

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 January 2020

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

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

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

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

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

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for January 2020 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.1.2 Financial problems or risks facing the municipality

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

Section 2 – Resolutions

Resolutions

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

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

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for January 2020.

Section 3 – Executive Summary

Executive summary

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

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

3.1 Introduction

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

3.2 Consolidated performance

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	368,394,165.83	368,394,165.83	222,008,808.60	211,511,500.33	10,497,308.27	5%
Total Expenditure	376,498,009.33	376,498,009.33	180,605,590.37	214,251,550.00	- 33,645,959.63	-16%
Total Capital Expenditure	51,212,565.00	52,790,757.00	16,738,525.67	31,451,007.00	- 14,712,481.33	-47%

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 January 2020.

Revenue by Source (Table C4)

Description	2018/19	Budget Year 2019/20					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	67,800	71,681	71,681	46,522	46,453	69	0%
Service charges - electricity revenue	102,121	123,889	123,889	72,510	73,491	(981)	-1%
Service charges - water revenue	24,348	27,266	27,266	16,792	16,199	592	4%
Service charges - sanitation revenue	12,876	13,987	13,987	7,890	8,219	(329)	-4%
Service charges - refuse revenue	21,286	22,998	22,998	12,931	13,152	(221)	-2%
				-	-		
Rental of facilities and equipment	5,830	1,132	1,132	1,191	752	438	58%
Interest earned - external investments	6,203	5,447	5,447	4,628	2,266	2,362	104%
Interest earned - outstanding debtors	7,390	4,542	4,542	5,073	3,710	1,363	37%
Dividends received		-	-	-	-	-	
Fines, penalties and forfeits	9,935	12,472	12,472	2,087	1,003	1,084	108%
Licences and permits	-	262	262	71	153	(82)	-53%
Agency services	4,313	4,413	4,413	2,399	2,512	(113)	-5%
Transfers and subsidies	56,025	67,092	67,092	39,999	39,137	862	2%
Other revenue	8,353	13,212	13,212	9,915	4,464	5,451	122%
Gains on disposal of PPE	506	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	326,985	368,394	368,394	222,009	211,512	10,497	5%

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 R222.009 million which represents 60.26% of the total operating revenue budget for the year.

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

Rental of facilities and equipment: A positive YTD variance of 58%, as a result of the increase of the usage of Municipal Facilities over the holiday season, it is anticipated that the budgetary target for this revenue source will be met for the current financial year.

Interest earned – external investments: A positive YTD variance of 104%, 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 37%, as a result of the increase in outstanding debtors. This is however an indication that the debt collection effort is currently not sufficient and that we

are carrying stale debt that require a consideration for write-off.

Fines, penalties and forfeits: A positive YTD variance of 108%, is due to the increase in fines revenue after the appointment of a new service provider. It must be pointed out that the iGrap1 consideration still needs to be done where all fines issued needs to be recognised as revenue, this will only be done upon the closing of the books at the end of June 2020.

Licences and permits: A negative YTD variance of 108%, as a result of less licences and permits that were issued.

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

Operating expenditure by type (Table C4)

Description	2018/19	Budget Year 2019/20					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Expenditure By Type							
Employee related costs	123,486	134,015	134,015	76,933	77,521	(588)	-1%
Remuneration of councillors	6,262	6,720	6,720	3,757	3,920	(163)	-4%
Debt impairment	16,123	21,475	21,475	5,369	12,527	(7,158)	-57%
Depreciation & asset impairment	20,171	23,284	23,284	5,821	13,582	(7,761)	-57%
Finance charges	15,288	13,968	13,968	3,792	6,742	(2,950)	-44%
Bulk purchases	83,689	96,543	96,543	51,736	56,317	(4,580)	-8%
Other materials	-	12,070	12,070	6,728	7,035	(307)	-4%
Contracted services	16,281	26,986	26,986	8,994	14,313	(5,320)	-37%
Transfers and subsidies	5,323	6,028	6,028	3,718	1,919	1,799	94%
Other expenditure	35,031	35,409	35,409	13,757	20,374	(6,617)	-32%
Loss on disposal of PPE	-	-	-	-	-	-	
Total Expenditure	321,654	376,498	376,498	180,606	214,252	(33,646)	-16%

The total expenditure to date is R156.9 million which represents 41.67% of the total operating expenditure budget for the year.

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

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

Debt impairment: A negative YTD budget variance of 57% 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 44% is reflected. The variance is mainly due to non-cash items. The journals in accordance with GRAP will only be processed at year-end.

Contracted services: A negative YTD budget variance of 37% is reflected as a result of payments in respect of housing expenditure not reflecting on the operating account.

Transfers and Subsidies: A positive YTD budget variance of 94% is recorded as a result of actual payments not aligned with the year-to-date budget. 62% of grant disbursements have already been done for the 2019/2020 financial year.

Other expenditure: A negative YTD budget variance of 32% is recorded, this is mainly due to internal charges that needs to be rectified. It is anticipated that spending on this category of items will increase towards the conclusion of the financial year, through prudent financial management processes a moderate savings at year-end is anticipated.

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

Capital expenditure (Table C5)

Vote Description	Budget Year 2019/20					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
<u>Multi-Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	
Vote 3 - Corporate Services	4,500	4,500	953	2,625	(1,672)	-64%
Vote 4 - Technical Services	14,096	14,096	4,145	7,600	(3,455)	-45%
Vote 5 - Community Services	245	245	9	151	(142)	-94%
Total Capital Multi-year expenditure	18,841	18,841	5,107	10,376	(5,269)	-51%
<u>Single Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	211	211	105	123	(18)	-14%
Vote 2 - Finance	672	672	656	392	264	67%
Vote 3 - Corporate Services	1,467	1,467	555	856	(301)	-35%
Vote 4 - Technical Services	23,234	23,853	8,318	14,794	(6,476)	-44%
Vote 5 - Community Services	6,787	7,746	1,998	4,910	(2,912)	-59%
Total Capital single-year expenditure	32,371	33,950	11,632	21,075	(9,444)	-45%
Total Capital Expenditure	51,213	52,791	16,739	31,451	(14,712)	-47%

Capital Expenditure:

Total year to date capital expenditure as at 31 January 2020 amounts to R16.7 million which represent 31.71% of the total capital budget. Current commitments against capital votes amount to R17,476,084 bringing the total capital amount inclusive of commitments to R34,214,610 representing 64.81% of capital budget.

It must be pointed out that procurement processes for projects to the value of R 4.178 Million have not yet commenced and an urgent intervention in this regard is required.

Refer to table C5 for Capital Expenditure per Government Finance Statistics and table SC12 for the monthly Capital Expenditure trend.

Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R 105 310 or 49.91% of the adjustment budget of R 211 000. Shadow costs amounted to R 17 773 at the end of January 2020.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R 656 130 or 97.61% of the adjustment budget of R 672 174. Shadow costs amounted to R 1 365 at the end of January 2020

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R 1 507 985 or 25.27% of the adjustment budget of R 5 967 000. Shadow costs amounted to R 3 961 469 at the end of January 2020.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R 12 462 505 or 32.84% of the adjustment budget of R 37 949 391. Shadow costs amounted to R 9 943 823 at the end of January 2020.

Vote 5 - Community Services

The directorate capital budget performance indicates actual capital expenditure of R 2 006 593 or 25.11% of the adjustment budget of R 7 991 192. Shadow costs amounted to R 3 551 653 at the end of January 2020.

Cash flow

The Cash Book Balance (investments included) as at 31 January 2020 reflects a positive amount of R 118.4 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

Investments

Investment Register								
			2020-01-01			2020-01-31		
Investment	Acc No	Investment	Balance at Begin	Investment Top Up	Partial / Premature Withdrawals	Service Fee	Accrued Interest	Balance at End
Institution		Type	of Month (Rand)	This Month (Rand)	This Month (Rand)	This Month (Rand)	This Month (Rand)	of Month (Rand)
Absa	92 9651 1113	Call Account	7,073,597.26		7,088,248.33		14,651.07	0.00
Absa			30,117,123.29				191,841.95	30,308,965.24
Nedbank			41,280,712.32				270,082.19	41,550,794.51
Nedbank				20,000,000.00			59,589.04	20,059,589.04
Total Investment			78,471,432.87	20,000,000.00	7,088,248.33	0.00	536,164.25	91,919,348.79

During the month of January an investment of R 20 000 000 was made. The total amount invested at 31 January 2020 was R 91 919 348. The accrued interest for January 2020 was R 536 164.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2019/2020				
	Budget	Monthly actual	YearTD actual	Outstanding
National Government: Transfers and Grants				
Expanded Public Works Programme	1,422,000.00	-	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	-	6,000,000.00	-
Local Government Equitable Share	45,025,000.00	-	33,768,000.00	11,257,000.00
Municipal Infrastructure Grant	14,548,000.00	6,933,000.00	9,132,000.00	5,416,000.00
	68,545,000.00	6,933,000.00	51,446,000.00	17,099,000.00
Provincial Government: Transfers and Grants				
Development of Sport and Recreation Facilities	250,000.00	-	250,000.00	-
Financial Management Support Grant	330,000.00	-	330,000.00	-
Fire Service Capacity Building Grant	830,000.00	-	830,000.00	-
Human Settlements	8,070,000.00	-	3,913,296.00	4,156,704.00
Libraries	8,457,000.00	2,352,333.00	7,857,000.00	600,000.00
Maintenance of Roads	97,000.00	-	-	97,000.00
Municipal Capacity Building Grant	380,000.00	-	-	380,000.00
Regional Socio - Economic Project	4,500,000.00	-	4,500,000.00	-
	22,914,000.00	2,352,333.00	17,680,296.00	5,233,704.00
Total Transfers and Grants	91,459,000.00	9,285,333.00	69,126,296.00	22,332,704.00

3.3 Material variances from SDBIP

There are no material variances to be reported

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergvriër - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January							
Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.2%	9.9%	9.9%	2.1%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	12.8%	13.6%	24.0%	13.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.9%	23.0%	23.1%	23.1%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		170.5%	128.6%	130.1%	167.6%	130.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	411.8%	355.5%	355.5%	378.1%	355.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		187.6%	157.5%	157.5%	209.6%	157.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		25.5%	24.2%	24.2%	41.7%	24.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		37.8%	36.4%	36.4%	34.7%	36.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.8%	10.1%	10.1%	1.7%	5.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

3.6 Conclusion

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

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

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

And

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

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M07 January									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	67,800	71,681	71,681	5,267	46,522	46,453	69	0%	71,681
Service charges	160,631	188,141	188,141	12,687	110,124	111,061	(938)	-1%	188,141
Investment revenue	6,203	5,447	5,447	819	4,628	2,266	2,362	104%	5,447
Transfers and subsidies	56,025	67,092	67,092	3,415	39,999	39,137	862	2%	67,092
Other own revenue	36,326	36,033	36,033	2,156	20,736	12,594	8,142	65%	36,033
Total Revenue (excluding capital transfers and contributions)	326,985	368,394	368,394	24,344	222,009	211,512	10,497	5%	368,394
Employee costs	123,486	134,015	134,015	10,224	76,933	77,521	(588)	-1%	134,015
Remuneration of Councillors	6,262	6,720	6,720	537	3,757	3,920	(163)	-4%	6,720
Depreciation & asset impairment	20,171	23,284	23,284	-	5,821	13,582	(7,761)	-57%	23,284
Finance charges	15,288	13,968	13,968	-	3,792	6,742	(2,950)	-44%	13,968
Materials and bulk purchases	83,689	108,613	108,613	7,802	58,465	63,352	(4,887)	-8%	108,613
Transfers and subsidies	5,323	6,028	6,028	115	3,718	1,919	1,799	94%	6,028
Other expenditure	67,435	83,870	83,870	5,028	28,120	47,215	(19,095)	-40%	83,870
Total Expenditure	321,654	376,498	376,498	23,706	180,606	214,252	(33,646)	-16%	376,498
Surplus/(Deficit)	5,331	(8,104)	(8,104)	638	41,403	(2,740)	44,143	-1611%	(8,104)
Transfers and subsidies - capital (monetary alloc	20,515	24,067	25,026	3,939	5,591	14,998	(9,407)	-63%	24,067
Contributions & Contributed assets	700	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	26,546	15,963	16,922	4,577	46,994	12,258	34,736	283%	15,963
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	26,546	15,963	16,922	4,577	46,994	12,258	34,736	283%	15,963
Capital expenditure & funds sources									
Capital expenditure	-	51,213	52,791	3,421	16,739	31,451	(14,712)	-47%	51,832
Capital transfers recognised	-	24,067	25,026	509	6,100	14,998	(8,898)	-59%	24,067
Borrowing	-	6,550	7,169	726	4,013	4,440	(426)	-10%	7,169
Internally generated funds	-	20,596	20,596	2,187	6,625	12,013	(5,388)	-45%	20,596
Total sources of capital funds	-	51,213	52,791	3,421	16,739	31,451	(14,712)	-47%	51,832
Financial position									
Total current assets	156,801	164,942	164,942		213,529				164,942
Total non current assets	390,452	423,272	424,850		401,408				423,891
Total current liabilities	38,073	46,392	46,392		56,474				46,392
Total non current liabilities	150,664	173,555	174,174		152,653				174,174
Community wealth/Equity	358,516	368,267	369,226		405,809				368,267
Cash flows									
Net cash from (used) operating	31,657	46,232	47,191	12,521	33,640	27,528	(6,112)	-22%	46,232
Net cash from (used) investing	(40,186)	(51,213)	(52,791)	(3,421)	13,261	(30,795)	(44,056)	143%	(51,832)
Net cash from (used) financing	2,031	1,413	2,032	-	-	1,185	1,185	100%	2,032
Cash/cash equivalents at the month/year end	71,438	73,049	73,049	-	118,395	74,536	(43,860)	-59%	67,926
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	18,339	7,413	5,664	4,262	3,936	3,591	26,265	55,865	125,334
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

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

WC013 Bergvriër - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		124,849	124,870	124,870	7,222	97,750	74,325	23,426	32%	124,870
Executive and council		31,020	34,055	34,055	-	33,768	19,865	13,903	70%	34,055
Finance and administration		93,829	90,815	90,815	7,222	63,982	54,460	9,522	17%	90,815
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		19,682	34,961	35,920	2,707	9,244	15,356	(6,113)	-40%	34,961
Community and social services		7,359	8,141	9,100	1,988	4,212	5,719	(1,508)	-26%	8,141
Sport and recreation		4,703	5,412	5,412	374	2,996	3,427	(431)	-13%	5,412
Public safety		7,621	13,293	13,293	345	2,037	1,477	560	38%	13,293
Housing		-	8,115	8,115	-	-	4,734	(4,734)	-100%	8,115
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		29,095	26,964	26,964	3,289	8,017	15,600	(7,583)	-49%	26,964
Planning and development		23,189	20,867	20,867	2,149	4,543	12,173	(7,630)	-63%	20,867
Road transport		5,905	6,097	6,097	1,141	3,474	3,427	48	1%	6,097
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		174,575	205,666	205,666	15,065	112,589	121,229	(8,640)	-7%	205,666
Energy sources		106,483	130,665	130,665	8,144	74,933	77,389	(2,455)	-3%	130,665
Water management		26,210	29,436	29,436	3,787	16,792	17,465	(674)	-4%	29,436
Waste water management		15,625	17,103	17,103	1,244	7,904	10,039	(2,135)	-21%	17,103
Waste management		26,257	28,461	28,461	1,890	12,960	16,336	(3,376)	-21%	28,461
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	348,200	392,461	393,420	28,283	227,600	226,510	1,090	0%	392,461
Expenditure - Functional										
Governance and administration		82,938	96,913	96,913	6,769	47,206	54,417	(7,210)	-13%	96,913
Executive and council		18,295	22,390	22,390	1,953	12,571	10,975	1,596	15%	22,390
Finance and administration		63,456	72,955	72,955	4,750	33,768	42,351	(8,582)	-20%	72,955
Internal audit		1,187	1,568	1,568	66	867	1,092	(224)	-21%	1,568
Community and public safety		45,511	62,891	62,891	3,331	27,491	36,208	(8,717)	-24%	62,891
Community and social services		8,306	10,300	10,300	1,132	5,605	5,732	(127)	-2%	10,300
Sport and recreation		17,543	19,134	19,134	876	10,132	10,930	(799)	-7%	19,134
Public safety		18,243	23,844	23,844	1,195	10,736	13,820	(3,084)	-22%	23,844
Housing		1,418	9,614	9,614	129	1,019	5,726	(4,708)	-82%	9,614
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		38,968	43,159	43,159	2,663	22,470	24,597	(2,126)	-9%	43,159
Planning and development		11,565	12,688	12,688	777	6,616	7,007	(391)	-6%	12,688
Road transport		27,403	30,471	30,471	1,886	15,854	17,590	(1,735)	-10%	30,471
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,238	173,534	173,534	10,943	83,438	99,030	(15,592)	-16%	173,534
Energy sources		96,985	112,439	112,439	7,800	57,700	65,237	(7,537)	-12%	112,439
Water management		18,866	20,497	20,497	1,261	9,773	11,543	(1,770)	-15%	20,497
Waste water management		9,512	14,031	14,031	336	4,072	7,829	(3,757)	-48%	14,031
Waste management		28,874	26,567	26,567	1,545	11,894	14,421	(2,527)	-18%	26,567
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	321,654	376,498	376,498	23,706	180,606	214,252	(33,646)	-16%	376,498
Surplus/ (Deficit) for the year		26,546	15,963	16,922	4,577	46,994	12,258	34,736	283%	15,963

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager, Finance, Corporate Services and Technical Services.

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		31,440	34,500	34,500	-	33,768	20,124	13,644	67.8%	34,500
Vote 2 - Finance		86,688	84,453	84,453	7,175	57,407	53,922	3,486	6.5%	84,453
Vote 3 - Corporate Services		8,005	5,517	5,517	481	1,113	2,888	(1,775)	-61.5%	5,517
Vote 4 - Technical Services		198,073	228,617	228,617	17,460	123,668	131,706	(8,038)	-6.1%	228,617
Vote 5 - Community Services		23,995	39,374	40,333	3,166	11,643	17,869	(6,226)	-34.8%	39,374
Total Revenue by Vote	2	348,200	392,461	393,420	28,283	227,600	226,510	1,090	0.5%	392,461
Expenditure by Vote	1									
Vote 1 - Municipal Manager		23,598	28,048	28,048	2,233	15,310	14,300	1,010	7.1%	28,048
Vote 2 - Finance		29,743	34,622	34,622	2,853	17,860	21,253	(3,393)	-16.0%	34,622
Vote 3 - Corporate Services		27,623	31,350	31,350	1,722	13,605	17,324	(3,720)	-21.5%	31,350
Vote 4 - Technical Services		192,018	216,124	216,124	13,333	104,609	123,455	(18,846)	-15.3%	216,124
Vote 5 - Community Services		48,672	66,354	66,354	3,564	29,222	37,919	(8,697)	-22.9%	66,354
Total Expenditure by Vote	2	321,654	376,498	376,498	23,706	180,606	214,252	(33,646)	-15.7%	376,498
Surplus/ (Deficit) for the year	2	26,546	15,963	16,922	4,577	46,994	12,258	34,736	283.4%	15,963

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		31,440	34,500	34,500	-	33,768	20,124	13,644	68%	34,500
1.1 - Mayor and Council		2,712	2,804	2,804	-	-	1,636	(1,636)	-100%	2,804
1.2 - Municipal Manager		28,308	31,251	31,251	-	33,768	18,229	15,539	85%	31,251
1.3 - Economic Development/Planning		420	445	445	-	-	260	(260)	-100%	445
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		86,688	84,453	84,453	7,175	57,407	53,922	3,486	6%	84,453
2.1 - Finance		86,680	84,443	84,443	7,175	57,405	53,916	3,490	6%	84,443
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		7	10	10	-	2	6	(4)	-63%	10
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		8,005	5,517	5,517	481	1,113	2,888	(1,775)	-61%	5,517
3.1 - Planning and Development		1,990	4,972	4,972	481	1,111	2,886	(1,775)	-62%	4,972
3.2 - Human Resources		6,011	542	542	-	-	-	-	-	542
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		3	3	3	0	2	2	(0)	-2%	3
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		198,073	228,617	228,617	17,460	123,668	131,706	(8,038)	-6%	228,617
4.1 - Building Control		1,025	902	902	72	683	540	143	26%	902
4.2 - Project Management Unit		19,754	14,548	14,548	1,595	2,748	8,486	(5,738)	-68%	14,548
4.3 - Property Services		1,127	5,817	5,817	47	6,573	536	6,036	1126%	5,817
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		26,257	28,461	28,461	1,890	12,960	16,336	(3,376)	-21%	28,461
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Sewerage		15,625	17,103	17,103	1,244	7,904	10,039	(2,135)	-21%	17,103
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		26,210	29,436	29,436	3,787	16,792	17,465	(674)	-4%	29,436
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-
4.12 - Roads		1,593	1,684	1,684	682	1,075	914	161	18%	1,684
4.13 - Electricity		106,483	130,665	130,665	8,144	74,933	77,389	(2,455)	-3%	130,665
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		23,995	39,374	40,333	3,166	11,643	17,869	(6,226)	-35%	39,374
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		6,792	7,563	8,522	1,923	3,809	5,373	(1,564)	-29%	7,563
5.3 - Community Halls and Facilities		244	212	212	13	134	152	(17)	-11%	212
5.4 - Cemeteries		323	366	366	51	268	195	74	38%	366
5.5 - Housing (Core)		-	45	45	-	-	26	(26)	-100%	45
5.6 - Housing (Non-Core)		-	8,070	8,070	-	-	4,708	(4,708)	-100%	8,070
5.7 - Traffic Control		7,621	12,458	12,458	345	2,037	990	1,047	106%	12,458
5.8 - Fire Fighting and Protection		-	835	835	-	-	487	(487)	-100%	835
5.9 - Community Parks		-	186	186	-	-	109	(109)	-100%	186
5.10 - Sports Grounds and Stadiums		200	250	250	-	-	146	(146)	-100%	250
5.11 - Swimming Pools		37	37	37	3	37	37	(18)	-49%	37
5.12 - Holiday Resorts		4,458	4,924	4,924	371	2,977	3,127	(151)	-5%	4,924
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Kooorts)		8	15	15	-	0	8	(8)	-98%	15
5.15 - Road and Traffic Regulation		4,313	4,413	4,413	459	2,399	2,512	(113)	-5%	4,413
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	348,200	392,461	393,420	28,283	227,600	226,510	1,090	0%	392,461

Expenditure by Vote										
1										
Vote 1 - Municipal Manager		23,598	28,048	28,048	2,233	15,310	14,300			
1.1 - Mayor and Council		8,240	9,772	9,772	743	5,301	5,696	(394)	-7%	9,772
1.2 - Municipal Manager		10,055	12,618	12,618	1,209	7,270	5,279	1,991	38%	12,618
1.3 - Economic Development/Planning		4,116	4,090	4,090	214	1,872	2,234	(362)	-16%	4,090
1.4 - Internal Audit		1,187	1,568	1,568	66	867	1,092	(224)	-21%	1,568
Vote 2 - Finance		29,743	34,622	34,622	2,853	17,860	21,253			
2.1 - Finance		23,295	25,432	25,432	2,191	12,923	15,804	(2,882)	-18%	25,432
2.2 - Budget and Treasury Office		2,248	2,072	2,072	156	1,046	1,111	(65)	-6%	2,072
2.3 - Supply Chain Management		2,543	5,277	5,277	379	3,134	3,284	(149)	-5%	5,277
2.4 - Director: Finance Services		1,657	1,841	1,841	127	757	1,054	(297)	-28%	1,841
Vote 3 - Corporate Services		27,623	31,350	31,350	1,722	13,605	17,324			
3.1 - Planning and Development		4,023	4,599	4,599	285	2,431	2,411	20	1%	4,599
3.2 - Human Resources		11,056	12,471	12,471	521	4,162	6,829	(2,667)	-39%	12,471
3.3 - Information Technology		3,558	3,877	3,877	201	1,955	2,171	(216)	-10%	3,877
3.4 - Administrative and Corporate Support		7,168	8,402	8,402	568	3,978	4,747	(769)	-16%	8,402
3.5 - Director: Corporate Services		1,818	2,001	2,001	147	1,079	1,166	(88)	-8%	2,001
Vote 4 - Technical Services		192,018	216,124	216,124	13,333	104,609	123,455			
4.1 - Building Control		1,847	2,096	2,096	172	1,199	1,249	(50)	-4%	2,096
4.2 - Project Management Unit		1,578	1,903	1,903	106	1,114	1,112	2	0%	1,903
4.3 - Property Services		6,634	7,655	7,655	233	3,356	4,170	(814)	-20%	7,655
4.4 - Director: Technical Services		1,789	2,031	2,031	119	538	1,138	(600)	-53%	2,031
4.5 - Solid Waste Removal		25,530	25,032	25,032	1,435	11,051	13,511	(2,460)	-18%	25,032
4.6 - Street Cleaning		3,344	1,535	1,535	109	843	909	(67)	-7%	1,535
4.7 - Sewerage		5,675	9,629	9,629	144	2,697	5,312	(2,615)	-49%	9,629
4.8 - Waste Water Treatment		3,143	3,586	3,586	179	1,152	2,086	(935)	-45%	3,586
4.9 - Storm Water Management		695	816	816	14	223	431	(208)	-48%	816
4.10 - Water Distribution		16,549	18,241	18,241	1,169	9,012	10,371	(1,359)	-13%	18,241
4.11 - Water Treatment		2,317	2,257	2,257	93	761	1,172	(411)	-35%	2,257
4.12 - Roads		25,932	28,905	28,905	1,761	14,964	16,755	(1,791)	-11%	28,905
4.13 - Electricity		95,900	111,278	111,278	7,714	57,051	64,555	(7,504)	-12%	111,278
4.14 - Street Lighting		1,085	1,160	1,160	86	648	682	(33)	-5%	1,160
Vote 5 - Community Services		48,672	66,354	66,354	3,564	29,222	37,919			
5.1 - Director: Community Services		1,690	1,897	1,897	108	840	876	(36)	-4%	1,897
5.2 - Libraries and Archives		6,730	7,562	7,562	488	4,197	4,207	(9)	0%	7,562
5.3 - Community Halls and Facilities		867	1,930	1,930	600	1,022	1,049	(27)	-3%	1,930
5.4 - Cemeteries		709	808	808	44	385	475	(90)	-19%	808
5.5 - Housing (Core)		1,386	1,520	1,520	129	1,016	1,002	14	1%	1,520
5.6 - Housing (Non-Core)		33	8,094	8,094	0	2	4,725	(4,722)	-100%	8,094
5.7 - Traffic Control		16,957	22,360	22,360	1,096	10,096	12,869	(2,773)	-22%	22,360
5.8 - Fire Fighting and Protection		1,286	1,484	1,484	99	640	951	(311)	-33%	1,484
5.9 - Community Parks		9,304	8,724	8,724	122	4,862	5,062	(200)	-4%	8,724
5.10 - Sports Grounds and Stadiums		2,356	3,667	3,667	234	1,989	2,119	(130)	-6%	3,667
5.11 - Swimming Pools		858	741	741	46	351	416	(65)	-16%	741
5.12 - Holiday Resorts		5,025	5,973	5,973	471	2,926	3,322	(396)	-12%	5,973
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorits)		(0)	28	28	4	4	11	(7)	-67%	28
5.15 - Road and Traffic Regulation		1,471	1,566	1,566	125	890	835	56	7%	1,566
Total Expenditure by Vote	2	321,654	376,498	376,498	23,706	180,606	214,252	(33,646)	(0)	376,498
Surplus/ (Deficit) for the year	2	26,546	15,963	16,922	4,577	46,994	12,258	34,736	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) - M07 January										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		67,800	71,681	71,681	5,267	46,522	46,453	69	0%	71,681
Service charges - electricity revenue		102,121	123,889	123,889	5,774	72,510	73,491	(981)	-1%	123,889
Service charges - water revenue		24,348	27,266	27,266	3,787	16,792	16,199	592	4%	27,266
Service charges - sanitation revenue		12,876	13,987	13,987	1,239	7,890	8,219	(329)	-4%	13,987
Service charges - refuse revenue		21,286	22,998	22,998	1,887	12,931	13,152	(221)	-2%	22,998
Rental of facilities and equipment		5,830	1,132	1,132	67	1,191	752	438	58%	1,132
Interest earned - external investments		6,203	5,447	5,447	819	4,628	2,266	2,362	104%	5,447
Interest earned - outstanding debtors		7,390	4,542	4,542	707	5,073	3,710	1,363	37%	4,542
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,935	12,472	12,472	329	2,087	1,003	1,084	108%	12,472
Licences and permits		-	262	262	32	71	153	(82)	-53%	262
Agency services		4,313	4,413	4,413	459	2,399	2,512	(113)	-5%	4,413
Transfers and subsidies		56,025	67,092	67,092	3,415	39,999	39,137	862	2%	67,092
Other revenue		8,353	13,212	13,212	562	9,915	4,464	5,451	122%	13,212
Gains on disposal of PPE		506	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		326,985	368,394	368,394	24,344	222,009	211,512	10,497	5%	368,394
Expenditure By Type										
Employee related costs		123,486	134,015	134,015	10,224	76,933	77,521	(588)	-1%	134,015
Remuneration of councillors		6,262	6,720	6,720	537	3,757	3,920	(163)	-4%	6,720
Debt impairment		16,123	21,475	21,475	-	5,369	12,527	(7,158)	-57%	21,475
Depreciation & asset impairment		20,171	23,284	23,284	-	5,821	13,582	(7,761)	-57%	23,284
Finance charges		15,288	13,968	13,968	-	3,792	6,742	(2,950)	-44%	13,968
Bulk purchases		83,689	96,543	96,543	6,624	51,736	56,317	(4,580)	-8%	96,543
Other materials		-	12,070	12,070	1,177	6,728	7,035	(307)	-4%	12,070
Contracted services		16,281	26,986	26,986	1,306	8,994	14,313	(5,320)	-37%	26,986
Transfers and subsidies		5,323	6,028	6,028	115	3,718	1,919	1,799	94%	6,028
Other expenditure		35,031	35,409	35,409	3,722	13,757	20,374	(6,617)	-32%	35,409
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		321,654	376,498	376,498	23,706	180,606	214,252	(33,646)	-16%	376,498
Surplus/(Deficit)		5,331	(8,104)	(8,104)	638	41,403	(2,740)	44,143	(0)	(8,104)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,515	24,067	25,026	3,939	5,591	14,998	(9,407)	(0)	24,067
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		700	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		26,546	15,963	16,922	4,577	46,994	12,258			15,963
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		26,546	15,963	16,922	4,577	46,994	12,258			15,963
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		26,546	15,963	16,922	4,577	46,994	12,258			15,963
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		26,546	15,963	16,922	4,577	46,994	12,258			15,963

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January										
Vote Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	4,500	4,500	-	953	2,625	(1,672)	-64%	4,500
Vote 4 - Technical Services		-	14,096	14,096	1	4,145	7,600	(3,455)	-45%	14,096
Vote 5 - Community Services		-	245	245	-	9	151	(142)	-94%	245
Total Capital Multi-year expenditure	4,7	-	18,841	18,841	1	5,107	10,376	(5,269)	-51%	18,841
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	211	211	30	105	123	(18)	-14%	211
Vote 2 - Finance		-	672	672	319	656	392	264	67%	672
Vote 3 - Corporate Services		-	1,467	1,467	22	555	856	(301)	-35%	1,467
Vote 4 - Technical Services		-	23,234	23,853	2,312	8,318	14,794	(6,476)	-44%	23,853
Vote 5 - Community Services		-	6,787	7,746	737	1,998	4,910	(2,912)	-59%	6,787
Total Capital single-year expenditure	4	-	32,371	33,950	3,420	11,632	21,075	(9,444)	-45%	32,990
Total Capital Expenditure		-	51,213	52,791	3,421	16,739	31,451	(14,712)	-47%	51,832
Capital Expenditure - Functional Classification										
Governance and administration		-	2,480	3,099	362	2,075	2,068	7	0%	3,099
Executive and council		-	81	81	18	62	47	15	32%	81
Finance and administration		-	2,399	3,018	344	2,013	2,021	(8)	0%	3,018
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	6,012	6,971	541	1,522	4,409	(2,887)	-65%	6,012
Community and social services		-	1,245	2,204	10	464	1,713	(1,249)	-73%	1,245
Sport and recreation		-	3,574	3,574	529	947	2,100	(1,153)	-55%	3,574
Public safety		-	1,165	1,165	3	84	580	(496)	-86%	1,165
Housing		-	28	28	-	27	16	10	63%	28
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	15,419	15,419	2,127	4,994	9,549	(4,555)	-48%	15,419
Planning and development		-	4,745	4,745	12	1,106	2,765	(1,659)	-60%	4,745
Road transport		-	10,674	10,674	2,115	3,887	6,783	(2,896)	-43%	10,674
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	27,301	27,301	391	8,148	15,425	(7,277)	-47%	27,301
Energy sources		-	8,998	8,998	1	2,728	4,648	(1,920)	-41%	8,998
Water management		-	4,995	4,995	219	612	2,914	(2,302)	-79%	4,995
Waste water management		-	12,331	12,331	145	4,194	7,293	(3,099)	-42%	12,331
Waste management		-	977	977	26	614	570	44	8%	977
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	51,213	52,791	3,421	16,739	31,451	(14,712)	-47%	51,832
Funded by:										
National Government		-	17,887	17,887	506	4,968	10,434	(5,466)	-52%	17,887
Provincial Government		-	6,180	7,139	3	1,133	4,564	(3,432)	-75%	6,180
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	24,067	25,026	509	6,100	14,998	(8,898)	-59%	24,067
Borrowing	6	-	6,550	7,169	726	4,013	4,440	(426)	-10%	7,169
Internally generated funds		-	20,596	20,596	2,187	6,625	12,013	(5,388)	-45%	20,596
Total Capital Funding		-	51,213	52,791	3,421	16,739	31,451	(14,712)	-47%	51,832

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M07 January										
Vote Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.3 - Economic Development/Planning		-	-	-	-	-	-	-	-	-
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
2.1 - Finance		-	-	-	-	-	-	-	-	-
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	4,500	4,500	-	953	2,625	(1,672)	-64%	4,500
3.1 - Planning and Development		-	4,500	4,500	-	953	2,625	(1,672)	-64%	4,500
3.2 - Human Resources		-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-

Vote 4 - Technical Services	-	14,096	14,096	1	4,145	7,600	(3,455)	-45%	14,096
4.1 - Building Control	-	-	-	-	-	-	-	-	-
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	125	125	1	87	50	37	74%	125	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	6,074	6,074	-	1,386	3,543	(2,157)	-61%	6,074	
4.8 - Waste Water Treatment	-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management	-	-	-	-	-	-	-	-	-
4.10 - Water Distribution	180	180	-	-	105	(105)	-100%	180	
4.11 - Water Treatment	-	-	-	-	-	-	-	-	-
4.12 - Roads	400	400	-	50	233	-	-	400	
4.13 - Electricity	7,317	7,317	-	2,621	3,668	-	-	7,317	
4.14 - Street Lighting	-	-	-	-	-	-	-	-	
Vote 5 - Community Services	-	245	245	-	9	151	(142)	-94%	245
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	-	-	-	-	-	-	-	-	-
5.3 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-
5.4 - Cemeteries	175	175	-	-	112	(112)	-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	11	(9)	-83%	30	
5.11 - Swimming Pools	40	40	-	7	28	(21)	-75%	40	
5.12 - Holiday Resorts	-	-	-	-	-	-	-	-	-
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	-
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	-	18,841	18,841	1	5,107	10,376	(5,269)	-51%	18,841
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Municipal Manager	-	211	211	30	105	123	(18)	-14%	211
1.1 - Mayor and Council	56	56	18	48	42	7	16%	56	
1.2 - Municipal Manager	25	25	-	14	6	8	147%	25	
1.3 - Economic Development/Planning	130	130	12	43	76	(33)	-43%	130	
1.4 - Internal Audit	-	-	-	-	-	-	-	-	
Vote 2 - Finance	-	672	672	319	656	392	264	67%	672
2.1 - Finance	672	672	319	656	392	264	67%	672	
2.2 - Budget and Treasury Office	-	-	-	-	-	-	-	-	
2.3 - Supply Chain Management	-	-	-	-	-	-	-	-	
2.4 - Director: Finance Services	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	1,467	1,467	22	555	856	(301)	-35%	1,467
3.1 - Planning and Development	107	107	-	102	60	42	71%	107	
3.2 - Human Resources	60	60	1	48	35	13	36%	60	
3.3 - Information Technology	890	890	16	282	542	(260)	-48%	890	
3.4 - Administrative and Corporate Support	410	410	4	122	219	(96)	-44%	410	
3.5 - Director: Corporate Services	-	-	-	-	-	-	-	-	
Vote 4 - Technical Services	-	23,234	23,853	2,312	8,318	14,794	(6,476)	-44%	23,853
4.1 - Building Control	8	8	-	8	5	3	65%	8	
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	
4.3 - Property Services	242	861	1	818	783	35	4%	861	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	
4.5 - Solid Waste Removal	977	977	26	614	570	44	8%	977	
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	
4.7 - Sewerage	753	753	-	220	439	(220)	-50%	753	
4.8 - Waste Water Treatment	2,520	2,520	-	1,945	2,070	(125)	-6%	2,520	
4.9 - Storm Water Management	2,984	2,984	145	643	1,241	(598)	-48%	2,984	
4.10 - Water Distribution	4,515	4,515	157	483	2,634	(2,151)	-82%	4,515	
4.11 - Water Treatment	300	300	62	129	175	(46)	-26%	300	
4.12 - Roads	9,254	9,254	1,920	3,352	5,898	(2,546)	-43%	9,254	
4.13 - Electricity	1,511	1,511	1	85	881	(796)	-90%	1,511	
4.14 - Street Lighting	170	170	-	22	99	(77)	-78%	170	
Vote 5 - Community Services	-	6,787	7,746	737	1,998	4,910	(2,912)	-59%	6,787
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	
5.2 - Libraries and Archives	600	1,559	3	179	1,309	(1,130)	-86%	600	
5.3 - Community Halls and Facilities	150	150	-	165	107	58	54%	150	
5.4 - Cemeteries	320	320	7	120	184	(64)	-35%	320	
5.5 - Housing (Core)	28	28	-	27	16	10	63%	28	
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	
5.7 - Traffic Control	1,020	1,020	195	485	652	(167)	-26%	1,020	
5.8 - Fire Fighting and Protection	1,165	1,165	3	84	580	(496)	-86%	1,165	
5.9 - Community Parks	1,449	1,449	336	515	849	(334)	-39%	1,449	
5.10 - Sports Grounds and Stadiums	1,805	1,805	193	319	1,107	(788)	-71%	1,805	
5.11 - Swimming Pools	50	50	-	-	(6)	6	-100%	50	
5.12 - Holiday Resorts	200	200	-	104	110	(6)	-6%	200	
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	
Total single-year capital expenditure	-	32,371	33,950	3,420	11,632	21,075	(9,444)	(0)	32,990
Total Capital Expenditure	-	51,213	52,791	3,421	16,739	31,451	(14,712)	(0)	51,832

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M07 January						
Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		64,586	73,049	73,049	19,388	73,049
Call investment deposits		6,852	-	-	99,008	-
Consumer debtors		75,529	82,087	82,087	89,296	82,087
Other debtors		7,330	5,401	5,401	(1,258)	5,401
Current portion of long-term receivables		173	1,304	1,304	4,124	1,304
Inventory		2,330	3,102	3,102	2,971	3,102
Total current assets		156,801	164,942	164,942	213,529	164,942
Non current assets						
Long-term receivables		446	305	305	484	305
Investments		-	-	-	-	-
Investment property		16,231	12,926	12,926	16,231	12,926
Investments in Associate		-	-	-	-	-
Property, plant and equipment		369,472	404,399	405,978	379,699	405,018
Biological		-	-	-	-	-
Intangible		3,849	5,188	5,188	4,540	5,188
Other non-current assets		454	454	454	454	454
Total non current assets		390,452	423,272	424,850	401,408	423,891
TOTAL ASSETS		547,253	588,214	589,792	614,936	588,833
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		5,145	5,702	5,702	5,145	5,702
Consumer deposits		3,665	3,737	3,737	4,873	3,737
Trade and other payables		16,705	25,249	25,249	36,458	25,249
Provisions		12,558	11,704	11,704	9,998	11,704
Total current liabilities		38,073	46,392	46,392	56,474	46,392
Non current liabilities						
Borrowing		53,048	53,765	54,384	52,152	54,384
Provisions		97,615	119,789	119,789	100,502	119,789
Total non current liabilities		150,664	173,555	174,174	152,653	174,174
TOTAL LIABILITIES		188,737	219,947	220,566	209,127	220,566
NET ASSETS	2	358,516	368,267	369,226	405,809	368,267
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		327,407	326,466	327,425	374,700	326,466
Reserves		31,109	41,801	41,801	31,109	41,801
TOTAL COMMUNITY WEALTH/EQUITY	2	358,516	368,267	369,226	405,809	368,267

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		66,922	68,814	68,814	5,579	39,714	40,141	(427)	-1%	68,814
Service charges		146,525	180,615	180,615	13,535	98,269	105,359	(7,090)	-7%	180,615
Other revenue		14,515	20,290	20,290	13,501	157,571	11,836	145,735	1231%	20,290
Government - operating		56,453	67,092	67,092	2,352	54,314	39,137	15,177	39%	67,092
Government - capital		20,515	24,067	25,026	6,933	15,382	14,598	784	5%	24,067
Interest		6,203	9,807	9,807	1,005	4,151	5,721	(1,570)	-27%	9,807
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(267,748)	(311,482)	(311,482)	(30,269)	(332,014)	(181,698)	150,317	-83%	(311,482)
Finance charges		(6,404)	(6,943)	(6,943)	-	(2,035)	(4,050)	(2,015)	50%	(6,943)
Transfers and Grants		(5,323)	(6,028)	(6,028)	(115)	(1,710)	(3,517)	(1,806)	51%	(6,028)
NET CASH FROM/(USED) OPERATING ACTIVITIES		31,657	46,232	47,191	12,521	33,640	27,528	(6,112)	-22%	46,232
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		786	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		43	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	30,000	-	30,000	#DIV/0!	-
Payments										
Capital assets		(41,015)	(51,213)	(52,791)	(3,421)	(16,739)	(30,795)	(14,056)	46%	(51,832)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40,186)	(51,213)	(52,791)	(3,421)	13,261	(30,795)	(44,056)	143%	(51,832)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,950	6,550	7,169	-	-	4,182	(4,182)	-100%	7,169
Increase (decrease) in consumer deposits		200	139	139	-	-	81	(81)	-100%	139
Payments										
Repayment of borrowing		(5,120)	(5,276)	(5,276)	-	-	(3,077)	(3,077)	100%	(5,276)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,031	1,413	2,032	-	-	1,185	1,185	100%	2,032
NET INCREASE/ (DECREASE) IN CASH HELD		(6,498)	(3,568)	(3,568)	9,100	46,902	(2,081)			(3,568)
Cash/cash equivalents at beginning:		77,936	76,617	76,617		71,494	76,617			71,494
Cash/cash equivalents at month/year end:		71,438	73,049	73,049		118,395	74,536			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 - M07 January													
Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4,167	1,125	790	661	563	451	2,758	5,847	16,361	10,279		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,442	1,684	1,122	897	932	901	2,123	5,941	20,042	10,794		
Receivables from Non-ex change Transactions - Property Rates	1400	5,252	1,744	999	770	679	597	5,480	13,615	29,137	21,142		
Receivables from Ex change Transactions - Waste Water Management	1500	1,304	654	493	432	397	368	2,073	8,072	13,793	11,342		
Receivables from Ex change Transactions - Waste Management	1600	2,017	1,047	776	660	596	555	3,001	12,344	20,995	17,155		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	747	746	725	703	664	645	4,405	5,189	13,824	11,606		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(1,590)	413	758	140	105	73	6,425	4,858	11,182	11,601		
Total By Income Source	2000	18,339	7,413	5,664	4,262	3,936	3,591	26,265	55,865	125,334	93,919	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(58)	39	30	26	20	16	645	288	1,006	995		
Commercial	2300	3,076	683	325	255	189	147	1,459	1,430	7,563	3,480		
Households	2400	7,416	3,986	3,712	2,608	2,407	2,167	16,224	45,313	83,834	68,719		
Other	2500	7,905	2,704	1,597	1,374	1,319	1,259	7,938	8,834	32,931	20,724		
Total By Customer Group	2600	18,339	7,413	5,664	4,262	3,936	3,591	26,265	55,865	125,334	93,919	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriër - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January												
Description	NT Code	Budget Year 2019/20								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January															
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance	
R thousands															
Municipality															
NEDBANK		6 months			Fixed	7.95	0	0	2020-02-07	41,281	270		-	41,551	
ABSA		2 months			fixed	7.5	0	0	2020-02-10	30,117	192		-	30,309	
NEDBANK		3 months			fixed	7.25	0	0	17 April 2020		60		20,000	20,060	
														-	
														-	
														-	
Municipality sub-total										71,398			20,000	91,919	
Entities															
														-	
														-	
														-	
														-	
														-	
Entities sub-total														-	
TOTAL INVESTMENTS AND INTEREST	2									71,398			20,000	91,919	

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 - M07 January										
Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		–	50,658	50,658	904	37,636	29,551	8,085	27.4%	50,658
Local Government Equitable Share			45,025	45,025	–	33,768	26,265	7,503	28.6%	45,025
Municipal Infrastructure Grant			2,531	2,531	904	1,191	1,476	(285)	-19.3%	2,531
Expanded Public Works Programme			1,422	1,422	–	996	830	167	20.1%	1,422
Financial Management Grant			898	898	–	898	524	374	71.4%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	–	783	457	326	71.4%	783
Provincial Government:		–	15,734	15,734	2,352	12,100	9,178	2,922	31.8%	15,734
Libraries			6,857	6,857	2,352	7,857	4,000	3,857	96.4%	6,857
Human Settlements			8,070	8,070	–	3,913	4,708	(794)	-16.9%	8,070
Maintenance of Roads			97	97	–	–	57	(57)	-100.0%	97
Financial Management Support Grant	4		330	330	–	330	193	138	71.4%	330
Municipal Capacity Building Grant			380	380	–	–	222	(222)	-100.0%	380
Other transfers and grants (insert description)			–	–	–	–	–	–	–	–
Other grant providers:		–	700	700	–	457	408	48	11.9%	700
Go Flow			52	52	–	–	30	(30)	-100.0%	52
Heist op den Berg			648	648	–	457	378	79	20.8%	648
Total Operating Transfers and Grants	5	–	67,092	67,092	3,257	50,193	39,137	11,055	28.2%	67,092
Capital Transfers and Grants										
National Government:		–	17,887	17,887	6,029	13,810	10,434	3,377	32.4%	17,887
Municipal Infrastructure Grant			12,017	12,017	6,029	7,941	7,010	931	13.3%	12,017
Financial Management Grant			652	652	–	652	380	272	71.4%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	–	5,217	3,043	2,174	71.4%	5,217
Provincial Government:		–	6,180	7,139	–	5,580	4,165	1,415	34.0%	6,180
<i>Regional Socio - Economic Project</i>			4,500	4,500	–	4,500	2,625	1,875	71.4%	4,500
Libraries			600	1,569	–	–	910	(910)	-100.0%	600
Development of Sport and Recreation Facilities			250	250	–	250	146	104	71.4%	250
Fire Service Capacity Building Grant			830	830	–	830	484	346	71.4%	830
			–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	24,067	25,026	6,029	19,390	14,598	4,792	32.8%	24,067
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	91,159	92,118	9,285	69,583	53,736	15,847	29.5%	91,159

8.2 Supporting Table C7

WC013 Bergvriër - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	50,658	50,658	4,107	29,220	29,551	(330)	-1.1%	50,658
Local Government Equitable Share			45,025	45,025	3,752	26,265	26,265	-		45,025
Municipal Infrastructure Grant			2,531	2,531	51	724	1,476	(752)	-51.0%	2,531
Expanded Public Works Programme			1,422	1,422	277	1,336	830	506	61.0%	1,422
Financial Management Grant			898	898	27	586	524	62	11.9%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	-	310	457	(146)	-32.1%	783
0			-	-	-	-	-	-		-
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	15,734	15,734	488	4,105	9,178	(5,073)	-55.3%	15,734
Libraries			6,857	6,857	488	4,049	4,000	50	1.2%	6,857
Human Settlements			8,070	8,070	-	-	4,708	(4,708)	-100.0%	8,070
Maintenance of Roads			97	97	-	(13)	57	(70)	-123.6%	97
Financial Management Support Grant			330	330	-	69	193	(123)	-64.1%	330
Municipal Capacity Building Grant			380	380	-	-	222	(222)	-100.0%	380
District Municipality:		-	-	-	-	-	-	-		-
0			-	-	-	-	-	-		-
Other grant providers:		-	700	700	-	199	408	(210)	-51.4%	700
Go Flow			52	52	-	-	30	(30)	-100.0%	52
Heist op den Berg			648	648	-	199	378	(179)	-47.5%	648
Total operating expenditure of Transfers and Grants:		-	67,092	67,092	4,595	33,524	39,137	(5,613)	-14.3%	67,092
Capital expenditure of Transfers and Grants										
National Government:		-	17,887	17,887	187	4,762	10,434	(5,672)	-54.4%	17,887
Municipal Infrastructure Grant			12,017	12,017	187	2,262	7,010	(4,748)	-67.7%	12,017
Financial Management Grant			652	652	-	433	380	52	13.7%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	-	2,067	3,043	(977)	-32.1%	5,217
0			-	-	-	-	-	-		-
0			-	-	-	-	-	-		-
Other capital transfers [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	6,180	7,139	3	1,133	4,165	(3,032)	-72.8%	6,180
Regional Socio - Economic Project			4,500	4,500	-	953	2,625	(1,672)	-63.7%	4,500
Libraries			600	1,559	3	179	910	(730)	-80.3%	600
Development of Sport and Recreation Facilities			250	250	-	-	146	-		250
Fire Service Capacity Building Grant			830	830	-	-	484	-		830
0			-	-	-	-	-	-		-
0			-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	24,067	25,026	190	5,894	14,598	(8,704)	-59.6%	24,067
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	91,159	92,118	4,785	39,419	53,736	(14,317)	-26.6%	91,159

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

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January											
Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1	A	B	C					D		
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			5,279	5,279	414	2,895	3,079	(185)	-6%	5,279	
Pension and UIF Contributions			327	327	26	182	191	(9)	-5%	327	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			600	600	53	371	350	22	6%	600	
Cellphone Allowance			514	514	44	309	300	10	3%	514	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	6,720	6,720	537	3,757	3,920	(163)	-4%	6,720
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
Senior Managers of the Municipality											
Basic Salaries and Wages			4,887	4,887	362	2,182	2,851	(668)	-23%	4,887	
Pension and UIF Contributions			714	714	49	342	417	(74)	-18%	714	
Medical Aid Contributions			98	98	9	41	57	(16)	-28%	98	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			842	842	77	435	491	(56)	-11%	842	
Cellphone Allowance			-	-	0	5	-	5	#DIV/0!	-	
Housing Allowances			329	329	15	102	192	(91)	-47%	329	
Other benefits and allowances			149	149	12	70	87	(17)	-20%	149	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	7,020	7,020	524	3,177	4,095	(918)	-22%	7,020
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
Other Municipal Staff											
Basic Salaries and Wages			88,839	88,839	6,703	53,219	51,822	1,397	3%	88,839	
Pension and UIF Contributions			14,053	14,053	1,101	7,778	8,198	(420)	-5%	14,053	
Medical Aid Contributions			6,185	6,185	477	3,056	3,608	(552)	-15%	6,185	
Overtime			4,352	4,352	507	3,122	2,539	583	23%	4,352	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,853	3,853	342	2,391	2,248	144	6%	3,853	
Cellphone Allowance			-	-	3	21	-	21	#DIV/0!	-	
Housing Allowances			920	920	46	325	536	(212)	-39%	920	
Other benefits and allowances			5,454	5,454	481	3,335	3,182	153	5%	5,454	
Payments in lieu of leave			964	964	40	283	562	(279)	-50%	964	
Long service awards			515	515	-	-	301	(301)	-100%	515	
Post-retirement benefit obligations	2		1,860	1,860	-	-	1,085	(1,085)	-100%	1,860	
Sub Total - Other Municipal Staff			-	126,995	126,995	9,700	73,529	74,081	(551)	-1%	126,995
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
Total Parent Municipality			-	140,735	140,735	10,761	80,463	82,095	(1,632)	-2%	140,735
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	140,735	140,735	10,761	80,463	82,095	(1,632)	-2%	140,735
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			-	134,015	134,015	10,224	76,707	78,175	(1,469)	-2%	134,015

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		1,878	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	2,172	13,317	21,275	7,958	37.4%	26%
January		3,756	3,756	3,421	16,739	25,030	8,292	33.1%	33%
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	-		
Total Capital expenditure	-	51,213	51,832	16,739					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	5,808	5,808	48	1,074	3,387	2,313	68.3%	5,808
Roads Infrastructure		-	250	250	-	22	129	107	83.3%	250
Roads		-	250	250	-	22	129	107	83.3%	250
Storm water Infrastructure		-	350	350	29	201	221	19	8.8%	350
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	350	350	29	201	221	19	8.8%	350
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	30	30	-	-	18	18	100.0%	30
LV Networks		-	30	30	-	-	18	18	100.0%	30
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	150	150	19	86	88	1	1.3%	150
Pump Stations		-	150	150	19	86	88	1	1.3%	150
Sanitation Infrastructure		-	4,578	4,578	-	396	2,670	2,275	85.2%	4,578
Pump Station		-	150	150	-	132	88	(44)	-50.5%	150
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	4,428	4,428	-	264	2,583	2,319	89.8%	4,428
Solid Waste Infrastructure		-	450	450	1	370	263	(107)	-40.8%	450
Waste Transfer Stations		-	250	250	1	220	146	(74)	-50.8%	250
Waste Processing Facilities		-	200	200	-	150	117	(33)	-28.4%	200
Community Assets		-	5,295	5,295	210	1,237	3,108	1,871	60.2%	5,295
Community Facilities		-	4,675	4,675	-	953	2,737	1,784	65.2%	4,675
Halls		-	-	-	-	-	-	-	-	-
Centres		-	4,500	4,500	-	953	2,625	1,672	63.7%	4,500
Cemeteries/Crematoria		-	175	175	-	-	112	112	100.0%	175
Sport and Recreation Facilities		-	620	620	210	283	371	87	23.6%	620
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	620	620	210	283	371	87	23.6%	620
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	325	944	1	870	786	(84)	-10.7%	944
Operational Buildings		-	325	944	1	870	786	(84)	-10.7%	944
Municipal Offices		-	325	944	1	870	786	(84)	-10.7%	944
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	1,272	1,272	512	845	736	(109)	-14.8%	1,272
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,272	1,272	512	845	736	(109)	-14.8%	1,272
Computer Software and Applications		-	1,272	1,272	512	845	736	(109)	-14.8%	1,272
Computer Equipment		-	640	640	-	-	342	342	100.0%	640
Computer Equipment		-	640	640	-	-	342	342	100.0%	640
Furniture and Office Equipment		-	543	543	15	281	249	(32)	-13.0%	543
Furniture and Office Equipment		-	543	543	15	281	249	(32)	-13.0%	543
Machinery and Equipment		-	668	668	141	355	472	117	24.7%	668
Machinery and Equipment		-	668	668	141	355	472	117	24.7%	668
Transport Assets		-	5,455	5,455	1,099	1,291	3,220	1,930	59.9%	5,455
Transport Assets		-	5,455	5,455	1,099	1,291	3,220	1,930	59.9%	5,455
Total Capital Expenditure on new assets	1	-	20,006	20,625	2,027	5,953	12,301	6,348	51.6%	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 - M07										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	12,267	12,267	197	2,652	7,136	4,484	62.8%	12,267
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	6,877	6,877	-	2,067	4,012	1,945	48.5%	6,877
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			400	400	-	-	233	233	100.0%	400
MV Switching Stations										
MV Networks										
LV Networks			6,477	6,477	-	2,067	3,778	1,712	45.3%	6,477
Capital Spares										
Water Supply Infrastructure		-	4,810	4,810	197	519	2,806	2,287	81.5%	4,810
Dams and Weirs										
Boreholes			50	50	43	43	29	(14)	-47.5%	50
Reservoirs										
Pump Stations			180	180	-	-	105	105	100.0%	180
Water Treatment Works										
Bulk Mains										
Distribution			4,180	4,180	117	272	2,438	2,166	88.8%	4,180
Distribution Points			400	400	37	204	233	30	12.8%	400
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	580	580	-	67	318	252	79.1%	580
Pump Station			520	520	-	29	283	254	89.6%	520
Reticulation			60	60	-	37	35	(2)	-6.2%	60
Community Assets		-	310	310	-	204	150	(54)	-36.1%	310
Community Facilities		-	120	120	-	119	69	(50)	-72.3%	120
Cemeteries/Crematoria			100	100	-	100	58	(42)	-71.2%	100
Public Ablution Facilities			20	20	-	-	-	-	-	20
Sport and Recreation Facilities		-	190	190	-	85	81	(4)	-5.3%	190
Indoor Facilities			100	100	-	78	58	(20)	-33.8%	100
Outdoor Facilities			90	90	-	7	23	15	68.7%	90
Capital Spares										
Other assets		-	30	30	-	28	40	12	29.7%	30
Operational Buildings		-	30	30	-	28	40	12	29.7%	30
Municipal Offices			30	30	-	28	40	12	29.7%	30
Computer Equipment		-	320	320	19	343	240	(102)	-42.6%	320
Computer Equipment			320	320	19	343	240	(102)	-42.6%	320
Furniture and Office Equipment		-	459	459	23	363	252	(112)	-44.3%	459
Furniture and Office Equipment			459	459	23	363	252	(112)	-44.3%	459
Machinery and Equipment		-	20	20	-	17	12	(5)	-44.9%	20
Machinery and Equipment			20	20	-	17	12	(5)	-44.9%	20
Total Capital Expenditure on renewal of existing assets	1	-	13,406	13,406	239	3,608	7,830	4,222	53.9%	13,406

10.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	4,106	4,106	330	1,572	2,590	1,018	39.3%	4,106
Roads Infrastructure		-	547	547	62	252	532	280	52.6%	547
Roads			547	547	62	252	532	280	52.6%	547
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	409	409	14	123	233	110	47.2%	409
Drainage Collection					-	-	-	-		
Storm water Conveyance			409	409	14	123	233	110	47.2%	409
Attenuation					-	-	-	-		
Electrical Infrastructure		-	2,206	2,206	127	854	1,414	561	39.6%	2,206
LV Networks			2,206	2,206	127	854	1,414	561	39.6%	2,206
Capital Spares					-	-	-	-		
Water Supply Infrastructure		-	618	618	77	251	298	47	15.7%	618
Distribution			618	618	77	251	298	47	15.7%	618
Sanitation Infrastructure		-	295	295	49	92	96	4	4.2%	295
Pump Station					-	-	-	-		
Reticulation			295	295	49	92	96	4	4.2%	295
Solid Waste Infrastructure		-	30	30	-	-	18	18	100.0%	30
Landfill Sites			30	30	-	-	18	18	100.0%	30
Community Assets		-	11,892	11,892	415	6,862	6,774	(88)	-1.3%	11,892
Community Facilities		-	8,761	8,761	150	4,948	5,094	145	2.8%	8,761
Cemeteries/Crematoria			618	618	44	341	373	32	8.7%	618
Police					-	-	-	-		
Purls					-	-	-	-		
Public Open Space			8,143	8,143	106	4,608	4,720	113	2.4%	8,143
Sport and Recreation Facilities		-	3,131	3,131	265	1,914	1,681	(233)	-13.9%	3,131
Indoor Facilities					-	-	-	-		
Outdoor Facilities			3,131	3,131	265	1,914	1,681	(233)	-13.9%	3,131
Capital Spares					-	-	-	-		
Other assets		-	4,347	4,347	278	2,475	2,658	183	6.9%	4,347
Operational Buildings		-	4,331	4,331	278	2,470	2,649	179	6.8%	4,331
Municipal Offices			4,331	4,331	278	2,470	2,649	179	6.8%	4,331
Housing		-	16	16	-	5	9	4	41.4%	16
Staff Housing					-	-	-	-		
Social Housing			16	16	-	5	9	4	41.4%	16
Capital Spares					-	-	-	-		
Computer Equipment		-	659	659	0	14	38	24	64.1%	659
Computer Equipment			659	659	0	14	38	24	64.1%	659
Furniture and Office Equipment		-	41	41	0	13	17	4	25.1%	41
Furniture and Office Equipment			41	41	0	13	17	4	25.1%	41
Machinery and Equipment		-	810	810	9	444	409	(35)	-8.6%	810
Machinery and Equipment			810	810	9	444	409	(35)	-8.6%	810
Transport Assets		-	2,868	2,868	113	1,360	1,544	184	11.9%	2,868
Transport Assets			2,868	2,868	113	1,360	1,544	184	11.9%	2,868
Total Repairs and Maintenance Expenditure	1	-	24,722	24,722	1,145	12,740	14,031	1,290	9.2%	24,722

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	14,703	14,703	-	3,676	8,577	4,901	57.1%	14,703
Roads Infrastructure		-	1,862	1,862	-	466	1,086	621	57.1%	1,862
Roads			1,668	1,668	-	417	973	556	57.1%	1,668
Road Structures			150	150	-	38	88	50	57.1%	150
Road Furniture			44	44	-	11	26	15	57.1%	44
Storm water Infrastructure		-	243	243	-	61	142	81	57.1%	243
Drainage Collection			90	90	-	23	53	30	57.1%	90
Storm water Conveyance			153	153	-	38	89	51	57.1%	153
Electrical Infrastructure		-	1,755	1,755	-	439	1,024	585	57.1%	1,755
MV Substations			200	200	-	50	117	67	57.1%	200
MV Switching Stations			32	32	-	8	19	11	57.1%	32
MV Networks			594	594	-	149	347	198	57.1%	594
LV Networks			929	929	-	232	542	310	57.1%	929
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	3,482	3,482	-	871	2,031	1,161	57.1%	3,482
Boreholes			42	42	-	11	25	14	57.1%	42
Reservoirs			1,158	1,158	-	290	676	386	57.1%	1,158
Pump Stations			188	188	-	47	110	63	57.1%	188
Water Treatment Works			1,242	1,242	-	311	725	414	57.1%	1,242
Distribution Points			848	848	-	1	2	1	57.1%	848
PRV Stations			4	4	-	-	-	-	-	4
Sanitation Infrastructure		-	3,372	3,372	-	843	1,967	1,124	57.1%	3,372
Pump Station			2,976	2,976	-	744	1,736	992	57.1%	2,976
Reticulation			396	396	-	99	231	132	57.1%	396
Solid Waste Infrastructure		-	3,989	3,989	-	997	2,327	1,330	57.1%	3,989
Landfill Sites			3,479	3,479	-	870	2,029	1,160	57.1%	3,479
Waste Transfer Stations			404	404	-	101	236	135	57.1%	404
Waste Processing Facilities			62	62	-	16	36	21	57.1%	62
Waste Drop-off Points			44	44	-	11	26	15	57.1%	44
Community Assets		-	2,306	2,306	-	577	1,345	769	57.1%	2,306
Community Facilities		-	951	951	-	238	555	317	57.1%	951
Halls			234	234	-	59	137	78	57.1%	234
Clinics/Care Centres			16	16	-	4	9	5	57.1%	16
Museums			50	50	-	13	29	17	57.1%	50
Libraries			227	227	-	57	132	76	57.1%	227
Cemeteries/Crematoria			162	162	-	41	95	54	57.1%	162
Public Open Space			95	95	-	24	55	32	57.1%	95
Public Ablution Facilities			76	76	-	19	44	25	57.1%	76
Markets			90	90	-	23	53	30	57.1%	90
Stalls			-	-	-	-	-	-	-	-
Abattoirs			1	1	-	0	1	0	57.1%	1
Sport and Recreation Facilities		-	1,355	1,355	-	339	790	452	57.1%	1,355
Indoor Facilities			11	11	-	3	6	4	57.1%	11
Outdoor Facilities			1,344	1,344	-	336	784	448	57.1%	1,344
Capital Spares			-	-	-	-	-	-	-	-
Investment properties		-	3	3	-	1	2	1	57.1%	3
Revenue Generating		-	3	3	-	1	2	1	57.1%	3
Unimproved Property			3	3	-	1	2	1	57.1%	3
Other assets		-	1,102	1,102	-	276	643	367	57.1%	1,102
Operational Buildings		-	1,102	1,102	-	276	643	367	57.1%	1,102
Municipal Offices			1,074	1,074	-	269	627	358	57.1%	1,074
Yards			11	11	-	3	6	4	57.1%	11
Stores			17	17	-	4	10	6	57.1%	17
Intangible Assets		-	618	618	-	154	360	206	57.1%	618
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights		-	618	618	-	154	360	206	57.1%	618
Computer Software and Applications			618	618	-	154	360	206	57.1%	618
Computer Equipment		-	710	710	-	177	414	237	57.1%	710
Computer Equipment			710	710	-	177	414	237	57.1%	710
Furniture and Office Equipment		-	1,245	1,245	-	311	726	415	57.1%	1,245
Furniture and Office Equipment			1,245	1,245	-	311	726	415	57.1%	1,245
Machinery and Equipment		-	1,281	1,281	-	320	747	427	57.1%	1,281
Machinery and Equipment			1,281	1,281	-	320	747	427	57.1%	1,281
Transport Assets		-	1,316	1,316	-	329	768	439	57.1%	1,316
Transport Assets			1,316	1,316	-	329	768	439	57.1%	1,316
Total Depreciation	1	-	23,284	23,284	-	5,821	13,582	7,761	57.1%	23,284

10.6 Supporting Table C13e

WC013 Bergvriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	15,805	15,805	958	6,344	9,220	2,876	31.2%	15,805
Roads Infrastructure		-	6,604	6,604	819	2,065	4,352	2,287	52.6%	6,604
Roads			6,604	6,604	819	2,065	4,352	2,287	52.6%	6,604
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	2,674	2,674	114	508	1,060	552	52.1%	2,674
Drainage Collection										
Storm water Conveyance			2,674	2,674	114	508	1,060	552	52.1%	2,674
Attenuation										
Electrical Infrastructure		-	1,981	1,981	-	576	556	(21)	-3.7%	1,981
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			750	750	-	-	(163)	(163)	100.0%	750
LV Networks			1,231	1,231	-	576	718	142	19.7%	1,231
Capital Spares										
Sanitation Infrastructure		-	4,146	4,146	-	3,050	3,019	(32)	-1.1%	4,146
Pump Station										
Reticulation			1,646	1,646	-	1,123	960	(162)	-16.9%	1,646
Waste Water Treatment Works			2,500	2,500	-	1,928	2,058	131	6.3%	2,500
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	400	400	25	144	233	89	38.1%	400
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities			400	400	25	144	233	89	38.1%	400
Electricity Generation Facilities										
Capital Spares										
Community Assets		-	1,995	2,954	197	834	2,100	1,266	60.3%	1,995
Community Facilities		-	1,215	2,174	197	587	1,688	1,101	65.2%	1,215
Halls			100	100	-	120	78	(42)	-53.5%	100
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations					195	452	350	(102)	-29.3%	
Museums			600	600	-	-	-	-		600
Galleries										
Theatres										
Libraries			400	1,359	-	-	1,193	1,193	100.0%	400
Cemeteries/Crematoria			100	100	-	-	58	58	100.0%	100
Police										
Purls										
Public Open Space			15	15	2	15	9	(6)	-68.0%	15
Sport and Recreation Facilities		-	780	780	-	247	413	166	40.1%	780
Indoor Facilities										
Outdoor Facilities			780	780	-	247	413	166	40.1%	780
Capital Spares										
Total Capital Expenditure on upgrading of existing	1	-	17,800	18,760	1,156	7,178	11,320	4,142	36.6%	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 January 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv. H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



A handwritten signature in black ink is written over a horizontal line. The signature is cursive and appears to read 'H. Linde'.

Date

14 February 2020