

Bergrivier Municipality

In - Year Report of Municipalities

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



Quarterly & Monthly Budget Statement March 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, Section 52, a quarterly submission of a report on the implementation of the budget and financial state of affairs of the municipality.

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 March 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 March 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.

The Mayor of the municipality is required in terms of Section 52 (d) of the MFMA to within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

3.2 Consolidated performance

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	368,394,165.83	382,514,839.00	273,122,131.11	272,956,215.00	165,916.11	0%
Total Expenditure	376,498,009.33	391,327,315.00	228,463,775.69	279,066,131.00	-50,602,355.31	-18%
Total Capital Expenditure	51,212,565.00	52,667,583.00	25,728,567.49	39,956,805.00	-14,228,237.51	-36%

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 March 2020.

Revenue by Source (Table C4)

Description	2018/19	Budget Year 2019/20					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	67,800	71,681	72,479	57,309	57,268	41	0%
Service charges - electricity revenue	102,121	123,889	124,139	85,784	93,953	(8,170)	-9%
Service charges - water revenue	24,348	27,266	26,202	22,324	22,194	130	1%
Service charges - sanitation revenue	12,876	13,987	13,352	10,141	5,312	4,829	91%
Service charges - refuse revenue	21,286	22,998	22,131	16,641	20,303	(3,662)	-18%
Rental of facilities and equipment	5,830	1,132	1,439	1,330	1,179	151	13%
Interest earned - external investments	6,203	5,447	7,452	5,485	3,721	1,765	47%
Interest earned - outstanding debtors	7,390	4,542	7,981	6,536	5,603	934	17%
Fines, penalties and forfeits	9,935	12,472	22,282	2,413	3,800	(1,387)	-37%
Licences and permits	-	262	103	84	158	(73)	-47%
Agency services	4,313	4,413	4,464	2,957	3,207	(249)	-8%
Transfers and subsidies	56,025	67,092	67,118	51,256	50,326	931	2%
Other revenue	8,353	13,212	13,373	10,860	5,933	4,927	83%
Gains on disposal of PPE	506	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	326,985	368,394	382,515	273,122	272,956	166	0%

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 R273.122 million which represents 71.40% 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 13%, as a result of the increase of the usage of Municipal Facilities over the holiday season, it is doubtful whether the target for this revenue source will be met for the current financial year as bookings over the Easter holidays were cancelled as a result of Covid-19.

Interest earned – external investments: A positive YTD variance of 47%, 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 17%, as a result of the increase in outstanding debtors. This is however an indication that the debt collection effort is currently not sufficient and that we are carrying stale debt that require a consideration for write-off.

Fines, penalties and forfeits: A negative YTD variance of 37%. It must be pointed out that the iGrap1 consideration still needs to be done where all

finances 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 47%, 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	135,211	90,218	100,334	(10,116)	-10%
Remuneration of councillors	6,262	6,720	6,822	4,830	5,065	(235)	-5%
Debt impairment	16,123	21,475	31,674	5,369	18,656	(13,287)	-71%
Depreciation & asset impairment	20,171	23,284	22,672	15,115	17,310	(2,195)	-13%
Finance charges	15,288	13,968	15,711	3,792	8,349	(4,557)	-55%
Bulk purchases	83,689	96,543	96,543	66,878	72,407	(5,529)	-8%
Other materials	-	12,070	12,788	8,372	8,846	(474)	-5%
Contracted services	16,281	26,986	28,538	11,787	19,259	(7,472)	-39%
Transfers and subsidies	5,323	6,028	6,328	4,665	3,360	1,306	39%
Other expenditure	35,031	35,409	35,040	17,437	25,480	(8,043)	-32%
Loss on disposal of PPE	-	-	-	-	-	-	
Total Expenditure	321,654	376,498	391,327	228,464	279,066	(50,602)	-18%

The total expenditure to date is R228.4 million which represents 58.38% 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 5% is reflected due to the fact that the remuneration of public office bearers adjustment for the 2019/2020 financial year has not yet been promulgated.

Debt impairment: A negative YTD budget variance of 71% 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 55% 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 39% 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 39% is recorded as a result of actual payments not aligned with the year-to-date budget. 73.7% 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	2,168	3,375	(1,207)	-36%
Vote 4 - Technical Services	14,096	10,506	5,217	9,207	(3,990)	-43%
Vote 5 - Community Services	245	521	229	259	(30)	-11%
Total Capital Multi-year expenditure	18,841	15,527	7,615	12,841	(5,226)	-41%
<u>Single Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	211	214	136	159	(23)	-14%
Vote 2 - Finance	672	256	19	400	(381)	-95%
Vote 3 - Corporate Services	1,467	1,467	800	1,100	(300)	-27%
Vote 4 - Technical Services	23,234	27,533	12,369	19,432	(7,063)	-36%
Vote 5 - Community Services	6,787	7,670	4,790	6,024	(1,235)	-20%
Total Capital single-year expenditure	32,371	37,140	18,114	27,116	(9,002)	-33%
Total Capital Expenditure	51,213	52,668	25,729	39,957	(14,228)	-36%

Capital Expenditure:

Total year to date capital expenditure as at 31 March 2020 amounts to R25.7 million which represent 48.85% of the total capital budget. Current commitments against capital votes amount to R11,393,414 bringing the total capital amount inclusive of commitments to R37,121,982 representing 70.48% of capital budget.

It must be pointed out that procurement processes for projects to the value of R 4.112 Million have not yet commenced and an urgent intervention in this regard is required. It may be necessary to adjust the budget downward should an opportunity arise before the end of the financial year.

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

Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R 135 948 or 63.53% of the adjustment budget of R 214 000. Shadow costs amounted to R 22 093 at the end of March 2020.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R 19 071 or 7.45% of the adjustment budget of R 256 000.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R 2 968 530 or 49.75% of the adjustment budget of R 5 967 000. Shadow costs amounted to R 2 620 038 at the end of March 2020.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R 17 586 392 or 46.23% of the adjustment budget of R 38 039 391. Shadow costs amounted to R 7 825 625 at the end of March 2020.

Vote 5 - Community Services

The directorate capital budget performance indicates actual capital expenditure of R 5 018 626 or 61.27% of the adjustment budget of R 8 191 192. Shadow costs amounted to R 925 657 at the end of March 2020.

Cash flow

The Cash Book Balance (investments included) as at 31 March 2020 reflects a positive amount of R 123.3 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									
						2020-03-01		2020-03-31	
Investment	Acc No	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate Per Annum	Balance at Begin of Month (Rand)	Investment Top Up This Month (Rand)	Partial / Premature Withdrawals This Month (Rand)	Accrued Interest This Month (Rand)	Balance at End of Month (Rand)
Absa	92 9651 1113				0.00				0.00
Absa	93 5516 2178				0.00				0.00
Absa		2020-02-12	2020-03-12	7.50%	20,073,972.60		20,123,470.07	49,497.47	0.00
Nedbank	03 788 100 4312/000033	2019-08-07	2020-02-07	7.95%	0.00				0.00
Nedbank	03 788 100 4312/000039	2020-01-17	2020-03-16	7.25%	20,174,794.52			123,150.68	20,297,945.20
Nedbank	03 788 100 4312/000040	2020-02-12	2020-04-11	7.10%	20,070,027.40			120,602.74	20,190,630.14
Standard	078722675/001	2020-02-12	2020-05-11	7.20%	30,106,520.54			189,369.87	30,295,890.41
Nedbank	03 788 100 4312/000041	2020-03-19	2020-06-19	7.05%		30,000,000.00		69,534.25	30,069,534.25
									0.00
Total Investment					90,425,315.06	30,000,000.00	20,123,470.07	552,155.01	100,854,000.00

During the month of March an investment of R 30 000 000 was made. The total amount invested at 31 March was R 100 854 000. The accrued interest for March 2020 was R 552 155. An investments for the value of R 20 123 470 has expired in March 2020.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2019/2020				
	Budget	Monthly actual	YearTD actual	Outstanding
National Government: Transfers and Grants				
Expanded Public Works Programme	1,422,000.00	-	1,422,000.00	-
Financial Management Grant	1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	6,000,000.00	-	6,000,000.00	-
Local Government Equitable Share	45,025,000.00	11,257,000.00	45,025,000.00	-
Municipal Infrastructure Grant	14,548,000.00	5,416,000.00	14,548,000.00	-
	68,545,000.00	16,673,000.00	68,545,000.00	-
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	-	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	380,000.00	-
Regional Socio - Economic Project	4,500,000.00	-	4,500,000.00	-
	22,914,000.00	380,000.00	18,060,296.00	4,853,704.00
Total Transfers and Grants	91,459,000.00	17,053,000.00	86,605,296.00	4,853,704.00

3.3 Material variances from SDBIP

There are no material variances to be reported

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergvriev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March							
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%	9.8%	1.7%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	12.8%	13.6%	19.0%	13.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.9%	23.0%	20.3%	26.5%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		170.5%	128.6%	136.3%	167.6%	130.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	411.8%	355.5%	399.9%	346.3%	355.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		187.6%	157.5%	182.3%	189.7%	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%	21.4%	36.4%	24.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		37.8%	36.4%	35.3%	33.0%	36.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.8%	10.1%	10.0%	1.4%	5.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

3.6 Conclusion

The municipality is in a position to service its current commitments yet the cash position is not yet ideal if measured against best practice norms, especially when considering the cash backing of reserves and short term provisions. 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 - M09 March									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	67,800	71,681	72,479	5,418	57,309	57,268	41	0%	71,681
Service charges	160,631	188,141	185,824	12,682	134,890	141,762	(6,872)	-5%	188,141
Investment revenue	6,203	5,447	7,452	646	5,485	3,721	1,765	47%	5,447
Transfers and subsidies	56,025	67,092	67,118	11,257	51,256	50,326	931	2%	67,092
Other own revenue	36,326	36,033	49,642	1,405	24,181	19,879	4,302	22%	36,033
Total Revenue (excluding capital transfers and contributions)	326,985	368,394	382,515	31,409	273,122	272,956	166	0%	368,394
Employee costs	123,486	134,015	135,211	9,754	90,218	100,334	(10,116)	-10%	134,015
Remuneration of Councillors	6,262	6,720	6,822	537	4,830	5,065	(235)	-5%	6,720
Depreciation & asset impairment	20,171	23,284	22,672	-	15,115	17,310	(2,195)	-13%	23,284
Finance charges	15,288	13,968	15,711	-	3,792	8,349	(4,557)	-55%	13,968
Materials and bulk purchases	83,689	108,613	109,331	8,855	75,250	81,253	(6,003)	-7%	108,613
Transfers and subsidies	5,323	6,028	6,328	211	4,665	3,360	1,306	39%	6,028
Other expenditure	67,435	83,870	95,252	3,754	34,593	63,395	(28,802)	-45%	83,870
Total Expenditure	321,654	376,498	391,327	23,111	228,464	279,066	(50,602)	-18%	376,498
Surplus/(Deficit)	5,331	(8,104)	(8,812)	8,298	44,658	(6,110)	50,768	-831%	(8,104)
Transfers and subsidies - capital (monetary alloc	20,515	24,067	24,810	-	5,591	18,955	(13,364)	-71%	24,067
Contributions & Contributed assets	700	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	26,546	15,963	15,997	8,298	50,249	12,845	37,404	291%	15,963
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	26,546	15,963	15,997	8,298	50,249	12,845	37,404	291%	15,963
Capital expenditure & funds sources									
Capital expenditure	-	51,213	52,668	6,131	25,729	39,957	(14,228)	-36%	51,832
Capital transfers recognised	-	24,067	24,860	3,431	10,689	18,968	(8,278)	-44%	24,067
Borrowing	-	6,550	7,169	454	4,892	5,531	(640)	-12%	7,169
Internally generated funds	-	20,596	20,639	2,246	10,147	15,458	(5,310)	-34%	20,596
Total sources of capital funds	-	51,213	52,668	6,131	25,729	39,957	(14,228)	-36%	51,832
Financial position									
Total current assets	156,801	164,942	154,209		225,087				164,942
Total non current assets	390,452	423,272	420,447		401,092				423,891
Total current liabilities	38,073	46,392	38,560		64,989				46,392
Total non current liabilities	150,664	173,555	161,584		152,127				174,174
Community wealth/Equity	358,516	368,267	374,513		409,064				368,267
Cash flows									
Net cash from (used) operating	31,657	46,232	49,495	20,022	47,547	37,121	(10,426)	-28%	46,232
Net cash from (used) investing	(40,186)	(51,213)	(52,668)	(6,131)	4,271	(39,501)	(43,772)	111%	(51,832)
Net cash from (used) financing	2,031	1,413	2,032	-	-	1,524	1,524	100%	2,032
Cash/cash equivalents at the month/year end	71,438	73,049	70,297	-	123,313	70,582	(52,730)	-75%	67,926
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	13,069	7,839	6,588	4,283	4,087	3,680	26,488	61,781	127,816
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

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

WC013 Bergvrievier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March										
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	130,681	18,090	122,290	95,039	27,250	29%	124,870
Executive and council		31,020	34,055	33,219	11,257	45,025	25,332	19,693	78%	34,055
Finance and administration		93,829	90,815	97,462	6,833	77,265	69,708	7,557	11%	90,815
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		19,682	34,961	45,646	281	10,289	21,858	(11,569)	-53%	34,961
Community and social services		7,359	8,141	9,139	42	4,310	7,060	(2,749)	-39%	8,141
Sport and recreation		4,703	5,412	5,378	233	3,629	4,318	(690)	-16%	5,412
Public safety		7,621	13,293	23,014	6	2,350	4,394	(2,043)	-47%	13,293
Housing		-	8,115	8,115	-	-	6,086	(6,086)	-100%	8,115
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		29,095	26,964	27,036	351	8,755	20,020	(11,264)	-56%	26,964
Planning and development		23,189	20,867	20,916	86	4,719	15,606	(10,886)	-70%	20,867
Road transport		5,905	6,097	6,120	265	4,036	4,414	(378)	-9%	6,097
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		174,575	205,666	203,961	12,687	137,379	154,994	(17,615)	-11%	205,666
Energy sources		106,483	130,665	130,913	6,994	88,218	98,970	(10,752)	-11%	130,665
Water management		26,210	29,436	28,402	2,687	22,324	23,829	(1,505)	-6%	29,436
Waste water management		15,625	17,103	16,818	1,158	10,156	7,737	2,419	31%	17,103
Waste management		26,257	28,461	27,828	1,848	16,682	24,458	(7,777)	-32%	28,461
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	348,200	392,461	407,324	31,409	278,713	291,911	(13,198)	-5%	392,461
Expenditure - Functional										
Governance and administration		82,938	96,913	98,775	5,803	57,995	70,534	(12,539)	-18%	96,913
Executive and council		18,295	22,390	22,229	1,739	15,958	14,343	1,615	11%	22,390
Finance and administration		63,456	72,955	74,789	3,921	40,993	54,835	(13,842)	-25%	72,955
Internal audit		1,187	1,568	1,757	142	1,044	1,357	(312)	-23%	1,568
Community and public safety		45,511	62,891	73,534	2,989	33,145	49,297	(16,152)	-33%	62,891
Community and social services		8,306	10,300	9,995	697	6,896	7,317	(420)	-6%	10,300
Sport and recreation		17,543	19,134	19,549	1,114	12,519	14,326	(1,808)	-13%	19,134
Public safety		18,243	23,844	34,236	1,064	12,536	20,333	(7,797)	-38%	23,844
Housing		1,418	9,614	9,754	114	1,194	7,321	(6,127)	-84%	9,614
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		38,968	43,159	44,605	2,785	27,978	31,684	(3,705)	-12%	43,159
Planning and development		11,565	12,688	12,825	1,097	8,173	9,068	(895)	-10%	12,688
Road transport		27,403	30,471	31,779	1,688	19,806	22,616	(2,810)	-12%	30,471
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,238	173,534	174,413	11,534	109,345	127,551	(18,206)	-14%	173,534
Energy sources		96,985	112,439	111,776	8,515	74,188	83,473	(9,285)	-11%	112,439
Water management		18,866	20,497	21,429	1,262	13,514	15,039	(1,525)	-10%	20,497
Waste water management		9,512	14,031	12,986	322	5,834	9,693	(3,859)	-40%	14,031
Waste management		28,874	26,567	28,221	1,435	15,809	19,345	(3,536)	-18%	26,567
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	321,654	376,498	391,327	23,111	228,464	279,066	(50,602)	-18%	376,498
Surplus/ (Deficit) for the year		26,546	15,963	15,997	8,298	50,249	12,845	37,404	291%	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) - M09 March										
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	33,664	11,257	45,025	25,665	19,360	75.4%	34,500
Vote 2 - Finance		86,688	84,453	90,567	6,781	70,589	68,509	2,081	3.0%	84,453
Vote 3 - Corporate Services		8,005	5,517	5,067	2,727	23,620	24,468	(849)	-3.5%	5,517
Vote 4 - Technical Services		198,073	228,617	227,916	10,098	126,232	148,204	(21,972)	-14.8%	228,617
Vote 5 - Community Services		23,995	39,374	50,110	546	13,247	25,065	(11,818)	-47.2%	39,374
Total Revenue by Vote	2	348,200	392,461	407,324	31,409	278,713	291,911	(13,198)	-4.5%	392,461
Expenditure by Vote	1									
Vote 1 - Municipal Manager		23,598	28,048	28,023	2,176	19,125	18,218	907	5.0%	28,048
Vote 2 - Finance		29,743	34,622	37,427	1,713	20,910	27,510	(6,600)	-24.0%	34,622
Vote 3 - Corporate Services		27,623	31,350	30,962	2,235	17,556	23,292	(5,735)	-24.6%	31,350
Vote 4 - Technical Services		192,018	216,124	218,163	13,795	135,791	158,444	(22,653)	-14.3%	216,124
Vote 5 - Community Services		48,672	66,354	76,753	3,193	35,082	51,602	(16,520)	-32.0%	66,354
Total Expenditure by Vote	2	321,654	376,498	391,327	23,111	228,464	279,066	(50,602)	-18.1%	376,498
Surplus/ (Deficit) for the year	2	26,546	15,963	15,997	8,298	50,249	12,845	37,404	291.2%	15,963

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 March										
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	33,664	11,257	45,025	25,665	19,360	75%	34,500
1.1 - Mayor and Council		2,712	2,804	2,804	-	-	2,103	(2,103)	-100%	2,804
1.2 - Municipal Manager		28,308	31,251	30,415	11,257	45,025	23,229	21,796	94%	31,251
1.3 - Economic Development/Planning		420	445	445	-	-	334	(334)	-100%	445
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		86,688	84,453	90,567	6,781	70,589	68,509	2,081	3%	84,453
2.1 - Finance		86,680	84,443	90,557	6,781	70,567	68,501	2,065	3%	84,443
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management	7	10	10	10	0	23	8	15	203%	10
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		8,005	5,517	5,067	2,727	23,620	24,468	(849)	-3%	5,517
3.1 - Planning and Development		1,990	4,972	4,822	2,727	23,617	24,324	(707)	-3%	4,972
3.2 - Human Resources		6,011	542	242	-	-	142	(142)	-100%	542
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support	3	3	3	3	0	3	2	0	11%	3
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		198,073	228,617	227,916	10,098	126,232	148,204	(21,972)	-15%	228,617
4.1 - Building Control		1,025	902	1,101	79	836	699	137	20%	902
4.2 - Project Management Unit		19,754	14,548	14,548	-	2,748	10,911	(8,163)	-75%	14,548
4.3 - Property Services		1,127	5,817	6,650	52	6,673	1,054	5,618	533%	5,817
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		26,257	28,461	27,828	1,848	16,682	24,458	(7,777)	-32%	28,461
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Sewerage		15,625	17,103	16,818	1,158	10,156	7,737	2,419	31%	17,103
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		26,210	29,436	28,402	(32)	(157)	3,168	(3,325)	-105%	29,436
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-
4.12 - Roads		1,593	1,684	1,656	-	1,079	1,207	(128)	-11%	1,684
4.13 - Electricity		106,483	130,665	130,913	6,994	88,218	98,970	(10,752)	-11%	130,665
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		23,995	39,374	50,110	546	13,247	25,065	(11,818)	-47%	39,374
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		6,792	7,563	8,527	8	3,829	6,631	(2,802)	-42%	7,563
5.3 - Community Halls and Facilities		244	212	246	13	165	180	(15)	-9%	212
5.4 - Cemeteries		323	366	366	22	317	249	68	27%	366
5.5 - Housing (Core)		-	45	45	-	-	34	(34)	-100%	45
5.6 - Housing (Non-Core)		-	8,070	8,070	-	-	6,053	(6,053)	-100%	8,070
5.7 - Traffic Control		7,621	12,458	22,179	6	2,350	3,767	(1,417)	-38%	12,458
5.8 - Fire Fighting and Protection		-	835	835	-	-	626	(626)	-100%	835
5.9 - Community Parks		-	186	186	-	-	140	(140)	-100%	186
5.10 - Sports Grounds and Stadiums		200	250	250	-	-	188	(188)	-100%	250
5.11 - Swimming Pools		37	37	37	2	23	37	(14)	-37%	37
5.12 - Holiday Resorts		4,458	4,924	4,904	230	3,605	3,946	(341)	-9%	4,924
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		8	15	1	-	0	9	(9)	-99%	15
5.15 - Road and Traffic Regulation		4,313	4,413	4,464	265	2,957	3,207	(249)	-8%	4,413
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	348,200	392,461	407,324	31,409	278,713	291,911	(13,198)	-5%	392,461

Expenditure by Vote										
Vote 1 - Municipal Manager	1	23,598	28,048	28,023	2,176	19,125	18,218	907	5%	28,048
1.1 - Mayor and Council		8,240	9,772	9,779	668	6,674	7,272	(597)	-8%	9,772
1.2 - Municipal Manager		10,055	12,618	12,450	1,071	9,283	7,071	2,212	31%	12,618
1.3 - Economic Development/Planning		4,116	4,090	4,036	294	2,123	2,518	(395)	-16%	4,090
1.4 - Internal Audit		1,187	1,568	1,757	142	1,044	1,357	(312)	-23%	1,568
Vote 2 - Finance		29,743	34,622	37,427	1,713	20,910	27,510	(6,600)	-24%	34,622
2.1 - Finance		23,295	25,432	28,261	1,065	15,044	20,654	(5,609)	-27%	25,432
2.2 - Budget and Treasury Office		2,248	2,072	2,050	129	1,218	1,379	(161)	-12%	2,072
2.3 - Supply Chain Management		2,543	5,277	5,277	375	3,639	4,135	(495)	-12%	5,277
2.4 - Director: Finance Services		1,657	1,841	1,840	144	1,008	1,343	(335)	-25%	1,841
Vote 3 - Corporate Services		27,623	31,350	30,962	2,235	17,556	23,292	(5,735)	-25%	31,350
3.1 - Planning and Development		4,023	4,599	4,765	537	3,564	3,850	(286)	-7%	4,599
3.2 - Human Resources		11,056	12,471	11,846	593	5,039	8,756	(3,718)	-42%	12,471
3.3 - Information Technology		3,558	3,877	4,258	209	2,650	2,919	(268)	-9%	3,877
3.4 - Administrative and Corporate Support		7,168	8,402	8,136	747	4,929	6,307	(1,378)	-22%	8,402
3.5 - Director: Corporate Services		1,818	2,001	1,956	148	1,374	1,460	(86)	-6%	2,001
Vote 4 - Technical Services		192,018	216,124	218,163	13,795	135,791	158,444	(22,653)	-14%	216,124
4.1 - Building Control		1,847	2,096	2,121	149	1,386	1,508	(122)	-8%	2,096
4.2 - Project Management Unit		1,578	1,903	1,903	141	1,345	1,417	(72)	-5%	1,903
4.3 - Property Services		6,634	7,655	7,618	269	4,261	5,076	(815)	-16%	7,655
4.4 - Director: Technical Services		1,789	2,031	1,886	122	698	1,437	(739)	-51%	2,031
4.5 - Solid Waste Removal		25,530	25,032	26,707	1,300	14,777	18,189	(3,412)	-19%	25,032
4.6 - Street Cleaning		3,344	1,535	1,514	135	1,029	1,152	(124)	-11%	1,535
4.7 - Sewerage		5,675	9,629	8,808	242	3,308	6,738	(3,430)	-51%	9,629
4.8 - Waste Water Treatment		3,143	3,586	3,238	64	2,102	2,383	(281)	-12%	3,586
4.9 - Storm Water Management		695	816	940	15	423	571	(148)	-26%	816
4.10 - Water Distribution		16,549	18,241	19,227	1,193	12,125	13,470	(1,345)	-10%	18,241
4.11 - Water Treatment		2,317	2,257	2,203	68	1,389	1,569	(180)	-11%	2,257
4.12 - Roads		25,932	28,905	30,222	1,579	18,761	21,461	(2,700)	-13%	28,905
4.13 - Electricity		95,900	111,278	110,671	8,422	73,422	82,624	(9,202)	-11%	111,278
4.14 - Street Lighting		1,085	1,160	1,105	94	767	850	(83)	-10%	1,160
Vote 5 - Community Services		48,672	66,354	76,753	3,193	35,082	51,602	(16,520)	-32%	66,354
5.1 - Director: Community Services		1,690	1,897	1,662	109	1,001	1,175	(174)	-15%	1,897
5.2 - Libraries and Archives		6,730	7,562	7,482	511	5,112	5,388	(276)	-5%	7,562
5.3 - Community Halls and Facilities		867	1,930	1,730	134	1,183	1,337	(153)	-11%	1,930
5.4 - Cemeteries		709	808	783	41	504	592	(88)	-15%	808
5.5 - Housing (Core)		1,386	1,520	1,668	113	1,186	1,247	(62)	-5%	1,520
5.6 - Housing (Non-Core)		33	8,094	8,087	2	8	6,069	(6,061)	-100%	8,094
5.7 - Traffic Control		16,957	22,360	32,628	1,016	11,649	19,130	(7,481)	-39%	22,360
5.8 - Fire Fighting and Protection		1,286	1,484	1,608	45	875	1,183	(308)	-26%	1,484
5.9 - Community Parks		9,304	8,724	8,881	631	5,859	6,683	(824)	-12%	8,724
5.10 - Sports Grounds and Stadiums		2,356	3,667	4,103	158	2,656	2,795	(140)	-5%	3,667
5.11 - Swimming Pools		858	741	716	47	493	550	(56)	-10%	741
5.12 - Holiday Resorts		5,025	5,973	5,830	278	3,505	4,279	(774)	-18%	5,973
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		(0)	28	20	-	5	20	(15)	-74%	28
5.15 - Road and Traffic Regulation		1,471	1,566	1,557	109	1,045	1,155	(110)	-10%	1,566
Total Expenditure by Vote	2	321,654	376,498	391,327	23,111	228,464	279,066	(50,602)	(0)	376,498
Surplus/ (Deficit) for the year	2	26,546	15,963	15,997	8,298	50,249	12,845	37,404	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) - M09 March										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		67,800	71,681	72,479	5,418	57,309	57,268	41	0%	71,681
Service charges - electricity revenue		102,121	123,889	124,139	6,994	85,784	93,953	(8,170)	-9%	123,889
Service charges - water revenue		24,348	27,266	26,202	2,687	22,324	22,194	130	1%	27,266
Service charges - sanitation revenue		12,876	13,987	13,352	1,157	10,141	5,312	4,829	91%	13,987
Service charges - refuse revenue		21,286	22,998	22,131	1,844	16,641	20,303	(3,662)	-18%	22,998
Rental of facilities and equipment		5,830	1,132	1,439	68	1,330	1,179	151	13%	1,132
Interest earned - external investments		6,203	5,447	7,452	646	5,485	3,721	1,765	47%	5,447
Interest earned - outstanding debtors		7,390	4,542	7,981	697	6,536	5,603	934	17%	4,542
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,935	12,472	22,282	7	2,413	3,800	(1,387)	-37%	12,472
Licences and permits		-	262	103	6	84	158	(73)	-47%	262
Agency services		4,313	4,413	4,464	265	2,957	3,207	(249)	-8%	4,413
Transfers and subsidies		56,025	67,092	67,118	11,257	51,256	50,326	931	2%	67,092
Other revenue		8,353	13,212	13,373	362	10,860	5,933	4,927	83%	13,212
Gains on disposal of PPE		506	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		326,985	368,394	382,515	31,409	273,122	272,956	166	0%	368,394
Expenditure By Type										
Employee related costs		123,486	134,015	135,211	9,754	90,218	100,334	(10,116)	-10%	134,015
Remuneration of councillors		6,262	6,720	6,822	537	4,830	5,065	(235)	-5%	6,720
Debt impairment		16,123	21,475	31,674	-	5,369	18,656	(13,287)	-71%	21,475
Depreciation & asset impairment		20,171	23,284	22,672	-	15,115	17,310	(2,195)	-13%	23,284
Finance charges		15,288	13,968	15,711	-	3,792	8,349	(4,557)	-55%	13,968
Bulk purchases		83,689	96,543	96,543	8,163	66,878	72,407	(5,529)	-8%	96,543
Other materials		-	12,070	12,788	692	8,372	8,846	(474)	-5%	12,070
Contracted services		16,281	26,986	28,538	1,576	11,787	19,259	(7,472)	-39%	26,986
Transfers and subsidies		5,323	6,028	6,328	211	4,665	3,360	1,306	39%	6,028
Other expenditure		35,031	35,409	35,040	2,179	17,437	25,480	(8,043)	-32%	35,409
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		321,654	376,498	391,327	23,111	228,464	279,066	(50,602)	-18%	376,498
Surplus/(Deficit)		5,331	(8,104)	(8,812)	8,298	44,658	(6,110)	50,768	(0)	(8,104)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,515	24,067	24,810	-	5,591	18,955	(13,364)	(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	15,997	8,298	50,249	12,845			15,963
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		26,546	15,963	15,997	8,298	50,249	12,845			15,963
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		26,546	15,963	15,997	8,298	50,249	12,845			15,963
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		26,546	15,963	15,997	8,298	50,249	12,845			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) - M09 March										
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	875	2,168	3,375	(1,207)	-36%	4,500
Vote 4 - Technical Services		-	14,096	10,506	1,073	5,217	9,207	(3,990)	-43%	14,096
Vote 5 - Community Services		-	245	521	35	229	259	(30)	-11%	245
Total Capital Multi-year expenditure	4,7	-	18,841	15,527	1,983	7,615	12,841	(5,226)	-41%	18,841
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	211	214	13	136	159	(23)	-14%	211
Vote 2 - Finance		-	672	256	-	19	400	(381)	-95%	672
Vote 3 - Corporate Services		-	1,467	1,467	227	800	1,100	(300)	-27%	1,467
Vote 4 - Technical Services		-	23,234	27,533	2,778	12,369	19,432	(7,063)	-36%	23,853
Vote 5 - Community Services		-	6,787	7,670	1,131	4,790	6,024	(1,235)	-20%	6,787
Total Capital single-year expenditure	4	-	32,371	37,140	4,149	18,114	27,116	(9,002)	-33%	32,990
Total Capital Expenditure		-	51,213	52,668	6,131	25,729	39,957	(14,228)	-36%	51,832
Capital Expenditure - Functional Classification										
Governance and administration		-	2,480	2,686	254	1,744	2,378	(633)	-27%	3,099
Executive and council			81	81	13	80	61	19	32%	81
Finance and administration			2,399	2,605	241	1,664	2,317	(653)	-28%	3,018
Internal audit			-	-	-	-	-	-	-	-
Community and public safety		-	6,012	7,111	723	4,038	5,460	(1,422)	-26%	6,012
Community and social services			1,245	2,660	271	1,045	2,117	(1,072)	-51%	1,245
Sport and recreation			3,574	3,429	451	2,182	2,565	(383)	-15%	3,574
Public safety			1,165	995	1	784	757	27	4%	1,165
Housing			28	27	-	27	21	6	29%	28
Health			-	-	-	-	-	-	-	-
Economic and environmental services		-	15,419	18,857	2,943	8,970	12,840	(3,870)	-30%	15,419
Planning and development			4,745	4,745	877	2,336	3,557	(1,221)	-34%	4,745
Road transport			10,674	14,112	2,066	6,634	9,283	(2,649)	-29%	10,674
Environmental protection			-	-	-	-	-	-	-	-
Trading services		-	27,301	24,014	2,211	10,976	19,279	(8,303)	-43%	27,301
Energy sources			8,998	9,038	1,082	3,811	6,309	(2,498)	-40%	8,998
Water management			4,995	4,335	402	1,042	3,581	(2,539)	-71%	4,995
Waste water management			12,331	9,614	694	5,451	8,644	(3,193)	-37%	12,331
Waste management			977	1,027	33	672	745	(73)	-10%	977
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	51,213	52,668	6,131	25,729	39,957	(14,228)	-36%	51,832
Funded by:										
National Government			17,887	17,470	2,081	7,045	13,311	(6,266)	-47%	17,887
Provincial Government			6,180	7,339	1,350	3,644	5,644	(2,000)	-35%	6,180
District Municipality			-	-	-	-	-	-	-	-
Other transfers and grants			-	50	-	-	13	(13)	-100%	-
Transfers recognised - capital		-	24,067	24,860	3,431	10,689	18,968	(8,278)	-44%	24,067
Borrowing	6		6,550	7,169	454	4,892	5,531	(640)	-12%	7,169
Internally generated funds			20,596	20,639	2,246	10,147	15,458	(5,310)	-34%	20,596
Total Capital Funding		-	51,213	52,668	6,131	25,729	39,957	(14,228)	-36%	51,832

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M09 March										
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	875	2,168	3,375	(1,207)	-36%	4,500
3.1 - Planning and Development		-	4,500	4,500	875	2,168	3,375	(1,207)	-36%	4,500
3.2 - Human Resources		-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-

Vote 4 - Technical Services	-	14,096	10,506	1,073	5,217	9,207	(3,990)	-43%	14,096
4.1 - Building Control	-	-	-	-	-	-	-	-	-
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	125	102	15	102	71	31	43%	125	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	6,074	2,912	-	1,386	3,765	(2,378)	-63%	6,074	
4.8 - Waste Water Treatment	-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management	-	-	-	-	-	-	-	-	-
4.10 - Water Distribution	180	120	-	-	120	(120)	-100%	180	
4.11 - Water Treatment	-	-	-	-	-	-	-	-	-
4.12 - Roads	400	55	-	50	214	-	-	400	
4.13 - Electricity	7,317	7,317	1,058	3,679	5,038	-	-	7,317	
4.14 - Street Lighting	-	-	-	-	-	-	-	-	
Vote 5 - Community Services	-	245	521	35	229	259	(30)	-11%	245
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	-	-	-	-	-	-	-	-	-
5.3 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-
5.4 - Cemeteries	175	423	-	185	201	(16)	-8%	175	
5.5 - Housing (Core)	-	-	-	-	-	-	-	-	-
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	-
5.7 - Traffic Control	-	-	-	-	-	-	-	-	-
5.8 - Fire Fighting and Protection	-	-	-	-	-	-	-	-	-
5.9 - Community Parks	-	-	-	-	-	-	-	-	-
5.10 - Sports Grounds and Stadiums	30	23	9	11	16	(4)	-28%	30	
5.11 - Swimming Pools	40	75	26	33	42	(10)	-23%	40	
5.12 - Holiday Resorts	-	-	-	-	-	-	-	-	-
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	-
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	-	18,841	15,527	1,983	7,615	12,841	(5,226)	-41%	18,841
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Municipal Manager	-	211	214	13	136	159	(23)	-14%	211
1.1 - Mayor and Council	56	67	13	66	52	14	28%	56	
1.2 - Municipal Manager	25	14	-	14	9	5	56%	25	
1.3 - Economic Development/Planning	130	133	-	56	98	(42)	-43%	130	
1.4 - Internal Audit	-	-	-	-	-	-	-	-	-
Vote 2 - Finance	-	672	256	-	19	400	(381)	-95%	672
2.1 - Finance	672	256	-	19	400	(381)	-95%	672	
2.2 - Budget and Treasury Office	-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management	-	-	-	-	-	-	-	-	-
2.4 - Director: Finance Services	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	1,467	1,467	227	800	1,100	(300)	-27%	1,467
3.1 - Planning and Development	107	104	2	104	78	26	34%	107	
3.2 - Human Resources	60	48	-	48	42	6	13%	60	
3.3 - Information Technology	890	925	-	289	693	(404)	-58%	890	
3.4 - Administrative and Corporate Support	410	390	225	359	287	72	25%	410	
3.5 - Director: Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services	-	23,234	27,533	2,778	12,369	19,432	(7,063)	-36%	23,853
4.1 - Building Control	8	8	-	8	6	2	28%	8	
4.2 - Project Management Unit	-	-	-	-	-	-	-	-	-
4.3 - Property Services	242	884	2	848	823	24	3%	861	
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	977	1,027	33	672	745	(73)	-10%	977	
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	753	753	-	220	565	(345)	-61%	753	
4.8 - Waste Water Treatment	2,520	3,465	-	1,945	2,576	(632)	-25%	2,520	
4.9 - Storm Water Management	2,984	2,484	694	1,900	1,738	162	9%	2,984	
4.10 - Water Distribution	4,515	3,915	366	873	3,236	(2,364)	-73%	4,515	
4.11 - Water Treatment	300	300	36	170	225	(55)	-25%	300	
4.12 - Roads	9,254	12,976	1,623	5,603	8,246	(2,643)	-32%	9,254	
4.13 - Electricity	1,511	1,551	24	109	1,143	(1,034)	-90%	1,511	
4.14 - Street Lighting	170	170	-	22	128	(105)	-83%	170	
Vote 5 - Community Services	-	6,787	7,670	1,131	4,790	6,024	(1,235)	-20%	6,787
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	600	1,759	271	575	1,459	(884)	-61%	600	
5.3 - Community Halls and Facilities	150	165	-	165	131	34	26%	150	
5.4 - Cemeteries	320	313	-	120	326	(206)	-63%	320	
5.5 - Housing (Core)	28	27	-	27	21	6	29%	28	
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	-
5.7 - Traffic Control	1,020	1,081	443	981	823	158	19%	1,020	
5.8 - Fire Fighting and Protection	1,165	995	1	784	757	27	4%	1,165	
5.9 - Community Parks	1,449	1,564	42	1,057	1,029	29	3%	1,449	
5.10 - Sports Grounds and Stadiums	1,805	1,563	373	959	1,334	(375)	-28%	1,805	
5.11 - Swimming Pools	50	59	-	-	13	(13)	-100%	50	
5.12 - Holiday Resorts	200	145	-	122	131	(9)	-7%	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	37,140	4,149	18,114	27,116	(9,002)	(0)	32,990
Total Capital Expenditure	-	51,213	52,668	6,131	25,729	39,957	(14,228)	(0)	51,832

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M09 March						
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	70,297	23,011	73,049
Call investment deposits		6,852	-	-	100,302	-
Consumer debtors		75,529	82,087	74,078	93,992	82,087
Other debtors		7,330	5,401	7,330	716	5,401
Current portion of long-term receivables		173	1,304	173	4,124	1,304
Inventory		2,330	3,102	2,330	2,943	3,102
Total current assets		156,801	164,942	154,209	225,087	164,942
Non current assets						
Long-term receivables		446	305	446	472	305
Investments		-	-	-	-	-
Investment property		16,231	12,926	16,229	16,230	12,926
Investments in Associate		-	-	-	-	-
Property, plant and equipment		369,472	404,399	399,281	380,447	405,018
Biological		-	-	-	-	-
Intangible		3,849	5,188	4,037	3,488	5,188
Other non-current assets		454	454	454	454	454
Total non current assets		390,452	423,272	420,447	401,092	423,891
TOTAL ASSETS		547,253	588,214	574,656	626,179	588,833
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		5,145	5,702	5,145	5,145	5,702
Consumer deposits		3,665	3,737	3,803	4,882	3,737
Trade and other payables		16,705	25,249	16,051	51,204	25,249
Provisions		12,558	11,704	13,560	3,758	11,704
Total current liabilities		38,073	46,392	38,560	64,989	46,392
Non current liabilities						
Borrowing		53,048	53,765	54,942	52,152	54,384
Provisions		97,615	119,789	106,642	99,975	119,789
Total non current liabilities		150,664	173,555	161,584	152,127	174,174
TOTAL LIABILITIES		188,737	219,947	200,143	217,116	220,566
NET ASSETS	2	358,516	368,267	374,513	409,064	368,267
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		327,407	326,466	334,206	377,955	326,466
Reserves		31,109	41,801	40,307	31,109	41,801
TOTAL COMMUNITY WEALTH/EQUITY	2	358,516	368,267	374,513	409,064	368,267

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		66,922	68,814	70,418	4,677	49,075	52,814	(3,739)	-7%	68,814
Service charges		146,525	180,615	185,501	18,458	127,125	139,126	(12,000)	-9%	180,615
Other revenue		14,515	20,290	21,803	7,429	172,065	16,352	155,713	952%	20,290
Government - operating		56,453	67,092	67,024	11,637	66,377	50,268	16,109	32%	67,092
Government - capital		20,515	24,067	24,250	5,416	20,798	18,187	2,611	14%	24,067
Interest		6,203	9,807	7,452	330	4,872	5,589	(717)	-13%	9,807
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(267,748)	(311,482)	(314,182)	(27,715)	(388,072)	(235,636)	152,436	-65%	(311,482)
Finance charges		(6,404)	(6,943)	(6,443)	-	(2,035)	(4,832)	(2,797)	58%	(6,943)
Transfers and Grants		(5,323)	(6,028)	(6,328)	(211)	(2,657)	(4,746)	(2,089)	44%	(6,028)
NET CASH FROM/(USED) OPERATING ACTIVITIES		31,657	46,232	49,495	20,022	47,547	37,121	(10,426)	-28%	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)	(52,668)	(6,131)	(25,729)	(39,501)	(13,772)	35%	(51,832)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40,186)	(51,213)	(52,668)	(6,131)	4,271	(39,501)	(43,772)	111%	(51,832)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,950	6,550	7,169	-	-	5,377	(5,377)	-100%	7,169
Increase (decrease) in consumer deposits		200	139	139	-	-	104	(104)	-100%	139
Payments										
Repayment of borrowing		(5,120)	(5,276)	(5,276)	-	-	(3,957)	(3,957)	100%	(5,276)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,031	1,413	2,032	-	-	1,524	1,524	100%	2,032
NET INCREASE/ (DECREASE) IN CASH HELD		(6,498)	(3,568)	(1,141)	13,890	51,819	(856)			(3,568)
Cash/cash equivalents at beginning:		77,936	76,617	71,438		71,494	71,438			71,494
Cash/cash equivalents at month/year end:		71,438	73,049	70,297		123,313	70,582			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 - M09 March													
Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,979	1,499	1,314	636	595	565	2,886	6,122	16,596	10,804		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,200	1,835	1,215	942	1,013	765	3,464	6,161	22,595	12,345		
Receivables from Non-ex change Transactions - Property Rates	1400	5,006	1,888	1,040	778	692	614	5,578	13,975	29,572	21,637		
Receivables from Ex change Transactions - Waste Water Management	1500	1,214	679	570	444	408	374	2,180	8,318	14,187	11,725		
Receivables from Ex change Transactions - Waste Management	1600	1,963	1,086	793	680	611	558	3,142	12,749	21,581	17,739		
Receivables from Ex change Transactions - Property Rental Debtors	1700	(9)	-	-	-	-	-	-	-	(9)	-		
Interest on Arrear Debtor Accounts	1810	695	746	707	714	702	680	4,673	5,813	14,732	12,583		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,979)	105	949	89	66	124	4,566	8,642	8,562	13,487		
Total By Income Source	2000	13,069	7,839	6,588	4,283	4,087	3,680	26,488	61,781	127,816	100,320	-	-
2018/19 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(91)	38	31	31	26	25	654	312	1,026	1,048		
Commercial	2300	3,851	717	426	267	180	214	1,533	1,435	8,622	3,629		
Households	2400	6,103	4,321	3,430	2,655	2,544	2,184	16,846	46,623	84,706	70,852		
Other	2500	3,206	2,763	2,701	1,331	1,337	1,257	7,455	13,411	33,462	24,791		
Total By Customer Group	2600	13,069	7,839	6,588	4,283	4,087	3,680	26,488	61,781	127,816	100,320	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriër - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March												
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 - M09 March															
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance	
R thousands															
Municipality															
NEDBANK		3 months			fixed	7.25	0	0	17 April 2020	20,175	123		-	20,298	
Absa		1 month			fixed	7.5	0	0	12 March 2020	20,074	49	(20,123)	-	-	
Nedbank		2 months			fixed	7.1	0	0	11 April 2020	20,070	121		-	20,191	
Standard		3 months			fixed	7.2	0	0	11 May 2020	30,107	189		-	30,296	
NEDBANK		3 months			fixed	7.05	0	0	19 June 2020	-	70		30,000	30,070	
														-	
														-	
Municipality sub-total										90,425		(20,123)	30,000	100,654	
TOTAL INVESTMENTS AND INTEREST	2									90,425		(20,123)	30,000	100,654	

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET



Municipal Finance Management Act, section 11(4)
Consolidated Quarterly Report for period 01/01/2020 to 31/03/2020

D

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
01 Jan 2020 - 31 March 2020	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS	R 4,085	Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including	F Lötter
01 Jan 2020 - 31 March 2020	BILLING REFUNDS	R -334	Section 11(g) - Refund guarantees, sureties and security deposits;	F Lötter

Instructions for completing this report:
The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space. This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including
 - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or
 - (ii) any insurance or other payments received by the municipality for that person or organ of state;
5. Section 11(f) - Refund money incorrectly paid into a bank account;
6. Section 11(g) - Refund guarantees, sureties and security deposits;
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.

Distribution:

1. Table this report in a full council meeting, including additional motivation on action taken to rectify, within 30 days after the end of each quarter (section 11(4))
2. Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General

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 - M09 March										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	50,658	51,075	12,597	50,658	38,306	12,352	32.2%	50,658
Local Government Equitable Share			45,025	45,025	11,257	45,025	33,769	11,256	33.3%	45,025
Municipal Infrastructure Grant			2,531	2,531	1,340	2,531	1,898	633	33.3%	2,531
Expanded Public Works Programme			1,422	1,422	–	1,422	1,067	356	33.3%	1,422
Financial Management Grant			898	1,314	–	898	986	(88)	-8.9%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	–	783	587	196	33.3%	783
Provincial Government:		–	15,734	15,534	380	11,281	11,651	(369)	-3.2%	15,734
Libraries			6,857	6,657	–	6,658	4,993	1,665	33.3%	6,857
Human Settlements			8,070	8,070	–	3,913	6,053	(2,139)	-35.3%	8,070
Maintenance of Roads			97	97	–	–	73	(73)	-100.0%	97
Financial Management Support Grant	4		330	330	–	330	248	83	33.3%	330
Municipal Capacity Building Grant			380	380	380	380	285	95	33.3%	380
Other transfers and grants (insert description)			–	–	–	–	–	–	–	–
Other grant providers:		–	700	509	–	457	302	75	19.7%	700
Go Flow			52	52	–	–	39	(39)	-100.0%	52
Heist op den Berg			648	457	–	457	343	114	33.3%	648
Total Operating Transfers and Grants	5	–	67,092	67,118	12,977	62,396	50,338	12,058	24.0%	67,092
Capital Transfers and Grants										
National Government:		–	17,887	17,470	4,076	17,887	13,103	4,784	36.5%	17,887
Municipal Infrastructure Grant			12,017	12,017	4,076	12,017	9,013	3,004	33.3%	12,017
Financial Management Grant			652	236	–	652	177	475	268.5%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	–	5,217	3,913	1,304	33.3%	5,217
Provincial Government:		–	6,180	6,779	–	6,779	5,084	1,695	33.3%	6,180
Regional Socio - Economic Project			4,500	4,500	–	4,500	3,375	1,125	33.3%	4,500
Libraries			600	1,199	–	1,199	899	300	33.3%	600
Development of Sport and Recreation Facilities			250	250	–	250	188	63	33.3%	250
Fire Service Capacity Building Grant			830	830	–	830	623	208	33.3%	830
			–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	24,067	24,250	4,076	24,666	18,187	6,479	35.6%	24,067
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	91,159	91,367	17,053	87,062	68,525	18,537	27.1%	91,159

8.2 Supporting Table C7

WC013 Bergvriër - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	50,658	51,075	4,362	33,582	38,306	(4,724)	-12.3%	50,658
Local Government Equitable Share			45,025	45,025	3,752	30,017	33,769	(3,752)	-11.1%	45,025
Municipal Infrastructure Grant			2,531	2,531	212	936	1,898	(962)	-50.7%	2,531
Expanded Public Works Programme			1,422	1,422	11	1,347	1,067	280	26.3%	1,422
Financial Management Grant			898	1,314	228	814	986	(171)	-17.4%	898
Integrated National Electrification Programme (Municipal) Grant			783	783	159	469	587	(118)	-20.1%	783
0			-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	15,734	15,534	511	4,617	11,651	(7,034)	-60.4%	15,734
Libraries			6,857	6,657	511	4,561	4,993	(432)	-8.6%	6,857
Human Settlements			8,070	8,070	-	-	6,053	(6,053)	-100.0%	8,070
Maintenance of Roads			97	97	-	(13)	73	(86)	-118.4%	97
Financial Management Support Grant			330	330	-	69	248	(178)	-72.1%	330
Municipal Capacity Building Grant			380	380	-	-	285	(285)	-100.0%	380
District Municipality:		-	-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Other grant providers:		-	700	509	0	302	382	(80)	-21.0%	700
Go Flow			52	52	-	-	39	(39)	-100.0%	52
Heist op den Berg			648	457	0	302	343	(41)	-12.0%	648
Total operating expenditure of Transfers and Grants:		-	67,092	67,118	4,874	38,501	50,338	(11,838)	-23.5%	67,092
Capital expenditure of Transfers and Grants										
National Government:		-	17,887	17,470	2,081	6,843	13,103	(6,260)	-47.8%	17,887
Municipal Infrastructure Grant			12,017	12,017	1,023	3,285	9,013	(5,728)	-63.6%	12,017
Financial Management Grant			652	236	-	433	177	256	144.4%	652
Integrated National Electrification Programme (Municipal) Grant			5,217	5,217	1,058	3,125	3,913	(788)	-20.1%	5,217
0			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	6,180	7,339	1,067	2,200	5,504	(3,305)	-60.0%	6,180
Regional Socio - Economic Project			4,500	4,500	875	1,828	3,375	(1,547)	-45.8%	4,500
Libraries			600	1,759	192	372	1,319	(948)	-71.8%	600
Development of Sport and Recreation Facilities			250	250	-	-	188	-	-	250
Fire Service Capacity Building Grant			830	830	-	-	623	-	-	830
0			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	24,067	24,810	3,148	9,042	18,607	(9,565)	-51.4%	24,067
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	91,159	91,927	8,022	47,543	68,945	(21,402)	-31.0%	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 - M09 March											
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	3,722	3,959	(238)	-6%	5,279	
Pension and UIF Contributions			327	327	26	233	245	(12)	-5%	327	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			600	662	53	477	497	(19)	-4%	600	
Cellphone Allowance			514	554	44	398	416	(18)	-4%	514	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	6,720	6,822	537	4,830	5,117	(287)	-6%	6,720
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
Senior Managers of the Municipality											
Basic Salaries and Wages			4,887	4,841	361	2,877	3,631	(754)	-21%	4,887	
Pension and UIF Contributions			714	714	49	440	536	(96)	-18%	714	
Medical Aid Contributions			98	131	9	60	98	(39)	-39%	98	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			842	837	77	589	628	(39)	-6%	842	
Cellphone Allowance			-	10	0	6	8	(1)	-17%	-	
Housing Allowances			329	329	15	131	247	(116)	-47%	329	
Other benefits and allowances			149	174	14	96	130	(35)	-27%	149	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	7,020	7,037	524	4,197	5,277	(1,080)	-20%	7,020
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
Other Municipal Staff											
Basic Salaries and Wages			88,839	88,488	6,403	60,167	66,366	(6,199)	-9%	88,839	
Pension and UIF Contributions			14,053	13,918	1,093	10,042	10,438	(397)	-4%	14,053	
Medical Aid Contributions			6,185	6,028	478	4,099	4,521	(422)	-9%	6,185	
Overtime			4,352	5,217	440	3,999	3,913	86	2%	4,352	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,853	3,960	335	3,059	2,970	90	3%	3,853	
Cellphone Allowance			-	38	3	26	29	(2)	-7%	-	
Housing Allowances			920	947	47	418	711	(293)	-41%	920	
Other benefits and allowances			5,454	5,844	431	4,210	4,383	(173)	-4%	5,454	
Payments in lieu of leave			964	1,614	-	-	1,211	(1,211)	-100%	964	
Long service awards			515	560	-	-	420	(420)	-100%	515	
Post-retirement benefit obligations	2		1,860	1,559	-	-	1,169	(1,169)	-100%	1,860	
Sub Total - Other Municipal Staff			-	126,995	128,174	9,229	86,021	96,131	(10,110)	-11%	126,995
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
Total Parent Municipality			-	140,735	142,033	10,291	95,048	106,525	(11,476)	-11%	140,735
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	140,735	142,033	10,291	95,048	106,525	(11,476)	-11%	140,735
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			-	134,015	135,211	9,754	90,218	101,408	(11,190)	-11%	134,015

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		1,878	529	529	529	529	-		1%
August		3,756	836	836	1,365	1,365	-		3%
September		3,756	2,493	2,493	3,858	3,858	-		8%
October		3,756	4,107	4,107	7,965	7,965	-		16%
November		3,756	3,180	3,180	11,145	11,145	-		22%
December		3,756	2,172	2,172	13,317	13,317	-		26%
January		3,756	3,756	3,421	16,739	17,073	334	2.0%	33%
February		5,633	14,427	2,859	19,597	31,500	11,902	37.8%	38%
March		5,633	5,633	6,131	25,729	37,133	11,405	30.7%	50%
April		5,633	5,633			42,766	-		
May		5,633	5,633			48,400	-		
June		4,268	4,268			52,668	-		
Total Capital expenditure	-	51,213	52,668	25,729					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	5,808	2,955	267	1,428	3,643	2,214	60.8%	5,808
Roads Infrastructure		-	250	134	84	160	146	(14)	-9.3%	250
Roads		-	250	134	84	160	146	(14)	-9.3%	250
Storm water Infrastructure		-	350	366	134	360	279	(81)	-29.0%	350
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	350	366	134	360	279	(81)	-29.0%	350
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	30	30	-	-	23	23	100.0%	30
LV Networks		-	30	30	-	-	23	23	100.0%	30
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	150	150	36	127	113	(14)	-12.6%	150
Pump Stations		-	150	150	36	127	113	(14)	-12.6%	150
Sanitation Infrastructure		-	4,578	1,825	-	396	2,745	2,350	85.6%	4,578
Pump Station		-	150	150	-	132	113	(19)	-17.1%	150
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	4,428	1,675	-	264	2,633	2,369	90.0%	4,428
Solid Waste Infrastructure		-	450	450	14	386	338	(49)	-14.5%	450
Waste Transfer Stations		-	250	250	14	237	187	(49)	-26.2%	250
Waste Processing Facilities		-	200	200	-	150	150	0	0.1%	200
Community Assets		-	5,295	5,736	1,081	2,843	4,051	1,208	29.8%	5,295
Community Facilities		-	4,675	4,923	875	2,353	3,576	1,222	34.2%	4,675
Halls		-	-	-	-	-	-	-	-	-
Centres		-	4,500	4,500	875	2,168	3,375	1,207	35.8%	4,500
Cemeteries/Crematoria		-	175	423	-	185	201	16	7.8%	175
Sport and Recreation Facilities		-	620	813	206	489	475	(14)	-3.0%	620
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	620	813	206	489	475	(14)	-3.0%	620
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	325	921	17	886	840	(46)	-5.5%	944
Operational Buildings		-	325	921	17	886	840	(46)	-5.5%	944
Municipal Offices		-	325	921	17	886	840	(46)	-5.5%	944
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	1,272	750	(193)	14	819	805	98.3%	1,272
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,272	750	(193)	14	819	805	98.3%	1,272
Computer Software and Applications		-	1,272	750	(193)	14	819	805	98.3%	1,272
Computer Equipment		-	640	609	-	-	449	449	100.0%	640
Computer Equipment		-	640	609	-	-	449	449	100.0%	640
Furniture and Office Equipment		-	543	465	3	301	337	37	10.8%	543
Furniture and Office Equipment		-	543	465	3	301	337	37	10.8%	543
Machinery and Equipment		-	668	774	158	542	590	48	8.1%	668
Machinery and Equipment		-	668	774	158	542	590	48	8.1%	668
Transport Assets		-	5,455	5,573	1,303	4,057	4,070	14	0.3%	5,455
Transport Assets		-	5,455	5,573	1,303	4,057	4,070	14	0.3%	5,455
Total Capital Expenditure on new assets	1	-	20,006	17,784	2,636	10,070	14,799	4,728	31.9%	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 - M09										
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	11,587	1,438	4,112	9,016	4,903	54.4%	12,267
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	6,877	6,877	1,082	3,149	5,158	2,009	38.9%	6,877
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			400	400	-	-	300	300	100.0%	400
MV Switching Stations										
MV Networks										
LV Networks			6,477	6,477	1,082	3,149	4,858	1,709	35.2%	6,477
Capital Spares										
Water Supply Infrastructure		-	4,810	4,150	355	896	3,442	2,546	74.0%	4,810
Dams and Weirs										
Boreholes			50	50	-	43	38	(6)	-14.7%	50
Reservoirs										
Pump Stations			180	120	-	-	120	120	100.0%	180
Water Treatment Works										
Bulk Mains										
Distribution			4,180	3,580	279	552	2,985	2,433	81.5%	4,180
Distribution Points			400	400	76	302	300	(2)	-0.5%	400
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	580	560	-	67	415	348	84.0%	580
Pump Station			520	500	-	29	370	341	92.0%	520
Reticulation			60	60	-	37	45	8	17.4%	60
Community Assets		-	310	373	26	231	225	(6)	-2.6%	310
Community Facilities		-	120	139	-	119	94	(25)	-26.5%	120
Cemeteries/Crematoria			100	100	-	100	75	(25)	-33.2%	100
Public Ablution Facilities			20	39	-	-	-	-	-	20
Sport and Recreation Facilities		-	190	234	26	112	131	19	14.5%	190
Indoor Facilities			100	100	-	79	75	(4)	-5.4%	100
Outdoor Facilities			90	134	26	33	56	23	41.2%	90
Capital Spares										
Other assets		-	30	53	-	53	45	(7)	-16.4%	30
Operational Buildings		-	30	53	-	53	45	(7)	-16.4%	30
Municipal Offices			30	53	-	53	45	(7)	-16.4%	30
Computer Equipment		-	320	382	-	349	296	(54)	-18.1%	320
Computer Equipment			320	382	-	349	296	(54)	-18.1%	320
Furniture and Office Equipment		-	459	435	14	401	321	(79)	-24.7%	459
Furniture and Office Equipment			459	435	14	401	321	(79)	-24.7%	459
Machinery and Equipment		-	20	20	-	17	15	(2)	-12.7%	20
Machinery and Equipment			20	20	-	17	15	(2)	-12.7%	20
Total Capital Expenditure on renewal of existing assets	1	-	13,406	12,850	1,478	5,163	9,918	4,755	47.9%	13,406

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	4,106	3,966	248	2,045	3,035	990	32.6%	4,106
Roads Infrastructure		-	547	547	24	386	437	50	11.5%	547
Roads			547	547	24	386	437	50	11.5%	547
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	409	418	15	142	303	161	53.1%	409
Drainage Collection					-	-	-	-		
Storm water Conveyance			409	418	15	142	303	161	53.1%	409
Attenuation					-	-	-	-		
Electrical Infrastructure		-	2,206	2,180	173	1,052	1,674	622	37.2%	2,206
LV Networks			2,206	2,180	173	1,052	1,674	622	37.2%	2,206
Capital Spares					-	-	-	-		
Water Supply Infrastructure		-	618	550	9	339	397	58	14.6%	618
Distribution			618	550	9	339	397	58	14.6%	618
Sanitation Infrastructure		-	295	265	27	125	208	83	39.9%	295
Pump Station					-	-	-	-		
Reticulation			295	265	27	125	208	83	39.9%	295
Solid Waste Infrastructure		-	30	5	-	-	16	16	100.0%	30
Landfill Sites			30	5	-	-	16	16	100.0%	30
Community Assets		-	11,892	12,286	859	7,954	8,893	938	10.6%	11,892
Community Facilities		-	8,761	8,807	665	5,768	6,695	927	13.8%	8,761
Cemeteries/Crematoria			618	612	40	400	466	65	14.0%	618
Police					-	-	-	-		
Parks					-	-	-	-		
Public Open Space			8,143	8,195	625	5,368	6,229	861	13.8%	8,143
Sport and Recreation Facilities		-	3,131	3,479	195	2,186	2,198	12	0.5%	3,131
Indoor Facilities					-	-	-	-		
Outdoor Facilities			3,131	3,479	195	2,186	2,198	12	0.5%	3,131
Capital Spares					-	-	-	-		
Other assets		-	4,347	4,682	334	3,108	3,414	306	9.0%	4,347
Operational Buildings		-	4,331	4,666	333	3,099	3,405	307	9.0%	4,331
Municipal Offices			4,331	4,666	333	3,099	3,405	307	9.0%	4,331
Housing		-	16	16	2	9	9	(0)	-3.5%	16
Staff Housing					-	-	-	-		
Social Housing			16	16	2	9	9	(0)	-3.5%	16
Capital Spares					-	-	-	-		
Computer Equipment		-	659	539	-	377	546	169	31.0%	659
Computer Equipment			659	539	-	377	546	169	31.0%	659
Furniture and Office Equipment		-	41	44	5	18	23	4	18.7%	41
Furniture and Office Equipment			41	44	5	18	23	4	18.7%	41
Machinery and Equipment		-	810	855	56	529	703	174	24.7%	810
Machinery and Equipment			810	855	56	529	703	174	24.7%	810
Transport Assets		-	2,868	2,771	196	1,741	2,016	276	13.7%	2,868
Transport Assets			2,868	2,771	196	1,741	2,016	276	13.7%	2,868
Total Repairs and Maintenance Expenditure	1	-	24,722	25,142	1,698	15,772	18,630	2,858	15.3%	24,722

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
Description	Ref	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	14,703	14,043	-	9,362	10,862	1,500	13.8%	14,703
Roads Infrastructure		-	1,862	2,096	-	1,397	1,455	58	4.0%	1,862
Roads			1,668	2,096	-	1,397	1,358	(39)	-2.9%	1,668
Road Structures			150	-	-	-	75	75	100.0%	150
Road Furniture			44	-	-	-	22	22	100.0%	44
Storm water Infrastructure		-	243	361	-	241	212	(29)	-13.7%	243
Drainage Collection			90	361	-	241	135	(105)	-77.9%	90
Storm water Conveyance			153	-	-	-	77	77	100.0%	153
Electrical Infrastructure		-	1,755	1,818	-	1,212	1,332	120	9.0%	1,755
MV Substations			200	1,801	-	1,201	550	(650)	-118.2%	200
MV Switching Stations			32	-	-	-	16	16	100.0%	32
MV Networks			594	-	-	-	297	297	100.0%	594
LV Networks			929	17	-	11	469	457	97.6%	929
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	3,482	3,367	-	2,245	2,583	338	13.1%	3,482
Boreholes			42	-	-	-	21	21	100.0%	42
Reservoirs			1,158	-	-	-	579	579	100.0%	1,158
Pump Stations			188	2,106	-	1,404	621	(783)	-126.3%	188
Water Treatment Works			1,242	1,261	-	841	936	96	10.2%	1,242
Distribution Points			848	-	-	-	2	2	100.0%	848
PRV Stations			4	-	-	-	-	-	-	4
Sanitation Infrastructure		-	3,372	2,905	-	1,937	2,412	476	19.7%	3,372
Pump Station			2,976	2,210	-	1,473	2,041	567	27.8%	2,976
Reticulation			396	695	-	463	372	(92)	-24.6%	396
Solid Waste Infrastructure		-	3,989	3,496	-	2,331	2,869	538	18.7%	3,989
Landfill Sites			3,479	3,023	-	2,015	2,495	480	19.2%	3,479
Waste Transfer Stations			404	1	-	1	202	202	99.7%	404
Waste Processing Facilities			62	-	-	-	31	31	100.0%	62
Waste Drop-off Points			44	472	-	315	140	(175)	-124.8%	44
Community Assets		-	2,306	2,050	-	1,367	1,666	299	17.9%	2,306
Community Facilities		-	951	754	-	503	664	161	24.3%	951
Halls			234	83	-	55	138	82	59.8%	234
Clinics/Care Centres			16	-	-	-	8	8	100.0%	16
Museums			50	313	-	209	103	(105)	-102.1%	50
Libraries			227	207	-	138	165	27	16.5%	227
Cemeteries/Crematoria			162	144	-	96	117	21	17.9%	162
Public Open Space			95	7	-	5	49	45	90.5%	95
Public Ablution Facilities			76	-	-	-	38	38	100.0%	76
Markets			90	-	-	-	45	45	100.0%	90
Stalls			-	-	-	-	-	-	-	-
Abattoirs			1	-	-	-	0	0	100.0%	1
Sport and Recreation Facilities		-	1,355	1,296	-	864	1,002	138	13.7%	1,355
Indoor Facilities			11	-	-	1	6	5	88.4%	11
Outdoor Facilities			1,344	1,296	-	863	996	132	13.3%	1,344
Capital Spares			-	-	-	-	-	-	-	-
Investment properties		-	3	2	-	1	2	1	33.3%	3
Revenue Generating		-	3	2	-	1	2	1	33.3%	3
Unimproved Property			3	2	-	1	2	1	33.3%	3
Other assets		-	1,102	1,054	-	703	815	112	13.7%	1,102
Operational Buildings		-	1,102	1,054	-	703	815	112	13.7%	1,102
Municipal Offices			1,074	1,048	-	699	799	100	12.6%	1,074
Yards			11	-	-	-	6	6	100.0%	11
Stores			17	6	-	4	10	6	60.0%	17
Intangible Assets		-	618	562	-	375	449	75	16.6%	618
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights		-	618	562	-	375	449	75	16.6%	618
Computer Software and Applications			618	562	-	375	449	75	16.6%	618
Computer Equipment		-	710	679	-	453	525	72	13.7%	710
Computer Equipment			710	679	-	453	525	72	13.7%	710
Furniture and Office Equipment		-	1,245	1,281	-	854	943	89	9.4%	1,245
Furniture and Office Equipment			1,245	1,281	-	854	943	89	9.4%	1,245
Machinery and Equipment		-	1,281	1,446	-	964	1,002	38	3.8%	1,281
Machinery and Equipment			1,281	1,446	-	964	1,002	38	3.8%	1,281
Transport Assets		-	1,316	1,555	-	1,037	1,047	10	1.0%	1,316
Transport Assets			1,316	1,555	-	1,037	1,047	10	1.0%	1,316
Total Depreciation	1	-	23,284	22,672	-	15,115	17,310	2,195	12.7%	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 - M09										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	15,805	19,258	1,607	9,060	12,717	3,657	28.8%	15,805
Roads Infrastructure		-	6,604	10,021	1,029	3,642	6,182	2,540	41.1%	6,604
Roads			6,604	10,021	1,029	3,642	6,182	2,540	41.1%	6,604
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	2,674	2,174	560	1,606	1,506	(101)	-6.7%	2,674
Drainage Collection					-	-	-	-		
Storm water Conveyance			2,674	2,174	560	1,606	1,506	(101)	-6.7%	2,674
Attenuation					-	-	-	-		
Electrical Infrastructure		-	1,981	1,981	-	576	1,036	459	44.4%	1,981
Power Plants					-	-	-	-		
HV Substations					-	-	-	-		
HV Switching Station					-	-	-	-		
HV Transmission Conductors					-	-	-	-		
MV Substations					-	-	-	-		
MV Switching Stations					-	-	-	-		
MV Networks			750	750	-	-	113	113	100.0%	750
LV Networks			1,231	1,231	-	576	923	347	37.6%	1,231
Capital Spares					-	-	-	-		
Sanitation Infrastructure		-	4,146	4,682	-	3,050	3,694	643	17.4%	4,146
Pump Station					-	-	-	-		
Reticulation			1,646	1,237	-	1,123	1,132	10	0.8%	1,646
Waste Water Treatment Works			2,500	3,445	-	1,928	2,561	633	24.7%	2,500
Outfall Sewers					-	-	-	-		
Toilet Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Solid Waste Infrastructure		-	400	400	18	185	300	115	38.4%	400
Landfill Sites					-	-	-	-		
Waste Transfer Stations					-	-	-	-		
Waste Processing Facilities					-	-	-	-		
Waste Drop-off Points					-	-	-	-		
Waste Separation Facilities			400	400	18	185	300	115	38.4%	400
Electricity Generation Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Community Assets		-	1,995	2,775	410	1,435	2,523	1,088	43.1%	1,995
Community Facilities		-	1,215	2,194	273	1,033	1,935	902	46.6%	1,215
Halls			100	120	-	120	95	(25)	-26.4%	100
Centres					-	-	-	-		
Crèches					-	-	-	-		
Clinics/Care Centres					-	-	-	-		
Fire/Ambulance Stations					-	-	-	-		
Testing Stations					2	507	450	(57)	-12.7%	
Museums			600	600	-	-	-	-		600
Galleries					-	-	-	-		
Theatres					-	-	-	-		
Libraries			400	1,359	271	392	1,259	867	68.9%	400
Cemeteries/Crematoria			100	100	-	-	120	120	100.0%	100
Police					-	-	-	-		
Purls					-	-	-	-		
Public Open Space			15	15	-	15	11	(3)	-30.6%	15
Sport and Recreation Facilities		-	780	582	137	402	588	186	31.7%	780
Indoor Facilities					-	-	-	-		
Outdoor Facilities			780	582	137	402	588	186	31.7%	780
Capital Spares					-	-	-	-		
Total Capital Expenditure on upgrading of existing	1	-	17,800	22,034	2,017	10,495	15,240	4,745	31.1%	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 March 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv. H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

09 April 2020