

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.



Quarterly & Monthly Budget Statement March 2021

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

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

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

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

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

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for March 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 March 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	288,579,714.39	278,997,505.00	9,582,209.39	3%
Total Expenditure	378,593,852.00	403,325,740.58	266,541,942.57	277,080,484.00	-10,538,541.43	-4%
Total Capital Expenditure	43,336,196.00	53,702,278.50	21,761,839.38	36,745,466.00	-14,983,626.62	-41%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R9.582 million against the total budget for the period ended 31 March 2021.

The operating expenditure is underspent by R10.539 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 R21.762 million, representing 40.52% of the approved budget.

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 March 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 %
R thousands							%
Revenue By Source							
Property rates	74,040	77,766	77,868	61,595	57,214	4,381	8%
Service charges - electricity revenue	117,047	128,741	128,241	96,647	96,438	210	0%
Service charges - water revenue	28,752	28,135	28,455	24,034	21,148	2,886	14%
Service charges - sanitation revenue	13,398	13,708	14,068	10,909	10,360	548	5%
Service charges - refuse revenue	22,238	22,415	22,822	18,109	16,935	1,174	7%
Rental of facilities and equipment	1,551	1,385	1,343	1,759	1,575	184	12%
Interest earned - external investments	7,688	5,145	4,795	3,801	3,771	30	1%
Interest earned - outstanding debtors	7,880	7,460	5,460	4,057	5,095	(1,038)	-20%
Fines, penalties and forfeits	18,021	2,044	22,205	1,881	6,555	(4,674)	-71%
Licences and permits	114	49	70	83	41	41	99%
Agency services	3,677	4,732	4,627	3,359	3,949	(590)	-15%
Transfers and subsidies	63,894	68,914	75,014	56,809	52,599	4,211	8%
Other revenue	14,262	4,073	5,149	5,030	3,318	1,712	52%
Gains	5,187	-	-	507	-	507	#DIV/0!
Total Revenue (excluding capital transfers and contributions)	377,748	364,567	390,116	288,580	278,998	9,582	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 R288,579,714.39 which represents 73.97% 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 8%, as a result of the annual billing which takes place in July. The annual assessment rates payments were due on 30 September 2020. It is anticipated that the budgeted targets for the current year will be met.

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

Service Charges – Sanitation Revenue: A positive YTD variance of 5%.The bulk thereof can be ascribed to the increase in septic tank removals. A small surplus for this revenue source is expected upon conclusion of the financial year.

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. A revenue surplus is also expected for this category of revenue for the 2021/2022 financial year.

Rental of Facilities and Equipment – A positive YTD variance of 12% which due to the annual billing of the commonage.

Interest earned – outstanding debtors: A negative YTD variance of 20% is recorded as a result of the reduction in the prime interest rate coupled with the writing off of arrears debt. The implementation of credit control measures also have a negative impact on the interest charges on outstanding debtors as arrangements are made free from interest charges.

Fines, penalties and forfeits: A negative YTD variance of 71% mainly as a result of iGrap 1 considerations that needs to be done upon the closure of the books. The budgetary predictions are not in line with actual receipts as it is based on prior year trends, this anomaly will be corrected in the ensuing financial year.

Licences and permits: A positive YTD variance of 99% representing approximately R41 000. The variance is due to the increase in the receipt of boat licenses, the total revenue to date represents a variance of 18.5% on the total budgeted amount for 2020/2021.

Agency Services: A negative YTD variance of 15%. The under-recovery is due to a decrease in the roadworthy - and drivers licence testing post the Covid -19 lockdown. A slight under performance of this revenue item is expected upon the conclusion of the financial year.

Transfers and subsidies: A positive YTD variance of 8% which due to the misalignment between the actual receipts and the budgetary predictions.

Other Revenue: A positive YTD variance of 52%. The variance is mainly due to Camping fees, Clearance certificates, Building Plan Fees and revenue from insurance claims.

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

Operating expenditure by type (Table C4)

Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							%
Expenditure By Type							
Employee related costs	129,923	133,996	139,227	100,166	100,015	151	0%
Remuneration of councillors	6,669	7,011	7,011	4,985	5,258	(272)	-5%
Debt impairment	35,015	26,852	38,691	24,875	23,099	1,776	8%
Depreciation & asset impairment	21,386	23,628	23,299	17,726	17,639	87	0%
Finance charges	15,796	16,676	16,123	8,415	10,493	(2,078)	-20%
Bulk purchases	96,818	102,198	102,468	72,403	70,622	1,781	3%
Other materials	12,973	11,239	12,142	7,912	8,128	(216)	-3%
Contracted services	20,693	22,732	28,316	12,555	16,019	(3,464)	-22%
Transfers and subsidies	6,093	4,576	5,623	3,871	4,019	(148)	-4%
Other expenditure	22,567	29,686	30,427	13,634	21,790	(8,156)	-37%
Total Expenditure	367,933	378,594	403,326	266,542	277,080	(10,539)	-4%

The total expenditure to date is R266,541,942.57 which represents 66.09% of the total operating expenditure budget for the year.

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

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 20% is reflected due to the misalignment of the actual expenditure and the year to date budget, this anomaly will be addressed in the new financial year.

Contracted services: A negative YTD budget variance of 22% is reflected due to the under expenditure on professional fees, clearing and grass cutting services and legal fees.

Transfers and Subsidies: A negative YTD budget variance of 4% 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 37% 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 %
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	–	–	–	–	–	–	
Vote 2 - Finance	–	–	–	–	–	–	
Vote 3 - Corporate Services	4,041	50	–	–	(13)	13	-100%
Vote 4 - Technical Services	6,768	10,857	10,150	1,076	8,001	(6,925)	-87%
Vote 5 - Community Services	229	1,605	373	440	1,395	(955)	-68%
Total Capital Multi-year expenditure	11,037	12,512	10,523	1,516	9,384	(7,868)	-84%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	161	200	937	55	334	(279)	-83%
Vote 2 - Finance	220	240	1,340	56	455	(399)	-88%
Vote 3 - Corporate Services	1,411	2,405	3,095	1,875	2,233	(358)	-16%
Vote 4 - Technical Services	22,671	23,169	29,113	15,447	19,687	(4,240)	-22%
Vote 5 - Community Services	5,439	4,810	8,694	2,812	4,653	(1,840)	-40%
Total Capital single-year expenditure	29,901	30,824	43,180	20,246	27,362	(7,116)	-26%
Total Capital Expenditure	40,938	43,336	53,702	21,762	36,745	(14,984)	-41%
Funded by:							
National Government	14,291	14,570	15,862	6,706	10,835	(4,129)	-38%
Provincial Government	5,862	1,200	2,587	958	1,466	(508)	-35%
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	–	488	(488)	-100%
Transfers recognised - capital	20,193	15,770	19,286	7,664	12,789	(5,126)	-40%
Borrowing	6,306	15,200	15,545	6,520	11,651	(5,130)	-44%
Internally generated funds	14,439	12,367	18,871	7,577	12,305	(4,728)	-38%
Total Capital Funding	40,938	43,336	53,702	21,762	36,745	(14,984)	-41%

Capital Expenditure:

Total year to date capital expenditure as at 31 March 2021 amounts to R21,761,839.38

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 R5,243.90 or 5.90% of the adjustment budget of R937,000.00. Shadow costs amounted to R7,096.94 at the end of March 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 R266,324.20 at the end of March 2021.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,875,339.81 or 60.59% of the adjustment budget of R3,095,320.00 . Shadow costs amounted to R673,819.36 at the end of March 2021.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R16,523,024.24 or 42.08% of the adjustment budget of R39,263,445.00 . Shadow costs amounted to R12,738,284.29 at the end of March 2021.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R16,523,024.24 or 35.88% of the adjustment budget of R9,066,514.00. Shadow costs amounted to R2,984,300.18 at the end of March 2021.

Cash flow

The Cash Book Balance (investments included) as at 31 March 2021 reflects a positive amount of R181,501 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

<u>Investment Register</u>											
						2020-03-01					2020-03-31
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
Standard Bank	00078722675007	Fixed	2020-12-10	2021-03-09	4.35%	10,096,534.25		10,107,260.27		10,726.02	0.00
ABSA	9361772313	call	2020-12-10		4.30%	60,567,572.55				216,052.00	60,783,624.55
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.560%	30,149,917.82				116,186.30	30,266,104.12
Nedbank	03/7881004312/000044	Fixed	2021-03-17	2021-09-13	4.700%	0.00	30,000,000.00			57,945.20	30,057,945.20
Standard Bank	00078722675008	Fixed	2021-03-17	2021-09-13	4.6500%	0.00	10,000,000.00			19,109.59	10,019,109.59
Total Investment						100,814,024.62	40,000,000.00	10,107,260.27	0.00	420,019.11	131,126,783.46

The total amount invested at 31 March was R131,126,783.46. The accrued interest for March 2021 was R420,019.11.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2020/2021

	Budget	Adjustments	Roll-over	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	-	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	1,000,000.00	3,000,000.00	1,486,661.00
Local Government Equitable Share	48,940,000.00	6,415,000.00		55,355,000.00	12,235,000.00	55,355,000.00	-
Municipal Infrastructure Grant	14,479,000.00			14,479,000.00	1,222,000.00	14,301,000.00	178,000.00
Water Services Infrastructure Grant					6,596,000.00		
	70,104,000.00	5,415,000.00	2,486,661.00	78,005,661.00	21,053,000.00	75,380,000.00	2,625,661.00
<u>Provincial Government: Transfers and Grants</u>							
Human Settlements	5,000,000.00			5,000,000.00	1,399,413.00	1,399,413.00	3,600,587.00
Libraries	7,474,000.00	-639,000.00	1,504,449.00	8,339,449.00	-	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	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
	13,985,000.00	-740,000.00	1,963,934.00	15,208,934.00	1,699,413.00	6,873,746.00	8,335,188.00
Total Transfers and Grants	84,089,000.00	4,675,000.00	4,450,595.00	93,214,595.00	22,752,413.00	82,253,746.00	10,960,849.00

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 - M09 March							
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%	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%	30.0%	35.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23.9%	23.2%	24.7%	32.1%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		172.0%	138.9%	173.8%	168.1%	138.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	326.7%	363.8%	323.2%	252.1%	363.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		171.6%	146.4%	156.7%	183.0%	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%	23.9%	27.1%	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	8.3%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	13.2%				
Employee costs	Employee costs/Total Revenue - capital revenue		34.4%	36.8%	35.7%	34.7%	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%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		16.4%				
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		315.7%				

3.6 Conclusion

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

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

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

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

And

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

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

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

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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										
Governance and administration		142,884	129,130	133,654	19,156	127,761	100,441	27,320	27%	129,130
Executive and council		34,720	35,131	41,546	12,235	55,355	31,014	24,341	78%	35,131
Finance and administration		108,164	93,999	92,108	6,921	72,406	69,428	2,978	4%	93,999
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		33,618	17,291	38,426	410	5,762	14,195	(8,434)	-59%	17,291
Community and social services		7,591	8,063	9,014	71	1,485	5,979	(4,494)	-75%	8,063
Sport and recreation		3,849	2,224	2,205	336	2,533	1,663	870	52%	2,224
Public safety		17,952	1,956	22,187	3	1,743	6,524	(4,781)	-73%	1,956
Housing		4,226	5,048	5,020	-	-	29	(29)	-100%	5,048
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		25,449	23,753	24,647	409	6,854	18,667	(11,813)	-63%	23,753
Planning and development		20,224	16,716	17,724	120	3,243	12,991	(9,749)	-75%	16,716
Road transport		5,224	7,037	6,923	289	3,612	5,676	(2,064)	-36%	7,037
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		195,949	210,162	212,775	17,429	150,003	157,995	(7,992)	-5%	210,162
Energy sources		121,225	132,499	133,515	11,341	96,877	99,140	(2,263)	-2%	132,499
Water management		30,870	30,854	31,179	2,840	24,037	23,188	849	4%	30,854
Waste water management		16,510	17,688	18,048	1,195	10,922	13,344	(2,422)	-18%	17,688
Waste management		27,344	29,122	30,033	2,052	18,167	22,323	(4,156)	-19%	29,122
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	397,900	380,337	409,502	37,404	290,380	291,299	(919)	0%	380,337
Expenditure - Functional										
Governance and administration		92,935	98,859	96,339	6,542	65,433	72,591	(7,158)	-10%	98,859
Executive and council		22,022	20,876	21,886	1,950	13,902	14,534	(631)	-4%	20,876
Finance and administration		69,536	76,413	72,893	4,483	50,586	56,887	(6,300)	-11%	76,413
Internal audit		1,376	1,569	1,560	109	944	1,171	(226)	-19%	1,569
Community and public safety		58,597	48,524	71,106	7,238	39,345	38,329	1,016	3%	48,524
Community and social services		8,988	11,592	11,806	868	7,813	8,368	(555)	-7%	11,592
Sport and recreation		16,891	15,909	17,345	1,222	11,610	12,762	(1,151)	-9%	15,909
Public safety		26,854	14,374	35,304	5,024	18,741	15,959	2,782	17%	14,374
Housing		5,864	6,650	6,651	125	1,180	1,240	(59)	-5%	6,650
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,071	41,782	42,793	3,071	29,957	30,475	(518)	-2%	41,782
Planning and development		11,526	12,606	12,578	964	8,867	9,346	(479)	-5%	12,606
Road transport		28,544	29,177	30,215	2,107	21,091	21,130	(39)	0%	29,177
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		176,329	189,429	193,088	15,492	131,807	135,685	(3,878)	-3%	189,429
Energy sources		112,113	119,502	117,739	8,980	81,968	82,465	(497)	-1%	119,502
Water management		21,173	23,100	24,479	2,571	16,997	17,256	(259)	-2%	23,100
Waste water management		11,381	17,457	15,826	771	10,219	12,338	(2,119)	-17%	17,457
Waste management		31,662	29,370	35,044	3,170	22,623	23,626	(1,003)	-4%	29,370
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	367,933	378,594	403,326	32,343	266,542	277,080	(10,539)	-4%	378,594
Surplus/ (Deficit) for the year		29,968	1,743	6,176	5,060	23,838	14,219	9,620	68%	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) - M09 March										
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	12,235	55,355	31,347	24,008	76.6%	35,576
Vote 2 - Finance		98,270	92,573	90,479	6,894	70,525	67,761	2,764	4.1%	92,573
Vote 3 - Corporate Services		12,827	1,491	1,959	9	237	1,438	(1,201)	-83.5%	1,491
Vote 4 - Technical Services		214,344	228,673	232,020	17,567	155,143	172,608	(17,466)	-10.1%	228,673
Vote 5 - Community Services		37,295	22,023	43,053	699	9,121	18,145	(9,024)	-49.7%	22,023
Total Revenue by Vote	2	397,900	380,337	409,502	37,404	290,380	291,299	(919)	-0.3%	380,337
Expenditure by Vote	1									
Vote 1 - Municipal Manager		26,949	26,295	27,299	2,327	17,389	18,511	(1,123)	-6.1%	26,295
Vote 2 - Finance		36,293	40,914	37,643	2,099	27,435	30,597	(3,162)	-10.3%	40,914
Vote 3 - Corporate Services		27,498	28,755	28,017	2,141	19,539	21,215	(1,676)	-7.9%	28,755
Vote 4 - Technical Services		215,507	230,752	235,867	18,339	160,715	166,109	(5,394)	-3.2%	230,752
Vote 5 - Community Services		61,686	51,878	74,499	7,436	41,463	40,648	816	2.0%	51,878
Total Expenditure by Vote	2	367,933	378,594	403,326	32,343	266,542	277,080	(10,539)	-3.8%	378,594
Surplus/ (Deficit) for the year	2	29,968	1,743	6,176	5,060	23,838	14,219	9,620	67.7%	1,743

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

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	77,868	5,852	61,595	57,214	4,381	8%	77,766
Service charges - electricity revenue		117,047	128,741	128,241	11,310	96,647	96,438	210	0%	128,741
Service charges - water revenue		28,752	28,135	28,455	2,840	24,034	21,148	2,886	14%	28,135
Service charges - sanitation revenue		13,398	13,708	14,068	1,195	10,909	10,360	548	5%	13,708
Service charges - refuse revenue		22,238	22,415	22,822	2,046	18,109	16,935	1,174	7%	22,415
Rental of facilities and equipment		1,551	1,385	1,343	26	1,759	1,575	184	12%	1,385
Interest earned - external investments		7,688	5,145	4,795	499	3,801	3,771	30	1%	5,145
Interest earned - outstanding debtors		7,880	7,460	5,460	469	4,057	5,095	(1,038)	-20%	7,460
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		18,021	2,044	22,205	34	1,881	6,555	(4,674)	-71%	2,044
Licences and permits		114	49	70	9	83	41	41	99%	49
Agency services		3,677	4,732	4,627	289	3,359	3,949	(590)	-15%	4,732
Transfers and subsidies		63,894	68,914	75,014	12,235	56,809	52,599	4,211	8%	68,914
Other revenue		14,262	4,073	5,149	600	5,030	3,318	1,712	52%	4,073
Gains		5,187	-	-	-	507	-	507	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		377,748	364,567	390,116	37,404	288,580	278,998	9,582	3%	364,567
Expenditure By Type										
Employee related costs		129,923	133,996	139,227	10,331	100,166	100,015	151	0%	133,996
Remuneration of councillors		6,669	7,011	7,011	556	4,985	5,258	(272)	-5%	7,011
Debt impairment		35,015	26,852	38,691	4,605	24,875	23,099	1,776	8%	26,852
Depreciation & asset impairment		21,386	23,628	23,299	1,858	17,726	17,639	87	0%	23,628
Finance charges		15,796	16,676	16,123	1,037	8,415	10,493	(2,078)	-20%	16,676
Bulk purchases		96,818	102,198	102,468	9,108	72,403	70,622	1,781	3%	102,198
Other materials		12,973	11,239	12,142	774	7,912	8,128	(216)	-3%	11,239
Contracted services		20,693	22,732	28,316	1,655	12,555	16,019	(3,464)	-22%	22,732
Transfers and subsidies		6,093	4,576	5,623	1,010	3,871	4,019	(148)	-4%	4,576
Other expenditure		22,567	29,686	30,427	1,409	13,634	21,790	(8,156)	-37%	29,686
Losses		-	-	-	-	-	-	-		-
Total Expenditure		367,933	378,594	403,326	32,343	266,542	277,080	(10,539)	-4%	378,594
Surplus/(Deficit)		9,816	(14,027)	(13,210)	5,060	22,038	1,917	20,121	0	(14,027)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,152	15,770	18,449	-	1,800	12,301	(10,501)	(0)	15,770
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	937	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		29,968	1,743	6,176	5,060	23,838	14,219			1,743
Taxation								-		
Surplus/(Deficit) after taxation		29,968	1,743	6,176	5,060	23,838	14,219			1,743
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		29,968	1,743	6,176	5,060	23,838	14,219			1,743
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		29,968	1,743	6,176	5,060	23,838	14,219			1,743

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

WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March										
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	-	-	-	(13)	13	-100%	50
Vote 4 - Technical Services		6,768	10,857	10,150	121	1,076	8,001	(6,925)	-87%	10,857
Vote 5 - Community Services		229	1,605	373	127	440	1,395	(955)	-68%	1,605
Total Capital Multi-year expenditure	4,7	11,037	12,512	10,523	249	1,516	9,384	(7,868)	-84%	12,512
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		161	200	937	-	55	334	(279)	-83%	200
Vote 2 - Finance		220	240	1,340	-	56	455	(399)	-88%	240
Vote 3 - Corporate Services		1,411	2,405	3,095	88	1,875	2,233	(358)	-16%	2,405
Vote 4 - Technical Services		22,671	23,169	29,113	2,089	15,447	19,687	(4,240)	-22%	23,169
Vote 5 - Community Services		5,439	4,810	8,694	853	2,812	4,653	(1,840)	-40%	4,810
Total Capital single-year expenditure	4	29,901	30,824	43,180	3,030	20,246	27,362	(7,116)	-26%	30,824
Total Capital Expenditure		40,938	43,336	53,702	3,279	21,762	36,745	(14,984)	-41%	43,336
Capital Expenditure - Functional Classification										
Governance and administration		2,522	2,399	3,694	1	965	2,157	(1,192)	-55%	2,399
Executive and council		80	30	30	-	25	23	2	11%	30
Finance and administration		2,442	2,369	3,664	1	940	2,134	(1,195)	-56%	2,369
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,668	6,415	9,067	981	3,253	6,048	(2,795)	-46%	6,415
Community and social services		1,431	1,675	3,281	151	723	1,954	(1,231)	-63%	1,675
Sport and recreation		2,256	3,385	4,403	801	2,308	3,103	(795)	-26%	3,385
Public safety		1,954	1,355	1,383	29	222	991	(769)	-78%	1,355
Housing		27	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		15,438	15,207	19,220	1,045	13,566	13,155	412	3%	15,207
Planning and development		4,232	1,460	2,642	86	1,183	1,576	(392)	-25%	1,460
Road transport		11,206	13,747	16,577	959	12,383	11,579	804	7%	13,747
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		17,310	19,315	21,722	1,251	3,978	15,386	(11,408)	-74%	19,315
Energy sources		5,324	7,019	8,311	117	672	5,172	(4,500)	-87%	7,019
Water management		1,824	4,655	4,255	691	1,916	3,463	(1,547)	-45%	4,655
Waste water management		9,356	6,934	7,314	413	954	5,572	(4,618)	-83%	6,934
Waste management		807	708	1,842	31	437	1,179	(743)	-63%	708
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	40,938	43,336	53,702	3,279	21,762	36,745	(14,984)	-41%	43,336
Funded by:										
National Government		14,291	14,570	15,862	352	6,706	10,835	(4,129)	-38%	14,570
Provincial Government		5,862	1,200	2,587	68	958	1,466	(508)	-35%	1,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		41	-	837	-	-	488	(488)	-100%	-
Transfers recognised - capital		20,193	15,770	19,286	420	7,664	12,789	(5,126)	-40%	15,770
Borrowing	6	6,306	15,200	15,545	1,043	6,520	11,651	(5,130)	-44%	15,200
Internally generated funds		14,439	12,367	18,871	1,815	7,577	12,305	(4,728)	-38%	12,367
Total Capital Funding		40,938	43,336	53,702	3,279	21,762	36,745	(14,984)	-41%	43,336

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M09 March						
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	39,531	50,374	11,193
Call investment deposits			50,000	50,000	131,127	50,000
Consumer debtors		54,027	81,026	83,711	69,145	81,026
Other debtors		35,892	7,330	9,237	(6,544)	7,330
Current portion of long-term receivables		6	173	6	5,346	173
Inventory		2,124	2,330	2,124	655	2,330
Total current assets		193,860	152,052	184,607	250,103	152,052
Non current assets						
Long-term receivables		301	446	301	10,119	446
Investments			-	-		-
Investment property		16,230	16,277	16,278	15,031	16,277
Investments in Associate			-	-		-
Property, plant and equipment		390,742	415,981	421,443	394,536	415,981
Biological			-	-		-
Intangible		4,143	3,376	3,797	3,966	3,376
Other non-current assets		454	504	454	454	504
Total non current assets		411,870	436,584	442,273	424,106	436,584
TOTAL ASSETS		605,730	588,636	626,880	674,209	588,636
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing		6,072	7,206	7,405	6,072	7,206
Consumer deposits		3,885	4,016	4,105	5,026	4,016
Trade and other payables		35,281	16,051	30,556	75,960	16,051
Provisions		14,101	14,519	15,061	12,132	14,519
Total current liabilities		59,340	41,792	57,126	99,190	41,792
Non current liabilities						
Borrowing		53,521	62,042	61,661	52,308	62,042
Provisions		96,346	116,689	105,393	104,473	116,689
Total non current liabilities		149,867	178,731	167,054	156,781	178,731
TOTAL LIABILITIES		209,207	220,523	224,180	255,971	220,523
NET ASSETS	2	396,523	368,113	402,700	418,238	368,113
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		365,414	323,435	367,220	387,129	323,435
Reserves		31,109	44,678	35,480	31,109	44,678
TOTAL COMMUNITY WEALTH/EQUITY	2	396,523	368,113	402,700	418,238	368,113

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		67,655	70,470	75,243	5,295	52,514	56,432	(3,918)	-7%	70,470
Service charges		173,477	177,284	177,763	17,193	142,342	133,322	9,020	7%	177,284
Other revenue		17,694	10,502	14,877	15,235	95,654	11,157	84,497	757%	10,502
Transfers and Subsidies - Operational		63,956	68,914	73,837	12,535	65,712	55,378	10,334	19%	68,914
Transfers and Subsidies - Capital		20,193	15,770	14,900	8,818	24,897	11,175	13,722	123%	15,770
Interest		7,688	7,756	6,437	967	4,930	4,828	103	2%	7,756
Dividends			-	-	-	-	-	-		-
Payments										
Suppliers and employees		(273,905)	(305,689)	(318,864)	(28,280)	(275,045)	(239,148)	35,897	-15%	(305,689)
Finance charges		(6,528)	(6,842)	(6,842)	-	(4,488)	(5,131)	(643)	13%	(6,842)
Transfers and Grants		(6,088)	(4,576)	(5,623)	(1,010)	(3,871)	(4,218)	(346)	8%	(4,576)
NET CASH FROM/(USED) OPERATING ACTIVITIES		64,143	33,588	31,728	30,752	102,645	23,796	(78,849)	-331%	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)	(53,702)	(3,279)	(21,762)	(40,277)	(18,515)	46%	(43,336)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35,388)	(43,336)	(53,702)	(3,279)	(21,762)	(40,277)	(18,515)	46%	(43,336)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans					-		-	-		
Borrowing long term/refinancing		6,550	15,200	15,545	-		11,659	(11,659)	-100%	15,200
Increase (decrease) in consumer deposits		220	213	220	-		165	(165)	-100%	213
Payments										
Repayment of borrowing		(5,150)	(6,021)	(6,072)	-	(1,226)	(4,554)	(3,328)	73%	(6,021)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,620	9,392	9,693	-	(1,226)	7,269	8,495	117%	9,392
NET INCREASE/ (DECREASE) IN CASH HELD		30,374	(356)	(12,282)	27,474	79,657	(9,211)			(356)
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		181,501	92,601			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 - M09 March													
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	3,333	1,504	1,083	482	401	371	2,412	5,601	15,186	9,266		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,127	1,678	755	404	392	270	1,470	7,006	19,101	9,541		
Receivables from Non-exchange Transactions - Property Rates	1400	5,618	2,273	1,056	784	680	600	14,092	17,770	42,874	33,926		
Receivables from Exchange Transactions - Waste Water Management	1500	1,343	762	512	400	353	327	2,019	7,340	13,055	10,438		
Receivables from Exchange Transactions - Waste Management	1600	2,312	1,235	786	621	532	474	3,077	10,952	19,988	15,656		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	559	498	464	440	425	401	2,930	9,430	15,147	13,626		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,763)	118	82	81	106	163	2,892	(70)	(392)	3,171		
Total By Income Source	2000	16,530	8,068	4,738	3,213	2,888	2,605	28,891	58,028	124,961	95,625	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	61	48	43	35	32	31	812	520	1,582	1,429		
Commercial	2300	3,605	774	425	311	286	166	1,625	1,953	9,144	4,340		
Households	2400	6,682	4,360	2,850	2,037	1,837	1,682	10,789	42,778	73,014	59,123		
Other	2500	6,182	2,886	1,420	830	732	727	15,666	12,778	41,221	30,733		
Total By Customer Group	2600	16,530	8,068	4,738	3,213	2,888	2,605	28,891	58,028	124,961	95,625	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March														
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 ^a	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Standard Bank					Fixed	4.350%				10,097	11	(10,107)		-
ABSA					Call	4.300%				60,568	216			60,784
Nedbank					Fixed	4.560%			19 July 2021	30,150	116			30,266
Nedbank		6			Fixed	4.700%			13 September 2021	-	58		30,000	30,058
Standard Bank		6			Fixed	4.650%			13 September 2021	-	19		10,000	10,019
										-				-
Municipality sub-total										100,814	420	(10,107)	40,000	131,127

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvriev - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
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:	1,2									
Operating Transfers and Grants										
National Government:		-	55,534	61,819	13,385	60,965	41,651	19,314	46.4%	55,534
Local Government Equitable Share			48,940	55,355	12,235	55,355	36,705	18,650	50.8%	48,940
Municipal Infrastructure Grant			2,518	2,518	159	2,495	1,889	606	32.1%	2,518
Expanded Public Works Programme			2,135	2,135	-	1,174	1,601	(427)	-26.7%	2,135
Financial Management Grant			1,550	1,550	-	1,550	1,163	388	33.3%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	130	391	293	98	33.3%	391
Municipal Disaster Relief Grant (COGTA)	3		-	-	-	-	-	-	-	-
ACIP			-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)			-	-	860	-	-	-	-	-
Provincial Government:		-	12,785	12,045	1,699	7,174	9,589	(2,415)	-25.2%	12,785
Libraries			7,274	6,635	-	4,174	5,456	(1,281)	-23.5%	7,274
Human Settlements			5,000	5,000	1,399	2,699	3,750	(1,051)	-28.0%	5,000
Maintenance of Roads			110	110	-	-	83	(83)	-100.0%	110
Financial Management Support Grant	4		-	-	-	-	-	-	-	-
Municipal Capacity Building Grant			401	300	300	300	301	(1)	-0.2%	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	54	-	853	446	407	91.2%	595
Go Flow			-	-	-	-	-	-	-	-
Chieta			-	-	-	119	-	119	#DIV/0!	-
LG Seta			-	-	-	-	-	-	-	-
Heist op den Berg			595	54	-	735	446	288	64.6%	595
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	68,914	73,918	15,085	68,992	51,686	17,307	33.5%	68,914
Capital Transfers and Grants										
National Government:		-	14,570	13,700	7,668	20,151	10,927	9,223	84.4%	14,570
Municipal Infrastructure Grant			11,961	11,961	1,063	11,806	8,971	2,835	31.6%	11,961
Financial Management Grant			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	870	2,609	1,957	652	33.3%	2,609
Municipal Systems Improvement			-	-	-	-	-	-	-	-
ACIP			-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)			-	-	5,736	5,736	-	5,736	#DIV/0!	-
Provincial Government:		-	1,200	1,200	-	1,000	900	100	11.1%	1,200
Regional Socio - Economic Project			1,000	1,000	-	1,000	750	250	33.3%	1,000
Libraries			200	200	-	-	150	(150)	-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:		-	-	837	-	-	-	-	-	-
Heist op den berg			-	837	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	15,770	15,737	7,668	21,151	11,827	9,323	78.8%	15,770
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	84,684	89,655	22,752	90,143	63,513	26,630	41.9%	84,684

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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	62,143	5,072	46,356	41,651	4,705	11.3%	55,534
Local Government Equitable Share			48,940	55,355	4,613	41,516	36,705	4,811	13.1%	48,940
Municipal Infrastructure Grant			2,518	2,518	113	1,641	1,889	(248)	-13.1%	2,518
Expanded Public Works Programme			2,135	2,135	154	2,104	1,601	503	31.4%	2,135
Financial Management Grant			1,550	1,550	191	1,077	1,163	(86)	-7.4%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	585	-	18	293	(276)	-93.9%	391
Municipal Disaster Relief Grant (COGTA)			-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)			-	-	-	-	-	-	-	-
Provincial Government:		-	12,785	12,622	575	4,534	9,589	(5,055)	-52.7%	12,785
Libraries			7,274	7,212	521	4,480	5,456	(976)	-17.9%	7,274
Human Settlements			5,000	5,000	-	-	3,750	(3,750)	-100.0%	5,000
Maintenance of Roads			110	110	-	-	83	(83)	-100.0%	110
Financial Management Support Grant			-	-	-	-	-	-	-	-
Municipal Capacity Building Grant			401	300	54	54	301	(247)	-82.0%	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	249	-	194	446	(252)	-56.5%	595
<i>Heist op den Berg</i>			595	249	-	194	446	(252)	-56.5%	595
Total operating expenditure of Transfers and Grants:		-	68,914	75,014	5,646	51,083	51,686	(602)	-1.2%	68,914
Capital expenditure of Transfers and Grants										
National Government:		-	14,570	15,862	352	7,444	10,927	(3,483)	-31.9%	14,570
Municipal Infrastructure Grant			11,961	11,961	352	7,325	8,971	(1,646)	-18.3%	11,961
Financial Management Grant			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	3,901	-	120	1,957	(1,837)	-93.9%	2,609
0			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)			-	-	-	-	-	-	-	-
Provincial Government:		-	1,200	2,587	68	958	900	58	6.4%	1,200
Regional Socio - Economic Project			1,000	1,459	60	940	750	190	25.3%	1,000
Libraries			200	1,128	8	18	150	(132)	-88.0%	200
Other grant providers:		-	-	837	-	-	-	-	-	-
<i>Heist op den berg</i>			-	837	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	15,770	19,286	420	8,402	11,827	(3,425)	-29.0%	15,770
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	84,684	94,300	6,066	59,485	63,513	(4,028)	-6.3%	84,684

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

9.1 Supporting Table C8

WC013 Bergvriev - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March											
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	427	3,849	4,064	(215)	-5%	5,419	
Pension and UIF Contributions			340	340	22	186	234	(47)	-20%	340	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			695	695	63	555	543	13	2%	695	
Cellphone Allowance			557	557	44	395	418	(22)	-5%	557	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	7,011	7,011	556	4,985	5,258	(272)	-5%	7,011
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			5,962	5,627	375	3,377	4,136	(759)	-18%	5,962	
Pension and UIF Contributions			628	628	50	448	471	(23)	-5%	628	
Medical Aid Contributions			95	95	9	79	71	8	11%	95	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			988	988	85	761	741	20	3%	988	
Cellphone Allowance			10	10	0	4	8	(4)	-51%	10	
Housing Allowances			186	186	17	151	139	12	8%	186	
Other benefits and allowances			160	250	13	121	183	(62)	-34%	160	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	8,028	7,783	548	4,940	5,749	(808)	-14%	8,028
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			89,522	91,345	6,848	67,131	65,942	1,189	2%	89,522	
Pension and UIF Contributions			14,244	14,395	1,171	10,478	10,721	(243)	-2%	14,244	
Medical Aid Contributions			5,890	6,067	512	4,431	4,462	(31)	-1%	5,890	
Overtime			2,709	4,945	371	3,758	2,590	1,167	45%	2,709	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			4,024	4,024	380	3,171	3,018	153	5%	4,024	
Cellphone Allowance			41	47	3	27	32	(5)	-16%	41	
Housing Allowances			555	627	60	495	434	61	14%	555	
Other benefits and allowances			4,926	6,382	441	4,245	4,135	110	3%	4,926	
Payments in lieu of leave			1,745	1,745	-	143	1,309	(1,166)	-89%	1,745	
Long service awards			607	525	0	4	435	(431)	-99%	607	
Post-retirement benefit obligations	2		1,706	1,341	(3)	1,343	1,188	154	13%	1,706	
Sub Total - Other Municipal Staff			-	125,968	131,444	9,783	95,225	94,266	959	1%	125,968
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	141,007	146,237	10,887	105,151	105,273	(122)	0%	141,007
TOTAL SALARY, ALLOWANCES & BENEFITS			-	141,007	146,237	10,887	105,151	105,273	(122)	0%	141,007
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	133,996	139,227	10,331	100,166	100,015	151	0%	133,996

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
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									
<u>Monthly expenditure performance trend</u>									
July		3,735	8	8	8	8	(0)	0.0%	0%
August		3,482	1,482	1,482	1,490	1,490	(0)	0.0%	3%
September		5,414	1,966	1,966	3,456	3,456	(0)	0.0%	8%
October		4,964	2,686	3,339	6,795	6,141	(654)	-10.6%	16%
November		4,350	2,207	2,746	9,541	8,348	(1,193)	-14.3%	22%
December		6,069	4,941	5,489	15,030	13,289	(1,741)	-13.1%	35%
January		2,085	1,215	1,148	16,178	14,504	(1,675)	-11.5%	37%
February		3,829	21,498	2,305	18,483	36,002	17,518	48.7%	43%
March		3,297	5,370	3,279	21,762	41,372	19,610	47.4%	50%
April		1,759	3,833	-		45,204	-		
May		1,126	3,199	-		48,403	-		
June		3,226	5,299	-		53,702	-		
Total Capital expenditure	-	43,336	53,702	21,762					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

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 new assets by Asset Class/Sub-class										
Infrastructure		3,004	6,636	8,841	-	-	-	-		6,636
Roads Infrastructure		247	245	350	-	-	-	-		245
<i>Roads</i>		247	200	200	-	-	-	-		200
<i>Road Structures</i>		-	45	150	-	-	-	-		45
Storm water Infrastructure		382	195	245	-	-	-	-		195
<i>Drainage Collection</i>		-	-	-	-	-	-	-		-
<i>Storm water Conveyance</i>		382	195	245	-	-	-	-		195
Electrical Infrastructure		-	40	40	-	-	-	-		40
<i>LV Networks</i>		-	40	40	-	-	-	-		40
Water Supply Infrastructure		129	200	-	-	-	-	-		200
<i>Pump Stations</i>		129	200	-	-	-	-	-		200
Sanitation Infrastructure		1,807	5,406	7,516	-	-	-	-		5,406
<i>Pump Station</i>		132	250	660	-	-	-	-		250
<i>Waste Water Treatment Works</i>		1,675	5,156	6,856	-	-	-	-		5,156
Solid Waste Infrastructure		440	550	690	-	-	-	-		550
<i>Waste Transfer Stations</i>		245	250	210	-	-	-	-		250
<i>Waste Processing Facilities</i>		195	300	480	-	-	-	-		300
Community Assets		4,793	2,160	4,030	-	-	-	-		2,160
Community Facilities		4,226	980	2,651	-	-	-	-		980
<i>Halls</i>		-	-	329	-	-	-	-		-
<i>Centres</i>		4,041	-	-	-	-	-	-		-
<i>Libraries</i>		-	80	1,057	-	-	-	-		80
<i>Cemeteries/Crematoria</i>		185	600	957	-	-	-	-		600
<i>Public Open Space</i>		-	-	31	-	-	-	-		-
<i>Public Ablution Facilities</i>		-	300	278	-	-	-	-		300
Sport and Recreation Facilities		567	1,180	1,379	-	-	-	-		1,180
<i>Indoor Facilities</i>		-	20	18	-	-	-	-		20
<i>Outdoor Facilities</i>		567	1,160	1,361	-	-	-	-		1,160
Heritage assets		-	50	-	-	-	-	-		50
<i>Conservation Areas</i>		-	50	-	-	-	-	-		50
Other assets		852	850	1,620	-	-	-	-		850
<i>Operational Buildings</i>		852	850	1,620	-	-	-	-		850
<i>Municipal Offices</i>		852	850	1,620	-	-	-	-		850
Intangible Assets		215	-	-	-	-	-	-		-
<i>Servitudes</i>		-	-	-	-	-	-	-		-
<i>Licences and Rights</i>		215	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		215	-	-	-	-	-	-		-
Computer Equipment		575	660	860	-	-	-	-		660
<i>Computer Equipment</i>		575	660	860	-	-	-	-		660
Furniture and Office Equipment		402	564	2,025	-	-	-	-		564
<i>Furniture and Office Equipment</i>		402	564	2,025	-	-	-	-		564
Machinery and Equipment		788	1,346	1,292	-	-	-	-		1,346
<i>Machinery and Equipment</i>		788	1,346	1,292	-	-	-	-		1,346
Transport Assets		4,359	3,600	5,875	-	-	-	-		3,600
<i>Transport Assets</i>		4,359	3,600	5,875	-	-	-	-		3,600
Total Capital Expenditure on new assets	1	14,986	15,865	24,542	-	-	-	-		15,865

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

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	8,231	-	-	-	-		9,269
Roads Infrastructure		-	50	50	-	-	-	-		50
<i>Roads</i>		-	50	50	-	-	-	-		50
<i>Road Structures</i>		-	-	-	-	-	-	-		-
Electrical Infrastructure		3,175	4,219	4,811	-	-	-	-		4,219
<i>MV Substations</i>		244	-	-	-	-	-	-		-
<i>MV Switching Stations</i>		-	50	50	-	-	-	-		50
<i>MV Networks</i>		-	80	80	-	-	-	-		80
<i>LV Networks</i>		2,931	4,089	4,681	-	-	-	-		4,089
Water Supply Infrastructure		1,669	3,970	3,370	-	-	-	-		3,970
<i>Boreholes</i>		43	-	-	-	-	-	-		-
<i>Pump Stations</i>		95	200	-	-	-	-	-		200
<i>Water Treatment Works</i>		-	50	50	-	-	-	-		50
<i>Bulk Mains</i>		-	100	100	-	-	-	-		100
<i>Distribution</i>		1,107	2,870	3,220	-	-	-	-		2,870
<i>Distribution Points</i>		423	750	-	-	-	-	-		750
Sanitation Infrastructure		261	1,030	-	-	-	-	-		1,030
<i>Pump Station</i>		224	930	-	-	-	-	-		930
<i>Reticulation</i>		37	100	-	-	-	-	-		100
Community Assets		205	745	749	-	-	-	-		745
Community Facilities		119	95	123	-	-	-	-		95
<i>Libraries</i>		-	50	80	-	-	-	-		50
<i>Cemeteries/Crematoria</i>		100	-	-	-	-	-	-		-
<i>Public Open Space</i>		19	45	43	-	-	-	-		45
Sport and Recreation Facilities		86	650	626	-	-	-	-		650
<i>Indoor Facilities</i>		86	100	100	-	-	-	-		100
<i>Outdoor Facilities</i>		-	550	526	-	-	-	-		550
Investment properties		-	50	50	-	-	-	-		50
Revenue Generating		-	50	50	-	-	-	-		50
<i>Unimproved Property</i>		-	50	50	-	-	-	-		50
Non-revenue Generating		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
Other assets		53	50	117	-	-	-	-		50
Operational Buildings		53	50	117	-	-	-	-		50
<i>Municipal Offices</i>		53	50	117	-	-	-	-		50
Computer Equipment		349	400	500	-	-	-	-		400
Computer Equipment		349	400	500	-	-	-	-		400
Furniture and Office Equipment		414	555	561	-	-	-	-		555
Furniture and Office Equipment		414	555	561	-	-	-	-		555
Total Capital Expenditure on renewal of existing assets	1	6,144	11,069	10,209	-	-	-	-		11,069

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

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	3,905	203	2,455	2,573	118	4.6%	3,353
Roads Infrastructure		617	460	660	102	516	335	(181)	-54.2%	460
Roads		617	460	660	102	516	335	(181)	-54.2%	460
Storm water Infrastructure		202	292	292	15	161	215	54	25.1%	292
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		202	292	292	15	161	215	54	25.1%	292
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,770	1,859	2,161	98	1,273	1,468	194	13.2%	1,859
LV Networks		2,770	1,859	2,161	98	1,273	1,468	194	13.2%	1,859
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		586	450	400	(19)	271	288	17	5.9%	450
Distribution		586	450	400	(19)	271	288	17	5.9%	450
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		224	278	378	7	234	257	22	8.7%	278
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		224	278	378	7	234	257	22	8.7%	278
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	15	15	-	-	11	11	100.0%	15
Landfill Sites		-	15	15	-	-	11	11	100.0%	15
Community Assets		10,801	9,529	10,386	702	6,870	7,547	677	9.0%	9,529
Community Facilities		7,973	6,742	7,570	527	5,193	5,403	210	3.9%	6,742
Cemeteries/Crematoria		501	417	568	28	337	407	70	17.1%	417
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		7,472	6,325	7,002	498	4,856	4,997	140	2.8%	6,325
Sport and Recreation Facilities		2,828	2,787	2,817	175	1,677	2,144	467	21.8%	2,787
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,828	2,787	2,817	175	1,677	2,144	467	21.8%	2,787
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		4,034	3,928	4,372	330	3,009	3,145	136	4.3%	3,928
Operational Buildings		4,024	3,912	4,356	330	3,008	3,129	121	3.9%	3,912
Municipal Offices		4,024	3,912	4,356	330	3,008	3,129	121	3.9%	3,912
Housing		9	16	16	0	1	16	15	95.7%	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		9	16	16	0	1	16	15	95.7%	16
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		239	344	349	44	153	263	110	41.9%	344
Computer Equipment		239	344	349	44	153	263	110	41.9%	344
Furniture and Office Equipment		18	36	35	-	3	28	25	88.3%	36
Furniture and Office Equipment		18	36	35	-	3	28	25	88.3%	36
Machinery and Equipment		722	854	814	149	472	598	126	21.1%	854
Machinery and Equipment		722	854	814	149	472	598	126	21.1%	854
Transport Assets		2,203	2,517	2,617	257	1,765	1,930	166	8.6%	2,517
Transport Assets		2,203	2,517	2,617	257	1,765	1,930	166	8.6%	2,517
Total Repairs and Maintenance Expenditure	1	22,416	20,561	22,478	1,685	14,727	16,084	1,357	8.4%	20,561

10.5 Supporting Table C13d

WC013 Bergvrievier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		14,018	14,583	15,551	1,451	11,409	12,725	1,316	10.3%	14,583
Roads Infrastructure		2,017	2,199	2,311	206	1,694	1,677	(17)	-1.0%	2,199
Roads		2,017	2,199	2,008	145	1,573	1,602	29	1.8%	2,199
Road Structures				180	36	72	45	(27)	-60.0%	-
Road Furniture				123	25	49	31	(18)	-60.0%	-
Storm water Infrastructure		327	379	331	22	265	272	7	2.6%	379
Drainage Collection		327	379	120	(20)	181	219	39	17.7%	379
Storm water Conveyance				211	42	84	53	(32)	-60.0%	-
Electrical Infrastructure		1,695	1,907	1,990	176	1,463	1,451	(12)	-0.9%	1,907
MV Substations		1,683	1,889	207	(179)	744	996	252	25.3%	1,889
MV Switching Stations		-		137	27	55	34	(21)	-60.0%	-
MV Networks		-		573	115	229	143	(86)	-60.0%	-
LV Networks		13	18	1,073	213	436	277	(158)	-57.1%	18
Water Supply Infrastructure		3,271	3,532	3,299	248	2,556	2,591	35	1.3%	3,532
Boreholes				38	8	15	10	(6)	-60.0%	-
Reservoirs				904	181	362	226	(136)	-60.0%	-
Pump Stations		2,029	2,209	180	(222)	845	1,149	304	26.5%	2,209
Water Treatment Works		1,242	1,323	1,257	97	966	976	10	1.0%	1,323
Distribution				920	184	368	230	(138)	-60.0%	-
Sanitation Infrastructure		3,231	3,047	3,648	374	2,526	2,436	(90)	-3.7%	3,047
Pump Station		2,515	2,318	263	(218)	917	1,225	308	25.2%	2,318
Reticulation		716	729	3,385	592	1,609	1,211	(398)	-32.9%	729
Solid Waste Infrastructure		3,477	3,519	3,972	384	2,820	2,753	(68)	-2.5%	3,519
Landfill Sites		3,023	3,023	3,523	352	2,467	2,392	(75)	-3.1%	3,023
Waste Transfer Stations		0	1	388	77	156	97	(58)	-59.5%	1
Waste Processing Facilities		-		36	7	14	9	(5)	-60.0%	-
Waste Drop-off Points		454	495	25	(53)	183	254	71	27.8%	495
Waste Separation Facilities				-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	42	84	1,546	1,461	94.5%	-
Drainage Collection							219	219	100.0%	-
MV Substations							996	996	100.0%	-
LV Networks							277	277	100.0%	-
Community Assets		1,963	2,150	2,088	167	1,588	1,597	9	0.6%	2,150
Community Facilities		722	790	793	66	594	593	(0)	-0.1%	790
Halls		82	87	89	8	66	66	(0)	-0.5%	87
Clinics/Care Centres		-		16	3	6	4	(2)	-60.0%	-
Museums		310	328	52	(28)	136	177	41	23.4%	328
Libraries		182	217	203	15	157	159	2	1.3%	217
Cemeteries/Crematoria		143	151	176	18	123	119	(4)	-3.1%	151
Public Open Space		5	7	102	20	43	29	(14)	-49.1%	7
Nature Reserves				-	-	-	-	-	-	-
Public Ablution Facilities				64	13	26	16	(10)	-60.0%	-
Markets				90	18	36	23	(14)	-60.0%	-
Stalls				-	-	-	-	-	-	-
Abattoirs				1	0	0	0	(0)	-60.0%	-
Sport and Recreation Facilities		1,241	1,360	1,295	100	994	1,004	10	1.0%	1,360
Indoor Facilities				30	6	12	8	(5)	-60.0%	-
Outdoor Facilities		1,241	1,360	1,265	94	982	996	14	1.4%	1,360
Investment properties		1	2	2	0	2	2	0	0.1%	2
Non-revenue Generating		1	2	2	0	2	2	0	0.1%	2
Unimproved Property		1	2	2	0	2	2	0	0.1%	2
Other assets		1,013	1,105	1,109	93	830	830	(1)	-0.1%	1,105
Operational Buildings		1,013	1,105	1,109	93	830	830	(1)	-0.1%	1,105
Municipal Offices		1,009	1,099	1,081	88	817	820	3	0.3%	1,099
Stores		4	6	17	3	9	7	(2)	-22.8%	6
Intangible Assets		390	589	346	(3)	355	381	26	6.7%	589
Licences and Rights		390	589	346	(3)	355	381	26	6.7%	589
Computer Software and Applications		390	589	346	(3)	355	381	26	6.7%	589
Computer Equipment		478	709	483	2	476	475	(0)	-0.1%	709
Computer Equipment		478	709	483	2	476	475	(0)	-0.1%	709
Furniture and Office Equipment		1,058	1,343	1,021	26	944	927	(17)	-1.9%	1,343
Furniture and Office Equipment		1,058	1,343	1,021	26	944	927	(17)	-1.9%	1,343
Machinery and Equipment		1,146	1,516	1,046	30	956	1,019	64	6.3%	1,516
Machinery and Equipment		1,146	1,516	1,046	30	956	1,019	64	6.3%	1,516
Transport Assets		1,317	1,631	1,653	134	1,251	1,229	(23)	-1.8%	1,631
Transport Assets		1,317	1,631	1,653	134	1,251	1,229	(23)	-1.8%	1,631
Total Depreciation	1	21,386	23,628	23,299	1,900	17,811	19,184	1,374	7.2%	23,628

10.6 Supporting Table C13e

WC013 Bergvriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09

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	16,600	871	11,076	12,128	1,052	8.7%	15,197
Roads Infrastructure		9,094	11,812	12,850	966	10,591	9,338	(1,253)	-13.4%	11,812
Roads		9,094	11,812	12,850	966	10,591	9,338	(1,253)	-13.4%	11,812
Storm water Infrastructure		2,998	35	-	-	32	26	(5)	-20.1%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		2,998	35	-	-	32	26	(5)	-20.1%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,943	2,600	3,300	102	494	1,950	1,456	74.7%	2,600
MV Networks		748	1,100	1,100	-	-	825	825	100.0%	1,100
LV Networks		1,195	1,500	2,200	102	494	1,125	631	56.1%	1,500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	450	450	(196)	(160)	338	498	147.4%	450
Distribution		-	450	450	(196)	(160)	338	498	147.4%	450
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,922	300	-	-	120	476	356	74.8%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,060	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,862	300	-	-	120	476	356	74.8%	300
Solid Waste Infrastructure		219	-	-	-	-	-	-	-	-
Waste Separation Facilities		219	-	-	-	-	-	-	-	-
Community Assets		1,632	1,205	1,351	85	864	1,216	352	28.9%	1,205
Community Facilities		1,160	265	497	85	389	443	54	12.1%	265
Halls		120	250	-	63	319	328	9	2.7%	250
Libraries		432	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		87	-	145	22	55	103	48	46.7%	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		15	15	352	-	15	11	(4)	-32.2%	15
Sport and Recreation Facilities		472	940	854	-	475	773	298	38.6%	940
Indoor Facilities		-	50	44	-	-	36	36	100.0%	50
Outdoor Facilities		472	890	810	-	475	737	262	35.6%	890
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	-	1,000	-	-	250	250	100.0%	-
Operational Buildings		-	-	1,000	-	-	250	250	100.0%	-
Municipal Offices		-	-	1,000	-	-	250	250	100.0%	-
Total Capital Expenditure on upgrading of existing	1	19,808	16,402	18,951	956	11,940	13,594	1,654	12.2%	16,402

Section 11 – COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS:

National Treasury as part of the drive for more efficient use of government resources introduced the Local Government: Municipal Cost Containment regulation (MCCR) promulgated on the 7 June 2019 with effective date of 1 July 2019. This is an attempt to ensure that resources of a municipality are used effectively, efficiently and economically by implementing cost containment measures.

As part of the regulation municipalities is required to report as part of the in-year reporting mechanisms of the MFMA to the municipal council's relating to COST CONTAINMENT initiatives implemented. Numerous other requirements were also introduced that enforce reviewed of municipal policies and documentation as well as business processes. These will be implemented by the Chief Financial Officer as required.

Below the standardised report relating to Cost containment measures implemented by the municipality.

Bergvriër Municipality					
Cost Containment In-Year Report - 31 March 2021					
Measures	Budget	Actual Expenditure			Savings
		Quarter 1	Quarter 2	Quarter 3	
Use of consultants	24,019,315.00	3,612,160.49	4,251,691.89	4,434,722.16	11,720,740.46
Vehicles used for political office - bearers	-	-	-	-	
Travel and subsistence	553,700.00	54,381.82	110,881.24	71,931.16	316,505.78
Domestic accommodation	158,000.00	-	1,695.66	11,164.35	145,139.99
Sponsorships, events and catering	197,415.00	10,178.19	46,595.18	24,733.09	115,908.54
Communication	2,187,900.00	533,703.71	511,219.72	512,809.11	630,167.46
Conferences, meetings and study tours	271,000.00	2,033.04	47,322.88	4,500.00	217,144.08
Other related expenditure items			-	-	
Overtime (Non-Structured)	2,708,500.00	1,125,041.85	1,314,597.13	1,318,109.58	-1,049,248.56
Total	30,095,830.00	5,337,499.10	6,284,003.70	6,377,969.45	12,096,357.75
Savings can only be measured at year-end					

Section 12 – 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 March 2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv. H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

14 April 2021