

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 September 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 September 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 September 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)	364,566,917.18	370,119,172.18	104,948,162.09	88,174,737.00	16,773,425.09	19%
Total Expenditure	378,593,852.00	378,731,542.00	83,962,679.89	91,000,329.00	- 7,037,649.11	-8%
Total Capital Expenditure	43,336,196.00	46,797,116.00	3,455,713.69	10,882,641.00	- 7,426,927.31	-68%

The actual operating revenue realised, excluding capital transfers and contributions, reflects an favourable variance of R16.7 million against the total budget for the period ended 30 September 2020.

The operating expenditure is underspent by R7.037 million. The expenditure is expected to improve in the following months.

The total capital budget amounts to R46.797 million. The expenditure for the period amounts to R3.455 million, representing 7.38% of the approved budget.

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 September 2020.

Revenue by Source (Table C4)

Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates		77,766	77,766	26,736	16,032	10,704	67%
Service charges - electricity revenue		128,741	128,741	31,485	32,199	(714)	-2%
Service charges - water revenue		28,135	28,135	6,710	7,016	(306)	-4%
Service charges - sanitation revenue		13,708	13,708	3,655	3,247	407	13%
Service charges - refuse revenue		22,415	22,415	5,988	6,016	(29)	0%
Rental of facilities and equipment		1,385	1,385	1,811	1,189	622	52%
Interest earned - external investments		5,145	5,145	1,144	1,286	(142)	-11%
Interest earned - outstanding debtors		7,460	7,460	1,501	1,865	(364)	-20%
Fines, penalties and forfeits		2,044	2,044	417	490	(73)	-15%
Licences and permits		49	49	5	12	(7)	-59%
Agency services		4,732	4,732	953	713	239	34%
Transfers and subsidies		68,914	74,467	23,477	17,094	6,383	37%
Other revenue		4,073	4,073	1,067	1,015	52	5%
Total Revenue (excluding capital transfers and contributions)	-	364,567	370,119	104,948	88,175	16,773	19%

The annual billing for rates charges takes place in September 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 R104,948,162.09 which represents 28.36% of the total operating revenue budget for the year.

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

Property Rates: A positive YTD variance of 67%, as a result of the annual billing which takes place in July. The annual assessment rates payments were due on 30 September 2020.

Service Charges – Electricity Revenue: A negative YTD variance of 2% which is within the budgetary prediction.

Service Charges – Water Revenue: A negative YTD variance of 4% which is within the budgetary prediction.

Service Charges – Sanitation Revenue: A positive YTD variance of 13% representing an additional amount of R407 000. The bulk thereof can be ascribed to the increase in septic tank removals.

Rental of Facilities and Equipment – outstanding debtors: A positive YTD variance of 52%, as a result of the Lockdown the facilities were not rented out. It is anticipated that this item will remain below budget and will be corrected in the mid-year adjustments budget.

Interest earned – External Investments: A negative YTD variance of 11%. The under-performance can directly be ascribed to the reduction in interest rates which is 2.5% lower than the rate applied in the budgetary predictions.

Interest earned – outstanding debtors: A negative YTD variance of 20% is recorded as a result of the reduction in the prime interest rate, the necessary adjustment will be done after considering the mid-year financial results.

Fines, penalties and forfeits: A negative YTD variance of 15% is due to Traffic Fines revenue recorded during July which was more than the anticipated amount for the start of the financial year.

Licences and permits: A negative YTD variance of 59% representing approximately R7 000. A component of this revenue relates to boat licenses that will increase significantly during the vacation season.

Agency Services: A positive YTD variance of 34%. The over-recovery is due to an increase in the roadworthy - and drivers licence test after lifting of some Lockdown restrictions.

Transfers and subsidies: A positive YTD variance of 37% due to non-alignment of the year to date budget and the actual receipt of the grants. All allocations were received in accordance with the disbursement schedule from National and Provincial departments.

Other Revenue: A positive YTD variance of 5%. The variance is mainly due to no Camping Fees revenue due to Lockdown restrictions. Since Level 2 there has been an increase in the booking of municipal facilities for the festive period and we are confident that revenue targets will be achieved over the remainder of the financial year.

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

Operating expenditure by type (Table C4)

Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Expenditure By Type							
Employee related costs		133,996	133,457	30,901	32,340	(1,439)	-4%
Remuneration of councillors		7,011	7,011	1,666	1,753	(87)	-5%
Debt impairment		26,852	26,852	6,713	6,713	-	
Depreciation & asset impairment		23,628	23,628	5,831	5,907	(76)	-1%
Finance charges		16,676	16,676	2,459	3,101	(643)	-21%
Bulk purchases		102,198	102,198	24,314	24,508	(194)	-1%
Other materials		11,239	11,435	2,061	2,745	(683)	-25%
Contracted services		22,732	23,032	3,622	4,793	(1,170)	-24%
Transfers and subsidies		4,576	4,576	1,954	1,009	945	94%
Other expenditure		29,686	29,867	4,441	8,132	(3,690)	-45%
Total Expenditure	-	378,594	378,732	83,963	91,000	(7,038)	-8%

The total expenditure to date is R 83,962,679.89 which represents 22.17% of the total operating expenditure budget for the year.

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

Employee Related Costs: A negative YTD budget variance of 4% as result of the vacant positions that have not been filled due to the Lockdown period coupled with the portion of annual bonuses budgeted that will be paid in November 2020.

Remuneration of councillors: A negative YTD budget variance of 5% as no increases have been promulgated to date.

Finance charges: A negative YTD budget variance of 21% is reflected due to the misalignment of the actual expenditure and the year to date budget, this will further be adjusted in the mid-year adjustment budget process.

Bulk Purchases: A negative YTD budget variance of 1%.

Other Materials: A negative YTD budget variance of 25% as procurement is usually slow in the first quarter of the financial year.

Contracted services: A negative YTD budget variance of 24% is reflected due to expenditure incurred in August only being due and payable in September.

Transfers and Subsidies: A positive YTD budget variance of 94%. Actual payments are not aligned with budget. Transfers and grants solely gets paid out when a claim gets handed in according to legislation

Other expenditure: A negative YTD budget variance of 45% is recorded. The under expenditure is due to no expenditure on audit fees, membership fees, protective clothing and payment for the prepaid service provider which is made one month in arrears.

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

Capital Expenditure and Funding (Table C5)

Vote Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							%
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	50	50	-	13	(13)	-100%
Vote 4 - Technical Services	-	10,857	9,988	-	2,556	(2,556)	-100%
Vote 5 - Community Services	-	1,605	1,843	22	401	(380)	-95%
Total Capital Multi-year expenditure	-	12,512	11,881	22	2,970	(2,948)	-99%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	-	200	200	14	50	(35)	-71%
Vote 2 - Finance	-	240	240	-	60	(60)	-100%
Vote 3 - Corporate Services	-	2,405	2,864	462	685	(223)	-33%
Vote 4 - Technical Services	-	23,169	25,838	2,704	5,874	(3,170)	-54%
Vote 5 - Community Services	-	4,810	5,774	254	1,244	(990)	-80%
Total Capital single-year expenditure	-	30,824	34,916	3,434	7,913	(4,478)	-57%
Total Capital Expenditure	-	43,336	46,797	3,456	10,883	(7,427)	-68%
Funded by:							
National Government		14,570	13,700	2,222	3,484	(1,263)	-36%
Provincial Government		1,200	1,659	401	384	18	5%
Transfers recognised - capital	-	15,770	15,944	2,623	3,868	(1,245)	-32%
Borrowing		15,200	15,545	214	3,812	(3,597)	-94%
Internally generated funds		12,367	15,309	619	3,203	(2,585)	-81%
Total Capital Funding	-	43,336	46,797	3,456	10,883	(7,427)	-68%

Capital Expenditure:

Total year to date capital expenditure as at 30 September 2020 amounts to R 3,455,713.69

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 14,473.91 or 7.26% of the adjustment budget of R 199,500.00 . Shadow costs amounted to R 10,456.95 at the end of September 2020.

Vote 2 – Finance

No capital expenditure for September 2020.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R461,965.35 or 15.85% of the adjustment budget of R2,914,485.00 . Shadow costs amounted to R178,432.26 at the end of September 2020.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R2,703,967.23 or 7.55% of the adjustment budget of R 35,826,131.00 . Shadow costs amounted to R 3,915,377.02 at the end of September 2020.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R 275,307.20 or 3.61% of the adjustment budget of R 7,617,000.00 . Shadow costs amounted to R 486,057.28 at the end of September 2020.

Cash flow

The Cash Book Balance (investments included) as at 30 September 2020 reflects a positive amount of R 130,888 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

Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/d)	End Date (ccyy/mm/d)	% Interest Rate Pt	2019-09-01			2019-09-30		
						Balance at Begin of Month (Rand)	Investment Top Up This Month (Rand)	Partial / Premature Withdrawals This Month (Rand)	Service Fee (Rand)	Accrued Interest This Month (Rand)	Balance at End of Month (Rand)
ABSA	20-7924-5251	Fixed	2020-06-10	2020-09-08	4.620%	30,315,172.60		30,341,753.42		26,580.82	0.00
Nedbank		Fixed	2020-06-10	2020-09-08	4.620%	30,315,172.61		30,341,753.42		26,580.81	0.00
Standard Bank	00078722675	Fixed	2020-07-09	2020-10-07	4.650%	20,137,589.04				76,438.36	20,214,027.40
Standard Bank		Fixed	2020-07-09	2020-08-11	4.550%	0.00				0.00	0.00
ABSA	20-7937-9484	Fixed	2020-08-25	2020-11-23	4.040%	10,007,747.94				33,205.48	10,040,953.42
Standard Bank	00078722675	Fixed	2020-09-09	2021-01-07	4.025%	0.00	30,000,000.00			72,780.82	30,072,780.82
ABSA	20-7940-5473	Fixed	2020-09-09	2020-12-08	4.020%	0.00	30,000,000.00			72,690.41	30,072,690.41
ABSA	20-7940-5546	Fixed	2020-09-09	2020-12-08	3.900%	0.00	10,000,000.00			23,506.84	10,023,506.84
						0.00					
Total Investment						90,775,682.19	70,000,000.00	60,683,506.84	0.00	331,783.54	100,423,958.89

During the month of September an investment of R70,000,000.00 was made. The total amount invested at 30 September was R100,423,958.89. The accrued interest for September 2020 was R 331,783.54.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2020/2021

	Budget	Monthly actual	YearTD actual	Outstanding
<u>National Government: Transfers and Grants</u>				
Expanded Public Works Programme	2,135,000.00	-	534,000.00	1,601,000.00
Financial Management Grant	1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	3,000,000.00	-	1,000,000.00	2,000,000.00
Local Government Equitable Share	48,940,000.00	-	22,023,000.00	26,917,000.00
Municipal Infrastructure Grant	14,479,000.00	6,662,000.00	10,798,000.00	3,681,000.00
	70,104,000.00	6,662,000.00	35,905,000.00	34,199,000.00
<u>Provincial Government: Transfers and Grants</u>				
Human Settlements	5,000,000.00	-	-	5,000,000.00
Libraries	7,474,000.00	-	2,661,667.00	4,812,333.00
Maintenance of Roads	110,000.00	-	-	110,000.00
Municipal Capacity Building Grant	401,000.00	-	-	401,000.00
Regional Socio - Economic Project	1,000,000.00	1,000,000.00	1,000,000.00	-
	13,985,000.00	1,000,000.00	3,661,667.00	10,323,333.00
<u>Total Transfers and Grants</u>	84,089,000.00	7,662,000.00	39,566,667.00	44,522,333.00

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 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	10.6%	10.6%	2.9%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	35.1%	33.2%	6.2%	35.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	23.2%	22.9%	23.2%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	138.9%	139.6%	172.1%	138.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	363.8%	369.7%	362.6%	363.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	146.4%	152.3%	190.2%	146.4%
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		0.0%	24.4%	24.0%	113.0%	24.4%
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		0.0%	36.8%	36.1%	29.4%	36.8%
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		0.0%	11.1%	10.9%	2.3%	6.5%
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. Departments must put measures in place to improve revenue and accelerate spending on budgeted operational and capital expenditure. Departments must ensure that spending on the operational budget is in line with the Council's policy on cost containment measures.

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.

4.1.2 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) - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		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		-	129,130	135,545	7,526	53,470	30,860	22,610	73%	129,130
Executive and council		-	35,131	41,546	-	22,023	9,949	12,074	121%	35,131
Finance and administration		-	93,999	93,999	7,526	31,447	20,911	10,536	50%	93,999
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	17,291	16,652	758	1,798	2,978	(1,180)	-40%	17,291
Community and social services		-	8,063	7,424	499	1,077	1,921	(844)	-44%	8,063
Sport and recreation		-	2,224	2,224	272	330	556	(226)	-41%	2,224
Public safety		-	1,956	1,956	(13)	390	489	(98)	-20%	1,956
Housing		-	5,048	5,048	-	-	12	(12)	-100%	5,048
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	23,753	24,212	2,662	3,588	5,546	(1,958)	-35%	23,753
Planning and development		-	16,716	17,175	2,182	2,384	4,256	(1,872)	-44%	16,716
Road transport		-	7,037	7,037	480	1,204	1,290	(85)	-7%	7,037
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	210,162	209,653	20,672	47,893	52,659	(4,767)	-9%	210,162
Energy sources		-	132,499	131,499	14,727	31,520	32,935	(1,415)	-4%	132,499
Water management		-	30,854	30,854	2,591	6,710	7,695	(985)	-13%	30,854
Waste water management		-	17,688	17,688	1,283	3,663	4,244	(581)	-14%	17,688
Waste management		-	29,122	29,613	2,071	6,000	7,785	(1,785)	-23%	29,122
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	380,337	386,063	31,618	106,749	92,043	14,706	16%	380,337
Expenditure - Functional										
Governance and administration		-	98,859	99,259	7,233	22,961	24,920	(1,959)	-8%	98,859
Executive and council		-	20,876	20,876	1,100	5,796	5,848	(53)	-1%	20,876
Finance and administration		-	76,413	76,813	6,061	16,938	18,680	(1,742)	-9%	76,413
Internal audit		-	1,569	1,569	72	228	392	(165)	-42%	1,569
Community and public safety		-	48,524	47,885	3,218	9,408	10,937	(1,528)	-14%	48,524
Community and social services		-	11,592	10,953	775	2,418	2,880	(461)	-16%	11,592
Sport and recreation		-	15,909	15,909	1,126	3,274	4,107	(833)	-20%	15,909
Public safety		-	14,374	14,374	1,194	3,351	3,527	(177)	-5%	14,374
Housing		-	6,650	6,650	124	365	423	(58)	-14%	6,650
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	41,782	41,782	3,238	8,835	10,000	(1,165)	-12%	41,782
Planning and development		-	12,606	12,606	984	2,750	3,075	(325)	-11%	12,606
Road transport		-	29,177	29,177	2,255	6,086	6,926	(840)	-12%	29,177
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	189,429	189,806	18,974	42,758	45,143	(2,385)	-5%	189,429
Energy sources		-	119,502	119,502	13,915	28,130	28,152	(22)	0%	119,502
Water management		-	23,100	23,100	1,609	4,565	5,505	(940)	-17%	23,100
Waste water management		-	17,457	17,457	1,178	3,426	4,046	(619)	-15%	17,457
Waste management		-	29,370	29,747	2,272	6,636	7,441	(804)	-11%	29,370
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	378,594	378,732	32,664	83,963	91,000	(7,038)	-8%	378,594
Surplus/ (Deficit) for the year		-	1,743	7,331	(1,045)	22,786	1,042	21,744	2086%	1,743

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 Bergivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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		-	35,576	41,991	-	22,023	10,060	11,963	118.9%	35,576
Vote 2 - Finance		-	92,573	92,573	6,634	29,678	19,711	9,967	50.6%	92,573
Vote 3 - Corporate Services		-	1,491	1,950	45	65	450	(384)	-85.5%	1,491
Vote 4 - Technical Services		-	228,673	228,164	23,851	52,231	58,130	(5,898)	-10.1%	228,673
Vote 5 - Community Services		-	22,023	21,384	1,089	2,751	3,692	(941)	-25.5%	22,023
Total Revenue by Vote	2	-	380,337	386,063	31,618	106,749	92,043	14,706	16.0%	380,337
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	26,295	26,295	1,502	6,827	7,146	(320)	-4.5%	26,295
Vote 2 - Finance		-	40,914	41,239	3,176	9,471	9,744	(274)	-2.8%	40,914
Vote 3 - Corporate Services		-	28,755	28,780	2,561	6,608	7,208	(600)	-8.3%	28,755
Vote 4 - Technical Services		-	230,752	231,153	21,992	51,033	55,121	(4,088)	-7.4%	230,752
Vote 5 - Community Services		-	51,878	51,264	3,432	10,024	11,781	(1,757)	-14.9%	51,878
Total Expenditure by Vote	2	-	378,594	378,732	32,664	83,963	91,000	(7,038)	-7.7%	378,594
Surplus/ (Deficit) for the year	2	-	1,743	7,331	(1,045)	22,786	1,042	21,744	2086.2%	1,743

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) - M03 September

Description	Ref	2019/20	Budget Year 2020/21								
		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			77,766	77,766	5,796	26,736	16,032	10,704	67%	77,766	
Service charges - electricity revenue			128,741	128,741	14,712	31,485	32,199	(714)	-2%	128,741	
Service charges - water revenue			28,135	28,135	2,591	6,710	7,016	(306)	-4%	28,135	
Service charges - sanitation revenue			13,708	13,708	1,282	3,655	3,247	407	13%	13,708	
Service charges - refuse revenue			22,415	22,415	2,067	5,988	6,016	(29)	0%	22,415	
Rental of facilities and equipment			1,385	1,385	905	1,811	1,189	622	52%	1,385	
Interest earned - external investments			5,145	5,145	418	1,144	1,286	(142)	-11%	5,145	
Interest earned - outstanding debtors			7,460	7,460	334	1,501	1,865	(364)	-20%	7,460	
Dividends received			-	-	-	-	-	-	-	-	
Fines, penalties and forfeits			2,044	2,044	(7)	417	490	(73)	-15%	2,044	
Licences and permits			49	49	3	5	12	(7)	-59%	49	
Agency services			4,732	4,732	331	953	713	239	34%	4,732	
Transfers and subsidies			68,914	74,467	831	23,477	17,094	6,383	37%	68,914	
Other revenue			4,073	4,073	555	1,067	1,015	52	5%	4,073	
Gains			-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)			-	364,567	370,119	29,818	104,948	88,175	16,773	19%	364,567
Expenditure By Type											
Employee related costs			133,996	133,457	10,889	30,901	32,340	(1,439)	-4%	133,996	
Remuneration of councillors			7,011	7,011	556	1,666	1,753	(87)	-5%	7,011	
Debt impairment			26,852	26,852	2,238	6,713	6,713	-	-	26,852	
Depreciation & asset impairment			23,628	23,628	1,944	5,831	5,907	(76)	-1%	23,628	
Finance charges			16,676	16,676	820	2,459	3,101	(643)	-21%	16,676	
Bulk purchases			102,198	102,198	12,579	24,314	24,508	(194)	-1%	102,198	
Other materials			11,239	11,435	750	2,061	2,745	(683)	-25%	11,239	
Contracted services			22,732	23,032	1,405	3,622	4,793	(1,170)	-24%	22,732	
Transfers and subsidies			4,576	4,576	183	1,954	1,009	945	94%	4,576	
Other expenditure			29,686	29,867	1,301	4,441	8,132	(3,690)	-45%	29,686	
Losses			-	-	-	-	-	-	-	-	
Total Expenditure			-	378,594	378,732	32,664	83,963	91,000	(7,038)	-8%	378,594
Surplus/(Deficit)			-	(14,027)	(8,612)	(2,846)	20,985	(2,826)	23,811	(0)	(14,027)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			15,770	15,360	1,800	1,800	3,868	(2,067)	(0)	15,770	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				584	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)					-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions			-	1,743	7,331	(1,045)	22,786	1,042			1,743
Taxation								-			
Surplus/(Deficit) after taxation			-	1,743	7,331	(1,045)	22,786	1,042			1,743
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-	1,743	7,331	(1,045)	22,786	1,042			1,743
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-	1,743	7,331	(1,045)	22,786	1,042			1,743

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) - M03 September

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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		-	50	50	-	-	13	(13)	-100%	50
Vote 4 - Technical Services		-	10,857	9,988	-	-	2,556	(2,556)	-100%	10,857
Vote 5 - Community Services		-	1,605	1,843	22	22	401	(380)	-95%	1,605
Total Capital Multi-year expenditure	4,7	-	12,512	11,881	22	22	2,970	(2,948)	-99%	12,512
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	200	200	14	14	50	(35)	-71%	200
Vote 2 - Finance		-	240	240	-	-	60	(60)	-100%	240
Vote 3 - Corporate Services		-	2,405	2,864	424	462	685	(223)	-33%	2,405
Vote 4 - Technical Services		-	23,169	25,838	1,369	2,704	5,874	(3,170)	-54%	23,169
Vote 5 - Community Services		-	4,810	5,774	138	254	1,244	(990)	-80%	4,810
Total Capital single-year expenditure	4	-	30,824	34,916	1,944	3,434	7,913	(4,478)	-57%	30,824
Total Capital Expenditure		-	43,336	46,797	1,966	3,456	10,883	(7,427)	-68%	43,336
Capital Expenditure - Functional Classification										
Governance and administration		-	2,399	2,399	57	68	600	(532)	-89%	2,399
Executive and council			30	30	14	14	8	7	93%	30
Finance and administration			2,369	2,369	43	54	592	(539)	-91%	2,369
Internal audit			-	-	-	-	-	-	-	-
Community and public safety		-	6,415	7,617	159	275	1,645	(1,370)	-83%	6,415
Community and social services			1,675	2,006	8	10	427	(417)	-98%	1,675
Sport and recreation			3,385	4,256	107	221	880	(658)	-75%	3,385
Public safety			1,355	1,355	44	44	339	(294)	-87%	1,355
Housing			-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-
Economic and environmental services		-	15,207	16,841	1,575	2,877	3,915	(1,038)	-27%	15,207
Planning and development			1,460	1,919	398	434	448	(14)	-3%	1,460
Road transport			13,747	14,922	1,177	2,443	3,467	(1,024)	-30%	13,747
Environmental protection			-	-	-	-	-	-	-	-
Trading services		-	19,315	19,940	174	235	4,722	(4,487)	-95%	19,315
Energy sources			7,019	6,149	4	25	1,597	(1,571)	-98%	7,019
Water management			4,655	4,805	64	102	1,191	(1,089)	-91%	4,655
Waste water management			6,934	7,514	-	2	1,776	(1,774)	-100%	6,934
Waste management			708	1,472	106	106	158	(53)	-33%	708
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	43,336	46,797	1,966	3,456	10,883	(7,427)	-68%	43,336
Funded by:										
National Government			14,570	13,700	959	2,222	3,484	(1,263)	-36%	14,570
Provincial Government			1,200	1,659	389	401	384	18	5%	1,200
District Municipality			-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-	584	-	-	-	-	-	-
Transfers recognised - capital		-	15,770	15,944	1,348	2,623	3,868	(1,245)	-32%	15,770
Borrowing	6		15,200	15,545	213	214	3,812	(3,597)	-94%	15,200
Internally generated funds			12,367	15,309	405	619	3,203	(2,585)	-81%	12,367
Total Capital Funding		-	43,336	46,797	1,966	3,456	10,883	(7,427)	-68%	43,336

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2019/20	Budget Year 2020/21				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
<u>ASSETS</u>							
Current assets							
Cash			11,193	13,666	30,472	11,193	
Call investment deposits			50,000	50,000	100,416	50,000	
Consumer debtors			81,026	81,026	103,776	81,026	
Other debtors			7,330	7,330	6,579	7,330	
Current portion of long-term receivables			173	173	6,805	173	
Inventory			2,330	2,330	1,530	2,330	
Total current assets			-	152,052	154,525	249,578	152,052
Non current assets							
Long-term receivables			446	446	1,402	446	
Investments			-	-	-	-	
Investment property			16,277	16,277	16,231	16,277	
Investments in Associate			-	-	-	-	
Property, plant and equipment			415,981	418,942	405,429	415,981	
Biological			-	-	-	-	
Intangible			3,376	3,876	3,923	3,376	
Other non-current assets			504	504	454	504	
Total non current assets			-	436,584	440,045	427,438	436,584
TOTAL ASSETS			-	588,636	594,570	677,016	588,636
<u>LIABILITIES</u>							
Current liabilities							
Bank overdraft			-	-	-	-	
Borrowing			7,206	7,206	6,072	7,206	
Consumer deposits			4,016	4,016	4,806	4,016	
Trade and other payables			16,051	16,051	45,803	16,051	
Provisions			14,519	14,519	12,141	14,519	
Total current liabilities			-	41,792	41,792	68,824	41,792
Non current liabilities							
Borrowing			62,042	62,387	53,534	62,042	
Provisions			116,689	116,689	100,695	116,689	
Total non current liabilities			-	178,731	179,076	154,229	178,731
TOTAL LIABILITIES			-	220,523	220,868	223,053	220,523
NET ASSETS	2		-	368,113	373,701	453,964	368,113
<u>COMMUNITY WEALTH/EQUITY</u>							
Accumulated Surplus/(Deficit)			323,435	329,024	422,855	323,435	
Reserves			44,678	44,678	31,109	44,678	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	368,113	373,701	453,964	368,113

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2019/20	Budget Year 2020/21								
		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			70,470	70,470	6,783	18,739	17,617	1,122	6%	70,470	
Service charges			177,284	177,284	19,003	46,263	44,321	1,942	4%	177,284	
Other revenue			10,502	10,502	12,885	28,667	2,626	26,041	992%	10,502	
Transfers and Subsidies - Operational			68,914	74,467	-	26,769	18,617	8,152	44%	68,914	
Transfers and Subsidies - Capital			15,770	15,944	7,662	12,798	3,986	8,812	221%	15,770	
Interest			7,756	7,756	252	457	1,939	(1,482)	-76%	7,756	
Dividends			-	-	-	-	-	-	-	-	
Payments											
Suppliers and employees			(305,689)	(305,827)	(35,184)	(99,238)	(76,457)	22,782	-30%	(305,689)	
Finance charges			(6,842)	(6,842)	-	-	(1,710)	(1,710)	100%	(6,842)	
Transfers and Grants			(4,576)	(4,576)	(183)	(1,954)	(1,144)	810	-71%	(4,576)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	33,588	39,177	11,219	32,500	9,794	(22,706)	-232%	33,588
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE								-			
Decrease (increase) in non-current receivables								-			
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(43,336)	(46,797)	(1,966)	(3,456)	(11,699)	(8,244)	70%	(43,336)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(43,336)	(46,797)	(1,966)	(3,456)	(11,699)	(8,244)	70%	(43,336)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans							-	-			
Borrowing long term/refinancing			15,200	15,545			3,886	(3,886)	-100%	15,200	
Increase (decrease) in consumer deposits			213	213			53	(53)	-100%	213	
Payments											
Repayment of borrowing			(6,021)	(6,021)			(1,505)	(1,505)	100%	(6,021)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	9,392	9,737	-	-	2,434	2,434	100%	9,392
NET INCREASE/ (DECREASE) IN CASH HELD			-	(356)	2,116	9,253	29,044	529			(356)
Cash/cash equivalents at beginning:			61,549	61,549		101,844	61,549				101,844
Cash/cash equivalents at month/year end:			61,193	63,666		130,888	62,078				101,488

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvrievier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2020/21										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	2,813	1,227	750	1,063	985	389	3,254	5,658	16,137	11,348		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,480	1,588	1,049	595	377	275	1,603	6,737	18,705	9,588		
Receivables from Non-exchange Transactions - Property Rates	1400	5,498	2,155	6,097	8,871	1,031	739	3,962	17,771	46,123	32,374		
Receivables from Exchange Transactions - Waste Water Management	1500	1,329	766	584	740	465	424	2,481	7,105	13,892	11,214		
Receivables from Exchange Transactions - Waste Management	1600	2,164	1,178	865	1,202	688	620	3,552	10,764	21,033	16,826		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	520	565	538	573	503	573	4,349	8,009	15,630	14,007		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(4,090)	881	92	2,233	179	53	1,060	(33)	375	3,492		
Total By Income Source	2000	14,713	8,359	9,975	15,277	4,228	3,074	20,261	56,010	131,896	98,849	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	33	37	797	31	43	21	154	851	1,967	1,100		
Commercial	2300	2,938	625	1,839	474	251	202	1,064	2,039	9,432	4,030		
Households	2400	6,861	4,318	4,580	2,698	2,737	2,140	14,327	41,912	79,574	63,815		
Other	2500	4,881	3,378	2,759	12,074	1,196	711	4,715	11,209	40,923	29,905		
Total By Customer Group	2600	14,713	8,359	9,975	15,277	4,228	3,074	20,261	56,010	131,896	98,849	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2020/21									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	Total		
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	205									205	
Auditor General	0800										-	
Other	0900	0									0	
Total By Customer Type	1000	206	-	-	-	-	-	-	-	-	206	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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 ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
ABSA						4.62%			08 September 2020	30,315	27	(30,342)		-
Nedbank						4.62%			08 September 2020	30,315	27	(30,342)		-
Standard Bank						4.65%			07 October 2020	20,138	76			20,214
Standard Bank						4.55%			11 August 2020	-				-
ABSA						4.04%			23 November 2020	10,008	33	-		10,041
Standard Bank						4.03%			07 January 2021	-	73		30,000	30,073
ABSA						4.02%			08 December 2020	-	73		30,000	30,073
ABSA						3.90%			08 December 2020	-	24		10,000	10,024
														-
														-
Municipality sub-total										90,776		(60,684)	70,000	100,424

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		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:		–	55,534	61,819	869	25,646	13,884	11,762	84.7%	55,534
Local Government Equitable Share			48,940	55,355	–	22,023	12,235	9,788	80.0%	48,940
Municipal Infrastructure Grant			2,518	2,518	869	1,408	630	779	123.7%	2,518
Expanded Public Works Programme			2,135	2,135	–	534	534	0	0.0%	2,135
Financial Management Grant			1,550	1,550	–	1,550	388	1,163	300.0%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	–	130	98	33	33.3%	391
Municipal Disaster Relief Grant (COGTA)	3		–	–	–	–	–	–	–	–
ACIP			–	–	–	–	–	–	–	–
Other transfers and grants [insert description]			–	–	–	–	–	–	–	–
Provincial Government:		–	12,785	12,146	–	2,662	3,196	(535)	-16.7%	12,785
Libraries			7,274	6,635	–	2,662	1,819	843	46.4%	7,274
Human Settlements			5,000	5,000	–	–	1,250	(1,250)	-100.0%	5,000
Maintenance of Roads			110	110	–	–	28	(28)	-100.0%	110
Financial Management Support Grant			–	–	–	–	–	–	–	–
Municipal Capacity Building Grant			401	401	–	–	100	(100)	-100.0%	401
External Bursary Programme			–	–	–	–	–	–	–	–
Local Government Graduate Internship			–	–	–	–	–	–	–	–
Municipal Infrastructure Support Grant			–	–	–	–	–	–	–	–
Municipal Performance Management Allocation			–	–	–	–	–	–	–	–
Local Government Support Grant - COVID-19			–	–	–	–	–	–	–	–
CDW - Operational Support Grant			–	–	–	–	–	–	–	–
Other transfers and grants [insert description]			–	–	–	–	–	–	–	–
Other grant providers:		–	595	502	–	–	149	(149)	-100.0%	595
Go Flow			–	–	–	–	–	–	–	–
Chieta			–	–	–	–	–	–	–	–
LG Seta			–	–	–	–	–	–	–	–
Heist op den Berg			595	502	–	–	149	(149)	-100.0%	595
			–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	–	68,914	74,467	869	28,308	17,229	11,079	64.3%	68,914
Capital Transfers and Grants										
National Government:		–	14,570	13,700	5,793	10,259	3,642	6,617	181.7%	14,570
Municipal Infrastructure Grant			11,961	11,961	5,793	9,390	2,990	6,399	214.0%	11,961
Financial Management Grant			–	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	–	870	652	217	33.3%	2,609
Municipal Systems Improvement			–	–	–	–	–	–	–	–
ACIP			–	–	–	–	–	–	–	–
Other capital transfers [insert description]			–	–	–	–	–	–	–	–
Provincial Government:		–	1,200	1,659	1,000	1,000	300	700	233.3%	1,200
Regional Socio - Economic Project			1,000	1,459	1,000	1,000	250	750	300.0%	1,000
Libraries			200	200	–	–	50	(50)	-100.0%	200
Development of Sport and Recreation Facilities			–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant			–	–	–	–	–	–	–	–
Housing			–	–	–	–	–	–	–	–
Financial Management Support Grant			–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]			–	–	–	–	–	–	–	–
Other grant providers:		–	–	584	–	–	–	–	–	–
Heist op den berg			–	584	–	–	–	–	–	–
			–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	15,770	15,944	6,793	11,259	3,942	7,317	185.6%	15,770
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	84,684	90,410	7,662	39,567	21,171	18,396	86.9%	84,684

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		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:		-	55,534	61,819	5,531	15,335	13,884	1,451	10.5%	55,534
Local Government Equitable Share			48,940	55,355	4,613	13,839	12,235	1,604	13.1%	48,940
Municipal Infrastructure Grant			2,518	2,518	243	513	630	(116)	-18.5%	2,518
Expanded Public Works Programme			2,135	2,135	232	484	534	(50)	-9.4%	2,135
Financial Management Grant			1,550	1,550	443	499	388	112	28.9%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	-	-	98	(98)	-100.0%	391
Municipal Disaster Relief Grant (COGTA)										
Other transfers and grants [insert description]										
Provincial Government:		-	12,785	12,146	425	1,361	3,196	(1,835)	-57.4%	12,785
Libraries			7,274	6,635	425	1,361	1,819	(458)	-25.2%	7,274
Human Settlements			5,000	5,000	-	-	1,250	(1,250)	-100.0%	5,000
Maintenance of Roads			110	110	-	-	28	(28)	-100.0%	110
Financial Management Support Grant										
Municipal Capacity Building Grant			401	401	-	-	100	(100)	-100.0%	401
External Bursary Programme										
Local Government Graduate Internship										
Municipal Infrastructure Support Grant										
Municipal Performance Management Allocation										
Local Government Support Grant - COVID-19										
CDW - Operational Support Grant										
Other transfers and grants [insert description]										
Other grant providers:		-	595	502	-	-	149	(149)	-100.0%	595
<i>Heist op den Berg</i>			595	502	-	-	149	(149)	-100.0%	595
Total operating expenditure of Transfers and Grants:		-	68,914	74,467	5,956	16,696	17,229	(533)	-3.1%	68,914
Capital expenditure of Transfers and Grants										
National Government:		-	14,570	13,700	2,104	3,892	3,642	250	6.9%	14,570
Municipal Infrastructure Grant			11,961	11,961	2,104	3,892	2,990	902	30.2%	11,961
Financial Management Grant			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	-	-	652	(652)	-100.0%	2,609
0										
0										
Other capital transfers [insert description]										
Provincial Government:		-	1,200	1,659	389	401	300	101	33.7%	1,200
Regional Socio - Economic Project			1,000	1,459	389	399	250	149	59.8%	1,000
Libraries			200	200	-	2	50	(48)	-96.7%	200
Other grant providers:		-	-	584	-	-	-	-		-
<i>Heist op den berg</i>				584	-	-	-	-		-
0										
Total capital expenditure of Transfers and Grants		-	15,770	15,944	2,493	4,294	3,942	351	8.9%	15,770
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	84,684	90,410	8,450	20,989	21,171	(182)	-0.9%	84,684

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

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	1															
Cash Receipts By Source																
Property rates		4,717	7,239	6,783	4,775	4,899	4,888	4,863	5,263	5,059	4,989	5,041	11,954	70,470	75,707	81,284
Service charges - electricity revenue		7,723	10,893	14,394	10,022	9,387	11,181	10,040	8,640	8,511	10,014	12,256	14,526	127,587	134,004	140,743
Service charges - water revenue		2,029	1,811	1,951	1,882	2,014	1,993	2,023	1,996	1,830	1,819	1,635	760	21,742	24,409	27,281
Service charges - sanitation revenue		822	911	988	856	844	856	905	943	898	867	964	794	10,650	11,938	13,327
Service charges - refuse		1,480	1,590	1,669	1,418	1,462	1,449	1,476	1,453	1,435	1,471	1,468	934	17,304	19,434	21,727
Rental of facilities and equipment		73	833	905	104	104	127	150	76	118	115	101	(1,321)	1,385	1,451	1,521
Interest earned - external investments		-	75	86	333	350	401	419	440	318	369	306	2,048	5,145	5,391	5,650
Interest earned - outstanding debtors		131	130	166	185	230	229	217	218	217	212	218	457	2,611	2,736	2,868
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		196	208	182	21	21	21	21	21	18	18	26	(490)	263	2,419	2,424
Licences and permits		2	0	3	4	4	4	4	4	4	4	4	11	49	51	53
Agency services		296	326	331	331	331	310	1,344	318	299	268	363	215	4,732	4,959	5,197
Transfers and Subsidies - Operational		22,023	4,746	-	5,897	2,548	18,627	1,430	2,047	12,529	-	-	4,619	74,467	86,151	93,360
Other revenue		9,702	4,014	11,464	321	264	401	301	239	298	401	354	(23,688)	4,073	7,038	7,372
Cash Receipts by Source		49,194	32,777	38,923	26,149	22,458	40,486	23,194	21,658	31,534	20,548	22,737	10,819	340,478	375,688	402,806
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		4,136	1,000	7,662	1,187	1,187	1,187	1,526	1,526	1,526	1,696	1,696	(8,385)	15,944	14,794	17,889
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	15,545	15,545	15,100	15,120
Increase (decrease) in consumer deposits		-	-	-	18	18	18	18	18	18	18	18	71	213	224	237
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		53,330	33,777	46,585	27,353	23,663	41,691	24,738	23,201	33,078	22,261	24,450	18,050	372,179	405,806	436,052
Cash Payments by Type																
Employee related costs		9,897	10,115	10,889	10,132	15,350	10,950	11,405	11,442	11,072	11,012	10,829	9,191	132,284	136,796	143,174
Remuneration of councillors		553	556	556	562	499	527	635	749	603	603	603	563	7,011	7,347	7,697
Interest paid		-	-	-	570	570	570	570	570	570	570	570	2,281	6,842	7,170	7,513
Bulk purchases - Electricity		13	11,344	12,060	7,562	7,083	8,437	7,576	6,519	6,421	7,556	9,247	12,451	96,268	100,889	105,732
Bulk purchases - Water & Sewer		-	378	519	513	549	543	552	544	499	496	446	890	5,930	6,215	6,513
Other materials		815	497	750	826	910	924	1,082	994	756	831	1,289	1,761	11,435	11,764	12,310
Contracted services		449	1,769	1,405	1,671	1,841	1,869	2,189	2,010	1,528	1,680	2,608	4,013	23,032	38,388	40,947
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		56	1,716	183	36	491	57	504	480	190	44	572	248	4,576	4,375	4,586
General expenses		22,934	4,735	9,005	2,183	2,404	2,441	2,859	2,625	1,996	2,194	3,406	(26,914)	29,867	30,748	33,869
Cash Payments by Type		34,716	31,110	35,366	24,056	29,697	26,318	27,372	25,934	23,636	24,987	29,571	4,482	317,245	343,692	362,341
Other Cash Flows/Payments by Type																
Capital assets		8	1,482	1,966	2,863	1,163	3,065	2,138	2,586	1,561	3,144	5,114	21,707	46,797	40,281	45,710
Repayment of borrowing		-	-	-	-	-	3,010	-	-	-	-	-	3,010	6,021	7,206	8,429
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		34,725	32,591	37,332	26,919	30,860	32,394	29,509	28,520	25,197	28,132	34,684	29,200	370,062	391,179	416,479
NET INCREASE/(DECREASE) IN CASH HELD		18,606	1,185	9,253	434	(7,197)	9,298	(4,771)	(5,318)	7,881	(5,871)	(10,234)	(11,149)	2,116	14,628	19,573
Cash/cash equivalents at the month/year beginning:		101,844	120,449	121,635	130,888	131,322	124,125	133,423	128,652	123,333	131,214	125,344	115,110	101,844	103,960	118,588
Cash/cash equivalents at the month/year end:		120,449	121,635	130,888	131,322	124,125	133,423	128,652	123,333	131,214	125,344	115,110	103,960	103,960	118,588	138,161

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2019/20	Budget Year 2020/21							
	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		3,735	8	8	8	8	(0)	0.0%	0%
August		3,482	7,523	1,482	1,490	7,531	6,041	80.2%	3%
September		5,414	5,729	1,966	3,456	13,260	9,805	73.9%	8%
October		4,964	5,279	-		18,539	-		
November		4,350	4,665	-		23,204	-		
December		6,069	6,383	-		29,587	-		
January		2,085	2,400	-		31,987	-		
February		3,829	4,143	-		36,131	-		
March		3,297	3,612	-		39,742	-		
April		1,759	2,074	-		41,816	-		
May		1,126	1,440	-		43,256	-		
June		3,226	3,541	-		46,797	-		
Total Capital expenditure	-	43,336	46,797	3,456					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		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		-	6,636	6,860	29	49	1,642	1,593	97.0%	6,636
Roads Infrastructure		-	245	245	3	5	61	57	92.3%	245
<i>Roads</i>			200	200	3	5	50	45	90.6%	200
<i>Road Structures</i>			45	45	-	-	11	11	100.0%	45
Storm water Infrastructure		-	195	195	-	-	49	49	100.0%	195
<i>Drainage Collection</i>					-	-	-	-		-
<i>Storm water Conveyance</i>			195	195	-	-	49	49	100.0%	195
<i>Attenuation</i>					-	-	-	-		-
Electrical Infrastructure		-	40	40	-	-	10	10	100.0%	40
<i>LV Networks</i>			40	40	-	-	10	10	100.0%	40
<i>Capital Spares</i>					-	-	-	-		-
Water Supply Infrastructure		-	200	200	26	45	50	5	10.5%	200
<i>Pump Stations</i>			200	200	26	45	50	5	10.5%	200
Sanitation Infrastructure		-	5,406	5,406	-	-	1,353	1,353	100.0%	5,406
<i>Pump Station</i>			250	250	-	-	64	64	100.0%	250
<i>Reticulation</i>					-	-	-	-		-
<i>Waste Water Treatment Works</i>			5,156	5,156	-	-	1,289	1,289	100.0%	5,156
Solid Waste Infrastructure		-	550	774	-	-	119	119	100.0%	550
<i>Landfill Sites</i>					-	-	-	-		-
<i>Waste Transfer Stations</i>			250	250	-	-	62	62	100.0%	250
<i>Waste Processing Facilities</i>			300	524	-	-	57	57	100.0%	300
Community Assets		-	2,160	2,541	-	-	582	582	100.0%	2,160
Community Facilities		-	980	1,218	-	-	245	245	100.0%	980
<i>Libraries</i>			80	80	-	-	20	20	100.0%	80
<i>Cemeteries/Crematoria</i>			600	838	-	-	150	150	100.0%	600
<i>Public Ablution Facilities</i>			300	300	-	-	75	75	100.0%	300
Sport and Recreation Facilities		-	1,180	1,323	-	-	337	337	100.0%	1,180
<i>Indoor Facilities</i>			20	20	-	-	5	5	100.0%	20
<i>Outdoor Facilities</i>			1,160	1,303	-	-	332	332	100.0%	1,160
<i>Capital Spares</i>					-	-	-	-		-
Heritage assets		-	50	50	-	-	13	13	100.0%	50
<i>Conservation Areas</i>			50	50	-	-	13	13	100.0%	50
<i>Other Heritage</i>					-	-	-	-		-
Other assets		-	850	1,150	-	-	212	212	100.0%	850
<i>Operational Buildings</i>			850	1,150	-	-	212	212	100.0%	850
<i>Municipal Offices</i>			850	1,150	-	-	212	212	100.0%	850
Intangible Assets		-	-	500	-	-	-	-		-
<i>Servitudes</i>					-	-	-	-		-
<i>Licences and Rights</i>				500	-	-	-	-		-
<i>Computer Software and Applications</i>				500	-	-	-	-		-
<i>Load Settlement Software Applications</i>					-	-	-	-		-
<i>Unspecified</i>					-	-	-	-		-
Computer Equipment		-	660	660	-	2	165	163	99.1%	660
<i>Computer Equipment</i>			660	660	-	2	165	163	99.1%	660
Furniture and Office Equipment		-	564	624	8	39	91	52	57.2%	564
<i>Furniture and Office Equipment</i>			564	624	8	39	91	52	57.2%	564
Machinery and Equipment		-	1,346	1,346	108	119	321	201	62.8%	1,346
<i>Machinery and Equipment</i>			1,346	1,346	108	119	321	201	62.8%	1,346
Transport Assets		-	3,600	4,652	106	106	1,038	932	89.8%	3,600
<i>Transport Assets</i>			3,600	4,652	106	106	1,038	932	89.8%	3,600
Total Capital Expenditure on new assets	1	-	15,865	18,382	251	315	4,063	3,748	92.2%	15,865

10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		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		-	9,269	8,784	20	40	2,227	2,187	98.2%	9,269
Roads Infrastructure		-	50	50	-	-	13	13	100.0%	50
<i>Roads</i>			50	50	-	-	13	13	100.0%	50
<i>Road Structures</i>					-	-	-	-		-
<i>Road Furniture</i>					-	-	-	-		-
<i>Capital Spares</i>					-	-	-	-		-
Electrical Infrastructure		-	4,219	3,349	-	-	897	897	100.0%	4,219
<i>MV Switching Stations</i>			50	50	-	-	13	13	100.0%	50
<i>MV Networks</i>			80	80	-	-	20	20	100.0%	80
<i>LV Networks</i>			4,089	3,219	-	-	864	864	100.0%	4,089
<i>Capital Spares</i>					-	-	-	-		-
Water Supply Infrastructure		-	3,970	4,120	20	40	1,020	980	96.1%	3,970
<i>Dams and Weirs</i>					-	-	-	-		-
<i>Boreholes</i>					-	-	-	-		-
<i>Reservoirs</i>					-	-	-	-		-
<i>Pump Stations</i>			200	200	-	-	50	50	100.0%	200
<i>Water Treatment Works</i>			50	50	-	-	13	13	100.0%	50
<i>Bulk Mains</i>			100	100	-	-	25	25	100.0%	100
<i>Distribution</i>			2,870	3,020	-	19	745	725	97.4%	2,870
<i>Distribution Points</i>			750	750	20	20	188	167	89.1%	750
<i>PRV Stations</i>					-	-	-	-		-
<i>Capital Spares</i>					-	-	-	-		-
Sanitation Infrastructure		-	1,030	1,265	-	-	298	298	100.0%	1,030
<i>Pump Station</i>			930	1,145	-	-	270	270	100.0%	930
<i>Reticulation</i>			100	120	-	-	29	29	100.0%	100
Community Assets		-	745	745	16	48	194	146	75.3%	745
Community Facilities		-	95	95	-	-	32	32	100.0%	95
<i>Theatres</i>					-	-	-	-		-
<i>Libraries</i>			50	50	-	-	13	13	100.0%	50
<i>Cemeteries/Crematoria</i>					-	-	-	-		-
<i>Police</i>					-	-	-	-		-
<i>Parks</i>					-	-	-	-		-
<i>Public Open Space</i>			45	45	-	-	19	19	100.0%	45
Sport and Recreation Facilities		-	650	650	16	48	163	115	70.5%	650
<i>Indoor Facilities</i>			100	100	16	48	25	(23)	-91.8%	100
<i>Outdoor Facilities</i>			550	550	-	-	138	138	100.0%	550
Investment properties		-	50	50	-	-	13	13	100.0%	50
Revenue Generating		-	50	50	-	-	-	-		50
<i>Improved Property</i>					-	-	-	-		-
<i>Unimproved Property</i>			50	50	-	-	-	-		50
Non-revenue Generating		-	-	-	-	-	13	13	100.0%	-
<i>Improved Property</i>					-	-	-	-		-
<i>Unimproved Property</i>					-	-	13	13	100.0%	-
Other assets		-	50	50	8	13	13	(1)	-4.2%	50
Operational Buildings		-	50	50	8	13	13	(1)	-4.2%	50
<i>Municipal Offices</i>			50	50	8	13	13	(1)	-4.2%	50
<i>Pay/Enquiry Points</i>					-	-	-	-		-
Computer Equipment		-	400	400	-	-	100	100	100.0%	400
<i>Computer Equipment</i>			400	400	-	-	100	100	100.0%	400
Furniture and Office Equipment		-	555	555	40	42	139	97	69.6%	555
<i>Furniture and Office Equipment</i>			555	555	40	42	139	97	69.6%	555
Total Capital Expenditure on renewal of existing assets	1	-	11,069	10,584	85	143	2,685	2,542	94.7%	11,069

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		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		-	3,353	3,353	58	723	1,271	548	43.1%	3,353
Roads Infrastructure		-	460	460	44	121	111	(10)	-9.5%	460
<i>Roads</i>			460	460	44	121	111	(10)	-9.5%	460
Storm water Infrastructure		-	292	292	22	62	76	14	18.7%	292
<i>Drainage Collection</i>					-	-	-	-		
<i>Storm water Conveyance</i>			292	292	22	62	76	14	18.7%	292
<i>Attenuation</i>					-	-	-	-		
Electrical Infrastructure		-	1,859	1,859	141	350	465	115	24.7%	1,859
<i>LV Networks</i>			1,859	1,859	141	350	465	115	24.7%	1,859
<i>Capital Spares</i>					-	-	-	-		
Water Supply Infrastructure		-	450	450	(149)	114	63	(52)	-82.4%	450
<i>Distribution</i>			450	450	(149)	114	63	(52)	-82.4%	450
<i>Distribution Points</i>					-	-	-	-		
<i>PRV Stations</i>					-	-	-	-		
<i>Capital Spares</i>					-	-	-	-		
Sanitation Infrastructure		-	278	278	1	76	13	(63)	-480.7%	278
<i>Pump Station</i>					-	-	-	-		
<i>Reticulation</i>			278	278	1	76	13	(63)	-480.7%	278
<i>Waste Water Treatment Works</i>					-	-	-	-		
<i>Outfall Sewers</i>					-	-	-	-		
<i>Toilet Facilities</i>					-	-	-	-		
<i>Capital Spares</i>					-	-	-	-		
Solid Waste Infrastructure		-	15	15	-	-	4	4	100.0%	15
<i>Landfill Sites</i>			15	15	-	-	4	4	100.0%	15
Rail Infrastructure		-	-	-	-	-	541	541	100.0%	-
<i>Storm water Conveyance</i>							76	76	100.0%	-
<i>Attenuation</i>							-	-		
<i>MV Substations</i>							-	-		
<i>LV Networks</i>							465	465	100.0%	-
<i>Capital Spares</i>							-	-		
Community Assets		-	9,529	9,529	688	2,038	2,515	478	19.0%	9,529
Community Facilities		-	6,742	6,742	516	1,532	1,699	166	9.8%	6,742
<i>Cemeteries/Crematoria</i>			417	417	30	125	166	41	24.5%	417
<i>Police</i>					-	-	-	-		
<i>Parks</i>					-	-	-	-		
<i>Public Open Space</i>			6,325	6,325	487	1,407	1,533	126	8.2%	6,325
Sport and Recreation Facilities		-	2,787	2,787	172	505	816	311	38.1%	2,787
<i>Indoor Facilities</i>					-	-	-	-		
<i>Outdoor Facilities</i>			2,787	2,787	172	505	816	311	38.1%	2,787
<i>Capital Spares</i>					-	-	-	-		
Other assets		-	3,928	3,928	325	868	994	126	12.7%	3,928
Operational Buildings		-	3,912	3,912	325	868	981	114	11.6%	3,912
<i>Municipal Offices</i>			3,912	3,912	325	868	981	114	11.6%	3,912
Housing		-	16	16	-	1	13	12	95.6%	16
<i>Staff Housing</i>					-	-	-	-		
<i>Social Housing</i>			16	16	-	1	13	12	95.6%	16
<i>Capital Spares</i>					-	-	-	-		
Computer Equipment		-	344	344	3	3	81	78	96.1%	344
Computer Equipment			344	344	3	3	81	78	96.1%	344
Furniture and Office Equipment		-	36	36	3	3	14	11	80.7%	36
Furniture and Office Equipment			36	36	3	3	14	11	80.7%	36
Machinery and Equipment		-	854	854	27	55	190	135	71.1%	854
Machinery and Equipment			854	854	27	55	190	135	71.1%	854
Transport Assets		-	2,517	2,517	197	328	620	292	47.1%	2,517
Transport Assets			2,517	2,517	197	328	620	292	47.1%	2,517
Total Repairs and Maintenance Expenditure	1	-	20,561	20,561	1,301	4,017	5,686	1,668	29.3%	20,561

10.5 Supporting Table C13d

WC013 Bergrevier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		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		-	14,583	14,583	1,215	3,646	4,217	572	13.6%	14,583
Roads Infrastructure		-	2,199	2,199	183	550	550	-		2,199
<i>Roads</i>			2,199	2,199	183	550	550	-		2,199
Storm water Infrastructure		-	379	379	32	95	95	-		379
<i>Drainage Collection</i>			379	379	32	95	95	-		379
Electrical Infrastructure		-	1,907	1,907	159	477	477	-		1,907
<i>MV Substations</i>			1,889	1,889	157	472	472	-		1,889
<i>LV Networks</i>			18	18	2	5	5	-		18
Water Supply Infrastructure		-	3,532	3,532	294	883	883	-		3,532
<i>Pump Stations</i>			2,209	2,209	184	552	552	-		2,209
<i>Water Treatment Works</i>			1,323	1,323	110	331	331	-		1,323
Sanitation Infrastructure		-	3,047	3,047	254	762	762	-		3,047
<i>Pump Station</i>			2,318	2,318	193	580	580	-		2,318
<i>Reticulation</i>			729	729	61	182	182	-		729
Solid Waste Infrastructure		-	3,519	3,519	293	880	880	-		3,519
<i>Landfill Sites</i>			3,023	3,023	252	756	756	-		3,023
<i>Waste Transfer Stations</i>			1	1	0	0	0	-		1
<i>Waste Drop-off Points</i>			495	495	41	124	124	-		495
Rail Infrastructure		-	-	-	-	-	572	572	100.0%	-
<i>Drainage Collection</i>							95	95	100.0%	-
<i>MV Substations</i>							472	472	100.0%	-
<i>LV Networks</i>							5	5	100.0%	-
Community Assets		-	2,150	2,150	179	537	537	-		2,150
Community Facilities		-	790	790	66	197	197	-		790
<i>Halls</i>			87	87	7	22	22	-		87
<i>Museums</i>			328	328	27	82	82	-		328
<i>Libraries</i>			217	217	18	54	54	-		217
<i>Cemeteries/Crematoria</i>			151	151	13	38	38	-		151
<i>Public Open Space</i>			7	7	1	2	2	-		7
Sport and Recreation Facilities		-	1,360	1,360	113	340	340	-		1,360
<i>Outdoor Facilities</i>			1,360	1,360	113	340	340	-		1,360
Investment properties		-	2	2	0	1	1	-		2
Non-revenue Generating		-	2	2	0	1	1	-		2
<i>Unimproved Property</i>			2	2	0	1	1	-		2
Other assets		-	1,105	1,105	92	276	276	-		1,105
Operational Buildings		-	1,105	1,105	92	276	276	-		1,105
<i>Municipal Offices</i>			1,099	1,099	92	275	275	-		1,099
<i>Stores</i>			6	6	1	2	2	-		6
Intangible Assets		-	589	589	47	141	147	6	4.1%	589
Servitudes								-		-
Licences and Rights		-	589	589	47	141	147	6	4.1%	589
<i>Computer Software and Applications</i>			589	589	47	141	147	6	4.1%	589
Computer Equipment		-	709	709	53	158	177	19	10.7%	709
Computer Equipment			709	709	53	158	177	19	10.7%	709
Furniture and Office Equipment		-	1,343	1,343	100	299	336	37	10.9%	1,343
Furniture and Office Equipment			1,343	1,343	100	299	336	37	10.9%	1,343
Machinery and Equipment		-	1,516	1,516	125	375	379	4	1.0%	1,516
Machinery and Equipment			1,516	1,516	125	375	379	4	1.0%	1,516
Transport Assets		-	1,631	1,631	132	397	408	11	2.6%	1,631
Transport Assets			1,631	1,631	132	397	408	11	2.6%	1,631
Total Depreciation	1	-	23,628	23,628	1,944	5,831	6,478	648	10.0%	23,628

10.6 Supporting Table C13e

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		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		-	15,197	16,397	1,541	2,835	3,791	956	25.2%	15,197
Roads Infrastructure		-	11,812	12,487	1,538	2,811	2,945	134	4.5%	11,812
Roads			11,812	12,487	1,538	2,811	2,945	134	4.5%	11,812
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	35	35	-	-	9	9	100.0%	35
Drainage Collection					-	-	-	-		-
Storm water Conveyance			35	35	-	-	9	9	100.0%	35
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,600	2,600	-	21	650	629	96.8%	2,600
MV Networks			1,100	1,100	-	-	275	275	100.0%	1,100
LV Networks			1,500	1,500	-	21	375	354	94.4%	1,500
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	450	450	3	3	113	109	97.3%	450
Distribution			450	450	3	3	113	109	97.3%	450
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	300	645	-	-	75	75	100.0%	300
Pump Station					-	-	-	-		-
Reticulation					-	-	-	-		-
Waste Water Treatment Works			300	645	-	-	75	75	100.0%	300
Outfall Sewers					-	-	-	-		-
Toilet Facilities					-	-	-	-		-
Capital Spares					-	-	-	-		-
Solid Waste Infrastructure		-	-	180	-	-	-	-		-
Landfill Sites					-	-	-	-		-
Waste Transfer Stations					-	-	-	-		-
Waste Processing Facilities					-	-	-	-		-
Waste Drop-off Points					-	-	-	-		-
Waste Separation Facilities				180	-	-	-	-		-
Community Assets		-	1,205	1,434	85	158	335	177	52.9%	1,205
Community Facilities		-	265	310	-	-	66	66	100.0%	265
Halls			250	250	-	-	62	62	100.0%	250
Libraries					-	-	-	-		-
Cemeteries/Crematoria				45	-	-	-	-		-
Police					-	-	-	-		-
Parks					-	-	-	-		-
Public Open Space			15	15	-	-	4	4	100.0%	15
Sport and Recreation Facilities		-	940	1,124	85	158	268	111	41.2%	940
Indoor Facilities			50	50	-	-	13	13	100.0%	50
Outdoor Facilities			890	1,074	85	158	256	98	38.4%	890
Capital Spares					-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	-	16,402	17,831	1,625	2,993	4,126	1,133	27.5%	16,402

Section 11 – COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS:

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

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

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

Bergrivier Municipality			
<u>Cost Containment In-Year Report - 30 September 2020</u>			
		Actual Expenditure	
Measures	Budget	Quarter 1	Savings
Use of consultants	24,019,315.00	3,612,160.49	20,407,154.51
Vehicles used for political office - bearers	-	-	
Travel and subsistence	553,700.00	54,381.82	499,318.18
Domestic accomodation	158,000.00	-	158,000.00
Sponsorships, events and catering	197,415.00	10,178.19	187,236.81
Communication	2,187,900.00	533,703.71	1,654,196.29
Conferences, meetings and study tours	271,000.00	2,033.04	268,966.96
<u>Other related expenditure items</u>			
Overtime (Non-Structured)	2,708,500.00	1,125,041.85	1,583,458.15
<u>Total</u>	30,095,830.00	5,337,499.10	24,758,330.90
Savings can only be measured at year-end			

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

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

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

for the month of September 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

14 October 2020