

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 November 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 November 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 November 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	153,596,939.06	148,551,540.00	5,045,399.06	3%
Total Expenditure	378,593,852.00	378,731,542.00	146,703,914.13	151,235,516.00	- 4,531,601.87	-3%
Total Capital Expenditure	43,336,196.00	46,797,116.00	8,348,429.67	18,242,994.00	- 9,894,564.33	-54%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R5.045 million against the total budget for the period ended 30 November 2020.

The operating expenditure is underspent by R4.531 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 R8.348 million, representing 17.84% of the approved budget.

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

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

Revenue by Source (Table C4)

Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	74,040	77,766	77,766	38,207	29,750	8,457	28%
Service charges - electricity revenue	117,047	128,741	128,741	53,466	53,658	(191)	0%
Service charges - water revenue	28,752	28,135	28,135	11,448	11,689	(242)	-2%
Service charges - sanitation revenue	13,398	13,708	13,708	6,079	5,393	685	13%
Service charges - refuse revenue	22,238	22,415	22,415	9,945	9,332	614	7%
Rental of facilities and equipment	1,551	1,385	1,385	1,447	823	624	76%
Interest earned - external investments	7,688	5,145	5,145	1,939	2,144	(205)	-10%
Interest earned - outstanding debtors	7,880	7,460	7,460	2,349	3,108	(760)	-24%
Fines, penalties and forfeits	18,021	2,044	2,044	1,009	826	182	22%
Licences and permits	114	49	49	29	20	9	46%
Agency services	3,677	4,732	4,732	1,621	1,254	367	29%
Transfers and subsidies	63,894	68,914	74,467	23,477	28,862	(5,385)	-19%
Other revenue	14,262	4,073	4,073	2,582	1,691	890	53%
Gains	5,187	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	377,748	364,567	370,119	153,597	148,552	5,045	3%

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 153,596,939.06 which represents 41.50% 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 28%, as a result of the annual billing which takes place in July. The annual assessment rates payments were due on 30 September 2020.

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

Rental of Facilities and Equipment – outstanding debtors: A positive YTD variance of 76%

which due to the annual billing of the commonage.

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 24% is recorded as a result of the reduction in the prime interest rate, the necessary adjustment will be done after considering the mid-year financial results. The implementation of credit control measures also have a negative impact on the interest charges on outstanding debtors.

Fines, penalties and forfeits: A positive YTD variance of 22% is due to Traffic Fines revenue recorded during November.

Licences and permits: A positive YTD variance of 46% representing approximately R9 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 29%. 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 negative YTD variance of 19% which due to the misalignment between the actual receipts and the budget.

Other Revenue: A positive YTD variance of 53%. The variance is mainly due to Camping fees, Building Plan Fees, sale of land and revenue from insurance claims. Since Level 2 there has been an increase in the booking of municipal facilities for the festive period.

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

Operating expenditure by type (Table C4)

Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Expenditure By Type							
Employee related costs	129,923	133,996	133,457	58,063	53,615	4,448	8%
Remuneration of councillors	6,669	7,011	7,011	2,779	2,921	(142)	-5%
Debt impairment	35,015	26,852	26,852	11,188	11,188	-	
Depreciation & asset impairment	21,386	23,628	23,628	9,921	9,845	76	1%
Finance charges	15,796	16,676	16,676	3,278	5,169	(1,891)	-37%
Bulk purchases	96,818	102,198	102,198	41,141	40,633	508	1%
Other materials	12,973	11,239	11,435	4,277	4,225	53	1%
Contracted services	20,712	22,732	23,032	6,442	8,838	(2,396)	-27%
Transfers and subsidies	6,093	4,576	4,576	2,552	1,818	734	40%
Other expenditure	22,567	29,686	29,867	7,063	12,984	(5,921)	-46%
Total Expenditure	367,952	378,594	378,732	146,704	151,236	(4,532)	-3%

The total expenditure to date is R 146,703,914.13 which represents 38.74% of the total operating expenditure budget for the year.

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

Employee Related Costs: A positive YTD budget variance of 8% as result of the annual bonuses that were paid in November.

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 37% is reflected due to the misalignment of the actual expenditure and the year to date budget, this will further be adjusted in the mid-year adjustment budget process.

Contracted services: A negative YTD budget variance of 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 40%. 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 46% 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 %
R thousands							%
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	4,041	50	50	-	(29)	29	-100%
Vote 4 - Technical Services	6,768	10,857	9,988	46	4,208	(4,162)	-99%
Vote 5 - Community Services	229	1,605	1,843	60	755	(695)	-92%
Total Capital Multi-year expenditure	11,037	12,512	11,881	106	4,934	(4,828)	-98%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	161	200	200	30	83	(53)	-64%
Vote 2 - Finance	220	240	240	3	100	(97)	-97%
Vote 3 - Corporate Services	1,411	2,405	2,864	783	1,219	(437)	-36%
Vote 4 - Technical Services	22,671	23,169	25,838	6,359	9,835	(3,477)	-35%
Vote 5 - Community Services	5,439	4,810	5,774	1,069	2,071	(1,003)	-48%
Total Capital single-year expenditure	29,901	30,824	34,916	8,243	13,309	(5,067)	-38%
Total Capital Expenditure	40,938	43,336	46,797	8,348	18,243	(9,895)	-54%
Funded by:							
National Government	14,291	14,570	13,700	4,170	5,755	(1,585)	-28%
Provincial Government	5,862	1,200	1,659	673	667	6	1%
District Municipality		-		-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	41		584	-	-	-	
Transfers recognised - capital	20,193	15,770	15,944	4,842	6,422	(1,579)	-25%
Borrowing	6,306	15,200	15,545	1,567	6,375	(4,808)	-75%
Internally generated funds	14,439	12,367	15,309	1,939	5,447	(3,507)	-64%
Total Capital Funding	40,938	43,336	46,797	8,348	18,243	(9,895)	-54%

Capital Expenditure:

Total year to date capital expenditure as at 30 November 2020 amounts to R 8,348,429.67

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

R29,916.08 or 15.00% of the adjustment budget of R199,500.00 . Shadow costs amounted to R25,327.83 at the end of November 2020.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R2,804.88 or 1.17% of the adjustment budget of R 240,000.00 . Shadow costs amounted to R220,026.53 at the end of November 2020.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R782,561.84 or 26.85% of the adjustment budget of R 2,914,485.00 . Shadow costs amounted to R 831,728.77 at the end of November 2020.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R 6,404,448.38 or 17.88% of the adjustment budget of R 35,826,131.00 . Shadow costs amounted to R 7,033,550.36 at the end of November 2020.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R 6,404,448.38 or 14.82% of the adjustment budget of R 7,617,000.00 . Shadow costs amounted to R 1,904,213.15 at the end of November 2020.

Cash flow

The Cash Book Balance (investments included) as at 30 November 2020 reflects a positive amount of R 131,941 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	2019-11-01	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee	Accrued Interest This Month	2019-11-30
						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	4.62%	0.00					0.00
Nedbank	03/7881004312/000042	Fixed	2020-06-10	2020-09-08	4.62%	0.00					0.00
Standard Bank	078722675003	Fixed	2020-07-09	2020-10-07	4.65%	0.00					0.00
Standard Bank	078722675004	Fixed	2020-07-09	2020-08-11	4.55%	0.00					0.00
ABSA	20-7937-9484	Fixed	2020-08-25	2020-11-23	4.04%	10,075,265.75		10,099,616.44		24,350.69	0.00
Standard Bank	078722675005	Fixed	2020-09-09	2021-01-07	4.03%	30,172,027.40				99,246.57	30,271,273.97
ABSA	20-7940-5473	Fixed	2020-09-09	2020-12-08	4.02%	30,175,117.80				99,123.29	30,274,241.09
ABSA	20-7940-5546	Fixed	2020-09-09	2020-12-08	3.90%	10,056,630.12				32,054.81	10,088,684.93
Standard Bank	078722675006	Fixed	2020-10-15	2021-02-12	3.93%	20,034,410.96				64,520.55	20,098,931.51

Total Investment

100,513,452.03	-	10,099,616.44	-	319,295.91	90,733,131.50
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The total amount invested at 30 November was R **90,733,131.50** . The accrued interest for November 2020 was R **319,295.91**

Transfers and Grant Receipts

Transfers and Grant Receipts - 2020/2021

	Budget	Adjustments	Adjusted Budget	Monthly actual	YearTD actual	Outstanding
<u>National Government: Transfers and Grants</u>						
Expanded Public Works Programme	2,135,000.00		2,135,000.00	-	534,000.00	1,601,000.00
Financial Management Grant	1,550,000.00		1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	3,000,000.00	-1,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	-
Local Government Equitable Share	48,940,000.00	6,415,000.00	55,355,000.00	-	22,023,000.00	33,332,000.00
Municipal Infrastructure Grant	14,479,000.00		14,479,000.00	-	10,798,000.00	3,681,000.00
	70,104,000.00	5,415,000.00	75,519,000.00	1,000,000.00	36,905,000.00	38,614,000.00
<u>Provincial Government: Transfers and Grants</u>						
Human Settlements	5,000,000.00		5,000,000.00	-	-	5,000,000.00
Libraries	7,474,000.00	-639,000.00	6,835,000.00	-	2,661,667.00	4,173,333.00
Maintenance of Roads	110,000.00		110,000.00	-	-	110,000.00
Municipal Capacity Building Grant	401,000.00		401,000.00	-	-	401,000.00
Regional Socio - Economic Project	1,000,000.00		1,000,000.00	-	1,000,000.00	-
	13,985,000.00	-639,000.00	13,346,000.00	-	3,661,667.00	9,684,333.00
<u>Total Transfers and Grants</u>	84,089,000.00	4,776,000.00	88,865,000.00	1,000,000.00	40,566,667.00	48,298,333.00

3.3 Material variances from SDBIP

There are no material variances to be reported

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.9%	10.6%	10.6%	2.2%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15.4%	35.1%	33.2%	18.8%	35.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23.9%	23.2%	22.9%	27.7%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		172.0%	138.9%	139.6%	172.1%	138.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	326.7%	363.8%	369.7%	282.9%	363.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		171.6%	146.4%	152.3%	173.9%	146.4%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.9%	24.4%	24.0%	59.4%	24.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.4%	36.8%	36.1%	37.8%	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%	2.1%	6.5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

3.6 Conclusion

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

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

(a) Table C1 s71 Monthly Budget Statement Summary

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

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

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

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

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement- Cash Flow

And

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

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M05 November

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
R thousands									
Financial Performance									
Property rates	74,040	77,766	77,766	5,746	38,207	29,750	8,457	28%	77,766
Service charges	181,435	192,998	192,998	15,287	80,938	80,072	866	1%	192,998
Investment revenue	7,688	5,145	5,145	399	1,939	2,144	(205)	-10%	5,145
Transfers and subsidies	63,894	68,914	74,467	-	23,477	28,862	(5,385)	-19%	68,914
Other own revenue	50,691	19,743	19,743	1,990	9,036	7,723	1,313	17%	19,743
Total Revenue (excluding capital transfers and contributions)	377,748	364,567	370,119	23,423	153,597	148,552	5,045	3%	364,567
Employee costs	129,923	133,996	133,457	16,616	58,063	53,615	4,448	8%	133,996
Remuneration of Councillors	6,669	7,011	7,011	556	2,779	2,921	(142)	-5%	7,011
Depreciation & asset impairment	21,386	23,628	23,628	2,045	9,921	9,845	76	1%	23,628
Finance charges	15,796	16,676	16,676	-	3,278	5,169	(1,891)	-37%	16,676
Materials and bulk purchases	109,790	113,437	113,633	7,979	45,418	44,858	560	1%	113,437
Transfers and subsidies	6,093	4,576	4,576	587	2,552	1,818	734	40%	4,576
Other expenditure	78,294	79,271	79,752	5,100	24,693	33,011	(8,317)	-25%	79,271
Total Expenditure	367,952	378,594	378,732	32,884	146,704	151,236	(4,532)	-3%	378,594
Surplus/(Deficit)	9,797	(14,027)	(8,612)	(9,461)	6,893	(2,684)	9,577	-357%	(14,027)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	20,152	15,770	15,360	-	1,800	6,422	(4,621)	-72%	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	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	29,949	1,743	7,331	(9,461)	8,693	3,738	4,956	133%	1,743
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	29,949	1,743	7,331	(9,461)	8,693	3,738	4,956	133%	1,743
Capital expenditure & funds sources									
Capital expenditure	40,938	43,336	46,797	2,207	8,348	18,243	(9,895)	-54%	43,336
Capital transfers recognised	20,193	15,770	15,944	330	4,842	6,422	(1,579)	-25%	15,770
Borrowing	6,306	15,200	15,545	966	1,567	6,375	(4,808)	-75%	15,200
Internally generated funds	14,439	12,367	15,309	911	1,939	5,447	(3,507)	-64%	12,367
Total sources of capital funds	40,938	43,336	46,797	2,207	8,348	18,243	(9,895)	-54%	43,336
Financial position									
Total current assets	193,860	152,052	154,525		214,689				152,052
Total non current assets	411,870	436,584	440,045		421,613				436,584
Total current liabilities	59,340	41,792	41,792		75,883				41,792
Total non current liabilities	149,867	178,731	179,076		155,203				178,731
Community wealth/Equity	396,523	368,113	373,701		405,217				368,113
Cash flows									
Net cash from (used) operating	64,143	33,588	39,177	224	38,445	16,324	(22,122)	-136%	33,588
Net cash from (used) investing	(35,388)	(43,336)	(46,797)	(2,207)	(8,348)	(19,499)	(11,150)	57%	(43,336)
Net cash from (used) financing	1,620	9,392	9,737	-	-	4,057	4,057	100%	9,392
Cash/cash equivalents at the month/year end	101,812	61,193	63,666	-	131,941	62,431	(69,510)	-111%	101,488
Debtors & creditors analysis									
	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
Debtors Age Analysis									
Total By Income Source	14,516	7,358	4,677	3,730	6,846	13,769	17,106	54,602	122,602
Creditors Age Analysis									
Total Creditors	30	-	-	-	-	-	-	-	30

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

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

WC013 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		142,884	129,130	135,545	6,948	66,478	53,694	12,784	24%	129,130
Executive and council		34,720	35,131	41,546	-	22,023	16,971	5,052	30%	35,131
Finance and administration		108,164	93,999	93,999	6,948	44,455	36,723	7,731	21%	93,999
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		33,618	17,291	16,652	790	3,319	4,906	(1,586)	-32%	17,291
Community and social services		7,591	8,063	7,424	65	1,199	3,145	(1,945)	-62%	8,063
Sport and recreation		3,849	2,224	2,224	351	1,087	927	160	17%	2,224
Public safety		17,952	1,956	1,956	373	1,033	815	219	27%	1,956
Housing		4,226	5,048	5,048	-	-	20	(20)	-100%	5,048
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25,449	23,753	24,212	386	4,555	9,358	(4,804)	-51%	23,753
Planning and development		20,224	16,716	17,175	87	2,682	7,144	(4,462)	-62%	16,716
Road transport		5,224	7,037	7,037	300	1,873	2,214	(341)	-15%	7,037
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		195,949	210,162	209,653	15,299	81,046	87,015	(5,969)	-7%	210,162
Energy sources		121,225	132,499	131,499	9,788	53,533	54,834	(1,301)	-2%	132,499
Water management		30,870	30,854	30,854	2,355	11,451	12,822	(1,371)	-11%	30,854
Waste water management		16,510	17,688	17,688	1,183	6,088	7,054	(966)	-14%	17,688
Waste management		27,344	29,122	29,613	1,973	9,974	12,305	(2,331)	-19%	29,122
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	397,900	380,337	386,063	23,423	155,397	154,973	424	0%	380,337
Expenditure - Functional										
<i>Governance and administration</i>		92,951	98,859	99,259	8,740	38,347	41,636	(3,290)	-8%	98,859
Executive and council		22,022	20,876	20,876	1,790	8,662	8,849	(187)	-2%	20,876
Finance and administration		69,552	76,413	76,813	6,831	29,238	32,138	(2,900)	-9%	76,413
Internal audit		1,376	1,569	1,569	119	446	649	(203)	-31%	1,569
<i>Community and public safety</i>		58,601	48,524	47,885	4,983	17,954	18,124	(170)	-1%	48,524
Community and social services		8,991	11,592	10,953	1,242	4,516	4,629	(113)	-2%	11,592
Sport and recreation		16,891	15,909	15,909	1,795	6,423	6,886	(463)	-7%	15,909
Public safety		26,854	14,374	14,374	1,744	6,321	5,920	402	7%	14,374
Housing		5,864	6,650	6,650	202	694	690	4	1%	6,650
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		40,071	41,782	41,782	4,648	16,891	16,630	262	2%	41,782
Planning and development		11,526	12,606	12,606	1,470	5,187	5,207	(20)	0%	12,606
Road transport		28,544	29,177	29,177	3,179	11,704	11,422	282	2%	29,177
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		176,329	189,429	189,806	14,513	73,512	74,845	(1,334)	-2%	189,429
Energy sources		112,113	119,502	119,502	8,910	47,735	46,643	1,092	2%	119,502
Water management		21,173	23,100	23,100	2,065	8,532	9,135	(603)	-7%	23,100
Waste water management		11,381	17,457	17,457	1,293	5,992	6,745	(753)	-11%	17,457
Waste management		31,662	29,370	29,747	2,244	11,252	12,323	(1,070)	-9%	29,370
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	367,952	378,594	378,732	32,884	146,704	151,236	(4,532)	-3%	378,594
Surplus/ (Deficit) for the year		29,949	1,743	7,331	(9,461)	8,693	3,738	4,956	133%	1,743

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

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager, Finance, Corporate Services and Technical Services.

WC013 Bergvriev - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		35,165	35,576	41,991	-	22,023	17,156	4,867	28.4%	35,576
Vote 2 - Finance		98,270	92,573	92,573	6,669	42,891	35,883	7,008	19.5%	92,573
Vote 3 - Corporate Services		12,827	1,491	1,950	22	118	801	(683)	-85.3%	1,491
Vote 4 - Technical Services		214,344	228,673	228,164	15,643	85,425	94,974	(9,549)	-10.1%	228,673
Vote 5 - Community Services		37,295	22,023	21,384	1,089	4,940	6,159	(1,219)	-19.8%	22,023
Total Revenue by Vote	2	397,900	380,337	386,063	23,423	155,397	154,973	424	0.3%	380,337
Expenditure by Vote	1									
Vote 1 - Municipal Manager		26,949	26,295	26,295	2,334	10,613	11,074	(461)	-4.2%	26,295
Vote 2 - Finance		36,293	40,914	41,239	3,886	16,310	17,467	(1,156)	-6.6%	40,914
Vote 3 - Corporate Services		27,498	28,755	28,780	2,638	11,483	11,892	(409)	-3.4%	28,755
Vote 4 - Technical Services		215,522	230,752	231,153	18,720	89,161	91,398	(2,237)	-2.4%	230,752
Vote 5 - Community Services		61,689	51,878	51,264	5,306	19,136	19,405	(269)	-1.4%	51,878
Total Expenditure by Vote	2	367,952	378,594	378,732	32,884	146,704	151,236	(4,532)	-3.0%	378,594
Surplus/ (Deficit) for the year	2	29,949	1,743	7,331	(9,461)	8,693	3,738	4,956	132.6%	1,743

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

WC013 Bergvriër - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		74,040	77,766	77,766	5,746	38,207	29,750	8,457	28%	77,766
Service charges - electricity revenue		117,047	128,741	128,741	9,781	53,466	53,658	(191)	0%	128,741
Service charges - water revenue		28,752	28,135	28,135	2,355	11,448	11,689	(242)	-2%	28,135
Service charges - sanitation revenue		13,398	13,708	13,708	1,182	6,079	5,393	685	13%	13,708
Service charges - refuse revenue		22,238	22,415	22,415	1,970	9,945	9,332	614	7%	22,415
Rental of facilities and equipment		1,551	1,385	1,385	106	1,447	823	624	76%	1,385
Interest earned - external investments		7,688	5,145	5,145	399	1,939	2,144	(205)	-10%	5,145
Interest earned - outstanding debtors		7,880	7,460	7,460	474	2,349	3,108	(760)	-24%	7,460
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,021	2,044	2,044	370	1,009	826	182	22%	2,044
Licences and permits		114	49	49	18	29	20	9	46%	49
Agency services		3,677	4,732	4,732	299	1,621	1,254	367	29%	4,732
Transfers and subsidies		63,894	68,914	74,467	-	23,477	28,862	(5,385)	-19%	68,914
Other revenue		14,262	4,073	4,073	723	2,582	1,691	890	53%	4,073
Gains		5,187	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		377,748	364,567	370,119	23,423	153,597	148,552	5,045	3%	364,567
Expenditure By Type										
Employee related costs		129,923	133,996	133,457	16,616	58,063	53,615	4,448	8%	133,996
Remuneration of councillors		6,669	7,011	7,011	556	2,779	2,921	(142)	-5%	7,011
Debt impairment		35,015	26,852	26,852	2,238	11,188	11,188	-	-	26,852
Depreciation & asset impairment		21,386	23,628	23,628	2,045	9,921	9,845	76	1%	23,628
Finance charges		15,796	16,676	16,676	-	3,278	5,169	(1,891)	-37%	16,676
Bulk purchases		96,818	102,198	102,198	7,343	41,141	40,633	508	1%	102,198
Other materials		12,973	11,239	11,435	636	4,277	4,225	53	1%	11,239
Contracted services		20,712	22,732	23,032	1,516	6,442	8,838	(2,396)	-27%	22,732
Transfers and subsidies		6,093	4,576	4,576	587	2,552	1,818	734	40%	4,576
Other expenditure		22,567	29,686	29,867	1,346	7,063	12,984	(5,921)	-46%	29,686
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		367,952	378,594	378,732	32,884	146,704	151,236	(4,532)	-3%	378,594
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9,797	(14,027)	(8,612)	(9,461)	6,893	(2,684)	9,577	(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	6,422	(4,621)	(0)	15,770
Transfers and subsidies - capital (in-kind - all)		-	-	584	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		29,949	1,743	7,331	(9,461)	8,693	3,738			1,743
Taxation										
Surplus/(Deficit) after taxation		29,949	1,743	7,331	(9,461)	8,693	3,738			1,743
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		29,949	1,743	7,331	(9,461)	8,693	3,738			1,743
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		29,949	1,743	7,331	(9,461)	8,693	3,738			1,743

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		4,041	50	50	-	-	(29)	29	-100%	50
Vote 4 - Technical Services		6,768	10,857	9,988	10	46	4,208	(4,162)	-99%	10,857
Vote 5 - Community Services		229	1,605	1,843	-	60	755	(695)	-92%	1,605
Total Capital Multi-year expenditure	4,7	11,037	12,512	11,881	10	106	4,934	(4,828)	-98%	12,512
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		161	200	200	14	30	83	(53)	-64%	200
Vote 2 - Finance		220	240	240	3	3	100	(97)	-97%	240
Vote 3 - Corporate Services		1,411	2,405	2,864	300	783	1,219	(437)	-36%	2,405
Vote 4 - Technical Services		22,671	23,169	25,838	1,589	6,359	9,835	(3,477)	-35%	23,169
Vote 5 - Community Services		5,439	4,810	5,774	292	1,069	2,071	(1,003)	-48%	4,810
Total Capital single-year expenditure	4	29,901	30,824	34,916	2,198	8,243	13,309	(5,067)	-38%	30,824
Total Capital Expenditure		40,938	43,336	46,797	2,207	8,348	18,243	(9,895)	-54%	43,336
Capital Expenditure - Functional Classification										
Governance and administration		2,522	2,399	2,399	51	191	1,045	(854)	-82%	2,399
Executive and council		80	30	30	8	24	13	11	92%	30
Finance and administration		2,442	2,369	2,369	43	167	1,032	(865)	-84%	2,369
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,668	6,415	7,617	292	1,129	2,827	(1,698)	-60%	6,415
Community and social services		1,431	1,675	2,006	19	70	858	(788)	-92%	1,675
Sport and recreation		2,256	3,385	4,256	237	882	1,451	(568)	-39%	3,385
Public safety		1,954	1,355	1,355	36	177	518	(342)	-66%	1,355
Housing		27	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		15,438	15,207	16,841	1,172	5,977	6,518	(542)	-8%	15,207
Planning and development		4,232	1,460	1,919	266	710	730	(20)	-3%	1,460
Road transport		11,206	13,747	14,922	907	5,266	5,788	(522)	-9%	13,747
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		17,310	19,315	19,940	691	1,052	7,853	(6,801)	-87%	19,315
Energy sources		5,324	7,019	6,149	26	65	2,608	(2,543)	-98%	7,019
Water management		1,824	4,655	4,805	428	608	1,994	(1,386)	-69%	4,655
Waste water management		9,356	6,934	7,514	203	238	2,974	(2,736)	-92%	6,934
Waste management		807	708	1,472	34	140	276	(136)	-49%	708
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	40,938	43,336	46,797	2,207	8,348	18,243	(9,895)	-54%	43,336
Funded by:										
National Government		14,291	14,570	13,700	69	4,170	5,755	(1,585)	-28%	14,570
Provincial Government		5,862	1,200	1,659	261	673	667	6	1%	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	-	-	-	-	-	-
Transfers recognised - capital		20,193	15,770	15,944	330	4,842	6,422	(1,579)	-25%	15,770
Borrowing	6	6,306	15,200	15,545	966	1,567	6,375	(4,808)	-75%	15,200
Internally generated funds		14,439	12,367	15,309	911	1,939	5,447	(3,507)	-64%	12,367
Total Capital Funding		40,938	43,336	46,797	2,207	8,348	18,243	(9,895)	-54%	43,336

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		101,812	11,193	13,666	41,215	11,193
Call investment deposits			50,000	50,000	90,725	50,000
Consumer debtors		54,027	81,026	81,026	71,031	81,026
Other debtors		35,892	7,330	7,330	3,397	7,330
Current portion of long-term receivables		6	173	173	6,805	173
Inventory		2,124	2,330	2,330	1,516	2,330
Total current assets		193,860	152,052	154,525	214,689	152,052
Non current assets						
Long-term receivables		301	446	446	10,077	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	390,938	415,981
Biological			-	-		-
Intangible		4,143	3,376	3,876	3,891	3,376
Other non-current assets		454	504	504	454	504
Total non current assets		411,870	436,584	440,045	421,613	436,584
TOTAL ASSETS		605,730	588,636	594,570	636,302	588,636
LIABILITIES						
Current liabilities						
Bank overdraft			-			-
Borrowing		6,072	7,206	7,206	6,072	7,206
Consumer deposits		3,885	4,016	4,016	4,879	4,016
Trade and other payables		35,281	16,051	16,051	52,800	16,051
Provisions		14,101	14,519	14,519	12,132	14,519
Total current liabilities		59,340	41,792	41,792	75,883	41,792
Non current liabilities						
Borrowing		53,521	62,042	62,387	53,534	62,042
Provisions		96,346	116,689	116,689	101,669	116,689
Total non current liabilities		149,867	178,731	179,076	155,203	178,731
TOTAL LIABILITIES		209,207	220,523	220,868	231,086	220,523
NET ASSETS	2	396,523	368,113	373,701	405,217	368,113
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		365,414	323,435	329,024	374,108	323,435
Reserves		31,109	44,678	44,678	31,109	44,678
TOTAL COMMUNITY WEALTH/EQUITY	2	396,523	368,113	373,701	405,217	368,113

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		67,655	70,470	70,470	5,404	30,567	29,362	1,205	4%	70,470
Service charges		173,477	177,284	177,284	14,741	78,543	73,868	4,674	6%	177,284
Other revenue		17,694	10,502	10,502	12,486	50,273	4,376	45,897	1049%	10,502
Transfers and Subsidies - Operational		63,956	68,914	74,467	1,005	29,808	31,028	(1,219)	-4%	68,914
Transfers and Subsidies - Capital		20,193	15,770	15,944	1,000	13,798	6,643	7,155	108%	15,770
Interest		7,688	7,756	7,756	672	1,525	3,232	(1,707)	-53%	7,756
Dividends			-			-	-	-		-
Payments										
Suppliers and employees		(273,905)	(305,689)	(305,827)	(34,497)	(163,516)	(127,428)	36,089	-28%	(305,689)
Finance charges		(6,528)	(6,842)	(6,842)	-	-	(2,851)	(2,851)	100%	(6,842)
Transfers and Grants		(6,088)	(4,576)	(4,576)	(587)	(2,552)	(1,907)	645	-34%	(4,576)
NET CASH FROM/(USED) OPERATING ACTIVITIES		64,143	33,588	39,177	224	38,445	16,324	(22,122)	-136%	33,588
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		5,550						-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(40,938)	(43,336)	(46,797)	(2,207)	(8,348)	(19,499)	(11,150)	57%	(43,336)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35,388)	(43,336)	(46,797)	(2,207)	(8,348)	(19,499)	(11,150)	57%	(43,336)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans					-		-	-		
Borrowing long term/refinancing		6,550	15,200	15,545	-		6,477	(6,477)	-100%	15,200
Increase (decrease) in consumer deposits		220	213	213	-		89	(89)	-100%	213
Payments										
Repayment of borrowing		(5,150)	(6,021)	(6,021)	-		(2,509)	(2,509)	100%	(6,021)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,620	9,392	9,737	-	-	4,057	4,057	100%	9,392
NET INCREASE/ (DECREASE) IN CASH HELD		30,374	(356)	2,116	(1,983)	30,097	882			(356)
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		131,941	62,431			101,488

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergrievier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,563	1,156	781	508	387	748	2,408	5,213	13,764	9,263		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,160	1,644	1,154	942	725	495	1,469	6,690	19,280	10,323		
Receivables from Non-exchange Transactions - Property Rates	1400	5,499	2,037	1,061	805	4,364	8,457	3,756	17,507	43,486	34,889		
Receivables from Exchange Transactions - Waste Water Management	1500	1,290	709	447	372	343	524	1,913	6,778	12,375	9,929		
Receivables from Exchange Transactions - Waste Management	1600	2,179	1,102	655	534	491	892	2,708	10,177	18,737	14,802		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	513	477	422	463	449	494	3,768	8,305	14,890	13,479		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,687)	233	158	105	87	2,158	1,084	(68)	70	3,366		
Total By Income Source	2000	14,516	7,358	4,677	3,730	6,846	13,769	17,106	54,602	122,602	96,052	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	63	47	39	33	792	30	179	885	2,069	1,920		
Commercial	2300	2,724	681	428	276	1,428	365	781	2,019	8,702	4,869		
Households	2400	6,462	3,929	2,287	1,979	2,632	1,744	11,359	40,136	70,527	57,850		
Other	2500	5,266	2,700	1,923	1,441	1,993	11,629	4,787	11,562	41,303	31,413		
Total By Customer Group	2600	14,516	7,358	4,677	3,730	6,846	13,769	17,106	54,602	122,602	96,052	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrevier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	30									30	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	30	-	-	-	-	-	-	-	-	30	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvievier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
ABSA						4.62%			08 September 2020	-				-
Nedbank						4.62%			08 September 2020	-				-
Standard Bank						4.65%			07 October 2020	-				-
Standard Bank						4.55%			11 August 2020	-				-
ABSA						4.04%			23 November 2020	10,075	24	(10,100)		-
Standard Bank						4.03%			07 January 2021	30,172	99			30,271
ABSA						4.02%			08 December 2020	30,175	99			30,274
ABSA						3.90%			08 December 2020	10,057	32			10,089
Standard Bank						3.925%			12 February 2021	20,034	65			20,099
										-				-
Municipality sub-total										100,513		(10,100)	-	90,733

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvrievier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		–	55,534	61,819	130	25,776	23,139	2,637	11.4%	55,534
Local Government Equitable Share			48,940	55,355	–	22,023	20,392	1,631	8.0%	48,940
Municipal Infrastructure Grant			2,518	2,518	–	1,408	1,049	359	34.2%	2,518
Expanded Public Works Programme			2,135	2,135	–	534	890	(356)	-40.0%	2,135
Financial Management Grant			1,550	1,550	–	1,550	646	904	140.0%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	130	261	163	98	60.0%	391
Municipal Disaster Relief Grant (COGTA)	3		–	–	–	–	–	–	–	–
ACIP			–	–	–	–	–	–	–	–
Other transfers and grants [insert description]			–	–	–	–	–	–	–	–
Provincial Government:		–	12,785	12,146	–	3,962	5,327	(1,365)	-25.6%	12,785
Libraries			7,274	6,635	–	2,662	3,031	(369)	-12.2%	7,274
Human Settlements			5,000	5,000	–	1,300	2,083	(783)	-37.6%	5,000
Maintenance of Roads			110	110	–	–	46	(46)	-100.0%	110
Financial Management Support Grant			–	–	–	–	–	–	–	–
Municipal Capacity Building Grant			401	401	–	–	167	(167)	-100.0%	401
External Bursary Programme			–	–	–	–	–	–	–	–
Local Government Graduate Internship			–	–	–	–	–	–	–	–
Municipal Infrastructure Support Grant			–	–	–	–	–	–	–	–
Municipal Performance Management Allocation			–	–	–	–	–	–	–	–
Local Government Support Grant - COVID-19			–	–	–	–	–	–	–	–
CDW - Operational Support Grant			–	–	–	–	–	–	–	–
Other transfers and grants [insert description]			–	–	–	–	–	–	–	–
Other grant providers:		–	595	502	–	735	248	487	196.3%	595
Go Flow			–	–	–	–	–	–	–	–
Chieta			–	–	–	–	–	–	–	–
LG Seta			–	–	–	–	–	–	–	–
Heist op den Berg			595	502	–	735	248	487	196.3%	595
			–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	–	68,914	74,467	130	30,473	28,714	1,758	6.1%	68,914
Capital Transfers and Grants										
National Government:		–	14,570	13,700	870	11,129	6,071	5,058	83.3%	14,570
Municipal Infrastructure Grant			11,961	11,961	–	9,390	4,984	4,406	88.4%	11,961
Financial Management Grant			–	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	870	1,739	1,087	652	60.0%	2,609
Municipal Systems Improvement			–	–	–	–	–	–	–	–
ACIP			–	–	–	–	–	–	–	–
Other capital transfers [insert description]			–	–	–	–	–	–	–	–
Provincial Government:		–	1,200	1,659	–	1,000	500	500	100.0%	1,200
Regional Socio - Economic Project			1,000	1,459	–	1,000	417	583	140.0%	1,000
Libraries			200	200	–	–	83	(83)	-100.0%	200
Development of Sport and Recreation Facilities			–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant			–	–	–	–	–	–	–	–
Housing			–	–	–	–	–	–	–	–
Financial Management Support Grant			–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]			–	–	–	–	–	–	–	–
Other grant providers:		–	–	584	–	–	–	–	–	–
Heist op den berg			–	584	–	–	–	–	–	–
			–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	15,770	15,944	870	12,129	6,571	5,558	84.6%	15,770
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	84,684	90,410	1,000	42,601	35,285	7,316	20.7%	84,684

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	55,534	61,819	4,967	20,900	23,139	(2,239)	-9.7%	55,534
Local Government Equitable Share			48,940	55,355	4,613	18,452	20,392	(1,940)	-9.5%	48,940
Municipal Infrastructure Grant			2,518	2,518	71	926	1,049	(123)	-11.7%	2,518
Expanded Public Works Programme			2,135	2,135	239	933	890	43	4.9%	2,135
Financial Management Grant			1,550	1,550	45	589	646	(57)	-8.8%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	-	-	163	(163)	-100.0%	391
Municipal Disaster Relief Grant (COGTA)					-	-	-	-		-
Other transfers and grants [insert description]					-	-	-	-		-
Provincial Government:		-	12,785	12,146	736	2,609	5,327	(2,718)	-51.0%	12,785
Libraries			7,274	6,635	736	2,609	3,031	(422)	-13.9%	7,274
Human Settlements			5,000	5,000	-	-	2,083	(2,083)	-100.0%	5,000
Maintenance of Roads			110	110	-	-	46	(46)	-100.0%	110
Financial Management Support Grant					-	-	-	-		-
Municipal Capacity Building Grant			401	401	-	-	167	(167)	-100.0%	401
External Bursary Programme					-	-	-	-		-
Local Government Graduate Internship					-	-	-	-		-
Municipal Infrastructure Support Grant					-	-	-	-		-
Municipal Performance Management Allocation					-	-	-	-		-
Local Government Support Grant - COVID-19					-	-	-	-		-
CDW - Operational Support Grant					-	-	-	-		-
Other transfers and grants [insert description]					-	-	-	-		-
Other grant providers:		-	595	502	3	3	248	(245)	-98.7%	595
<i>Heist op den Berg</i>			595	502	3	3	248	(245)	-98.7%	595
Total operating expenditure of Transfers and Grants:		-	68,914	74,467	5,706	23,512	28,714	(5,202)	-18.1%	68,914
Capital expenditure of Transfers and Grants										
National Government:		-	14,570	13,700	69	5,841	6,071	(230)	-3.8%	14,570
Municipal Infrastructure Grant			11,961	11,961	69	5,841	4,984	857	17.2%	11,961
Financial Management Grant			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	-	-	1,087	(1,087)	-100.0%	2,609
0					-	-	-	-		-
0					-	-	-	-		-
Other capital transfers [insert description]					-	-	-	-		-
Provincial Government:		-	1,200	1,659	261	673	500	173	34.5%	1,200
Regional Socio - Economic Project			1,000	1,459	260	668	417	252	60.4%	1,000
Libraries			200	200	1	4	83	(79)	-94.7%	200
Other grant providers:		-	-	584	-	-	-	-		-
<i>Heist op den berg</i>				584	-	-	-	-		-
0					-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	15,770	15,944	330	6,513	6,571	(57)	-0.9%	15,770
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	84,684	90,410	6,036	30,026	35,285	(5,259)	-14.9%	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 - M05 November

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	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			5,419	5,419	429	2,144	2,258	(113)	-5%	5,419	
Pension and UIF Contributions			340	340	20	105	142	(36)	-26%	340	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			695	695	63	308	290	18	6%	695	
Cellphone Allowance			557	557	44	221	232	(11)	-5%	557	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	7,011	7,011	556	2,779	2,921	(142)	-5%	7,011
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages	3		5,962	5,962	375	1,877	2,299	(422)	-18%	5,962	
Pension and UIF Contributions			628	628	50	249	262	(13)	-5%	628	
Medical Aid Contributions			95	95	9	43	39	3	8%	95	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			988	988	85	423	411	11	3%	988	
Cellphone Allowance			10	10	0	2	4	(2)	-51%	10	
Housing Allowances			186	186	17	84	77	7	8%	186	
Other benefits and allowances			160	260	13	70	93	(23)	-25%	160	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	8,028	8,128	548	2,747	3,186	(439)	-14%	8,028
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			89,522	88,883	12,976	39,780	35,180	4,600	13%	89,522	
Pension and UIF Contributions			14,244	14,244	1,166	5,820	5,935	(115)	-2%	14,244	
Medical Aid Contributions			5,890	5,890	482	2,403	2,454	(51)	-2%	5,890	
Overtime			2,709	2,709	400	2,018	1,129	889	79%	2,709	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			4,024	4,024	350	1,742	1,677	65	4%	4,024	
Cellphone Allowance			41	41	3	15	17	(2)	-12%	41	
Housing Allowances			555	555	55	269	231	37	16%	555	
Other benefits and allowances			4,926	4,926	444	2,303	2,115	189	9%	4,926	
Payments in lieu of leave			1,745	1,745	-	-	727	(727)	-100%	1,745	
Long service awards			607	607	0	2	253	(251)	-99%	607	
Post-retirement benefit obligations	2		1,706	1,706	193	964	711	253	36%	1,706	
Sub Total - Other Municipal Staff			-	125,968	125,329	16,068	55,316	50,429	4,888	10%	125,968
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	141,007	140,468	17,173	60,842	56,536	4,306	8%	141,007
			#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL SALARY, ALLOWANCES & BENEFITS			-	141,007	140,468	17,173	60,842	56,536	4,306	8%	141,007
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	133,996	133,457	16,616	58,063	53,615	4,448	8%	133,996

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		3,735	8	8	8	8	(0)	0.0%	0%
August		3,482	7,523	1,482	1,490	7,531	6,041	80.2%	3%
September		5,414	5,729	1,966	3,456	13,260	9,805	73.9%	8%
October		4,964	5,279	2,686	6,141	18,539	12,398	66.9%	14%
November		4,350	4,665	2,207	8,348	23,204	14,856	64.0%	19%
December		6,069	6,383	–		29,587	–		
January		2,085	2,400	–		31,987	–		
February		3,829	4,143	–		36,131	–		
March		3,297	3,612	–		39,742	–		
April		1,759	2,074	–		41,816	–		
May		1,126	1,440	–		43,256	–		
June		3,226	3,541	–		46,797	–		
Total Capital expenditure	–	43,336	46,797	8,348					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	Budget Year 2020/21								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		3,004	6,636	6,860	112	172	2,710	2,538	93.7%	6,636
Roads Infrastructure		247	245	245	8	18	102	84	82.5%	245
<i>Roads</i>		247	200	200	8	18	83	65	78.5%	200
<i>Road Structures</i>		-	45	45	-	-	19	19	100.0%	45
Storm water Infrastructure		382	195	195	76	76	81	5	5.9%	195
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		382	195	195	76	76	81	5	5.9%	195
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	40	40	-	-	17	17	100.0%	40
<i>LV Networks</i>		-	40	40	-	-	17	17	100.0%	40
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		129	200	200	16	66	83	17	21.0%	200
<i>Pump Stations</i>		129	200	200	16	66	83	17	21.0%	200
Sanitation Infrastructure		1,807	5,406	5,406	-	-	2,256	2,256	100.0%	5,406
<i>Pump Station</i>		132	250	250	-	-	108	108	100.0%	250
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		1,675	5,156	5,156	-	-	2,148	2,148	100.0%	5,156
Solid Waste Infrastructure		440	550	774	12	12	171	159	93.1%	550
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>		245	250	250	-	-	64	64	100.0%	250
<i>Waste Processing Facilities</i>		195	300	524	12	12	107	95	89.0%	300
Community Assets		4,793	2,160	2,541	180	228	994	767	77.1%	2,160
Community Facilities		4,226	980	1,218	-	26	472	446	94.5%	980
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Centres</i>		4,041	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	80	80	-	-	33	33	100.0%	80
<i>Cemeteries/Crematoria</i>		185	600	838	-	26	337	311	92.3%	600
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Purfs</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	300	300	-	-	103	103	100.0%	300
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		567	1,180	1,323	180	202	522	320	61.4%	1,180
<i>Indoor Facilities</i>		-	20	20	-	-	8	8	100.0%	20
<i>Outdoor Facilities</i>		567	1,160	1,303	180	202	514	312	60.7%	1,160
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	50	50	-	-	(29)	(29)	100.0%	50
Conservation Areas		-	50	50	-	-	(29)	(29)	100.0%	50
Other Heritage		-	-	-	-	-	-	-	-	-
Other assets		852	850	1,150	-	36	354	318	89.7%	850
Operational Buildings		852	850	1,150	-	36	354	318	89.7%	850
<i>Municipal Offices</i>		852	850	1,150	-	36	354	318	89.7%	850
Intangible Assets		215	-	500	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		215	-	500	-	-	-	-	-	-
<i>Computer Software and Applications</i>		215	-	500	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		575	660	660	38	40	325	285	87.7%	660
Computer Equipment		575	660	660	38	40	325	285	87.7%	660
Furniture and Office Equipment		402	564	624	18	67	157	91	57.6%	564
Furniture and Office Equipment		402	564	624	18	67	157	91	57.6%	564
Machinery and Equipment		788	1,346	1,346	103	296	526	230	43.7%	1,346
Machinery and Equipment		788	1,346	1,346	103	296	526	230	43.7%	1,346
Transport Assets		4,359	3,600	4,652	582	1,058	1,665	607	36.4%	3,600
Transport Assets		4,359	3,600	4,652	582	1,058	1,665	607	36.4%	3,600
Total Capital Expenditure on new assets	1	14,986	15,865	18,382	1,032	1,897	6,703	4,806	71.7%	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 - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		5,105	9,269	8,784	413	543	3,682	3,139	85.2%	9,269
Roads Infrastructure		-	50	50	-	-	21	21	100.0%	50
Roads		-	50	50	-	-	21	21	100.0%	50
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,175	4,219	3,349	-	-	1,442	1,442	100.0%	4,219
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		244	-	-	-	-	-	-	-	-
MV Switching Stations		-	50	50	-	-	21	21	100.0%	50
MV Networks		-	80	80	-	-	33	33	100.0%	80
LV Networks		2,931	4,089	3,219	-	-	1,387	1,387	100.0%	4,089
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1,669	3,970	4,120	413	522	1,709	1,186	69.4%	3,970
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		43	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		95	200	200	-	-	83	83	100.0%	200
Water Treatment Works		-	50	50	-	-	21	21	100.0%	50
Bulk Mains		-	100	100	-	-	42	42	100.0%	100
Distribution		1,107	2,870	3,020	386	457	1,250	794	63.5%	2,870
Distribution Points		423	750	750	27	65	313	247	79.1%	750
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		261	1,030	1,265	-	21	511	490	95.9%	1,030
Pump Station		224	930	1,145	-	21	462	441	95.5%	930
Reticulation		37	100	120	-	-	49	49	100.0%	100
Community Assets		205	745	745	-	97	308	211	68.5%	745
Community Facilities		119	95	95	-	43	37	(5)	-14.3%	95
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	50	50	-	-	21	21	100.0%	50
Cemeteries/Crematoria		100	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		19	45	45	-	43	16	(26)	-159.0%	45
Sport and Recreation Facilities		86	650	650	-	54	271	216	79.9%	650
Indoor Facilities		86	100	100	-	54	42	(13)	-30.4%	100
Outdoor Facilities		-	550	550	-	-	229	229	100.0%	550
Investment properties		-	50	50	-	24	21	(3)	-13.8%	50
Revenue Generating		-	50	50	-	-	-	-	-	50
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	50	50	-	-	-	-	-	50
Non-revenue Generating		-	-	-	-	24	21	(3)	-13.8%	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	24	21	(3)	-13.8%	-
Other assets		53	50	50	-	13	21	8	37.5%	50
Operational Buildings		53	50	50	-	13	21	8	37.5%	50
Municipal Offices		53	50	50	-	13	21	8	37.5%	50
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Computer Equipment		349	400	400	-	-	167	167	100.0%	400
Computer Equipment		349	400	400	-	-	167	167	100.0%	400
Furniture and Office Equipment		414	555	555	40	105	228	123	53.8%	555
Furniture and Office Equipment		414	555	555	40	105	228	123	53.8%	555
Machinery and Equipment		17	-	-	-	-	-	-	-	-
Machinery and Equipment		17	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	6,144	11,069	10,584	453	782	4,426	3,644	82.3%	11,069

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4,399	3,353	3,353	305	1,396	1,279	(117)	-9.2%	3,353
Roads Infrastructure		617	460	460	42	212	203	(9)	-4.4%	460
Roads		617	460	460	42	212	203	(9)	-4.4%	460
Storm water Infrastructure		202	292	292	26	102	120	18	14.9%	292
Drainage Collection		-			-	-	-	-		-
Storm water Conveyance		202	292	292	26	102	120	18	14.9%	292
Attenuation		-			-	-	-	-		-
Electrical Infrastructure		2,770	1,859	1,859	162	715	774	59	7.6%	1,859
LV Networks		2,770	1,859	1,859	162	715	774	59	7.6%	1,859
Capital Spares		-			-	-	-	-		-
Water Supply Infrastructure		586	450	450	58	182	138	(44)	-32.1%	450
Distribution		586	450	450	58	182	138	(44)	-32.1%	450
Distribution Points		-			-	-	-	-		-
PRV Stations		-			-	-	-	-		-
Capital Spares		-			-	-	-	-		-
Sanitation Infrastructure		224	278	278	17	185	38	(147)	-387.7%	278
Pump Station		-			-	-	-	-		-
Reticulation		224	278	278	17	185	38	(147)	-387.7%	278
Waste Water Treatment Works		-			-	-	-	-		-
Outfall Sewers		-			-	-	-	-		-
Toilet Facilities		-			-	-	-	-		-
Capital Spares		-			-	-	-	-		-
Solid Waste Infrastructure		-	15	15	-	-	6	6	100.0%	15
Landfill Sites		-	15	15	-	-	6	6	100.0%	15
Community Assets		10,801	9,529	9,529	1,116	3,964	4,000	36	0.9%	9,529
Community Facilities		7,973	6,742	6,742	829	2,993	2,802	(191)	-6.8%	6,742
Cemeteries/Crematoria		501	417	417	51	216	255	39	15.3%	417
Police		-			-	-	-	-		-
Parks		-			-	-	-	-		-
Public Open Space		7,472	6,325	6,325	778	2,777	2,547	(230)	-9.0%	6,325
Sport and Recreation Facilities		2,828	2,787	2,787	287	971	1,198	227	18.9%	2,787
Indoor Facilities		-			-	-	-	-		-
Outdoor Facilities		2,828	2,787	2,787	287	971	1,198	227	18.9%	2,787
Capital Spares		-			-	-	-	-		-
Other assets		4,049	3,928	3,928	499	1,737	1,748	12	0.7%	3,928
Operational Buildings		4,040	3,912	3,912	499	1,736	1,735	(1)	-0.1%	3,912
Municipal Offices		4,040	3,912	3,912	499	1,736	1,735	(1)	-0.1%	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		-			-	-	-	-		-
Computer Equipment		239	344	344	6	58	158	100	63.2%	344
Computer Equipment		239	344	344	6	58	158	100	63.2%	344
Furniture and Office Equipment		18	36	36	-	3	19	15	82.1%	36
Furniture and Office Equipment		18	36	36	-	3	19	15	82.1%	36
Machinery and Equipment		722	854	854	28	167	274	107	38.9%	854
Machinery and Equipment		722	854	854	28	167	274	107	38.9%	854
Transport Assets		2,203	2,517	2,517	313	873	1,048	175	16.7%	2,517
Transport Assets		2,203	2,517	2,517	313	873	1,048	175	16.7%	2,517
Total Repairs and Maintenance Expenditure	1	22,432	20,561	20,561	2,266	8,199	8,526	327	3.8%	20,561

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		14,018	14,583	14,583	1,215	6,076	7,029	953	13.6%	14,583
Roads Infrastructure		2,017	2,199	2,199	183	916	916	-		2,199
<i>Roads</i>		2,017	2,199	2,199	183	916	916	-		2,199
Storm water Infrastructure		327	379	379	32	158	158	-		379
<i>Drainage Collection</i>		327	379	379	32	158	158	-		379
Electrical Infrastructure		1,695	1,907	1,907	159	795	795	-		1,907
<i>MV Substations</i>		1,683	1,889	1,889	157	787	787	-		1,889
<i>LV Networks</i>		13	18	18	2	8	8	-		18
Water Supply Infrastructure		3,271	3,532	3,532	294	1,472	1,472	-		3,532
<i>Pump Stations</i>		2,029	2,209	2,209	184	920	920	-		2,209
<i>Water Treatment Works</i>		1,242	1,323	1,323	110	551	551	-		1,323
Sanitation Infrastructure		3,231	3,047	3,047	254	1,270	1,270	-		3,047
<i>Pump Station</i>		2,515	2,318	2,318	193	966	966	-		2,318
<i>Reticulation</i>		716	729	729	61	304	304	-		729
Solid Waste Infrastructure		3,477	3,519	3,519	293	1,466	1,466	-		3,519
<i>Landfill Sites</i>		3,023	3,023	3,023	252	1,260	1,260	-		3,023
<i>Waste Transfer Stations</i>		0	1	1	0	0	0	-		1
<i>Waste Drop-off Points</i>		454	495	495	41	206	206	-		495
Rail Infrastructure		-	-	-	-	-	953	953	100.0%	-
<i>Drainage Collection</i>							158	158	100.0%	-
<i>MV Substations</i>							787	787	100.0%	-
<i>LV Networks</i>							8	8	100.0%	-
Community Assets		1,963	2,150	2,150	179	896	896	-		2,150
Community Facilities		722	790	790	66	329	329	-		790
<i>Halls</i>		82	87	87	7	36	36	-		87
<i>Museums</i>		310	328	328	27	137	137	-		328
<i>Libraries</i>		182	217	217	18	90	90	-		217
<i>Cemeteries/Crematoria</i>		143	151	151	13	63	63	-		151
<i>Public Open Space</i>		5	7	7	1	3	3	-		7
Sport and Recreation Facilities		1,241	1,360	1,360	113	567	567	-		1,360
<i>Outdoor Facilities</i>		1,241	1,360	1,360	113	567	567	-		1,360
Investment properties		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
Other assets		1,013	1,105	1,105	92	460	460	-		1,105
Operational Buildings		1,013	1,105	1,105	92	460	460	-		1,105
<i>Municipal Offices</i>		1,009	1,099	1,099	92	458	458	-		1,099
<i>Stores</i>		4	6	6	1	3	3	-		6
Intangible Assets		390	589	589	55	251	245	(6)	-2.4%	589
Servitudes		-						-		-
Licences and Rights		390	589	589	55	251	245	(6)	-2.4%	589
<i>Computer Software and Applications</i>		390	589	589	55	251	245	(6)	-2.4%	589
Computer Equipment		478	709	709	78	314	295	(19)	-6.4%	709
Computer Equipment		478	709	709	78	314	295	(19)	-6.4%	709
Furniture and Office Equipment		1,058	1,343	1,343	148	596	560	(36)	-6.5%	1,343
Furniture and Office Equipment		1,058	1,343	1,343	148	596	560	(36)	-6.5%	1,343
Machinery and Equipment		1,146	1,516	1,516	130	635	632	(4)	-0.6%	1,516
Machinery and Equipment		1,146	1,516	1,516	130	635	632	(4)	-0.6%	1,516
Transport Assets		1,317	1,631	1,631	147	690	680	(11)	-1.6%	1,631
Transport Assets		1,317	1,631	1,631	147	690	680	(11)	-1.6%	1,631
Total Depreciation	1	21,386	23,628	23,628	2,045	9,921	10,797	877	8.1%	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 - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		18,176	15,197	16,397	689	5,459	6,423	964	15.0%	15,197
Roads Infrastructure		9,094	11,812	12,487	565	5,296	5,012	(283)	-5.6%	11,812
Roads		9,094	11,812	12,487	565	5,296	5,012	(283)	-5.6%	11,812
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2,998	35	35	4	17	15	(2)	-15.5%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		2,998	35	35	4	17	15	(2)	-15.5%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,943	2,600	2,600	-	21	1,083	1,062	98.1%	2,600
MV Networks		748	1,100	1,100	-	-	458	458	100.0%	1,100
LV Networks		1,195	1,500	1,500	-	21	625	604	96.6%	1,500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	450	450	-	6	188	182	96.8%	450
Distribution		-	450	450	-	6	188	182	96.8%	450
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,922	300	645	120	120	125	5	4.2%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,060	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,862	300	645	120	120	125	5	4.2%	300
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		219	-	180	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		219	-	180	-	-	-	-	-	-
Community Assets		1,632	1,205	1,434	33	211	691	481	69.5%	1,205
Community Facilities		1,160	265	310	25	41	206	165	80.1%	265
Halls		120	250	250	-	-	184	184	100.0%	250
Libraries		432	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		87	-	45	11	27	16	(11)	-64.9%	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		15	15	15	14	14	6	(8)	-126.0%	15
Sport and Recreation Facilities		472	940	1,124	8	170	485	316	65.0%	940
Indoor Facilities		-	50	50	-	-	21	21	100.0%	50
Outdoor Facilities		472	890	1,074	8	170	464	295	63.5%	890
Capital Spares		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	19,808	16,402	17,831	722	5,670	7,114	1,444	20.3%	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 November 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv. H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

14 December 2020