

# 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 May 2021

# 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 May 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 May 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	390,411,580.00	358,256,329.95	355,861,774.00	2,394,555.95	1%
Total Expenditure	378,593,852.00	405,704,892.00	334,924,972.49	356,502,185.00	-21,577,212.51	-6%
Total Capital Expenditure	43,336,196.00	56,355,642.00	39,654,254.44	49,771,837.00	-10,117,582.56	-20%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R2.395 million against the total budget for the period ended 31 May 2021.

The operating expenditure is underspent by R21.577 million. The expenditure is expected to improve in the following months.

The total capital budget amounts to R56.355 million. The expenditure for the period amounts to R39.654 million, representing 70.36% 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 May 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	73,293	70,983	2,310	3%
Service charges - electricity revenue	117,047	128,741	128,241	120,283	117,645	2,638	2%
Service charges - water revenue	28,752	28,135	28,455	29,753	25,994	3,759	14%
Service charges - sanitation revenue	13,398	13,708	14,068	13,304	12,833	472	4%
Service charges - refuse revenue	22,238	22,415	22,822	22,139	20,860	1,279	6%
Rental of facilities and equipment	1,551	1,385	1,494	1,754	1,815	(61)	-3%
Interest earned - external investments	7,688	5,145	4,795	4,441	4,454	(12)	0%
Interest earned - outstanding debtors	7,880	7,460	5,460	4,735	5,338	(604)	-11%
Fines, penalties and forfeits	18,021	2,044	22,205	13,633	16,980	(3,346)	-20%
Licences and permits	114	49	70	105	60	44	73%
Agency services	3,677	4,732	4,627	3,728	4,413	(685)	-16%
Transfers and subsidies	63,894	68,914	75,159	64,302	69,870	(5,568)	-8%
Other revenue	14,262	4,073	5,149	6,279	4,617	1,662	36%
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>390,412</b>	<b>358,256</b>	<b>355,862</b>	<b>2,395</b>	<b>1%</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 358,256,329.95 which represents 91.76% 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.

**Fines, penalties and forfeits:** A negative YTD variance of 20%. 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 73% representing approximately R44 000. The variance is due to the increase in the receipt of boat licenses.

**Other Revenue:** A positive YTD variance of 36%. 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	138,399	121,925	125,404	(3,479)	-3%
Remuneration of councillors	6,669	7,011	7,011	6,098	6,426	(328)	-5%
Debt impairment	35,015	26,852	40,990	33,250	35,026	(1,776)	-5%
Depreciation & asset impairment	21,386	23,628	23,299	21,325	21,412	(87)	0%
Finance charges	15,796	16,676	16,123	11,910	12,284	(374)	-3%
Bulk purchases	96,818	102,198	102,468	88,256	85,653	2,603	3%
Other materials	12,973	11,239	12,521	10,290	10,980	(690)	-6%
Contracted services	20,693	22,732	28,421	16,807	26,205	(9,399)	-36%
Transfers and subsidies	6,093	4,576	5,921	5,601	5,299	302	6%
Other expenditure	22,567	29,686	30,552	19,464	27,812	(8,348)	-30%
<b>Total Expenditure</b>	<b>367,933</b>	<b>378,594</b>	<b>405,705</b>	<b>334,925</b>	<b>356,502</b>	<b>(21,577)</b>	<b>-6%</b>

The total expenditure to date is R 334,924,972.49 which represents 82.55% of the total operating expenditure budget for the year.

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

**Contracted services:** A negative YTD budget variance of 36% is reflected due to the under expenditure on professional fees and legal fees.

**Other expenditure:** A negative YTD budget variance of 30% is recorded due to the under expenditure on travelling fees, insurance and payment for prepaid service provider, 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	–	–	(4)	4	-100%
Vote 4 - Technical Services	6,768	10,857	10,557	6,847	11,603	(4,756)	-41%
Vote 5 - Community Services	229	1,605	365	1,248	1,681	(433)	-26%
<b>Total Capital Multi-year expenditure</b>	<b>11,037</b>	<b>12,512</b>	<b>10,922</b>	<b>8,095</b>	<b>13,280</b>	<b>(5,185)</b>	<b>-39%</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	161	200	937	389	736	(347)	-47%
Vote 2 - Finance	220	240	1,340	536	1,045	(509)	-49%
Vote 3 - Corporate Services	1,411	2,405	3,095	2,561	2,808	(247)	-9%
Vote 4 - Technical Services	22,671	23,169	30,851	21,842	25,162	(3,321)	-13%
Vote 5 - Community Services	5,439	4,810	9,210	6,231	6,740	(509)	-8%
<b>Total Capital single-year expenditure</b>	<b>29,901</b>	<b>30,824</b>	<b>45,434</b>	<b>31,559</b>	<b>36,491</b>	<b>(4,932)</b>	<b>-14%</b>
<b>Total Capital Expenditure</b>	<b>40,938</b>	<b>43,336</b>	<b>56,356</b>	<b>39,654</b>	<b>49,772</b>	<b>(10,118)</b>	<b>-20%</b>
<b>Funded by:</b>							
National Government	14,291	14,570	17,965	13,904	15,444	(1,539)	-10%
Provincial Government	5,862	1,200	3,396	2,230	2,724	(495)	-18%
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	–	721	(721)	-100%
<b>Transfers recognised - capital</b>	<b>20,193</b>	<b>15,770</b>	<b>22,198</b>	<b>16,134</b>	<b>18,889</b>	<b>(2,755)</b>	<b>-15%</b>
<b>Borrowing</b>	<b>6,306</b>	<b>15,200</b>	<b>16,044</b>	<b>10,452</b>	<b>14,579</b>	<b>(4,127)</b>	<b>-28%</b>
<b>Internally generated funds</b>	<b>14,439</b>	<b>12,367</b>	<b>18,114</b>	<b>13,068</b>	<b>16,304</b>	<b>(3,235)</b>	<b>-20%</b>
<b>Total Capital Funding</b>	<b>40,938</b>	<b>43,336</b>	<b>56,356</b>	<b>39,654</b>	<b>49,772</b>	<b>(10,118)</b>	<b>-20%</b>

### Capital Expenditure:

Total year to date capital expenditure as at 31 May 2021 amounts to R39,654,254.44

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 R389,319.41 or 41.55% of the adjustment budget of R937,000.00. Shadow costs amounted to R315,606.89 at the end of May 2021.

## **Vote 2 – Finance**

The directorate's capital budget performance indicates actual capital expenditure of R536,087.45 or 40.01% of the adjustment budget of R1,340,000.00 . Shadow costs amounted to R749,539.09 at the end of May 2021.

## **Vote 3 - Corporate Services**

The directorate's capital budget performance indicates actual capital expenditure of R2,561,139.48 or 82.74% of the adjustment budget of R3,095,320.00 . Shadow costs amounted to R475,737.62 at the end of May 2021.

## **Vote 4 - Technical Services**

The directorate's capital budget performance indicates actual capital expenditure of R28,688,603.45 or 69.28% of the adjustment budget of R41,407,808.00 . Shadow costs amounted to R12,729,446.13 at the end of May 2021.

## **Vote 5 - Community Services**

The directorate's capital budget performance indicates actual capital expenditure of R28,688,603.45 or 78.11% of the adjustment budget of R9,575,514.00 . Shadow costs amounted to R1,740,829.25 at the end of May 2021.

## Cash flow

The Cash Book Balance (investments included) as at 31 May 2021 reflects a positive amount of R154,939 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><u>Investment Register</u></b>											
						2020-05-01					2020-05-31
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate	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%	60,993,452.95				217,571.17	61,211,024.12
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.56%	30,378,542.48				116,186.30	30,494,728.78
Nedbank	03/7881004312/000044	Fixed	2021-03-17	2021-09-13	4.70%	30,173,835.61				119,753.42	30,293,589.03
Standard Bank	00078722675008	Fixed	2021-03-17	2021-09-13	4.65%	10,057,328.77				39,493.15	10,096,821.92
<b>Total Investment</b>						<b>131,603,159.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>493,004.04</b>	<b>132,096,163.85</b>

The total amount invested at 31 May was R132,096,163.85. The accrued interest for May 2021 was R493,004.04.

## Transfers and Grant Receipts

### Transfers and Grant Receipts - 2020/2021

	Budget	Adjustments	Roll-over	Adjusted Budget	Monthly actual	YearTD actual	Outstanding
<b>ional Government: Transfers and Grants</b>							
Expanded Public Works Programme	2,135,000.00			2,135,000.00	-	2,135,000.00	-
Financial Management Grant	1,550,000.00			1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Prog	3,000,000.00	-	2,486,661.00	5,486,661.00	-	5,486,661.00	-
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>12,833,000.00</b>	<b>2,486,661.00</b>	<b>85,423,661.00</b>	<b>-</b>	<b>85,423,661.00</b>	<b>-</b>
<b>incial Government: Transfers and Grants</b>							
Human Settlements	5,000,000.00			5,000,000.00	1,443,028.00	4,142,441.00	857,559.00
Libraries	7,474,000.00	-	1,504,449.00	8,978,449.00	-	8,978,449.00	-
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	-	1,459,485.00	-
	<b>13,985,000.00</b>	<b>-101,000.00</b>	<b>1,963,934.00</b>	<b>15,847,934.00</b>	<b>1,443,028.00</b>	<b>14,880,375.00</b>	<b>967,559.00</b>
<b>Total Transfers and Grants</b>	<b>84,089,000.00</b>	<b>12,732,000.00</b>	<b>4,450,595.00</b>	<b>101,271,595.00</b>	<b>1,443,028.00</b>	<b>100,304,036.00</b>	<b>967,559.00</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 - M11 May							
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>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.9%	10.6%	9.7%	3.6%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15.4%	35.1%	28.5%	26.4%	35.1%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23.9%	23.2%	26.2%	25.4%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		172.0%	138.9%	175.1%	165.0%	138.9%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	326.7%	363.8%	302.9%	301.0%	363.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		171.6%	146.4%	153.7%	210.2%	146.4%
<b>Revenue Management</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%	21.3%	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>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</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%	35.4%	34.0%	36.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.9%	5.6%	5.3%	5.2%	5.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.8%	11.1%	10.1%	3.3%	6.5%
<b>IDP regulation financial viability indicators</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) - M11 May

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	6,299	141,932	122,981	18,951	15%	129,130
Executive and council		34,720	35,131	41,697	-	55,355	38,136	17,219	45%	35,131
Finance and administration		108,164	93,999	92,108	6,299	86,577	84,846	1,731	2%	93,999
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		33,618	17,291	39,065	10,797	21,441	32,449	(11,008)	-34%	17,291
Community and social services		7,591	8,063	9,653	64	5,174	8,436	(3,263)	-39%	8,063
Sport and recreation		3,849	2,224	2,205	132	2,926	2,024	902	45%	2,224
Public safety		17,952	1,956	22,187	10,601	13,341	16,966	(3,625)	-21%	1,956
Housing		4,226	5,048	5,020	-	-	5,023	(5,023)	-100%	5,048
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		25,449	23,753	24,469	411	15,224	22,547	(7,323)	-32%	23,753
Planning and development		20,224	16,716	17,546	199	9,388	16,028	(6,640)	-41%	16,716
Road transport		5,224	7,037	6,923	212	5,836	6,519	(684)	-10%	7,037
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		195,949	210,162	215,371	19,171	186,108	196,052	(9,944)	-5%	210,162
Energy sources		121,225	132,499	134,515	13,185	120,826	122,554	(1,728)	-1%	132,499
Water management		30,870	30,854	31,179	2,755	29,757	28,756	1,001	3%	30,854
Waste water management		16,510	17,688	19,644	1,201	13,320	17,279	(3,959)	-23%	17,688
Waste management		27,344	29,122	30,033	2,031	22,206	27,463	(5,257)	-19%	29,122
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	397,900	380,337	412,710	36,678	364,705	374,030	(9,324)	-2%	380,337
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		92,935	98,859	98,791	8,993	85,575	89,945	(4,370)	-5%	98,859
Executive and council		22,022	20,876	22,347	2,086	19,397	19,522	(125)	-1%	20,876
Finance and administration		69,536	76,413	75,095	6,804	65,029	69,203	(4,173)	-6%	76,413
Internal audit		1,376	1,569	1,350	104	1,149	1,220	(72)	-6%	1,569
<b>Community and public safety</b>		58,597	48,524	70,983	5,885	50,623	61,673	(11,051)	-18%	48,524
Community and social services		8,988	11,592	11,568	972	9,637	10,485	(847)	-8%	11,592
Sport and recreation		16,891	15,909	17,448	1,453	14,300	15,872	(1,572)	-10%	15,909
Public safety		26,854	14,374	35,316	3,337	25,255	28,812	(3,557)	-12%	14,374
Housing		5,864	6,650	6,651	123	1,430	6,505	(5,075)	-78%	6,650
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		40,071	41,782	42,852	3,240	36,143	37,682	(1,539)	-4%	41,782
Planning and development		11,526	12,606	12,593	920	10,667	11,516	(848)	-7%	12,606
Road transport		28,544	29,177	30,259	2,321	25,476	26,166	(691)	-3%	29,177
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		176,329	189,429	193,078	16,418	162,585	167,202	(4,618)	-3%	189,429
Energy sources		112,113	119,502	117,729	9,261	99,470	100,059	(589)	-1%	119,502
Water management		21,173	23,100	24,479	2,459	20,903	21,625	(723)	-3%	23,100
Waste water management		11,381	17,457	15,826	1,131	12,340	14,351	(2,011)	-14%	17,457
Waste management		31,662	29,370	35,044	3,567	29,871	31,167	(1,295)	-4%	29,370
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	367,933	378,594	405,705	34,537	334,925	356,502	(21,577)	-6%	378,594
<b>Surplus/ (Deficit) for the year</b>		29,968	1,743	7,005	2,142	29,780	17,528	12,253	70%	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) - M11 May										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		35,165	35,576	42,142	-	55,355	38,544	16,811	43.6%	35,576
Vote 2 - Finance		98,270	92,573	90,479	6,359	84,705	82,910	1,796	2.2%	92,573
Vote 3 - Corporate Services		12,827	1,491	1,959	39	1,218	1,786	(568)	-31.8%	1,491
Vote 4 - Technical Services		214,344	228,673	234,438	19,272	198,258	213,929	(15,671)	-7.3%	228,673
Vote 5 - Community Services		37,295	22,023	43,692	11,009	25,169	36,862	(11,693)	-31.7%	22,023
<b>Total Revenue by Vote</b>	2	<b>397,900</b>	<b>380,337</b>	<b>412,710</b>	<b>36,678</b>	<b>364,705</b>	<b>374,030</b>	<b>(9,324)</b>	<b>-2.5%</b>	<b>380,337</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		26,949	26,295	27,550	2,464	23,639	24,240	(601)	-2.5%	26,295
Vote 2 - Finance		36,293	40,914	39,941	3,485	35,612	36,960	(1,348)	-3.6%	40,914
Vote 3 - Corporate Services		27,498	28,755	28,017	3,022	25,106	25,827	(721)	-2.8%	28,755
Vote 4 - Technical Services		215,507	230,752	235,867	19,342	197,152	204,816	(7,663)	-3.7%	230,752
Vote 5 - Community Services		61,686	51,878	74,329	6,224	53,416	64,660	(11,244)	-17.4%	51,878
<b>Total Expenditure by Vote</b>	2	<b>367,933</b>	<b>378,594</b>	<b>405,705</b>	<b>34,537</b>	<b>334,925</b>	<b>356,502</b>	<b>(21,577)</b>	<b>-6.1%</b>	<b>378,594</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>29,968</b>	<b>1,743</b>	<b>7,005</b>	<b>2,142</b>	<b>29,780</b>	<b>17,528</b>	<b>12,253</b>	<b>69.9%</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) - M11 May										
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	5,838	73,293	70,983	2,310	3%	77,766
Service charges - electricity revenue		117,047	128,741	128,241	13,065	120,283	117,645	2,638	2%	128,741
Service charges - water revenue		28,752	28,135	28,455	2,755	29,753	25,994	3,759	14%	28,135
Service charges - sanitation revenue		13,398	13,708	14,068	1,199	13,304	12,833	472	4%	13,708
Service charges - refuse revenue		22,238	22,415	22,822	2,027	22,139	20,860	1,279	6%	22,415
Rental of facilities and equipment		1,551	1,385	1,494	(39)	1,754	1,815	(61)	-3%	1,385
Interest earned - external investments		7,688	5,145	4,795	78	4,441	4,454	(12)	0%	5,145
Interest earned - outstanding debtors		7,880	7,460	5,460	373	4,735	5,338	(604)	-11%	7,460
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,021	2,044	22,205	10,699	13,633	16,980	(3,346)	-20%	2,044
Licences and permits		114	49	70	10	105	60	44	73%	49
Agency services		3,677	4,732	4,627	212	3,728	4,413	(685)	-16%	4,732
Transfers and subsidies		63,894	68,914	75,159	-	64,302	69,870	(5,568)	-8%	68,914
Other revenue		14,262	4,073	5,149	463	6,279	4,617	1,662	36%	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>390,412</b>	<b>36,678</b>	<b>358,256</b>	<b>355,862</b>	<b>2,395</b>	<b>1%</b>	<b>364,567</b>
<b>Expenditure By Type</b>										
Employee related costs		129,923	133,996	138,399	10,851	121,925	125,404	(3,479)	-3%	133,996
Remuneration of councillors		6,669	7,011	7,011	556	6,098	6,426	(328)	-5%	7,011
Debt impairment		35,015	26,852	40,990	4,188	33,250	35,026	(1,776)	-5%	26,852
Depreciation & asset impairment		21,386	23,628	23,299	1,799	21,325	21,412	(87)	0%	23,628
Finance charges		15,796	16,676	16,123	1,748	11,910	12,284	(374)	-3%	16,676
Bulk purchases		96,818	102,198	102,468	8,928	88,256	85,653	2,603	3%	102,198
Other materials		12,973	11,239	12,521	1,606	10,290	10,980	(690)	-6%	11,239
Contracted services		20,693	22,732	28,421	2,083	16,807	26,205	(9,399)	-36%	22,732
Transfers and subsidies		6,093	4,576	5,921	1,124	5,601	5,299	302	6%	4,576
Other expenditure		22,567	29,686	30,552	1,654	19,464	27,812	(8,348)	-30%	29,686
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>367,933</b>	<b>378,594</b>	<b>405,705</b>	<b>34,537</b>	<b>334,925</b>	<b>356,502</b>	<b>(21,577)</b>	<b>-6%</b>	<b>378,594</b>
<b>Surplus/(Deficit)</b>		<b>9,816</b>	<b>(14,027)</b>	<b>(15,293)</b>	<b>2,142</b>	<b>23,331</b>	<b>(640)</b>	<b>23,972</b>	<b>(0)</b>	<b>(14,027)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,152	15,770	21,361	-	6,449	18,168	(11,719)	(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>7,005</b>	<b>2,142</b>	<b>29,780</b>	<b>17,528</b>			<b>1,743</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>29,968</b>	<b>1,743</b>	<b>7,005</b>	<b>2,142</b>	<b>29,780</b>	<b>17,528</b>			<b>1,743</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>29,968</b>	<b>1,743</b>	<b>7,005</b>	<b>2,142</b>	<b>29,780</b>	<b>17,528</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>7,005</b>	<b>2,142</b>	<b>29,780</b>	<b>17,528</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) - M11 May										
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	-	-	-	(4)	4	-100%	50
Vote 4 - Technical Services		6,768	10,857	10,557	4,731	6,847	11,603	(4,756)	-41%	10,857
Vote 5 - Community Services		229	1,605	365	667	1,248	1,681	(433)	-26%	1,605
<b>Total Capital Multi-year expenditure</b>	4,7	<b>11,037</b>	<b>12,512</b>	<b>10,922</b>	<b>5,398</b>	<b>8,095</b>	<b>13,280</b>	<b>(5,185)</b>	<b>-39%</b>	<b>12,512</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		161	200	937	327	389	736	(347)	-47%	200
Vote 2 - Finance		220	240	1,340	323	536	1,045	(509)	-49%	240
Vote 3 - Corporate Services		1,411	2,405	3,095	494	2,561	2,808	(247)	-9%	2,405
Vote 4 - Technical Services		22,671	23,169	30,851	4,910	21,842	25,162	(3,321)	-13%	23,169
Vote 5 - Community Services		5,439	4,810	9,210	1,965	6,231	6,740	(509)	-8%	4,810
<b>Total Capital single-year expenditure</b>	4	<b>29,901</b>	<b>30,824</b>	<b>45,434</b>	<b>8,019</b>	<b>31,559</b>	<b>36,491</b>	<b>(4,932)</b>	<b>-14%</b>	<b>30,824</b>
<b>Total Capital Expenditure</b>		<b>40,938</b>	<b>43,336</b>	<b>56,356</b>	<b>13,417</b>	<b>39,654</b>	<b>49,772</b>	<b>(10,118)</b>	<b>-20%</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>3,737</b>	<b>734</b>	<b>1,979</b>	<b>3,224</b>	<b>(1,245)</b>	<b>-39%</b>	<b>2,399</b>
Executive and council		80	30	30	-	27	28	(1)	-3%	30
Finance and administration		2,442	2,369	3,707	734	1,952	3,197	(1,245)	-39%	2,369
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5,668</b>	<b>6,415</b>	<b>9,576</b>	<b>2,632</b>	<b>7,479</b>	<b>8,421</b>	<b>(942)</b>	<b>-11%</b>	<b>6,415</b>
Community and social services		1,431	1,675	4,100	1,166	2,692	3,355	(663)	-20%	1,675
Sport and recreation		2,256	3,385	4,090	706	3,786	3,812	(26)	-1%	3,385
Public safety		1,954	1,355	1,386	760	1,001	1,254	(253)	-20%	1,355
Housing		27	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>15,438</b>	<b>15,207</b>	<b>19,013</b>	<b>4,250</b>	<b>18,104</b>	<b>17,058</b>	<b>1,046</b>	<b>6%</b>	<b>15,207</b>
Planning and development		4,232	1,460	2,620	431	1,811	2,265	(453)	-20%	1,460
Road transport		11,206	13,747	16,393	3,819	16,292	14,793	1,499	10%	13,747
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>17,310</b>	<b>19,315</b>	<b>24,031</b>	<b>5,801</b>	<b>12,093</b>	<b>21,068</b>	<b>(8,976)</b>	<b>-43%</b>	<b>19,315</b>
Energy sources		5,324	7,019	9,134	4,330	6,006	7,720	(1,713)	-22%	7,019
Water management		1,824	4,655	4,391	127	2,412	4,320	(1,908)	-44%	4,655
Waste water management		9,356	6,934	8,663	1,299	3,081	7,408	(4,327)	-58%	6,934
Waste management		807	708	1,842	46	593	1,621	(1,028)	-63%	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>56,356</b>	<b>13,417</b>	<b>39,654</b>	<b>49,772</b>	<b>(10,118)</b>	<b>-20%</b>	<b>43,336</b>
<b>Funded by:</b>										
National Government		14,291	14,570	17,965	6,871	13,904	15,444	(1,539)	-10%	14,570
Provincial Government		5,862	1,200	3,396	527	2,230	2,724	(495)	-18%	1,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		41	-	837	-	-	721	(721)	-100%	-
<b>Transfers recognised - capital</b>		<b>20,193</b>	<b>15,770</b>	<b>22,198</b>	<b>7,398</b>	<b>16,134</b>	<b>18,889</b>	<b>(2,755)</b>	<b>-15%</b>	<b>15,770</b>
<b>Borrowing</b>	6	<b>6,306</b>	<b>15,200</b>	<b>16,044</b>	<b>2,673</b>	<b>10,452</b>	<b>14,579</b>	<b>(4,127)</b>	<b>-28%</b>	<b>15,200</b>
<b>Internally generated funds</b>		<b>14,439</b>	<b>12,367</b>	<b>18,114</b>	<b>3,346</b>	<b>13,068</b>	<b>16,304</b>	<b>(3,235)</b>	<b>-20%</b>	<b>12,367</b>
<b>Total Capital Funding</b>		<b>40,938</b>	<b>43,336</b>	<b>56,356</b>	<b>13,417</b>	<b>39,654</b>	<b>49,772</b>	<b>(10,118)</b>	<b>-20%</b>	<b>43,336</b>

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

WC013 Bergvriër - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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	45,503	23,335	11,193
Call investment deposits			50,000	50,000	131,603	50,000
Consumer debtors		54,027	81,026	81,412	57,363	81,026
Other debtors		35,892	7,330	9,237	4,201	7,330
Current portion of long-term receivables		6	173	6	5,346	173
Inventory		2,124	2,330	2,124	74	2,330
<b>Total current assets</b>		<b>193,860</b>	<b>152,052</b>	<b>188,281</b>	<b>221,923</b>	<b>152,052</b>
<b>Non current assets</b>						
Long-term receivables		301	446	301	9,535	446
Investments			-	-		-
Investment property		16,230	16,277	15,049	15,030	16,277
Investments in Associate			-	-		-
Property, plant and equipment		390,742	415,981	423,202	406,449	415,981
Biological			-	-		-
Intangible		4,143	3,376	3,797	4,301	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>442,803</b>	<b>435,769</b>	<b>436,584</b>
<b>TOTAL ASSETS</b>		<b>605,730</b>	<b>588,636</b>	<b>631,084</b>	<b>657,692</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	5,121	4,016
Trade and other payables		35,281	16,051	35,556	50,393	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>73,718</b>	<b>41,792</b>
<b>Non current liabilities</b>						
Borrowing		53,521	62,042	62,132	51,335	62,042
Provisions		96,346	116,689	105,393	108,459	116,689
<b>Total non current liabilities</b>		<b>149,867</b>	<b>178,731</b>	<b>167,525</b>	<b>159,794</b>	<b>178,731</b>
<b>TOTAL LIABILITIES</b>		<b>209,207</b>	<b>220,523</b>	<b>229,679</b>	<b>233,512</b>	<b>220,523</b>
<b>NET ASSETS</b>	2	<b>396,523</b>	<b>368,113</b>	<b>401,405</b>	<b>424,181</b>	<b>368,113</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		365,414	323,435	365,925	393,071	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>401,405</b>	<b>424,181</b>	<b>368,113</b>

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

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	5,186	63,626	68,973	(5,346)	-8%	70,470
Service charges		173,477	177,284	177,763	19,362	179,612	162,949	16,662	10%	177,284
Other revenue		17,694	10,502	15,027	3,868	103,743	13,775	89,968	653%	10,502
Transfers and Subsidies - Operational		63,956	68,914	74,635	-	65,712	68,415	(2,704)	-4%	68,914
Transfers and Subsidies - Capital		20,193	15,770	22,160	1,443	26,979	20,313	6,666	33%	15,770
Interest		7,688	7,756	6,437	450	6,248	5,900	348	6%	7,756
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(273,905)	(305,689)	(318,647)	(24,831)	(341,856)	(292,093)	49,763	-17%	(305,689)
Finance charges		(6,528)	(6,842)	(6,842)	-	(4,488)	(6,271)	(1,783)	28%	(6,842)
Transfers and Grants		(6,088)	(4,576)	(5,921)	(1,124)	(5,601)	(5,428)	173	-3%	(4,576)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>64,143</b>	<b>33,588</b>	<b>39,855</b>	<b>4,355</b>	<b>93,975</b>	<b>36,534</b>	<b>(57,441)</b>	<b>-157%</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)	(56,356)	(13,417)	(39,654)	(51,659)	(12,005)	23%	(43,336)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(35,388)</b>	<b>(43,336)</b>	<b>(56,356)</b>	<b>(13,417)</b>	<b>(39,654)</b>	<b>(51,659)</b>	<b>(12,005)</b>	<b>23%</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	-	-	14,707	(14,707)	-100%	15,200
Increase (decrease) in consumer deposits		220	213	220	-	-	202	(202)	-100%	213
<b>Payments</b>										
Repayment of borrowing		(5,150)	(6,021)	(6,072)	-	(1,226)	(5,566)	(4,341)	78%	(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>9,342</b>	<b>10,568</b>	<b>113%</b>	<b>9,392</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>30,374</b>	<b>(356)</b>	<b>(6,310)</b>	<b>(9,062)</b>	<b>53,095</b>	<b>(5,784)</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	95,503		154,939	96,029			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 - M11 May													
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	2,914	1,396	761	590	666	345	2,350	5,348	14,370	9,298		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,232	1,034	405	274	264	200	1,477	6,736	17,622	8,951		
Receivables from Non-exchange Transactions - Property Rates	1400	5,509	1,907	945	756	645	594	13,889	17,395	41,641	33,280		
Receivables from Exchange Transactions - Waste Water Management	1500	1,322	744	487	408	369	319	1,943	7,050	12,642	10,089		
Receivables from Exchange Transactions - Waste Management	1600	2,266	1,163	726	616	553	485	2,953	10,588	19,349	15,195		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	9	(9)	-	-		
Interest on Arrear Debtor Accounts	1810	509	511	467	428	413	397	2,579	9,515	14,818	13,331		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,105)	62	35	86	75	79	3,120	(797)	(446)	2,563		
<b>Total By Income Source</b>	<b>2000</b>	<b>16,647</b>	<b>6,817</b>	<b>3,825</b>	<b>3,158</b>	<b>2,984</b>	<b>2,418</b>	<b>28,321</b>	<b>55,825</b>	<b>119,997</b>	<b>92,708</b>	-	-
<b>2019/20 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	166	173	140	105	97	70	2,536	1,466	4,752	4,273		
Commercial	2300	3,735	351	184	126	138	91	543	966	6,134	1,864		
Households	2400	6,248	4,081	2,335	2,087	1,989	1,632	10,160	40,980	69,513	56,848		
Other	2500	6,498	2,212	1,165	841	760	626	15,082	12,413	39,598	29,723		
<b>Total By Customer Group</b>	<b>2600</b>	<b>16,647</b>	<b>6,817</b>	<b>3,825</b>	<b>3,158</b>	<b>2,984</b>	<b>2,418</b>	<b>28,321</b>	<b>55,825</b>	<b>119,997</b>	<b>92,708</b>	-	-

# Section 6 – Creditors' analysis

## 6.1 Supporting Table C4

WC013 Bergviev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May													
Description	NT Code	Budget Year 2020/21									Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year				
R thousands													
<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	1,303	21									1,324	
Auditor General	0800	-	-									-	
Other	0900	0	-									0	
<b>Total By Customer Type</b>	<b>1000</b>	<b>1,303</b>	<b>21</b>	-	-	-	-	-	-	-		<b>1,324</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%				60,993	218			61,211
Nedbank					Fixed	4.560%			19 July 2021	30,379	116			30,495
Nedbank		6			Fixed	4.700%			13 September 2021	30,174	120			30,294
Standard Bank		6			Fixed	4.650%			13 September 2021	10,057	39			10,097
										-				-
<b>Municipality sub-total</b>										<b>131,603</b>	<b>493</b>	<b>-</b>	<b>-</b>	<b>132,096</b>

# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May										
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	62,786	-	61,926	50,906	11,020	21.6%	55,534
Local Government Equitable Share			48,940	55,355	-	55,355	44,862	10,493	23.4%	48,940
Municipal Infrastructure Grant			2,518	2,495	-	2,495	2,308	187	8.1%	2,518
Expanded Public Works Programme			2,135	2,135	-	2,135	1,957	178	9.1%	2,135
Financial Management Grant			1,550	1,550	-	1,550	1,421	129	9.1%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	391	-	391	359	33	9.1%	391
Water Services Infrastructure Grant (WSIG)				860	-	-	-	-		
<b>Provincial Government:</b>		-	12,785	11,875	-	7,174	11,720	(4,546)	-38.8%	12,785
Libraries			7,274	6,465	-	4,174	6,668	(2,494)	-37.4%	7,274
Human Settlements			5,000	5,000	-	2,699	4,583	(1,884)	-41.1%	5,000
Maintenance of Roads			110	110	-	-	101	(101)	-100.0%	110
Financial Management Support Grant	4		-	-	-	-	-	-		-
Municipal Capacity Building Grant			401	300	-	300	368	(68)	-18.4%	401
<b>Other grant providers:</b>		-	595	54	-	853	545	308	56.5%	595
Go Flow			-	-	-	-	-	-		-
Chieta			-	-	-	119	-	119	#DIV/0!	-
LG Seta			-	-	-	-	-	-		-
Heist op den Berg			595	54	-	735	545	189	34.7%	595
					-	-	-	-		-
					-	-	-	-		-
					-	-	-	-		-
					-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	-	68,914	74,715	-	69,953	63,171	6,782	10.7%	68,914
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	14,570	20,151	-	20,151	13,356	6,795	50.9%	14,570
Municipal Infrastructure Grant			11,961	11,806	-	11,806	10,964	842	7.7%	11,961
Financial Management Grant			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	2,609	-	2,609	2,391	217	9.1%	2,609
Water Services Infrastructure Grant (WSIG)				5,736	-	5,736	-	5,736	#DIV/0!	-
<b>Provincial Government:</b>		-	1,200	2,009	-	1,639	1,100	539	49.0%	1,200
Regional Socio - Economic Project			1,000	1,000	-	1,000	917	83	9.1%	1,000
Libraries			200	1,009	-	639	183	456	248.5%	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	22,997	-	21,790	14,456	7,334	50.7%	15,770
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	84,684	97,712	-	91,743	77,627	14,116	18.2%	84,684

## 8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	55,534	62,459	5,872	57,131	50,906	6,225	12.2%	55,534
Local Government Equitable Share			48,940	55,355	4,613	50,742	44,862	5,880	13.1%	48,940
Municipal Infrastructure Grant			2,518	2,495	572	2,273	2,308	(35)	-1.5%	2,518
Expanded Public Works Programme			2,135	2,135	27	2,191	1,957	234	12.0%	2,135
Financial Management Grant			1,550	1,550	140	1,338	1,421	(82)	-5.8%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	716	473	540	359	181	50.5%	391
Municipal Disaster Relief Grant (COGTA)						-	-	-		-
Water Services Infrastructure Grant (WSIG)				208	46	46	-	46	#DIV/0!	-
<b>Provincial Government:</b>		-	12,785	12,452	81	5,186	11,720	(6,534)	-55.7%	12,785
Libraries			7,274	7,042		4,980	6,668	(1,688)	-25.3%	7,274
Human Settlements			5,000	5,000		-	4,583	(4,583)	-100.0%	5,000
Maintenance of Roads			110	110		-	101	(101)	-100.0%	110
Financial Management Support Grant						-	-	-		-
Municipal Capacity Building Grant			401	300	81	206	368	(161)	-43.8%	401
<b>Other grant providers:</b>		-	595	249	-	194	545	(351)	-64.4%	595
						-	-	-		-
<i>Heist op den Berg</i>			595	249		194	545	(351)	-64.4%	595
<b>Total operating expenditure of Transfers and Grants:</b>		-	68,914	75,159	5,952	62,511	63,171	(660)	-1.0%	68,914
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	14,570	17,965	6,871	14,642	13,356	1,287	9.6%	14,570
Municipal Infrastructure Grant			11,961	11,806	3,411	10,736	10,964	(228)	-2.1%	11,961
Financial Management Grant			-	-		-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	4,771	3,153	3,600	2,391	1,209	50.5%	2,609
0						-	-	-		-
0						-	-	-		-
Water Services Infrastructure Grant (WSIG)				1,388	306	306	-	306	#DIV/0!	-
<b>Provincial Government:</b>		-	1,200	3,396	102	1,805	1,100	705	64.1%	1,200
Regional Socio - Economic Project			1,000	1,459	102	1,197	917	281	30.6%	1,000
Libraries			200	1,937		608	183	425	231.7%	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	22,198	6,973	16,448	14,456	1,992	13.8%	15,770
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	84,684	97,357	12,926	78,959	77,627	1,332	1.7%	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 - M11 May											
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	427	4,702	4,967	(265)	-5%	5,419	
Pension and UIF Contributions			340	340	22	231	248	(17)	-7%	340	
Medical Aid Contributions			-	-	-	-	-	-		-	
Motor Vehicle Allowance			695	695	63	682	701	(19)	-3%	695	
Cellphone Allowance			557	557	44	484	510	(27)	-5%	557	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			-	-	-	-	-	-		-	
<b>Sub Total - Councillors</b>			-	7,011	7,011	556	6,098	6,426	(328)	-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	4,127	5,130	(1,003)	-20%	5,962	
Pension and UIF Contributions			628	628	50	547	576	(28)	-5%	628	
Medical Aid Contributions			95	95	9	97	87	10	12%	95	
Overtime			-	-	-	-	-	-		-	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			988	988	85	930	905	25	3%	988	
Cellphone Allowance			10	10	0	4	9	(5)	-51%	10	
Housing Allowances			186	186	17	185	170	14	8%	186	
Other benefits and allowances			160	250	13	146	227	(81)	-36%	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	6,037	7,105	(1,068)	-15%	8,028
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			89,522	90,355	6,840	80,759	81,933	(1,174)	-1%	89,522	
Pension and UIF Contributions			14,244	14,395	1,169	12,805	13,171	(365)	-3%	14,244	
Medical Aid Contributions			5,890	6,067	510	5,448	5,532	(84)	-2%	5,890	
Overtime			2,709	4,995	494	4,762	4,210	552	13%	2,709	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			4,024	4,024	349	3,869	3,689	181	5%	4,024	
Cellphone Allowance			41	47	3	37	42	(5)	-11%	41	
Housing Allowances			555	627	61	615	563	53	9%	555	
Other benefits and allowances			4,926	6,495	504	5,314	5,775	(461)	-8%	4,926	
Payments in lieu of leave			1,745	1,745	12	212	1,600	(1,387)	-87%	1,745	
Long service awards			607	525	465	929	495	435	88%	607	
Post-retirement benefit obligations	2		1,706	1,341	(103)	1,136	1,290	(154)	-12%	1,706	
<b>Sub Total - Other Municipal Staff</b>			-	125,968	130,616	10,302	115,888	118,299	(2,411)	-2%	125,968
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Total Parent Municipality</b>			-	141,007	145,410	11,407	128,023	131,831	(3,807)	-3%	141,007
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			-	141,007	145,410	11,407	128,023	131,831	(3,807)	-3%	141,007
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>TOTAL MANAGERS AND STAFF</b>			-	133,996	138,399	10,851	121,925	125,404	(3,479)	-3%	133,996

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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	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	4,475	4,475	26,237	24,563	(1,675)	-6.8%	0
May		1,126	25,562	13,417	39,654	50,125	10,471	20.9%	0
June		3,226	6,231	-		56,356	-		
<b>Total Capital expenditure</b>	<b>-</b>	<b>43,336</b>	<b>56,356</b>	<b>39,654</b>					

## 10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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>10,027</b>	<b>1,513</b>	<b>2,570</b>	<b>6,931</b>	<b>4,361</b>	<b>62.9%</b>	<b>6,636</b>
Roads Infrastructure		247	245	320	175	229	288	59	20.5%	245
<i>Roads</i>		247	200	200	55	109	183	74	40.4%	200
<i>Road Structures</i>		-	45	120	120	120	105	(15)	-14.1%	45
Storm water Infrastructure		382	195	245	14	109	179	69	38.8%	195
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		382	195	245	14	109	179	69	38.8%	195
Electrical Infrastructure		-	40	-	-	-	17	17	100.0%	40
<i>LV Networks</i>		-	40	-	-	-	17	17	100.0%	40
Water Supply Infrastructure		129	200	-	-	108	195	88	44.9%	200
<i>Pump Stations</i>		129	200	-	-	108	195	88	44.9%	200
Sanitation Infrastructure		1,807	5,406	8,772	1,281	1,697	5,644	3,948	69.9%	5,406
<i>Pump Station</i>		132	250	529	25	193	224	31	14.0%	250
<i>Waste Water Treatment Works</i>		1,675	5,156	8,243	1,255	1,504	5,420	3,916	72.3%	5,156
Solid Waste Infrastructure		440	550	690	43	427	607	180	29.7%	550
<i>Waste Transfer Stations</i>		245	250	210	43	190	189	(1)	-0.5%	250
<i>Waste Processing Facilities</i>		195	300	480	-	39	236	197	83.4%	300
<b>Community Assets</b>		<b>4,793</b>	<b>2,160</b>	<b>4,731</b>	<b>1,028</b>	<b>3,133</b>	<b>3,594</b>	<b>461</b>	<b>12.8%</b>	<b>2,160</b>
Community Facilities		4,226	980	3,316	788	1,793	2,292	499	21.8%	980
<i>Halls</i>		-	-	391	-	-	-	-	-	-
<i>Centres</i>		4,041	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	80	1,674	321	1,043	1,258	215	17.1%	80
<i>Cemeteries/Crematoria</i>		185	600	938	386	538	753	215	28.6%	600
<i>Public Open Space</i>		-	-	31	-	31	23	(8)	-33.3%	-
<i>Public Ablution Facilities</i>		-	300	283	81	181	258	77	29.8%	300
Sport and Recreation Facilities		567	1,180	1,415	240	1,340	1,302	(38)	-2.9%	1,180
<i>Indoor Facilities</i>		-	20	17	-	17	16	(1)	-7.2%	20
<i>Outdoor Facilities</i>		567	1,160	1,398	240	1,322	1,285	(37)	-2.9%	1,160
<b>Heritage assets</b>		<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4)</b>	<b>(4)</b>	<b>100.0%</b>	<b>50</b>
Conservation Areas		-	50	-	-	-	(4)	(4)	100.0%	50
<b>Other assets</b>		<b>852</b>	<b>850</b>	<b>1,633</b>	<b>21</b>	<b>247</b>	<b>1,601</b>	<b>1,354</b>	<b>84.6%</b>	<b>850</b>
Operational Buildings		852	850	1,633	21	247	1,601	1,354	84.6%	850
<i>Municipal Offices</i>		852	850	1,633	21	247	1,601	1,354	84.6%	850
<b>Intangible Assets</b>		<b>215</b>	<b>-</b>	<b>-</b>	<b>94</b>	<b>541</b>	<b>507</b>	<b>(34)</b>	<b>-6.7%</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		215	-	-	94	541	507	(34)	-6.7%	-
<i>Computer Software and Applications</i>		215	-	-	94	541	507	(34)	-6.7%	-
<b>Computer Equipment</b>		<b>575</b>	<b>660</b>	<b>871</b>	<b>19</b>	<b>682</b>	<b>779</b>	<b>96</b>	<b>12.4%</b>	<b>660</b>
Computer Equipment		575	660	871	19	682	779	96	12.4%	660
<b>Furniture and Office Equipment</b>		<b>402</b>	<b>564</b>	<b>2,028</b>	<b>331</b>	<b>643</b>	<b>969</b>	<b>326</b>	<b>33.6%</b>	<b>564</b>
Furniture and Office Equipment		402	564	2,028	331	643	969	326	33.6%	564
<b>Machinery and Equipment</b>		<b>788</b>	<b>1,346</b>	<b>1,373</b>	<b>342</b>	<b>869</b>	<b>1,335</b>	<b>467</b>	<b>35.0%</b>	<b>1,346</b>
Machinery and Equipment		788	1,346	1,373	342	869	1,335	467	35.0%	1,346
<b>Transport Assets</b>		<b>4,359</b>	<b>3,600</b>	<b>5,812</b>	<b>1,534</b>	<b>4,861</b>	<b>5,155</b>	<b>294</b>	<b>5.7%</b>	<b>3,600</b>
Transport Assets		4,359	3,600	5,812	1,534	4,861	5,155	294	5.7%	3,600
<b>Total Capital Expenditure on new assets</b>	1	<b>14,986</b>	<b>15,865</b>	<b>26,476</b>	<b>4,881</b>	<b>13,546</b>	<b>20,867</b>	<b>7,321</b>	<b>35.1%</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 - M11 May

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 renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		5,105	9,269	9,333	3,913	7,610	9,428	1,818	19.3%	9,269
Roads Infrastructure		-	50	50	-	47	46	(1)	-2.1%	50
<i>Roads</i>		-	50	50	-	47	46	(1)	-2.1%	50
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,175	4,219	5,537	3,815	4,262	4,635	374	8.1%	4,219
<i>MV Substations</i>		244	-	145	144	144	97	(48)	-49.3%	-
<i>MV Switching Stations</i>		-	50	-	-	-	21	21	100.0%	50
<i>MV Networks</i>		-	80	-	-	-	(7)	(7)	100.0%	80
<i>LV Networks</i>		2,931	4,089	5,392	3,670	4,117	4,524	407	9.0%	4,089
Water Supply Infrastructure		1,669	3,970	3,746	99	2,194	3,748	1,554	41.5%	3,970
<i>Boreholes</i>		43	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		95	200	-	-	72	79	7	8.8%	200
<i>Water Treatment Works</i>		-	50	50	22	24	46	22	48.1%	50
<i>Bulk Mains</i>		-	100	100	-	100	92	(8)	-9.1%	100
<i>Distribution</i>		1,107	2,870	3,596	68	1,441	2,633	1,192	45.3%	2,870
<i>Distribution Points</i>		423	750	-	8	557	899	342	38.1%	750
Sanitation Infrastructure		261	1,030	-	-	1,108	999	(109)	-10.9%	1,030
<i>Pump Station</i>		224	930	-	-	715	889	174	19.6%	930
<i>Reticulation</i>		37	100	-	-	393	110	(284)	-258.1%	100
<b>Community Assets</b>		205	745	945	95	485	814	329	40.4%	745
Community Facilities		119	95	307	-	43	224	182	81.0%	95
<i>Libraries</i>		-	50	265	-	-	185	185	100.0%	50
<i>Cemeteries/Crematoria</i>		100	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		19	45	43	-	43	39	(4)	-9.7%	45
Sport and Recreation Facilities		86	650	638	95	442	590	147	25.0%	650
<i>Indoor Facilities</i>		86	100	120	1	99	111	12	11.0%	100
<i>Outdoor Facilities</i>		-	550	518	94	343	478	135	28.3%	550
<b>Investment properties</b>		-	50	50	-	31	46	15	32.2%	50
Revenue Generating		-	50	50	-	-	-	-	-	50
<i>Unimproved Property</i>		-	50	50	-	-	-	-	-	50
Non-revenue Generating		-	-	-	-	31	46	15	32.2%	-
<i>Unimproved Property</i>		-	-	-	-	31	46	15	32.2%	-
<b>Other assets</b>		53	50	117	-	13	134	121	90.2%	50
Operational Buildings		53	50	117	-	13	134	121	90.2%	50
<i>Municipal Offices</i>		53	50	117	-	13	134	121	90.2%	50
<b>Computer Equipment</b>		349	400	500	408	408	442	33	7.6%	400
Computer Equipment		349	400	500	408	408	442	33	7.6%	400
<b>Furniture and Office Equipment</b>		414	555	544	268	460	472	12	2.5%	555
Furniture and Office Equipment		414	555	544	268	460	472	12	2.5%	555
<b>Total Capital Expenditure on renewal of existing ass</b>	1	6,144	11,069	11,489	4,685	9,008	11,335	2,327	20.5%	11,069

## 10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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	3,975	424	3,133	3,513	380	10.8%	3,353
Roads Infrastructure		617	460	670	93	633	544	(89)	-16.3%	460
<i>Roads</i>		617	460	670	93	633	544	(89)	-16.3%	460
Storm water Infrastructure		202	292	292	18	203	264	61	23.1%	292
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		202	292	292	18	203	264	61	23.1%	292
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,770	1,859	2,061	210	1,587	1,824	238	13.0%	1,859
<i>LV Networks</i>		2,770	1,859	2,061	210	1,587	1,824	238	13.0%	1,859
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		586	450	560	63	434	523	88	16.9%	450
<i>Distribution</i>		586	450	560	63	434	523	88	16.9%	450
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		224	278	378	40	276	345	68	19.9%	278
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		224	278	378	40	276	345	68	19.9%	278
<i>Waste Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	15	15	-	-	14	14	100.0%	15
<i>Landfill Sites</i>		-	15	15	-	-	14	14	100.0%	15
<b>Community Assets</b>		10,801	9,529	10,272	817	8,363	9,317	955	10.2%	9,529
Community Facilities		7,973	6,742	7,486	634	6,330	6,752	422	6.2%	6,742
<i>Cemeteries/Crematoria</i>		501	417	545	38	403	492	89	18.0%	417
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Purfs</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		7,472	6,325	6,940	596	5,928	6,261	333	5.3%	6,325
Sport and Recreation Facilities		2,828	2,787	2,787	184	2,032	2,565	533	20.8%	2,787
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		2,828	2,787	2,787	184	2,032	2,565	533	20.8%	2,787
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4,034	3,928	4,540	367	3,673	4,092	419	10.2%	3,928
Operational Buildings		4,024	3,912	4,524	366	3,670	4,076	406	10.0%	3,912
<i>Municipal Offices</i>		4,024	3,912	4,524	366	3,670	4,076	406	10.0%	3,912
Housing		9	16	16	1	3	16	13	84.0%	16
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		9	16	16	1	3	16	13	84.0%	16
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		239	344	349	13	211	318	107	33.7%	344
Computer Equipment		239	344	349	13	211	318	107	33.7%	344
<b>Furniture and Office Equipment</b>		18	36	39	1	4	37	33	89.5%	36
Furniture and Office Equipment		18	36	39	1	4	37	33	89.5%	36
<b>Machinery and Equipment</b>		722	854	838	155	683	802	119	14.9%	854
Machinery and Equipment		722	854	838	155	683	802	119	14.9%	854
<b>Transport Assets</b>		2,203	2,517	2,717	318	2,410	2,492	83	3.3%	2,517
Transport Assets		2,203	2,517	2,717	318	2,410	2,492	83	3.3%	2,517
<b>Total Repairs and Maintenance Expenditure</b>	1	22,416	20,561	22,731	2,095	18,475	20,571	2,097	10.2%	20,561

# 10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May										
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>13,949</b>	<b>14,094</b>	<b>145</b>	<b>1.0%</b>	<b>14,583</b>
Roads Infrastructure		2,017	2,199	2,311	194	2,083	2,100	17	0.8%	2,199
Roads		2,017	2,199	2,008	164	1,901	1,873	(29)	-1.5%	2,199
Road Structures				180	18	108	135	27	20.0%	-
Road Furniture				123	12	74	92	18	20.0%	-
Storm water Infrastructure		327	379	331	27	319	311	(7)	-2.3%	379
Drainage Collection		327	379	120	6	192	153	(39)	-25.4%	379
Storm water Conveyance				211	21	127	158	32	20.0%	-
Electrical Infrastructure		1,695	1,907	1,990	167	1,798	1,810	12	0.7%	1,907
MV Substations		1,683	1,889	207	(11)	722	470	(252)	-53.7%	1,889
MV Switching Stations		-		137	14	82	103	21	20.0%	-
MV Networks		-		573	57	344	430	86	20.0%	-
LV Networks		13	18	1,073	107	650	808	158	19.6%	18
Water Supply Infrastructure		3,271	3,532	3,299	271	3,098	3,063	(35)	-1.1%	3,532
Boreholes				38	4	23	29	6	20.0%	-
Reservoirs				904	90	542	678	136	20.0%	-
Pump Stations		2,029	2,209	180	(19)	808	503	(304)	-60.5%	2,209
Water Treatment Works		1,242	1,323	1,257	104	1,173	1,163	(10)	-0.9%	1,323
Distribution				920	92	552	690	138	20.0%	-
Sanitation Infrastructure		3,231	3,047	3,648	314	3,154	3,244	90	2.8%	3,047
Pump Station		2,515	2,318	263	(12)	892	584	(308)	-52.8%	2,318
Reticulation		716	729	3,385	326	2,262	2,660	398	15.0%	729
Solid Waste Infrastructure		3,477	3,519	3,972	339	3,498	3,566	68	1.9%	3,519
Landfill Sites		3,023	3,023	3,523	302	3,071	3,146	75	2.4%	3,023
Waste Transfer Stations		0	1	388	39	233	291	58	19.9%	1
Waste Processing Facilities		-		36	4	22	27	5	20.0%	-
Waste Drop-off Points		454	495	25	(6)	172	101	(71)	-69.6%	495
<b>Community Assets</b>		<b>1,963</b>	<b>2,150</b>	<b>2,088</b>	<b>173</b>	<b>1,934</b>	<b>1,924</b>	<b>(9)</b>	<b>-0.5%</b>	<b>2,150</b>
Community Facilities		722	790	793	66	726	726	0	0.1%	790
Halls		82	87	89	7	81	81	0	0.4%	87
Clinics/Care Centres		-		16	2	10	12	2	20.0%	-
Museums		310	328	52	(0)	135	94	(41)	-44.2%	328
Libraries		182	217	203	17	191	188	(2)	-1.1%	217
Cemeteries/Crematoria		143	151	176	15	153	157	4	2.4%	151
Public Open Space		5	7	102	10	63	78	14	18.4%	7
Public Ablution Facilities				64	6	38	48	10	20.0%	-
Markets				90	9	54	68	14	20.0%	-
Abattoirs				1	0	1	1	0	20.0%	-
Sport and Recreation Facilities		1,241	1,360	1,295	107	1,208	1,198	(10)	-0.8%	1,360
Indoor Facilities				30	3	18	23	5	20.0%	-
Outdoor Facilities		1,241	1,360	1,265	104	1,190	1,175	(14)	-1.2%	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>(0)</b>	<b>-0.1%</b>	<b>2</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		1	2	2	0	2	2	(0)	-0.1%	2
Unimproved Property		1	2	2	0	2	2	(0)	-0.1%	2
<b>Other assets</b>		<b>1,013</b>	<b>1,105</b>	<b>1,109</b>	<b>92</b>	<b>1,015</b>	<b>1,016</b>	<b>1</b>	<b>0.1%</b>	<b>1,105</b>
Operational Buildings		1,013	1,105	1,109	92	1,015	1,016	1	0.1%	1,105
Municipal Offices		1,009	1,099	1,081	90	997	994	(3)	-0.3%	1,099
Yards		-		11	1	7	8	2	20.0%	-
Stores		4	6	17	2	12	14	2	12.0%	6
<b>Intangible Assets</b>		<b>390</b>	<b>589</b>	<b>346</b>	<b>14</b>	<b>383</b>	<b>358</b>	<b>(26)</b>	<b>-7.2%</b>	<b>589</b>
Licences and Rights		390	589	346	14	383	358	(26)	-7.2%	589
Computer Software and Applications		390	589	346	14	383	358	(26)	-7.2%	589
<b>Computer Equipment</b>		<b>478</b>	<b>709</b>	<b>483</b>	<b>2</b>	<b>480</b>	<b>480</b>	<b>0</b>	<b>0.1%</b>	<b>709</b>
Computer Equipment		478	709	483	2	480	480	0	0.1%	709
<b>Furniture and Office Equipment</b>		<b>1,058</b>	<b>1,343</b>	<b>1,021</b>	<b>14</b>	<b>972</b>	<b>990</b>	<b>17</b>	<b>1.8%</b>	<b>1,343</b>
Furniture and Office Equipment		1,058	1,343	1,021	14	972	990	17	1.8%	1,343
<b>Machinery and Equipment</b>		<b>1,146</b>	<b>1,516</b>	<b>1,046</b>	<b>73</b>	<b>1,101</b>	<b>1,037</b>	<b>(64)</b>	<b>-6.1%</b>	<b>1,516</b>
Machinery and Equipment		1,146	1,516	1,046	73	1,101	1,037	(64)	-6.1%	1,516
<b>Transport Assets</b>		<b>1,317</b>	<b>1,631</b>	<b>1,653</b>	<b>119</b>	<b>1,489</b>	<b>1,512</b>	<b>23</b>	<b>1.5%</b>	<b>1,631</b>
Transport Assets		1,317	1,631	1,653	119	1,489	1,512	23	1.5%	1,631
<b>Total Depreciation</b>	1	<b>21,386</b>	<b>23,628</b>	<b>23,299</b>	<b>1,799</b>	<b>21,325</b>	<b>21,412</b>	<b>87</b>	<b>0.4%</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 - M11

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	16,406	3,161	15,385	15,372	(13)	-0.1%	15,197
Roads Infrastructure		9,094	11,812	12,636	2,707	13,541	11,516	(2,025)	-17.6%	11,812
<i>Roads</i>		9,094	11,812	12,636	2,707	13,541	11,516	(2,025)	-17.6%	11,812
Storm water Infrastructure		2,998	35	-	-	32	32	1	1.7%	35
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		2,998	35	-	-	32	32	1	1.7%	35
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,943	2,600	3,457	443	1,613	2,891	1,278	44.2%	2,600
<i>MV Networks</i>		748	1,100	909	243	584	818	234	28.6%	1,100
<i>LV Networks</i>		1,195	1,500	2,548	199	1,029	2,074	1,044	50.4%	1,500
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	450	313	12	79	344	265	76.9%	450
<i>Distribution</i>		-	450	313	12	79	344	265	76.9%	450
Sanitation Infrastructure		3,922	300	-	-	120	589	469	79.7%	300
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		1,060	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		2,862	300	-	-	120	589	469	79.7%	300
Solid Waste Infrastructure		219	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		219	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1,632	1,205	985	447	1,474	1,448	(26)	-1.8%	1,205
Community Facilities		1,160	265	495	97	540	519	(21)	-4.1%	265
<i>Halls</i>		120	250	-	36	391	370	(21)	-5.6%	250
<i>Libraries</i>		432	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		87	-	149	61	134	135	1	0.5%	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		15	15	345	-	15	14	(1)	-8.2%	15
Sport and Recreation Facilities		472	940	491	350	934	929	(5)	-0.5%	940
<i>Indoor Facilities</i>		-	50	41	-	40	39	(2)	-4.1%	50
<i>Outdoor Facilities</i>		472	890	450	350	894	890	(3)	-0.4%	890
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	1,000	242	242	750	508	67.7%	-
Operational Buildings		-	-	1,000	242	242	750	508	67.7%	-
<i>Municipal Offices</i>		-	-	1,000	242	242	750	508	67.7%	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	19,808	16,402	18,391	3,850	17,101	17,570	469	2.7%	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 May 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 June 2021