

# 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 April 2021

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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 April 2021 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 April 2021.

## **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	390,451,144.50	321,578,253.19	310,734,244.00	10,844,009.19	3%
Total Expenditure	378,593,852.00	405,774,890.58	300,388,459.47	313,606,869.00	-13,218,409.53	-4%
Total Capital Expenditure	43,336,196.00	56,073,076.50	26,237,256.43	43,188,010.00	-16,950,753.57	-39%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R10.844 million against the total budget for the period ended 30 April 2021.

The operating expenditure is underspent by R13.218 million. The expenditure is expected to improve in the following months.

The total capital budget amounts to R56.073 million. The expenditure for the period amounts to R26.237 million, representing 46.79% 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 April 2021.

#### 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	77,868	67,456	64,098	3,357	5%
Service charges - electricity revenue	117,047	128,741	128,241	107,218	107,037	182	0%
Service charges - water revenue	28,752	28,135	28,455	26,998	23,580	3,419	14%
Service charges - sanitation revenue	13,398	13,708	14,068	12,105	11,571	534	5%
Service charges - refuse revenue	22,238	22,415	22,822	20,112	18,901	1,212	6%
Rental of facilities and equipment	1,551	1,385	1,494	1,793	1,695	98	6%
Interest earned - external investments	7,688	5,145	4,795	4,364	4,113	251	6%
Interest earned - outstanding debtors	7,880	7,460	5,460	4,362	5,217	(855)	-16%
Fines, penalties and forfeits	18,021	2,044	22,205	2,934	11,776	(8,842)	-75%
Licences and permits	114	49	70	94	51	43	84%
Agency services	3,677	4,732	4,627	3,516	-	3,516	#DIV/0!
Transfers and subsidies	63,894	68,914	75,199	64,302	58,744	5,558	9%
Other revenue	14,262	4,073	5,149	5,816	3,952	1,863	47%
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>390,451</b>	<b>321,578</b>	<b>310,734</b>	<b>10,844</b>	<b>3%</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 R321,578,253.19 which represents 82.36% of the total operating revenue budget for the year.

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

**Service Charges – Water Revenue:** A positive YTD variance of 14% due to an increase in water usage during summer and the holiday season. At the current trend, a surplus for this revenue source is expected upon the conclusion of the financial year.

**Interest earned – outstanding debtors:** A negative YTD variance of 16% is recorded as a result of the reduction in the prime interest rate coupled with the writing off of arrears debt. The

implementation of credit control measures also have a negative impact on the interest charges on outstanding debtors as arrangements are made free from interest charges. It is however expected that the revenue targets for this source will be met upon the conclusion of the financial year.

**Fines, penalties and forfeits:** A negative YTD variance of 75% mainly as a result of iGrap 1 considerations that needs to be done upon the closure of the books. The budgetary predictions are not in line with actual receipts as it is based on prior year trends, this anomaly will be corrected in the ensuing financial year.

**Licences and permits:** A positive YTD variance of 84% representing approximately R43 000. The variance is due to the increase in the receipt of boat licenses.

**Other Revenue:** A positive YTD variance of 47%. The variance is mainly due to Camping fees, Clearance certificates, Building Plan Fees and revenue from insurance claims.

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	139,227	111,074	112,176	(1,102)	-1%
Remuneration of councillors	6,669	7,011	7,011	5,542	5,842	(300)	-5%
Debt impairment	35,015	26,852	40,990	29,062	29,062	-	
Depreciation & asset impairment	21,386	23,628	23,299	19,525	19,525	-	
Finance charges	15,796	16,676	16,123	10,163	11,388	(1,226)	-11%
Bulk purchases	96,818	102,198	102,468	79,328	77,983	1,345	2%
Other materials	12,973	11,239	12,124	8,684	9,834	(1,150)	-12%
Contracted services	20,693	22,732	28,316	14,723	18,686	(3,962)	-21%
Transfers and subsidies	6,093	4,576	5,792	4,477	4,669	(192)	-4%
Other expenditure	22,567	29,686	30,427	17,810	24,441	(6,631)	-27%
<b>Total Expenditure</b>	<b>367,933</b>	<b>378,594</b>	<b>405,775</b>	<b>300,388</b>	<b>313,607</b>	<b>(13,218)</b>	<b>-4%</b>

The total expenditure to date is R300,388,459.47 which represents 74.03% of the total operating expenditure budget for the year.

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

**Finance charges:** A negative YTD budget variance of 11% is reflected due to the misalignment of the actual expenditure and the year to date budget, this anomaly will be addressed in the new financial year.

**Other Materials:** A negative YTD budget variance of 12% is reflected due to the under expenditure on fuel and repairs and maintenance.

**Contracted services:** A negative YTD budget variance of 21% is reflected due to the under expenditure on professional fees and legal fees.

**Other expenditure:** A negative YTD budget variance of 27% is recorded due to the under expenditure on travelling fees, insurance and advertisements, it is anticipated that the expenditure will increase over the remainder of the financial year.

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	–	–	(8)	8	-100%
Vote 4 - Technical Services	6,768	10,857	10,150	2,116	9,536	(7,420)	-78%
Vote 5 - Community Services	229	1,605	373	581	1,538	(957)	-62%
<b>Total Capital Multi-year expenditure</b>	<b>11,037</b>	<b>12,512</b>	<b>10,523</b>	<b>2,697</b>	<b>11,066</b>	<b>(8,368)</b>	<b>-76%</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	161	200	937	62	535	(473)	-88%
Vote 2 - Finance	220	240	1,340	213	750	(537)	-72%
Vote 3 - Corporate Services	1,411	2,405	3,095	2,068	2,521	(453)	-18%
Vote 4 - Technical Services	22,671	23,169	30,845	16,932	22,588	(5,656)	-25%
Vote 5 - Community Services	5,439	4,810	9,333	4,266	5,729	(1,464)	-26%
<b>Total Capital single-year expenditure</b>	<b>29,901</b>	<b>30,824</b>	<b>45,550</b>	<b>23,540</b>	<b>32,122</b>	<b>(8,582)</b>	<b>-27%</b>
<b>Total Capital Expenditure</b>	<b>40,938</b>	<b>43,336</b>	<b>56,073</b>	<b>26,237</b>	<b>43,188</b>	<b>(16,951)</b>	<b>-39%</b>
<b>Funded by:</b>							
National Government	14,291	14,570	17,095	7,033	12,922	(5,889)	-46%
Provincial Government	5,862	1,200	3,226	1,703	2,053	(350)	-17%
District Municipality		–	–	–	–	–	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	41		837	–	604	(604)	-100%
<b>Transfers recognised - capital</b>	<b>20,193</b>	<b>15,770</b>	<b>21,159</b>	<b>8,736</b>	<b>15,579</b>	<b>(6,843)</b>	<b>-44%</b>
<b>Borrowing</b>	<b>6,306</b>	<b>15,200</b>	<b>16,044</b>	<b>7,779</b>	<b>13,115</b>	<b>(5,337)</b>	<b>-41%</b>
<b>Internally generated funds</b>	<b>14,439</b>	<b>12,367</b>	<b>18,871</b>	<b>9,722</b>	<b>14,494</b>	<b>(4,771)</b>	<b>-33%</b>
<b>Total Capital Funding</b>	<b>40,938</b>	<b>43,336</b>	<b>56,073</b>	<b>26,237</b>	<b>43,188</b>	<b>(16,951)</b>	<b>-39%</b>

### Capital Expenditure:

Total year to date capital expenditure as at 30 April 2021 amounts to R26,237,256.43

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 R62,340.84 or 6.65% of the adjustment budget of R937,000.00. Shadow costs amounted to R313,553.51 at the end of April 2021.

## **Vote 2 – Finance**

The directorate's capital budget performance indicates actual capital expenditure of R 212,922.31 or 15.89% of the adjustment budget of R1,340,000.00 . Shadow costs amounted to R 108,920.10 at the end of April 2021.

## **Vote 3 - Corporate Services**

The directorate's capital budget performance indicates actual capital expenditure of R2,067,579.14 or 66.80% of the adjustment budget of R3,095,320.00 . Shadow costs amounted to R695,180.56 at the end of April 2021.

## **Vote 4 - Technical Services**

The directorate's capital budget performance indicates actual capital expenditure of R19,047,685.98 or 46.46% of the adjustment budget of R40,995,243.00 . Shadow costs amounted to R12,056,875.83 at the end of April 2021.

## **Vote 5 - Community Services**

The directorate's capital budget performance indicates actual capital expenditure of R19,047,685.98 or 49.94% of the adjustment budget of R9,705,514.00 . Shadow costs amounted to R3,207,001.63 at the end of April 2021.

## Cash flow

The Cash Book Balance (investments included) as at 30 April 2021 reflects a positive amount of R164,001 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

## Investments

<b>Investment Register</b>											
						2020-04-01				2020-04-30	
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rat	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		call	2020-12-10		4.30%	60,783,624.55				209,828.40	60,993,452.95
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.56%	30,266,104.12				112,438.36	30,378,542.48
Nedbank	03/7881004312/000044	Fixed	2021-03-17	2021-09-13	4.70%	30,057,945.20				115,890.41	30,173,835.61
Standard Bank	00078722675008	Fixed	2021-03-17	2021-09-13	4.65%	10,019,109.59				38,219.18	10,057,328.77
<b>Total Investment</b>						<b>131,126,783.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>476,376.35</b>	<b>131,603,159.81</b>

The total amount invested at 30 April was R131,603,159.81. The accrued interest for April 2021 was R476,376.35.

## Transfers and Grant Receipts

### Transfers and Grant Receipts - 2020/2021

	Budget	Adjustments	Roll-over	Adjusted Budget	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	-	1,174,000.00	961,000.00
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	2,486,661.00	4,486,661.00	-	3,000,000.00	1,486,661.00
Local Government Equitable Share	48,940,000.00	6,415,000.00		55,355,000.00	-	55,355,000.00	-
Municipal Infrastructure Grant	14,479,000.00	-178,000.00		14,301,000.00	-	14,301,000.00	-
Water Services Infrastructure Grant		6,596,000.00		6,596,000.00	-	6,596,000.00	-
	<b>70,104,000.00</b>	<b>11,833,000.00</b>	<b>2,486,661.00</b>	<b>84,423,661.00</b>	-	<b>81,976,000.00</b>	<b>2,447,661.00</b>
<b><u>Provincial Government: Transfers and Grants</u></b>							
Human Settlements	5,000,000.00			5,000,000.00	-	1,399,413.00	3,600,587.00
Libraries	7,474,000.00	-	1,504,449.00	8,978,449.00	639,000.00	4,813,333.00	4,165,116.00
Maintenance of Roads	110,000.00			110,000.00	-	-	110,000.00
Municipal Capacity Building Grant	401,000.00	-101,000.00		300,000.00	-	300,000.00	-
Regional Socio - Economic Project	1,000,000.00		459,485.00	1,459,485.00	-	1,000,000.00	459,485.00
	<b>13,985,000.00</b>	<b>-101,000.00</b>	<b>1,963,934.00</b>	<b>15,847,934.00</b>	<b>639,000.00</b>	<b>7,512,746.00</b>	<b>8,335,188.00</b>
<b>Total Transfers and Grants</b>	<b>84,089,000.00</b>	<b>11,732,000.00</b>	<b>4,450,595.00</b>	<b>100,271,595.00</b>	<b>639,000.00</b>	<b>89,488,746.00</b>	<b>10,782,849.00</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 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April							
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%	9.7%	3.4%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15.4%	35.1%	28.6%	29.6%	35.1%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23.9%	23.2%	26.3%	25.3%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		172.0%	138.9%	175.1%	168.1%	138.9%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	326.7%	363.8%	301.7%	317.0%	363.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		171.6%	146.4%	152.4%	229.1%	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%	23.3%	22.2%	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	8.3%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	13.2%				
Employee costs	Employee costs/Total Revenue - capital revenue		34.4%	36.8%	35.7%	34.5%	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%	10.1%	3.2%	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)		16.4%				
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		315.7%				

### 3.6 Conclusion

The municipality is in a position to service its current commitments, the liquidity position meets best practice norms and sufficient funds are available to ensure that reserves are cash backed, further enhancement of the liquidity position will ensure that short term provisions are also cash backed and that a position of long term financial sustainability is attained.

Departments must put measures in place to improve revenue and accelerate spending on budgeted operational expenditure in line with the Council's policy on cost containment measures. Capital expenditure must be expedited over the remainder of the financial year.

## 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) - M10 April

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	133,805	7,872	135,633	111,714	23,919	21%	129,130
Executive and council		34,720	35,131	41,697	-	55,355	34,575	20,780	60%	35,131
Finance and administration		108,164	93,999	92,108	7,872	80,278	77,139	3,139	4%	93,999
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		33,618	17,291	39,065	4,883	10,644	20,811	(10,166)	-49%	17,291
Community and social services		7,591	8,063	9,653	3,625	5,110	7,196	(2,085)	-29%	8,063
Sport and recreation		3,849	2,224	2,205	261	2,794	1,844	950	52%	2,224
Public safety		17,952	1,956	22,187	997	2,740	11,745	(9,005)	-77%	1,956
Housing		4,226	5,048	5,020	-	-	26	(26)	-100%	5,048
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		25,449	23,753	24,469	7,801	14,813	16,423	(1,610)	-10%	23,753
Planning and development		20,224	16,716	17,546	5,947	9,189	14,507	(5,318)	-37%	16,716
Road transport		5,224	7,037	6,923	1,855	5,624	1,916	3,707	193%	7,037
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		195,949	210,162	214,371	16,934	166,937	176,762	(9,824)	-6%	210,162
Energy sources		121,225	132,499	133,515	10,764	107,641	110,601	(2,960)	-3%	132,499
Water management		30,870	30,854	32,775	2,965	27,002	26,380	622	2%	30,854
Waste water management		16,510	17,688	18,048	1,197	12,119	14,885	(2,766)	-19%	17,688
Waste management		27,344	29,122	30,033	2,008	20,175	24,896	(4,721)	-19%	29,122
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	397,900	380,337	411,710	37,490	328,027	325,709	2,318	1%	380,337
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		92,935	98,859	98,788	11,149	76,582	81,087	(4,506)	-6%	98,859
Executive and council		22,022	20,876	22,037	3,409	17,312	16,872	440	3%	20,876
Finance and administration		69,536	76,413	75,191	7,639	58,225	63,125	(4,900)	-8%	76,413
Internal audit		1,376	1,569	1,560	101	1,045	1,090	(45)	-4%	1,569
<b>Community and public safety</b>		58,597	48,524	71,106	5,393	44,738	47,550	(2,812)	-6%	48,524
Community and social services		8,988	11,592	11,806	853	8,666	9,448	(782)	-8%	11,592
Sport and recreation		16,891	15,909	17,345	1,237	12,848	14,345	(1,497)	-10%	15,909
Public safety		26,854	14,374	35,304	3,176	21,917	22,380	(463)	-2%	14,374
Housing		5,864	6,650	6,651	126	1,307	1,376	(69)	-5%	6,650
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		40,071	41,782	42,793	2,925	32,903	33,760	(857)	-3%	41,782
Planning and development		11,526	12,606	12,578	881	9,748	10,403	(655)	-6%	12,606
Road transport		28,544	29,177	30,215	2,044	23,155	23,357	(202)	-1%	29,177
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		176,329	189,429	193,088	14,359	146,166	151,210	(5,044)	-3%	189,429
Energy sources		112,113	119,502	117,739	8,241	90,209	91,129	(920)	-1%	119,502
Water management		21,173	23,100	24,479	1,447	18,444	19,429	(985)	-5%	23,100
Waste water management		11,381	17,457	15,826	990	11,209	13,278	(2,070)	-16%	17,457
Waste management		31,662	29,370	35,044	3,681	26,304	27,373	(1,069)	-4%	29,370
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	367,933	378,594	405,775	33,826	300,388	313,607	(13,218)	-4%	378,594
<b>Surplus/ (Deficit) for the year</b>		29,968	1,743	5,935	3,664	27,639	12,102	15,537	128%	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 Bergvriër - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

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	42,142	-	55,355	34,946	20,409	58.4%	35,576
Vote 2 - Finance		98,270	92,573	90,479	7,822	78,347	75,338	3,009	4.0%	92,573
Vote 3 - Corporate Services		12,827	1,491	1,959	942	1,179	1,609	(430)	-26.7%	1,491
Vote 4 - Technical Services		214,344	228,673	233,438	23,843	178,986	193,007	(14,020)	-7.3%	228,673
Vote 5 - Community Services		37,295	22,023	43,692	4,883	14,160	20,811	(6,650)	-32.0%	22,023
<b>Total Revenue by Vote</b>	2	<b>397,900</b>	<b>380,337</b>	<b>411,710</b>	<b>37,490</b>	<b>328,027</b>	<b>325,709</b>	<b>2,318</b>	<b>0.7%</b>	<b>380,337</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		26,949	26,295	27,450	3,786	21,175	21,107	68	0.3%	26,295
Vote 2 - Finance		36,293	40,914	39,941	4,692	32,128	33,996	(1,868)	-5.5%	40,914
Vote 3 - Corporate Services		27,498	28,755	28,017	2,544	22,083	23,407	(1,324)	-5.7%	28,755
Vote 4 - Technical Services		215,507	230,752	235,867	17,096	177,811	185,226	(7,415)	-4.0%	230,752
Vote 5 - Community Services		61,686	51,878	74,499	5,708	47,192	49,871	(2,679)	-5.4%	51,878
<b>Total Expenditure by Vote</b>	2	<b>367,933</b>	<b>378,594</b>	<b>405,775</b>	<b>33,826</b>	<b>300,388</b>	<b>313,607</b>	<b>(13,218)</b>	<b>-4.2%</b>	<b>378,594</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>29,968</b>	<b>1,743</b>	<b>5,935</b>	<b>3,664</b>	<b>27,639</b>	<b>12,102</b>	<b>15,537</b>	<b>128.4%</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) - M10 April										
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	77,868	5,861	67,456	64,098	3,357	5%	77,766
Service charges - electricity revenue		117,047	128,741	128,241	10,571	107,218	107,037	182	0%	128,741
Service charges - water revenue		28,752	28,135	28,455	2,965	26,998	23,580	3,419	14%	28,135
Service charges - sanitation revenue		13,398	13,708	14,068	1,197	12,105	11,571	534	5%	13,708
Service charges - refuse revenue		22,238	22,415	22,822	2,003	20,112	18,901	1,212	6%	22,415
Rental of facilities and equipment		1,551	1,385	1,494	34	1,793	1,695	98	6%	1,385
Interest earned - external investments		7,688	5,145	4,795	563	4,364	4,113	251	6%	5,145
Interest earned - outstanding debtors		7,880	7,460	5,460	305	4,362	5,217	(855)	-16%	7,460
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,021	2,044	22,205	1,053	2,934	11,776	(8,842)	-75%	2,044
Licences and permits		114	49	70	12	94	51	43	84%	49
Agency services		3,677	4,732	4,627	-	3,516	-	3,516	#DIV/0!	4,732
Transfers and subsidies		63,894	68,914	75,199	7,493	64,302	58,744	5,558	9%	68,914
Other revenue		14,262	4,073	5,149	785	5,816	3,952	1,863	47%	4,073
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>390,451</b>	<b>32,841</b>	<b>321,578</b>	<b>310,734</b>	<b>10,844</b>	<b>3%</b>	<b>364,567</b>
<b>Expenditure By Type</b>										
Employee related costs		129,923	133,996	139,227	10,888	111,074	112,176	(1,102)	-1%	133,996
Remuneration of councillors		6,669	7,011	7,011	556	5,542	5,842	(300)	-5%	7,011
Debt impairment		35,015	26,852	40,990	4,188	29,062	29,062	-	-	26,852
Depreciation & asset impairment		21,386	23,628	23,299	1,799	19,525	19,525	-	-	23,628
Finance charges		15,796	16,676	16,123	1,748	10,163	11,388	(1,226)	-11%	16,676
Bulk purchases		96,818	102,198	102,468	6,925	79,328	77,983	1,345	2%	102,198
Other materials		12,973	11,239	12,124	772	8,684	9,834	(1,150)	-12%	11,239
Contracted services		20,693	22,732	28,316	2,168	14,723	18,686	(3,962)	-21%	22,732
Transfers and subsidies		6,093	4,576	5,792	606	4,477	4,669	(192)	-4%	4,576
Other expenditure		22,567	29,686	30,427	4,176	17,810	24,441	(6,631)	-27%	29,686
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>367,933</b>	<b>378,594</b>	<b>405,775</b>	<b>33,826</b>	<b>300,388</b>	<b>313,607</b>	<b>(13,218)</b>	<b>-4%</b>	<b>378,594</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		9,816	(14,027)	(15,324)	(984)	21,190	(2,873)	24,062	(0)	(14,027)
(National / Provincial and District)		20,152	15,770	20,322	4,649	6,449	14,975	(8,526)	(0)	15,770
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	937	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>29,968</b>	<b>1,743</b>	<b>5,935</b>	<b>3,664</b>	<b>27,639</b>	<b>12,102</b>			<b>1,743</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>29,968</b>	<b>1,743</b>	<b>5,935</b>	<b>3,664</b>	<b>27,639</b>	<b>12,102</b>			<b>1,743</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>29,968</b>	<b>1,743</b>	<b>5,935</b>	<b>3,664</b>	<b>27,639</b>	<b>12,102</b>			<b>1,743</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>29,968</b>	<b>1,743</b>	<b>5,935</b>	<b>3,664</b>	<b>27,639</b>	<b>12,102</b>			<b>1,743</b>

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

WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April										
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	-	-	-	(8)	8	-100%	50
Vote 4 - Technical Services		6,768	10,857	10,150	1,040	2,116	9,536	(7,420)	-78%	10,857
Vote 5 - Community Services		229	1,605	373	141	581	1,538	(957)	-62%	1,605
<b>Total Capital Multi-year expenditure</b>	4,7	<b>11,037</b>	<b>12,512</b>	<b>10,523</b>	<b>1,181</b>	<b>2,697</b>	<b>11,066</b>	<b>(8,368)</b>	<b>-76%</b>	<b>12,512</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		161	200	937	7	62	535	(473)	-88%	200
Vote 2 - Finance		220	240	1,340	157	213	750	(537)	-72%	240
Vote 3 - Corporate Services		1,411	2,405	3,095	192	2,068	2,521	(453)	-18%	2,405
Vote 4 - Technical Services		22,671	23,169	30,845	1,484	16,932	22,588	(5,656)	-25%	23,169
Vote 5 - Community Services		5,439	4,810	9,333	1,453	4,266	5,729	(1,464)	-26%	4,810
<b>Total Capital single-year expenditure</b>	4	<b>29,901</b>	<b>30,824</b>	<b>45,550</b>	<b>3,295</b>	<b>23,540</b>	<b>32,122</b>	<b>(8,582)</b>	<b>-27%</b>	<b>30,824</b>
<b>Total Capital Expenditure</b>		<b>40,938</b>	<b>43,336</b>	<b>56,073</b>	<b>4,475</b>	<b>26,237</b>	<b>43,188</b>	<b>(16,951)</b>	<b>-39%</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>3,694</b>	<b>281</b>	<b>1,245</b>	<b>2,712</b>	<b>(1,467)</b>	<b>-54%</b>	<b>2,399</b>
Executive and council		80	30	30	2	27	25	2	7%	30
Finance and administration		2,442	2,369	3,664	279	1,219	2,687	(1,468)	-55%	2,369
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5,668</b>	<b>6,415</b>	<b>9,706</b>	<b>1,594</b>	<b>4,847</b>	<b>7,267</b>	<b>(2,420)</b>	<b>-33%</b>	<b>6,415</b>
Community and social services		1,431	1,675	3,920	803	1,526	2,614	(1,088)	-42%	1,675
Sport and recreation		2,256	3,385	4,403	772	3,080	3,531	(451)	-13%	3,385
Public safety		1,954	1,355	1,383	19	241	1,122	(881)	-79%	1,355
Housing		27	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>15,438</b>	<b>15,207</b>	<b>19,065</b>	<b>288</b>	<b>13,854</b>	<b>15,103</b>	<b>(1,249)</b>	<b>-8%</b>	<b>15,207</b>
Planning and development		4,232	1,460	2,642	198	1,381	1,909	(528)	-28%	1,460
Road transport		11,206	13,747	16,423	90	12,473	13,193	(720)	-5%	13,747
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>17,310</b>	<b>19,315</b>	<b>23,609</b>	<b>2,313</b>	<b>6,291</b>	<b>18,106</b>	<b>(11,815)</b>	<b>-65%</b>	<b>19,315</b>
Energy sources		5,324	7,019	8,634	1,005	1,676	6,305	(4,629)	-73%	7,019
Water management		1,824	4,655	5,819	369	2,285	4,248	(1,963)	-46%	4,655
Waste water management		9,356	6,934	7,314	828	1,782	6,153	(4,370)	-71%	6,934
Waste management		807	708	1,842	111	547	1,400	(853)	-61%	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>56,073</b>	<b>4,475</b>	<b>26,237</b>	<b>43,188</b>	<b>(16,951)</b>	<b>-39%</b>	<b>43,336</b>
<b>Funded by:</b>										
National Government		14,291	14,570	17,095	327	7,033	12,922	(5,889)	-46%	14,570
Provincial Government		5,862	1,200	3,226	745	1,703	2,053	(350)	-17%	1,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		41	-	837	-	-	604	(604)	-100%	-
<b>Transfers recognised - capital</b>		<b>20,193</b>	<b>15,770</b>	<b>21,159</b>	<b>1,072</b>	<b>8,736</b>	<b>15,579</b>	<b>(6,843)</b>	<b>-44%</b>	<b>15,770</b>
<b>Borrowing</b>	6	<b>6,306</b>	<b>15,200</b>	<b>16,044</b>	<b>1,258</b>	<b>7,779</b>	<b>13,115</b>	<b>(5,337)</b>	<b>-41%</b>	<b>15,200</b>
<b>Internally generated funds</b>		<b>14,439</b>	<b>12,367</b>	<b>18,871</b>	<b>2,145</b>	<b>9,722</b>	<b>14,494</b>	<b>(4,771)</b>	<b>-33%</b>	<b>12,367</b>
<b>Total Capital Funding</b>		<b>40,938</b>	<b>43,336</b>	<b>56,073</b>	<b>4,475</b>	<b>26,237</b>	<b>43,188</b>	<b>(16,951)</b>	<b>-39%</b>	<b>43,336</b>

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

WC013 Bergvriër - Table C6 Monthly Budget Statement - Financial Position - M10 April						
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	44,715	32,398	11,193
Call investment deposits			50,000	50,000	131,603	50,000
Consumer debtors		54,027	81,026	81,412	63,166	81,026
Other debtors		35,892	7,330	9,237	(6,117)	7,330
Current portion of long-term receivables		6	173	6	5,346	173
Inventory		2,124	2,330	2,124	491	2,330
<b>Total current assets</b>		<b>193,860</b>	<b>152,052</b>	<b>187,493</b>	<b>226,887</b>	<b>152,052</b>
<b>Non current assets</b>						
Long-term receivables		301	446	301	8,844	446
Investments			-	-		-
Investment property		16,230	16,277	15,049	15,031	16,277
Investments in Associate			-	-		-
Property, plant and equipment		390,742	415,981	422,920	396,958	415,981
Biological			-	-		-
Intangible		4,143	3,376	3,797	4,221	3,376
Other non-current assets		454	504	454	454	504
<b>Total non current assets</b>		<b>411,870</b>	<b>436,584</b>	<b>442,521</b>	<b>425,507</b>	<b>436,584</b>
<b>TOTAL ASSETS</b>		<b>605,730</b>	<b>588,636</b>	<b>630,014</b>	<b>652,394</b>	<b>588,636</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			-		-	-
Borrowing		6,072	7,206	7,433	6,072	7,206
Consumer deposits		3,885	4,016	4,105	5,066	4,016
Trade and other payables		35,281	16,051	35,556	48,311	16,051
Provisions		14,101	14,519	15,061	12,132	14,519
<b>Total current liabilities</b>		<b>59,340</b>	<b>41,792</b>	<b>62,154</b>	<b>71,581</b>	<b>41,792</b>
<b>Non current liabilities</b>						
Borrowing		53,521	62,042	62,132	52,308	62,042
Provisions		96,346	116,689	105,393	106,466	116,689
<b>Total non current liabilities</b>		<b>149,867</b>	<b>178,731</b>	<b>167,525</b>	<b>158,774</b>	<b>178,731</b>
<b>TOTAL LIABILITIES</b>		<b>209,207</b>	<b>220,523</b>	<b>229,679</b>	<b>230,355</b>	<b>220,523</b>
<b>NET ASSETS</b>	2	<b>396,523</b>	<b>368,113</b>	<b>400,335</b>	<b>422,039</b>	<b>368,113</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		365,414	323,435	364,855	390,930	323,435
Reserves		31,109	44,678	35,480	31,109	44,678
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>396,523</b>	<b>368,113</b>	<b>400,335</b>	<b>422,039</b>	<b>368,113</b>

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

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		67,655	70,470	75,243	5,926	58,440	62,702	(4,262)	-7%	70,470
Service charges		173,477	177,284	177,763	17,907	160,250	148,136	12,114	8%	177,284
Other revenue		17,694	10,502	15,027	4,221	99,875	12,523	87,353	698%	10,502
Transfers and Subsidies - Operational		63,956	68,914	74,675	-	65,712	62,229	3,483	6%	68,914
Transfers and Subsidies - Capital		20,193	15,770	21,120	639	25,536	17,600	7,936	45%	15,770
Interest		7,688	7,756	6,437	867	5,798	5,364	434	8%	7,756
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(273,905)	(305,689)	(318,846)	(41,980)	(317,025)	(265,705)	51,320	-19%	(305,689)
Finance charges		(6,528)	(6,842)	(6,842)	-	(4,488)	(5,701)	(1,213)	21%	(6,842)
Transfers and Grants		(6,088)	(4,576)	(5,792)	(606)	(4,477)	(4,827)	(350)	7%	(4,576)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>64,143</b>	<b>33,588</b>	<b>38,785</b>	<b>(13,025)</b>	<b>89,620</b>	<b>32,321</b>	<b>(57,300)</b>	<b>-177%</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)	(56,073)	(4,475)	(26,237)	(46,728)	(20,490)	44%	(43,336)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(35,388)</b>	<b>(43,336)</b>	<b>(56,073)</b>	<b>(4,475)</b>	<b>(26,237)</b>	<b>(46,728)</b>	<b>(20,490)</b>	<b>44%</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	16,044	-	-	13,370	(13,370)	-100%	15,200
Increase (decrease) in consumer deposits		220	213	220	-	-	183	(183)	-100%	213
<b>Payments</b>										
Repayment of borrowing		(5,150)	(6,021)	(6,072)	-	(1,226)	(5,060)	(3,834)	76%	(6,021)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>1,620</b>	<b>9,392</b>	<b>10,191</b>	<b>-</b>	<b>(1,226)</b>	<b>8,493</b>	<b>9,719</b>	<b>114%</b>	<b>9,392</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>30,374</b>	<b>(356)</b>	<b>(7,097)</b>	<b>(17,500)</b>	<b>62,157</b>	<b>(5,914)</b>			<b>(356)</b>
Cash/cash equivalents at beginning:		71,438	61,549	101,812		101,844	101,812			101,844
Cash/cash equivalents at month/year end:		101,812	61,193	94,715		164,001	95,898			101,488

# PART 2 – SUPPORTING DOCUMENTATION

## Section 5 – Debtors' analysis

### 5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April													
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													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,315	1,382	716	764	399	355	2,334	5,453	14,718	9,305		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,338	1,046	440	300	217	214	1,495	6,763	17,813	8,990		
Receivables from Non-exchange Transactions - Property Rates	1400	5,505	1,811	1,015	731	644	595	13,942	17,451	41,695	33,363		
Receivables from Exchange Transactions - Waste Water Management	1500	1,344	693	472	413	353	313	1,962	7,101	12,650	10,141		
Receivables from Exchange Transactions - Waste Management	1600	2,281	1,089	742	634	540	470	3,004	10,642	19,402	15,289		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	476	502	451	432	415	405	2,698	9,443	14,823	13,394		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,415)	42	91	76	79	101	3,050	(543)	(520)	2,763		
<b>Total By Income Source</b>	<b>2000</b>	<b>16,844</b>	<b>6,564</b>	<b>3,927</b>	<b>3,350</b>	<b>2,648</b>	<b>2,453</b>	<b>28,485</b>	<b>56,310</b>	<b>120,580</b>	<b>93,246</b>	-	-
<b>2019/20 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	199	267	141	126	80	69	2,583	1,468	4,932	4,326		
Commercial	2300	3,998	433	152	147	101	88	554	1,078	6,552	1,969		
Households	2400	6,644	3,646	2,452	2,235	1,789	1,656	10,286	41,500	70,209	57,467		
Other	2500	6,003	2,219	1,182	842	677	640	15,062	12,264	38,887	29,484		
<b>Total By Customer Group</b>	<b>2600</b>	<b>16,844</b>	<b>6,564</b>	<b>3,927</b>	<b>3,350</b>	<b>2,648</b>	<b>2,453</b>	<b>28,485</b>	<b>56,310</b>	<b>120,580</b>	<b>93,246</b>	-	-

# Section 6 – Creditors' analysis

## 6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April												
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												
<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	4									4	
Auditor General	0800	-									-	
Other	0900	0									0	
<b>Total By Customer Type</b>	<b>1000</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

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>a</sup>	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>														
Standard Bank					Fixed	4.350%				-				-
ABSA					Call	4.300%				60,784	210			60,993
Nedbank					Fixed	4.560%			19 July 2021	30,266	112			30,379
Nedbank		6			Fixed	4.700%			13 September 2021	30,058	116			30,174
Standard Bank		6			Fixed	4.650%			13 September 2021	10,019	38			10,057
										-				-
<b>Municipality sub-total</b>										<b>131,127</b>	<b>476</b>	<b>-</b>	<b>-</b>	<b>131,603</b>

# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table C6

WC013 Bergvriervier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April										
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	62,656	-	60,965	46,279	14,687	31.7%	55,534
Local Government Equitable Share			48,940	55,355	-	55,355	40,783	14,572	35.7%	48,940
Municipal Infrastructure Grant			2,518	2,495	-	2,495	2,098	396	18.9%	2,518
Expanded Public Works Programme			2,135	2,135	-	1,174	1,779	(605)	-34.0%	2,135
Financial Management Grant			1,550	1,550	-	1,550	1,292	258	20.0%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	-	391	326	65	20.0%	391
Water Services Infrastructure Grant (WSIG)				860	-	-	-	-		
<b>Provincial Government:</b>		-	12,785	12,045	-	7,174	10,654	(3,480)	-32.7%	12,785
Libraries			7,274	6,635	-	4,174	6,062	(1,887)	-31.1%	7,274
Human Settlements			5,000	5,000	-	2,699	4,167	(1,467)	-35.2%	5,000
Maintenance of Roads			110	110	-	-	92	(92)	-100.0%	110
Financial Management Support Grant	4		-	-	-	-	-	-		-
Municipal Capacity Building Grant			401	300	-	300	334	(34)	-10.2%	401
<b>Other grant providers:</b>		-	595	54	-	853	496	358	72.1%	595
Go Flow			-	-	-	-	-	-		-
Chieta			-	-	-	119	-	119	#DIV/0!	-
LG Seta			-	-	-	-	-	-		-
Heist op den Berg			595	54	-	735	496	239	48.2%	595
<b>Total Operating Transfers and Grants</b>	5	-	68,914	74,755	-	68,992	57,429	11,564	20.1%	68,914
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	14,570	19,281	-	20,151	12,141	8,009	66.0%	14,570
Municipal Infrastructure Grant			11,961	11,806	-	11,806	9,968	1,839	18.4%	11,961
Financial Management Grant			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	-	2,609	2,174	435	20.0%	2,609
Water Services Infrastructure Grant (WSIG)				5,736	-	5,736	-	5,736	#DIV/0!	-
<b>Provincial Government:</b>		-	1,200	1,839	639	1,639	1,000	639	63.9%	1,200
Regional Socio - Economic Project			1,000	1,000	-	1,000	833	167	20.0%	1,000
Libraries			200	839	639	639	167	472	283.4%	200
Development of Sport and Recreation Facilities			-	-	-	-	-	-		-
Fire Service Capacity Building Grant			-	-	-	-	-	-		-
Housing			-	-	-	-	-	-		-
Financial Management Support Grant			-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	837	-	-	-	-		-
Heist op den berg				837	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	-	15,770	21,957	639	21,790	13,141	8,648	65.8%	15,770
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	84,684	96,712	639	90,782	70,570	20,212	28.6%	84,684

## 8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	62,328	4,904	46,356	46,279	77	0.2%	55,534
Local Government Equitable Share			48,940	55,355	4,613	41,516	40,783	733	1.8%	48,940
Municipal Infrastructure Grant			2,518	2,495	60	1,641	2,098	(458)	-21.8%	2,518
Expanded Public Works Programme			2,135	2,135	60	2,104	1,779	325	18.3%	2,135
Financial Management Grant			1,550	1,550	122	1,077	1,292	(215)	-16.7%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	585	49	18	326	(308)	-94.5%	391
Municipal Disaster Relief Grant (COGTA)					–	–	–	–		–
Water Services Infrastructure Grant (WSIG)				208	–	–	–	–		–
<b>Provincial Government:</b>		–	12,785	12,622	571	4,534	10,654	(6,120)	-57.4%	12,785
Libraries			7,274	7,212	500	4,480	6,062	(1,582)	-26.1%	7,274
Human Settlements			5,000	5,000	–	–	4,167	(4,167)	-100.0%	5,000
Maintenance of Roads			110	110	–	–	92	(92)	-100.0%	110
Financial Management Support Grant				–	–	–	–	–		–
Municipal Capacity Building Grant			401	300	71	54	334	(280)	-83.8%	401
<b>Other grant providers:</b>		–	595	249	–	194	496	(302)	-60.9%	595
					–	–	–	–		–
<i>Heist op den Berg</i>			595	249	–	194	496	(302)	-60.9%	595
<b>Total operating expenditure of Transfers and Grants:</b>		–	68,914	75,199	5,476	51,083	57,429	(6,345)	-11.0%	68,914
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		–	14,570	17,095	327	7,444	12,141	(4,697)	-38.7%	14,570
Municipal Infrastructure Grant			11,961	11,806	–	7,325	9,968	(2,643)	-26.5%	11,961
Financial Management Grant			–	–	–	–	–	–		–
Integrated National Electrification Programme (Municipal) Grant			2,609	3,901	327	120	2,174	(2,054)	-94.5%	2,609
0					–	–	–	–		–
0					–	–	–	–		–
Water Services Infrastructure Grant (WSIG)				1,388	–	–	–	–		–
<b>Provincial Government:</b>		–	1,200	3,226	745	958	1,000	(42)	-4.2%	1,200
Regional Socio - Economic Project			1,000	1,459	155	940	833	106	12.8%	1,000
Libraries			200	1,767	590	18	167	(149)	-89.2%	200
<b>Other grant providers:</b>		–	–	837	–	–	–	–		–
<i>Heist op den berg</i>				837	–	–	–	–		–
0					–	–	–	–		–
<b>Total capital expenditure of Transfers and Grants</b>		–	15,770	21,159	1,072	8,402	13,141	(4,739)	-36.1%	15,770
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		–	84,684	96,357	6,548	59,485	70,570	(11,085)	-15.7%	84,684

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

## 9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April											
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		A	B	C						D	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			5,419	5,419	427	4,276	4,516	(240)	-5%	5,419	
Pension and UIF Contributions			340	340	22	208	241	(32)	-13%	340	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			695	695	63	618	622	(3)	-1%	695	
Cellphone Allowance			557	557	44	439	464	(25)	-5%	557	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
<b>Sub Total - Councillors</b>			-	7,011	7,011	556	5,542	5,842	(300)	-5%	7,011
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages			5,962	5,627	375	3,752	4,633	(881)	-19%	5,962	
Pension and UIF Contributions			628	628	50	497	523	(26)	-5%	628	
Medical Aid Contributions			95	95	9	88	79	9	11%	95	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			988	988	85	846	823	23	3%	988	
Cellphone Allowance			10	10	0	4	8	(4)	-51%	10	
Housing Allowances			186	186	17	168	155	13	8%	186	
Other benefits and allowances			160	250	13	134	205	(71)	-35%	160	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>			-	8,028	7,783	548	5,489	6,427	(938)	-15%	8,028
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			89,522	91,345	6,788	73,919	73,569	350	0%	89,522	
Pension and UIF Contributions			14,244	14,395	1,150	11,637	11,855	(218)	-2%	14,244	
Medical Aid Contributions			5,890	6,067	497	4,939	4,889	49	1%	5,890	
Overtime			2,709	4,945	510	4,267	3,425	842	25%	2,709	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			4,024	4,024	349	3,520	3,353	167	5%	4,024	
Cellphone Allowance			41	47	7	34	37	(3)	-8%	41	
Housing Allowances			555	627	59	555	499	56	11%	555	
Other benefits and allowances			4,926	6,382	564	4,810	4,964	(154)	-3%	4,926	
Payments in lieu of leave			1,745	1,745	58	201	1,454	(1,253)	-86%	1,745	
Long service awards			607	525	461	465	465	-	-	607	
Post-retirement benefit obligations	2		1,706	1,341	(103)	1,239	1,239	-	-	1,706	
<b>Sub Total - Other Municipal Staff</b>			-	125,968	131,444	10,340	105,586	105,749	(163)	0%	125,968
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Total Parent Municipality</b>			-	141,007	146,237	11,445	116,616	118,018	(1,402)	-1%	141,007
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			-	141,007	146,237	11,445	116,616	118,018	(1,402)	-1%	141,007
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>TOTAL MANAGERS AND STAFF</b>			-	133,996	139,227	10,888	111,074	112,176	(1,102)	-1%	133,996

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
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								%	
<b>Monthly expenditure performance trend</b>									
July		3,735	8	8	8	8	(0)	0.0%	0%
August		3,482	1,482	1,482	1,490	1,490	(0)	0.0%	3%
September		5,414	1,966	1,966	3,456	3,456	(0)	0.0%	8%
October		4,964	2,686	3,339	6,795	6,141	(654)	-10.6%	16%
November		4,350	2,207	2,746	9,541	8,348	(1,193)	-14.3%	22%
December		6,069	4,941	5,489	15,030	13,289	(1,741)	-13.1%	35%
January		2,085	1,215	1,148	16,178	14,504	(1,675)	-11.5%	37%
February		3,829	2,305	2,305	18,483	16,809	(1,675)	-10.0%	43%
March		3,297	3,279	3,279	21,762	20,087	(1,675)	-8.3%	50%
April		1,759	25,907	4,475	26,237	45,995	19,757	43.0%	0
May		1,126	3,989	-		49,984	-		
June		3,226	6,089	-		56,073	-		
<b>Total Capital expenditure</b>	-	<b>43,336</b>	<b>56,073</b>	<b>26,237</b>					

## 10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

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 new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>3,004</b>	<b>6,636</b>	<b>8,841</b>	<b>469</b>	<b>1,057</b>	<b>5,669</b>	<b>4,612</b>	<b>81.3%</b>	<b>6,636</b>
Roads Infrastructure		247	245	350	2	54	257	203	79.0%	245
<i>Roads</i>		247	200	200	2	54	167	113	67.7%	200
<i>Road Structures</i>		-	45	150	-	-	90	90	100.0%	45
Storm water Infrastructure		382	195	245	-	96	163	67	41.1%	195
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		382	195	245	-	96	163	67	41.1%	195
Electrical Infrastructure		-	40	40	-	-	33	33	100.0%	40
<i>LV Networks</i>		-	40	40	-	-	33	33	100.0%	40
Water Supply Infrastructure		129	200	-	-	108	179	71	39.7%	200
<i>Pump Stations</i>		129	200	-	-	108	179	71	39.7%	200
Sanitation Infrastructure		1,807	5,406	7,516	356	416	4,513	4,097	90.8%	5,406
<i>Pump Station</i>		132	250	660	141	167	217	49	22.7%	250
<i>Waste Water Treatment Works</i>		1,675	5,156	6,856	215	249	4,296	4,048	94.2%	5,156
Solid Waste Infrastructure		440	550	690	111	384	525	141	26.8%	550
<i>Waste Transfer Stations</i>		245	250	210	83	147	168	21	12.6%	250
<i>Waste Processing Facilities</i>		195	300	480	27	39	191	152	79.5%	300
<b>Community Assets</b>		<b>4,793</b>	<b>2,160</b>	<b>4,530</b>	<b>1,074</b>	<b>2,104</b>	<b>2,987</b>	<b>883</b>	<b>29.5%</b>	<b>2,160</b>
Community Facilities		4,226	980	3,151	772	1,005	1,806	801	44.4%	980
<i>Halls</i>		-	-	329	-	-	-	-	-	-
<i>Centres</i>		4,041	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	80	1,557	602	722	881	159	18.1%	80
<i>Cemeteries/Crematoria</i>		185	600	957	39	152	682	530	77.7%	600
<i>Public Open Space</i>		-	-	31	31	31	15	(15)	-100.0%	-
<i>Public Ablution Facilities</i>		-	300	278	100	100	228	128	56.0%	300
Sport and Recreation Facilities		567	1,180	1,379	302	1,100	1,181	81	6.9%	1,180
<i>Indoor Facilities</i>		-	20	18	-	17	15	(2)	-15.6%	20
<i>Outdoor Facilities</i>		567	1,160	1,361	302	1,082	1,166	84	7.2%	1,160
<b>Heritage assets</b>		<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8)</b>	<b>(8)</b>	<b>100.0%</b>	<b>50</b>
<i>Conservation Areas</i>		-	50	-	-	-	(8)	(8)	100.0%	50
<b>Other assets</b>		<b>852</b>	<b>850</b>	<b>1,620</b>	<b>122</b>	<b>226</b>	<b>1,426</b>	<b>1,200</b>	<b>84.1%</b>	<b>850</b>
<i>Operational Buildings</i>		852	850	1,620	122	226	1,426	1,200	84.1%	850
<i>Municipal Offices</i>		852	850	1,620	122	226	1,426	1,200	84.1%	850
<b>Intangible Assets</b>		<b>215</b>	<b>-</b>	<b>-</b>	<b>269</b>	<b>448</b>	<b>434</b>	<b>(14)</b>	<b>-3.1%</b>	<b>-</b>
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		215	-	-	269	448	434	(14)	-3.1%	-
<i>Computer Software and Applications</i>		215	-	-	269	448	434	(14)	-3.1%	-
<b>Computer Equipment</b>		<b>575</b>	<b>660</b>	<b>860</b>	<b>-</b>	<b>663</b>	<b>686</b>	<b>23</b>	<b>3.4%</b>	<b>660</b>
<i>Computer Equipment</i>		575	660	860	-	663	686	23	3.4%	660
<b>Furniture and Office Equipment</b>		<b>402</b>	<b>564</b>	<b>2,025</b>	<b>5</b>	<b>312</b>	<b>737</b>	<b>425</b>	<b>57.7%</b>	<b>564</b>
<i>Furniture and Office Equipment</i>		402	564	2,025	5	312	737	425	57.7%	564
<b>Machinery and Equipment</b>		<b>788</b>	<b>1,346</b>	<b>1,292</b>	<b>43</b>	<b>526</b>	<b>1,220</b>	<b>694</b>	<b>56.9%</b>	<b>1,346</b>
<i>Machinery and Equipment</i>		788	1,346	1,292	43	526	1,220	694	56.9%	1,346
<b>Transport Assets</b>		<b>4,359</b>	<b>3,600</b>	<b>5,875</b>	<b>157</b>	<b>3,327</b>	<b>4,498</b>	<b>1,170</b>	<b>26.0%</b>	<b>3,600</b>
<i>Transport Assets</i>		4,359	3,600	5,875	157	3,327	4,498	1,170	26.0%	3,600
<b>Total Capital Expenditure on new assets</b>	1	<b>14,986</b>	<b>15,865</b>	<b>25,042</b>	<b>2,139</b>	<b>8,664</b>	<b>17,649</b>	<b>8,985</b>	<b>50.9%</b>	<b>15,865</b>

## 10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10

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>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>5,105</b>	<b>9,269</b>	<b>9,940</b>	<b>941</b>	<b>3,697</b>	<b>8,503</b>	<b>4,806</b>	<b>56.5%</b>	<b>9,269</b>
Roads Infrastructure		-	50	50	-	47	42	(5)	-12.3%	50
<i>Roads</i>		-	50	50	-	47	42	(5)	-12.3%	50
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,175	4,219	4,956	327	447	3,854	3,407	88.4%	4,219
<i>MV Substations</i>		244	-	145	-	-	48	48	100.0%	-
<i>MV Switching Stations</i>		-	50	50	-	-	42	42	100.0%	50
<i>MV Networks</i>		-	80	80	-	-	(13)	(13)	100.0%	80
<i>LV Networks</i>		2,931	4,089	4,681	327	447	3,777	3,330	88.2%	4,089
Water Supply Infrastructure		1,669	3,970	4,934	141	2,095	3,665	1,570	42.8%	3,970
<i>Boreholes</i>		43	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		95	200	-	13	72	167	95	56.9%	200
<i>Water Treatment Works</i>		-	50	50	2	2	42	40	95.6%	50
<i>Bulk Mains</i>		-	100	100	-	100	83	(17)	-20.0%	100
<i>Distribution</i>		1,107	2,870	4,784	114	1,373	2,690	1,317	49.0%	2,870
<i>Distribution Points</i>		423	750	-	12	548	684	135	19.8%	750
Sanitation Infrastructure		261	1,030	-	472	1,108	942	(166)	-17.6%	1,030
<i>Pump Station</i>		224	930	-	416	715	843	128	15.2%	930
<i>Reticulation</i>		37	100	-	56	393	100	(294)	-294.6%	100
<b>Community Assets</b>		<b>205</b>	<b>745</b>	<b>749</b>	<b>81</b>	<b>389</b>	<b>644</b>	<b>255</b>	<b>39.6%</b>	<b>745</b>
Community Facilities		119	95	123	-	43	107	64	60.1%	95
<i>Libraries</i>		-	50	80	-	-	72	72	100.0%	50
<i>Cemeteries/Crematoria</i>		100	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		19	45	43	-	43	35	(7)	-21.4%	45
Sport and Recreation Facilities		86	650	626	81	347	538	191	35.5%	650
<i>Indoor Facilities</i>		86	100	100	6	98	92	(6)	-6.7%	100
<i>Outdoor Facilities</i>		-	550	526	76	249	446	197	44.2%	550
<b>Investment properties</b>		<b>-</b>	<b>50</b>	<b>50</b>	<b>-</b>	<b>31</b>	<b>42</b>	<b>11</b>	<b>25.5%</b>	<b>50</b>
Revenue Generating		-	50	50	-	-	-	-	-	50
<i>Unimproved Property</i>		-	50	50	-	-	-	-	-	50
Non-revenue Generating		-	-	-	-	31	42	11	25.5%	-
<i>Unimproved Property</i>		-	-	-	-	31	42	11	25.5%	-
<b>Other assets</b>		<b>53</b>	<b>50</b>	<b>117</b>	<b>-</b>	<b>13</b>	<b>100</b>	<b>87</b>	<b>87.0%</b>	<b>50</b>
Operational Buildings		53	50	117	-	13	100	87	87.0%	50
<i>Municipal Offices</i>		53	50	117	-	13	100	87	87.0%	50
<b>Computer Equipment</b>		<b>349</b>	<b>400</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>383</b>	<b>383</b>	<b>100.0%</b>	<b>400</b>
Computer Equipment		349	400	500	-	-	383	383	100.0%	400
<b>Furniture and Office Equipment</b>		<b>414</b>	<b>555</b>	<b>700</b>	<b>3</b>	<b>192</b>	<b>362</b>	<b>170</b>	<b>46.9%</b>	<b>555</b>
Furniture and Office Equipment		414	555	700	3	192	362	170	46.9%	555
<b>Total Capital Expenditure on renewal of existing ass</b>	<b>1</b>	<b>6,144</b>	<b>11,069</b>	<b>12,056</b>	<b>1,026</b>	<b>4,322</b>	<b>10,035</b>	<b>5,712</b>	<b>56.9%</b>	<b>11,069</b>

## 10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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	3,905	254	2,709	3,191	482	15.1%	3,353
Roads Infrastructure		617	460	660	25	540	465	(75)	-16.2%	460
<i>Roads</i>		617	460	660	25	540	465	(75)	-16.2%	460
Storm water Infrastructure		202	292	292	23	184	238	53	22.3%	292
<i>Drainage Collection</i>		-			-	-	-	-		-
<i>Storm water Conveyance</i>		202	292	292	23	184	238	53	22.3%	292
<i>Attenuation</i>		-			-	-	-	-		-
Electrical Infrastructure		2,770	1,859	2,161	103	1,376	1,696	320	18.8%	1,859
<i>LV Networks</i>		2,770	1,859	2,161	103	1,376	1,696	320	18.8%	1,859
<i>Capital Spares</i>		-			-	-	-	-		-
Water Supply Infrastructure		586	450	400	100	371	485	114	23.5%	450
<i>Distribution</i>		586	450	400	100	371	485	114	23.5%	450
<i>Distribution Points</i>		-			-	-	-	-		-
<i>PRV Stations</i>		-			-	-	-	-		-
<i>Capital Spares</i>		-			-	-	-	-		-
Sanitation Infrastructure		224	278	378	2	237	295	58	19.7%	278
<i>Pump Station</i>		-			-	-	-	-		-
<i>Reticulation</i>		224	278	378	2	237	295	58	19.7%	278
<i>Waste Water Treatment Works</i>		-			-	-	-	-		-
<i>Outfall Sewers</i>		-			-	-	-	-		-
<i>Toilet Facilities</i>		-			-	-	-	-		-
<i>Capital Spares</i>		-			-	-	-	-		-
Solid Waste Infrastructure		-	15	15	-	-	13	13	100.0%	15
<i>Landfill Sites</i>		-	15	15	-	-	13	13	100.0%	15
<b>Community Assets</b>		10,801	9,529	10,386	675	7,545	8,399	854	10.2%	9,529
Community Facilities		7,973	6,742	7,570	503	5,697	6,062	365	6.0%	6,742
<i>Cemeteries/Crematoria</i>		501	417	568	28	365	438	73	16.7%	417
<i>Police</i>		-			-	-	-	-		-
<i>Purfs</i>		-			-	-	-	-		-
<i>Public Open Space</i>		7,472	6,325	7,002	476	5,332	5,624	292	5.2%	6,325
Sport and Recreation Facilities		2,828	2,787	2,817	172	1,849	2,338	489	20.9%	2,787
<i>Indoor Facilities</i>		-			-	-	-	-		-
<i>Outdoor Facilities</i>		2,828	2,787	2,817	172	1,849	2,338	489	20.9%	2,787
<i>Capital Spares</i>		-			-	-	-	-		-
<b>Other assets</b>		4,034	3,928	4,372	297	3,306	3,635	329	9.0%	3,928
Operational Buildings		4,024	3,912	4,356	296	3,304	3,619	315	8.7%	3,912
<i>Municipal Offices</i>		4,024	3,912	4,356	296	3,304	3,619	315	8.7%	3,912
Housing		9	16	16	1	2	16	14	87.4%	16
<i>Staff Housing</i>		-			-	-	-	-		-
<i>Social Housing</i>		9	16	16	1	2	16	14	87.4%	16
<i>Capital Spares</i>		-			-	-	-	-		-
<b>Computer Equipment</b>		239	344	349	45	198	291	94	32.1%	344
Computer Equipment		239	344	349	45	198	291	94	32.1%	344
<b>Furniture and Office Equipment</b>		18	36	35	-	3	26	22	87.0%	36
Furniture and Office Equipment		18	36	35	-	3	26	22	87.0%	36
<b>Machinery and Equipment</b>		722	854	814	56	528	660	133	20.1%	854
Machinery and Equipment		722	854	814	56	528	660	133	20.1%	854
<b>Transport Assets</b>		2,203	2,517	2,617	327	2,091	2,123	32	1.5%	2,517
Transport Assets		2,203	2,517	2,617	327	2,091	2,123	32	1.5%	2,517
<b>Total Repairs and Maintenance Expenditure</b>	1	22,416	20,561	22,478	1,653	16,380	18,325	1,945	10.6%	20,561

# 10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April										
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>		<b>14,018</b>	<b>14,583</b>	<b>15,551</b>	<b>1,312</b>	<b>12,637</b>	<b>12,637</b>	<b>-</b>		<b>14,583</b>
Roads Infrastructure		2,017	2,199	2,311	194	1,889	1,889	-		2,199
Roads		2,017	2,199	2,008	164	1,737	1,737	-		2,199
Road Structures				180	18	90	90	-		-
Road Furniture				123	12	62	62	-		-
Storm water Infrastructure		327	379	331	27	292	292	-		379
Drainage Collection		327	379	120	6	186	186	-		379
Storm water Conveyance				211	21	106	106	-		-
Electrical Infrastructure		1,695	1,907	1,990	167	1,631	1,631	-		1,907
MV Substations		1,683	1,889	207	(11)	733	733	-		1,889
MV Switching Stations		-		137	14	69	69	-		-
MV Networks		-		573	57	287	287	-		-
LV Networks		13	18	1,073	107	543	543	-		18
Water Supply Infrastructure		3,271	3,532	3,299	271	2,827	2,827	-		3,532
Boreholes				38	4	19	19	-		-
Reservoirs				904	90	452	452	-		-
Pump Stations		2,029	2,209	180	(19)	826	826	-		2,209
Water Treatment Works		1,242	1,323	1,257	104	1,070	1,070	-		1,323
Distribution				920	92	460	460	-		-
Sanitation Infrastructure		3,231	3,047	3,648	314	2,840	2,840	-		3,047
Pump Station		2,515	2,318	263	(12)	904	904	-		2,318
Reticulation		716	729	3,385	326	1,936	1,936	-		729
Solid Waste Infrastructure		3,477	3,519	3,972	339	3,159	3,159	-		3,519
Landfill Sites		3,023	3,023	3,523	302	2,769	2,769	-		3,023
Waste Transfer Stations		0	1	388	39	194	194	-		1
Waste Processing Facilities		-		36	4	18	18	-		-
Waste Drop-off Points		454	495	25	(6)	178	178	-		495
<b>Community Assets</b>		<b>1,963</b>	<b>2,150</b>	<b>2,088</b>	<b>173</b>	<b>1,761</b>	<b>1,761</b>	<b>-</b>		<b>2,150</b>
Community Facilities		722	790	793	66	660	660	-		790
Halls		82	87	89	7	74	74	-		87
Clinics/Care Centres		-		16	2	8	8	-		-
Museums		310	328	52	(0)	135	135	-		328
Libraries		182	217	203	17	174	174	-		217
Cemeteries/Crematoria		143	151	176	15	138	138	-		151
Public Open Space		5	7	102	10	53	53	-		7
Public Ablution Facilities				64	6	32	32	-		-
Markets				90	9	45	45	-		-
Abattoirs				1	0	1	1	-		-
Sport and Recreation Facilities		1,241	1,360	1,295	107	1,101	1,101	-		1,360
Indoor Facilities				30	3	15	15	-		-
Outdoor Facilities		1,241	1,360	1,265	104	1,086	1,086	-		1,360
<b>Investment properties</b>		<b>1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>-</b>		<b>2</b>
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		1	2	2	0	2	2	-		2
Unimproved Property		1	2	2	0	2	2	-		2
<b>Other assets</b>		<b>1,013</b>	<b>1,105</b>	<b>1,109</b>	<b>92</b>	<b>923</b>	<b>923</b>	<b>-</b>		<b>1,105</b>
Operational Buildings		1,013	1,105	1,109	92	923	923	-		1,105
Municipal Offices		1,009	1,099	1,081	90	907	907	-		1,099
Yards		-		11	1	6	6	-		-
Stores		4	6	17	2	11	11	-		6
<b>Intangible Assets</b>		<b>390</b>	<b>589</b>	<b>346</b>	<b>14</b>	<b>369</b>	<b>369</b>	<b>-</b>		<b>589</b>
Licences and Rights		390	589	346	14	369	369	-		589
Computer Software and Applications		390	589	346	14	369	369	-		589
<b>Computer Equipment</b>		<b>478</b>	<b>709</b>	<b>483</b>	<b>2</b>	<b>478</b>	<b>478</b>	<b>-</b>		<b>709</b>
Computer Equipment		478	709	483	2	478	478	-		709
<b>Furniture and Office Equipment</b>		<b>1,058</b>	<b>1,343</b>	<b>1,021</b>	<b>14</b>	<b>958</b>	<b>958</b>	<b>-</b>		<b>1,343</b>
Furniture and Office Equipment		1,058	1,343	1,021	14	958	958	-		1,343
<b>Machinery and Equipment</b>		<b>1,146</b>	<b>1,516</b>	<b>1,046</b>	<b>73</b>	<b>1,028</b>	<b>1,028</b>	<b>-</b>		<b>1,516</b>
Machinery and Equipment		1,146	1,516	1,046	73	1,028	1,028	-		1,516
<b>Transport Assets</b>		<b>1,317</b>	<b>1,631</b>	<b>1,653</b>	<b>119</b>	<b>1,370</b>	<b>1,370</b>	<b>-</b>		<b>1,631</b>
Transport Assets		1,317	1,631	1,653	119	1,370	1,370	-		1,631
<b>Total Depreciation</b>	1	<b>21,386</b>	<b>23,628</b>	<b>23,299</b>	<b>1,799</b>	<b>19,525</b>	<b>19,525</b>	<b>-</b>		<b>23,628</b>

## 10.6 Supporting Table C13e

WC013 Bergvriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10

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	16,623	1,149	12,224	13,599	1,375	10.1%	15,197
Roads Infrastructure		9,094	11,812	12,696	244	10,835	10,457	(377)	-3.6%	11,812
<i>Roads</i>		9,094	11,812	12,696	244	10,835	10,457	(377)	-3.6%	11,812
Storm water Infrastructure		2,998	35	-	-	32	29	(2)	-8.1%	35
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		2,998	35	-	-	32	29	(2)	-8.1%	35
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,943	2,600	3,478	677	1,171	2,205	1,034	46.9%	2,600
<i>MV Networks</i>		748	1,100	1,100	341	341	1,096	755	68.9%	1,100
<i>LV Networks</i>		1,195	1,500	2,378	337	830	1,109	279	25.2%	1,500
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	450	450	228	68	375	307	81.9%	450
<i>Distribution</i>		-	450	450	228	68	375	307	81.9%	450
Sanitation Infrastructure		3,922	300	-	-	120	532	413	77.5%	300
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		1,060	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		2,862	300	-	-	120	532	413	77.5%	300
Solid Waste Infrastructure		219	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		219	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1,632	1,205	1,351	162	1,026	1,405	379	27.0%	1,205
Community Facilities		1,160	265	497	54	443	479	36	7.5%	265
<i>Halls</i>		120	250	-	36	355	349	(6)	-1.7%	250
<i>Libraries</i>		432	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		87	-	145	18	73	117	44	37.6%	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		15	15	352	-	15	13	(2)	-19.0%	15
Sport and Recreation Facilities		472	940	854	109	584	926	343	37.0%	940
<i>Indoor Facilities</i>		-	50	44	40	40	39	(2)	-4.4%	50
<i>Outdoor Facilities</i>		472	890	810	68	543	888	345	38.8%	890
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	1,000	-	-	500	500	100.0%	-
Operational Buildings		-	-	1,000	-	-	500	500	100.0%	-
Municipal Offices		-	-	1,000	-	-	500	500	100.0%	-
<b>Total Capital Expenditure on upgrading of existing</b>	1	19,808	16,402	18,974	1,311	13,251	15,504	2,253	14.5%	16,402

## 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 April 2021 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 May 2021