1,413	5,282	10,899	(5,617)	-52%	23,853
Vote 5 - Community Services		-	6,787	6,787	532	951	2,820	(1,869)	-66%	6,787
<b>Total Capital single-year expenditure</b>	4	-	<b>32,371</b>	<b>32,990</b>	<b>2,302</b>	<b>7,086</b>	<b>14,698</b>	<b>(7,612)</b>	<b>-52%</b>	<b>32,990</b>
<b>Total Capital Expenditure</b>		-	<b>51,213</b>	<b>51,832</b>	<b>3,180</b>	<b>11,145</b>	<b>21,957</b>	<b>(10,812)</b>	<b>-49%</b>	<b>51,832</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>2,480</b>	<b>3,099</b>	<b>368</b>	<b>1,629</b>	<b>1,655</b>	<b>(26)</b>	<b>-2%</b>	<b>3,099</b>
Executive and council		-	81	81	-	38	34	4	12%	81
Finance and administration		-	2,399	3,018	368	1,591	1,621	(31)	-2%	3,018
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>6,012</b>	<b>6,012</b>	<b>433</b>	<b>832</b>	<b>2,448</b>	<b>(1,616)</b>	<b>-66%</b>	<b>6,012</b>
Community and social services		-	1,245	1,245	317	436	546	(110)	-20%	1,245
Sport and recreation		-	3,574	3,574	114	374	1,504	(1,130)	-75%	3,574
Public safety		-	1,165	1,165	2	3	386	(384)	-99%	1,165
Housing		-	28	28	-	19	12	8	65%	28
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>15,419</b>	<b>15,419</b>	<b>465</b>	<b>2,210</b>	<b>6,979</b>	<b>(4,769)</b>	<b>-68%</b>	<b>15,419</b>
Planning and development		-	4,745	4,745	21	762	1,975	(1,213)	-61%	4,745
Road transport		-	10,674	10,674	443	1,448	5,004	(3,556)	-71%	10,674
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>27,301</b>	<b>27,301</b>	<b>1,914</b>	<b>6,475</b>	<b>10,875</b>	<b>(4,401)</b>	<b>-40%</b>	<b>27,301</b>
Energy sources		-	8,998	8,998	847	2,727	3,149	(422)	-13%	8,998
Water management		-	4,995	4,995	163	330	2,081	(1,752)	-84%	4,995
Waste water management		-	12,331	12,331	646	2,864	5,238	(2,374)	-45%	12,331
Waste management		-	977	977	258	553	407	146	36%	977
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>51,213</b>	<b>51,832</b>	<b>3,180</b>	<b>11,145</b>	<b>21,957</b>	<b>(10,812)</b>	<b>-49%</b>	<b>51,832</b>
<b>Funded by:</b>										
National Government		-	17,887	17,887	824	3,753	7,453	(3,699)	-50%	17,887
Provincial Government		-	6,180	6,180	143	813	2,575	(1,762)	-68%	6,180
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>24,067</b>	<b>24,067</b>	<b>967</b>	<b>4,566</b>	<b>10,028</b>	<b>(5,462)</b>	<b>-54%</b>	<b>24,067</b>
<b>Borrowing</b>	6	-	<b>6,550</b>	<b>7,169</b>	<b>767</b>	<b>2,685</b>	<b>3,348</b>	<b>(663)</b>	<b>-20%</b>	<b>7,169</b>
<b>Internally generated funds</b>		-	<b>20,596</b>	<b>20,596</b>	<b>1,446</b>	<b>3,893</b>	<b>8,581</b>	<b>(4,687)</b>	<b>-55%</b>	<b>20,596</b>
<b>Total Capital Funding</b>		-	<b>51,213</b>	<b>51,832</b>	<b>3,180</b>	<b>11,145</b>	<b>21,957</b>	<b>(10,812)</b>	<b>-49%</b>	<b>51,832</b>

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M05 November

Vote Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>	1									
<b>Vote 1 - Municipal Manager</b>		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.3 - Economic Development/Planning		-	-	-	-	-	-	-	-	-
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance</b>		-	-	-	-	-	-	-	-	-
2.1 - Finance		-	-	-	-	-	-	-	-	-
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		-	<b>4,500</b>	<b>4,500</b>	-	<b>640</b>	<b>1,875</b>	<b>(1,235)</b>	<b>-66%</b>	<b>4,500</b>
3.1 - Planning and Development		-	4,500	4,500	-	640	1,875	(1,235)	-66%	4,500
3.2 - Human Resources		-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-

<b>Vote 4 - Technical Services</b>	-	14,096	14,096	876	3,417	5,273	(1,857)	-35%	14,096
4.1 - Building Control	-	-	-	-	-	-	-	-	-
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	125	125	13	77	52	25	48%	125	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	6,074	6,074	-	679	2,531	(1,852)	-73%	6,074	
4.8 - Waste Water Treatment	-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management	-	-	-	-	-	-	-	-	-
4.10 - Water Distribution	180	180	-	-	75	(75)	-100%	180	
4.11 - Water Treatment	-	-	-	-	-	-	-	-	-
4.12 - Roads	400	400	39	40	167	-	-	400	
4.13 - Electricity	7,317	7,317	824	2,621	2,449	-	-	7,317	
4.14 - Street Lighting	-	-	-	-	-	-	-	-	
<b>Vote 5 - Community Services</b>	-	245	245	2	2	110	(108)	-98%	245
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	-	-	-	-	-	-	-	-	-
5.3 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-
5.4 - Cemeteries	175	175	-	-	83	(83)	-100%	175	
5.5 - Housing (Core)	-	-	-	-	-	-	-	-	-
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	-
5.7 - Traffic Control	-	-	-	-	-	-	-	-	-
5.8 - Fire Fighting and Protection	-	-	-	-	-	-	-	-	-
5.9 - Community Parks	-	-	-	-	-	-	-	-	-
5.10 - Sports Grounds and Stadiums	30	30	2	2	6	(4)	-69%	30	
5.11 - Swimming Pools	40	40	-	0	22	(21)	-98%	40	
5.12 - Holiday Resorts	-	-	-	-	-	-	-	-	-
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	-
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>	-	18,841	18,841	878	4,059	7,259	(3,199)	-44%	18,841
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of single-year capital appropriation</b>	1								
<b>Vote 1 - Municipal Manager</b>	-	211	211	16	63	88	(25)	-29%	211
1.1 - Mayor and Council	-	56	56	-	24	31	(8)	-24%	56
1.2 - Municipal Manager	-	25	25	-	14	2	12	500%	25
1.3 - Economic Development/Planning	-	130	130	16	25	54	(29)	-54%	130
1.4 - Internal Audit	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance</b>	-	672	672	2	325	280	45	16%	672
2.1 - Finance	-	672	672	2	325	280	45	16%	672
2.2 - Budget and Treasury Office	-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management	-	-	-	-	-	-	-	-	-
2.4 - Director: Finance Services	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>	-	1,467	1,467	338	465	611	(146)	-24%	1,467
3.1 - Planning and Development	-	107	107	5	89	42	47	112%	107
3.2 - Human Resources	-	60	60	2	35	25	10	41%	60
3.3 - Information Technology	-	890	890	225	225	394	(168)	-43%	890
3.4 - Administrative and Corporate Support	-	410	410	105	115	150	(35)	-23%	410
3.5 - Director: Corporate Services	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Technical Services</b>	-	23,234	23,853	1,413	5,282	10,899	(5,617)	-52%	23,853
4.1 - Building Control	-	8	8	-	8	3	4	131%	8
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	242	861	20	813	720	93	13%	861	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	977	977	258	553	407	146	36%	977	
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	753	753	132	220	314	(94)	-30%	753	
4.8 - Waste Water Treatment	2,520	2,520	443	1,478	1,650	(172)	-10%	2,520	
4.9 - Storm Water Management	2,984	2,984	71	488	743	(256)	-34%	2,984	
4.10 - Water Distribution	4,515	4,515	163	262	1,881	(1,619)	-86%	4,515	
4.11 - Water Treatment	300	300	-	68	125	(57)	-46%	300	
4.12 - Roads	9,254	9,254	303	1,287	4,355	(3,069)	-70%	9,254	
4.13 - Electricity	1,511	1,511	1	84	629	(545)	-87%	1,511	
4.14 - Street Lighting	170	170	22	22	71	(49)	-69%	170	
4.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>	-	6,787	6,787	532	951	2,820	(1,869)	-66%	6,787
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	600	600	143	173	250	(77)	-31%	600	
5.3 - Community Halls and Facilities	150	150	70	158	82	76	93%	150	
5.4 - Cemeteries	320	320	104	105	131	(26)	-20%	320	
5.5 - Housing (Core)	28	28	-	19	12	8	65%	28	
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	-
5.7 - Traffic Control	1,020	1,020	101	121	482	(361)	-75%	1,020	
5.8 - Fire Fighting and Protection	1,165	1,165	2	3	386	(384)	-99%	1,165	
5.9 - Community Parks	1,449	1,449	30	173	608	(435)	-71%	1,449	
5.10 - Sports Grounds and Stadiums	1,805	1,805	73	113	807	(694)	-86%	1,805	
5.11 - Swimming Pools	50	50	-	-	(14)	14	-100%	50	
5.12 - Holiday Resorts	200	200	9	86	76	9	12%	200	
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	-
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	-	32,371	32,990	2,302	7,086	14,698	(7,612)	(0)	32,990
<b>Total Capital Expenditure</b>	-	51,213	51,832	3,180	11,145	21,957	(10,812)	(0)	51,832

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

### WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		64,586	73,049	73,049	81,207	73,049
Call investment deposits		6,852	–	–	–	–
Consumer debtors		75,529	82,087	82,087	88,817	82,087
Other debtors		7,191	5,401	5,401	851	5,401
Current portion of long-term receivables		173	1,304	1,304	4,124	1,304
Inventory		2,330	3,102	3,102	3,111	3,102
<b>Total current assets</b>		<b>156,661</b>	<b>164,942</b>	<b>164,942</b>	<b>178,110</b>	<b>164,942</b>
<b>Non current assets</b>						
Long-term receivables		446	305	305	507	305
Investments		–	–	–	–	–
Investment property		16,231	12,926	12,926	16,231	12,926
Investments in Associate		–	–	–	–	–
Property, plant and equipment		374,853	404,399	405,018	374,617	405,018
Biological		–	–	–	–	–
Intangible		4,561	5,188	5,188	4,028	5,188
Other non-current assets		454	454	454	454	454
<b>Total non current assets</b>		<b>396,545</b>	<b>423,272</b>	<b>423,891</b>	<b>395,837</b>	<b>423,891</b>
<b>TOTAL ASSETS</b>		<b>553,206</b>	<b>588,214</b>	<b>588,833</b>	<b>573,947</b>	<b>588,833</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		5,145	5,702	5,702	5,145	5,702
Consumer deposits		3,665	3,737	3,737	4,973	3,737
Trade and other payables		16,705	25,249	25,249	38,366	25,249
Provisions		12,558	11,704	11,704	10,177	11,704
<b>Total current liabilities</b>		<b>38,073</b>	<b>46,392</b>	<b>46,392</b>	<b>58,661</b>	<b>46,392</b>
<b>Non current liabilities</b>						
Borrowing		53,048	53,765	54,384	53,059	54,384
Provisions		110,818	119,789	119,789	100,874	119,789
<b>Total non current liabilities</b>		<b>163,867</b>	<b>173,555</b>	<b>174,174</b>	<b>153,933</b>	<b>174,174</b>
<b>TOTAL LIABILITIES</b>		<b>201,940</b>	<b>219,947</b>	<b>220,566</b>	<b>212,594</b>	<b>220,566</b>
<b>NET ASSETS</b>	2	<b>351,266</b>	<b>368,267</b>	<b>368,267</b>	<b>361,353</b>	<b>368,267</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		320,157	326,466	326,466	330,244	326,466
Reserves		31,109	41,801	41,801	31,109	41,801
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>351,266</b>	<b>368,267</b>	<b>368,267</b>	<b>361,353</b>	<b>368,267</b>

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

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		66,922	68,814	68,814	5,142	29,704	28,672	1,031	4%	68,814
Service charges		146,525	180,615	180,615	13,500	71,378	75,256	(3,878)	-5%	180,615
Other revenue		14,515	20,290	20,290	6,110	114,129	8,454	105,675	1250%	20,290
Government - operating		56,453	67,092	67,092	5,392	36,624	27,955	8,668	31%	67,092
Government - capital		20,515	24,067	24,067	4,000	8,449	10,028	(1,579)	-16%	24,067
Interest		6,203	9,807	9,807	511	2,693	4,086	(1,394)	-34%	9,807
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(267,748)	(311,482)	(311,482)	(58,242)	(240,543)	(129,784)	110,759	-85%	(311,482)
Finance charges		(6,404)	(6,943)	(6,943)	-	-	(2,893)	(2,893)	100%	(6,943)
Transfers and Grants		(5,323)	(6,028)	(6,028)	(584)	(1,575)	(2,512)	(937)	37%	(6,028)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>31,657</b>	<b>46,232</b>	<b>46,232</b>	<b>(24,172)</b>	<b>20,858</b>	<b>19,263</b>	<b>(1,595)</b>	<b>-8%</b>	<b>46,232</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		786	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		43	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(41,015)	(51,213)	(51,832)	(3,180)	(11,145)	(21,596)	(10,452)	48%	(51,832)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(40,186)</b>	<b>(51,213)</b>	<b>(51,832)</b>	<b>(3,180)</b>	<b>(11,145)</b>	<b>(21,596)</b>	<b>(10,452)</b>	<b>48%</b>	<b>(51,832)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		6,950	6,550	7,169	-	-	2,987	(2,987)	-100%	7,169
Increase (decrease) in consumer deposits		200	139	139	-	-	58	(58)	-100%	139
<b>Payments</b>										
Repayment of borrowing		(5,120)	(5,276)	(5,276)	-	-	(2,198)	(2,198)	100%	(5,276)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>2,031</b>	<b>1,413</b>	<b>2,032</b>	<b>-</b>	<b>-</b>	<b>847</b>	<b>847</b>	<b>100%</b>	<b>2,032</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
		<b>(6,498)</b>	<b>(3,568)</b>	<b>(3,568)</b>	<b>(27,352)</b>	<b>9,713</b>	<b>(1,486)</b>			<b>(3,568)</b>
Cash/cash equivalents at beginning:		77,936	76,617	76,617		71,494	76,617			71,494
Cash/cash equivalents at monthly year end:		71,438	73,049	73,049		81,207	75,130			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 - M05 November

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,144	1,138	787	567	607	715	2,404	5,613	13,975	9,906		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10,139	1,540	1,405	1,222	1,055	265	1,357	5,753	22,736	9,652		
Receivables from Non-ex change Transactions - Property Rates	1400	5,014	1,791	987	791	3,649	733	2,901	13,361	29,227	21,435		
Receivables from Ex change Transactions - Waste Water Management	1500	1,083	673	488	430	399	412	2,005	7,891	13,382	11,138		
Receivables from Ex change Transactions - Waste Management	1600	1,937	1,053	736	646	587	577	3,009	12,170	20,715	16,989		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	661	745	700	674	653	810	4,279	4,353	12,874	10,768		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,371)	186	134	87	128	3,192	2,603	8,729	11,688	14,739		
<b>Total By Income Source</b>	<b>2000</b>	<b>17,606</b>	<b>7,127</b>	<b>5,236</b>	<b>4,417</b>	<b>7,078</b>	<b>6,705</b>	<b>18,558</b>	<b>57,870</b>	<b>124,597</b>	<b>94,627</b>	<b>-</b>	<b>-</b>
<b>2018/19 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(63)	36	33	27	751	172	96	290	1,342	1,336		
Commercial	2300	5,065	639	332	228	893	287	658	1,563	9,665	3,629		
Households	2400	6,785	4,075	3,032	2,611	3,373	4,083	12,837	45,484	82,281	68,389		
Other	2500	5,820	2,375	1,840	1,551	2,062	2,163	4,966	10,533	31,308	21,273		
<b>Total By Customer Group</b>	<b>2600</b>	<b>17,606</b>	<b>7,127</b>	<b>5,236</b>	<b>4,417</b>	<b>7,078</b>	<b>6,705</b>	<b>18,558</b>	<b>57,870</b>	<b>124,597</b>	<b>94,627</b>	<b>-</b>	<b>-</b>



# Section 6 – Creditors' analysis

## 6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2019/20								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	1	32	-	-						33	
Auditor General	0800	-	-	-	-						-	
Other	0900	-	-	-	-						-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>1</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>-</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
NEDBANK		6 months			Fixed	7.95	0	0	2020-02-07	40,749	261		-	41,011
														-
														-
														-
														-
<b>Municipality sub-total</b>										40,749		-	-	41,011
<b>Entities</b>														
														-
														-
														-
														-
<b>Entities sub-total</b>												-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									40,749		-	-	41,011

# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table C6

WC013 Bergvrievier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	50,658	50,658	1,162	21,723	21,108	616	2.9%	50,658
Local Government Equitable Share			45,025	45,025	-	18,760	18,760	(0)	0.0%	45,025
Municipal Infrastructure Grant			2,531	2,531	-	287	1,055	(768)	-72.8%	2,531
Expanded Public Works Programme			1,422	1,422	640	996	593	404	68.1%	1,422
Financial Management Grant			898	898	-	898	374	524	140.0%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	522	783	326	457	140.0%	783
<b>Provincial Government:</b>		-	15,734	15,734	4,752	9,418	6,556	2,862	43.7%	15,734
Libraries			6,857	6,857	2,352	5,505	2,857	2,648	92.7%	6,857
Human Settlements			8,070	8,070	2,400	3,913	3,363	551	16.4%	8,070
Maintenance of Roads			97	97	-	-	40	(40)	-100.0%	97
Financial Management Support Grant			330	330	-	-	138	(138)	-100.0%	330
Municipal Capacity Building Grant			380	380	-	-	158	(158)	-100.0%	380
Other transfers and grants (insert description)			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	700	700	-	457	292	165	56.6%	700
Go Flow			52	52	-	-	22	(22)	-100.0%	52
Heist op den Berg			648	648	-	457	270	187	69.2%	648
<b>Total Operating Transfers and Grants</b>	5	-	67,092	67,092	5,914	31,598	27,955	3,643	13.0%	67,092
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	17,887	17,887	3,478	7,782	7,453	329	4.4%	17,887
Municipal Infrastructure Grant			12,017	12,017	-	1,912	5,007	(3,095)	-61.8%	12,017
Financial Management Grant			652	652	-	652	272	380	140.0%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	3,478	5,217	2,174	3,043	140.0%	5,217
<b>Provincial Government:</b>		-	6,180	6,180	-	5,580	2,575	3,005	116.7%	6,180
<i>Regional Socio - Economic Project</i>			4,500	4,500	-	4,500	1,875	2,625	140.0%	4,500
Libraries			600	600	-	-	250	(250)	-100.0%	600
Development of Sport and Recreation Facilities			250	250	-	250	104	146	140.0%	250
Fire Service Capacity Building Grant			830	830	-	830	346	484	140.0%	830
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	24,067	24,067	3,478	13,362	10,028	3,334	33.2%	24,067
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	91,159	91,159	9,392	44,960	37,983	6,977	18.4%	91,159

## 8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	50,658	50,658	4,206	20,941	21,108	(167)	-0.8%	50,658
Local Government Equitable Share			45,025	45,025	3,752	18,760	18,760	-		45,025
Municipal Infrastructure Grant			2,531	2,531	64	567	1,055	(488)	-46.2%	2,531
Expanded Public Works Programme			1,422	1,422	230	879	593	286	48.3%	1,422
Financial Management Grant			898	898	36	425	374	51	13.6%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	124	310	326	(16)	-4.9%	783
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	15,734	15,734	785	3,079	6,556	(3,477)	-53.0%	15,734
Libraries			6,857	6,857	785	3,092	2,857	235	8.2%	6,857
Human Settlements			8,070	8,070	-	-	3,363	(3,363)	-100.0%	8,070
Maintenance of Roads			97	97	-	(13)	40	(54)	-133.1%	97
Financial Management Support Grant			330	330	-	-	138	(138)	-100.0%	330
Municipal Capacity Building Grant			380	380	-	-	158	(158)	-100.0%	380
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	700	700	41	157	292	(134)	-46.0%	700
Go Flow			52	52	-	-	22	(22)	-100.0%	52
Heist op den Berg			648	648	41	157	270	(113)	-41.7%	648
<b>Total operating expenditure of Transfers and Grants:</b>		-	<b>67,092</b>	<b>67,092</b>	<b>5,032</b>	<b>24,177</b>	<b>27,955</b>	<b>(3,778)</b>	<b>-13.5%</b>	<b>67,092</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	17,887	17,887	824	3,867	7,453	(3,586)	-48.1%	17,887
Municipal Infrastructure Grant			12,017	12,017	-	1,367	5,007	(3,640)	-72.7%	12,017
Financial Management Grant			652	652	-	433	272	161	59.2%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	824	2,067	2,174	(107)	-4.9%	5,217
Other capital transfers [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	6,180	6,180	143	813	2,575	(1,762)	-68.4%	6,180
Regional Socio - Economic Project			4,500	4,500	-	640	1,875	(1,235)	-65.9%	4,500
Libraries			600	600	143	173	250	(77)	-31.0%	600
Development of Sport and Recreation Facilities			250	250	-	-	104	-		250
Fire Service Capacity Building Grant			830	830	-	-	346	-		830
Other capital transfers [insert description]			-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	<b>24,067</b>	<b>24,067</b>	<b>967</b>	<b>4,680</b>	<b>10,028</b>	<b>(5,348)</b>	<b>-53.3%</b>	<b>24,067</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	<b>91,159</b>	<b>91,159</b>	<b>6,000</b>	<b>28,856</b>	<b>37,983</b>	<b>(9,127)</b>	<b>-24.0%</b>	<b>91,159</b>

# 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 - M05 November

Summary of Employee and Councillor remuneration	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			5,279	5,279	414	2,068	2,200	(132)	-6%	5,279
Pension and UIF Contributions			327	327	26	130	136	(6)	-5%	327
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			600	600	53	265	250	15	6%	600
Cellphone Allowance			514	514	44	221	214	7	3%	514
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>			<b>6,720</b>	<b>6,720</b>	<b>537</b>	<b>2,683</b>	<b>2,800</b>	<b>(116)</b>	<b>-4%</b>	<b>6,720</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			4,887	4,887	364	1,456	2,036	(580)	-28%	4,887
Pension and UIF Contributions			714	714	49	245	298	(53)	-18%	714
Medical Aid Contributions			98	98	7	24	41	(17)	-42%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			842	842	77	282	351	(69)	-20%	842
Cellphone Allowance			-	-	0	2	-	2	#DIV/0!	-
Housing Allowances			329	329	15	73	137	(65)	-47%	329
Other benefits and allowances			149	149	12	45	62	(17)	-28%	149
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			<b>7,020</b>	<b>7,020</b>	<b>524</b>	<b>2,126</b>	<b>2,925</b>	<b>(799)</b>	<b>-27%</b>	<b>7,020</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			88,839	88,839	12,648	40,029	37,016	3,013	8%	88,839
Pension and UIF Contributions			14,053	14,053	1,125	5,650	5,856	(206)	-4%	14,053
Medical Aid Contributions			6,185	6,185	434	2,229	2,577	(348)	-13%	6,185
Overtime			4,352	4,352	398	2,153	1,813	340	19%	4,352
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,853	3,853	342	1,708	1,605	103	6%	3,853
Cellphone Allowance			-	-	3	15	-	15	#DIV/0!	-
Housing Allowances			920	920	46	231	383	(152)	-40%	920
Other benefits and allowances			5,454	5,454	449	2,414	2,273	142	6%	5,454
Payments in lieu of leave			964	964	34	141	402	(261)	-65%	964
Long service awards			515	515	-	-	215	(215)	-100%	515
Post-retirement benefit obligations			1,860	1,860	-	-	775	(775)	-100%	1,860
<b>Sub Total - Other Municipal Staff</b>			<b>126,995</b>	<b>126,995</b>	<b>15,479</b>	<b>54,570</b>	<b>52,915</b>	<b>1,656</b>	<b>3%</b>	<b>126,995</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Total Parent Municipality</b>			<b>140,735</b>	<b>140,735</b>	<b>16,540</b>	<b>59,380</b>	<b>58,639</b>	<b>740</b>	<b>1%</b>	<b>140,735</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>140,735</b>	<b>140,735</b>	<b>16,540</b>	<b>59,380</b>	<b>58,639</b>	<b>740</b>	<b>1%</b>	<b>140,735</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>TOTAL MANAGERS AND STAFF</b>			<b>134,015</b>	<b>134,015</b>	<b>16,003</b>	<b>56,696</b>	<b>55,840</b>	<b>857</b>	<b>2%</b>	<b>134,015</b>

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July		1,878	1,878	529	529	1,878	1,349	71.8%	1%
August		3,756	3,756	836	1,365	5,633	4,269	75.8%	3%
September		3,756	4,375	2,493	3,858	10,008	6,150	61.5%	8%
October		3,756	3,756	4,107	7,965	13,764	5,799	42.1%	16%
November		3,756	3,756	3,180	11,145	17,519	6,374	36.4%	22%
December		3,756	3,756			21,275	-		
January		3,756	3,756			25,030	-		
February		5,633	5,633			30,664	-		
March		5,633	5,633			36,297	-		
April		5,633	5,633			41,930	-		
May		5,633	5,633			47,564	-		
June		4,268	4,268			51,832	-		
<b>Total Capital expenditure</b>	-	<b>51,213</b>	<b>51,832</b>	<b>11,145</b>					

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	5,808	5,808	429	743	2,419	1,677	69.3%	5,808
Roads Infrastructure		-	250	250	-	18	87	69	79.4%	250
Roads		-	250	250	-	18	87	69	79.4%	250
Storm water Infrastructure		-	350	350	76	158	162	4	2.6%	350
Storm water Conveyance		-	350	350	76	158	162	4	2.6%	350
Electrical Infrastructure		-	30	30	-	-	13	13	100.0%	30
LV Networks		-	30	30	-	-	13	13	100.0%	30
Water Supply Infrastructure		-	150	150	-	68	63	(5)	-8.4%	150
Pump Stations		-	150	150	-	68	63	(5)	-8.4%	150
Sanitation Infrastructure		-	4,578	4,578	132	132	1,907	1,776	93.1%	4,578
Pump Station		-	150	150	132	132	63	(69)	-110.7%	150
Waste Water Treatment Works		-	4,428	4,428	-	-	1,845	1,845	100.0%	4,428
Solid Waste Infrastructure		-	450	450	221	367	188	(180)	-95.8%	450
Waste Transfer Stations		-	250	250	71	217	104	(113)	-108.7%	250
Waste Processing Facilities		-	200	200	150	150	83	(66)	-79.7%	200
<b>Community Assets</b>		-	5,295	5,295	5	695	2,225	1,530	68.8%	5,295
Community Facilities		-	4,675	4,675	-	640	1,958	1,318	67.3%	4,675
Centres		-	4,500	4,500	-	640	1,875	1,235	65.9%	4,500
Cemeteries/Crematoria		-	175	175	-	-	83	83	100.0%	175
Sport and Recreation Facilities		-	620	620	5	55	267	213	79.5%	620
Outdoor Facilities		-	620	620	5	55	267	213	79.5%	620
<b>Other assets</b>		-	325	944	28	860	754	(105)	-13.9%	944
Operational Buildings		-	325	944	28	860	754	(105)	-13.9%	944
Municipal Offices		-	325	944	28	860	754	(105)	-13.9%	944
<b>Intangible Assets</b>		-	1,272	1,272	-	333	524	191	36.4%	1,272
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,272	1,272	-	333	524	191	36.4%	1,272
Computer Software and Applications		-	1,272	1,272	-	333	524	191	36.4%	1,272
<b>Computer Equipment</b>		-	640	640	-	-	236	236	100.0%	640
Computer Equipment		-	640	640	-	-	236	236	100.0%	640
<b>Furniture and Office Equipment</b>		-	543	543	122	244	159	(85)	-53.8%	543
Furniture and Office Equipment		-	543	543	122	244	159	(85)	-53.8%	543
<b>Machinery and Equipment</b>		-	668	668	33	156	356	201	56.4%	668
Machinery and Equipment		-	668	668	33	156	356	201	56.4%	668
<b>Transport Assets</b>		-	5,455	5,455	16	189	2,304	2,115	91.8%	5,455
Transport Assets		-	5,455	5,455	16	189	2,304	2,115	91.8%	5,455
<b>Total Capital Expenditure on new assets</b>	1	-	20,006	20,625	634	3,219	8,978	5,759	64.1%	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 - M05										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	12,267	12,267	987	2,392	5,091	2,699	53.0%	12,267
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	6,877	6,877	824	2,067	2,866	799	27.9%	6,877
<i>Power Plants</i>										
<i>HV Substations</i>										
<i>HV Switching Station</i>										
<i>HV Transmission Conductors</i>										
<i>MV Substations</i>			400	400	-	-	167	167	100.0%	400
<i>MV Switching Stations</i>										
<i>MV Networks</i>										
<i>LV Networks</i>			6,477	6,477	824	2,067	2,699	632	23.4%	6,477
<i>Capital Spares</i>										
Water Supply Infrastructure		-	4,810	4,810	163	259	2,004	1,745	87.1%	4,810
<i>Dams and Weirs</i>										
<i>Boreholes</i>			50	50	-	-	21	21	100.0%	50
<i>Reservoirs</i>										
<i>Pump Stations</i>			180	180	-	-	75	75	100.0%	180
<i>Water Treatment Works</i>										
<i>Bulk Mains</i>										
<i>Distribution</i>			4,180	4,180	137	155	1,742	1,586	91.1%	4,180
<i>Distribution Points</i>			400	400	26	103	167	63	38.0%	400
<i>PRV Stations</i>										
<i>Capital Spares</i>										
Sanitation Infrastructure		-	580	580	-	67	222	155	70.0%	580
<i>Pump Station</i>			520	520	-	29	197	167	85.0%	520
<i>Reticulation</i>			60	60	-	37	25	(12)	-48.7%	60
<b>Community Assets</b>		-	310	310	109	197	98	(99)	-100.9%	310
Community Facilities		-	120	120	100	119	49	(70)	-142.5%	120
<i>Cemeteries/Crematoria</i>			100	100	100	100	42	(58)	-139.7%	100
<i>Public Ablution Facilities</i>			20	20	-	-	-	-	-	20
Sport and Recreation Facilities		-	190	190	9	78	49	(29)	-59.4%	190
<i>Indoor Facilities</i>			100	100	9	78	42	(36)	-87.3%	100
<i>Outdoor Facilities</i>			90	90	-	0	8	7	95.6%	90
<i>Capital Spares</i>										
<b>Other assets</b>		-	30	30	5	28	13	(16)	-127.1%	30
Operational Buildings		-	30	30	5	28	13	(16)	-127.1%	30
<i>Municipal Offices</i>			30	30	5	28	13	(16)	-127.1%	30
<b>Computer Equipment</b>		-	320	320	225	225	187	(38)	-20.5%	320
Computer Equipment			320	320	225	225	187	(38)	-20.5%	320
<b>Furniture and Office Equipment</b>		-	459	459	156	290	187	(103)	-55.1%	459
Furniture and Office Equipment			459	459	156	290	187	(103)	-55.1%	459
<b>Machinery and Equipment</b>		-	20	20	-	17	8	(9)	-102.8%	20
Machinery and Equipment			20	20	-	17	8	(9)	-102.8%	20
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	13,406	13,406	1,482	3,151	5,585	2,434	43.6%	13,406

## 10.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	4,106	4,106	377	1,076	1,832	756	41.3%	4,106
Roads Infrastructure		-	547	547	58	150	394	245	62.0%	547
Roads			547	547	58	150	394	245	62.0%	547
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	409	409	26	95	171	76	44.3%	409
Drainage Collection					-	-	-	-		
Storm water Conveyance			409	409	26	95	171	76	44.3%	409
Attenuation					-	-	-	-		
Electrical Infrastructure		-	2,206	2,206	252	644	988	343	34.7%	2,206
LV Networks			2,206	2,206	252	644	988	343	34.7%	2,206
Capital Spares					-	-	-	-		
Water Supply Infrastructure		-	618	618	22	150	226	76	33.6%	618
Distribution			618	618	22	150	226	76	33.6%	618
Sanitation Infrastructure		-	295	295	20	37	41	4	10.2%	295
Pump Station					-	-	-	-		
Reticulation			295	295	20	37	41	4	10.2%	295
Solid Waste Infrastructure		-	30	30	-	-	13	13	100.0%	30
Landfill Sites			30	30	-	-	13	13	100.0%	30
<b>Community Assets</b>		-	11,892	11,892	1,494	5,503	4,784	(719)	-15.0%	11,892
Community Facilities		-	8,761	8,761	1,122	4,103	3,645	(458)	-12.6%	8,761
Cemeteries/Crematoria			618	618	65	260	285	25	8.9%	618
Police					-	-	-	-		
Parks					-	-	-	-		
Public Open Space			8,143	8,143	1,057	3,843	3,360	(483)	-14.4%	8,143
Sport and Recreation Facilities		-	3,131	3,131	372	1,400	1,139	(261)	-23.0%	3,131
Indoor Facilities					-	-	-	-		
Outdoor Facilities			3,131	3,131	372	1,400	1,139	(261)	-23.0%	3,131
Capital Spares					-	-	-	-		
<b>Other assets</b>		-	4,347	4,347	536	1,849	1,746	(104)	-5.9%	4,347
Operational Buildings		-	4,331	4,331	536	1,848	1,737	(111)	-6.4%	4,331
Municipal Offices			4,331	4,331	536	1,848	1,737	(111)	-6.4%	4,331
Housing		-	16	16	1	1	9	8	88.3%	16
Staff Housing					-	-	-	-		
Social Housing			16	16	1	1	9	8	88.3%	16
Capital Spares					-	-	-	-		
<b>Computer Equipment</b>		-	659	659	1	10	18	8	46.5%	659
Computer Equipment			659	659	1	10	18	8	46.5%	659
<b>Furniture and Office Equipment</b>		-	41	41	-	13	13	0	3.2%	41
Furniture and Office Equipment			41	41	-	13	13	0	3.2%	41
<b>Machinery and Equipment</b>		-	810	810	122	381	348	(33)	-9.5%	810
Machinery and Equipment			810	810	122	381	348	(33)	-9.5%	810
<b>Transport Assets</b>		-	2,868	2,868	282	959	977	18	1.8%	2,868
Transport Assets			2,868	2,868	282	959	977	18	1.8%	2,868
<b>Total Repairs and Maintenance Expenditure</b>	1	-	24,722	24,722	2,813	9,792	9,718	(74)	-0.8%	24,722



# 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	14,703	14,703	-	3,676	6,126	2,451	40.0%	14,703
Roads Infrastructure		-	1,862	1,862	-	466	776	310	40.0%	1,862
Roads		-	1,668	1,668	-	417	695	278	40.0%	1,668
Road Structures		-	150	150	-	38	63	25	40.0%	150
Road Furniture		-	44	44	-	11	18	7	40.0%	44
Storm water Infrastructure		-	243	243	-	61	101	41	40.0%	243
Drainage Collection		-	90	90	-	23	38	15	40.0%	90
Storm water Conveyance		-	153	153	-	38	64	26	40.0%	153
Electrical Infrastructure		-	1,755	1,755	-	439	731	293	40.0%	1,755
MV Substations		-	200	200	-	50	83	33	40.0%	200
MV Switching Stations		-	32	32	-	8	13	5	40.0%	32
MV Networks		-	594	594	-	149	248	99	40.0%	594
LV Networks		-	929	929	-	232	387	155	40.0%	929
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	3,482	3,482	-	871	1,451	580	40.0%	3,482
Boreholes		-	42	42	-	11	18	7	40.0%	42
Reservoirs		-	1,158	1,158	-	290	483	193	40.0%	1,158
Pump Stations		-	188	188	-	47	78	31	40.0%	188
Water Treatment Works		-	1,242	1,242	-	311	518	207	40.0%	1,242
Distribution Points		-	848	848	-	1	2	1	40.0%	848
PRV Stations		-	4	4	-	-	-	-	-	4
Sanitation Infrastructure		-	3,372	3,372	-	843	1,405	562	40.0%	3,372
Pump Station		-	2,976	2,976	-	744	1,240	496	40.0%	2,976
Reticulation		-	396	396	-	99	165	66	40.0%	396
Solid Waste Infrastructure		-	3,989	3,989	-	997	1,662	665	40.0%	3,989
Landfill Sites		-	3,479	3,479	-	870	1,450	580	40.0%	3,479
Waste Transfer Stations		-	404	404	-	101	168	67	40.0%	404
Waste Processing Facilities		-	62	62	-	16	26	10	40.0%	62
Waste Drop-off Points		-	44	44	-	11	18	7	40.0%	44
<b>Community Assets</b>		-	2,306	2,306	-	577	961	384	40.0%	2,306
Community Facilities		-	951	951	-	238	396	159	40.0%	951
Halls		-	234	234	-	59	98	39	40.0%	234
Clinics/Care Centres		-	16	16	-	4	7	3	40.0%	16
Museums		-	50	50	-	13	21	8	40.0%	50
Libraries		-	227	227	-	57	95	38	40.0%	227
Cemeteries/Crematoria		-	162	162	-	41	68	27	40.0%	162
Public Open Space		-	95	95	-	24	40	16	40.0%	95
Public Ablution Facilities		-	76	76	-	19	32	13	40.0%	76
Markets		-	90	90	-	23	38	15	40.0%	90
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	1	1	-	0	0	0	40.0%	1
Sport and Recreation Facilities		-	1,355	1,355	-	339	565	226	40.0%	1,355
Indoor Facilities		-	11	11	-	3	5	2	40.0%	11
Outdoor Facilities		-	1,344	1,344	-	336	560	224	40.0%	1,344
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	3	3	-	1	1	1	40.0%	3
Revenue Generating		-	3	3	-	1	1	1	40.0%	3
Unimproved Property		-	3	3	-	1	1	1	40.0%	3
<b>Other assets</b>		-	1,102	1,102	-	276	459	184	40.0%	1,102
Operational Buildings		-	1,102	1,102	-	276	459	184	40.0%	1,102
Municipal Offices		-	1,074	1,074	-	269	448	179	40.0%	1,074
Yards		-	11	11	-	3	5	2	40.0%	11
Stores		-	17	17	-	4	7	3	40.0%	17
<b>Intangible Assets</b>		-	618	618	-	154	257	103	40.0%	618
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	618	618	-	154	257	103	40.0%	618
Computer Software and Applications		-	618	618	-	154	257	103	40.0%	618
<b>Computer Equipment</b>		-	710	710	-	177	296	118	40.0%	710
Computer Equipment		-	710	710	-	177	296	118	40.0%	710
<b>Furniture and Office Equipment</b>		-	1,245	1,245	-	311	519	207	40.0%	1,245
Furniture and Office Equipment		-	1,245	1,245	-	311	519	207	40.0%	1,245
<b>Machinery and Equipment</b>		-	1,281	1,281	-	320	534	214	40.0%	1,281
Machinery and Equipment		-	1,281	1,281	-	320	534	214	40.0%	1,281
<b>Transport Assets</b>		-	1,316	1,316	-	329	548	219	40.0%	1,316
Transport Assets		-	1,316	1,316	-	329	548	219	40.0%	1,316
<b>Total Depreciation</b>	1	-	23,284	23,284	-	5,821	9,702	3,881	40.0%	23,284

## 10.6 Supporting Table C13e

WC013 Bergrievier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	15,805	15,805	817	4,309	6,586	2,276	34.6%	15,805
Roads Infrastructure		-	6,604	6,604	309	1,109	3,252	2,143	65.9%	6,604
Roads			6,604	6,604	309	1,109	3,252	2,143	65.9%	6,604
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	2,674	2,674	8	393	614	221	36.0%	2,674
Drainage Collection					-	-	-	-		
Storm water Conveyance			2,674	2,674	8	393	614	221	36.0%	2,674
Attenuation					-	-	-	-		
Electrical Infrastructure		-	1,981	1,981	22	576	225	(351)	-155.7%	1,981
Power Plants					-	-	-	-		
HV Substations					-	-	-	-		
HV Switching Station					-	-	-	-		
HV Transmission Conductors					-	-	-	-		
MV Substations					-	-	-	-		
MV Switching Stations					-	-	-	-		
MV Networks			750	750	-	-	(288)	(288)	100.0%	750
LV Networks			1,231	1,231	22	576	513	(63)	-12.4%	1,231
Capital Spares					-	-	-	-		
Sanitation Infrastructure		-	4,146	4,146	443	2,140	2,328	187	8.1%	4,146
Pump Station					-	-	-	-		
Reticulation			1,646	1,646	-	679	686	7	1.1%	1,646
Waste Water Treatment Works			2,500	2,500	443	1,462	1,642	180	11.0%	2,500
Outfall Sewers					-	-	-	-		
Toilet Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Solid Waste Infrastructure		-	400	400	36	91	167	76	45.6%	400
Landfill Sites					-	-	-	-		
Waste Transfer Stations					-	-	-	-		
Waste Processing Facilities					-	-	-	-		
Waste Drop-off Points					-	-	-	-		
Waste Separation Facilities			400	400	36	91	167	76	45.6%	400
Electricity Generation Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
<b>Community Assets</b>		-	1,995	1,995	246	466	808	342	42.3%	1,995
Community Facilities		-	1,215	1,215	170	233	526	293	55.8%	1,215
Halls			100	100	70	120	61	(58)	-95.2%	100
Centres					-	-	-	-		
Crèches					-	-	-	-		
Clinics/Care Centres					-	-	-	-		
Fire/Ambulance Stations					-	-	-	-		
Testing Stations					100	100	250	150	60.0%	
Museums			600	600	-	-	-	-		600
Galleries					-	-	-	-		
Theatres					-	-	-	-		
Libraries			400	400	-	-	167	167	100.0%	400
Cemeteries/Crematoria			100	100	-	-	42	42	100.0%	100
Police					-	-	-	-		
Purls					-	-	-	-		
Public Open Space			15	15	-	13	6	(7)	-109.0%	15
Sport and Recreation Facilities		-	780	780	77	233	283	49	17.4%	780
Indoor Facilities					-	-	-	-		
Outdoor Facilities			780	780	77	233	283	49	17.4%	780
Capital Spares					-	-	-	-		
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	17,800	17,800	1,063	4,775	7,394	2,619	35.4%	17,800

## Section 11 – Municipal manager’s quality certification

### QUALITY CERTIFICATE

I, Adv H Linde, the municipal manager of Bergrivier Municipality, hereby certify that -

(mark as appropriate)

- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of November 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

11 December 2019