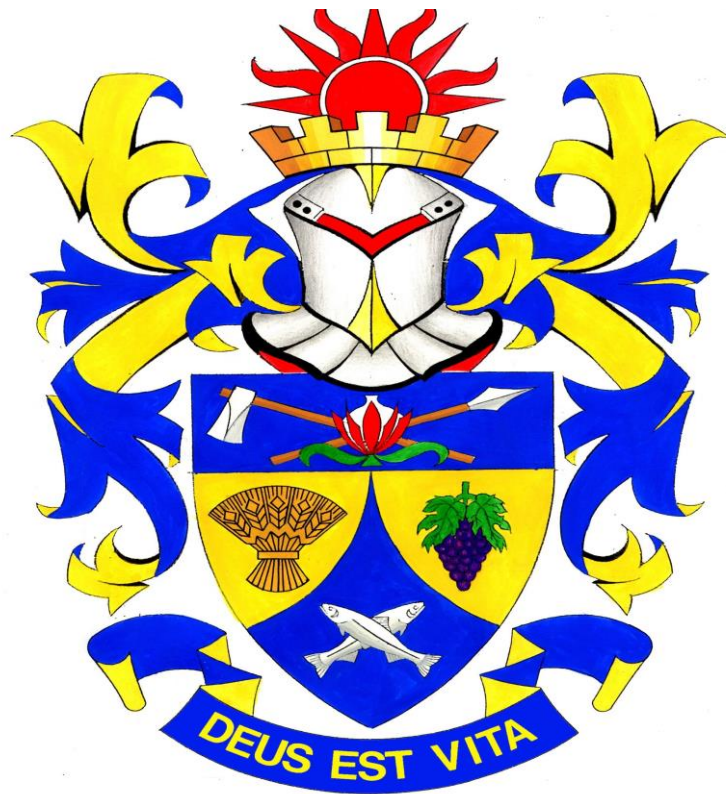


# Bergrivier Municipality

## 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 February 2021

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# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

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

# Legislative Framework

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

## The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

#### Format of monthly budget statements

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

#### *Tabling of monthly budget statements*

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

#### *Publication of monthly budget statements*

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

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

*(a) summaries of monthly budget statements in alternate languages predominant in the community; and*

*(b) information relevant to each ward in the municipality.*

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

#### *Mayor's report*

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

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

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

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

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

The February monthly budget statement is the first monthly statement to reflect the adjustments budget approved by Council on 23 February 2021. The monthly budget statement for February 2021 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

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

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

## **Section 2 – Resolutions**

### *Resolutions*

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

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

### **RECOMMENDATION:**

That Council notes the monthly budget statement and supporting documentation for February 2021.

## **Section 3 – Executive Summary**

### *Executive summary*

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

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

### **3.1 Introduction**

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

### **3.2 Consolidated performance**

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	364,566,917.18	390,115,537.50	251,176,158.92	242,651,221.00	8,524,937.92	4%
Total Expenditure	378,593,852.00	403,325,740.58	234,184,356.90	241,164,290.00	- 6,979,933.10	-3%
Total Capital Expenditure	43,336,196.00	53,702,278.50	19,221,312.30	31,093,189.00	- 11,871,876.70	-38%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R8.525 million against the total budget for the period ended 28 February 2021.

The operating expenditure is underspent by R6.980 million. The expenditure is expected to improve in the following months.

The total capital budget amounts to R53.703 million. The expenditure for the period amounts to R19.221 million, representing 35.79% of the approved budget.

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 28 February 2021.

#### Revenue by Source (Table C4)

Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>							%
<b>Revenue By Source</b>							
Property rates	74,040	77,766	77,868	55,742	50,329	5,414	11%
Service charges - electricity revenue	117,047	128,741	128,241	85,338	85,838	(500)	-1%
Service charges - water revenue	28,752	28,135	28,455	21,193	18,733	2,460	13%
Service charges - sanitation revenue	13,398	13,708	14,068	9,713	9,092	622	7%
Service charges - refuse revenue	22,238	22,415	22,822	16,063	14,965	1,099	7%
Rental of facilities and equipment	1,551	1,385	1,343	1,733	967	766	79%
Interest earned - external investments	7,688	5,145	4,795	3,303	3,430	(127)	-4%
Interest earned - outstanding debtors	7,880	7,460	5,460	3,588	4,973	(1,385)	-28%
Fines, penalties and forfeits	18,021	2,044	22,205	1,847	1,348	499	37%
Licences and permits	114	49	70	74	32	41	128%
Agency services	3,677	4,732	4,627	3,070	3,731	(661)	-18%
Transfers and subsidies	63,894	68,914	75,014	44,574	46,514	(1,940)	-4%
Other revenue	14,262	4,073	5,149	4,430	2,700	1,730	64%
Gains	5,187	-	-	507	-	507	#DIV/0!
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>377,748</b>	<b>364,567</b>	<b>390,116</b>	<b>251,176</b>	<b>242,651</b>	<b>8,525</b>	<b>4%</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 R251,176,158.92 which represents 64.39% 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 11%, 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 – Water Revenue:** A positive YTD variance of 13% due to an increase in water usage during summer and the holiday season.



**Service Charges – Sanitation Revenue:** A positive YTD variance of 7%.The bulk thereof can be ascribed to the increase in septic tank removals. At the current trend a positive revenue variance for the financial year of approximately 3% is anticipated.

**Service Charges – Refuse Revenue:** A positive YTD variance of 7% due to the increase in additional removal of business refuse and a decrease in the indigent payments. It is anticipated the revenue targets for this item will be in line with the adjusted budget total upon conclusion of the financial year.

**Rental of Facilities and Equipment –** A positive YTD variance of 79% which due to the annual billing of the commonage.

**Interest earned – External Investments:** A negative YTD variance of 4% representing R127000, it is anticipated that the revenue target for this item will be met upon the conclusion of the financial year as the liquidity position remains stable.

**Interest earned – outstanding debtors:** Although a negative YTD variance of 28% is recorded, it is predicted that this revenue item will be in line with the adjusted budget amount upon the conclusion of the financial year.

**Fines, penalties and forfeits:** A positive YTD variance of 37% is due to an increase in Traffic Fines revenue. The iGRAP 1 consideration will only be done upon year-end and it is anticipated that the revenue targets will be met upon the conclusion of the financial year.

**Licences and permits:** A positive YTD variance of 128% representing approximately R41 000. The variance is due to an increase of boat licenses.

**Agency Services:** A negative YTD variance of 18% is recorded, the revenue is however in line with the annual budgetary predictions and it is anticipated that the revenue targets will be met for the current financial year.

**Transfers and subsidies:** A negative YTD variance of 4% which due to the misalignment between the actual receipts and the budgetary predictions.

**Other Revenue:** A positive YTD variance of 64% is recorded. The variance is mainly due to the fact that the YTD budget figure was programmatically determined by the financial system and based on the prior year actual figures. The actual amount is in line with the annual budgetary predictions and it is anticipated that there will only be a slight variance upon conclusion of the financial year.

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

## Operating expenditure by type (Table C4)

Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>							%
<b>Expenditure By Type</b>							
Employee related costs	129,923	133,996	139,227	89,835	86,907	2,928	3%
Remuneration of councillors	6,669	7,011	7,011	4,429	4,674	(245)	-5%
Debt impairment	35,015	26,852	38,691	20,269	17,901	2,368	13%
Depreciation & asset impairment	21,386	23,628	23,299	15,869	15,752	117	1%
Finance charges	15,796	16,676	16,123	7,378	9,597	(2,219)	-23%
Bulk purchases	96,818	102,198	102,468	63,296	62,218	1,078	2%
Other materials	12,973	11,239	12,142	7,138	7,080	58	1%
Contracted services	20,693	22,732	28,316	10,886	13,520	(2,634)	-19%
Transfers and subsidies	6,093	4,576	5,623	2,861	3,503	(642)	-18%
Other expenditure	22,567	29,686	30,427	12,225	20,012	(7,788)	-39%
<b>Total Expenditure</b>	<b>367,933</b>	<b>378,594</b>	<b>403,326</b>	<b>234,184</b>	<b>241,164</b>	<b>(6,980)</b>	<b>-3%</b>

The total expenditure to date is R234,184,356.90 which represents 58.06% 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 3% which is in line with budget considering the payment of bonuses to staff in November 2020.

**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 23% is reflected due to the misalignment of the actual expenditure and the year to date budget.

**Contracted services:** A negative YTD budget variance of 19% is reflected due to the under expenditure on professional fees and legal fees.

**Transfers and Subsidies:** A negative YTD budget variance of 18% is reflected. 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 39% is recorded due to the under expenditure on audit fees, travelling fees, insurance and advertisements, it is anticipated that the expenditure will increase over the remainder of the financial year.

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

## Capital Expenditure and Funding (Table C5)

Vote Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>							%
<b>Multi-Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	4,041	50	-	-	(17)	17	-100%
Vote 4 - Technical Services	6,768	10,857	10,150	955	6,685	(5,730)	-86%
Vote 5 - Community Services	229	1,605	373	313	1,196	(883)	-74%
<b>Total Capital Multi-year expenditure</b>	<b>11,037</b>	<b>12,512</b>	<b>10,523</b>	<b>1,268</b>	<b>7,865</b>	<b>(6,597)</b>	<b>-84%</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	161	200	937	55	133	(78)	-58%
Vote 2 - Finance	220	240	1,340	56	160	(104)	-65%
Vote 3 - Corporate Services	1,411	2,405	3,095	1,788	1,946	(158)	-8%
Vote 4 - Technical Services	22,671	23,169	29,113	14,096	17,145	(3,048)	-18%
Vote 5 - Community Services	5,439	4,810	8,694	1,959	3,845	(1,886)	-49%
<b>Total Capital single-year expenditure</b>	<b>29,901</b>	<b>30,824</b>	<b>43,180</b>	<b>17,954</b>	<b>23,229</b>	<b>(5,275)</b>	<b>-23%</b>
<b>Total Capital Expenditure</b>	<b>40,938</b>	<b>43,336</b>	<b>53,702</b>	<b>19,221</b>	<b>31,093</b>	<b>(11,872)</b>	<b>-38%</b>
<b>Funded by:</b>							
National Government	14,291	14,570	15,862	7,093	9,160	(2,067)	-23%
Provincial Government	5,862	1,200	2,587	889	1,092	(203)	-19%
District Municipality		-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	41		837	-	372	(372)	-100%
<b>Transfers recognised - capital</b>	<b>20,193</b>	<b>15,770</b>	<b>19,286</b>	<b>7,982</b>	<b>10,624</b>	<b>(2,642)</b>	<b>-25%</b>
<b>Borrowing</b>	<b>6,306</b>	<b>15,200</b>	<b>15,545</b>	<b>5,477</b>	<b>10,353</b>	<b>(4,876)</b>	<b>-47%</b>
<b>Internally generated funds</b>	<b>14,439</b>	<b>12,367</b>	<b>18,871</b>	<b>5,762</b>	<b>10,117</b>	<b>(4,354)</b>	<b>-43%</b>
<b>Total Capital Funding</b>	<b>40,938</b>	<b>43,336</b>	<b>53,702</b>	<b>19,221</b>	<b>31,093</b>	<b>(11,872)</b>	<b>-38%</b>

### Capital Expenditure:

Total year to date capital expenditure as at 28 February 2021 amounts to R19,221,312.30

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 R55,243.90 or 5.90% of the adjustment budget of R937,000.00 . Shadow costs amounted to R 1,738.68 at the end of February 2021.

## **Vote 2 – Finance**

The directorate's capital budget performance indicates actual capital expenditure of R55,518.21 or 4.14% of the adjustment budget of R1,340,000.00 . Shadow costs amounted to R 167,313.20 at the end of February 2021.

## **Vote 3 - Corporate Services**

The directorate's capital budget performance indicates actual capital expenditure of R1,787,518.02 or 57.75% of the adjustment budget of R3,095,320.00 . Shadow costs amounted to R58,199.91 at the end of February 2021.

## **Vote 4 - Technical Services**

The directorate's capital budget performance indicates actual capital expenditure of R15,051,042.04 or 38.33% of the adjustment budget of R39,263,445.00 . Shadow costs amounted to R6,829,829.30 at the end of February 2021.

## **Vote 5 - Community Services**

The directorate's capital budget performance indicates actual capital expenditure of R15,051,042.04 or 25.06% of the adjustment budget of R9,066,514.00 . Shadow costs amounted to R 2,097,227.40 at the end of February 2021.

## Cash flow

The Cash Book Balance (investments included) as at 28 February 2021 reflects a positive amount of R154,027 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/dd)	End Date (ccyy/mm/dd)	% Interest Rate	2020-02-01	Investment	Partial / Premature Withdrawals This Month	Service Fee	Accrued Interest This Month	2020-02-28
						Balance at Begin of Month					Investment Top Up This Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA	20-7924-5251	Fixed	2020-06-10	2020-09-08	4.620%	0.00					0.00
Nedbank	03/7881004312/000042	Fixed	2020-06-10	2020-09-08	4.620%	0.00					0.00
Standard Bank	078722675003	Fixed	2020-07-09	2020-10-07	4.650%	0.00					0.00
Standard Bank	078722675004	Fixed	2020-07-09	2020-08-11	4.550%	0.00					0.00
ABSA	20-7937-9484	Fixed	2020-08-25	2020-11-23	4.040%	0.00					0.00
Standard Bank	078722675005	Fixed	2020-09-09	2021-01-07	4.025%	0.00					0.00
ABSA	20-7940-5473	Fixed	2020-09-09	2020-12-08	4.020%	0.00					0.00
ABSA	20-7940-5546	Fixed	2020-09-09	2020-12-08	3.900%	0.00					0.00
Standard Bank	078722675006	Fixed	2020-10-15	2021-02-12	3.925%	20,234,424.66		20,258,082.19		23,657.53	0.00
Standard Bank		Fixed	2020-12-10	2021-03-09	4.350%	10,063,164.38				33,369.87	10,096,534.25
ABSA		call	2020-12-10		4.300%	60,373,055.53				194,517.02	60,567,572.55
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.560%	30,044,975.35				104,942.47	30,149,917.82
<b>Total Investment</b>						<b>120,715,619.92</b>	<b>0.00</b>	<b>20,258,082.19</b>	<b>0.00</b>	<b>356,486.89</b>	<b>100,814,024.62</b>

The total amount invested at 28 February was R100,814,024.62. The accrued interest for February 2021 was R356,486.89

## Transfers and Grant Receipts

### Transfers and Grant Receipts - 2020/2021

	Budget	Adjustments	Roll-over	Adjusted Budget	Monthly actual	YearTD actual	Outstanding
<b><u>National Government: Transfers and Grants</u></b>							
Expanded Public Works Programme	2,135,000.00			2,135,000.00	640,000.00	1,174,000.00	961,000.00
Financial Management Grant	1,550,000.00			1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	3,000,000.00	-1,000,000.00	2,486,661.00	4,486,661.00	-	2,000,000.00	2,486,661.00
Local Government Equitable Share	48,940,000.00	6,415,000.00		55,355,000.00	-	43,120,000.00	12,235,000.00
Municipal Infrastructure Grant	14,479,000.00			14,479,000.00	-	13,079,000.00	1,400,000.00
	<b>70,104,000.00</b>	<b>5,415,000.00</b>	<b>2,486,661.00</b>	<b>78,005,661.00</b>	<b>640,000.00</b>	<b>60,923,000.00</b>	<b>17,082,661.00</b>
<b><u>Provincial Government: Transfers and Grants</u></b>							
Human Settlements	5,000,000.00			5,000,000.00	-	-	5,000,000.00
Libraries	7,474,000.00	-639,000.00	1,504,449.00	8,339,449.00	1,512,666.00	4,174,333.00	4,165,116.00
Maintenance of Roads	110,000.00			110,000.00	-	-	110,000.00
Municipal Capacity Building Grant	401,000.00	-101,000.00		300,000.00	-	-	300,000.00
Regional Socio - Economic Project	1,000,000.00		459,485.00	1,459,485.00	-	1,000,000.00	459,485.00
	<b>13,985,000.00</b>	<b>-740,000.00</b>	<b>1,963,934.00</b>	<b>15,208,934.00</b>	<b>1,512,666.00</b>	<b>5,174,333.00</b>	<b>10,034,601.00</b>
<b>Total Transfers and Grants</b>	<b>84,089,000.00</b>	<b>4,675,000.00</b>	<b>4,450,595.00</b>	<b>93,214,595.00</b>	<b>2,152,666.00</b>	<b>66,097,333.00</b>	<b>27,117,262.00</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 - M08 February

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.9%	10.6%	9.8%	3.2%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15.4%	35.1%	28.9%	28.5%	35.1%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23.9%	23.2%	24.7%	28.0%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		172.0%	138.9%	173.8%	168.1%	138.9%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	326.7%	363.8%	323.2%	280.8%	363.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		171.6%	146.4%	156.7%	190.1%	146.4%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.9%	24.4%	23.9%	32.9%	24.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.4%	36.8%	35.7%	35.8%	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%	10.1%	2.9%	6.5%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

### 3.6 Conclusion

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

## Section 4 – In-year budget statement tables

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

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

- (a) Table C1 s71 Monthly Budget Statement Summary*
- (b) Table C2 Monthly Budget Statement- Financial Performance (standard classification)*
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)*
- (d) Table C4 Monthly Budget Statement- Financial Performance (revenue and expenditure)*
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)*
- (f) Table C6 Monthly Budget Statement- Financial Position*
- (g) Table C7 Monthly Budget Statement- Cash Flow*

And

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





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

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

WC013 Bergervier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>142,884</b>	<b>129,130</b>	<b>133,654</b>	<b>6,899</b>	<b>108,605</b>	<b>88,686</b>	19,919	22%	<b>129,130</b>
Executive and council		34,720	35,131	41,546	-	43,120	27,503	15,617	57%	35,131
Finance and administration		108,164	93,999	92,108	6,899	65,485	61,184	4,302	7%	93,999
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>33,618</b>	<b>17,291</b>	<b>38,426</b>	<b>424</b>	<b>5,351</b>	<b>7,794</b>	(2,443)	-31%	<b>17,291</b>
Community and social services		7,591	8,063	9,014	87	1,414	4,976	(3,561)	-72%	8,063
Sport and recreation		3,849	2,224	2,205	334	2,197	1,483	714	48%	2,224
Public safety		17,952	1,956	22,187	3	1,740	1,304	436	33%	1,956
Housing		4,226	5,048	5,020	-	-	32	(32)	-100%	5,048
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>25,449</b>	<b>23,753</b>	<b>24,647</b>	<b>451</b>	<b>6,445</b>	<b>16,695</b>	(10,249)	-61%	<b>23,753</b>
Planning and development		20,224	16,716	17,724	175	3,122	11,427	(8,304)	-73%	16,716
Road transport		5,224	7,037	6,923	276	3,323	5,268	(1,945)	-37%	7,037
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>195,949</b>	<b>210,162</b>	<b>212,775</b>	<b>17,543</b>	<b>132,575</b>	<b>139,728</b>	(7,154)	-5%	<b>210,162</b>
Energy sources		121,225	132,499	133,515	11,247	85,536	87,692	(2,156)	-2%	132,499
Water management		30,870	30,854	31,179	3,055	21,197	20,546	651	3%	30,854
Waste water management		16,510	17,688	18,048	1,213	9,727	11,745	(2,018)	-17%	17,688
Waste management		27,344	29,122	30,033	2,028	16,115	19,746	(3,631)	-18%	29,122
<i><b>Other</b></i>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>397,900</b>	<b>380,337</b>	<b>409,502</b>	<b>25,318</b>	<b>252,977</b>	<b>252,903</b>	<b>73</b>	<b>0%</b>	<b>380,337</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>92,935</b>	<b>98,859</b>	<b>96,339</b>	<b>5,334</b>	<b>58,876</b>	<b>65,398</b>	(6,522)	-10%	<b>98,859</b>
Executive and council		22,022	20,876	21,886	1,086	11,952	12,876	(924)	-7%	20,876
Finance and administration		69,536	76,413	72,893	4,013	46,089	51,481	(5,392)	-10%	76,413
Internal audit		1,376	1,569	1,560	234	835	1,041	(206)	-20%	1,569
<i><b>Community and public safety</b></i>		<b>58,597</b>	<b>48,524</b>	<b>71,106</b>	<b>7,099</b>	<b>32,107</b>	<b>29,229</b>	2,878	10%	<b>48,524</b>
Community and social services		8,988	11,592	11,806	847	6,945	7,306	(361)	-5%	11,592
Sport and recreation		16,891	15,909	17,345	1,337	10,389	11,331	(943)	-8%	15,909
Public safety		26,854	14,374	35,304	4,796	13,717	9,490	4,228	45%	14,374
Housing		5,864	6,650	6,651	119	1,056	1,102	(46)	-4%	6,650
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>40,071</b>	<b>41,782</b>	<b>42,793</b>	<b>3,140</b>	<b>26,886</b>	<b>26,940</b>	(54)	0%	<b>41,782</b>
Planning and development		11,526	12,606	12,578	864	7,903	8,303	(401)	-5%	12,606
Road transport		28,544	29,177	30,215	2,276	18,984	18,637	346	2%	29,177
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>176,329</b>	<b>189,429</b>	<b>193,088</b>	<b>14,590</b>	<b>116,315</b>	<b>119,597</b>	(3,282)	-3%	<b>189,429</b>
Energy sources		112,113	119,502	117,739	8,391	72,988	73,372	(384)	-1%	119,502
Water management		21,173	23,100	24,479	2,064	14,426	15,049	(624)	-4%	23,100
Waste water management		11,381	17,457	15,826	742	9,447	11,389	(1,941)	-17%	17,457
Waste management		31,662	29,370	35,044	3,393	19,454	19,786	(332)	-2%	29,370
<i><b>Other</b></i>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>367,933</b>	<b>378,594</b>	<b>403,326</b>	<b>30,163</b>	<b>234,184</b>	<b>241,164</b>	<b>(6,980)</b>	<b>-3%</b>	<b>378,594</b>
<b>Surplus/ (Deficit) for the year</b>		<b>29,968</b>	<b>1,743</b>	<b>6,176</b>	<b>(4,845)</b>	<b>18,792</b>	<b>11,739</b>	<b>7,053</b>	<b>60%</b>	<b>1,743</b>

### 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 Bergivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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	-	43,120	27,800	15,320	55.1%	35,576
Vote 2 - Finance		98,270	92,573	90,479	6,810	63,631	60,189	3,442	5.7%	92,573
Vote 3 - Corporate Services		12,827	1,491	1,959	45	228	1,277	(1,049)	-82.1%	1,491
Vote 4 - Technical Services		214,344	228,673	232,020	17,762	137,575	152,112	(14,537)	-9.6%	228,673
Vote 5 - Community Services		37,295	22,023	43,053	701	8,421	11,525	(3,104)	-26.9%	22,023
<b>Total Revenue by Vote</b>	2	<b>397,900</b>	<b>380,337</b>	<b>409,502</b>	<b>25,318</b>	<b>252,977</b>	<b>252,903</b>	<b>73</b>	<b>0.0%</b>	<b>380,337</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		26,949	26,295	27,299	1,577	15,061	16,404	(1,343)	-8.2%	26,295
Vote 2 - Finance		36,293	40,914	37,643	1,697	25,322	28,047	(2,725)	-9.7%	40,914
Vote 3 - Corporate Services		27,498	28,755	28,017	1,921	17,399	19,057	(1,658)	-8.7%	28,755
Vote 4 - Technical Services		215,507	230,752	235,867	17,586	142,376	146,450	(4,074)	-2.8%	230,752
Vote 5 - Community Services		61,686	51,878	74,499	7,382	34,027	31,207	2,820	9.0%	51,878
<b>Total Expenditure by Vote</b>	2	<b>367,933</b>	<b>378,594</b>	<b>403,326</b>	<b>30,163</b>	<b>234,184</b>	<b>241,164</b>	<b>(6,980)</b>	<b>-2.9%</b>	<b>378,594</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>29,968</b>	<b>1,743</b>	<b>6,176</b>	<b>(4,845)</b>	<b>18,792</b>	<b>11,739</b>	<b>7,053</b>	<b>60.1%</b>	<b>1,743</b>

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		74,040	77,766	77,868	5,862	55,742	50,329	5,414	11%	77,766
Service charges - electricity revenue		117,047	128,741	128,241	11,177	85,338	85,838	(500)	-1%	128,741
Service charges - water revenue		28,752	28,135	28,455	3,055	21,193	18,733	2,460	13%	28,135
Service charges - sanitation revenue		13,398	13,708	14,068	1,212	9,713	9,092	622	7%	13,708
Service charges - refuse revenue		22,238	22,415	22,822	2,020	16,063	14,965	1,099	7%	22,415
Rental of facilities and equipment		1,551	1,385	1,343	105	1,733	967	766	79%	1,385
Interest earned - external investments		7,688	5,145	4,795	422	3,303	3,430	(127)	-4%	5,145
Interest earned - outstanding debtors		7,880	7,460	5,460	489	3,588	4,973	(1,385)	-28%	7,460
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,021	2,044	22,205	73	1,847	1,348	499	37%	2,044
Licences and permits		114	49	70	13	74	32	41	128%	49
Agency services		3,677	4,732	4,627	276	3,070	3,731	(661)	-18%	4,732
Transfers and subsidies		63,894	68,914	75,014	-	44,574	46,514	(1,940)	-4%	68,914
Other revenue		14,262	4,073	5,149	610	4,430	2,700	1,730	64%	4,073
Gains		5,187	-	-	-	507	-	507	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>377,748</b>	<b>364,567</b>	<b>390,116</b>	<b>25,318</b>	<b>251,176</b>	<b>242,651</b>	<b>8,525</b>	<b>4%</b>	<b>364,567</b>
<b>Expenditure By Type</b>										
Employee related costs		129,923	133,996	139,227	10,315	89,835	86,907	2,928	3%	133,996
Remuneration of councillors		6,669	7,011	7,011	537	4,429	4,674	(245)	-5%	7,011
Debt impairment		35,015	26,852	38,691	4,605	20,269	17,901	2,368	13%	26,852
Depreciation & asset impairment		21,386	23,628	23,299	1,858	15,869	15,752	117	1%	23,628
Finance charges		15,796	16,676	16,123	1,037	7,378	9,597	(2,219)	-23%	16,676
Bulk purchases		96,818	102,198	102,468	7,935	63,296	62,218	1,078	2%	102,198
Other materials		12,973	11,239	12,142	916	7,138	7,080	58	1%	11,239
Contracted services		20,693	22,732	28,316	1,820	10,886	13,520	(2,634)	-19%	22,732
Transfers and subsidies		6,093	4,576	5,623	124	2,861	3,503	(642)	-18%	4,576
Other expenditure		22,567	29,686	30,427	1,016	12,225	20,012	(7,788)	-39%	29,686
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>367,933</b>	<b>378,594</b>	<b>403,326</b>	<b>30,163</b>	<b>234,184</b>	<b>241,164</b>	<b>(6,980)</b>	<b>-3%</b>	<b>378,594</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9,816	(14,027)	(13,210)	(4,845)	16,992	1,487	15,505	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	18,449	-	1,800	10,252	(8,452)	(0)	15,770
Transfers and subsidies - capital (in-kind - all)		-	-	937	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>29,968</b>	<b>1,743</b>	<b>6,176</b>	<b>(4,845)</b>	<b>18,792</b>	<b>11,739</b>			<b>1,743</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>29,968</b>	<b>1,743</b>	<b>6,176</b>	<b>(4,845)</b>	<b>18,792</b>	<b>11,739</b>			<b>1,743</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>29,968</b>	<b>1,743</b>	<b>6,176</b>	<b>(4,845)</b>	<b>18,792</b>	<b>11,739</b>			<b>1,743</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>29,968</b>	<b>1,743</b>	<b>6,176</b>	<b>(4,845)</b>	<b>18,792</b>	<b>11,739</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) - M08 February

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		4,041	50	-	-	-	(17)	17	-100%	50
Vote 4 - Technical Services		6,768	10,857	10,150	152	955	(5,730)	-86%	10,857	
Vote 5 - Community Services		229	1,605	373	166	313	(883)	-74%	1,605	
<b>Total Capital Multi-year expenditure</b>	4,7	<b>11,037</b>	<b>12,512</b>	<b>10,523</b>	<b>318</b>	<b>1,268</b>	<b>7,865</b>	<b>(6,597)</b>	<b>-84%</b>	<b>12,512</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		161	200	937	-	55	133	(78)	-58%	200
Vote 2 - Finance		220	240	1,340	-	56	160	(104)	-65%	240
Vote 3 - Corporate Services		1,411	2,405	3,095	312	1,788	1,946	(158)	-8%	2,405
Vote 4 - Technical Services		22,671	23,169	29,113	1,298	14,096	17,145	(3,048)	-18%	23,169
Vote 5 - Community Services		5,439	4,810	8,694	378	1,959	3,845	(1,886)	-49%	4,810
<b>Total Capital single-year expenditure</b>	4	<b>29,901</b>	<b>30,824</b>	<b>43,180</b>	<b>1,987</b>	<b>17,954</b>	<b>23,229</b>	<b>(5,275)</b>	<b>-23%</b>	<b>30,824</b>
<b>Total Capital Expenditure</b>		<b>40,938</b>	<b>43,336</b>	<b>53,702</b>	<b>2,305</b>	<b>19,221</b>	<b>31,093</b>	<b>(11,872)</b>	<b>-38%</b>	<b>43,336</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>2,522</b>	<b>2,399</b>	<b>3,694</b>	<b>221</b>	<b>963</b>	<b>1,645</b>	<b>(681)</b>	<b>-41%</b>	<b>2,399</b>
Executive and council		80	30	30	-	25	20	5	25%	30
Finance and administration		2,442	2,369	3,664	221	938	1,625	(686)	-42%	2,369
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5,668</b>	<b>6,415</b>	<b>9,067</b>	<b>544</b>	<b>2,272</b>	<b>5,042</b>	<b>(2,770)</b>	<b>-55%</b>	<b>6,415</b>
Community and social services		1,431	1,675	3,281	167	572	1,494	(922)	-62%	1,675
Sport and recreation		2,256	3,385	4,403	369	1,506	2,691	(1,184)	-44%	3,385
Public safety		1,954	1,355	1,383	7	193	857	(664)	-77%	1,355
Housing		27	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>15,438</b>	<b>15,207</b>	<b>19,220</b>	<b>850</b>	<b>13,259</b>	<b>11,133</b>	<b>2,126</b>	<b>19%</b>	<b>15,207</b>
Planning and development		4,232	1,460	2,642	111	1,097	1,220	(123)	-10%	1,460
Road transport		11,206	13,747	16,577	739	12,162	9,913	2,249	23%	13,747
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>17,310</b>	<b>19,315</b>	<b>21,722</b>	<b>691</b>	<b>2,727</b>	<b>13,274</b>	<b>(10,547)</b>	<b>-79%</b>	<b>19,315</b>
Energy sources		5,324	7,019	8,311	-	555	4,126	(3,571)	-87%	7,019
Water management		1,824	4,655	4,255	500	1,225	3,199	(1,974)	-62%	4,655
Waste water management		9,356	6,934	7,314	154	541	4,992	(4,450)	-89%	6,934
Waste management		807	708	1,842	37	406	958	(553)	-58%	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>53,702</b>	<b>2,305</b>	<b>19,221</b>	<b>31,093</b>	<b>(11,872)</b>	<b>-38%</b>	<b>43,336</b>
<b>Funded by:</b>										
National Government		14,291	14,570	15,862	(100)	7,093	9,160	(2,067)	-23%	14,570
Provincial Government		5,862	1,200	2,587	71	889	1,092	(203)	-19%	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	-	837	-	-	372	(372)	-100%	-
<b>Transfers recognised - capital</b>		<b>20,193</b>	<b>15,770</b>	<b>19,286</b>	<b>(29)</b>	<b>7,982</b>	<b>10,624</b>	<b>(2,642)</b>	<b>-25%</b>	<b>15,770</b>
<b>Borrowing</b>	6	<b>6,306</b>	<b>15,200</b>	<b>15,545</b>	<b>994</b>	<b>5,477</b>	<b>10,353</b>	<b>(4,876)</b>	<b>-47%</b>	<b>15,200</b>
<b>Internally generated funds</b>		<b>14,439</b>	<b>12,367</b>	<b>18,871</b>	<b>1,340</b>	<b>5,762</b>	<b>10,117</b>	<b>(4,354)</b>	<b>-43%</b>	<b>12,367</b>
<b>Total Capital Funding</b>		<b>40,938</b>	<b>43,336</b>	<b>53,702</b>	<b>2,305</b>	<b>19,221</b>	<b>31,093</b>	<b>(11,872)</b>	<b>-38%</b>	<b>43,336</b>

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

### WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	39,531	53,213	11,193
Call investment deposits			50,000	50,000	100,814	50,000
Consumer debtors		54,027	81,026	83,711	69,523	81,026
Other debtors		35,892	7,330	9,237	(3,541)	7,330
Current portion of long-term receivables		6	173	6	6,628	173
Inventory		2,124	2,330	2,124	810	2,330
<b>Total current assets</b>		<b>193,860</b>	<b>152,052</b>	<b>184,607</b>	<b>227,448</b>	<b>152,052</b>
<b>Non current assets</b>						
Long-term receivables		301	446	301	10,030	446
Investments			-	-		-
Investment property		16,230	16,277	16,278	16,260	16,277
Investments in Associate			-	-		-
Property, plant and equipment		390,742	415,981	421,443	394,191	415,981
Biological			-	-		-
Intangible		4,143	3,376	3,797	3,784	3,376
Other non-current assets		454	504	454	454	504
<b>Total non current assets</b>		<b>411,870</b>	<b>436,584</b>	<b>442,273</b>	<b>424,719</b>	<b>436,584</b>
<b>TOTAL ASSETS</b>		<b>605,730</b>	<b>588,636</b>	<b>626,880</b>	<b>652,167</b>	<b>588,636</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			-			-
Borrowing		6,072	7,206	7,405	6,072	7,206
Consumer deposits		3,885	4,016	4,105	5,007	4,016
Trade and other payables		35,281	16,051	30,556	57,796	16,051
Provisions		14,101	14,519	15,061	12,132	14,519
<b>Total current liabilities</b>		<b>59,340</b>	<b>41,792</b>	<b>57,126</b>	<b>81,008</b>	<b>41,792</b>
<b>Non current liabilities</b>						
Borrowing		53,521	62,042	61,661	52,308	62,042
Provisions		96,346	116,689	105,393	103,550	116,689
<b>Total non current liabilities</b>		<b>149,867</b>	<b>178,731</b>	<b>167,054</b>	<b>155,858</b>	<b>178,731</b>
<b>TOTAL LIABILITIES</b>		<b>209,207</b>	<b>220,523</b>	<b>224,180</b>	<b>236,866</b>	<b>220,523</b>
<b>NET ASSETS</b>	2	<b>396,523</b>	<b>368,113</b>	<b>402,700</b>	<b>415,301</b>	<b>368,113</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		365,414	323,435	367,220	384,192	323,435
Reserves		31,109	44,678	35,480	31,109	44,678
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>396,523</b>	<b>368,113</b>	<b>402,700</b>	<b>415,301</b>	<b>368,113</b>

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

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		67,655	70,470	75,243	5,674	47,219	50,162	(2,943)	-6%	70,470
Service charges		173,477	177,284	177,763	15,971	125,150	118,509	6,641	6%	177,284
Other revenue		17,694	10,502	14,877	7,256	80,419	9,918	70,501	711%	10,502
Transfers and Subsidies - Operational		63,956	68,914	73,837	2,271	53,177	49,225	3,952	8%	68,914
Transfers and Subsidies - Capital		20,193	15,770	14,900	-	16,079	9,933	6,146	62%	15,770
Interest		7,688	7,756	6,437	735	3,963	4,291	(328)	-8%	7,756
Dividends			-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(273,905)	(305,689)	(318,864)	(26,508)	(246,027)	(212,576)	33,451	-16%	(305,689)
Finance charges		(6,528)	(6,842)	(6,842)	-	(4,488)	(4,561)	(73)	2%	(6,842)
Transfers and Grants		(6,088)	(4,576)	(5,623)	(124)	(2,861)	(3,749)	(888)	24%	(4,576)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>64,143</b>	<b>33,588</b>	<b>31,728</b>	<b>5,274</b>	<b>72,630</b>	<b>21,152</b>	<b>(51,479)</b>	<b>-243%</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)	(53,702)	(2,305)	(19,221)	(35,802)	(16,580)	46%	(43,336)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(35,388)</b>	<b>(43,336)</b>	<b>(53,702)</b>	<b>(2,305)</b>	<b>(19,221)</b>	<b>(35,802)</b>	<b>(16,580)</b>	<b>46%</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	-		10,363	(10,363)	-100%	15,200
Increase (decrease) in consumer deposits		220	213	220	-		147	(147)	-100%	213
<b>Payments</b>										
Repayment of borrowing		(5,150)	(6,021)	(6,072)	-	(1,226)	(4,048)	(2,822)	70%	(6,021)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>1,620</b>	<b>9,392</b>	<b>9,693</b>	<b>-</b>	<b>(1,226)</b>	<b>6,462</b>	<b>7,688</b>	<b>119%</b>	<b>9,392</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>30,374</b>	<b>(356)</b>	<b>(12,282)</b>	<b>2,969</b>	<b>52,183</b>	<b>(8,188)</b>			<b>(356)</b>
Cash/cash equivalents at beginning:		71,438	61,549	101,812		101,844	101,812			101,844
Cash/cash equivalents at month/year end:		101,812	61,193	89,531		154,027	93,624			101,488

# PART 2 – SUPPORTING DOCUMENTATION

## Section 5 – Debtors' analysis

### 5.1 Supporting Table C3

WC013 Bergvrievier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,421	2,167	589	469	421	355	2,483	5,688	15,592	9,415		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,239	1,500	601	452	338	285	1,640	6,923	18,978	9,638		
Receivables from Non-exchange Transactions - Property Rates	1400	5,771	2,157	967	764	660	598	14,313	17,641	42,871	33,977		
Receivables from Exchange Transactions - Waste Water Management	1500	1,349	813	455	386	350	306	2,010	7,262	12,932	10,315		
Receivables from Exchange Transactions - Waste Management	1600	2,362	1,264	730	589	510	452	3,070	10,830	19,807	15,451		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	538	500	470	450	424	383	3,220	9,304	15,290	13,781		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,172)	113	87	109	160	135	2,768	(217)	(16)	2,956		
<b>Total By Income Source</b>	<b>2000</b>	<b>17,507</b>	<b>8,513</b>	<b>3,900</b>	<b>3,220</b>	<b>2,863</b>	<b>2,514</b>	<b>29,505</b>	<b>57,432</b>	<b>125,455</b>	<b>95,534</b>	-	-
<b>2019/20 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	59	53	41	44	41	34	898	508	1,679	1,526		
Commercial	2300	3,657	879	377	351	243	177	1,791	1,714	9,189	4,276		
Households	2400	7,177	4,977	2,368	2,014	1,795	1,635	11,117	42,693	73,776	59,255		
Other	2500	6,614	2,604	1,113	810	784	669	15,698	12,517	40,810	30,478		
<b>Total By Customer Group</b>	<b>2600</b>	<b>17,507</b>	<b>8,513</b>	<b>3,900</b>	<b>3,220</b>	<b>2,863</b>	<b>2,514</b>	<b>29,505</b>	<b>57,432</b>	<b>125,455</b>	<b>95,534</b>	-	-





# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>3</sup>	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
ABSA						4.620%			08 September 2020	-				-
Nedbank						4.620%			08 September 2020	-				-
Standard Bank						4.650%			07 October 2020	-				-
Standard Bank						4.550%			11 August 2020	-				-
ABSA						4.040%			23 November 2020	-				-
Standard Bank						4.025%			07 January 2021	-				-
ABSA						4.020%			08 December 2020	-				-
ABSA						3.900%			08 December 2020	-				-
Standard Bank						3.925%			12 February 2021	20,234	24	(20,258)		-
Standard Bank						4.350%				10,063	33			10,097
ABSA						4.300%				60,373	195			60,568
Nedbank						4.560%			19 July 2021	30,045	105			30,150
<b>Municipality sub-total</b>										<b>120,716</b>	<b>356</b>	<b>(20,258)</b>	<b>-</b>	<b>100,814</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 - M08 February

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		–	55,534	61,819	640	47,811	37,023	10,788	29.1%	55,534
Local Government Equitable Share			48,940	55,355	–	43,120	32,627	10,493	32.2%	48,940
Municipal Infrastructure Grant			2,518	2,518	–	1,706	1,679	27	1.6%	2,518
Expanded Public Works Programme			2,135	2,135	640	1,174	1,423	(249)	-17.5%	2,135
Financial Management Grant			1,550	1,550	–	1,550	1,033	517	50.0%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	–	261	261	(0)	0.0%	391
Municipal Disaster Relief Grant (COGTA)	3		–	–	–	–	–	–	–	–
ACIP			–	–	–	–	–	–	–	–
Other transfers and grants [insert description]			–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		–	12,785	12,045	1,513	5,474	8,523	(3,049)	-35.8%	12,785
Libraries			7,274	6,635	1,513	4,174	4,849	(675)	-13.9%	7,274
Human Settlements			5,000	5,000	–	1,300	3,333	(2,033)	-61.0%	5,000
Maintenance of Roads			110	110	–	–	73	(73)	-100.0%	110
Financial Management Support Grant			–	–	–	–	–	–	–	–
Municipal Capacity Building Grant			401	300	–	–	267	(267)	-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	54	119	853	397	457	115.2%	595
Go Flow			–	–	–	–	–	–	–	–
Chieta			–	–	119	119	–	119	#DIV/0!	–
LG Seta			–	–	–	–	–	–	–	–
Heist op den Berg			595	54	–	735	397	338	85.2%	595
Other grant providers			–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	–	68,914	73,918	2,271	54,139	45,943	8,196	17.8%	68,914
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	14,570	13,700	–	13,112	9,713	3,399	35.0%	14,570
Municipal Infrastructure Grant			11,961	11,961	–	11,373	7,974	3,399	42.6%	11,961
Financial Management Grant			–	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	–	1,739	1,739	0	0.0%	2,609
Municipal Systems Improvement			–	–	–	–	–	–	–	–
ACIP			–	–	–	–	–	–	–	–
Other capital transfers [insert description]			–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		–	1,200	1,200	–	1,000	800	200	25.0%	1,200
Regional Socio - Economic Project			1,000	1,000	–	1,000	667	333	50.0%	1,000
Libraries			200	200	–	–	133	(133)	-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>		–	–	837	–	–	–	–	–	–
Heist op den berg			–	837	–	–	–	–	–	–
Other grant providers			–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	–	15,770	15,737	–	14,112	10,513	3,599	34.2%	15,770
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	–	84,684	89,655	2,271	68,251	56,456	11,795	20.9%	84,684

## 8.2 Supporting Table C7

### WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	55,534	62,143	5,172	41,284	37,023	4,261	11.5%	55,534
Local Government Equitable Share			48,940	55,355	4,613	36,903	32,627	4,277	13.1%	48,940
Municipal Infrastructure Grant			2,518	2,518	45	1,528	1,679	(151)	-9.0%	2,518
Expanded Public Works Programme			2,135	2,135	297	1,950	1,423	526	37.0%	2,135
Financial Management Grant			1,550	1,550	216	885	1,033	(148)	-14.3%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	585	-	18	261	(243)	-93.1%	391
Municipal Disaster Relief Grant (COGTA)						-	-	-		-
Other transfers and grants [insert description]						-	-	-		-
<b>Provincial Government:</b>		-	12,785	12,622	487	3,959	8,523	(4,564)	-53.6%	12,785
Libraries			7,274	7,212	487	3,959	4,849	(890)	-18.4%	7,274
Human Settlements			5,000	5,000	-	-	3,333	(3,333)	-100.0%	5,000
Maintenance of Roads			110	110	-	-	73	(73)	-100.0%	110
Financial Management Support Grant						-	-	-		-
Municipal Capacity Building Grant			401	300	-	-	267	(267)	-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	249	3	194	397	(203)	-51.1%	595
<i>Heist op den Berg</i>			595	249	3	194	397	(203)	-51.1%	595
<b>Total operating expenditure of Transfers and Grants:</b>		-	68,914	75,014	5,662	45,437	45,943	(506)	-1.1%	68,914
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	14,570	15,862	(100)	7,093	9,713	(2,621)	-27.0%	14,570
Municipal Infrastructure Grant			11,961	11,961	(100)	6,973	7,974	(1,001)	-12.6%	11,961
Financial Management Grant			-	-		-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	3,901	-	120	1,739	(1,620)	-93.1%	2,609
0						-	-	-		-
0						-	-	-		-
Other capital transfers [insert description]						-	-	-		-
<b>Provincial Government:</b>		-	1,200	2,587	71	889	800	89	11.2%	1,200
Regional Socio - Economic Project			1,000	1,459	71	879	667	213	31.9%	1,000
Libraries			200	1,128	-	10	133	(123)	-92.5%	200
<b>Other grant providers:</b>		-	-	837	-	-	-	-		-
<i>Heist op den berg</i>				837	-	-	-	-		-
0						-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	15,770	19,286	(29)	7,982	10,513	(2,531)	-24.1%	15,770
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	84,684	94,300	5,633	53,419	56,456	(3,037)	-5.4%	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 - M08 February

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands		A	B	C						D	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			5,419	5,419	419	3,422	3,612	(191)	-5%	5,419	
Pension and UIF Contributions			340	340	20	164	227	(62)	-28%	340	
Medical Aid Contributions			-	-	-	-	-	-		-	
Motor Vehicle Allowance			695	695	58	492	463	29	6%	695	
Cellphone Allowance			557	557	42	351	371	(20)	-5%	557	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			-	-	-	-	-	-		-	
<b>Sub Total - Councillors</b>			-	7,011	7,011	537	4,429	4,674	(245)	-5%	7,011
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Senior Managers of the Municipality</b>	3										
Basic Salaries and Wages			5,962	5,627	375	3,002	3,640	(637)	-18%	5,962	
Pension and UIF Contributions			628	628	50	398	419	(21)	-5%	628	
Medical Aid Contributions			95	95	9	69	63	6	10%	95	
Overtime			-	-	-	-	-	-		-	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			988	988	85	677	658	18	3%	988	
Cellphone Allowance			10	10	0	3	7	(3)	-51%	10	
Housing Allowances			186	186	17	134	124	10	8%	186	
Other benefits and allowances			160	250	13	108	160	(52)	-33%	160	
Payments in lieu of leave			-	-	-	-	-	-		-	
Long service awards			-	-	-	-	-	-		-	
Post-retirement benefit obligations	2		-	-	-	-	-	-		-	
<b>Sub Total - Senior Managers of Municipality</b>			-	8,028	7,783	548	4,392	5,071	(679)	-13%	8,028
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			89,522	91,345	6,635	60,283	57,477	2,806	5%	89,522	
Pension and UIF Contributions			14,244	14,395	1,160	9,307	9,496	(189)	-2%	14,244	
Medical Aid Contributions			5,890	6,067	514	3,918	3,927	(8)	0%	5,890	
Overtime			2,709	4,945	390	3,387	1,806	1,581	88%	2,709	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			4,024	4,024	350	2,792	2,683	109	4%	4,024	
Cellphone Allowance			41	47	3	25	27	(3)	-10%	41	
Housing Allowances			555	627	58	435	370	65	18%	555	
Other benefits and allowances			4,926	6,382	552	3,805	3,346	459	14%	4,926	
Payments in lieu of leave			1,745	1,745	108	143	1,163	(1,020)	-88%	1,745	
Long service awards			607	525	0	3	404	(401)	-99%	607	
Post-retirement benefit obligations	2		1,706	1,341	(3)	1,346	1,138	208	18%	1,706	
<b>Sub Total - Other Municipal Staff</b>			-	125,968	131,444	9,767	85,443	81,836	3,606	4%	125,968
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Total Parent Municipality</b>			-	141,007	146,237	10,853	94,264	91,581	2,683	3%	141,007
			#DIV/0!	#DIV/0!						#DIV/0!	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			-	141,007	146,237	10,853	94,264	91,581	2,683	3%	141,007
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>TOTAL MANAGERS AND STAFF</b>			-	133,996	139,227	10,315	89,835	86,907	2,928	3%	133,996

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		3,735	8	8	8	8	(0)	0.0%	0%
August		3,482	1,482	1,482	1,490	1,490	(0)	0.0%	3%
September		5,414	1,966	1,966	3,456	3,456	(0)	0.0%	8%
October		4,964	2,686	3,339	6,795	6,141	(654)	-10.6%	16%
November		4,350	2,207	3,418	10,213	8,348	(1,864)	-22.3%	24%
December		6,069	4,941	5,489	15,702	13,289	(2,412)	-18.2%	36%
January		2,085	1,215	1,215	16,916	14,504	(2,412)	-16.6%	39%
February		3,829	21,498	2,305	19,221	36,002	16,780	46.6%	44%
March		3,297	5,370	-		41,372	-		
April		1,759	3,833	-		45,204	-		
May		1,126	3,199	-		48,403	-		
June		3,226	5,299	-		53,702	-		
<b>Total Capital expenditure</b>	<b>-</b>	<b>43,336</b>	<b>53,702</b>	<b>19,221</b>					

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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	8,841	58	525	4,423	3,898	88.1%	6,636
Roads Infrastructure		247	245	350	-	18	163	145	89.0%	245
Roads		247	200	200	-	18	133	115	86.6%	200
Road Structures		-	45	150	-	-	30	30	100.0%	45
Storm water Infrastructure		382	195	245	-	96	130	34	26.3%	195
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		382	195	245	-	96	130	34	26.3%	195
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	40	40	-	-	27	27	100.0%	40
LV Networks		-	40	40	-	-	27	27	100.0%	40
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		129	200	-	-	108	133	26	19.2%	200
Pump Stations		129	200	-	-	108	133	26	19.2%	200
Sanitation Infrastructure		1,807	5,406	7,516	26	60	3,610	3,551	98.4%	5,406
Pump Station		132	250	660	26	26	173	147	85.0%	250
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		1,675	5,156	6,856	-	34	3,437	3,404	99.0%	5,156
Solid Waste Infrastructure		440	550	690	32	244	360	116	32.2%	550
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		245	250	210	32	34	127	92	72.9%	250
Waste Processing Facilities		195	300	480	-	12	100	88	88.3%	300
<b>Community Assets</b>		4,793	2,160	4,030	238	702	1,739	1,037	59.6%	2,160
Community Facilities		4,226	980	2,651	80	193	831	638	76.8%	980
Halls		-	-	329	-	-	-	-	-	-
Centres		4,041	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	80	1,057	80	80	102	22	21.4%	80
Cemeteries/Crematoria		185	600	957	-	113	551	439	79.6%	600
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	31	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	300	278	-	-	178	178	100.0%	300
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		567	1,180	1,379	158	509	908	399	43.9%	1,180
Indoor Facilities		-	20	18	-	17	13	(4)	-29.5%	20
Outdoor Facilities		567	1,160	1,361	158	492	895	403	45.0%	1,160
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	50	-	-	-	(17)	(17)	100.0%	50
Conservation Areas		-	50	-	-	-	(17)	(17)	100.0%	50
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		852	850	1,620	19	105	1,042	937	89.9%	850
Operational Buildings		852	850	1,620	19	105	1,042	937	89.9%	850
Municipal Offices		852	850	1,620	19	105	1,042	937	89.9%	850
<b>Intangible Assets</b>		215	-	-	-	-	318	318	100.0%	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		215	-	-	-	-	318	318	100.0%	-
Computer Software and Applications		215	-	-	-	-	318	318	100.0%	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		575	660	860	190	663	490	(173)	-35.4%	660
Computer Equipment		575	660	860	190	663	490	(173)	-35.4%	660
<b>Furniture and Office Equipment</b>		402	564	2,025	11	283	276	(7)	-2.4%	564
Furniture and Office Equipment		402	564	2,025	11	283	276	(7)	-2.4%	564
<b>Machinery and Equipment</b>		788	1,346	1,292	7	348	863	515	59.7%	1,346
Machinery and Equipment		788	1,346	1,292	7	348	863	515	59.7%	1,346
<b>Transport Assets</b>		4,359	3,600	5,875	-	3,051	3,250	200	6.1%	3,600
Transport Assets		4,359	3,600	5,875	-	3,051	3,250	200	6.1%	3,600
<b>Total Capital Expenditure on new assets</b>	1	14,986	15,865	24,542	523	5,677	12,385	6,708	54.2%	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 - M08 February

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	8,231	613	1,457	5,864	4,407	75.2%	9,269	
Roads Infrastructure		-	50	50	-	47	33	(13)	-40.3%	50	
Roads		-	50	50	-	47	33	(13)	-40.3%	50	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		3,175	4,219	4,811	-	120	2,259	2,140	94.7%	4,219	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		244	-	-	-	-	-	-	-	-	
MV Switching Stations		-	50	50	-	-	33	33	100.0%	50	
MV Networks		-	80	80	-	-	53	53	100.0%	80	
LV Networks		2,931	4,089	4,681	-	120	2,172	2,053	94.5%	4,089	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		1,669	3,970	3,370	486	1,067	2,742	1,675	61.1%	3,970	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		43	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	
Pump Stations		95	200	-	33	59	133	75	56.1%	200	
Water Treatment Works		-	50	50	-	-	33	33	100.0%	50	
Bulk Mains		-	100	100	100	100	67	(33)	-50.0%	100	
Distribution		1,107	2,870	3,220	353	810	2,009	1,199	59.7%	2,870	
Distribution Points		423	750	-	0	99	500	401	80.3%	750	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		261	1,030	-	128	224	830	606	73.0%	1,030	
Pump Station		224	930	-	128	224	750	526	70.1%	930	
Reticulation		37	100	-	-	-	79	79	100.0%	100	
<b>Community Assets</b>		<b>205</b>	<b>745</b>	<b>749</b>	<b>-</b>	<b>135</b>	<b>524</b>	<b>390</b>	<b>74.3%</b>	<b>745</b>	
Community Facilities		119	95	123	-	43	91	48	53.2%	95	
Theatres		-	-	-	-	-	-	-	-	-	
Libraries		-	50	80	-	-	63	63	100.0%	50	
Cemeteries/Crematoria		100	-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	-	
Public Open Space		19	45	43	-	43	28	(15)	-53.8%	45	
Sport and Recreation Facilities		86	650	626	-	92	433	341	78.7%	650	
Indoor Facilities		86	100	100	-	92	67	(25)	-38.2%	100	
Outdoor Facilities		-	550	526	-	-	367	367	100.0%	550	
<b>Investment properties</b>		<b>-</b>	<b>50</b>	<b>50</b>	<b>1</b>	<b>31</b>	<b>33</b>	<b>2</b>	<b>6.8%</b>	<b>50</b>	
Revenue Generating		-	50	50	-	-	-	-	-	50	
Improved Property		-	-	-	-	-	-	-	-	-	
Unimproved Property		-	50	50	-	-	-	-	-	50	
Non-revenue Generating		-	-	-	1	31	33	2	6.8%	-	
Improved Property		-	-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	1	31	33	2	6.8%	-	
<b>Other assets</b>		<b>53</b>	<b>50</b>	<b>117</b>	<b>-</b>	<b>13</b>	<b>33</b>	<b>20</b>	<b>60.9%</b>	<b>50</b>	
Operational Buildings		53	50	117	-	13	33	20	60.9%	50	
Municipal Offices		53	50	117	-	13	33	20	60.9%	50	
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>		<b>349</b>	<b>400</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>267</b>	<b>267</b>	<b>100.0%</b>	<b>400</b>	
Computer Equipment		349	400	500	-	-	267	267	100.0%	400	
<b>Furniture and Office Equipment</b>		<b>414</b>	<b>555</b>	<b>561</b>	<b>5</b>	<b>187</b>	<b>337</b>	<b>150</b>	<b>44.4%</b>	<b>555</b>	
Furniture and Office Equipment		414	555	561	5	187	337	150	44.4%	555	
<b>Machinery and Equipment</b>		<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Machinery and Equipment		17	-	-	-	-	-	-	-	-	
<b>Transport Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Transport Assets		-	-	-	-	-	-	-	-	-	
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Land		-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on renewal of existing assets</b>	1	<b>6,144</b>	<b>11,069</b>	<b>10,209</b>	<b>619</b>	<b>1,823</b>	<b>7,059</b>	<b>5,236</b>	<b>74.2%</b>	<b>11,069</b>	



## 10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>4,399</b>	<b>3,353</b>	<b>3,905</b>	<b>243</b>	<b>2,252</b>	<b>2,207</b>	<b>(45)</b>	<b>-2.0%</b>	<b>3,353</b>
Roads Infrastructure		617	460	660	25	413	303	(111)	-36.6%	460
<i>Roads</i>		617	460	660	25	413	303	(111)	-36.6%	460
Storm water Infrastructure		202	292	292	15	146	193	47	24.2%	292
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		202	292	292	15	146	193	47	24.2%	292
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,770	1,859	2,161	127	1,175	1,239	64	5.1%	1,859
<i>LV Networks</i>		2,770	1,859	2,161	127	1,175	1,239	64	5.1%	1,859
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		586	450	400	74	290	250	(40)	-15.9%	450
<i>Distribution</i>		586	450	400	74	290	250	(40)	-15.9%	450
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		224	278	378	1	227	212	(15)	-6.9%	278
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		224	278	378	1	227	212	(15)	-6.9%	278
<i>Waste Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	15	15	-	-	10	10	100.0%	15
<i>Landfill Sites</i>		-	15	15	-	-	10	10	100.0%	15
<b>Community Assets</b>		<b>10,801</b>	<b>9,529</b>	<b>10,386</b>	<b>742</b>	<b>6,168</b>	<b>6,820</b>	<b>652</b>	<b>9.6%</b>	<b>9,529</b>
Community Facilities		7,973	6,742	7,570	571	4,667	4,752	86	1.8%	6,742
<i>Cemeteries/Crematoria</i>		501	417	568	28	309	353	44	12.5%	417
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		7,472	6,325	7,002	542	4,358	4,399	41	0.9%	6,325
Sport and Recreation Facilities		2,828	2,787	2,817	171	1,502	2,068	566	27.4%	2,787
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		2,828	2,787	2,817	171	1,502	2,068	566	27.4%	2,787
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>4,034</b>	<b>3,928</b>	<b>4,372</b>	<b>283</b>	<b>2,678</b>	<b>2,703</b>	<b>25</b>	<b>0.9%</b>	<b>3,928</b>
Operational Buildings		4,024	3,912	4,356	283	2,678	2,689	11	0.4%	3,912
<i>Municipal Offices</i>		4,024	3,912	4,356	283	2,678	2,689	11	0.4%	3,912
Housing		9	16	16	-	1	14	14	95.8%	16
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		9	16	16	-	1	14	14	95.8%	16
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>239</b>	<b>344</b>	<b>349</b>	<b>44</b>	<b>109</b>	<b>236</b>	<b>127</b>	<b>53.9%</b>	<b>344</b>
Computer Equipment		239	344	349	44	109	236	127	53.9%	344
<b>Furniture and Office Equipment</b>		<b>18</b>	<b>36</b>	<b>35</b>	<b>-</b>	<b>3</b>	<b>26</b>	<b>23</b>	<b>87.3%</b>	<b>36</b>
Furniture and Office Equipment		18	36	35	-	3	26	23	87.3%	36
<b>Machinery and Equipment</b>		<b>722</b>	<b>854</b>	<b>814</b>	<b>70</b>	<b>323</b>	<b>520</b>	<b>197</b>	<b>37.9%</b>	<b>854</b>
Machinery and Equipment		722	854	814	70	323	520	197	37.9%	854
<b>Transport Assets</b>		<b>2,203</b>	<b>2,517</b>	<b>2,617</b>	<b>158</b>	<b>1,494</b>	<b>1,696</b>	<b>203</b>	<b>11.9%</b>	<b>2,517</b>
Transport Assets		2,203	2,517	2,617	158	1,494	1,696	203	11.9%	2,517
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>22,416</b>	<b>20,561</b>	<b>22,478</b>	<b>1,541</b>	<b>13,028</b>	<b>14,209</b>	<b>1,181</b>	<b>8.3%</b>	<b>20,561</b>

# 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14,018	14,583	15,551	1,451	9,958	11,246	1,288	11.5%	14,583
Roads Infrastructure		2,017	2,199	2,311	206	1,488	1,466	(22)	-1.5%	2,199
Roads		2,017	2,199	2,008	145	1,428	1,466	38	2.6%	2,199
Road Structures				180	36	36		(36)	#DIV/0!	
Road Furniture				123	25	25		(25)	#DIV/0!	
Capital Spares										
Storm water Infrastructure		327	379	331	22	243	253	10	3.8%	379
Drainage Collection		327	379	120	(20)	201	253	52	20.5%	379
Storm water Conveyance				211	42	42		(42)	#DIV/0!	
Attenuation										
Electrical Infrastructure		1,695	1,907	1,990	176	1,288	1,271	(17)	-1.3%	1,907
MV Substations		1,683	1,889	207	(179)	923	1,259	336	26.7%	1,889
MV Switching Stations				137	27	27		(27)	#DIV/0!	
MV Networks				573	115	115		(115)	#DIV/0!	
LV Networks		13	18	1,073	213	223	12	(211)	-1758.3%	18
Capital Spares										
Water Supply Infrastructure		3,271	3,532	3,299	248	2,308	2,355	47	2.0%	3,532
Dams and Weirs										
Boreholes				38	8	8		(8)	#DIV/0!	
Reservoirs				904	181	181		(181)	#DIV/0!	
Pump Stations		2,029	2,209	180	(222)	1,067	1,473	406	27.6%	2,209
Water Treatment Works		1,242	1,323	1,257	97	869	882	13	1.5%	1,323
Bulk Mains										
Distribution				920	184	184		(184)	#DIV/0!	
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		3,231	3,047	3,648	374	2,152	2,031	(120)	-5.9%	3,047
Pump Station		2,515	2,318	263	(218)	1,134	1,545	411	26.6%	2,318
Reticulation		716	729	3,385	592	1,017	486	(531)	-109.3%	729
Solid Waste Infrastructure		3,477	3,519	3,972	384	2,437	2,346	(91)	-3.9%	3,519
Landfill Sites		3,023	3,023	3,523	352	2,115	2,015	(100)	-5.0%	3,023
Waste Transfer Stations		0	1	388	77	78	1	(77)	-11656.8%	1
Waste Processing Facilities				36	7	7		(7)	#DIV/0!	
Waste Drop-off Points		454	495	25	(53)	236	330	94	28.5%	495
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure					42	42	1,524	1,482	97.2%	
Drainage Collection							253	253	100.0%	
MV Substations							1,259	1,259	100.0%	
LV Networks							12	12	100.0%	
<b>Community Assets</b>		1,963	2,150	2,088	167	1,421	1,433	12	0.9%	2,150
Community Facilities		722	790	793	66	527	527	(1)	-0.1%	790
Halls		82	87	89	8	58	58	(0)	-0.7%	87
Centres										
Crèches										
Clinics/Care Centres				16	3	3		(3)	#DIV/0!	
Fire/Ambulance Stations										
Testing Stations										
Museums		310	328	52	(28)	163	219	55	25.2%	328
Galleries										
Theatres										
Libraries		182	217	203	15	142	145	3	1.9%	217
Cemeteries/Crematoria		143	151	176	18	106	101	(5)	-5.0%	151
Police										
Parks										
Public Open Space		5	7	102	20	24	5	(19)	-407.4%	7
Nature Reserves										
Public Ablution Facilities				64	13	13		(13)	#DIV/0!	
Markets				90	18	18		(18)	#DIV/0!	
Stalls										
Abattoirs				1	0	0		(0)	#DIV/0!	
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		1,241	1,360	1,295	100	894	907	13	1.4%	1,360
Indoor Facilities				30	6	6		(6)	#DIV/0!	
Outdoor Facilities		1,241	1,360	1,265	94	888	907	19	2.1%	1,360
<b>Investment properties</b>		1	2	2	0	1	1	0	0.1%	2
Non-revenue Generating		1	2	2	0	1	1	0	0.1%	2
Unimproved Property		1	2	2	0	1	1	0	0.1%	2
<b>Other assets</b>		1,013	1,105	1,109	93	737	737	(1)	-0.1%	1,105
Operational Buildings		1,013	1,105	1,109	93	737	737	(1)	-0.1%	1,105
Municipal Offices		1,009	1,099	1,081	88	729	733	4	0.5%	1,099
Stores		4	6	17	3	6	4	(2)	-55.0%	6
<b>Intangible Assets</b>		390	589	346	(3)	358	393	34	8.7%	589
Servitudes										
Licences and Rights		390	589	346	(3)	358	393	34	8.7%	589
Computer Software and Applications		390	589	346	(3)	358	393	34	8.7%	589
<b>Computer Equipment</b>		478	709	483	2	473	473	(0)	-0.1%	709
Computer Equipment		478	709	483	2	473	473	(0)	-0.1%	709
<b>Furniture and Office Equipment</b>		1,058	1,343	1,021	26	919	895	(23)	-2.6%	1,343
Furniture and Office Equipment		1,058	1,343	1,021	26	919	895	(23)	-2.6%	1,343
<b>Machinery and Equipment</b>		1,146	1,516	1,046	30	926	1,011	85	8.4%	1,516
Machinery and Equipment		1,146	1,516	1,046	30	926	1,011	85	8.4%	1,516
<b>Transport Assets</b>		1,317	1,631	1,653	134	1,118	1,087	(30)	-2.8%	1,631
Transport Assets		1,317	1,631	1,653	134	1,118	1,087	(30)	-2.8%	1,631
<b>Total Depreciation</b>	1	21,386	23,628	23,299	1,900	15,911	17,276	1,365	7.9%	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 - M08 February

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 upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		18,176	15,197	16,600	825	10,943	10,644	(299)	-2.8%	15,197
Roads Infrastructure		9,094	11,812	12,850	810	10,363	8,168	(2,196)	-26.9%	11,812
Roads		9,094	11,812	12,850	810	10,363	8,168	(2,196)	-26.9%	11,812
Storm water Infrastructure		2,998	35	-	-	32	23	(8)	-35.1%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		2,998	35	-	-	32	23	(8)	-35.1%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,943	2,600	3,300	-	392	1,733	1,342	77.4%	2,600
MV Networks		748	1,100	1,100	-	-	733	733	100.0%	1,100
LV Networks		1,195	1,500	2,200	-	392	1,000	608	60.8%	1,500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	450	450	15	36	300	264	87.9%	450
Distribution		-	450	450	15	36	300	264	87.9%	450
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,922	300	-	-	120	420	300	71.5%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,060	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,862	300	-	-	120	420	300	71.5%	300
Solid Waste Infrastructure		219	-	-	-	-	-	-	-	-
Waste Separation Facilities		219	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1,632	1,205	1,351	338	779	1,006	227	22.5%	1,205
Community Facilities		1,160	265	497	87	304	345	41	11.9%	265
Halls		120	250	-	87	256	246	(10)	-4.0%	250
Libraries		432	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		87	-	145	-	34	89	56	62.4%	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		15	15	352	-	15	10	(5)	-48.7%	15
Sport and Recreation Facilities		472	940	854	251	475	661	186	28.1%	940
Indoor Facilities		-	50	44	-	-	33	33	100.0%	50
Outdoor Facilities		472	890	810	251	475	627	152	24.3%	890
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	1,000	-	-	-	-	-	-
Operational Buildings		-	-	1,000	-	-	-	-	-	-
Municipal Offices		-	-	1,000	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	19,808	16,402	18,951	1,162	11,722	11,650	(72)	-0.6%	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 February 2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv. H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

10 March 2021