

# 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 December 2020

# Table of Contents

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

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

## **PART 2: SUPPORTING DOCUMENTATION**

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

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

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

# Legislative Framework

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

## The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

#### Format of monthly budget statements

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

#### *Tabling of monthly budget statements*

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

#### *Publication of monthly budget statements*

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

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

- (a) summaries of monthly budget statements in alternate languages predominant in the community; and*
- (b) information relevant to each ward in the municipality.*

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

#### *Mayor's report*

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

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

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

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

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

The monthly budget statement for December 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 December 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	198,226,477.01	179,310,727.00	18,915,750.01	11%
Total Expenditure	378,593,852.00	378,731,542.00	175,406,541.34	182,323,789.00	- 6,917,247.66	-4%
Total Capital Expenditure	43,336,196.00	46,797,116.00	13,289,097.07	23,241,217.00	- 9,952,119.93	-43%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R18.916 million against the total budget for the period ended 31 December 2020.

The operating expenditure is underspent by R6.917 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 R13.289 million, representing 28.40% 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 31 December 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
<b>R thousands</b>							%
<b>Revenue By Source</b>							
Property rates	74,040	77,766	77,766	44,019	36,610	7,409	20%
Service charges - electricity revenue	117,047	128,741	128,741	62,680	64,385	(1,705)	-3%
Service charges - water revenue	28,752	28,135	28,135	13,777	14,025	(248)	-2%
Service charges - sanitation revenue	13,398	13,708	13,708	7,215	6,721	494	7%
Service charges - refuse revenue	22,238	22,415	22,415	11,912	11,182	730	7%
Rental of facilities and equipment	1,551	1,385	1,385	1,546	815	731	90%
Interest earned - external investments	7,688	5,145	5,145	2,417	2,573	(155)	-6%
Interest earned - outstanding debtors	7,880	7,460	7,460	2,605	3,730	(1,125)	-30%
Fines, penalties and forfeits	18,021	2,044	2,044	1,357	990	367	37%
Licences and permits	114	49	49	33	24	9	38%
Agency services	3,677	4,732	4,732	2,243	1,507	737	49%
Transfers and subsidies	63,894	68,914	74,467	44,574	34,746	9,828	28%
Other revenue	14,262	4,073	4,073	3,341	2,005	1,336	67%
Gains	5,187	-	-	507	-	507	#DIV/0!
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>377,748</b>	<b>364,567</b>	<b>370,119</b>	<b>198,226</b>	<b>179,311</b>	<b>18,916</b>	<b>11%</b>

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

Total revenue received to date was R 198,226,477.01 which represents 53.56% 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 20%, 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 – Sanitation Revenue:** A positive YTD variance of 7%.The bulk thereof can be ascribed to the increase in septic tank removals.

**Rental of Facilities and Equipment –** A positive YTD variance of 90% which due to the annual billing of the commonage.

**Interest earned – External Investments:** A negative YTD variance of 6%. 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, the necessary adjustment will be done after considering the mid-year financial results.

**Interest earned – outstanding debtors:** A negative YTD variance of 30% 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. The implementation of credit control measures also have a negative impact on the interest charges on outstanding debtors.

**Fines, penalties and forfeits:** A positive YTD variance of 37% is due to Traffic Fines revenue recorded during November.

**Licences and permits:** A positive YTD variance of 38% representing approximately R9 000. A component of this revenue relates to boat licenses that may increase the remainder of the year depending on the lockdown imposed.

**Agency Services:** A positive YTD variance of 49%. The over-recovery is due to an increase in the roadworthy - and drivers licence test after lifting of some of the Lockdown restrictions, it is however less than 50% of the total budgeted revenue which is concerning and an adjustment may be necessary.

**Transfers and subsidies:** A positive YTD variance of 28% which due to the misalignment between the actual receipts and the budgetary predictions.

**Other Revenue:** A positive YTD variance of 67%. The variance is mainly due to Camping fees, Clearance certificates, Building Plan Fees, sale of land and revenue from insurance claims. Since Level 2 there has been an increase in the booking of municipal facilities for the festive period.

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
<b>R thousands</b>							%
<b>Expenditure By Type</b>							
Employee related costs	129,923	133,996	133,457	68,640	64,822	3,818	6%
Remuneration of councillors	6,669	7,011	7,011	3,335	3,505	(170)	-5%
Debt impairment	35,015	26,852	26,852	13,426	13,426	-	
Depreciation & asset impairment	21,386	23,628	23,628	11,966	11,814	152	1%
Finance charges	15,796	16,676	16,676	4,098	7,571	(3,474)	-46%
Bulk purchases	96,818	102,198	102,198	48,776	47,957	819	2%
Other materials	12,973	11,239	11,435	5,381	5,142	239	5%
Contracted services	20,712	22,732	23,032	7,971	10,453	(2,482)	-24%
Transfers and subsidies	6,093	4,576	4,576	2,685	2,154	531	25%
Other expenditure	22,567	29,686	29,867	9,129	15,479	(6,350)	-41%
<b>Total Expenditure</b>	<b>367,952</b>	<b>378,594</b>	<b>378,732</b>	<b>175,407</b>	<b>182,324</b>	<b>(6,917)</b>	<b>-4%</b>

The total expenditure to date is R 175,406,541.34 which represents 46.31% 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 positive YTD budget variance of 6% which is in line with budget.

**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 46% 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.

**Contracted services:** A negative YTD budget variance of 24% is reflected due to the under expenditure on professional fees for Accounting services and transportation of refuse to the waste disposal site.

**Transfers and Subsidies:** A positive YTD budget variance of 25%. Actual payments are not aligned with budget. Transfers and grants solely gets paid out when a claim gets handed in according to the legislative requirement.

**Other expenditure:** A negative YTD budget variance of 41% is recorded due to the under expenditure on audit fees, travelling fees, insurance and protective clothing.

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
<b>R thousands</b>							%
<b>Multi-Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	4,041	50	50	-	(25)	25	-100%
Vote 4 - Technical Services	6,768	10,857	9,988	531	5,033	(4,502)	-89%
Vote 5 - Community Services	229	1,605	1,843	147	886	(739)	-83%
<b>Total Capital Multi-year expenditure</b>	<b>11,037</b>	<b>12,512</b>	<b>11,881</b>	<b>678</b>	<b>5,894</b>	<b>(5,216)</b>	<b>-88%</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	161	200	200	31	100	(69)	-69%
Vote 2 - Finance	220	240	240	3	120	(117)	-98%
Vote 3 - Corporate Services	1,411	2,405	2,864	1,274	1,461	(187)	-13%
Vote 4 - Technical Services	22,671	23,169	25,838	10,033	12,798	(2,765)	-22%
Vote 5 - Community Services	5,439	4,810	5,774	1,270	2,868	(1,598)	-56%
<b>Total Capital single-year expenditure</b>	<b>29,901</b>	<b>30,824</b>	<b>34,916</b>	<b>12,611</b>	<b>17,347</b>	<b>(4,736)</b>	<b>-27%</b>
<b>Total Capital Expenditure</b>	<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>13,289</b>	<b>23,241</b>	<b>(9,952)</b>	<b>-43%</b>
<b>Funded by:</b>							
National Government	14,291	14,570	13,700	4,714	6,890	(2,176)	-32%
Provincial Government	5,862	1,200	1,659	713	809	(96)	-12%
District Municipality		-		-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	41		584	-	265	(265)	-100%
<b>Transfers recognised - capital</b>	<b>20,193</b>	<b>15,770</b>	<b>15,944</b>	<b>5,426</b>	<b>7,964</b>	<b>(2,538)</b>	<b>-32%</b>
<b>Borrowing</b>	<b>6,306</b>	<b>15,200</b>	<b>15,545</b>	<b>4,231</b>	<b>7,757</b>	<b>(3,526)</b>	<b>-45%</b>
<b>Internally generated funds</b>	<b>14,439</b>	<b>12,367</b>	<b>15,309</b>	<b>3,632</b>	<b>7,520</b>	<b>(3,889)</b>	<b>-52%</b>
<b>Total Capital Funding</b>	<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>13,289</b>	<b>23,241</b>	<b>(9,952)</b>	<b>-43%</b>

### Capital Expenditure:

Total year to date capital expenditure as at 31 December 2020 amounts to R 13,289,097.07

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 30,896.08 or 15.49% of the adjustment budget of R

199,500.00 .

Shadow costs amounted to R 24,347.83 at the end of December 2020.

## **Vote 2 – Finance**

The directorate's capital budget performance indicates actual capital expenditure of R 2,804.88 or 1.17% of the adjustment budget of R 240,000.00 .  
Shadow costs amounted to R 220,026.53 at the end of December 2020.

## **Vote 3 - Corporate Services**

The directorate's capital budget performance indicates actual capital expenditure of R 1,274,457.65 or 43.73% of the adjustment budget of R 2,914,485.00 .  
Shadow costs amounted to R 432,708.38 at the end of December 2020.

## **Vote 4 - Technical Services**

The directorate's capital budget performance indicates actual capital expenditure of R 10,563,976.79 or 29.49% of the adjustment budget of R 35,826,131.00 .  
Shadow costs amounted to R 4,822,312.00 at the end of December 2020.

## **Vote 5 - Community Services**

The directorate's capital budget performance indicates actual capital expenditure of R 10,563,976.79 or 18.60% of the adjustment budget of R 7,617,000.00 . Shadow costs amounted to R 1,667,261.86 at the end of December 2020.

## Cash flow

The Cash Book Balance (investments included) as at 31 December 2020 reflects a positive amount of R

138,655 million. The municipality has

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	2019-12-01				2019-12-31	
						Balance	Investment	Partial / Premature	Accrued	Balance	
						Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA	20-7924-5251	Fixed	2020-06-10	2020-09-08	4.620%	0.00					0.00
Nedbank	03/7881004312/000042	Fixed	2020-06-10	2020-09-08	4.620%	0.00					0.00
Standard Bank	078722675003	Fixed	2020-07-09	2020-10-07	4.650%	0.00					0.00
Standard Bank	078722675004	Fixed	2020-07-09	2020-08-11	4.550%	0.00					0.00
ABSA	20-7937-9484	Fixed	2020-08-25	2020-11-23	4.040%	0.00					0.00
Standard Bank	078722675005	Fixed	2020-09-09	2021-01-07	4.025%	30,271,273.97				102,554.79	30,373,828.76
ABSA	20-7940-5473	Fixed	2020-09-09	2020-12-08	4.020%	30,274,241.09		30,297,369.86		23,128.77	0.00
ABSA	20-7940-5546	Fixed	2020-09-09	2020-12-08	3.900%	10,088,684.93		10,096,164.38		7,479.45	0.00
Standard Bank	078722675006	Fixed	2020-10-15	2021-02-12	3.925%	20,098,931.51				79,575.34	20,178,506.85
Standard Bank	00078722675	call	2020-12-10	2021-03-09	4.35%		10,000,000.00			26,219.17	10,026,219.17
ABSA	9361772313	Fixed	2020-12-10		4.30%		60,000,000.00			155,506.85	60,155,506.85
<b>Total Investment</b>						<b>90,733,131.50</b>	<b>70,000,000.00</b>	<b>40,393,534.24</b>	<b>0.00</b>	<b>394,464.37</b>	<b>120,734,061.63</b>

The total amount invested at 31 December was R120,734,061.63. The accrued interest for December 2020 was R394,464.37

## Transfers and Grant Receipts

### Transfers and Grant Receipts - 2020/2021

	Budget	Adjustments	Adjusted Budget	Roll-over	Monthly actual	YearTD actual	Outstanding
<b><u>National Government: Transfers and Grants</u></b>							
Expanded Public Works Programme	2,135,000.00		2,135,000.00		-	534,000.00	1,601,000.00
Financial Management Grant	1,550,000.00		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		-	2,000,000.00	-
Local Government Equitable Share	48,940,000.00	6,415,000.00	55,355,000.00		21,097,000.00	43,120,000.00	12,235,000.00
Municipal Infrastructure Grant	14,479,000.00		14,479,000.00		2,281,000.00	13,079,000.00	1,400,000.00
	<b>70,104,000.00</b>	<b>5,415,000.00</b>	<b>75,519,000.00</b>		<b>23,378,000.00</b>	<b>60,283,000.00</b>	<b>15,236,000.00</b>
<b><u>Provincial Government: Transfers and Grants</u></b>							
Human Settlements	5,000,000.00		5,000,000.00		-	-	5,000,000.00
Libraries	7,474,000.00	-639,000.00	6,835,000.00		-	2,661,667.00	4,173,333.00
Maintenance of Roads	110,000.00		110,000.00		-	-	110,000.00
Municipal Capacity Building Grant	401,000.00		401,000.00		-	-	401,000.00
Regional Socio - Economic Project	1,000,000.00		1,000,000.00		-	1,000,000.00	-
	<b>13,985,000.00</b>	<b>-639,000.00</b>	<b>13,346,000.00</b>		<b>-</b>	<b>3,661,667.00</b>	<b>9,684,333.00</b>
<b><u>Total Transfers and Grants</u></b>	<b>84,089,000.00</b>	<b>4,776,000.00</b>	<b>88,865,000.00</b>		<b>23,378,000.00</b>	<b>63,944,667.00</b>	<b>24,920,333.00</b>

### 3.3 Material variances from SDBIP

There are no material variances to be reported

### 3.4 Remedial or corrective steps

No action required.

### 3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergvrievier - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

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
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.9%	10.6%	10.6%	2.3%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15.4%	35.1%	33.2%	31.8%	35.1%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23.9%	23.2%	22.9%	24.6%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		172.0%	138.9%	139.6%	160.9%	138.9%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	326.7%	363.8%	369.7%	310.4%	363.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		171.6%	146.4%	152.3%	196.1%	146.4%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.9%	24.4%	24.0%	45.1%	24.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.4%	36.8%	36.1%	34.6%	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		9.8%	11.1%	10.9%	2.1%	6.5%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

### 3.6 Conclusion

The municipality 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 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		142,884	129,130	135,545	6,948	66,478	53,694	12,784	24%	129,130
Executive and council		34,720	35,131	41,546	-	22,023	16,971	5,052	30%	35,131
Finance and administration		108,164	93,999	93,999	6,948	44,455	36,723	7,731	21%	93,999
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		33,618	17,291	16,652	790	3,319	4,906	(1,586)	-32%	17,291
Community and social services		7,591	8,063	7,424	65	1,199	3,145	(1,945)	-62%	8,063
Sport and recreation		3,849	2,224	2,224	351	1,087	927	160	17%	2,224
Public safety		17,952	1,956	1,956	373	1,033	815	219	27%	1,956
Housing		4,226	5,048	5,048	-	-	20	(20)	-100%	5,048
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		25,449	23,753	24,212	386	4,555	9,358	(4,804)	-51%	23,753
Planning and development		20,224	16,716	17,175	87	2,682	7,144	(4,462)	-62%	16,716
Road transport		5,224	7,037	7,037	300	1,873	2,214	(341)	-15%	7,037
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		195,949	210,162	209,653	15,299	81,046	87,015	(5,969)	-7%	210,162
Energy sources		121,225	132,499	131,499	9,788	53,533	54,834	(1,301)	-2%	132,499
Water management		30,870	30,854	30,854	2,355	11,451	12,822	(1,371)	-11%	30,854
Waste water management		16,510	17,688	17,688	1,183	6,088	7,054	(966)	-14%	17,688
Waste management		27,344	29,122	29,613	1,973	9,974	12,305	(2,331)	-19%	29,122
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	397,900	380,337	386,063	23,423	155,397	154,973	424	0%	380,337
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		92,951	98,859	99,259	8,740	38,347	41,636	(3,290)	-8%	98,859
Executive and council		22,022	20,876	20,876	1,790	8,662	8,849	(187)	-2%	20,876
Finance and administration		69,552	76,413	76,813	6,831	29,238	32,138	(2,900)	-9%	76,413
Internal audit		1,376	1,569	1,569	119	446	649	(203)	-31%	1,569
<b>Community and public safety</b>		58,601	48,524	47,885	4,983	17,954	18,124	(170)	-1%	48,524
Community and social services		8,991	11,592	10,953	1,242	4,516	4,629	(113)	-2%	11,592
Sport and recreation		16,891	15,909	15,909	1,795	6,423	6,886	(463)	-7%	15,909
Public safety		26,854	14,374	14,374	1,744	6,321	5,920	402	7%	14,374
Housing		5,864	6,650	6,650	202	694	690	4	1%	6,650
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		40,071	41,782	41,782	4,648	16,891	16,630	262	2%	41,782
Planning and development		11,526	12,606	12,606	1,470	5,187	5,207	(20)	0%	12,606
Road transport		28,544	29,177	29,177	3,179	11,704	11,422	282	2%	29,177
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		176,329	189,429	189,806	14,513	73,512	74,845	(1,334)	-2%	189,429
Energy sources		112,113	119,502	119,502	8,910	47,735	46,643	1,092	2%	119,502
Water management		21,173	23,100	23,100	2,065	8,532	9,135	(603)	-7%	23,100
Waste water management		11,381	17,457	17,457	1,293	5,992	6,745	(753)	-11%	17,457
Waste management		31,662	29,370	29,747	2,244	11,252	12,323	(1,070)	-9%	29,370
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	367,952	378,594	378,732	32,884	146,704	151,236	(4,532)	-3%	378,594
<b>Surplus/ (Deficit) for the year</b>		29,949	1,743	7,331	(9,461)	8,693	3,738	4,956	133%	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 Bergvriervier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		35,165	35,576	41,991	21,097	43,120	20,704	22,416	108.3%	35,576
Vote 2 - Finance		98,270	92,573	92,573	7,079	49,971	43,968	6,002	13.7%	92,573
Vote 3 - Corporate Services		12,827	1,491	1,950	28	146	960	(814)	-84.8%	1,491
Vote 4 - Technical Services		214,344	228,673	228,164	14,843	100,268	114,009	(13,741)	-12.1%	228,673
Vote 5 - Community Services		37,295	22,023	21,384	1,582	6,522	7,368	(845)	-11.5%	22,023
<b>Total Revenue by Vote</b>	2	<b>397,900</b>	<b>380,337</b>	<b>386,063</b>	<b>44,630</b>	<b>200,027</b>	<b>187,009</b>	<b>13,018</b>	<b>7.0%</b>	<b>380,337</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		26,949	26,295	26,295	1,493	12,106	12,998	(892)	-6.9%	26,295
Vote 2 - Finance		36,293	40,914	41,239	3,832	20,143	21,500	(1,357)	-6.3%	40,914
Vote 3 - Corporate Services		27,498	28,755	28,780	2,199	13,683	14,272	(590)	-4.1%	28,755
Vote 4 - Technical Services		215,522	230,752	231,153	17,311	106,471	110,236	(3,765)	-3.4%	230,752
Vote 5 - Community Services		61,689	51,878	51,264	3,867	23,004	23,317	(314)	-1.3%	51,878
<b>Total Expenditure by Vote</b>	2	<b>367,952</b>	<b>378,594</b>	<b>378,732</b>	<b>28,703</b>	<b>175,407</b>	<b>182,324</b>	<b>(6,917)</b>	<b>-3.8%</b>	<b>378,594</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>15,927</b>	<b>24,620</b>	<b>4,685</b>	<b>19,935</b>	<b>425.5%</b>	<b>1,743</b>

## 4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

### WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		74,040	77,766	77,766	5,812	44,019	36,610	7,409	20%	77,766
Service charges - electricity revenue		117,047	128,741	128,741	9,214	62,680	64,385	(1,705)	-3%	128,741
Service charges - water revenue		28,752	28,135	28,135	2,330	13,777	14,025	(248)	-2%	28,135
Service charges - sanitation revenue		13,398	13,708	13,708	1,136	7,215	6,721	494	7%	13,708
Service charges - refuse revenue		22,238	22,415	22,415	1,966	11,912	11,182	730	7%	22,415
Rental of facilities and equipment		1,551	1,385	1,385	98	1,546	815	731	90%	1,385
Interest earned - external investments		7,688	5,145	5,145	479	2,417	2,573	(155)	-6%	5,145
Interest earned - outstanding debtors		7,880	7,460	7,460	256	2,605	3,730	(1,125)	-30%	7,460
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,021	2,044	2,044	348	1,357	990	367	37%	2,044
Licences and permits		114	49	49	4	33	24	9	38%	49
Agency services		3,677	4,732	4,732	622	2,243	1,507	737	49%	4,732
Transfers and subsidies		63,894	68,914	74,467	21,097	44,574	34,746	9,828	28%	68,914
Other revenue		14,262	4,073	4,073	759	3,341	2,005	1,336	67%	4,073
Gains		5,187	-	-	507	507	-	507	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>377,748</b>	<b>364,567</b>	<b>370,119</b>	<b>44,630</b>	<b>198,226</b>	<b>179,311</b>	<b>18,916</b>	<b>11%</b>	<b>364,567</b>
<b>Expenditure By Type</b>										
Employee related costs		129,923	133,996	133,457	10,577	68,640	64,822	3,818	6%	133,996
Remuneration of councillors		6,669	7,011	7,011	556	3,335	3,505	(170)	-5%	7,011
Debt impairment		35,015	26,852	26,852	2,238	13,426	13,426	-	-	26,852
Depreciation & asset impairment		21,386	23,628	23,628	2,045	11,966	11,814	152	1%	23,628
Finance charges		15,796	16,676	16,676	820	4,098	7,571	(3,474)	-46%	16,676
Bulk purchases		96,818	102,198	102,198	7,636	48,776	47,957	819	2%	102,198
Other materials		12,973	11,239	11,435	1,104	5,381	5,142	239	5%	11,239
Contracted services		20,712	22,732	23,032	1,529	7,971	10,453	(2,482)	-24%	22,732
Transfers and subsidies		6,093	4,576	4,576	133	2,685	2,154	531	25%	4,576
Other expenditure		22,567	29,686	29,867	2,066	9,129	15,479	(6,350)	-41%	29,686
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>367,952</b>	<b>378,594</b>	<b>378,732</b>	<b>28,703</b>	<b>175,407</b>	<b>182,324</b>	<b>(6,917)</b>	<b>-4%</b>	<b>378,594</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,152	15,770	15,360	-	1,800	7,698	(5,898)	(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)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>15,927</b>	<b>24,620</b>	<b>4,685</b>			<b>1,743</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>15,927</b>	<b>24,620</b>	<b>4,685</b>			<b>1,743</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>15,927</b>	<b>24,620</b>	<b>4,685</b>			<b>1,743</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>15,927</b>	<b>24,620</b>	<b>4,685</b>			<b>1,743</b>

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

### WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		4,041	50	50	-	-	(25)	25	-100%	50
Vote 4 - Technical Services		6,768	10,857	9,988	485	531	5,033	(4,502)	-89%	10,857
Vote 5 - Community Services		229	1,605	1,843	87	147	886	(739)	-83%	1,605
<b>Total Capital Multi-year expenditure</b>	4,7	<b>11,037</b>	<b>12,512</b>	<b>11,881</b>	<b>572</b>	<b>678</b>	<b>5,894</b>	<b>(5,216)</b>	<b>-88%</b>	<b>12,512</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		161	200	200	1	31	100	(69)	-69%	200
Vote 2 - Finance		220	240	240	-	3	120	(117)	-98%	240
Vote 3 - Corporate Services		1,411	2,405	2,864	492	1,274	1,461	(187)	-13%	2,405
Vote 4 - Technical Services		22,671	23,169	25,838	3,674	10,033	12,798	(2,765)	-22%	23,169
Vote 5 - Community Services		5,439	4,810	5,774	201	1,270	2,868	(1,598)	-56%	4,810
<b>Total Capital single-year expenditure</b>	4	<b>29,901</b>	<b>30,824</b>	<b>34,916</b>	<b>4,369</b>	<b>12,611</b>	<b>17,347</b>	<b>(4,736)</b>	<b>-27%</b>	<b>30,824</b>
<b>Total Capital Expenditure</b>		<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>4,941</b>	<b>13,289</b>	<b>23,241</b>	<b>(9,952)</b>	<b>-43%</b>	<b>43,336</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>2,522</b>	<b>2,399</b>	<b>2,399</b>	<b>493</b>	<b>684</b>	<b>1,245</b>	<b>(561)</b>	<b>-45%</b>	<b>2,399</b>
Executive and council		80	30	30	1	25	15	10	66%	30
Finance and administration		2,442	2,369	2,369	492	659	1,230	(571)	-46%	2,369
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5,668</b>	<b>6,415</b>	<b>7,617</b>	<b>288</b>	<b>1,417</b>	<b>3,754</b>	<b>(2,337)</b>	<b>-62%</b>	<b>6,415</b>
Community and social services		1,431	1,675	2,006	103	173	1,094	(921)	-84%	1,675
Sport and recreation		2,256	3,385	4,256	180	1,062	2,029	(967)	-48%	3,385
Public safety		1,954	1,355	1,355	5	182	631	(449)	-71%	1,355
Housing		27	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>15,438</b>	<b>15,207</b>	<b>16,841</b>	<b>3,443</b>	<b>9,419</b>	<b>8,301</b>	<b>1,118</b>	<b>13%</b>	<b>15,207</b>
Planning and development		4,232	1,460	1,919	52	762	893	(131)	-15%	1,460
Road transport		11,206	13,747	14,922	3,391	8,657	7,408	1,250	17%	13,747
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>17,310</b>	<b>19,315</b>	<b>19,940</b>	<b>717</b>	<b>1,769</b>	<b>9,941</b>	<b>(8,172)</b>	<b>-82%</b>	<b>19,315</b>
Energy sources		5,324	7,019	6,149	389	454	3,114	(2,660)	-85%	7,019
Water management		1,824	4,655	4,805	71	680	2,396	(1,716)	-72%	4,655
Waste water management		9,356	6,934	7,514	39	277	3,730	(3,453)	-93%	6,934
Waste management		807	708	1,472	218	358	701	(343)	-49%	708
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>4,941</b>	<b>13,289</b>	<b>23,241</b>	<b>(9,952)</b>	<b>-43%</b>	<b>43,336</b>
<b>Funded by:</b>										
National Government		14,291	14,570	13,700	544	4,714	6,890	(2,176)	-32%	14,570
Provincial Government		5,862	1,200	1,659	40	713	809	(96)	-12%	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)		41	-	584	-	-	265	(265)	-100%	-
<b>Transfers recognised - capital</b>		<b>20,193</b>	<b>15,770</b>	<b>15,944</b>	<b>584</b>	<b>5,426</b>	<b>7,964</b>	<b>(2,538)</b>	<b>-32%</b>	<b>15,770</b>
<b>Borrowing</b>	6	<b>6,306</b>	<b>15,200</b>	<b>15,545</b>	<b>2,664</b>	<b>4,231</b>	<b>7,757</b>	<b>(3,526)</b>	<b>-45%</b>	<b>15,200</b>
<b>Internally generated funds</b>		<b>14,439</b>	<b>12,367</b>	<b>15,309</b>	<b>1,693</b>	<b>3,632</b>	<b>7,520</b>	<b>(3,889)</b>	<b>-52%</b>	<b>12,367</b>
<b>Total Capital Funding</b>		<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>4,941</b>	<b>13,289</b>	<b>23,241</b>	<b>(9,952)</b>	<b>-43%</b>	<b>43,336</b>

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

##### WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		101,812	11,193	13,666	17,921	11,193
Call investment deposits			50,000	50,000	120,734	50,000
Consumer debtors		54,027	81,026	81,026	68,738	81,026
Other debtors		35,892	7,330	7,330	3,873	7,330
Current portion of long-term receivables		6	173	173	6,805	173
Inventory		2,124	2,330	2,330	1,446	2,330
<b>Total current assets</b>		<b>193,860</b>	<b>152,052</b>	<b>154,525</b>	<b>219,518</b>	<b>152,052</b>
<b>Non current assets</b>						
Long-term receivables		301	446	446	9,910	446
Investments			-	-		-
Investment property		16,230	16,277	16,277	16,255	16,277
Investments in Associate			-	-		-
Property, plant and equipment		390,742	415,981	418,942	394,517	415,981
Biological			-	-		-
Intangible		4,143	3,376	3,876	3,836	3,376
Other non-current assets		454	504	504	454	504
<b>Total non current assets</b>		<b>411,870</b>	<b>436,584</b>	<b>440,045</b>	<b>424,973</b>	<b>436,584</b>
<b>TOTAL ASSETS</b>		<b>605,730</b>	<b>588,636</b>	<b>594,570</b>	<b>644,490</b>	<b>588,636</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			-			-
Borrowing		6,072	7,206	7,206	6,072	7,206
Consumer deposits		3,885	4,016	4,016	4,927	4,016
Trade and other payables		35,281	16,051	16,051	47,587	16,051
Provisions		14,101	14,519	14,519	12,132	14,519
<b>Total current liabilities</b>		<b>59,340</b>	<b>41,792</b>	<b>41,792</b>	<b>70,718</b>	<b>41,792</b>
<b>Non current liabilities</b>						
Borrowing		53,521	62,042	62,387	50,064	62,042
Provisions		96,346	116,689	116,689	102,565	116,689
<b>Total non current liabilities</b>		<b>149,867</b>	<b>178,731</b>	<b>179,076</b>	<b>152,629</b>	<b>178,731</b>
<b>TOTAL LIABILITIES</b>		<b>209,207</b>	<b>220,523</b>	<b>220,868</b>	<b>223,347</b>	<b>220,523</b>
<b>NET ASSETS</b>	2	<b>396,523</b>	<b>368,113</b>	<b>373,701</b>	<b>421,144</b>	<b>368,113</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		365,414	323,435	329,024	390,035	323,435
Reserves		31,109	44,678	44,678	31,109	44,678
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>396,523</b>	<b>368,113</b>	<b>373,701</b>	<b>421,144</b>	<b>368,113</b>

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

### WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		67,655	70,470	70,470	5,831	36,398	35,235	1,164	3%	70,470
Service charges		173,477	177,284	177,284	15,751	94,294	88,642	5,652	6%	177,284
Other revenue		17,694	10,502	10,502	5,151	55,424	5,251	50,173	955%	10,502
Transfers and Subsidies - Operational		63,956	68,914	74,467	21,097	50,905	37,233	13,672	37%	68,914
Transfers and Subsidies - Capital		20,193	15,770	15,944	2,281	16,079	7,972	8,107	102%	15,770
Interest		7,688	7,756	7,756	746	2,271	3,878	(1,607)	-41%	7,756
Dividends			-			-	-	-		-
<b>Payments</b>										
Suppliers and employees		(273,905)	(305,689)	(305,827)	(35,599)	(199,115)	(152,914)	46,202	-30%	(305,689)
Finance charges		(6,528)	(6,842)	(6,842)	(2,244)	(2,244)	(3,421)	(1,177)	34%	(6,842)
Transfers and Grants		(6,088)	(4,576)	(4,576)	(133)	(2,685)	(2,288)	397	-17%	(4,576)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>64,143</b>	<b>33,588</b>	<b>39,177</b>	<b>12,881</b>	<b>51,327</b>	<b>19,588</b>	<b>(31,738)</b>	<b>-162%</b>	<b>33,588</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		5,550						-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(40,938)	(43,336)	(46,797)	(4,941)	(13,289)	(23,399)	(10,109)	43%	(43,336)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(35,388)</b>	<b>(43,336)</b>	<b>(46,797)</b>	<b>(4,941)</b>	<b>(13,289)</b>	<b>(23,399)</b>	<b>(10,109)</b>	<b>43%</b>	<b>(43,336)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans					-		-	-		
Borrowing long term/refinancing		6,550	15,200	15,545	-		7,773	(7,773)	-100%	15,200
Increase (decrease) in consumer deposits		220	213	213	-		106	(106)	-100%	213
<b>Payments</b>										
Repayment of borrowing		(5,150)	(6,021)	(6,021)	(1,226)	(1,226)	(3,010)	(1,784)	59%	(6,021)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>1,620</b>	<b>9,392</b>	<b>9,737</b>	<b>(1,226)</b>	<b>(1,226)</b>	<b>4,869</b>	<b>6,094</b>	<b>125%</b>	<b>9,392</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>30,374</b>	<b>(356)</b>	<b>2,116</b>	<b>6,715</b>	<b>36,812</b>	<b>1,058</b>			<b>(356)</b>
Cash/cash equivalents at beginning:		71,438	61,549	61,549		101,844	61,549			101,844
Cash/cash equivalents at month/year end:		101,812	61,193	63,666		138,655	62,607			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 - Mid-Year Assessment

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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,499	1,138	646	692	466	350	2,748	5,340	13,877	9,595		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,312	1,629	1,125	934	886	700	1,646	6,764	18,997	10,930		
Receivables from Non-exchange Transactions - Property Rates	1400	5,455	1,950	1,016	792	674	3,948	11,447	17,660	42,942	34,522		
Receivables from Exchange Transactions - Waste Water Management	1500	1,245	698	460	376	339	314	2,090	6,918	12,440	10,037		
Receivables from Exchange Transactions - Waste Management	1600	2,171	1,122	674	545	490	459	3,117	10,393	18,971	15,004		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	455	485	449	404	448	435	3,639	8,547	14,861	13,472		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,289)	150	203	152	102	209	3,222	(503)	245	3,181		
<b>Total By Income Source</b>	<b>2000</b>	<b>13,847</b>	<b>7,171</b>	<b>4,573</b>	<b>3,894</b>	<b>3,405</b>	<b>6,414</b>	<b>27,910</b>	<b>55,118</b>	<b>122,334</b>	<b>96,742</b>	<b>-</b>	<b>-</b>
<b>2019/20 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	58	48	45	37	32	850	180	847	2,098	1,946		
Commercial	2300	2,787	679	370	298	222	1,193	938	1,775	8,263	4,427		
Households	2400	6,417	3,890	2,364	1,964	1,829	2,464	11,174	40,812	70,913	58,243		
Other	2500	4,586	2,554	1,794	1,595	1,322	1,907	15,618	11,685	41,059	32,126		
<b>Total By Customer Group</b>	<b>2600</b>	<b>13,847</b>	<b>7,171</b>	<b>4,573</b>	<b>3,894</b>	<b>3,405</b>	<b>6,414</b>	<b>27,910</b>	<b>55,118</b>	<b>122,334</b>	<b>96,742</b>	<b>-</b>	<b>-</b>

# Section 6 – Creditors' analysis

## 6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

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		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	3									3	
Auditor General	0800										-	
Other	0900	20									20	
<b>Total By Customer Type</b>	<b>1000</b>	<b>23</b>	-	-	-	-	-	-	-	-	<b>23</b>	-

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

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 <sup>3</sup>	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
ABSA						4.620%			08 September 2020	-				-
Nedbank						4.620%			08 September 2020	-				-
Standard Bank						4.650%			07 October 2020	-				-
Standard Bank						4.550%			11 August 2020	-				-
ABSA						4.040%			23 November 2020	-				-
Standard Bank						4.025%			07 January 2021	30,271	103			30,374
ABSA						4.020%			08 December 2020	30,274	23	(30,297)		-
ABSA						3.900%			08 December 2020	10,089	7	(10,096)		-
Standard Bank						3.925%			12 February 2021	20,099	80		10,000	20,179
Standard Bank						4.350%				-	26		10,000	10,026
ABSA						4.300%					156		60,000	60,156
<b>Municipality sub-total</b>										<b>90,733</b>	<b>394</b>	<b>(40,394)</b>	<b>70,000</b>	<b>120,734</b>



# 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 - Mid-Year Assessment

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	55,534	61,819	21,395	47,171	27,767	19,404	69.9%	55,534
Local Government Equitable Share			48,940	55,355	21,097	43,120	24,470	18,650	76.2%	48,940
Municipal Infrastructure Grant			2,518	2,518	298	1,706	1,259	447	35.5%	2,518
Expanded Public Works Programme			2,135	2,135	-	534	1,068	(534)	-50.0%	2,135
Financial Management Grant			1,550	1,550	-	1,550	775	775	100.0%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	-	261	196	65	33.3%	391
Municipal Disaster Relief Grant (COGTA)	3		-	-	-	-	-	-	-	-
ACIP			-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	12,785	12,146	-	3,962	6,393	(2,431)	-38.0%	12,785
Libraries			7,274	6,635	-	2,662	3,637	(975)	-26.8%	7,274
Human Settlements			5,000	5,000	-	1,300	2,500	(1,200)	-48.0%	5,000
Maintenance of Roads			110	110	-	-	55	(55)	-100.0%	110
Financial Management Support Grant			-	-	-	-	-	-	-	-
Municipal Capacity Building Grant			401	401	-	-	201	(201)	-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]			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	595	502	-	735	298	437	147.0%	595
Go Flow			-	-	-	-	-	-	-	-
Chieta			-	-	-	-	-	-	-	-
LG Seta			-	-	-	-	-	-	-	-
Heist op den Berg			595	502	-	735	298	437	147.0%	595
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	68,914	74,467	21,395	51,867	34,457	17,410	50.5%	68,914
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	14,570	13,700	1,983	13,112	7,285	5,827	80.0%	14,570
Municipal Infrastructure Grant			11,961	11,961	1,983	11,373	5,981	5,393	90.2%	11,961
Financial Management Grant			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	-	1,739	1,304	435	33.3%	2,609
Municipal Systems Improvement			-	-	-	-	-	-	-	-
ACIP			-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	1,200	1,659	-	1,000	600	400	66.7%	1,200
Regional Socio - Economic Project			1,000	1,459	-	1,000	500	500	100.0%	1,000
Libraries			200	200	-	-	100	(100)	-100.0%	200
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant			-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-
Financial Management Support Grant			-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	584	-	-	-	-	-	-
Heist op den berg			-	584	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	15,770	15,944	1,983	14,112	7,885	6,227	79.0%	15,770
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	84,684	90,410	23,378	65,979	42,342	23,637	55.8%	84,684

## 8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	55,534	61,819	5,339	31,315	27,767	3,548	12.8%	55,534
Local Government Equitable Share			48,940	55,355	4,613	27,678	24,470	3,208	13.1%	48,940
Municipal Infrastructure Grant			2,518	2,518	288	1,678	1,259	419	33.2%	2,518
Expanded Public Works Programme			2,135	2,135	375	1,308	1,068	240	22.5%	2,135
Financial Management Grant			1,550	1,550	45	634	775	(141)	-18.2%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	18	18	196	(178)	-90.8%	391
Municipal Disaster Relief Grant (COGTA)						-	-	-		-
Other transfers and grants [insert description]						-	-	-		-
<b>Provincial Government:</b>		-	12,785	12,146	424	3,032	6,393	(3,360)	-52.6%	12,785
Libraries			7,274	6,635	424	3,032	3,637	(605)	-16.6%	7,274
Human Settlements			5,000	5,000		-	2,500	(2,500)	-100.0%	5,000
Maintenance of Roads			110	110		-	55	(55)	-100.0%	110
Financial Management Support Grant						-	-	-		-
Municipal Capacity Building Grant			401	401		-	201	(201)	-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]						-	-	-		-
<b>Other grant providers:</b>		-	595	502	18	21	298	(276)	-92.8%	595
<i>Heist op den Berg</i>			595	502	18	21	298	(276)	-92.8%	595
<b>Total operating expenditure of Transfers and Grants:</b>		-	68,914	74,467	5,780	34,368	34,457	(89)	-0.3%	68,914
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	14,570	13,700	1,639	8,896	7,285	1,611	22.1%	14,570
Municipal Infrastructure Grant			11,961	11,961	1,520	8,776	5,981	2,796	46.7%	11,961
Financial Management Grant			-	-		-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	120	120	1,304	(1,185)	-90.8%	2,609
0						-	-	-		-
0						-	-	-		-
Other capital transfers [insert description]						-	-	-		-
<b>Provincial Government:</b>		-	1,200	1,659	40	713	600	113	18.8%	1,200
Regional Socio - Economic Project			1,000	1,459	35	703	500	203	40.6%	1,000
Libraries			200	200	6	10	100	(90)	-89.9%	200
<b>Other grant providers:</b>		-	-	584	-	-	-	-		-
<i>Heist op den berg</i>				584		-	-	-		-
0						-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	15,770	15,944	1,679	9,609	7,885	1,724	21.9%	15,770
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	84,684	90,410	7,460	43,977	42,342	1,635	3.9%	84,684

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

## 9.1 Supporting Table C8

WC013 Bergvrievier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	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	A	B	C						D	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			5,419	5,419	429	2,574	2,709	(135)	-5%	5,419	
Pension and UIF Contributions			340	340	20	125	170	(45)	-26%	340	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			695	695	63	371	348	24	7%	695	
Cellphone Allowance			557	557	44	265	278	(13)	-5%	557	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
<b>Sub Total - Councillors</b>			-	7,011	7,011	556	3,335	3,505	(170)	-5%	7,011
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages			5,962	5,962	375	2,252	2,796	(544)	-19%	5,962	
Pension and UIF Contributions			628	628	50	299	314	(15)	-5%	628	
Medical Aid Contributions			95	95	9	51	47	4	8%	95	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			988	988	85	507	494	14	3%	988	
Cellphone Allowance			10	10	0	2	5	(3)	-51%	10	
Housing Allowances			186	186	17	101	93	8	8%	186	
Other benefits and allowances			160	260	13	83	115	(33)	-28%	160	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>			-	8,028	8,128	548	3,295	3,864	(569)	-15%	8,028
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			89,522	88,883	6,908	46,689	42,673	4,016	9%	89,522	
Pension and UIF Contributions			14,244	14,244	1,164	6,984	7,122	(138)	-2%	14,244	
Medical Aid Contributions			5,890	5,890	485	2,888	2,945	(57)	-2%	5,890	
Overtime			2,709	2,709	422	2,440	1,354	1,085	80%	2,709	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			4,024	4,024	350	2,092	2,012	80	4%	4,024	
Cellphone Allowance			41	41	3	18	21	(2)	-11%	41	
Housing Allowances			555	555	54	322	278	45	16%	555	
Other benefits and allowances			4,926	4,926	450	2,753	2,525	228	9%	4,926	
Payments in lieu of leave			1,745	1,745	-	-	873	(873)	-100%	1,745	
Long service awards			607	607	0	2	303	(301)	-99%	607	
Post-retirement benefit obligations			1,706	1,706	193	1,156	853	303	36%	1,706	
<b>Sub Total - Other Municipal Staff</b>			-	125,968	125,329	10,028	65,345	60,958	4,387	7%	125,968
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Total Parent Municipality</b>			-	141,007	140,468	11,133	71,975	68,327	3,648	5%	141,007
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			-	141,007	140,468	11,133	71,975	68,327	3,648	5%	141,007
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>TOTAL MANAGERS AND STAFF</b>			-	133,996	133,457	10,577	68,640	64,822	3,818	6%	133,996

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	2,686	6,141	18,539	12,398	66.9%	14%
November		4,350	4,665	2,207	8,348	23,204	14,856	64.0%	19%
December		6,069	6,383	4,941	13,289	29,587	16,298	55.1%	31%
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	-		
<b>Total Capital expenditure</b>	<b>-</b>	<b>43,336</b>	<b>46,797</b>	<b>13,289</b>					

## 10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		3,004	6,636	6,860	267	439	3,242	2,803	86.5%	6,636
Roads Infrastructure		247	245	245	-	18	122	105	85.4%	245
Roads		247	200	200	-	18	100	82	82.1%	200
Road Structures		-	45	45	-	-	23	23	100.0%	45
Storm water Infrastructure		382	195	195	-	76	98	21	21.6%	195
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		382	195	195	-	76	98	21	21.6%	195
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	40	40	-	-	20	20	100.0%	40
LV Networks		-	40	40	-	-	20	20	100.0%	40
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		129	200	200	35	101	100	(1)	-1.0%	200
Pump Stations		129	200	200	35	101	100	(1)	-1.0%	200
Sanitation Infrastructure		1,807	5,406	5,406	34	34	2,707	2,674	98.8%	5,406
Pump Station		132	250	250	-	-	130	130	100.0%	250
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		1,675	5,156	5,156	34	34	2,578	2,544	98.7%	5,156
Solid Waste Infrastructure		440	550	774	198	210	195	(15)	-7.8%	550
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		245	250	250	-	-	85	85	100.0%	250
Waste Processing Facilities		195	300	524	-	12	9	(2)	-26.0%	300
<b>Community Assets</b>		4,793	2,160	2,541	104	332	1,310	978	74.7%	2,160
Community Facilities		4,226	980	1,218	-	26	625	599	95.8%	980
Halls		-	-	-	-	-	-	-	-	-
Centres		4,041	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	80	80	-	-	89	89	100.0%	80
Cemeteries/Crematoria		185	600	838	-	26	408	382	93.6%	600
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	300	300	-	-	128	128	100.0%	300
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		567	1,180	1,323	104	306	685	379	55.4%	1,180
Indoor Facilities		-	20	20	17	17	10	(7)	-72.7%	20
Outdoor Facilities		567	1,160	1,303	87	289	675	387	57.3%	1,160
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	50	50	-	-	(25)	(25)	100.0%	50
Conservation Areas		-	50	50	-	-	(25)	(25)	100.0%	50
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		852	850	1,150	49	86	845	760	89.9%	850
Operational Buildings		852	850	1,150	49	86	845	760	89.9%	850
Municipal Offices		852	850	1,150	49	86	845	760	89.9%	850
<b>Intangible Assets</b>		215	-	500	-	-	227	227	100.0%	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		215	-	500	-	-	227	227	100.0%	-
Computer Software and Applications		215	-	500	-	-	227	227	100.0%	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		575	660	660	433	473	380	(93)	-24.5%	660
Computer Equipment		575	660	660	433	473	380	(93)	-24.5%	660
<b>Furniture and Office Equipment</b>		402	564	624	48	115	172	56	32.9%	564
Furniture and Office Equipment		402	564	624	48	115	172	56	32.9%	564
<b>Machinery and Equipment</b>		788	1,346	1,346	30	326	638	312	49.0%	1,346
Machinery and Equipment		788	1,346	1,346	30	326	638	312	49.0%	1,346
<b>Transport Assets</b>		4,359	3,600	4,652	1,992	3,051	2,459	(592)	-24.1%	3,600
Transport Assets		4,359	3,600	4,652	1,992	3,051	2,459	(592)	-24.1%	3,600
<b>Total Capital Expenditure on new assets</b>	1	14,986	15,865	18,382	2,924	4,820	9,248	4,428	47.9%	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 - Mid-Year

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		5,105	9,269	8,784	196	739	4,410	3,670	83.2%	9,269
Roads Infrastructure		-	50	50	47	47	25	(22)	-87.1%	50
Roads		-	50	50	47	47	25	(22)	-87.1%	50
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,175	4,219	3,349	120	120	1,714	1,595	93.0%	4,219
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		244	-	-	-	-	-	-	-	-
MV Switching Stations		-	50	50	-	-	25	25	100.0%	50
MV Networks		-	80	80	-	-	40	40	100.0%	80
LV Networks		2,931	4,089	3,219	120	120	1,649	1,530	92.8%	4,089
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1,669	3,970	4,120	30	552	2,053	1,501	73.1%	3,970
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		43	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		95	200	200	16	16	100	84	83.6%	200
Water Treatment Works		-	50	50	-	-	25	25	100.0%	50
Bulk Mains		-	100	100	-	-	50	50	100.0%	100
Distribution		1,107	2,870	3,020	-	457	1,503	1,046	69.6%	2,870
Distribution Points		423	750	750	13	79	375	296	79.0%	750
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		261	1,030	1,265	-	21	617	596	96.6%	1,030
Pump Station		224	930	1,145	-	21	558	537	96.3%	930
Reticulation		37	100	120	-	-	59	59	100.0%	100
<b>Community Assets</b>		205	745	745	9	106	400	294	73.4%	745
Community Facilities		119	95	95	-	43	75	33	43.3%	95
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	50	50	-	-	55	55	100.0%	50
Cemeteries/Crematoria		100	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		19	45	45	-	43	20	(22)	-110.9%	45
Sport and Recreation Facilities		86	650	650	9	64	325	261	80.4%	650
Indoor Facilities		86	100	100	9	64	50	(14)	-27.7%	100
Outdoor Facilities		-	550	550	-	-	275	275	100.0%	550
<b>Investment properties</b>		-	50	50	2	26	25	(1)	-3.8%	50
Revenue Generating		-	50	50	-	-	-	-	-	50
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	50	50	-	-	-	-	-	50
Non-revenue Generating		-	-	-	2	26	25	(1)	-3.8%	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	2	26	25	(1)	-3.8%	-
<b>Other assets</b>		53	50	50	-	13	25	12	47.9%	50
Operational Buildings		53	50	50	-	13	25	12	47.9%	50
Municipal Offices		53	50	50	-	13	25	12	47.9%	50
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		349	400	400	-	-	200	200	100.0%	400
Computer Equipment		349	400	400	-	-	200	200	100.0%	400
<b>Furniture and Office Equipment</b>		414	555	555	14	119	244	125	51.1%	555
Furniture and Office Equipment		414	555	555	14	119	244	125	51.1%	555
<b>Machinery and Equipment</b>		17	-	-	-	-	-	-	-	-
Machinery and Equipment		17	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	6,144	11,069	10,584	222	1,004	5,304	4,300	81.1%	11,069

## 10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year Assessment

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		4,399	3,353	3,353	271	1,668	1,600	(68)	-4.2%	3,353
Roads Infrastructure		617	460	460	87	299	232	(67)	-28.8%	460
Roads		617	460	460	87	299	232	(67)	-28.8%	460
Storm water Infrastructure		202	292	292	14	117	143	26	18.2%	292
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		202	292	292	14	117	143	26	18.2%	292
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,770	1,859	1,859	155	870	929	59	6.4%	1,859
LV Networks		2,770	1,859	1,859	155	870	929	59	6.4%	1,859
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		586	450	450	11	192	175	(17)	-9.8%	450
Distribution		586	450	450	11	192	175	(17)	-9.8%	450
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		224	278	278	5	190	114	(76)	-67.2%	278
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		224	278	278	5	190	114	(76)	-67.2%	278
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	15	15	-	-	8	8	100.0%	15
Landfill Sites		-	15	15	-	-	8	8	100.0%	15
<b>Community Assets</b>		10,801	9,529	9,529	749	4,714	4,795	82	1.7%	9,529
Community Facilities		7,973	6,742	6,742	579	3,572	3,367	(205)	-6.1%	6,742
Cemeteries/Crematoria		501	417	417	30	246	285	39	13.6%	417
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		7,472	6,325	6,325	549	3,326	3,082	(244)	-7.9%	6,325
Sport and Recreation Facilities		2,828	2,787	2,787	170	1,141	1,428	287	20.1%	2,787
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,828	2,787	2,787	170	1,141	1,428	287	20.1%	2,787
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4,049	3,928	3,928	382	2,118	2,097	(21)	-1.0%	3,928
Operational Buildings		4,040	3,912	3,912	382	2,118	2,083	(34)	-1.7%	3,912
Municipal Offices		4,040	3,912	3,912	382	2,118	2,083	(34)	-1.7%	3,912
Housing		9	16	16	0	1	14	13	95.6%	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		9	16	16	0	1	14	13	95.6%	16
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		239	344	344	6	65	184	120	65.0%	344
Computer Equipment		239	344	344	6	65	184	120	65.0%	344
<b>Furniture and Office Equipment</b>		18	36	36	-	3	21	18	84.3%	36
Furniture and Office Equipment		18	36	36	-	3	21	18	84.3%	36
<b>Machinery and Equipment</b>		722	854	854	64	231	357	126	35.3%	854
Machinery and Equipment		722	854	854	64	231	357	126	35.3%	854
<b>Transport Assets</b>		2,203	2,517	2,517	216	1,089	1,270	181	14.3%	2,517
Transport Assets		2,203	2,517	2,517	216	1,089	1,270	181	14.3%	2,517
<b>Total Repairs and Maintenance Expenditure</b>	1	22,432	20,561	20,561	1,688	9,887	10,325	438	4.2%	20,561

# 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14,018	14,583	14,583	1,215	7,292	8,435	1,143	13.6%	14,583
Roads Infrastructure		2,017	2,199	2,199	183	1,100	1,100	-		2,199
Roads		2,017	2,199	2,199	183	1,100	1,100	-		2,199
Storm water Infrastructure		327	379	379	32	189	189	-		379
Drainage Collection		327	379	379	32	189	189	-		379
Electrical Infrastructure		1,695	1,907	1,907	159	954	954	-		1,907
MV Substations		1,683	1,889	1,889	157	945	945	-		1,889
LV Networks		13	18	18	2	9	9	-		18
Water Supply Infrastructure		3,271	3,532	3,532	294	1,766	1,766	-		3,532
Pump Stations		2,029	2,209	2,209	184	1,104	1,104	-		2,209
Water Treatment Works		1,242	1,323	1,323	110	662	662	-		1,323
Sanitation Infrastructure		3,231	3,047	3,047	254	1,524	1,524	-		3,047
Pump Station		2,515	2,318	2,318	193	1,159	1,159	-		2,318
Reticulation		716	729	729	61	365	365	-		729
Solid Waste Infrastructure		3,477	3,519	3,519	293	1,760	1,760	-		3,519
Landfill Sites		3,023	3,023	3,023	252	1,512	1,512	-		3,023
Waste Transfer Stations		0	1	1	0	0	0	-		1
Waste Drop-off Points		454	495	495	41	248	248	-		495
Rail Infrastructure		-	-	-	-	-	1,143	1,143	100.0%	-
Drainage Collection							189	189	100.0%	-
MV Substations							945	945	100.0%	-
LV Networks							9	9	100.0%	-
<b>Community Assets</b>		1,963	2,150	2,150	179	1,075	1,075	-		2,150
Community Facilities		722	790	790	66	395	395	-		790
Halls		82	87	87	7	44	44	-		87
Museums		310	328	328	27	164	164	-		328
Libraries		182	217	217	18	108	108	-		217
Cemeteries/Crematoria		143	151	151	13	75	75	-		151
Public Open Space		5	7	7	1	3	3	-		7
Sport and Recreation Facilities		1,241	1,360	1,360	113	680	680	-		1,360
Outdoor Facilities		1,241	1,360	1,360	113	680	680	-		1,360
<b>Investment properties</b>		1	2	2	0	1	1	-		2
Non-revenue Generating		1	2	2	0	1	1	-		2
Unimproved Property		1	2	2	0	1	1	-		2
<b>Other assets</b>		1,013	1,105	1,105	92	552	552	-		1,105
Operational Buildings		1,013	1,105	1,105	92	552	552	-		1,105
Municipal Offices		1,009	1,099	1,099	92	549	549	-		1,099
Stores		4	6	6	1	3	3	-		6
<b>Intangible Assets</b>		390	589	589	55	306	294	(12)	-4.1%	589
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		390	589	589	55	306	294	(12)	-4.1%	589
Computer Software and Applications		390	589	589	55	306	294	(12)	-4.1%	589
<b>Computer Equipment</b>		478	709	709	78	392	354	(38)	-10.7%	709
Computer Equipment		478	709	709	78	392	354	(38)	-10.7%	709
<b>Furniture and Office Equipment</b>		1,058	1,343	1,343	148	745	672	(73)	-10.9%	1,343
Furniture and Office Equipment		1,058	1,343	1,343	148	745	672	(73)	-10.9%	1,343
<b>Machinery and Equipment</b>		1,146	1,516	1,516	130	765	758	(8)	-1.0%	1,516
Machinery and Equipment		1,146	1,516	1,516	130	765	758	(8)	-1.0%	1,516
<b>Transport Assets</b>		1,317	1,631	1,631	147	837	815	(22)	-2.6%	1,631
Transport Assets		1,317	1,631	1,631	147	837	815	(22)	-2.6%	1,631
<b>Total Depreciation</b>	1	21,386	23,628	23,628	2,045	11,966	12,957	991	7.6%	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 - Mid-Year

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
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		18,176	15,197	16,397	1,662	7,121	7,926	804	10.2%	15,197
Roads Infrastructure		9,094	11,812	12,487	1,387	6,682	6,076	(606)	-10.0%	11,812
Roads		9,094	11,812	12,487	1,387	6,682	6,076	(606)	-10.0%	11,812
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2,998	35	35	-	17	17	1	3.8%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		2,998	35	35	-	17	17	1	3.8%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,943	2,600	2,600	269	290	1,300	1,010	77.7%	2,600
MV Networks		748	1,100	1,100	-	-	550	550	100.0%	1,100
LV Networks		1,195	1,500	1,500	269	290	750	460	61.3%	1,500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	450	450	6	12	225	213	94.6%	450
Distribution		-	450	450	6	12	225	213	94.6%	450
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,922	300	645	-	120	307	187	61.0%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,060	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,862	300	645	-	120	307	187	61.0%	300
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		219	-	180	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		219	-	180	-	-	-	-	-	-
<b>Community Assets</b>		1,632	1,205	1,434	133	344	763	420	55.0%	1,205
Community Facilities		1,160	265	310	91	132	232	100	43.1%	265
Halls		120	250	250	86	86	204	118	57.9%	250
Libraries		432	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		87	-	45	5	32	20	(12)	-57.4%	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		15	15	15	-	14	8	(7)	-88.3%	15
Sport and Recreation Facilities		472	940	1,124	42	211	531	320	60.2%	940
Indoor Facilities		-	50	50	-	-	25	25	100.0%	50
Outdoor Facilities		472	890	1,074	42	211	506	295	58.2%	890
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	19,808	16,402	17,831	1,795	7,465	8,689	1,224	14.1%	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.

<b>Bergrivier Municipality</b>				
<b><u>Cost Containment In-Year Report - 31 December 2020</u></b>				
<b>Measures</b>	<b>Budget</b>	<b>Actual Expenditure</b>		<b>Savings</b>
		<b>Quarter 1</b>	<b>Quarter 2</b>	
Use of consultants	24,019,315.00	3,612,160.49	4,251,691.89	16,155,462.62
Vehicles used for political office - bearers	-	-	-	
Travel and subsistence	553,700.00	54,381.82	110,881.24	388,436.94
Domestic accomodation	158,000.00	-	1,695.66	156,304.34
Sponsorships, events and catering	197,415.00	10,178.19	46,595.18	140,641.63
Communication	2,187,900.00	533,703.71	511,219.72	1,142,976.57
Conferences, meetings and study tours	271,000.00	2,033.04	47,322.88	221,644.08
<b><u>Other related expenditure items</u></b>			-	
Overtime (Non-Structured)	2,708,500.00	1,125,041.85	1,314,597.13	268,861.02
<b><u>Total</u></b>	<b>30,095,830.00</b>	<b>5,337,499.10</b>	<b>6,284,003.70</b>	<b>18,474,327.20</b>
<b>Savings can only be measured at year-end</b>				

## Section 12 – Municipal manager's quality certification

### QUALITY CERTIFICATE

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

(Mark as appropriate)

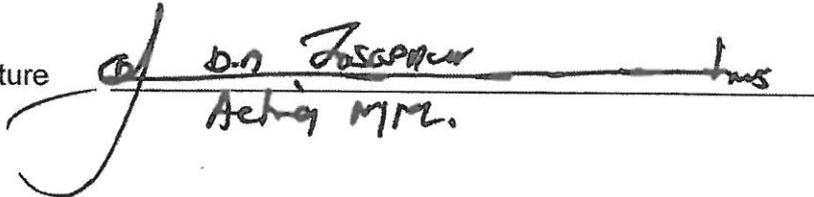
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of December 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

  
Adv. H Linde  
Acting M.M.

Date 13 January 2021