

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 June 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 June 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 June 2021.

Section 3 – Executive Summary

Executive summary

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

(a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;

(b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and

(c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

3.1 Introduction

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

3.2 Consolidated performance

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	364,566,917.18	390,411,580.00	378,318,223.64	391,348,580.00	- 13,030,356.36	-3%
Total Expenditure	378,593,852.00	405,704,892.00	371,746,948.28	405,704,892.00	- 33,957,943.72	-8%
Total Capital Expenditure	43,336,196.00	56,355,642.00	48,432,576.15	56,355,642.00	- 7,923,065.85	-14%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R13.030 million against the total budget for the period ended 30 June 2021. This figure will be positively adjusted once the year-end fines recognition as well government grant receipts have been recognised.

The operating expenditure is underspent by R33.957 million. The expenditure is expected to improve with the period 13 transactions that must still be done.

The total capital budget amounts to R56.355 million. The expenditure for the period amounts to R48.432 million, representing 85.94% of the approved budget.

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 June 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	79,313	77,868	1,445	2%
Service charges - electricity revenue	117,047	128,741	128,241	124,322	128,241	(3,918)	-3%
Service charges - water revenue	28,752	28,135	28,455	31,665	28,455	3,211	11%
Service charges - sanitation revenue	13,398	13,708	14,068	14,494	14,068	426	3%
Service charges - refuse revenue	22,238	22,415	22,822	24,134	22,822	1,312	6%
Rental of facilities and equipment	1,551	1,385	1,494	734	1,494	(759)	-51%
Interest earned - external investments	7,688	5,145	4,795	5,642	4,795	847	18%
Interest earned - outstanding debtors	7,880	7,460	5,460	4,914	5,460	(546)	-10%
Fines, penalties and forfeits	18,021	2,044	22,205	14,364	22,205	(7,841)	-35%
Licences and permits	114	49	70	107	70	37	53%
Agency services	3,677	4,732	4,627	3,953	4,627	(674)	-15%
Transfers and subsidies	63,894	68,914	75,159	67,146	75,996	(8,851)	-12%
Other revenue	14,262	4,073	5,149	7,022	5,249	1,774	34%
Gains	5,187	-	-	507	-	507	#DIV/0!
Total Revenue (excluding capital transfers and contributions)	377,748	364,567	390,412	378,318	391,349	(13,030)	-3%

Total revenue received to date was R378,318,223.64 which represents 96.90% of the total operating revenue budget for the year.

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

Service Charges – Water Revenue: A positive YTD variance of 11% due to an increase in water usage during summer and the holiday season.

Rental of Facilities and Equipment – A negative YTD variance of 51% which due to the annual billing of the commonage.

Interest earned – External Investments: A positive YTD variance of 18% as a result of more cash

being held on investments than anticipated during the budget coupled with better cash management measures.

Interest earned – outstanding debtors: A negative YTD variance of 10% is recorded, as a result of the reduction in interest rates from the initial budgeted rate upon the drafting of the budget.

Fines, penalties and forfeits: A negative YTD variance of 35%. It must be pointed out that the iGrap1 consideration still needs to be done where all fines issued needs to be recognised as revenue, this will only be done upon the compilation of the annual financial statements.

Licences and permits: A positive YTD variance of 53% as a result of more licences and permits that were issued for boats.

Other Revenue: A positive YTD variance of 34%. The variance is mainly due to Camping fees and Building Plan Fees.

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	138,399	132,391	138,357	(5,966)	-4%
Remuneration of councillors	6,669	7,011	7,011	6,655	7,011	(356)	-5%
Debt impairment	35,015	26,852	40,990	40,990	40,990	-	
Depreciation & asset impairment	21,386	23,628	23,299	23,299	23,299	-	
Finance charges	15,796	16,676	16,123	15,396	16,123	(726)	-5%
Bulk purchases	96,818	102,198	102,468	96,251	102,668	(6,417)	-6%
Other materials	12,973	11,239	12,521	12,422	12,274	148	1%
Contracted services	20,693	22,732	28,421	18,327	28,291	(9,964)	-35%
Transfers and subsidies	6,093	4,576	5,921	5,633	5,921	(288)	-5%
Other expenditure	22,567	29,686	30,552	20,384	30,772	(10,388)	-34%
Total Expenditure	367,933	378,594	405,705	371,747	405,705	(33,958)	-8%

The total expenditure to date is R371,746,948.28 which represents 91.63% of the total operating expenditure budget for the year.

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

Employee cost: The current negative variance will most probably be absorbed once the year-end employee benefit provisions are done.

Contracted services: A negative YTD budget variance of 35% is reflected due to the under expenditure on professional fees and legal fees.

Other expenditure: A negative YTD budget variance of 34% is recorded due to the under expenditure on travelling fees, insurance, advertisements, postage and payment for prepaid service provider.

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	-	-	-	-	
Vote 4 - Technical Services	6,768	10,857	10,557	10,480	13,335	(2,855)	-21%
Vote 5 - Community Services	229	1,605	365	1,556	1,818	(262)	-14%
Total Capital Multi-year expenditure	11,037	12,512	10,922	12,036	15,153	(3,116)	-21%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	161	200	937	668	937	(269)	-29%
Vote 2 - Finance	220	240	1,340	561	1,340	(779)	-58%
Vote 3 - Corporate Services	1,411	2,405	3,095	3,048	3,095	(47)	-2%
Vote 4 - Technical Services	22,671	23,169	30,851	24,814	28,073	(3,259)	-12%
Vote 5 - Community Services	5,439	4,810	9,210	7,305	7,757	(453)	-6%
Total Capital single-year expenditure	29,901	30,824	45,434	36,396	41,203	(4,807)	-12%
Total Capital Expenditure	40,938	43,336	56,356	48,433	56,356	(7,923)	-14%
Funded by:							
National Government	14,291	14,570	17,965	15,110	17,965	(2,856)	-16%
Provincial Government	5,862	1,200	3,396	3,230	3,396	(166)	-5%
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	344	837	(493)	-59%
Transfers recognised - capital	20,193	15,770	22,198	18,683	22,198	(3,515)	-16%
Borrowing	6,306	15,200	16,044	14,817	16,044	(1,226)	-8%
Internally generated funds	14,439	12,367	18,114	14,932	18,114	(3,182)	-18%
Total Capital Funding	40,938	43,336	56,356	48,433	56,356	(7,923)	-14%

Capital Expenditure:

Total year to date capital expenditure as at 30 June 2021 amounts to R48,432,576.15

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 R667,905.55 or 71.28% of the adjustment budget of R937,000.00

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R561,031.45 or 41.87% of the adjustment budget of R1,340,000.00 .

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R3,048,274.95 or 98.48% of the adjustment budget of R3,095,320.00 .

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R35,294,484.15 or 85.24% of the adjustment budget of R41,407,808.00 .

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R35,294,484.15 or 92.54% of the adjustment budget of R9,575,514.00 .

Debtors

Achieve a debtor payment percentage of 96% {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100} [77]		% debtor payment achieved
Gross Debtors Opening Balance 30 June 2020	A	129,352,100.80
Billed Revenue 2020/21	B	300,681,577.91
Gross Debtors Closing balance 30 April 2021	C	126,680,852.20
Bad debts written-off (July - June 21)	D	12,647,483.91
Billed Revenue 2020/21(July - March)		300,681,577.91
Nett Billed Revenue		290,705,342.60
% debtor payment achieved		96.68

Cash flow

The Cash Book Balance (investments included) as at 30 June 2021 reflects a positive amount of R141,649 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>											
						2020-06-01					2020-06-30
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	Interest Rate Per Annum	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee This Month	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA		call	2020-12-10		4.30%	61,211,024.12				211,303.81	61,422,327.93
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.56%	30,494,728.78				112,438.36	30,607,167.14
Nedbank	03/7881004312/000044	Fixed	2021-03-17	2021-09-13	4.70%	30,293,589.03				115,890.41	30,409,479.44
Standard Bank	00078722675008	Fixed	2021-03-17	2021-09-13	4.65%	10,096,821.92				38,219.18	10,135,041.10
Total Investment						132,096,163.85	0.00	0.00	0.00	477,851.76	132,574,015.61

The total amount invested at 30 June was R132,574,015.61. The accrued interest for June 2021 was R477,851.76.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2020/2021							
	Budget	Adjustments	Roll-over	Adjusted Budget	Monthly actual	YearTD actual	Outstanding
Provincial Government: Transfers and Grants							
Expanded Public Works Programme	2,135,000.00			2,135,000.00	-	2,135,000.00	-
Financial Management Grant	1,550,000.00			1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Programme	3,000,000.00	-	2,486,661.00	5,486,661.00	-	5,486,661.00	-
Local Government Equitable Share	48,940,000.00	6,415,000.00		55,355,000.00	-	55,355,000.00	-
Municipal Infrastructure Grant	14,479,000.00	-178,000.00		14,301,000.00	-	14,301,000.00	-
Water Services Infrastructure Grant		6,596,000.00		6,596,000.00	-	6,596,000.00	-
	70,104,000.00	12,833,000.00	2,486,661.00	85,423,661.00	-	85,423,661.00	-
Municipal Government: Transfers and Grants							
Human Settlements	5,000,000.00			5,000,000.00	-	4,142,441.00	857,559.00
Libraries	7,474,000.00	-	1,504,449.00	8,978,449.00	-	8,978,449.00	-
Maintenance of Roads	110,000.00			110,000.00	-	-	110,000.00
Municipal Capacity Building Grant	401,000.00	-101,000.00		300,000.00	-	300,000.00	-
Regional Socio - Economic Project	1,000,000.00		459,485.00	1,459,485.00	-	1,459,485.00	-
	13,985,000.00	-101,000.00	1,963,934.00	15,847,934.00	-	14,880,375.00	967,559.00
Total Transfers and Grants	84,089,000.00	12,732,000.00	4,450,595.00	101,271,595.00	-	100,304,036.00	967,559.00

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 - M12 June							
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%	9.7%	4.1%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15.4%	35.1%	28.5%	30.6%	35.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23.9%	23.2%	26.2%	24.8%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		172.0%	138.9%	175.1%	200.0%	138.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	326.7%	363.8%	302.9%	344.0%	363.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		171.6%	146.4%	153.7%	244.8%	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%	23.3%	18.1%	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%	35.4%	35.0%	36.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.9%	5.6%	5.3%	5.5%	5.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.8%	11.1%	10.1%	4.1%	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.

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

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

And

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

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

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

WC013 Bergvriër - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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	133,805	6,919	148,851	133,805	15,046	11%	129,130
Executive and council		34,720	35,131	41,697	131	55,486	41,697	13,789	33%	35,131
Finance and administration		108,164	93,999	92,108	6,788	93,365	92,108	1,257	1%	93,999
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		33,618	17,291	39,065	3,027	24,469	39,065	(14,596)	-37%	17,291
Community and social services		7,591	8,063	9,653	2,165	7,339	9,653	(2,315)	-24%	8,063
Sport and recreation		3,849	2,224	2,205	255	3,181	2,205	977	44%	2,224
Public safety		17,952	1,956	22,187	608	13,949	22,187	(8,238)	-37%	1,956
Housing		4,226	5,048	5,020	-	-	5,020	(5,020)	-100%	5,048
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		25,449	23,753	24,469	4,969	20,193	24,469	(4,277)	-17%	23,753
Planning and development		20,224	16,716	17,546	4,650	14,038	17,546	(3,508)	-20%	16,716
Road transport		5,224	7,037	6,923	319	6,155	6,923	(768)	-11%	7,037
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		195,949	210,162	215,371	13,616	199,725	215,371	(15,646)	-7%	210,162
Energy sources		121,225	132,499	134,515	8,163	128,989	134,515	(5,526)	-4%	132,499
Water management		30,870	30,854	31,179	1,912	31,669	31,179	491	2%	30,854
Waste water management		16,510	17,688	19,644	1,542	14,862	19,644	(4,782)	-24%	17,688
Waste management		27,344	29,122	30,033	1,999	24,204	30,033	(5,828)	-19%	29,122
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	397,900	380,337	412,710	28,532	393,237	412,710	(19,472)	-5%	380,337
Expenditure - Functional										
Governance and administration		92,935	98,859	98,791	5,815	91,390	98,912	(7,523)	-8%	98,859
Executive and council		22,022	20,876	22,347	1,115	20,512	22,468	(1,956)	-9%	20,876
Finance and administration		69,536	76,413	75,095	4,563	69,592	75,095	(5,502)	-7%	76,413
Internal audit		1,376	1,569	1,350	137	1,285	1,350	(64)	-5%	1,569
Community and public safety		58,597	48,524	70,983	10,846	61,468	70,977	(9,509)	-13%	48,524
Community and social services		8,988	11,592	11,568	835	10,473	11,507	(1,034)	-9%	11,592
Sport and recreation		16,891	15,909	17,448	1,241	15,542	17,468	(1,927)	-11%	15,909
Public safety		26,854	14,374	35,316	8,643	33,898	35,358	(1,460)	-4%	14,374
Housing		5,864	6,650	6,651	126	1,556	6,644	(5,088)	-77%	6,650
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,071	41,782	42,852	4,088	40,231	42,738	(2,507)	-6%	41,782
Planning and development		11,526	12,606	12,593	891	11,558	12,472	(914)	-7%	12,606
Road transport		28,544	29,177	30,259	3,197	28,672	30,266	(1,593)	-5%	29,177
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		176,329	189,429	193,078	16,074	178,658	193,078	(14,420)	-7%	189,429
Energy sources		112,113	119,502	117,729	8,494	107,965	117,729	(9,764)	-8%	119,502
Water management		21,173	23,100	24,479	2,472	23,375	24,479	(1,104)	-5%	23,100
Waste water management		11,381	17,457	15,826	927	13,268	15,826	(2,558)	-16%	17,457
Waste management		31,662	29,370	35,044	4,180	34,051	35,044	(993)	-3%	29,370
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	367,933	378,594	405,705	36,822	371,747	405,705	(33,958)	-8%	378,594
Surplus/ (Deficit) for the year		29,968	1,743	7,005	(8,290)	21,490	7,005	14,486	207%	1,743

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

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

WC013 Bergvriër - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June										
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	42,142	131	55,486	42,142	13,344	31.7%	35,576
Vote 2 - Finance		98,270	92,573	90,479	7,949	92,654	90,479	2,175	2.4%	92,573
Vote 3 - Corporate Services		12,827	1,491	1,959	288	1,506	1,959	(453)	-23.1%	1,491
Vote 4 - Technical Services		214,344	228,673	234,438	16,912	215,170	234,438	(19,268)	-8.2%	228,673
Vote 5 - Community Services		37,295	22,023	43,692	3,252	28,421	43,692	(15,271)	-35.0%	22,023
Total Revenue by Vote	2	397,900	380,337	412,710	28,532	393,237	412,710	(19,472)	-4.7%	380,337
Expenditure by Vote	1									
Vote 1 - Municipal Manager		26,949	26,295	27,550	1,551	25,190	27,550	(2,359)	-8.6%	26,295
Vote 2 - Finance		36,293	40,914	39,941	1,716	37,328	39,941	(2,613)	-6.5%	40,914
Vote 3 - Corporate Services		27,498	28,755	28,017	722	25,828	28,017	(2,189)	-7.8%	28,755
Vote 4 - Technical Services		215,507	230,752	235,867	21,489	218,641	235,867	(17,226)	-7.3%	230,752
Vote 5 - Community Services		61,686	51,878	74,329	11,343	64,759	74,329	(9,570)	-12.9%	51,878
Total Expenditure by Vote	2	367,933	378,594	405,705	36,822	371,747	405,705	(33,958)	-8.4%	378,594
Surplus/ (Deficit) for the year	2	29,968	1,743	7,005	(8,290)	21,490	7,005	14,486	206.8%	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) - M12 June										
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	6,020	79,313	77,868	1,445	2%	77,766
Service charges - electricity revenue		117,047	128,741	128,241	4,039	124,322	128,241	(3,918)	-3%	128,741
Service charges - water revenue		28,752	28,135	28,455	1,912	31,665	28,455	3,211	11%	28,135
Service charges - sanitation revenue		13,398	13,708	14,068	1,190	14,494	14,068	426	3%	13,708
Service charges - refuse revenue		22,238	22,415	22,822	1,996	24,134	22,822	1,312	6%	22,415
Rental of facilities and equipment		1,551	1,385	1,494	(1,020)	734	1,494	(759)	-51%	1,385
Interest earned - external investments		7,688	5,145	4,795	1,201	5,642	4,795	847	18%	5,145
Interest earned - outstanding debtors		7,880	7,460	5,460	179	4,914	5,460	(546)	-10%	7,460
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,021	2,044	22,205	730	14,364	22,205	(7,841)	-35%	2,044
Licences and permits		114	49	70	2	107	70	37	53%	49
Agency services		3,677	4,732	4,627	225	3,953	4,627	(674)	-15%	4,732
Transfers and subsidies		63,894	68,914	75,159	2,843	67,146	75,996	(8,851)	-12%	68,914
Other revenue		14,262	4,073	5,149	744	7,022	5,249	1,774	34%	4,073
Gains		5,187	-	-	-	507	-	507	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		377,748	364,567	390,412	20,062	378,318	391,349	(13,030)	-3%	364,567
Expenditure By Type										
Employee related costs		129,923	133,996	138,399	10,466	132,391	138,357	(5,966)	-4%	133,996
Remuneration of councillors		6,669	7,011	7,011	556	6,655	7,011	(356)	-5%	7,011
Debt impairment		35,015	26,852	40,990	7,739	40,990	40,990	-	-	26,852
Depreciation & asset impairment		21,386	23,628	23,299	1,974	23,299	23,299	-	-	23,628
Finance charges		15,796	16,676	16,123	3,486	15,396	16,123	(726)	-5%	16,676
Bulk purchases		96,818	102,198	102,468	7,995	96,251	102,668	(6,417)	-6%	102,198
Other materials		12,973	11,239	12,521	2,132	12,422	12,274	148	1%	11,239
Contracted services		20,693	22,732	28,421	1,521	18,327	28,291	(9,964)	-35%	22,732
Transfers and subsidies		6,093	4,576	5,921	32	5,633	5,921	(288)	-5%	4,576
Other expenditure		22,567	29,686	30,552	920	20,384	30,772	(10,388)	-34%	29,686
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		367,933	378,594	405,705	36,822	371,747	405,705	(33,958)	-8%	378,594
Surplus/(Deficit)		9,816	(14,027)	(15,293)	(16,760)	6,571	(14,356)	20,928	(0)	(14,027)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,152	15,770	21,361	8,470	14,919	21,361	(6,442)	(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	7,005	(8,290)	21,490	7,005			1,743
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		29,968	1,743	7,005	(8,290)	21,490	7,005			1,743
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		29,968	1,743	7,005	(8,290)	21,490	7,005			1,743
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		29,968	1,743	7,005	(8,290)	21,490	7,005			1,743

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

WC013 Bergvriër - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		4,041	50	-	-	-	-	-	-	50
Vote 4 - Technical Services		6,768	10,857	10,557	3,633	10,480	13,335	(2,855)	-21%	10,857
Vote 5 - Community Services		229	1,605	365	308	1,556	1,818	(262)	-14%	1,605
Total Capital Multi-year expenditure	4,7	11,037	12,512	10,922	3,941	12,036	15,153	(3,116)	-21%	12,512
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		161	200	937	279	668	937	(269)	-29%	200
Vote 2 - Finance		220	240	1,340	25	561	1,340	(779)	-58%	240
Vote 3 - Corporate Services		1,411	2,405	3,095	487	3,048	3,095	(47)	-2%	2,405
Vote 4 - Technical Services		22,671	23,169	30,851	4,714	24,814	28,073	(3,259)	-12%	23,169
Vote 5 - Community Services		5,439	4,810	9,210	1,074	7,305	7,757	(453)	-6%	4,810
Total Capital single-year expenditure	4	29,901	30,824	45,434	6,578	36,396	41,203	(4,807)	-12%	30,824
Total Capital Expenditure		40,938	43,336	56,356	10,519	48,433	56,356	(7,923)	-14%	43,336
Capital Expenditure - Functional Classification										
Governance and administration		2,522	2,399	3,737	933	2,912	3,737	(825)	-22%	2,399
Executive and council		80	30	30	-	27	30	(3)	-11%	30
Finance and administration		2,442	2,369	3,707	933	2,885	3,707	(822)	-22%	2,369
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,668	6,415	9,576	1,382	8,861	9,576	(715)	-7%	6,415
Community and social services		1,431	1,675	4,100	1,139	3,831	4,110	(279)	-7%	1,675
Sport and recreation		2,256	3,385	4,090	122	3,908	4,090	(182)	-4%	3,385
Public safety		1,954	1,355	1,386	121	1,122	1,375	(253)	-18%	1,355
Housing		27	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		15,438	15,207	19,013	1,771	18,134	19,013	(879)	-5%	15,207
Planning and development		4,232	1,460	2,620	502	2,313	2,620	(307)	-12%	1,460
Road transport		11,206	13,747	16,393	1,269	15,820	16,393	(572)	-3%	13,747
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		17,310	19,315	24,031	6,434	18,526	24,031	(5,504)	-23%	19,315
Energy sources		5,324	7,019	9,134	2,978	8,984	9,134	(150)	-2%	7,019
Water management		1,824	4,655	4,391	669	3,081	4,391	(1,310)	-30%	4,655
Waste water management		9,356	6,934	8,663	2,363	5,444	8,663	(3,220)	-37%	6,934
Waste management		807	708	1,842	424	1,017	1,842	(825)	-45%	708
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	40,938	43,336	56,356	10,519	48,433	56,356	(7,923)	-14%	43,336
Funded by:										
National Government		14,291	14,570	17,965	2,946	15,110	17,965	(2,856)	-16%	14,570
Provincial Government		5,862	1,200	3,396	1,000	3,230	3,396	(166)	-5%	1,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		41	-	837	344	344	837	(493)	-59%	-
Transfers recognised - capital		20,193	15,770	22,198	4,290	18,683	22,198	(3,515)	-16%	15,770
Borrowing	6	6,306	15,200	16,044	4,365	14,817	16,044	(1,226)	-8%	15,200
Internally generated funds		14,439	12,367	18,114	1,864	14,932	18,114	(3,182)	-18%	12,367
Total Capital Funding		40,938	43,336	56,356	10,519	48,433	56,356	(7,923)	-14%	43,336

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M12 June						
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	45,503	9,075	11,193
Call investment deposits			50,000	50,000	132,574	50,000
Consumer debtors		54,027	81,026	81,412	56,010	81,026
Other debtors		35,892	7,330	9,237	(2,631)	7,330
Current portion of long-term receivables		6	173	6	5,346	173
Inventory		2,124	2,330	2,124	(1,282)	2,330
Total current assets		193,860	152,052	188,281	199,092	152,052
Non current assets						
Long-term receivables		301	446	301	9,681	446
Investments			-	-		-
Investment property		16,230	16,277	15,049	15,030	16,277
Investments in Associate			-	-		-
Property, plant and equipment		390,742	415,981	423,202	414,757	415,981
Biological			-	-		-
Intangible		4,143	3,376	3,797	4,338	3,376
Other non-current assets		454	504	454	454	504
Total non current assets		411,870	436,584	442,803	444,261	436,584
TOTAL ASSETS		605,730	588,636	631,084	643,353	588,636
LIABILITIES						
Current liabilities						
Bank overdraft			-			-
Borrowing		6,072	7,206	7,433	6,072	7,206
Consumer deposits		3,885	4,016	4,105	5,188	4,016
Trade and other payables		35,281	16,051	35,556	35,022	16,051
Provisions		14,101	14,519	15,061	11,585	14,519
Total current liabilities		59,340	41,792	62,154	57,868	41,792
Non current liabilities						
Borrowing		53,521	62,042	62,132	62,208	62,042
Provisions		96,346	116,689	105,393	107,386	116,689
Total non current liabilities		149,867	178,731	167,525	169,595	178,731
TOTAL LIABILITIES		209,207	220,523	229,679	227,462	220,523
NET ASSETS	2	396,523	368,113	401,405	415,890	368,113
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		365,414	323,435	365,925	384,781	323,435
Reserves		31,109	44,678	35,480	31,109	44,678
TOTAL COMMUNITY WEALTH/EQUITY	2	396,523	368,113	401,405	415,890	368,113

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		67,655	70,470	75,243	6,458	70,085	75,243	(5,158)	-7%	70,470
Service charges		173,477	177,284	177,763	25,418	205,029	177,763	27,266	15%	177,284
Other revenue		17,694	10,502	15,027	(6,898)	96,845	15,027	81,817	544%	10,502
Transfers and Subsidies - Operational		63,956	68,914	74,635	-	65,712	74,635	(8,923)	-12%	68,914
Transfers and Subsidies - Capital		20,193	15,770	22,160	-	26,979	22,160	4,819	22%	15,770
Interest		7,688	7,756	6,437	1,380	7,628	6,437	1,191	19%	7,756
Dividends			-	-	-	-	-	-		-
Payments										
Suppliers and employees		(273,905)	(305,689)	(318,647)	(33,965)	(375,821)	(318,647)	57,174	-18%	(305,689)
Finance charges		(6,528)	(6,842)	(6,842)	(3,871)	(8,360)	(6,842)	1,518	-22%	(6,842)
Transfers and Grants		(6,088)	(4,576)	(5,921)	(32)	(5,633)	(5,921)	(288)	5%	(4,576)
NET CASH FROM/(USED) OPERATING ACTIVITIES		64,143	33,588	39,855	(11,510)	82,465	39,855	(42,610)	-107%	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)	(56,356)	(8,778)	(48,433)	(56,356)	(7,923)	14%	(43,336)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35,388)	(43,336)	(56,356)	(8,778)	(48,433)	(56,356)	(7,923)	14%	(43,336)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							-	-		
Borrowing long term/refinancing		6,550	15,200	16,044	15,200	15,200	16,044	(844)	-5%	15,200
Increase (decrease) in consumer deposits		220	213	220			220	(220)	-100%	213
Payments										
Repayment of borrowing		(5,150)	(6,021)	(6,072)	(8,202)	(9,427)	(6,072)	3,355	-55%	(6,021)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,620	9,392	10,191	6,998	5,773	10,191	4,419	43%	9,392
NET INCREASE/ (DECREASE) IN CASH HELD		30,374	(356)	(6,310)	(13,290)	39,805	(6,310)			(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	95,503		141,649	95,503			101,488

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June													
Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,923	1,272	802	619	511	579	2,170	5,509	14,386	9,389		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,665	943	406	239	194	187	1,296	6,160	16,090	8,076		
Receivables from Non-exchange Transactions - Property Rates	1400	5,859	1,855	1,029	739	669	591	12,995	17,107	40,844	32,101		
Receivables from Exchange Transactions - Waste Water Management	1500	1,320	706	508	418	357	326	1,915	6,997	12,546	10,012		
Receivables from Exchange Transactions - Waste Management	1600	2,234	1,107	770	615	542	487	2,910	10,566	19,232	15,120		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	487	467	473	438	402	389	2,477	9,354	14,487	13,061		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,005)	77	46	28	29	23	4,280	(2,749)	(1,271)	1,611		
Total By Income Source	2000	16,484	6,427	4,035	3,096	2,705	2,581	28,043	52,944	116,315	89,369	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	106	247	125	86	64	60	2,016	820	3,523	3,045		
Commercial	2300	3,407	494	202	145	121	131	507	1,010	6,018	1,915		
Households	2400	6,479	3,637	2,544	2,019	1,862	1,777	9,632	40,770	68,719	56,059		
Other	2500	6,492	2,050	1,163	847	658	613	15,889	10,343	38,055	28,349		
Total By Customer Group	2600	16,484	6,427	4,035	3,096	2,705	2,581	28,043	52,944	116,315	89,369	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June														
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%				-				-
ABSA					Call	4.300%				61,211	211			61,422
Nedbank					Fixed	4.560%			19 July 2021	30,495	112			30,607
Nedbank		6			Fixed	4.700%			13 September 2021	30,294	116			30,409
Standard Bank		6			Fixed	4.650%			13 September 2021	10,097	38			10,135
										-				-
Municipality sub-total										132,096	478	-	-	132,574

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET



Municipal Finance Management Act, section 11(4) Consolidated Quarterly Report for period 01/04/2021 to 30/06/2021

D

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
01 Apr 2021 - 30 Jun 2021	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS	R 2,272	Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including	F Lötter
01 Apr 2021 - 30 Jun 2021	BILLING REFUNDS	R 1,384	Section 11(g) - Refund guarantees, sureties and security deposits;	F Lötter

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.
This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including
 - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or
 - (ii) any insurance or other payments received by the municipality for that person or organ of state;
5. Section 11(f) - Refund money incorrectly paid into a bank account;
6. Section 11(g) - Refund guarantees, sureties and security deposits;
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.

Distribution:

1. Table this report in a full council meeting, including additional motivation on action taken to rectify, within 30 days after the end of each quarter (section 11(4))
2. Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General

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 - M12 June										
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	62,786	-	61,926	62,786	(860)	-1.4%	55,534
Local Government Equitable Share			48,940	55,355	-	55,355	55,355	-		48,940
Municipal Infrastructure Grant			2,518	2,495	-	2,495	2,495	-		2,518
Expanded Public Works Programme			2,135	2,135	-	2,135	2,135	-		2,135
Financial Management Grant			1,550	1,550	-	1,550	1,550	-		1,550
Integrated National Electrification Programme (Municipal) Grant			391	391	-	391	391	-		391
Water Services Infrastructure Grant (WSIG)				860	-	-	860	(860)	-100.0%	
Provincial Government:		-	12,785	11,875	-	7,174	11,875	(4,701)	-39.6%	12,785
Libraries			7,274	6,465	-	4,174	6,465	(2,291)	-35.4%	7,274
Human Settlements			5,000	5,000	-	2,699	5,000	(2,301)	-46.0%	5,000
Maintenance of Roads			110	110	-	-	110	(110)	-100.0%	110
Financial Management Support Grant	4		-	-	-	-	-	-		-
Municipal Capacity Building Grant			401	300	-	300	300	-		401
Other grant providers:		-	595	54	-	853	54	800	1482.9%	595
Go Flow			-	-	-	-	-	-		-
Chieta			-	-	-	119	-	119	#DIV/0!	-
LG Seta			-	-	-	-	-	-		-
Heist op den Berg			595	54	-	735	54	681	1262.7%	595
			-	-	-	-	-	-		-
			-	-	-	-	-	-		-
			-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	68,914	74,715	-	69,953	74,715	(4,762)	-6.4%	68,914
Capital Transfers and Grants										
National Government:		-	14,570	20,151	-	20,151	20,151	-		14,570
Municipal Infrastructure Grant			11,961	11,806	-	11,806	11,806	-		11,961
Financial Management Grant			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	2,609	-	2,609	2,609	-		2,609
Water Services Infrastructure Grant (WSIG)				5,736	-	5,736	5,736	-		-
Provincial Government:		-	1,200	2,009	-	1,639	2,009	(370)	-18.4%	1,200
Regional Socio - Economic Project			1,000	1,000	-	1,000	1,000	-		1,000
Libraries			200	1,009	-	639	1,009	(370)	-36.7%	200
Development of Sport and Recreation Facilities			-	-	-	-	-	-		-
Fire Service Capacity Building Grant			-	-	-	-	-	-		-
Housing			-	-	-	-	-	-		-
Financial Management Support Grant			-	-	-	-	-	-		-
Other grant providers:		-	-	837	-	-	837	(837)	-100.0%	-
Heist op den berg				837	-	-	837	(837)	-100.0%	-
Total Capital Transfers and Grants	5	-	15,770	22,997	-	21,790	22,997	(1,207)	-5.2%	15,770
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	84,684	97,712	-	91,743	97,712	(5,969)	-6.1%	84,684

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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	62,459	5,345	62,104	62,459	(354)	-0.6%	55,534
Local Government Equitable Share			48,940	55,355	4,613	55,355	55,355	-		48,940
Municipal Infrastructure Grant			2,518	2,495	166	2,067	2,495	(428)	-17.1%	2,518
Expanded Public Works Programme			2,135	2,135	22	2,213	2,135	78	3.7%	2,135
Financial Management Grant			1,550	1,550	208	1,546	1,550	(4)	-0.2%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	716	174	714	716	(1)	-0.2%	391
Municipal Disaster Relief Grant (COGTA)						-	-	-		-
Water Services Infrastructure Grant (WSIG)				208	162	208	208	(0)	0.0%	-
Provincial Government:		-	12,785	12,452	520	6,380	12,452	(6,072)	-48.8%	12,785
Libraries			7,274	7,042	520	6,087	7,042	(955)	-13.6%	7,274
Human Settlements			5,000	5,000		-	5,000	(5,000)	-100.0%	5,000
Maintenance of Roads			110	110		86	110	(24)	-21.4%	110
Financial Management Support Grant						-	-	-		-
Municipal Capacity Building Grant			401	300		206	300	(94)	-31.2%	401
Other grant providers:		-	595	249	-	194	249	(55)	-22.0%	595
<i>Heist op den Berg</i>			595	249		194	249	(55)	-22.0%	595
Total operating expenditure of Transfers and Grants:		-	68,914	75,159	5,865	68,678	75,159	(6,481)	-8.6%	68,914
Capital expenditure of Transfers and Grants										
National Government:		-	14,570	17,965	2,946	15,110	17,965	(2,856)	-15.9%	14,570
Municipal Infrastructure Grant			11,961	11,806	702	8,958	11,806	(2,848)	-24.1%	11,961
Financial Management Grant			-	-		-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	4,771	1,163	4,763	4,771	(8)	-0.2%	2,609
0						-	-	-		-
0						-	-	-		-
Water Services Infrastructure Grant (WSIG)				1,388	1,081	1,388	1,388	(0)	0.0%	-
Provincial Government:		-	1,200	3,396	1,000	3,230	3,396	(166)	-4.9%	1,200
Regional Socio - Economic Project			1,000	1,459	221	1,418	1,459	(41)	-2.8%	1,000
Libraries			200	1,937	779	1,811	1,937	(125)	-6.5%	200
Other grant providers:		-	-	837	344	344	837	(493)	-58.9%	-
<i>Heist op den berg</i>				837	344	344	837	(493)	-58.9%	-
0						-	-	-		-
Total capital expenditure of Transfers and Grants		-	15,770	22,198	4,290	18,683	22,198	(3,515)	-15.8%	15,770
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	84,684	97,357	10,155	87,362	97,357	(9,996)	-10.3%	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 - M12 June

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	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			5,419	5,419	427	5,129	5,419	(290)	-5%	5,419	
Pension and UIF Contributions			340	340	22	253	255	(2)	-1%	340	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			695	695	63	745	780	(35)	-5%	695	
Cellphone Allowance			557	557	44	528	557	(29)	-5%	557	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	7,011	7,011	556	6,655	7,011	(356)	-5%	7,011
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			5,962	5,627	977	5,104	5,627	(523)	-9%	5,962	
Pension and UIF Contributions			628	628	83	630	628	2	0%	628	
Medical Aid Contributions			95	95	9	106	95	12	12%	95	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			988	988	170	1,100	988	112	11%	988	
Cellphone Allowance			10	10	0	5	10	(5)	-51%	10	
Housing Allowances			186	186	17	202	186	16	8%	186	
Other benefits and allowances			160	250	17	163	250	(86)	-35%	160	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	8,028	7,783	1,273	7,309	7,783	(473)	-6%	8,028
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			89,522	90,355	6,601	87,360	90,275	(2,915)	-3%	89,522	
Pension and UIF Contributions			14,244	14,395	1,185	13,991	14,395	(405)	-3%	14,244	
Medical Aid Contributions			5,890	6,067	514	5,962	6,067	(105)	-2%	5,890	
Overtime			2,709	4,995	394	5,156	4,995	161	3%	2,709	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			4,024	4,024	349	4,218	4,024	194	5%	4,024	
Cellphone Allowance			41	47	5	42	47	(5)	-10%	41	
Housing Allowances			555	627	61	677	627	50	8%	555	
Other benefits and allowances			4,926	6,495	495	5,809	6,532	(723)	-11%	4,926	
Payments in lieu of leave			1,745	1,745	(212)	-	1,745	(1,745)	-100%	1,745	
Long service awards			607	525	(404)	525	525	-	-	607	
Post-retirement benefit obligations	2		1,706	1,341	205	1,341	1,341	-	-	1,706	
Sub Total - Other Municipal Staff			-	125,968	130,616	9,193	125,081	130,574	(5,493)	-4%	125,968
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	141,007	145,410	11,022	139,045	145,367	(6,322)	-4%	141,007
TOTAL SALARY, ALLOWANCES & BENEFITS			-	141,007	145,410	11,022	139,045	145,367	(6,322)	-4%	141,007
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	133,996	138,399	10,466	132,391	138,357	(5,966)	-4%	133,996

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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	2,686	6,141	6,141	(0)	0.0%	14%
November		4,350	2,207	2,207	8,348	8,348	(0)	0.0%	19%
December		6,069	4,941	4,941	13,289	13,289	(0)	0.0%	31%
January		2,085	1,215	1,148	14,437	14,504	66	0.5%	33%
February		3,829	2,305	2,305	16,742	16,809	66	0.4%	39%
March		3,297	3,279	3,279	20,021	20,087	66	0.3%	46%
April		1,759	4,475	4,475	24,496	24,563	66	0.3%	0
May		1,126	25,562	13,417	37,913	50,125	12,212	24.4%	0
June		3,226	6,231	10,519	48,433	56,356	7,923	14.1%	0
Total Capital expenditure	-	43,336	56,356	48,433					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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	10,027	2,435	5,005	8,192	3,187	38.9%	6,636
Roads Infrastructure		247	245	320	30	259	320	61	19.0%	245
<i>Roads</i>		247	200	200	30	139	200	61	30.3%	200
<i>Road Structures</i>		-	45	120	-	120	120	0	0.2%	45
Storm water Infrastructure		382	195	245	7	116	195	79	40.4%	195
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		382	195	245	7	116	195	79	40.4%	195
Electrical Infrastructure		-	40	-	-	-	-	-	-	40
<i>LV Networks</i>		-	40	-	-	-	-	-	-	40
Water Supply Infrastructure		129	200	-	28	136	212	76	35.8%	200
<i>Pump Stations</i>		129	200	-	28	136	212	76	35.8%	200
Sanitation Infrastructure		1,807	5,406	8,772	2,320	4,016	6,775	2,759	40.7%	5,406
<i>Pump Station</i>		132	250	529	64	257	232	(25)	-10.8%	250
<i>Waste Water Treatment Works</i>		1,675	5,156	8,243	2,256	3,759	6,543	2,784	42.5%	5,156
Solid Waste Infrastructure		440	550	690	50	477	690	213	30.8%	550
<i>Waste Transfer Stations</i>		245	250	210	16	206	210	4	1.9%	250
<i>Waste Processing Facilities</i>		195	300	480	34	73	282	208	74.0%	300
Community Assets		4,793	2,160	4,731	968	4,101	4,232	131	3.1%	2,160
Community Facilities		4,226	980	3,316	929	2,722	2,804	82	2.9%	980
<i>Halls</i>		-	-	391	-	-	-	-	-	-
<i>Centres</i>		4,041	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	80	1,674	575	1,618	1,654	36	2.2%	80
<i>Cemeteries/Crematoria</i>		185	600	938	263	800	825	24	3.0%	600
<i>Public Open Space</i>		-	-	31	-	31	31	0	0.0%	-
<i>Public Ablution Facilities</i>		-	300	283	91	273	294	21	7.2%	300
Sport and Recreation Facilities		567	1,180	1,415	40	1,379	1,428	49	3.5%	1,180
<i>Indoor Facilities</i>		-	20	17	-	17	17	-	-	20
<i>Outdoor Facilities</i>		567	1,160	1,398	40	1,362	1,411	49	3.5%	1,160
Heritage assets		-	50	-	-	-	-	-	-	50
Conservation Areas		-	50	-	-	-	-	-	-	50
Other assets		852	850	1,633	1,041	1,287	1,783	495	27.8%	850
Operational Buildings		852	850	1,633	1,041	1,287	1,783	495	27.8%	850
<i>Municipal Offices</i>		852	850	1,633	1,041	1,287	1,783	495	27.8%	850
Intangible Assets		215	-	-	-	541	565	24	4.2%	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		215	-	-	-	541	565	24	4.2%	-
<i>Computer Software and Applications</i>		215	-	-	-	541	565	24	4.2%	-
Computer Equipment		575	660	871	188	870	871	1	0.2%	660
Computer Equipment		575	660	871	188	870	871	1	0.2%	660
Furniture and Office Equipment		402	564	2,028	286	929	1,204	275	22.8%	564
Furniture and Office Equipment		402	564	2,028	286	929	1,204	275	22.8%	564
Machinery and Equipment		788	1,346	1,373	266	1,134	1,382	247	17.9%	1,346
Machinery and Equipment		788	1,346	1,373	266	1,134	1,382	247	17.9%	1,346
Transport Assets		4,359	3,600	5,812	891	5,752	5,812	59	1.0%	3,600
Transport Assets		4,359	3,600	5,812	891	5,752	5,812	59	1.0%	3,600
Total Capital Expenditure on new assets	1	14,986	15,865	26,476	6,074	19,619	24,041	4,421	18.4%	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 - M12

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	9,333	2,183	9,793	10,813	1,020	9.4%	9,269
Roads Infrastructure		-	50	50	-	47	50	3	6.4%	50
<i>Roads</i>		-	50	50	-	47	50	3	6.4%	50
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,175	4,219	5,537	1,509	5,771	5,877	106	1.8%	4,219
<i>MV Substations</i>		244	-	145	-	144	145	1	0.4%	-
<i>MV Switching Stations</i>		-	50	-	-	-	-	-	-	50
<i>MV Networks</i>		-	80	-	-	-	-	-	-	80
<i>LV Networks</i>		2,931	4,089	5,392	1,509	5,626	5,732	106	1.8%	4,089
Water Supply Infrastructure		1,669	3,970	3,746	631	2,825	3,831	1,006	26.3%	3,970
<i>Boreholes</i>		43	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		95	200	-	18	90	85	(5)	-6.1%	200
<i>Water Treatment Works</i>		-	50	50	15	39	50	11	22.7%	50
<i>Bulk Mains</i>		-	100	100	-	100	100	-	-	100
<i>Distribution</i>		1,107	2,870	3,596	233	1,675	2,576	901	35.0%	2,870
<i>Distribution Points</i>		423	750	-	364	921	1,020	99	9.7%	750
Sanitation Infrastructure		261	1,030	-	43	1,151	1,055	(96)	-9.1%	1,030
<i>Pump Station</i>		224	930	-	43	757	935	178	19.0%	930
<i>Reticulation</i>		37	100	-	-	393	120	(273)	-227.8%	100
Community Assets		205	745	945	278	763	955	193	20.2%	745
Community Facilities		119	95	307	195	238	318	80	25.1%	95
<i>Libraries</i>		-	50	265	195	195	275	80	29.0%	50
<i>Cemeteries/Crematoria</i>		100	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		19	45	43	-	43	43	0	0.0%	45
Sport and Recreation Facilities		86	650	638	83	525	638	113	17.7%	650
<i>Indoor Facilities</i>		86	100	120	21	120	120	0	0.0%	100
<i>Outdoor Facilities</i>		-	550	518	62	405	518	113	21.8%	550
Investment properties		-	50	50	-	31	50	19	37.9%	50
Revenue Generating		-	50	50	-	-	-	-	-	50
<i>Unimproved Property</i>		-	50	50	-	-	-	-	-	50
Non-revenue Generating		-	-	-	-	31	50	19	37.9%	-
<i>Unimproved Property</i>		-	-	-	-	31	50	19	37.9%	-
Other assets		53	50	117	22	35	167	132	78.8%	50
Operational Buildings		53	50	117	22	35	167	132	78.8%	50
<i>Municipal Offices</i>		53	50	117	22	35	167	132	78.8%	50
Computer Equipment		349	400	500	90	498	500	2	0.4%	400
Computer Equipment		349	400	500	90	498	500	2	0.4%	400
Furniture and Office Equipment		414	555	544	13	473	593	120	20.2%	555
Furniture and Office Equipment		414	555	544	13	473	593	120	20.2%	555
Total Capital Expenditure on renewal of existing ass	1	6,144	11,069	11,489	2,586	11,594	13,078	1,485	11.4%	11,069

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

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	3,975	676	3,809	4,007	198	4.9%	3,353
Roads Infrastructure		617	460	670	69	702	670	(32)	-4.7%	460
<i>Roads</i>		617	460	670	69	702	670	(32)	-4.7%	460
Storm water Infrastructure		202	292	292	17	219	292	72	24.7%	292
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		202	292	292	17	219	292	72	24.7%	292
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,770	1,859	2,061	398	1,985	2,053	68	3.3%	1,859
<i>LV Networks</i>		2,770	1,859	2,061	398	1,985	2,053	68	3.3%	1,859
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		586	450	560	26	460	525	65	12.3%	450
<i>Distribution</i>		586	450	560	26	460	525	65	12.3%	450
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		224	278	378	166	442	453	11	2.3%	278
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		224	278	378	166	442	453	11	2.3%	278
<i>Waste Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	15	15	-	-	15	15	100.0%	15
<i>Landfill Sites</i>		-	15	15	-	-	15	15	100.0%	15
Community Assets		10,801	9,529	10,272	668	9,031	10,266	1,235	12.0%	9,529
Community Facilities		7,973	6,742	7,486	508	6,839	7,479	641	8.6%	6,742
<i>Cemeteries/Crematoria</i>		501	417	545	38	441	545	104	19.2%	417
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Purfs</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		7,472	6,325	6,940	471	6,398	6,934	536	7.7%	6,325
Sport and Recreation Facilities		2,828	2,787	2,787	160	2,192	2,787	595	21.3%	2,787
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		2,828	2,787	2,787	160	2,192	2,787	595	21.3%	2,787
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Other assets		4,034	3,928	4,540	522	4,194	4,492	298	6.6%	3,928
Operational Buildings		4,024	3,912	4,524	522	4,192	4,476	284	6.4%	3,912
<i>Municipal Offices</i>		4,024	3,912	4,524	522	4,192	4,476	284	6.4%	3,912
Housing		9	16	16	0	3	16	13	82.8%	16
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		9	16	16	0	3	16	13	82.8%	16
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		239	344	349	101	312	449	137	30.5%	344
Computer Equipment		239	344	349	101	312	449	137	30.5%	344
Furniture and Office Equipment		18	36	39	18	22	41	19	46.4%	36
Furniture and Office Equipment		18	36	39	18	22	41	19	46.4%	36
Machinery and Equipment		722	854	838	73	755	824	69	8.4%	854
Machinery and Equipment		722	854	838	73	755	824	69	8.4%	854
Transport Assets		2,203	2,517	2,717	223	2,632	2,826	194	6.9%	2,517
Transport Assets		2,203	2,517	2,717	223	2,632	2,826	194	6.9%	2,517
Total Repairs and Maintenance Expenditure	1	22,416	20,561	22,731	2,281	20,755	22,906	2,151	9.4%	20,561

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June										
Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		14,018	14,583	15,551	1,602	15,551	15,551	-		14,583
Roads Infrastructure		2,017	2,199	2,311	228	2,311	2,311	-		2,199
Roads		2,017	2,199	2,008	107	2,008	2,008	-		2,199
Road Structures				180	72	180	180	-		-
Road Furniture				123	49	123	123	-		-
Storm water Infrastructure		327	379	331	12	331	331	-		379
Drainage Collection		327	379	120	(72)	120	120	-		379
Storm water Conveyance				211	84	211	211	-		-
Electrical Infrastructure		1,695	1,907	1,990	192	1,990	1,990	-		1,907
MV Substations		1,683	1,889	207	(515)	207	207	-		1,889
MV Switching Stations		-		137	55	137	137	-		-
MV Networks		-		573	229	573	573	-		-
LV Networks		13	18	1,073	424	1,073	1,073	-		18
Water Supply Infrastructure		3,271	3,532	3,299	201	3,299	3,299	-		3,532
Boreholes				38	15	38	38	-		-
Reservoirs				904	362	904	904	-		-
Pump Stations		2,029	2,209	180	(628)	180	180	-		2,209
Water Treatment Works		1,242	1,323	1,257	84	1,257	1,257	-		1,323
Distribution				920	368	920	920	-		-
Sanitation Infrastructure		3,231	3,047	3,648	494	3,648	3,648	-		3,047
Pump Station		2,515	2,318	263	(629)	263	263	-		2,318
Reticulation		716	729	3,385	1,123	3,385	3,385	-		729
Solid Waste Infrastructure		3,477	3,519	3,972	474	3,972	3,972	-		3,519
Landfill Sites		3,023	3,023	3,523	452	3,523	3,523	-		3,023
Waste Transfer Stations		0	1	388	155	388	388	-		1
Waste Processing Facilities		-		36	14	36	36	-		-
Waste Drop-off Points		454	495	25	(147)	25	25	-		495
Community Assets		1,963	2,150	2,088	154	2,088	2,088	-		2,150
Community Facilities		722	790	793	67	793	793	-		790
Halls		82	87	89	8	89	89	-		87
Clinics/Care Centres		-		16	6	16	16	-		-
Museums		310	328	52	(83)	52	52	-		328
Libraries		182	217	203	12	203	203	-		217
Cemeteries/Crematoria		143	151	176	23	176	176	-		151
Public Open Space		5	7	102	39	102	102	-		7
Public Ablution Facilities				64	26	64	64	-		-
Markets				90	36	90	90	-		-
Abattoirs				1	0	1	1	-		-
Sport and Recreation Facilities		1,241	1,360	1,295	87	1,295	1,295	-		1,360
Indoor Facilities				30	12	30	30	-		-
Outdoor Facilities		1,241	1,360	1,265	75	1,265	1,265	-		1,360
Investment properties		1	2	2	0	2	2	-		2
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		1	2	2	0	2	2	-		2
Unimproved Property		1	2	2	0	2	2	-		2
Other assets		1,013	1,105	1,109	94	1,109	1,109	-		1,105
Operational Buildings		1,013	1,105	1,109	94	1,109	1,109	-		1,105
Municipal Offices		1,009	1,099	1,081	84	1,081	1,081	-		1,099
Yards		-		11	4	11	11	-		-
Stores		4	6	17	5	17	17	-		6
Intangible Assets		390	589	346	(37)	346	346	-		589
Licences and Rights		390	589	346	(37)	346	346	-		589
Computer Software and Applications		390	589	346	(37)	346	346	-		589
Computer Equipment		478	709	483	3	483	483	-		709
Computer Equipment		478	709	483	3	483	483	-		709
Furniture and Office Equipment		1,058	1,343	1,021	49	1,021	1,021	-		1,343
Furniture and Office Equipment		1,058	1,343	1,021	49	1,021	1,021	-		1,343
Machinery and Equipment		1,146	1,516	1,046	(55)	1,046	1,046	-		1,516
Machinery and Equipment		1,146	1,516	1,046	(55)	1,046	1,046	-		1,516
Transport Assets		1,317	1,631	1,653	164	1,653	1,653	-		1,631
Transport Assets		1,317	1,631	1,653	164	1,653	1,653	-		1,631
Total Depreciation	1	21,386	23,628	23,299	1,974	23,299	23,299	-		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 - M12

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	16,406	1,846	15,490	16,746	1,256	7.5%	15,197
Roads Infrastructure		9,094	11,812	12,636	368	12,168	12,636	467	3.7%	11,812
<i>Roads</i>		9,094	11,812	12,636	368	12,168	12,636	467	3.7%	11,812
Storm water Infrastructure		2,998	35	-	-	32	35	3	9.9%	35
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		2,998	35	-	-	32	35	3	9.9%	35
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,943	2,600	3,457	1,469	3,082	3,117	35	1.1%	2,600
<i>MV Networks</i>		748	1,100	909	316	900	909	9	1.0%	1,100
<i>LV Networks</i>		1,195	1,500	2,548	1,152	2,182	2,208	26	1.2%	1,500
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	450	313	9	88	313	225	71.8%	450
<i>Distribution</i>		-	450	313	9	88	313	225	71.8%	450
Sanitation Infrastructure		3,922	300	-	-	120	645	525	81.4%	300
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		1,060	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		2,862	300	-	-	120	645	525	81.4%	300
Solid Waste Infrastructure		219	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		219	-	-	-	-	-	-	-	-
Community Assets		1,632	1,205	985	7	1,480	1,491	10	0.7%	1,205
Community Facilities		1,160	265	495	7	547	555	8	1.5%	265
<i>Halls</i>		120	250	-	-	391	391	-	-	250
<i>Libraries</i>		432	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		87	-	149	7	141	149	8	5.4%	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		15	15	345	-	15	15	0	0.9%	15
Sport and Recreation Facilities		472	940	491	0	934	936	2	0.2%	940
<i>Indoor Facilities</i>		-	50	41	0	40	41	1	2.4%	50
<i>Outdoor Facilities</i>		472	890	450	-	894	895	1	0.1%	890
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Other assets		-	-	1,000	7	249	1,000	751	75.1%	-
Operational Buildings		-	-	1,000	7	249	1,000	751	75.1%	-
<i>Municipal Offices</i>		-	-	1,000	7	249	1,000	751	75.1%	-
Total Capital Expenditure on upgrading of existing	1	19,808	16,402	18,391	1,859	17,220	19,236	2,017	10.5%	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.

Bergrivier Municipality						
Cost Containment In-Year Report - 30 June 2021						
Measures	Budget	Actual Expenditure				Savings
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
Use of consultants	27,248,153.00	3,612,160.49	4,251,691.89	4,434,722.16	5,657,200.30	9,292,378.16
Vehicles used for political office - bearers	-	-	-	-	-	-
Travel and subsistence	569,000.00	54,381.82	110,881.24	71,931.16	102,389.67	229,416.11
Domestic accomodation	117,000.00	-	1,695.66	11,164.35	2,951.30	101,188.69
Sponsorships, events and catering	186,915.00	10,178.19	46,595.18	24,733.09	28,141.85	77,266.69
Communication	2,244,400.00	533,703.71	511,219.72	512,809.11	364,262.21	322,405.25
Conferences, meetings and study tours	182,763.00	2,033.04	47,322.88	4,500.00	74,251.08	54,656.00
Other related expenditure items			-	-	-	
Overtime (Non-Structured)	4,994,954.00	1,125,041.85	1,314,597.13	1,318,109.58	1,398,544.49	-161,339.05
Total	35,543,185.00	5,337,499.10	6,284,003.70	6,377,969.45	7,627,740.90	9,915,971.85

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 June 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 July 2021