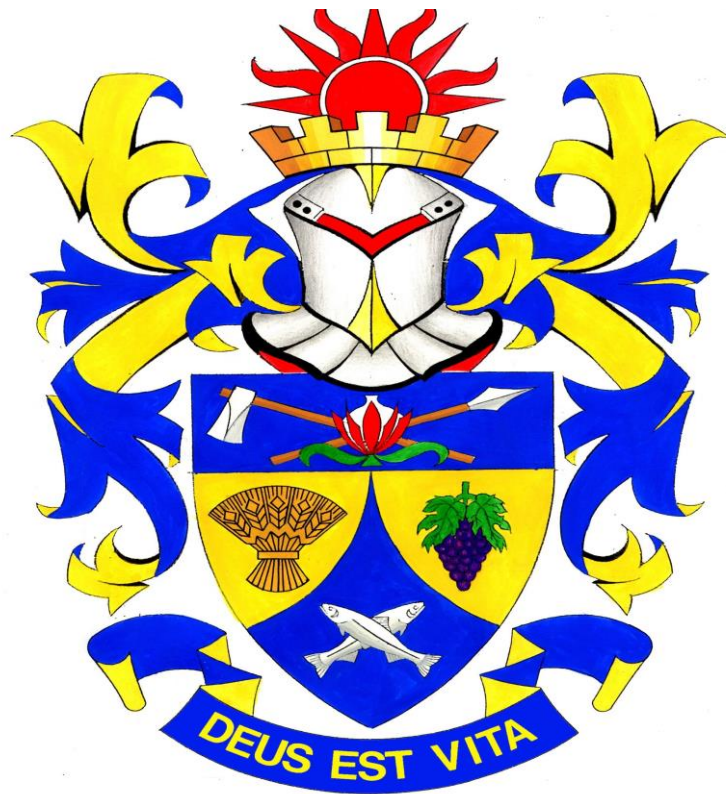


# Bergrivier Municipality

## 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 October 2020

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# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

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

# Legislative Framework

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

## The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

#### Format of monthly budget statements

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

#### *Tabling of monthly budget statements*

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

#### *Publication of monthly budget statements*

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

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

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

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

#### *Mayor's report*

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

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

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

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

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

The monthly budget statement for October 2020 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

#### **1.1.2 Financial problems or risks facing the municipality**

No problems or risks are facing the municipality currently. The municipality shows a positive cash flow. The municipality is in a position to meet its current commitments.

## **Section 2 – Resolutions**

### *Resolutions*

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant –

- (a) noting the monthly budget statement and any supporting documents;
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
- (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
- (d) noting the in-year reports of any municipal entities; and
- (e) any other resolutions that may be required.

### **RECOMMENDATION:**

That Council notes the monthly budget statement and supporting documentation for October 2020.

## **Section 3 – Executive Summary**

### *Executive summary*

6. The executive summary must cover at least the following –

- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;
- (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
- (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

### **3.1 Introduction**

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

### **3.2 Consolidated performance**

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	364,566,917.18	370,119,172.18	130,156,330.10	118,591,279.00	11,565,051.10	10%
Total Expenditure	378,593,852.00	378,731,542.00	113,730,241.72	128,403,177.00	- 14,672,935.28	-11%
Total Capital Expenditure	43,336,196.00	46,797,116.00	6,141,254.52	14,592,442.00	- 8,451,187.48	-58%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R11.6 million against the total budget for the period ended 31 October 2020.

The operating expenditure is underspent by R14.672 million. The expenditure is expected to improve in the following months.

The total capital budget amounts to R46.797 million. The expenditure for the period amounts to R6.141 million, representing 13.12% 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 October 2020.

#### Revenue by Source (Table C4)

Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>							%
<b>Revenue By Source</b>							
Property rates	74,040	77,766	77,766	32,461	22,891	9,570	42%
Service charges - electricity revenue	117,047	128,741	128,741	43,685	42,929	756	2%
Service charges - water revenue	28,752	28,135	28,135	9,093	9,353	(260)	-3%
Service charges - sanitation revenue	13,398	13,708	13,708	4,897	4,320	577	13%
Service charges - refuse revenue	22,238	22,415	22,415	7,976	7,526	450	6%
Rental of facilities and equipment	1,551	1,385	1,385	1,341	1,361	(20)	-1%
Interest earned - external investments	7,688	5,145	5,145	1,539	1,715	(176)	-10%
Interest earned - outstanding debtors	7,880	7,460	7,460	1,875	2,487	(612)	-25%
Fines, penalties and forfeits	18,021	2,044	2,044	638	657	(19)	-3%
Licences and permits	114	49	49	11	16	(5)	-30%
Agency services	3,677	4,732	4,732	1,322	984	338	34%
Transfers and subsidies	63,894	68,914	74,467	23,477	22,978	499	2%
Other revenue	14,262	4,073	4,073	1,841	1,375	466	34%
Gains	5,187	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>377,748</b>	<b>364,567</b>	<b>370,119</b>	<b>130,156</b>	<b>118,591</b>	<b>11,565</b>	<b>10%</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 R130,156,330.10 which represents 35.17% of the total operating revenue budget for the year.

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

**Property Rates:** A positive YTD variance of 42%, as a result of the annual billing which takes place in July. The annual assessment rates payments were due on 30 September 2020.

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



**Service Charges – Water Revenue:** A negative YTD variance of 3% which is within the budgetary prediction.

**Service Charges – Sanitation Revenue:** A positive YTD variance of 13% representing an additional amount of R577 000. The bulk thereof can be ascribed to the increase in septic tank removals.

**Rental of Facilities and Equipment – outstanding debtors:** A negative YTD variance of 1% which is within the budgetary prediction.

**Interest earned – External Investments:** A negative YTD variance of 10%. The under-performance can directly be ascribed to the reduction in interest rates which is 2.5% lower than the rate applied in the budgetary predictions, the necessary adjustment will be done after considering the mid-year financial results.

**Interest earned – outstanding debtors:** A negative YTD variance of 25% is recorded as a result of the reduction in the prime interest rate, the necessary adjustment will be done after considering the mid-year financial results. The implementation of credit control measures also have a negative impact on the interest charges on outstanding debtors.

**Fines, penalties and forfeits:** A negative YTD variance of 3% is due to Traffic Fines revenue recorded during October which is within the budgetary prediction.

**Licences and permits:** A negative YTD variance of 30% representing approximately R5 000. A component of this revenue relates to boat licenses that will increase significantly during the vacation season.

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

**Transfers and subsidies:** A positive YTD variance of 2% which is within the budgetary prediction.

**Other Revenue:** A positive YTD variance of 34%. The variance is mainly due to Camping - and Building Plan Fees. Since Level 2 there has been an increase in the booking of municipal facilities for the festive period.

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

## Operating expenditure by type (Table C4)

Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>							%
<b>Expenditure By Type</b>							
Employee related costs	129,923	133,996	133,457	41,371	43,064	(1,694)	-4%
Remuneration of councillors	6,669	7,011	7,011	2,222	2,337	(114)	-5%
Debt impairment	35,015	26,852	26,852	8,951	8,951	-	
Depreciation & asset impairment	21,386	23,628	23,628	7,876	7,876	(0)	0%
Finance charges	15,796	16,676	16,676	3,278	4,135	(857)	-21%
Bulk purchases	96,818	102,198	102,198	33,797	39,812	(6,014)	-15%
Other materials	12,973	11,239	11,435	3,641	3,576	66	2%
Contracted services	20,712	22,732	23,032	4,912	6,772	(1,860)	-27%
Transfers and subsidies	6,093	4,576	4,576	1,965	1,481	483	33%
Other expenditure	22,567	29,686	29,867	5,717	10,400	(4,683)	-45%
<b>Total Expenditure</b>	<b>367,952</b>	<b>378,594</b>	<b>378,732</b>	<b>113,730</b>	<b>128,403</b>	<b>(14,673)</b>	<b>-11%</b>

The total expenditure to date is R 113,730,241.72 which represents 30.03% of the total operating expenditure budget for the year.

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

**Employee Related Costs:** A negative YTD budget variance of 4% as result of the vacant positions that have not been filled due to the Lockdown period.

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

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

**Bulk Purchases:** A negative YTD budget variance of 15%.

**Other Materials:** A positive YTD budget variance of 2% which is within the budgetary prediction.

**Contracted services:** A negative YTD budget variance of 27% is reflected due to the under expenditure on professional fees for Accounting services and transportation of refuse to the waste disposal site.

**Transfers and Subsidies:** A positive YTD budget variance of 33%. Actual payments are not aligned with budget. Transfers and grants solely gets paid out when a claim gets handed in according to legislation

**Other expenditure:** A negative YTD budget variance of 45% is recorded due to the under expenditure on audit fees, travelling fees and protective clothing.

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

### Capital Expenditure and Funding (Table C5)

Vote Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>							%
<b>Multi-Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	4,041	50	50	-	17	(17)	-100%
Vote 4 - Technical Services	6,768	10,857	9,988	36	3,382	(3,346)	-99%
Vote 5 - Community Services	229	1,605	1,843	60	600	(540)	-90%
<b>Total Capital Multi-year expenditure</b>	<b>11,037</b>	<b>12,512</b>	<b>11,881</b>	<b>96</b>	<b>3,999</b>	<b>(3,902)</b>	<b>-98%</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	161	200	200	16	67	(51)	-76%
Vote 2 - Finance	220	240	240	-	80	(80)	-100%
Vote 3 - Corporate Services	1,411	2,405	2,864	483	927	(444)	-48%
Vote 4 - Technical Services	22,671	23,169	25,838	4,770	7,855	(3,085)	-39%
Vote 5 - Community Services	5,439	4,810	5,774	776	1,666	(889)	-53%
<b>Total Capital single-year expenditure</b>	<b>29,901</b>	<b>30,824</b>	<b>34,916</b>	<b>6,045</b>	<b>10,594</b>	<b>(4,549)</b>	<b>-43%</b>
<b>Total Capital Expenditure</b>	<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>6,141</b>	<b>14,592</b>	<b>(8,451)</b>	<b>-58%</b>
<b>Funded by:</b>							
National Government	14,291	14,570	13,700	4,101	4,619	(519)	-11%
Provincial Government	5,862	1,200	1,659	412	525	(114)	-22%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	41		584	-	-	-	
<b>Transfers recognised - capital</b>	<b>20,193</b>	<b>15,770</b>	<b>15,944</b>	<b>4,512</b>	<b>5,145</b>	<b>(633)</b>	<b>-12%</b>
<b>Borrowing</b>	<b>6,306</b>	<b>15,200</b>	<b>15,545</b>	<b>601</b>	<b>5,093</b>	<b>(4,492)</b>	<b>-88%</b>
<b>Internally generated funds</b>	<b>14,439</b>	<b>12,367</b>	<b>15,309</b>	<b>1,028</b>	<b>4,355</b>	<b>(3,326)</b>	<b>-76%</b>
<b>Total Capital Funding</b>	<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>6,141</b>	<b>14,592</b>	<b>(8,451)</b>	<b>-58%</b>

### Capital Expenditure:

Total year to date capital expenditure as at 31 October 2020 amounts to R 6,141,254.52

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

### **Vote 1 - Municipal Manager**

The directorate's capital budget performance indicates actual capital expenditure of R 15,724.51 or 7.88% of the adjustment budget of R 199,500.00 . Shadow costs amounted to R 15,171.57 at the end of October 2020.

### **Vote 2 – Finance**

No capital expenditure for October 2020. Shadow costs amounted to R 170,118.08 at the end of October 2020.

### **Vote 3 - Corporate Services**

The directorate's capital budget performance indicates actual capital expenditure of R 482,896.87 or 16.57% of the adjustment budget of R 2,914,485.00 . Shadow costs amounted to R 804,114.10 at the end of October 2020.

### **Vote 4 - Technical Services**

The directorate's capital budget performance indicates actual capital expenditure of R 4,806,363.41 or 13.42% of the adjustment budget of R 35,826,131.00 . Shadow costs amounted to R 5,380,426.00 at the end of October 2020.

### **Vote 5 - Community Services**

The directorate's capital budget performance indicates actual capital expenditure of R 836,269.73 or 10.98% of the adjustment budget of R 7,617,000.00 . Shadow costs amounted to R 418,815.85 at the end of October 2020.

## Cash flow

The Cash Book Balance (investments included) as at 31 October 2020 reflects a positive amount of R 133,923 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

## Investments

### Investment Register

Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/d)	End Date (ccyy/mm/d)	% Interest Rate	2019-10-01	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee	Accrued Interest This Month	2019-10-31
						Balance at Begin of Month					Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA	20-7924-5251	Fixed	2020-06-10	2020-09-08	4.620%	0.00					0.00
Nedbank	03/7881004312/000042	Fixed	2020-06-10	2020-09-08	4.620%	0.00					0.00
Standard Bank	078722675003	Fixed	2020-07-09	2020-10-07	4.650%	20,214,027.40		20,229,315.07		15,287.67	0.00
Standard Bank	078722675004	Fixed	2020-07-09	2020-08-11	4.550%	0.00					0.00
ABSA	20-7937-9484	Fixed	2020-08-25	2020-11-23	4.040%	10,040,953.42				34,312.33	10,075,265.75
Standard Bank	078722675005	Fixed	2020-09-09	2021-01-07	4.025%	30,072,780.82				99,246.58	30,172,027.40
ABSA	20-7940-5473	Fixed	2020-09-09	2020-12-08	4.020%	30,072,690.41				102,427.39	30,175,117.80
ABSA	20-7940-5546	Fixed	2020-09-09	2020-12-08	3.900%	10,023,506.84				33,123.28	10,056,630.12
Standard Bank	078722675006	Fixed	2020-10-15	2021-02-12	3.925%		20,000,000.00			34,410.96	20,034,410.96
<b>Total Investment</b>						<b>100,423,958.89</b>	<b>20,000,000.00</b>	<b>20,229,315.07</b>	<b>0.00</b>	<b>318,808.21</b>	<b>100,513,452.03</b>

During the month of October an investment of R20,000,000.00 was made. The total amount invested at 31 October was R100,513,452.03. The accrued interest for October 2020 was R 318,808.21.

## Transfers and Grant Receipts

### Transfers and Grant Receipts - 2020/2021

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

### 3.3 Material variances from SDBIP

There are no material variances to be reported

### 3.4 Remedial or corrective steps

No action required.

### 3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

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%	10.6%	2.9%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15.4%	35.1%	33.2%	9.8%	35.1%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23.9%	23.2%	22.9%	25.6%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		172.0%	138.9%	139.6%	172.1%	138.9%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	326.7%	363.8%	369.7%	319.5%	363.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		171.6%	146.4%	152.3%	192.8%	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%	24.0%	71.4%	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					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.4%	36.8%	36.1%	31.8%	36.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.8%	11.1%	10.9%	2.5%	6.5%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

### 3.6 Conclusion

The municipality is in a position to service its current commitments yet the cash position is not yet ideal if measured against best practice norms, especially when considering the cash backing of reserves and short term provisions. Departments must put measures in place to improve revenue and accelerate spending on budgeted operational and capital expenditure. Departments must ensure that spending on the operational budget is in line with the Council's policy on cost containment measures.

## Section 4 – In-year budget statement tables

### ***In-Year budget statement tables***

9. *The in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely-*

*(a) Table C1 s71 Monthly Budget Statement Summary*

*(b) Table C2 Monthly Budget Statement- Financial Performance (standard classification)*

*(c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)*

*(d) Table C4 Monthly Budget Statement- Financial Performance (revenue and expenditure)*

*(e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)*

*(f) Table C6 Monthly Budget Statement- Financial Position*

*(g) Table C7 Monthly Budget Statement- Cash Flow*

And

*11. Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.*



## 4.1 Monthly budget statements

### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

#### WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M04 October

Description	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>Financial Performance</b>									
Property rates	74,040	77,766	77,766	5,725	32,461	22,891	9,570	42%	77,766
Service charges	181,435	192,998	192,998	17,813	65,651	64,128	1,523	2%	192,998
Investment revenue	7,688	5,145	5,145	395	1,539	1,715	(176)	-10%	5,145
Transfers and subsidies	63,894	68,914	74,467	-	23,477	22,978	499	2%	68,914
Other own revenue	50,691	19,743	19,743	1,293	7,028	6,879	149	2%	19,743
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>377,748</b>	<b>364,567</b>	<b>370,119</b>	<b>25,226</b>	<b>130,156</b>	<b>118,591</b>	<b>11,565</b>	<b>10%</b>	<b>364,567</b>
Employee costs	129,923	133,996	133,457	10,546	41,371	43,064	(1,694)	-4%	133,996
Remuneration of Councillors	6,669	7,011	7,011	556	2,222	2,337	(114)	-5%	7,011
Depreciation & asset impairment	21,386	23,628	23,628	2,045	7,876	7,876	(0)	-0%	23,628
Finance charges	15,796	16,676	16,676	820	3,278	4,135	(857)	-21%	16,676
Materials and bulk purchases	109,790	113,437	113,633	11,063	37,438	43,387	(5,949)	-14%	113,437
Transfers and subsidies	6,093	4,576	4,576	11	1,965	1,481	483	33%	4,576
Other expenditure	78,294	79,271	79,752	4,816	19,580	26,122	(6,542)	-25%	79,271
<b>Total Expenditure</b>	<b>367,952</b>	<b>378,594</b>	<b>378,732</b>	<b>29,857</b>	<b>113,730</b>	<b>128,403</b>	<b>(14,673)</b>	<b>-11%</b>	<b>378,594</b>
<b>Surplus/(Deficit)</b>	<b>9,797</b>	<b>(14,027)</b>	<b>(8,612)</b>	<b>(4,631)</b>	<b>16,426</b>	<b>(9,812)</b>	<b>26,238</b>	<b>-267%</b>	<b>(14,027)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	20,152	15,770	15,360	-	1,800	5,145	(3,344)	-65%	15,770
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	584	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>(4,631)</b>	<b>18,226</b>	<b>(4,667)</b>	<b>22,894</b>	<b>-491%</b>	<b>1,743</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>(4,631)</b>	<b>18,226</b>	<b>(4,667)</b>	<b>22,894</b>	<b>-491%</b>	<b>1,743</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>2,686</b>	<b>6,141</b>	<b>14,592</b>	<b>(8,451)</b>	<b>-58%</b>	<b>43,336</b>
Capital transfers recognised	20,193	15,770	15,944	1,890	4,512	5,145	(633)	-12%	15,770
Borrowing	6,306	15,200	15,545	386	601	5,093	(4,492)	-88%	15,200
Internally generated funds	14,439	12,367	15,309	410	1,028	4,355	(3,326)	-76%	12,367
<b>Total sources of capital funds</b>	<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>2,686</b>	<b>6,141</b>	<b>14,592</b>	<b>(8,451)</b>	<b>-58%</b>	<b>43,336</b>
<b>Financial position</b>									
Total current assets	193,860	152,052	154,525	-	221,966	-	-	-	152,052
Total non current assets	411,870	436,584	440,045	-	417,310	-	-	-	436,584
Total current liabilities	59,340	41,792	41,792	-	69,472	-	-	-	41,792
Total non current liabilities	149,867	178,731	179,076	-	155,126	-	-	-	178,731
Community wealth/Equity	396,523	368,113	373,701	-	414,678	-	-	-	368,113
<b>Cash flows</b>									
Net cash from (used) operating	64,143	33,588	39,177	5,721	38,221	13,059	(25,162)	-193%	33,588
Net cash from (used) investing	(35,388)	(43,336)	(46,797)	(2,686)	(6,141)	(15,599)	(9,458)	61%	(43,336)
Net cash from (used) financing	1,620	9,392	9,737	-	-	3,246	3,246	100%	9,392
<b>Cash/cash equivalents at the month/year end</b>	<b>101,812</b>	<b>61,193</b>	<b>63,666</b>	<b>-</b>	<b>133,923</b>	<b>62,255</b>	<b>(71,669)</b>	<b>-115%</b>	<b>101,488</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	15,641	7,893	4,595	7,630	14,254	3,385	18,009	55,369	126,776
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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

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

WC013 Bergervier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		142,884	129,130	135,545	6,060	59,530	42,631	16,899	40%	129,130
Executive and council		34,720	35,131	41,546	-	22,023	13,460	8,563	64%	35,131
Finance and administration		108,164	93,999	93,999	6,060	37,507	29,171	8,336	29%	93,999
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		33,618	17,291	16,652	731	2,529	3,948	(1,419)	-36%	17,291
Community and social services		7,591	8,063	7,424	57	1,134	2,539	(1,405)	-55%	8,063
Sport and recreation		3,849	2,224	2,224	405	735	741	(6)	-1%	2,224
Public safety		17,952	1,956	1,956	270	660	652	9	1%	1,956
Housing		4,226	5,048	5,048	-	-	16	(16)	-100%	5,048
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		25,449	23,753	24,212	580	4,168	7,467	(3,298)	-44%	23,753
Planning and development		20,224	16,716	17,175	211	2,595	5,715	(3,120)	-55%	16,716
Road transport		5,224	7,037	7,037	369	1,573	1,752	(179)	-10%	7,037
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		195,949	210,162	209,653	17,854	65,729	69,690	(3,961)	-6%	210,162
Energy sources		121,225	132,499	131,499	12,224	43,727	43,884	(158)	0%	132,499
Water management		30,870	30,854	30,854	2,387	9,097	10,259	(1,163)	-11%	30,854
Waste water management		16,510	17,688	17,688	1,242	4,905	5,650	(745)	-13%	17,688
Waste management		27,344	29,122	29,613	2,001	8,001	9,896	(1,896)	-19%	29,122
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	397,900	380,337	386,063	25,226	131,957	123,736	8,221	7%	380,337
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		92,951	98,859	99,259	6,645	29,599	33,264	(3,665)	-11%	98,859
Executive and council		22,022	20,876	20,876	1,076	6,865	7,407	(542)	-7%	20,876
Finance and administration		69,552	76,413	76,813	5,469	22,407	25,334	(2,927)	-12%	76,413
Internal audit		1,376	1,569	1,569	100	327	523	(196)	-37%	1,569
<b>Community and public safety</b>		58,601	48,524	47,885	3,563	12,898	14,513	(1,614)	-11%	48,524
Community and social services		8,991	11,592	10,953	856	3,274	3,722	(448)	-12%	11,592
Sport and recreation		16,891	15,909	15,909	1,354	4,622	5,534	(912)	-16%	15,909
Public safety		26,854	14,374	14,374	1,227	4,510	4,706	(196)	-4%	14,374
Housing		5,864	6,650	6,650	127	492	551	(59)	-11%	6,650
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		40,071	41,782	41,782	3,408	12,235	13,367	(1,132)	-8%	41,782
Planning and development		11,526	12,606	12,606	968	3,710	4,183	(473)	-11%	12,606
Road transport		28,544	29,177	29,177	2,440	8,526	9,185	(659)	-7%	29,177
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		176,329	189,429	189,806	16,241	58,998	67,259	(8,261)	-12%	189,429
Energy sources		112,113	119,502	119,502	10,695	38,824	44,638	(5,814)	-13%	119,502
Water management		21,173	23,100	23,100	1,901	6,467	7,321	(854)	-12%	23,100
Waste water management		11,381	17,457	17,457	1,273	4,699	5,408	(709)	-13%	17,457
Waste management		31,662	29,370	29,747	2,372	9,008	9,893	(884)	-9%	29,370
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	367,952	378,594	378,732	29,857	113,730	128,403	(14,673)	-11%	378,594
<b>Surplus/ (Deficit) for the year</b>		29,949	1,743	7,331	(4,631)	18,226	(4,667)	22,894	-491%	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) - M04 October

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		35,165	35,576	41,991	-	22,023	13,608	8,415	61.8%	35,576
Vote 2 - Finance		98,270	92,573	92,573	6,544	36,222	27,797	8,426	30.3%	92,573
Vote 3 - Corporate Services		12,827	1,491	1,950	31	96	640	(544)	-85.0%	1,491
Vote 4 - Technical Services		214,344	228,673	228,164	17,551	69,764	76,760	(6,995)	-9.1%	228,673
Vote 5 - Community Services		37,295	22,023	21,384	1,100	3,851	4,932	(1,081)	-21.9%	22,023
<b>Total Revenue by Vote</b>	2	<b>397,900</b>	<b>380,337</b>	<b>386,063</b>	<b>25,226</b>	<b>131,957</b>	<b>123,736</b>	<b>8,221</b>	<b>6.6%</b>	<b>380,337</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		26,949	26,295	26,295	1,453	8,272	9,212	(940)	-10.2%	26,295
Vote 2 - Finance		36,293	40,914	41,239	2,954	12,425	13,581	(1,157)	-8.5%	40,914
Vote 3 - Corporate Services		27,498	28,755	28,780	2,237	8,837	9,534	(696)	-7.3%	28,755
Vote 4 - Technical Services		215,522	230,752	231,153	19,408	70,440	80,539	(10,099)	-12.5%	230,752
Vote 5 - Community Services		61,689	51,878	51,264	3,806	13,757	15,537	(1,781)	-11.5%	51,878
<b>Total Expenditure by Vote</b>	2	<b>367,952</b>	<b>378,594</b>	<b>378,732</b>	<b>29,857</b>	<b>113,730</b>	<b>128,403</b>	<b>(14,673)</b>	<b>-11.4%</b>	<b>378,594</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>(4,631)</b>	<b>18,226</b>	<b>(4,667)</b>	<b>22,894</b>	<b>-490.5%</b>	<b>1,743</b>

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

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		74,040	77,766	77,766	5,725	32,461	22,891	9,570	42%	77,766
Service charges - electricity revenue		117,047	128,741	128,741	12,200	43,685	42,929	756	2%	128,741
Service charges - water revenue		28,752	28,135	28,135	2,383	9,093	9,353	(260)	-3%	28,135
Service charges - sanitation revenue		13,398	13,708	13,708	1,242	4,897	4,320	577	13%	13,708
Service charges - refuse revenue		22,238	22,415	22,415	1,988	7,976	7,526	450	6%	22,415
Rental of facilities and equipment		1,551	1,385	1,385	(470)	1,341	1,361	(20)	-1%	1,385
Interest earned - external investments		7,688	5,145	5,145	395	1,539	1,715	(176)	-10%	5,145
Interest earned - outstanding debtors		7,880	7,460	7,460	374	1,875	2,487	(612)	-25%	7,460
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,021	2,044	2,044	221	638	657	(19)	-3%	2,044
Licences and permits		114	49	49	6	11	16	(5)	-30%	49
Agency services		3,677	4,732	4,732	369	1,322	984	338	34%	4,732
Transfers and subsidies		63,894	68,914	74,467	-	23,477	22,978	499	2%	68,914
Other revenue		14,262	4,073	4,073	792	1,841	1,375	466	34%	4,073
Gains		5,187	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>377,748</b>	<b>364,567</b>	<b>370,119</b>	<b>25,226</b>	<b>130,156</b>	<b>118,591</b>	<b>11,565</b>	<b>10%</b>	<b>364,567</b>
<b>Expenditure By Type</b>										
Employee related costs		129,923	133,996	133,457	10,546	41,371	43,064	(1,694)	-4%	133,996
Remuneration of councillors		6,669	7,011	7,011	556	2,222	2,337	(114)	-5%	7,011
Debt impairment		35,015	26,852	26,852	2,238	8,951	8,951	-	-	26,852
Depreciation & asset impairment		21,386	23,628	23,628	2,045	7,876	7,876	(0)	0%	23,628
Finance charges		15,796	16,676	16,676	820	3,278	4,135	(857)	-21%	16,676
Bulk purchases		96,818	102,198	102,198	9,483	33,797	39,812	(6,014)	-15%	102,198
Other materials		12,973	11,239	11,435	1,580	3,641	3,576	66	2%	11,239
Contracted services		20,712	22,732	23,032	1,303	4,912	6,772	(1,860)	-27%	22,732
Transfers and subsidies		6,093	4,576	4,576	11	1,965	1,481	483	33%	4,576
Other expenditure		22,567	29,686	29,867	1,276	5,717	10,400	(4,683)	-45%	29,686
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>367,952</b>	<b>378,594</b>	<b>378,732</b>	<b>29,857</b>	<b>113,730</b>	<b>128,403</b>	<b>(14,673)</b>	<b>-11%</b>	<b>378,594</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9,797	(14,027)	(8,612)	(4,631)	16,426	(9,812)	26,238	(0)	(14,027)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		20,152	15,770	15,360	-	1,800	5,145	(3,344)	(0)	15,770
Transfers and subsidies - capital (in-kind - all)		-	-	584	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>(4,631)</b>	<b>18,226</b>	<b>(4,667)</b>			<b>1,743</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>(4,631)</b>	<b>18,226</b>	<b>(4,667)</b>			<b>1,743</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>(4,631)</b>	<b>18,226</b>	<b>(4,667)</b>			<b>1,743</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>29,949</b>	<b>1,743</b>	<b>7,331</b>	<b>(4,631)</b>	<b>18,226</b>	<b>(4,667)</b>			<b>1,743</b>

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote 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>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		4,041	50	50	-	-	17	(17)	-100%	50
Vote 4 - Technical Services		6,768	10,857	9,988	36	36	3,382	(3,346)	-99%	10,857
Vote 5 - Community Services		229	1,605	1,843	38	60	600	(540)	-90%	1,605
<b>Total Capital Multi-year expenditure</b>	4,7	<b>11,037</b>	<b>12,512</b>	<b>11,881</b>	<b>75</b>	<b>96</b>	<b>3,999</b>	<b>(3,902)</b>	<b>-98%</b>	<b>12,512</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		161	200	200	1	16	67	(51)	-76%	200
Vote 2 - Finance		220	240	240	-	-	80	(80)	-100%	240
Vote 3 - Corporate Services		1,411	2,405	2,864	21	483	927	(444)	-48%	2,405
Vote 4 - Technical Services		22,671	23,169	25,838	2,066	4,770	7,855	(3,085)	-39%	23,169
Vote 5 - Community Services		5,439	4,810	5,774	523	776	1,666	(889)	-53%	4,810
<b>Total Capital single-year expenditure</b>	4	<b>29,901</b>	<b>30,824</b>	<b>34,916</b>	<b>2,611</b>	<b>6,045</b>	<b>10,594</b>	<b>(4,549)</b>	<b>-43%</b>	<b>30,824</b>
<b>Total Capital Expenditure</b>		<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>2,686</b>	<b>6,141</b>	<b>14,592</b>	<b>(8,451)</b>	<b>-58%</b>	<b>43,336</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>2,522</b>	<b>2,399</b>	<b>2,399</b>	<b>72</b>	<b>140</b>	<b>799</b>	<b>(659)</b>	<b>-82%</b>	<b>2,399</b>
Executive and council		80	30	30	1	16	10	6	57%	30
Finance and administration		2,442	2,369	2,369	71	124	789	(665)	-84%	2,369
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5,668</b>	<b>6,415</b>	<b>7,617</b>	<b>561</b>	<b>836</b>	<b>2,266</b>	<b>(1,429)</b>	<b>-63%</b>	<b>6,415</b>
Community and social services		1,431	1,675	2,006	41	50	715	(665)	-93%	1,675
Sport and recreation		2,256	3,385	4,256	424	645	1,168	(523)	-45%	3,385
Public safety		1,954	1,355	1,355	96	141	383	(242)	-63%	1,355
Housing		27	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>15,438</b>	<b>15,207</b>	<b>16,841</b>	<b>1,927</b>	<b>4,804</b>	<b>5,240</b>	<b>(435)</b>	<b>-8%</b>	<b>15,207</b>
Planning and development		4,232	1,460	1,919	10	445	612	(167)	-27%	1,460
Road transport		11,206	13,747	14,922	1,917	4,360	4,627	(268)	-6%	13,747
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>17,310</b>	<b>19,315</b>	<b>19,940</b>	<b>125</b>	<b>361</b>	<b>6,288</b>	<b>(5,927)</b>	<b>-94%</b>	<b>19,315</b>
Energy sources		5,324	7,019	6,149	14	39	2,102	(2,063)	-98%	7,019
Water management		1,824	4,655	4,805	78	180	1,593	(1,412)	-89%	4,655
Waste water management		9,356	6,934	7,514	34	36	2,375	(2,340)	-99%	6,934
Waste management		807	708	1,472	-	106	217	(111)	-51%	708
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>2,686</b>	<b>6,141</b>	<b>14,592</b>	<b>(8,451)</b>	<b>-58%</b>	<b>43,336</b>
<b>Funded by:</b>										
National Government		14,291	14,570	13,700	1,879	4,101	4,619	(519)	-11%	14,570
Provincial Government		5,862	1,200	1,659	11	412	525	(114)	-22%	1,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		41	-	584	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>20,193</b>	<b>15,770</b>	<b>15,944</b>	<b>1,890</b>	<b>4,512</b>	<b>5,145</b>	<b>(633)</b>	<b>-12%</b>	<b>15,770</b>
<b>Borrowing</b>	6	<b>6,306</b>	<b>15,200</b>	<b>15,545</b>	<b>386</b>	<b>601</b>	<b>5,093</b>	<b>(4,492)</b>	<b>-88%</b>	<b>15,200</b>
<b>Internally generated funds</b>		<b>14,439</b>	<b>12,367</b>	<b>15,309</b>	<b>410</b>	<b>1,028</b>	<b>4,355</b>	<b>(3,326)</b>	<b>-76%</b>	<b>12,367</b>
<b>Total Capital Funding</b>		<b>40,938</b>	<b>43,336</b>	<b>46,797</b>	<b>2,686</b>	<b>6,141</b>	<b>14,592</b>	<b>(8,451)</b>	<b>-58%</b>	<b>43,336</b>

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

##### WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		101,812	11,193	13,666	133,923	11,193
Call investment deposits			50,000	50,000		50,000
Consumer debtors		54,027	81,026	81,026	76,228	81,026
Other debtors		35,892	7,330	7,330	3,430	7,330
Current portion of long-term receivables		6	173	173	6,805	173
Inventory		2,124	2,330	2,330	1,579	2,330
<b>Total current assets</b>		<b>193,860</b>	<b>152,052</b>	<b>154,525</b>	<b>221,966</b>	<b>152,052</b>
<b>Non current assets</b>						
Long-term receivables		301	446	446	6,506	446
Investments			-	-		-
Investment property		16,230	16,277	16,277	16,253	16,277
Investments in Associate			-	-		-
Property, plant and equipment		390,742	415,981	418,942	390,150	415,981
Biological			-	-		-
Intangible		4,143	3,376	3,876	3,946	3,376
Other non-current assets		454	504	504	454	504
<b>Total non current assets</b>		<b>411,870</b>	<b>436,584</b>	<b>440,045</b>	<b>417,310</b>	<b>436,584</b>
<b>TOTAL ASSETS</b>		<b>605,730</b>	<b>588,636</b>	<b>594,570</b>	<b>639,276</b>	<b>588,636</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			-	-		-
Borrowing		6,072	7,206	7,206	6,072	7,206
Consumer deposits		3,885	4,016	4,016	4,863	4,016
Trade and other payables		35,281	16,051	16,051	46,405	16,051
Provisions		14,101	14,519	14,519	12,132	14,519
<b>Total current liabilities</b>		<b>59,340</b>	<b>41,792</b>	<b>41,792</b>	<b>69,472</b>	<b>41,792</b>
<b>Non current liabilities</b>						
Borrowing		53,521	62,042	62,387	53,534	62,042
Provisions		96,346	116,689	116,689	101,592	116,689
<b>Total non current liabilities</b>		<b>149,867</b>	<b>178,731</b>	<b>179,076</b>	<b>155,126</b>	<b>178,731</b>
<b>TOTAL LIABILITIES</b>		<b>209,207</b>	<b>220,523</b>	<b>220,868</b>	<b>224,597</b>	<b>220,523</b>
<b>NET ASSETS</b>	2	<b>396,523</b>	<b>368,113</b>	<b>373,701</b>	<b>414,678</b>	<b>368,113</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		365,414	323,435	329,024	383,569	323,435
Reserves		31,109	44,678	44,678	31,109	44,678
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>396,523</b>	<b>368,113</b>	<b>373,701</b>	<b>414,678</b>	<b>368,113</b>

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

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	70,470	6,424	25,163	23,490	1,673	7%	70,470
Service charges		173,477	177,284	177,284	17,539	63,802	59,095	4,707	8%	177,284
Other revenue		17,694	10,502	10,502	9,120	37,787	3,501	34,286	979%	10,502
Transfers and Subsidies - Operational		63,956	68,914	74,467	2,035	28,803	24,822	3,981	16%	68,914
Transfers and Subsidies - Capital		20,193	15,770	15,944	-	12,798	5,315	7,483	141%	15,770
Interest		7,688	7,756	7,756	395	853	2,585	(1,733)	-67%	7,756
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(273,905)	(305,689)	(305,827)	(29,781)	(129,020)	(101,942)	27,078	-27%	(305,689)
Finance charges		(6,528)	(6,842)	(6,842)	-	-	(2,281)	(2,281)	100%	(6,842)
Transfers and Grants		(6,088)	(4,576)	(4,576)	(11)	(1,965)	(1,525)	439	-29%	(4,576)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>64,143</b>	<b>33,588</b>	<b>39,177</b>	<b>5,721</b>	<b>38,221</b>	<b>13,059</b>	<b>(25,162)</b>	<b>-193%</b>	<b>33,588</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		5,550	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(40,938)	(43,336)	(46,797)	(2,686)	(6,141)	(15,599)	(9,458)	61%	(43,336)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(35,388)</b>	<b>(43,336)</b>	<b>(46,797)</b>	<b>(2,686)</b>	<b>(6,141)</b>	<b>(15,599)</b>	<b>(9,458)</b>	<b>61%</b>	<b>(43,336)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,550	15,200	15,545	-	-	5,182	(5,182)	-100%	15,200
Increase (decrease) in consumer deposits		220	213	213	-	-	71	(71)	-100%	213
<b>Payments</b>										
Repayment of borrowing		(5,150)	(6,021)	(6,021)	-	-	(2,007)	(2,007)	100%	(6,021)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>1,620</b>	<b>9,392</b>	<b>9,737</b>	<b>-</b>	<b>-</b>	<b>3,246</b>	<b>3,246</b>	<b>100%</b>	<b>9,392</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>30,374</b>	<b>(356)</b>	<b>2,116</b>	<b>3,035</b>	<b>32,080</b>	<b>705</b>			<b>(356)</b>
Cash/cash equivalents at beginning:		71,438	61,549	61,549		101,844	61,549			101,844
Cash/cash equivalents at month/year end:		101,812	61,193	63,666		133,923	62,255			101,488

# PART 2 – SUPPORTING DOCUMENTATION

## Section 5 – Debtors' analysis

### 5.1 Supporting Table C3

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,678	1,213	657	490	837	666	2,498	5,465	14,505	9,956		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,603	1,603	1,049	748	509	325	1,483	6,692	19,012	9,757		
Receivables from Non-exchange Transactions - Property Rates	1400	5,470	1,943	1,107	4,801	8,612	884	3,716	17,600	44,132	35,613		
Receivables from Exchange Transactions - Waste Water Management	1500	1,310	681	473	415	586	354	2,137	6,949	12,905	10,441		
Receivables from Exchange Transactions - Waste Management	1600	2,176	1,046	693	607	984	519	3,029	10,511	19,565	15,650		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	487	462	501	483	526	458	4,107	8,185	15,210	13,758		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,083)	944	114	86	2,201	177	1,040	(32)	1,447	3,472		
<b>Total By Income Source</b>	<b>2000</b>	<b>15,641</b>	<b>7,893</b>	<b>4,595</b>	<b>7,630</b>	<b>14,254</b>	<b>3,385</b>	<b>18,009</b>	<b>55,369</b>	<b>126,776</b>	<b>98,648</b>	-	-
<b>2019/20 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	35	43	35	792	31	43	156	868	2,002	1,889		
Commercial	2300	2,940	640	335	1,456	385	173	875	1,991	8,793	4,879		
Households	2400	6,924	3,754	2,516	3,211	2,046	2,111	12,460	41,172	74,195	61,000		
Other	2500	5,742	3,456	1,710	2,172	11,793	1,057	4,519	11,338	41,787	30,879		
<b>Total By Customer Group</b>	<b>2600</b>	<b>15,641</b>	<b>7,893</b>	<b>4,595</b>	<b>7,630</b>	<b>14,254</b>	<b>3,385</b>	<b>18,009</b>	<b>55,369</b>	<b>126,776</b>	<b>98,648</b>	-	-



# Section 6 – Creditors' analysis

## 6.1 Supporting Table C4

WC013 Bergvrievier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>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										-	
Auditor General	0800										-	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	-	-	-	-

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>3</sup>	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
ABSA						4.62%			08 September 2020	-				-
Nedbank						4.62%			08 September 2020	-				-
Standard Bank						4.65%			07 October 2020	20,214	15	(20,229)		-
Standard Bank						4.55%			11 August 2020	-				-
ABSA						4.04%			23 November 2020	10,041	34			10,075
Standard Bank						4.03%			07 January 2021	30,073	99			30,172
ABSA						4.02%			08 December 2020	30,073	102			30,175
ABSA						3.90%			08 December 2020	10,024	33			10,057
Standard Bank						3.925%			12 February 2021	-	34		20,000	20,034
														-
<b>Municipality sub-total</b>										<b>100,424</b>		<b>(20,229)</b>	<b>20,000</b>	<b>100,513</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 - M04 October

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>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	55,534	61,819	-	25,646	18,511	7,134	38.5%	55,534
Local Government Equitable Share			48,940	55,355	-	22,023	16,313	5,710	35.0%	48,940
Municipal Infrastructure Grant			2,518	2,518	-	1,408	839	569	67.8%	2,518
Expanded Public Works Programme			2,135	2,135	-	534	712	(178)	-25.0%	2,135
Financial Management Grant			1,550	1,550	-	1,550	517	1,033	200.0%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	-	130	130	0	0.0%	391
Municipal Disaster Relief Grant (COGTA)	3		-	-	-	-	-	-	-	-
ACIP			-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	12,785	12,146	1,300	3,962	4,262	(300)	-7.0%	12,785
Libraries			7,274	6,635	-	2,662	2,425	237	9.8%	7,274
Human Settlements			5,000	5,000	1,300	1,300	1,667	(367)	-22.0%	5,000
Maintenance of Roads			110	110	-	-	37	(37)	-100.0%	110
Financial Management Support Grant			-	-	-	-	-	-	-	-
Municipal Capacity Building Grant			401	401	-	-	134	(134)	-100.0%	401
External Bursary Programme			-	-	-	-	-	-	-	-
Local Government Graduate Internship			-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant			-	-	-	-	-	-	-	-
Municipal Performance Management Allocation			-	-	-	-	-	-	-	-
Local Government Support Grant - COVID-19			-	-	-	-	-	-	-	-
CDW - Operational Support Grant			-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	595	502	735	735	198	536	270.4%	595
Go Flow			-	-	-	-	-	-	-	-
Chieta			-	-	-	-	-	-	-	-
LG Seta			-	-	-	-	-	-	-	-
Heist op den Berg			595	502	735	735	198	536	270.4%	595
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	68,914	74,467	2,035	30,342	22,971	7,371	32.1%	68,914
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	14,570	13,700	-	10,259	4,857	5,403	111.2%	14,570
Municipal Infrastructure Grant			11,961	11,961	-	9,390	3,987	5,403	135.5%	11,961
Financial Management Grant			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	-	870	870	(0)	0.0%	2,609
Municipal Systems Improvement			-	-	-	-	-	-	-	-
ACIP			-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	1,200	1,659	-	1,000	400	600	150.0%	1,200
Regional Socio - Economic Project			1,000	1,459	-	1,000	333	667	200.0%	1,000
Libraries			200	200	-	-	67	(67)	-100.0%	200
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant			-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-
Financial Management Support Grant			-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	584	-	-	-	-	-	-
Heist op den berg			-	584	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	15,770	15,944	-	11,259	5,257	6,003	114.2%	15,770
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	84,684	90,410	2,035	41,601	28,228	13,373	47.4%	84,684

## 8.2 Supporting Table C7

### WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	55,534	61,819	598	15,933	18,511	(2,578)	-13.9%	55,534
Local Government Equitable Share			48,940	55,355	-	13,839	16,313	(2,475)	-15.2%	48,940
Municipal Infrastructure Grant			2,518	2,518	342	855	839	16	1.9%	2,518
Expanded Public Works Programme			2,135	2,135	211	694	712	(17)	-2.4%	2,135
Financial Management Grant			1,550	1,550	45	545	517	28	5.4%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	-	-	130	(130)	-100.0%	391
Municipal Disaster Relief Grant (COGTA)					-	-	-	-		-
Other transfers and grants [insert description]					-	-	-	-		-
<b>Provincial Government:</b>		-	12,785	12,146	512	1,873	4,262	(2,388)	-56.0%	12,785
Libraries			7,274	6,635	512	1,873	2,425	(551)	-22.7%	7,274
Human Settlements			5,000	5,000	-	-	1,667	(1,667)	-100.0%	5,000
Maintenance of Roads			110	110	-	-	37	(37)	-100.0%	110
Financial Management Support Grant					-	-	-	-		-
Municipal Capacity Building Grant			401	401	-	-	134	(134)	-100.0%	401
External Bursary Programme					-	-	-	-		-
Local Government Graduate Internship					-	-	-	-		-
Municipal Infrastructure Support Grant					-	-	-	-		-
Municipal Performance Management Allocation					-	-	-	-		-
Local Government Support Grant - COVID-19					-	-	-	-		-
CDW - Operational Support Grant					-	-	-	-		-
Other transfers and grants [insert description]					-	-	-	-		-
<b>Other grant providers:</b>		-	595	502	-	-	198	(198)	-100.0%	595
<i>Heist op den Berg</i>			595	502	-	-	198	(198)	-100.0%	595
<b>Total operating expenditure of Transfers and Grants:</b>		-	68,914	74,467	1,111	17,806	22,971	(5,165)	-22.5%	68,914
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	14,570	13,700	1,879	5,771	4,857	915	18.8%	14,570
Municipal Infrastructure Grant			11,961	11,961	1,879	5,771	3,987	1,784	44.8%	11,961
Financial Management Grant			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	-	-	870	(870)	-100.0%	2,609
0					-	-	-	-		-
0					-	-	-	-		-
Other capital transfers [insert description]					-	-	-	-		-
<b>Provincial Government:</b>		-	1,200	1,659	11	412	400	12	2.9%	1,200
Regional Socio - Economic Project			1,000	1,459	9	408	333	75	22.5%	1,000
Libraries			200	200	1	3	67	(64)	-95.3%	200
<b>Other grant providers:</b>		-	-	584	-	-	-	-		-
<i>Heist op den berg</i>				584	-	-	-	-		-
0					-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	15,770	15,944	1,890	6,183	5,257	926	17.6%	15,770
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	84,684	90,410	3,000	23,989	28,228	(4,239)	-15.0%	84,684

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

## 9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousands</b>	1	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>			
<b>Cash Receipts By Source</b>																
Property rates		4,717	7,239	6,783	6,424	4,899	4,888	4,863	5,263	5,059	4,989	5,041	10,305	70,470	75,707	81,284
Service charges - electricity revenue		7,723	10,893	14,394	12,304	9,387	11,181	10,040	8,640	8,511	10,014	12,256	12,244	127,587	134,004	140,743
Service charges - water revenue		2,029	1,811	1,951	2,300	2,014	1,993	2,023	1,996	1,830	1,819	1,635	342	21,742	24,409	27,281
Service charges - sanitation revenue		822	911	988	1,095	844	856	905	943	898	867	964	556	10,650	11,938	13,327
Service charges - refuse		1,480	1,590	1,669	1,841	1,462	1,449	1,476	1,453	1,435	1,471	1,468	510	17,304	19,434	21,727
Rental of facilities and equipment		73	833	905	(470)	104	127	150	76	118	115	101	(747)	1,385	1,451	1,521
Interest earned - external investments		-	75	86	77	350	401	419	440	318	369	306	2,304	5,145	5,391	5,650
Interest earned - outstanding debtors		131	130	166	319	230	229	217	218	217	212	218	323	2,611	2,736	2,868
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		196	208	182	211	21	21	21	21	18	18	26	(680)	263	2,419	2,424
Licences and permits		2	0	3	6	4	4	4	4	4	4	4	9	49	51	53
Agency services		296	326	331	369	331	310	1,344	318	299	268	363	177	4,732	4,959	5,197
Transfers and Subsidies - Operational		22,023	4,746	-	2,035	2,548	18,627	1,430	2,047	12,529	-	-	8,482	74,467	86,151	93,360
Other revenue		9,702	4,014	11,464	9,004	264	401	301	239	298	401	354	(32,370)	4,073	7,038	7,372
<b>Cash Receipts by Source</b>		<b>49,194</b>	<b>32,777</b>	<b>38,923</b>	<b>35,513</b>	<b>22,458</b>	<b>40,486</b>	<b>23,194</b>	<b>21,658</b>	<b>31,534</b>	<b>20,548</b>	<b>22,737</b>	<b>1,455</b>	<b>340,478</b>	<b>375,688</b>	<b>402,806</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		4,136	1,000	7,662	-	1,187	1,187	1,526	1,526	1,526	1,696	1,696	(7,198)	15,944	14,794	17,889
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	15,545	15,545	15,100	15,120
Increase (decrease) in consumer deposits		-	-	-	-	18	18	18	18	18	18	18	89	213	224	237
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>53,330</b>	<b>33,777</b>	<b>46,585</b>	<b>35,513</b>	<b>23,663</b>	<b>41,691</b>	<b>24,738</b>	<b>23,201</b>	<b>33,078</b>	<b>22,261</b>	<b>24,450</b>	<b>9,890</b>	<b>372,179</b>	<b>405,806</b>	<b>436,052</b>
<b>Cash Payments by Type</b>																
Employee related costs		9,897	10,115	10,889	10,546	15,350	10,950	11,405	11,442	11,072	11,012	10,829	8,776	132,284	136,796	143,174
Remuneration of councillors		553	556	556	556	499	527	635	749	603	603	603	568	7,011	7,347	7,697
Interest paid		-	-	-	-	570	570	570	570	570	570	570	2,851	6,842	7,170	7,513
Bulk purchases - Electricity		13	11,344	12,060	8,976	7,083	8,437	7,576	6,519	6,421	7,556	9,247	11,037	96,268	100,889	105,732
Bulk purchases - Water & Sewer		-	378	519	508	549	543	552	544	499	496	446	896	5,930	6,215	6,513
Other materials		815	497	750	1,580	910	924	1,082	994	756	831	1,289	1,007	11,435	11,764	12,310
Contracted services		449	1,769	1,405	1,303	1,841	1,869	2,189	2,010	1,528	1,680	2,608	4,381	23,032	38,388	40,947
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		56	1,716	183	11	491	57	504	480	190	44	572	274	4,576	4,375	4,586
General expenses		22,934	4,735	9,005	6,313	2,404	2,441	2,859	2,625	1,996	2,194	3,406	(31,044)	29,867	30,748	33,869
<b>Cash Payments by Type</b>		<b>34,716</b>	<b>31,110</b>	<b>35,366</b>	<b>29,792</b>	<b>29,697</b>	<b>26,318</b>	<b>27,372</b>	<b>25,934</b>	<b>23,636</b>	<b>24,987</b>	<b>29,571</b>	<b>(1,254)</b>	<b>317,245</b>	<b>343,692</b>	<b>362,341</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		8	1,482	1,966	2,686	1,163	3,065	2,138	2,586	1,561	3,144	5,114	21,885	46,797	40,281	45,710
Repayment of borrowing		-	-	-	-	-	3,010	-	-	-	-	-	3,010	6,021	7,206	8,429
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>34,725</b>	<b>32,591</b>	<b>37,332</b>	<b>32,478</b>	<b>30,860</b>	<b>32,394</b>	<b>29,509</b>	<b>28,520</b>	<b>25,197</b>	<b>28,132</b>	<b>34,684</b>	<b>23,641</b>	<b>370,062</b>	<b>391,179</b>	<b>416,479</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>18,606</b>	<b>1,185</b>	<b>9,253</b>	<b>3,035</b>	<b>(7,197)</b>	<b>9,298</b>	<b>(4,771)</b>	<b>(5,318)</b>	<b>7,881</b>	<b>(5,871)</b>	<b>(10,234)</b>	<b>(13,751)</b>	<b>2,116</b>	<b>14,628</b>	<b>19,573</b>
Cash/cash equivalents at the month/year beginning:		101,844	120,449	121,635	130,888	133,923	126,726	136,024	131,253	125,935	133,815	127,945	117,711	101,844	103,960	118,588
Cash/cash equivalents at the month/year end:		120,449	121,635	130,888	133,923	126,726	136,024	131,253	125,935	133,815	127,945	117,711	103,960	103,960	118,588	138,161

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		3,735	8	8	8	8	(0)	0.0%	0%
August		3,482	7,523	1,482	1,490	7,531	6,041	80.2%	3%
September		5,414	5,729	1,966	3,456	13,260	9,805	73.9%	8%
October		4,964	5,279	2,686	6,141	18,539	12,398	66.9%	14%
November		4,350	4,665	–		23,204	–		
December		6,069	6,383	–		29,587	–		
January		2,085	2,400	–		31,987	–		
February		3,829	4,143	–		36,131	–		
March		3,297	3,612	–		39,742	–		
April		1,759	2,074	–		41,816	–		
May		1,126	1,440	–		43,256	–		
June		3,226	3,541	–		46,797	–		
<b>Total Capital expenditure</b>	<b>–</b>	<b>43,336</b>	<b>46,797</b>	<b>6,141</b>					

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		3,004	6,636	6,860	11	60	2,156	2,096	97.2%	6,636
Roads Infrastructure		247	245	245	6	10	82	71	87.4%	245
Roads		247	200	200	6	10	67	56	84.6%	200
Road Structures		-	45	45	-	-	15	15	100.0%	45
Storm water Infrastructure		382	195	195	-	-	65	65	100.0%	195
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		382	195	195	-	-	65	65	100.0%	195
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	40	40	-	-	13	13	100.0%	40
LV Networks		-	40	40	-	-	13	13	100.0%	40
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		129	200	200	5	50	67	17	24.9%	200
Pump Stations		129	200	200	5	50	67	17	24.9%	200
Sanitation Infrastructure		1,807	5,406	5,406	-	-	1,805	1,805	100.0%	5,406
Pump Station		132	250	250	-	-	86	86	100.0%	250
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		1,675	5,156	5,156	-	-	1,719	1,719	100.0%	5,156
Solid Waste Infrastructure		440	550	774	-	-	125	125	100.0%	550
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		245	250	250	-	-	43	43	100.0%	250
Waste Processing Facilities		195	300	524	-	-	82	82	100.0%	300
<b>Community Assets</b>		4,793	2,160	2,541	48	48	818	770	94.2%	2,160
Community Facilities		4,226	980	1,218	26	26	392	366	93.4%	980
Halls		-	-	-	-	-	-	-	-	-
Centres		4,041	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	80	80	-	-	27	27	100.0%	80
Cemeteries/Crematoria		185	600	838	26	26	265	239	90.2%	600
Police		-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	300	300	-	-	100	100	100.0%	300
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		567	1,180	1,323	22	22	426	404	94.9%	1,180
Indoor Facilities		-	20	20	-	-	7	7	100.0%	20
Outdoor Facilities		567	1,160	1,303	22	22	419	398	94.8%	1,160
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	50	50	-	-	17	17	100.0%	50
Conservation Areas		-	50	50	-	-	17	17	100.0%	50
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		852	850	1,150	36	36	283	247	87.2%	850
Operational Buildings		852	850	1,150	36	36	283	247	87.2%	850
Municipal Offices		852	850	1,150	36	36	283	247	87.2%	850
<b>Intangible Assets</b>		215	-	500	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		215	-	500	-	-	-	-	-	-
Computer Software and Applications		215	-	500	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		575	660	660	-	2	220	218	99.3%	660
Computer Equipment		575	660	660	-	2	220	218	99.3%	660
<b>Furniture and Office Equipment</b>		402	564	624	10	49	138	89	64.4%	564
Furniture and Office Equipment		402	564	624	10	49	138	89	64.4%	564
<b>Machinery and Equipment</b>		788	1,346	1,346	74	193	414	221	53.3%	1,346
Machinery and Equipment		788	1,346	1,346	74	193	414	221	53.3%	1,346
<b>Transport Assets</b>		4,359	3,600	4,652	370	476	1,327	851	64.1%	3,600
Transport Assets		4,359	3,600	4,652	370	476	1,327	851	64.1%	3,600
<b>Total Capital Expenditure on new assets</b>	1	14,986	15,865	18,382	549	864	5,373	4,508	83.9%	15,865

## 10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

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	8,784	91	131	2,955	2,824	95.6%	9,269
Roads Infrastructure		-	50	50	-	-	17	17	100.0%	50
Roads		-	50	50	-	-	17	17	100.0%	50
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,175	4,219	3,349	-	-	1,169	1,169	100.0%	4,219
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		244	-	-	-	-	-	-	-	-
MV Switching Stations		-	50	50	-	-	17	17	100.0%	50
MV Networks		-	80	80	-	-	27	27	100.0%	80
LV Networks		2,931	4,089	3,219	-	-	1,126	1,126	100.0%	4,089
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1,669	3,970	4,120	70	110	1,364	1,255	92.0%	3,970
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		43	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		95	200	200	-	-	67	67	100.0%	200
Water Treatment Works		-	50	50	-	-	17	17	100.0%	50
Bulk Mains		-	100	100	-	-	33	33	100.0%	100
Distribution		1,107	2,870	3,020	52	71	998	926	92.9%	2,870
Distribution Points		423	750	750	18	39	250	211	84.6%	750
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		261	1,030	1,265	21	21	405	384	94.9%	1,030
Pump Station		224	930	1,145	21	21	366	345	94.3%	930
Reticulation		37	100	120	-	-	39	39	100.0%	100
<b>Community Assets</b>		205	745	745	49	97	256	159	62.2%	745
Community Facilities		119	95	95	43	43	39	(3)	-7.9%	95
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	50	50	-	-	17	17	100.0%	50
Cemeteries/Crematoria		100	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		19	45	45	43	43	23	(20)	-86.8%	45
Sport and Recreation Facilities		86	650	650	6	54	217	162	74.9%	650
Indoor Facilities		86	100	100	6	54	33	(21)	-63.0%	100
Outdoor Facilities		-	550	550	-	-	183	183	100.0%	550
<b>Investment properties</b>		-	50	50	24	24	17	(7)	-42.3%	50
Revenue Generating		-	50	50	-	-	-	-	-	50
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	50	50	-	-	-	-	-	50
Non-revenue Generating		-	-	-	24	24	17	(7)	-42.3%	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	24	24	17	(7)	-42.3%	-
<b>Other assets</b>		53	50	50	-	13	17	4	21.8%	50
Operational Buildings		53	50	50	-	13	17	4	21.8%	50
Municipal Offices		53	50	50	-	13	17	4	21.8%	50
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		349	400	400	-	-	133	133	100.0%	400
Computer Equipment		349	400	400	-	-	133	133	100.0%	400
<b>Furniture and Office Equipment</b>		414	555	555	23	65	185	120	64.9%	555
Furniture and Office Equipment		414	555	555	23	65	185	120	64.9%	555
<b>Machinery and Equipment</b>		17	-	-	-	-	-	-	-	-
Machinery and Equipment		17	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	6,144	11,069	10,584	186	329	3,562	3,233	90.8%	11,069



## 10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		4,399	3,353	3,353	368	1,091	1,034	(57)	-5.5%	3,353
Roads Infrastructure		617	460	460	48	169	173	4	2.5%	460
Roads		617	460	460	48	169	173	4	2.5%	460
Storm water Infrastructure		202	292	292	15	76	98	22	22.0%	292
Drainage Collection		-			-	-	-	-		-
Storm water Conveyance		202	292	292	15	76	98	22	22.0%	292
Attenuation		-			-	-	-	-		-
Electrical Infrastructure		2,770	1,859	1,859	203	553	620	66	10.7%	1,859
LV Networks		2,770	1,859	1,859	203	553	620	66	10.7%	1,859
Capital Spares		-			-	-	-	-		-
Water Supply Infrastructure		586	450	450	9	123	100	(23)	-23.4%	450
Distribution		586	450	450	9	123	100	(23)	-23.4%	450
Distribution Points		-			-	-	-	-		-
PRV Stations		-			-	-	-	-		-
Capital Spares		-			-	-	-	-		-
Sanitation Infrastructure		224	278	278	93	168	38	(131)	-343.8%	278
Pump Station		-			-	-	-	-		-
Reticulation		224	278	278	93	168	38	(131)	-343.8%	278
Waste Water Treatment Works		-			-	-	-	-		-
Outfall Sewers		-			-	-	-	-		-
Toilet Facilities		-			-	-	-	-		-
Capital Spares		-			-	-	-	-		-
Solid Waste Infrastructure		-	15	15	-	-	5	5	100.0%	15
Landfill Sites		-	15	15	-	-	5	5	100.0%	15
<b>Community Assets</b>		10,801	9,529	9,529	811	2,849	3,202	353	11.0%	9,529
Community Facilities		7,973	6,742	6,742	632	2,164	2,209	45	2.0%	6,742
Cemeteries/Crematoria		501	417	417	40	165	227	62	27.3%	417
Police		-			-	-	-	-		-
Parks		-			-	-	-	-		-
Public Open Space		7,472	6,325	6,325	592	1,999	1,982	(17)	-0.9%	6,325
Sport and Recreation Facilities		2,828	2,787	2,787	180	685	993	308	31.0%	2,787
Indoor Facilities		-			-	-	-	-		-
Outdoor Facilities		2,828	2,787	2,787	180	685	993	308	31.0%	2,787
Capital Spares		-			-	-	-	-		-
<b>Other assets</b>		4,049	3,928	3,928	370	1,238	1,409	171	12.1%	3,928
Operational Buildings		4,040	3,912	3,912	370	1,237	1,396	159	11.4%	3,912
Municipal Offices		4,040	3,912	3,912	370	1,237	1,396	159	11.4%	3,912
Housing		9	16	16	-	1	13	13	95.6%	16
Staff Housing		-			-	-	-	-		-
Social Housing		9	16	16	-	1	13	13	95.6%	16
Capital Spares		-			-	-	-	-		-
<b>Computer Equipment</b>		239	344	344	50	53	113	60	53.2%	344
Computer Equipment		239	344	344	50	53	113	60	53.2%	344
<b>Furniture and Office Equipment</b>		18	36	36	1	3	16	13	79.4%	36
Furniture and Office Equipment		18	36	36	1	3	16	13	79.4%	36
<b>Machinery and Equipment</b>		722	854	854	84	139	242	103	42.5%	854
Machinery and Equipment		722	854	854	84	139	242	103	42.5%	854
<b>Transport Assets</b>		2,203	2,517	2,517	232	561	842	281	33.4%	2,517
Transport Assets		2,203	2,517	2,517	232	561	842	281	33.4%	2,517
<b>Total Repairs and Maintenance Expenditure</b>	1	22,432	20,561	20,561	1,916	5,933	6,858	924	13.5%	20,561

## 10.5 Supporting Table C13d

### WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14,018	14,583	14,583	1,215	4,861	5,623	762	13.6%	14,583
Roads Infrastructure		2,017	2,199	2,199	183	733	733	-		2,199
<i>Roads</i>		2,017	2,199	2,199	183	733	733	-		2,199
Storm water Infrastructure		327	379	379	32	126	126	-		379
<i>Drainage Collection</i>		327	379	379	32	126	126	-		379
Electrical Infrastructure		1,695	1,907	1,907	159	636	636	-		1,907
<i>MV Substations</i>		1,683	1,889	1,889	157	630	630	-		1,889
<i>LV Networks</i>		13	18	18	2	6	6	-		18
Water Supply Infrastructure		3,271	3,532	3,532	294	1,177	1,177	-		3,532
<i>Pump Stations</i>		2,029	2,209	2,209	184	736	736	-		2,209
<i>Water Treatment Works</i>		1,242	1,323	1,323	110	441	441	-		1,323
Sanitation Infrastructure		3,231	3,047	3,047	254	1,016	1,016	-		3,047
<i>Pump Station</i>		2,515	2,318	2,318	193	773	773	-		2,318
<i>Reticulation</i>		716	729	729	61	243	243	-		729
Solid Waste Infrastructure		3,477	3,519	3,519	293	1,173	1,173	-		3,519
<i>Landfill Sites</i>		3,023	3,023	3,023	252	1,008	1,008	-		3,023
<i>Waste Transfer Stations</i>		0	1	1	0	0	0	-		1
<i>Waste Drop-off Points</i>		454	495	495	41	165	165	-		495
Rail Infrastructure		-	-	-	-	-	762	762	100.0%	-
<i>Drainage Collection</i>							126	126	100.0%	-
<i>MV Substations</i>							630	630	100.0%	-
<i>LV Networks</i>							6	6	100.0%	-
<b>Community Assets</b>		1,963	2,150	2,150	179	717	717	-		2,150
Community Facilities		722	790	790	66	263	263	-		790
<i>Halls</i>		82	87	87	7	29	29	-		87
<i>Museums</i>		310	328	328	27	109	109	-		328
<i>Libraries</i>		182	217	217	18	72	72	-		217
<i>Cemeteries/Crematoria</i>		143	151	151	13	50	50	-		151
<i>Public Open Space</i>		5	7	7	1	2	2	-		7
Sport and Recreation Facilities		1,241	1,360	1,360	113	453	453	-		1,360
<i>Outdoor Facilities</i>		1,241	1,360	1,360	113	453	453	-		1,360
<b>Investment properties</b>		1	2	2	0	1	1	-		2
Non-revenue Generating		1	2	2	0	1	1	-		2
<i>Unimproved Property</i>		1	2	2	0	1	1	-		2
<b>Other assets</b>		1,013	1,105	1,105	92	368	368	-		1,105
Operational Buildings		1,013	1,105	1,105	92	368	368	-		1,105
<i>Municipal Offices</i>		1,009	1,099	1,099	92	366	366	-		1,099
<i>Stores</i>		4	6	6	1	2	2	-		6
<b>Intangible Assets</b>		390	589	589	55	196	196	-		589
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		390	589	589	55	196	196	-		589
<i>Computer Software and Applications</i>		390	589	589	55	196	196	-		589
<b>Computer Equipment</b>		478	709	709	78	236	236	(0)	0.0%	709
Computer Equipment		478	709	709	78	236	236	(0)	0.0%	709
<b>Furniture and Office Equipment</b>		1,058	1,343	1,343	148	448	448	0	0.0%	1,343
Furniture and Office Equipment		1,058	1,343	1,343	148	448	448	0	0.0%	1,343
<b>Machinery and Equipment</b>		1,146	1,516	1,516	130	505	505	-		1,516
Machinery and Equipment		1,146	1,516	1,516	130	505	505	-		1,516
<b>Transport Assets</b>		1,317	1,631	1,631	147	544	544	(0)	0.0%	1,631
Transport Assets		1,317	1,631	1,631	147	544	544	(0)	0.0%	1,631
<b>Total Depreciation</b>	1	21,386	23,628	23,628	2,045	7,876	8,638	762	8.8%	23,628

## 10.6 Supporting Table C13e

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		18,176	15,197	16,397	1,935	4,770	5,115	344	6.7%	15,197
Roads Infrastructure		9,094	11,812	12,487	1,919	4,731	3,986	(744)	-18.7%	11,812
<i>Roads</i>		9,094	11,812	12,487	1,919	4,731	3,986	(744)	-18.7%	11,812
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2,998	35	35	13	13	12	(1)	-9.7%	35
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		2,998	35	35	13	13	12	(1)	-9.7%	35
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,943	2,600	2,600	-	21	867	846	97.6%	2,600
<i>MV Networks</i>		748	1,100	1,100	-	-	367	367	100.0%	1,100
<i>LV Networks</i>		1,195	1,500	1,500	-	21	500	479	95.8%	1,500
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	450	450	3	6	150	144	96.0%	450
<i>Distribution</i>		-	450	450	3	6	150	144	96.0%	450
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,922	300	645	-	-	100	100	100.0%	300
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		1,060	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		2,862	300	645	-	-	100	100	100.0%	300
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		219	-	180	-	-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>		-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>		-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		219	-	180	-	-	-	-	-	-
<b>Community Assets</b>		1,632	1,205	1,434	15	177	543	365	67.3%	1,205
Community Facilities		1,160	265	310	11	16	180	164	91.2%	265
<i>Halls</i>		120	250	250	-	-	163	163	100.0%	250
<i>Libraries</i>		432	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		87	-	45	11	16	12	(3)	-28.5%	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		15	15	15	-	-	5	5	100.0%	15
Sport and Recreation Facilities		472	940	1,124	4	162	363	201	55.4%	940
<i>Indoor Facilities</i>		-	50	50	-	-	17	17	100.0%	50
<i>Outdoor Facilities</i>		472	890	1,074	4	162	346	184	53.2%	890
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	19,808	16,402	17,831	1,950	4,948	5,657	709	12.5%	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 October 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv. H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date 13 November 2020