

Bergrivier Municipality

In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



Monthly Budget Statement July 2020

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

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

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

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

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

1.1.1 In-Year Report - Monthly Budget

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

1.1.2 Financial problems or risks facing the municipality

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

Section 2 – Resolutions

Resolutions

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

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

RECOMMENDATION:

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

Section 3 – Executive Summary

Executive summary

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

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

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

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

3.1 Introduction

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

3.2 Consolidated performance

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	364,566,917.18	-	49,483,126.69	26,064,458.00	23,418,668.69	90%
Total Expenditure	378,593,852.00	-	14,054,509.23	35,297,791.00	-21,243,281.77	-60%
Total Capital Expenditure	43,336,196.00	-	8,305.78	3,611,355.00	- 3,603,049.22	-100%

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 July 2020.

Revenue by Source (Table C4)

Description	Budget Year 2020/21					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
Revenue By Source						
Property rates	77,766		15,221	2,313	12,909	558%
Service charges - electricity revenue	128,741		5,914	10,736	(4,822)	-45%
Service charges - water revenue	28,135		1,876	2,340	(464)	-20%
Service charges - sanitation revenue	13,708		1,158	1,075	83	8%
Service charges - refuse revenue	22,415		1,949	2,375	(426)	-18%
Rental of facilities and equipment	1,385		73	116	(43)	-37%
Interest earned - external investments	5,145		-	429	(429)	-100%
Interest earned - outstanding debtors	7,460		585	622	(37)	-6%
Fines, penalties and forfeits	2,044		215	163	52	32%
Licences and permits	49		2	4	(2)	-61%
Agency services	4,732		296	237	59	25%
Transfers and subsidies	68,914		22,023	5,326	16,697	313%
Other revenue	4,073		172	329	(158)	-48%
Total Revenue (excluding capital transfers and contributions)	364,567	-	49,483	26,064	23,419	90%

The annual billing for rates charges takes place in July and is reflected in this report. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R 49 .5 million which represents 13.57% 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 558%, as a result of the annual billing which takes place in July.

Service Charges – Electricity Revenue: A negative YTD variance of 45%, as a result of outstanding billing of Prepaid Electricity as well as bulk meters not billed in July for Porterville. This has been corrected in August 2020

Service Charges – Water Revenue: A negative YTD variance of 20%, as a result of a lot of rain and cold weather

Service Charges – Sanitation Revenue: A positive YTD variance of 8%.

Service Charges – Refuse Revenue: A negative YTD variance of 18%, as a result of an error in the calculation of the Free Basic Service year to date budget amount

Rental of Facilities and Equipment – outstanding debtors: A negative YTD variance of 37%, as a result of the Lockdown the facilities are not

rented out.

Interest earned – External Investments: A negative YTD variance of 100%. The journal for Interest earned for July to the value of R 322 000 has yet to be processed.

Interest earned – outstanding debtors: A negative YTD variance of 6%.

Fines, penalties and forfeits: A positive YTD variance of 32% is due to Traffic Fines

Licences and permits: A negative YTD variance of 61%, as a result of the lockdown which influenced this revenue item negative.

Agency Services: A positive YTD variance of 25%. The over-recovery is due to an increase in the roadworthy - and drivers licence test after lifting of some Lockdown restrictions.

Transfers and subsidies: A positive YTD variance of 313% due to non-alignment of the year to date budget and the actual receipt of the grants.

Other Revenue: A negative YTD variance of 48%. The variance is mainly due to no Camping Fees revenue due to Lockdown restrictions.

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

Operating expenditure by type (Table C4)

Description	Budget Year 2020/21					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
Expenditure By Type						
Employee related costs	133,996		9,897	11,158	(1,262)	-11%
Remuneration of councillors	7,011		553	584	(31)	-5%
Debt impairment	26,852		-	2,238	(2,238)	-100%
Depreciation & asset impairment	23,628		-	1,969	(1,969)	-100%
Finance charges	16,676		-	1,034	(1,034)	-100%
Bulk purchases	102,198		13	11,732	(11,718)	-100%
Other materials	11,239		815	882	(67)	-8%
Contracted services	22,732		449	1,207	(758)	-63%
Transfers and subsidies	4,576		56	336	(280)	-83%
Other expenditure	29,686		2,272	4,158	(1,886)	-45%
Losses	-		-	-	-	
Total Expenditure	378,594	-	14,055	35,298	(21,243)	-60%

The total expenditure to date is R 14.1 million which represents 3.71% of the

total operating expenditure budget for the year.

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

Employee Related Costs: A negative YTD budget variance of 11% as result of the vacant positions that cannot be filled due to the Lockdown period.

Remuneration of councillors: A negative YTD budget variance of 5%

Debt impairment: A negative YTD budget variance of 100% due to journals still to be processed.

Depreciation & asset impairment: A negative YTD budget variance of 100% due to journals still to be processed.

Finance charges: A negative YTD budget variance of 100% is reflected due to the misalignment of the actual expenditure and the year to date budget.

Bulk Purchases: A negative YTD budget variance of 100% because the accounts are payable in August.

Other Materials: A negative YTD budget variance of 8%

Contracted services: A negative YTD budget variance of 63% is reflected due to expenditure incurred in July payable in August

Transfers and Subsidies: A negative YTD budget variance of 83%

Other expenditure: A negative YTD budget variance of 45% is recorded. The under expenditure is due to various factors such as:

- Travel and subsistence – due to the lockdown period there is a currently no expenditure on this expenditure type.
- Other general expenses such as postage, telephone, repairs and maintenance are payable in 30 days.

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

Capital Expenditure and Funding (Table C5)

Vote Description	Budget Year 2020/21					
	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	50	-	-	4	(4)	-100%
Vote 4 - Technical Services	10,857	-	-	905	(905)	-100%
Vote 5 - Community Services	1,605	-	-	134	(134)	-100%
Total Capital Multi-year expenditure	12,512	-	-	1,043	(1,043)	-100%
Single Year expenditure appropriation						
Vote 1 - Municipal Manager	200	-	-	17	(17)	-100%
Vote 2 - Finance	240	-	-	20	(20)	-100%
Vote 3 - Corporate Services	2,405	-	-	200	(200)	-100%
Vote 4 - Technical Services	23,169	-	8	1,931	(1,922)	-100%
Vote 5 - Community Services	4,810	-	-	401	(401)	-100%
Total Capital single-year expenditure	30,824	-	8	2,569	(2,560)	-100%
Total Capital Expenditure	43,336	-	8	3,611	(3,603)	-100%
Funded by:						
National Government	14,570	-	-	1,214	(1,214)	-100%
Provincial Government	1,200	-	-	100	(100)	-100%
Transfers recognised - capital	15,770	-	-	1,314	(1,314)	-100%
Borrowing	15,200	-	-	1,267	(1,267)	-100%
Internally generated funds	12,367	-	8	1,031	(1,022)	-99%
Total Capital Funding	43,336	-	8	3,611	(3,603)	-100%

Capital Expenditure:

Total year to date capital expenditure as at 31 July 2020 amounts to R 8 305.

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

Vote 1 - Municipal Manager

No capital expenditure for July 2020.

Vote 2 – Finance

No capital expenditure for July 2020.

Vote 3 - Corporate Services

No capital expenditure for July 2020.

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 Bergvriev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July							
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		0.0%	10.6%	0.0%	0.0%	6.3%
Borrowed funding of 'low n' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	35.1%	0.0%	0.0%	35.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	23.2%	0.0%	20.0%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	138.9%	0.0%	172.7%	138.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	363.8%	0.0%	437.6%	363.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	146.4%	0.0%	212.8%	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		0.0%	24.4%	0.0%	254.6%	24.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	36.8%	0.0%	20.0%	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		0.0%	11.1%	0.0%	0.0%	6.5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

3.6 Conclusion

The municipality is in a position to service its current commitments yet the cash position is not yet ideal if measured against best practice norms, especially when considering the cash backing of reserves and short term provisions. The effect of COVID-19 is still evident on the municipal budget as revenue in respect of service charges are below prior year-to-date comparatives. The cash flow is under pressure as consumers and ratepayers are struggling to make ends meet and have less disposable income available to make payments on municipal accounts.

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

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

And

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

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	77,766	-	15,221	15,221	2,313	12,909	558%	77,766
Service charges	-	192,998	-	10,897	10,897	16,526	(5,629)	-34%	192,998
Investment revenue	-	5,145	-	-	-	429	(429)	-100%	5,145
Transfers and subsidies	-	68,914	-	22,023	22,023	5,326	16,697	313%	68,914
Other own revenue	-	19,743	-	1,342	1,342	1,470	(129)	-9%	19,743
Total Revenue (excluding capital transfers and contributions)	-	364,567	-	49,483	49,483	26,064	23,419	90%	364,567
Employee costs	-	133,996	-	9,897	9,897	11,158	(1,262)	-11%	133,996
Remuneration of Councillors	-	7,011	-	553	553	584	(31)	-5%	7,011
Depreciation & asset impairment	-	23,628	-	-	-	1,969	(1,969)	-100%	23,628
Finance charges	-	16,676	-	-	-	1,034	(1,034)	-100%	16,676
Materials and bulk purchases	-	113,437	-	828	828	12,613	(11,786)	-93%	113,437
Transfers and subsidies	-	4,576	-	56	56	336	(280)	-83%	4,576
Other expenditure	-	79,271	-	2,721	2,721	7,603	(4,882)	-64%	79,271
Total Expenditure	-	378,594	-	14,055	14,055	35,298	(21,243)	-60%	378,594
Surplus/(Deficit)	-	(14,027)	-	35,429	35,429	(9,233)	44,662	-484%	(14,027)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	15,770	-	-	-	1,314	(1,314)	-100%	15,770
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	1,743	-	35,429	35,429	(7,919)	43,348	-547%	1,743
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,743	-	35,429	35,429	(7,919)	43,348	-547%	1,743
Capital expenditure & funds sources									
Capital expenditure	-	43,336	-	8	8	3,611	(3,603)	-100%	43,336
Capital transfers recognised	-	15,770	-	-	-	1,314	(1,314)	-100%	15,770
Borrowing	-	15,200	-	-	-	1,267	(1,267)	-100%	15,200
Internally generated funds	-	12,367	-	8	8	1,031	(1,022)	-99%	12,367
Total sources of capital funds	-	43,336	-	8	8	3,611	(3,603)	-100%	43,336
Financial position									
Total current assets	-	152,052	-	-	247,841	-	-	-	152,052
Total non current assets	-	436,584	-	-	427,450	-	-	-	436,584
Total current liabilities	-	41,792	-	-	56,630	-	-	-	41,792
Total non current liabilities	-	178,731	-	-	151,675	-	-	-	178,731
Community wealth/Equity	-	368,113	-	-	466,986	-	-	-	368,113
Cash flows									
Net cash from (used) operating	-	33,588	-	18,614	18,614	2,799	(15,815)	-565%	33,588
Net cash from (used) investing	-	(43,336)	-	(8)	(8)	(3,611)	(3,603)	100%	(43,336)
Net cash from (used) financing	-	9,392	-	-	-	783	783	100%	9,392
Cash/cash equivalents at the month/year end	-	61,193	-	-	120,504	61,519	(58,985)	-96%	101,543
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	20,792	18,815	6,067	3,895	3,895	3,535	21,645	62,377	141,020
Creditors Age Analysis									
Total Creditors	2	-	-	-	-	-	-	-	2

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) - M01 July										
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		-	129,130	-	37,914	37,914	6,587	31,328	476%	129,130
Executive and council		-	35,131	-	22,023	22,023	2,928	19,095	652%	35,131
Finance and administration		-	93,999	-	15,891	15,891	3,659	12,232	334%	93,999
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	17,291	-	269	269	1,026	(757)	-74%	17,291
Community and social services		-	8,063	-	52	52	674	(621)	-92%	8,063
Sport and recreation		-	2,224	-	22	22	185	(163)	-88%	2,224
Public safety		-	1,956	-	195	195	163	32	20%	1,956
Housing		-	5,048	-	-	-	4	(4)	-100%	5,048
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	23,753	-	377	377	1,819	(1,442)	-79%	23,753
Planning and development		-	16,716	-	81	81	1,390	(1,309)	-94%	16,716
Road transport		-	7,037	-	296	296	429	(133)	-31%	7,037
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	210,162	-	10,922	10,922	17,947	(7,025)	-39%	210,162
Energy sources		-	132,499	-	5,934	5,934	11,042	(5,108)	-46%	132,499
Water management		-	30,854	-	1,876	1,876	2,567	(691)	-27%	30,854
Waste water management		-	17,688	-	1,158	1,158	1,405	(247)	-18%	17,688
Waste management		-	29,122	-	1,954	1,954	2,934	(979)	-33%	29,122
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	380,337	-	49,483	49,483	27,379	22,105	81%	380,337
Expenditure - Functional										
Governance and administration		-	98,859	-	5,719	5,719	9,315	(3,596)	-39%	98,859
Executive and council		-	20,876	-	2,010	2,010	2,938	(928)	-32%	20,876
Finance and administration		-	76,413	-	3,635	3,635	6,246	(2,611)	-42%	76,413
Internal audit		-	1,569	-	73	73	131	(57)	-44%	1,569
Community and public safety		-	48,524	-	2,585	2,585	3,696	(1,111)	-30%	48,524
Community and social services		-	11,592	-	689	689	1,065	(376)	-35%	11,592
Sport and recreation		-	15,909	-	990	990	1,291	(300)	-23%	15,909
Public safety		-	14,374	-	789	789	1,202	(413)	-34%	14,374
Housing		-	6,650	-	116	116	138	(22)	-16%	6,650
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	41,782	-	2,545	2,545	3,478	(933)	-27%	41,782
Planning and development		-	12,606	-	804	804	1,067	(263)	-25%	12,606
Road transport		-	29,177	-	1,741	1,741	2,411	(670)	-28%	29,177
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	189,429	-	3,205	3,205	18,808	(15,603)	-83%	189,429
Energy sources		-	119,502	-	862	862	12,988	(12,126)	-93%	119,502
Water management		-	23,100	-	870	870	2,008	(1,138)	-57%	23,100
Waste water management		-	17,457	-	278	278	1,392	(1,114)	-80%	17,457
Waste management		-	29,370	-	1,196	1,196	2,420	(1,225)	-51%	29,370
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	378,594	-	14,055	14,055	35,298	(21,243)	-60%	378,594
Surplus/ (Deficit) for the year		-	1,743	-	35,429	35,429	(7,919)	43,348	-547%	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 Bergervier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July										
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		-	35,576	-	22,023	22,023	2,965	19,058	642.8%	35,576
Vote 2 - Finance		-	92,573	-	15,834	15,834	3,540	12,294	347.3%	92,573
Vote 3 - Corporate Services		-	1,491	-	9	9	121	(112)	-92.2%	1,491
Vote 4 - Technical Services		-	228,673	-	11,051	11,051	19,490	(8,439)	-43.3%	228,673
Vote 5 - Community Services		-	22,023	-	565	565	1,263	(697)	-55.2%	22,023
Total Revenue by Vote	2	-	380,337	-	49,483	49,483	27,379	22,105	80.7%	380,337
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	26,295	-	2,291	2,291	3,413	(1,122)	-32.9%	26,295
Vote 2 - Finance		-	40,914	-	1,795	1,795	3,180	(1,385)	-43.5%	40,914
Vote 3 - Corporate Services		-	28,755	-	1,648	1,648	2,501	(853)	-34.1%	28,755
Vote 4 - Technical Services		-	230,752	-	5,515	5,515	22,213	(16,698)	-75.2%	230,752
Vote 5 - Community Services		-	51,878	-	2,805	2,805	3,991	(1,186)	-29.7%	51,878
Total Expenditure by Vote	2	-	378,594	-	14,055	14,055	35,298	(21,243)	-60.2%	378,594
Surplus/ (Deficit) for the year	2	-	1,743	-	35,429	35,429	(7,919)	43,348	-54.4%	1,743

WC013 Bergervier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July										
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 thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	35,576	-	22,023	22,023	2,965	19,058	643%	35,576
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	35,131	-	22,023	22,023	2,928	19,095	652%	35,131
1.3 - Economic Development/Planning		-	445	-	-	-	37	(37)	-100%	445
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	92,573	-	15,834	15,834	3,540	12,294	347%	92,573
2.1 - Finance		-	92,562	-	15,826	15,826	3,540	12,286	347%	92,562
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	11	-	8	8	-	8	#DIV/0!	11
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1,491	-	9	9	121	(112)	-92%	1,491
3.1 - Planning and Development		-	1,231	-	9	9	99	(91)	-91%	1,231
3.2 - Human Resources		-	257	-	-	-	21	(21)	-100%	257
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	3	-	1	1	0	0	69%	3
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	228,673	-	11,051	11,051	19,490	(8,439)	-43%	228,673
4.1 - Building Control		-	561	-	72	72	47	25	54%	561
4.2 - Project Management Unit		-	14,479	-	-	-	1,207	(1,207)	-100%	14,479
4.3 - Property Services		-	1,166	-	57	57	97	(40)	-41%	1,166
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		-	29,122	-	1,954	1,954	2,934	(979)	-33%	29,122
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Sewerage		-	17,688	-	1,158	1,158	1,405	(247)	-18%	17,688
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		-	30,854	-	1,876	1,876	2,567	(691)	-27%	30,854
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-
4.12 - Roads		-	2,305	-	-	-	192	(192)	-100%	2,305
4.13 - Electricity		-	132,499	-	5,934	5,934	11,042	(5,108)	-46%	132,499
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	22,023	-	565	565	1,263	(697)	-55%	22,023
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		-	7,525	-	0	0	627	(627)	-100%	7,525
5.3 - Community Halls and Facilities		-	150	-	16	16	13	3	24%	150
5.4 - Cemeteries		-	388	-	36	36	34	2	7%	388
5.5 - Housing (Core)		-	48	-	-	-	4	(4)	-100%	48
5.6 - Housing (Non-Core)		-	5,000	-	-	-	-	-	-	5,000
5.7 - Traffic Control		-	1,951	-	195	195	163	32	20%	1,951
5.8 - Fire Fighting and Protection		-	5	-	-	-	0	(0)	-100%	5
5.9 - Community Parks		-	167	-	-	-	14	(14)	-100%	167
5.10 - Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
5.11 - Swimming Pools		-	15	-	-	-	1	(1)	-100%	15
5.12 - Holiday Resorts		-	2,042	-	22	22	170	(148)	-87%	2,042
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		-	-	-	-	-	-	-	-	-
5.15 - Road and Traffic Regulation		-	4,732	-	296	296	237	59	25%	4,732
Total Revenue by Vote	2	-	380,337	-	49,483	49,483	27,379	22,105	81%	380,337

Expenditure by Vote		1								
Vote 1 - Municipal Manager		-	26,295	-	2,291	2,291	3,413	(1,122)	-33%	26,295
1.1 - Mayor and Council			10,046		755	755	835	(81)	-10%	10,046
1.2 - Municipal Manager			10,830		1,256	1,256	2,102	(847)	-40%	10,830
1.3 - Economic Development/Planning			3,849		207	207	345	(137)	-40%	3,849
1.4 - Internal Audit			1,569		73	73	131	(57)	-44%	1,569
Vote 2 - Finance		-	40,914	-	1,795	1,795	3,180	(1,385)	-44%	40,914
2.1 - Finance			30,911		1,153	1,153	2,393	(1,239)	-52%	30,911
2.2 - Budget and Treasury Office			2,124		138	138	152	(14)	-9%	2,124
2.3 - Supply Chain Management			5,737		380	380	460	(80)	-17%	5,737
2.4 - Director: Finance Services			2,142		124	124	175	(51)	-29%	2,142
Vote 3 - Corporate Services		-	28,755	-	1,648	1,648	2,501	(853)	-34%	28,755
3.1 - Planning and Development			4,660		291	291	383	(93)	-24%	4,660
3.2 - Human Resources			11,427		542	542	945	(403)	-43%	11,427
3.3 - Information Technology			4,320		232	232	446	(214)	-48%	4,320
3.4 - Administrative and Corporate Support			6,348		432	432	566	(134)	-24%	6,348
3.5 - Director: Corporate Services			2,000		152	152	161	(9)	-6%	2,000
Vote 4 - Technical Services		-	230,752	-	5,515	5,515	22,213	(16,698)	-75%	230,752
4.1 - Building Control			2,166		159	159	178	(19)	-11%	2,166
4.2 - Project Management Unit			1,930		147	147	162	(14)	-9%	1,930
4.3 - Property Services			7,422		251	251	617	(365)	-59%	7,422
4.4 - Director: Technical Services			1,995		119	119	167	(48)	-29%	1,995
4.5 - Solid Waste Removal			26,095		1,081	1,081	2,152	(1,072)	-50%	26,095
4.6 - Street Cleaning			3,276		115	115	268	(153)	-57%	3,276
4.7 - Sewerage			12,857		220	220	1,033	(813)	-79%	12,857
4.8 - Waste Water Treatment			3,761		40	40	297	(257)	-87%	3,761
4.9 - Storm Water Management			840		18	18	63	(45)	-71%	840
4.10 - Water Distribution			20,590		845	845	1,802	(958)	-53%	20,590
4.11 - Water Treatment			2,509		25	25	205	(180)	-88%	2,509
4.12 - Roads			27,810		1,633	1,633	2,281	(648)	-28%	27,810
4.13 - Electricity			118,417		791	791	12,898	(12,108)	-94%	118,417
4.14 - Street Lighting			1,085		71	71	90	(19)	-21%	1,085
Vote 5 - Community Services		-	51,878	-	2,805	2,805	3,991	(1,186)	-30%	51,878
5.1 - Director: Community Services			1,988		112	112	165	(53)	-32%	1,988
5.2 - Libraries and Archives			7,875		492	492	716	(224)	-31%	7,875
5.3 - Community Halls and Facilities			3,122		130	130	257	(127)	-49%	3,122
5.4 - Cemeteries			595		67	67	92	(25)	-27%	595
5.5 - Housing (Core)			1,626		116	116	135	(19)	-14%	1,626
5.6 - Housing (Non-Core)			5,024		-	-	3	(3)	-100%	5,024
5.7 - Traffic Control			13,532		778	778	1,134	(356)	-31%	13,532
5.8 - Fire Fighting and Protection			842		11	11	68	(58)	-84%	842
5.9 - Community Parks			7,010		556	556	575	(20)	-3%	7,010
5.10 - Sports Grounds and Stadiums			2,999		130	130	227	(97)	-43%	2,999
5.11 - Swimming Pools			911		33	33	73	(40)	-54%	911
5.12 - Holiday Resorts			4,989		271	271	416	(144)	-35%	4,989
5.13 - Holiday Resorts (old)			-		-	-	-	-	-	-
5.14 - Holiday Resorts (PW Kooorts)			-		-	-	-	-	-	-
5.15 - Road and Traffic Regulation			1,367		108	108	130	(22)	-17%	1,367
Total Expenditure by Vote	2	-	378,594	-	14,055	14,055	35,298	(21,243)	(0)	378,594
Surplus/ (Deficit) for the year	2	-	1,743	-	35,429	35,429	(7,919)	43,348	(0)	1,743

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July											
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			77,766			15,221	15,221	2,313	12,909	558%	77,766
Service charges - electricity revenue			128,741			5,914	5,914	10,736	(4,822)	-45%	128,741
Service charges - water revenue			28,135			1,876	1,876	2,340	(464)	-20%	28,135
Service charges - sanitation revenue			13,708			1,158	1,158	1,075	83	8%	13,708
Service charges - refuse revenue			22,415			1,949	1,949	2,375	(426)	-18%	22,415
Rental of facilities and equipment			1,385			73	73	116	(43)	-37%	1,385
Interest earned - external investments			5,145			-	-	429	(429)	-100%	5,145
Interest earned - outstanding debtors			7,460			585	585	622	(37)	-6%	7,460
Dividends received			-			-	-	-	-	-	-
Fines, penalties and forfeits			2,044			215	215	163	52	32%	2,044
Licences and permits			49			2	2	4	(2)	-61%	49
Agency services			4,732			296	296	237	59	25%	4,732
Transfers and subsidies			68,914			22,023	22,023	5,326	16,697	313%	68,914
Other revenue			4,073			172	172	329	(158)	-48%	4,073
Gains			-			-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			-	364,567	-	49,483	49,483	26,064	23,419	90%	364,567
Expenditure By Type											
Employee related costs			133,996			9,897	9,897	11,158	(1,262)	-11%	133,996
Remuneration of councillors			7,011			553	553	584	(31)	-5%	7,011
Debt impairment			26,852			-	-	2,238	(2,238)	-100%	26,852
Depreciation & asset impairment			23,628			-	-	1,969	(1,969)	-100%	23,628
Finance charges			16,676			-	-	1,034	(1,034)	-100%	16,676
Bulk purchases			102,198			13	13	11,732	(11,718)	-100%	102,198
Other materials			11,239			815	815	882	(67)	-8%	11,239
Contracted services			22,732			449	449	1,207	(758)	-63%	22,732
Transfers and subsidies			4,576			56	56	336	(280)	-83%	4,576
Other expenditure			29,686			2,272	2,272	4,158	(1,886)	-45%	29,686
Losses			-			-	-	-	-	-	-
Total Expenditure			-	378,594	-	14,055	14,055	35,298	(21,243)	-60%	378,594
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations)			-	(14,027)	-	35,429	35,429	(9,233)	44,662	(0)	(14,027)
(National / Provincial and District)				15,770		-	-	1,314	(1,314)	(0)	15,770
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)				-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			-	1,743	-	35,429	35,429	(7,919)			1,743
Taxation				-		-	-	-	-	-	-
Surplus/(Deficit) after taxation			-	1,743	-	35,429	35,429	(7,919)			1,743
Attributable to minorities				-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			-	1,743	-	35,429	35,429	(7,919)			1,743
Share of surplus/ (deficit) of associate				-		-	-	-	-	-	-
Surplus/ (Deficit) for the year			-	1,743	-	35,429	35,429	(7,919)			1,743

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July										
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		-	50	-	-	-	4	(4)	-100%	50
Vote 4 - Technical Services		-	10,857	-	-	-	905	(905)	-100%	10,857
Vote 5 - Community Services		-	1,605	-	-	-	134	(134)	-100%	1,605
Total Capital Multi-year expenditure	4,7	-	12,512	-	-	-	1,043	(1,043)	-100%	12,512
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	200	-	-	-	17	(17)	-100%	200
Vote 2 - Finance		-	240	-	-	-	20	(20)	-100%	240
Vote 3 - Corporate Services		-	2,405	-	-	-	200	(200)	-100%	2,405
Vote 4 - Technical Services		-	23,169	-	8	8	1,931	(1,922)	-100%	23,169
Vote 5 - Community Services		-	4,810	-	-	-	401	(401)	-100%	4,810
Total Capital single-year expenditure	4	-	30,824	-	8	8	2,569	(2,560)	-100%	30,824
Total Capital Expenditure		-	43,336	-	8	8	3,611	(3,603)	-100%	43,336
Capital Expenditure - Functional Classification										
Governance and administration		-	2,399	-	5	5	200	(194)	-97%	2,399
Executive and council		-	30	-	-	-	3	(3)	-100%	30
Finance and administration		-	2,369	-	5	5	197	(192)	-97%	2,369
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	6,415	-	-	-	535	(535)	-100%	6,415
Community and social services		-	1,675	-	-	-	140	(140)	-100%	1,675
Sport and recreation		-	3,385	-	-	-	282	(282)	-100%	3,385
Public safety		-	1,355	-	-	-	113	(113)	-100%	1,355
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	15,207	-	3	3	1,267	(1,264)	-100%	15,207
Planning and development		-	1,460	-	-	-	122	(122)	-100%	1,460
Road transport		-	13,747	-	3	3	1,146	(1,143)	-100%	13,747
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	19,315	-	-	-	1,610	(1,610)	-100%	19,315
Energy sources		-	7,019	-	-	-	585	(585)	-100%	7,019
Water management		-	4,655	-	-	-	388	(388)	-100%	4,655
Waste water management		-	6,934	-	-	-	578	(578)	-100%	6,934
Waste management		-	708	-	-	-	59	(59)	-100%	708
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	43,336	-	8	8	3,611	(3,603)	-100%	43,336
Funded by:										
National Government		-	14,570	-	-	-	1,214	(1,214)	-100%	14,570
Provincial Government		-	1,200	-	-	-	100	(100)	-100%	1,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	15,770	-	-	-	1,314	(1,314)	-100%	15,770
Borrowing	6	-	15,200	-	-	-	1,267	(1,267)	-100%	15,200
Internally generated funds		-	12,367	-	8	8	1,031	(1,022)	-99%	12,367
Total Capital Funding		-	43,336	-	8	8	3,611	(3,603)	-100%	43,336

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M01 July										
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 thousand										
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.3 - Economic Development/Planning		-	-	-	-	-	-	-	-	-
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
2.1 - Finance		-	-	-	-	-	-	-	-	-
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-

Vote 3 - Corporate Services	-	50	-	-	-	4	(4)	-100%	50
3.1 - Planning and Development		50				4	(4)	-100%	50
3.2 - Human Resources									
3.3 - Information Technology									
3.4 - Administrative and Corporate Support									
3.5 - Director: Corporate Services									
Vote 4 - Technical Services	-	10,857	-	-	-	905	(905)	-100%	10,857
4.1 - Building Control									
4.2 - Project Management Unit									
4.3 - Property Services		150				13	(13)	-100%	150
4.4 - Director: Technical Services									
4.5 - Solid Waste Removal									
4.6 - Street Cleaning									
4.7 - Sewerage		4,699				392	(392)	-100%	4,699
4.8 - Waste Water Treatment									
4.9 - Storm Water Management									
4.10 - Water Distribution		450				38	(38)	-100%	450
4.11 - Water Treatment									
4.12 - Roads		250				21	(21)	-100%	250
4.13 - Electricity		5,309				442	(442)	-100%	5,309
4.14 - Street Lighting									
Vote 5 - Community Services	-	1,605	-	-	-	134	(134)	-100%	1,605
5.1 - Director: Community Services									
5.2 - Libraries and Archives									
5.3 - Community Halls and Facilities									
5.4 - Cemeteries		500				42	(42)	-100%	500
5.5 - Housing (Core)									
5.6 - Housing (Non-Core)									
5.7 - Traffic Control		555				46	(46)	-100%	555
5.8 - Fire Fighting and Protection									
5.9 - Community Parks		150				13	(13)	-100%	150
5.10 - Sports Grounds and Stadiums		50				4	(4)	-100%	50
5.11 - Swimming Pools		50				4	(4)	-100%	50
5.12 - Holiday Resorts		300				25	(25)	-100%	300
5.13 - Holiday Resorts (old)									
5.14 - Holiday Resorts (PW Koorts)									
5.15 - Road and Traffic Regulation									
Total multi-year capital expenditure	-	12,512	-	-	-	1,043	(1,043)	-100%	12,512
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Municipal Manager	-	200	-	-	-	17	(17)	-100%	200
1.1 - Mayor and Council		20				2	(2)	-100%	20
1.2 - Municipal Manager		10				1	(1)	-100%	10
1.3 - Economic Development/Planning		170				14	(14)	-100%	170
1.4 - Internal Audit									
Vote 2 - Finance	-	240	-	-	-	20	(20)	-100%	240
2.1 - Finance		240				20	(20)	-100%	240
2.2 - Budget and Treasury Office									
2.3 - Supply Chain Management									
2.4 - Director: Finance Services									
Vote 3 - Corporate Services	-	2,405	-	-	-	200	(200)	-100%	2,405
3.1 - Planning and Development		1,240				103	(103)	-100%	1,240
3.2 - Human Resources		50				4	(4)	-100%	50
3.3 - Information Technology		1,060				88	(88)	-100%	1,060
3.4 - Administrative and Corporate Support		55				2	(2)	-100%	55
3.5 - Director: Corporate Services						3	(3)	-100%	
Vote 4 - Technical Services	-	23,169	-	8	8	1,931	(1,922)	-100%	23,169
4.1 - Building Control									
4.2 - Project Management Unit									
4.3 - Property Services		814		5	5	68	(62)	-92%	814
4.4 - Director: Technical Services									
4.5 - Solid Waste Removal		708				59	(59)	-100%	708
4.6 - Street Cleaning									
4.7 - Sewerage		1,108				92	(92)	-100%	1,108
4.8 - Waste Water Treatment		957				80	(80)	-100%	957
4.9 - Storm Water Management		170				14	(14)	-100%	170
4.10 - Water Distribution		3,885				324	(324)	-100%	3,885
4.11 - Water Treatment		320				27	(27)	-100%	320
4.12 - Roads		13,497		3	3	1,125	(1,122)	-100%	13,497
4.13 - Electricity		1,470				123	(123)	-100%	1,470
4.14 - Street Lighting		240				20	(20)	-100%	240
Vote 5 - Community Services	-	4,810	-	-	-	401	(401)	-100%	4,810
5.1 - Director: Community Services									
5.2 - Libraries and Archives		300				25	(25)	-100%	300
5.3 - Community Halls and Facilities		750				63	(63)	-100%	750
5.4 - Cemeteries		125				10	(10)	-100%	125
5.5 - Housing (Core)									
5.6 - Housing (Non-Core)									
5.7 - Traffic Control		620				52	(52)	-100%	620
5.8 - Fire Fighting and Protection		180				15	(15)	-100%	180
5.9 - Community Parks		835				70	(70)	-100%	835
5.10 - Sports Grounds and Stadiums		1,270				106	(106)	-100%	1,270
5.11 - Swimming Pools		500				42	(42)	-100%	500
5.12 - Holiday Resorts		230				19	(19)	-100%	230
5.13 - Holiday Resorts (old)									
5.14 - Holiday Resorts (PW Koorts)									
5.15 - Road and Traffic Regulation									
Total single-year capital expenditure	-	30,824	-	8	8	2,569	(2,560)	(0)	30,824
Total Capital Expenditure	-	43,336	-	8	8	3,611	(3,603)	(0)	43,336

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergvriev - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2019/20	Budget Year 2020/21			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash			11,193		35,345	11,193
Call investment deposits			50,000		85,159	50,000
Consumer debtors			81,026		116,876	81,026
Other debtors			7,330		4,605	7,330
Current portion of long-term receivables			173		4,083	173
Inventory			2,330		1,773	2,330
Total current assets			-	-	247,841	152,052
Non current assets						
Long-term receivables			446		422	446
Investments			-		-	-
Investment property			16,277		16,231	16,277
Investments in Associate			-		-	-
Property, plant and equipment			415,981		406,279	415,981
Biological			-		-	-
Intangible			3,376		4,064	3,376
Other non-current assets			504		454	504
Total non current assets			-	-	427,450	436,584
TOTAL ASSETS			-	-	675,291	588,636
LIABILITIES						
Current liabilities						
Bank overdraft			-		-	-
Borrowing			7,206		5,888	7,206
Consumer deposits			4,016		4,827	4,016
Trade and other payables			16,051		33,774	16,051
Provisions			14,519		12,141	14,519
Total current liabilities			-	-	56,630	41,792
Non current liabilities						
Borrowing			62,042		53,718	62,042
Provisions			116,689		97,957	116,689
Total non current liabilities			-	-	151,675	178,731
TOTAL LIABILITIES			-	-	208,305	220,523
NET ASSETS	2		-	-	466,986	368,113
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			323,435		435,877	323,435
Reserves			44,678		31,109	44,678
TOTAL COMMUNITY WEALTH/EQUITY	2		-	-	466,986	368,113

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M01 July											
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			70,470		4,717	4,717	5,872	(1,156)	-20%	70,470	
Service charges			177,284		12,054	12,054	14,774	(2,720)	-18%	177,284	
Other revenue			10,502		10,400	10,400	875	9,525	1088%	10,502	
Transfers and Subsidies - Operational			68,914		22,023	22,023	5,743	16,280	283%	68,914	
Transfers and Subsidies - Capital			15,770		4,136	4,136	1,314	2,822	215%	15,770	
Interest			7,756		-	-	646	(646)	-100%	7,756	
Dividends			-		-	-	-	-		-	
Payments											
Suppliers and employees			(305,689)		(34,660)	(34,660)	(25,474)	9,186	-36%	(305,689)	
Finance charges			(6,842)		-	-	(570)	(570)	100%	(6,842)	
Transfers and Grants			(4,576)		(56)	(56)	(381)	(325)	85%	(4,576)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	33,588	-	18,614	18,614	2,799	(15,815)	-565%	33,588
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE								-			
Decrease (increase) in non-current receivables								-			
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(43,336)		(8)	(8)	(3,611)	(3,603)	100%	(43,336)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(43,336)	-	(8)	(8)	(3,611)	(3,603)	100%	(43,336)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-			
Borrowing long term/refinancing			15,200				1,267	(1,267)	-100%	15,200	
Increase (decrease) in consumer deposits			213				18	(18)	-100%	213	
Payments											
Repayment of borrowing			(6,021)				(502)	(502)	100%	(6,021)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	9,392	-	-	783	783	100%	9,392	
NET INCREASE/ (DECREASE) IN CASH HELD			-	(356)	-	18,606	18,606	(30)		(356)	
Cash/cash equivalents at beginning:			61,549				61,549			61,549	
Cash/cash equivalents at month/year end:			61,193				120,504			101,543	

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July													
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	2,102	1,632	1,444	496	682	633	3,117	7,422	17,529	12,351		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,228	1,494	863	434	392	291	1,609	6,651	17,962	9,377		
Receivables from Non-ex change Transactions - Property Rates	1400	14,425	10,091	1,555	1,041	918	781	5,652	15,436	49,899	23,828		
Receivables from Ex change Transactions - Waste Water Management	1500	1,243	1,025	577	500	493	431	2,418	9,302	15,988	13,143		
Receivables from Ex change Transactions - Waste Management	1600	2,118	1,671	901	759	703	644	3,476	14,259	24,532	19,842		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	589	623	542	606	646	691	4,285	7,316	15,297	13,543		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,913)	2,279	185	60	61	63	1,088	1,990	(187)	3,262		
Total By Income Source	2000	20,792	18,815	6,067	3,895	3,895	3,535	21,645	62,377	141,020	95,347	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	824	42	59	35	37	26	543	483	2,049	1,125		
Commercial	2300	4,512	1,043	589	266	298	196	1,470	1,393	9,767	3,623		
Households	2400	10,193	4,524	3,646	2,576	2,634	2,498	14,638	49,893	90,603	72,239		
Other	2500	5,263	13,206	1,773	1,018	925	815	4,995	10,607	38,602	18,360		
Total By Customer Group	2600	20,792	18,815	6,067	3,895	3,895	3,535	21,645	62,377	141,020	95,347	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvrierv - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July												
Description	NT Code	Budget Year 2020/21								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900	2									2	
Total By Customer Type	1000	2	-	-	-	-	-	-	-	-	2	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvrierv - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
ABSA						4.62%			08 September 2020	30,080	118			30,197
Nedbank						4.62%			08 September 2020	30,080	118			30,197
Standard Bank						4.65%			07 October 2020	-	59		20,000	20,059
Standard Bank						4.55%			11 August 2020	-	29		10,000	10,029
														-
														-
Municipality sub-total										60,159			30,000	90,482

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 - M01 July										
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	-	22,562	-	4,628	(4,628)	-100.0%	55,534
Local Government Equitable Share			48,940		22,023		4,078	(4,078)	-100.0%	48,940
Municipal Infrastructure Grant			2,518		539		210	(210)	-100.0%	2,518
Expanded Public Works Programme			2,135		-		178	(178)	-100.0%	2,135
Financial Management Grant			1,550		-		129	(129)	-100.0%	1,550
Integrated National Electrification Programme (Municipal) Grant			391		-		33	(33)	-100.0%	391
Municipal Disaster Relief Grant (COGTA)	3		-		-		-	-	-	-
ACIP			-		-		-	-	-	-
Other transfers and grants [insert description]			-		-		-	-	-	-
Provincial Government:		-	12,785	-	-	-	1,065	(1,065)	-100.0%	12,785
Libraries			7,274		-		606	(606)	-100.0%	7,274
Human Settlements			5,000		-		417	(417)	-100.0%	5,000
Maintenance of Roads			110		-		9	(9)	-100.0%	110
Financial Management Support Grant	4		-		-		-	-	-	-
Municipal Capacity Building Grant			401		-		33	(33)	-100.0%	401
External Bursary Programme			-		-		-	-	-	-
Local Government Graduate Internship			-		-		-	-	-	-
Municipal Infrastructure Support Grant			-		-		-	-	-	-
Municipal Performance Management Allocation			-		-		-	-	-	-
Local Government Support Grant - COVID-19			-		-		-	-	-	-
CDW - Operational Support Grant			-		-		-	-	-	-
Other transfers and grants [insert description]			-		-		-	-	-	-
Other grant providers:		-	595	-	-	-	50	(50)	-100.0%	595
Go Flow			-		-		-	-	-	-
Chieta			-		-		-	-	-	-
LG Seta			-		-		-	-	-	-
Heist op den Berg			595		-		50	(50)	-100.0%	595
Other grant providers [insert description]			-		-		-	-	-	-
Total Operating Transfers and Grants	5	-	68,914	-	22,562	-	5,743	(5,743)	-100.0%	68,914
Capital Transfers and Grants										
National Government:		-	14,570	-	3,597	-	1,214	(1,214)	-100.0%	14,570
Municipal Infrastructure Grant			11,961		3,597		997	(997)	-100.0%	11,961
Financial Management Grant			-		-		-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609		-		217	(217)	-100.0%	2,609
Municipal Systems Improvement			-		-		-	-	-	-
ACIP			-		-		-	-	-	-
Other capital transfers [insert description]			-		-		-	-	-	-
Provincial Government:		-	1,200	-	-	-	100	(100)	-100.0%	1,200
Regional Socio - Economic Project			1,000		-		83	(83)	-100.0%	1,000
Libraries			200		-		17	(17)	-100.0%	200
Development of Sport and Recreation Facilities			-		-		-	-	-	-
Fire Service Capacity Building Grant			-		-		-	-	-	-
Housing			-		-		-	-	-	-
Financial Management Support Grant			-		-		-	-	-	-
Other capital transfers [insert description]			-		-		-	-	-	-
Total Capital Transfers and Grants	5	-	15,770	-	3,597	-	1,314	(1,314)	-100.0%	15,770
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	84,684	-	26,159	-	7,057	(7,057)	-100.0%	84,684

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
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	-	4,209	-	4,628	(4,628)	-100.0%	55,534
Local Government Equitable Share			48,940		4,078		4,078	(4,078)	-100.0%	48,940
Municipal Infrastructure Grant			2,518		-		210	(210)	-100.0%	2,518
Expanded Public Works Programme			2,135		103		178	(178)	-100.0%	2,135
Financial Management Grant			1,550		28		129	(129)	-100.0%	1,550
Integrated National Electrification Programme (Municipal) Grant			391		-		33	(33)	-100.0%	391
Municipal Disaster Relief Grant (COGTA)										
Other transfers and grants [insert description]										
Provincial Government:		-	12,785	-	492	-	1,065	(1,065)	-100.0%	12,785
Libraries			7,274		492		606	(606)	-100.0%	7,274
Human Settlements			5,000		-		417	(417)	-100.0%	5,000
Maintenance of Roads			110		-		9	(9)	-100.0%	110
Financial Management Support Grant										
Municipal Capacity Building Grant			401		-		33	(33)	-100.0%	401
External Bursary Programme										
Local Government Graduate Internship										
Municipal Infrastructure Support Grant										
Municipal Performance Management Allocation										
Local Government Support Grant - COVID-19										
CDW - Operational Support Grant										
Other transfers and grants [insert description]										
Other grant providers:		-	595	-	-	-	50	(50)	-100.0%	595
<i>Heist op den Berg</i>			595		-		50	(50)	-100.0%	595
Total operating expenditure of Transfers and Grants:		-	68,914	-	4,702	-	5,743	(5,743)	-100.0%	68,914
Capital expenditure of Transfers and Grants										
National Government:		-	14,570	-	-	-	1,214	(1,214)	-100.0%	14,570
Municipal Infrastructure Grant			11,961		-		997	(997)	-100.0%	11,961
Financial Management Grant			-							
Integrated National Electrification Programme (Municipal) Grant			2,609		-		217	(217)	-100.0%	2,609
0										
0										
Other capital transfers [insert description]										
Provincial Government:		-	1,200	-	-	-	100	(100)	-100.0%	1,200
Regional Socio - Economic Project			1,000		-		83	(83)	-100.0%	1,000
Libraries			200		-		17	(17)	-100.0%	200
Total capital expenditure of Transfers and Grants		-	15,770	-	-	-	1,314	(1,314)	-100.0%	15,770
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	84,684	-	4,702	-	7,057	(7,057)	-100.0%	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 - M01 July										
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		427	427	452	(25)	-5%	5,419
Pension and UIF Contributions			340		27	27	28	(1)	-5%	340
Medical Aid Contributions			-		-	-	-	-		-
Motor Vehicle Allowance			695		55	55	58	(3)	-5%	695
Cellphone Allowance			557		44	44	46	(2)	-5%	557
Housing Allowances			-		-	-	-	-		-
Other benefits and allowances			-		-	-	-	-		-
Sub Total - Councillors			7,011		553	553	584	(31)	-5%	7,011
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			5,962		375	375	497	(122)	-24%	5,962
Pension and UIF Contributions			628		50	50	52	(3)	-5%	628
Medical Aid Contributions			95		9	9	8	1	8%	95
Overtime			-		-	-	-	-		-
Performance Bonus			-		-	-	-	-		-
Motor Vehicle Allowance			988		85	85	82	2	3%	988
Cellphone Allowance			10		0	0	1	(0)	-51%	10
Housing Allowances			186		17	17	15	1	8%	186
Other benefits and allowances			160		13	13	13	(1)	-4%	160
Payments in lieu of leave			-		-	-	-	-		-
Long service awards			-		-	-	-	-		-
Post-retirement benefit obligations	2		-		-	-	-	-		-
Sub Total - Senior Managers of Municipality			8,028		548	548	669	(121)	-18%	8,028
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			89,522		6,613	6,613	7,452	(839)	-11%	89,522
Pension and UIF Contributions			14,244		1,158	1,158	1,187	(29)	-2%	14,244
Medical Aid Contributions			5,890		480	480	491	(11)	-2%	5,890
Overtime			2,709		305	305	226	79	35%	2,709
Performance Bonus			-		-	-	-	-		-
Motor Vehicle Allowance			4,024		343	343	335	7	2%	4,024
Cellphone Allowance			41		3	3	3	(0)	-14%	41
Housing Allowances			555		54	54	46	7	16%	555
Other benefits and allowances			4,926		394	394	411	(16)	-4%	4,926
Payments in lieu of leave			1,745		-	-	145	(145)	-100%	1,745
Long service awards			607		-	-	51	(51)	-100%	607
Post-retirement benefit obligations	2		1,706		-	-	142	(142)	-100%	1,706
Sub Total - Other Municipal Staff			125,968		9,349	9,349	10,489	(1,141)	-11%	125,968
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality			141,007		10,450	10,450	11,743	(1,293)	-11%	141,007
TOTAL SALARY, ALLOWANCES & BENEFITS			141,007		10,450	10,450	11,743	(1,293)	-11%	141,007
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			133,996		9,897	9,897	11,158	(1,262)	-11%	133,996

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		3,735		8	8	3,735	3,727	99.8%	0%
August		3,482		-		7,217	-		
September		5,414		-		12,631	-		
October		4,964		-		17,595	-		
November		4,350		-		21,945	-		
December		6,069		-		28,014	-		
January		2,085		-		30,099	-		
February		3,829		-		33,928	-		
March		3,297		-		37,225	-		
April		1,759		-		38,985	-		
May		1,126		-		40,110	-		
June		3,226		-		43,336	-		
Total Capital expenditure	-	43,336	-	8					

10.2 Supporting Table C13a

WC013 Bergervier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July										
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		-	6,636	-	2	2	553	551	99.7%	6,636
Roads Infrastructure		-	245	-	2	2	20	19	91.1%	245
Roads			200		2	2	17	15	89.1%	200
Road Structures			45		-	-	4	4	100.0%	45
Storm water Infrastructure		-	195	-	-	-	16	16	100.0%	195
Drainage Collection					-	-	-	-		-
Storm water Conveyance			195		-	-	16	16	100.0%	195
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	40	-	-	-	3	3	100.0%	40
LV Networks			40		-	-	3	3	100.0%	40
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	200	-	-	-	17	17	100.0%	200
Pump Stations			200		-	-	17	17	100.0%	200
Sanitation Infrastructure		-	5,406	-	-	-	450	450	100.0%	5,406
Pump Station			250		-	-	21	21	100.0%	250
Reticulation					-	-	-	-		-
Waste Water Treatment Works			5,156		-	-	430	430	100.0%	5,156
Solid Waste Infrastructure		-	550	-	-	-	46	46	100.0%	550
Landfill Sites					-	-	-	-		-
Waste Transfer Stations			250		-	-	21	21	100.0%	250
Waste Processing Facilities			300		-	-	25	25	100.0%	300
Community Assets		-	2,160	-	-	-	180	180	100.0%	2,160
Community Facilities		-	980	-	-	-	82	82	100.0%	980
Libraries			80		-	-	7	7	100.0%	80
Cemeteries/Crematoria			600		-	-	50	50	100.0%	600
Public Ablution Facilities			300		-	-	25	25	100.0%	300
Sport and Recreation Facilities		-	1,180	-	-	-	98	98	100.0%	1,180
Indoor Facilities			20		-	-	2	2	100.0%	20
Outdoor Facilities			1,160		-	-	97	97	100.0%	1,160
Capital Spares					-	-	-	-		-
Heritage assets		-	50	-	-	-	4	4	100.0%	50
Conservation Areas			50		-	-	4	4	100.0%	50
Other Heritage					-	-	-	-		-
Other assets		-	850	-	-	-	71	71	100.0%	850
Operational Buildings		-	850	-	-	-	71	71	100.0%	850
Municipal Offices			850		-	-	71	71	100.0%	850
Computer Equipment		-	660	-	-	-	55	55	100.0%	660
Computer Equipment			660		-	-	55	55	100.0%	660
Furniture and Office Equipment		-	564	-	-	-	47	47	100.0%	564
Furniture and Office Equipment			564		-	-	47	47	100.0%	564
Machinery and Equipment		-	1,346	-	-	-	112	112	100.0%	1,346
Machinery and Equipment			1,346		-	-	112	112	100.0%	1,346
Transport Assets		-	3,600	-	-	-	300	300	100.0%	3,600
Transport Assets			3,600		-	-	300	300	100.0%	3,600
Total Capital Expenditure on new assets	1	-	15,865	-	2	2	1,322	1,320	99.9%	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 - M01 July										
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		-	9,269	-	-	-	772	772	100.0%	9,269
Roads Infrastructure		-	50	-	-	-	4	4	100.0%	50
Roads			50				4	4	100.0%	50
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	4,219	-	-	-	352	352	100.0%	4,219
MV Switching Stations			50				4	4	100.0%	50
MV Networks			80				7	7	100.0%	80
LV Networks			4,089				341	341	100.0%	4,089
Capital Spares										
Water Supply Infrastructure		-	3,970	-	-	-	331	331	100.0%	3,970
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations			200				17	17	100.0%	200
Water Treatment Works			50				4	4	100.0%	50
Bulk Mains			100				8	8	100.0%	100
Distribution			2,870				239	239	100.0%	2,870
Distribution Points			750				63	63	100.0%	750
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	1,030	-	-	-	86	86	100.0%	1,030
Pump Station			930				78	78	100.0%	930
Reticulation			100				8	8	100.0%	100
Community Assets		-	745	-	-	-	62	62	100.0%	745
Community Facilities		-	95	-	-	-	8	8	100.0%	95
Theatres										
Libraries			50				4	4	100.0%	50
Cemeteries/Crematoria										
Police										
Puris										
Public Open Space			45				4	4	100.0%	45
Sport and Recreation Facilities		-	650	-	-	-	54	54	100.0%	650
Indoor Facilities			100				8	8	100.0%	100
Outdoor Facilities			550				46	46	100.0%	550
Investment properties		-	50	-	-	-	4	4	100.0%	50
Revenue Generating		-	50	-	-	-	-	-		50
Improved Property										
Unimproved Property			50							50
Non-revenue Generating		-	-	-	-	-	4	4	100.0%	-
Improved Property										
Unimproved Property							4	4	100.0%	-
Other assets		-	50	-	5	5	4	(1)	-31.1%	50
Operational Buildings		-	50	-	5	5	4	(1)	-31.1%	50
Municipal Offices			50		5	5	4	(1)	-31.1%	50
Pay/Enquiry Points										
Computer Equipment		-	400	-	-	-	33	33	100.0%	400
Computer Equipment			400				33	33	100.0%	400
Furniture and Office Equipment		-	555	-	-	-	46	46	100.0%	555
Furniture and Office Equipment			555				46	46	100.0%	555
Total Capital Expenditure on renewal of existing ass	1	-	11,069	-	5	5	922	917	99.4%	11,069

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July										
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		-	3,353	-	464	464	467	3	0.7%	3,353
Roads Infrastructure		-	460	-	52	52	45	(7)	-15.5%	460
Roads		-	460	-	52	52	45	(7)	-15.5%	460
Storm water Infrastructure		-	292	-	18	18	31	13	41.8%	292
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	292	-	18	18	31	13	41.8%	292
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,859	-	71	71	155	84	54.1%	1,859
LV Networks		-	1,859	-	71	71	155	84	54.1%	1,859
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	450	-	234	234	38	(197)	-524.1%	450
Distribution		-	450	-	234	234	38	(197)	-524.1%	450
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	278	-	0	0	12	12	99.9%	278
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	278	-	0	0	12	12	99.9%	278
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	15	-	-	-	1	1	100.0%	15
Landfill Sites		-	15	-	-	-	1	1	100.0%	15
Rail Infrastructure		-	-	-	89	89	186	97	52.1%	-
Storm water Conveyance		-	-	-	18	18	31	13	41.8%	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	71	71	155	84	54.1%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	9,529	-	783	783	809	26	3.3%	9,529
Community Facilities		-	6,742	-	619	619	600	(19)	-3.1%	6,742
Cemeteries/Crematoria		-	417	-	67	67	79	11	14.6%	417
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	6,325	-	552	552	522	(30)	-5.8%	6,325
Sport and Recreation Facilities		-	2,787	-	163	163	209	45	21.7%	2,787
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,787	-	163	163	209	45	21.7%	2,787
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	3,928	-	257	257	325	69	21.1%	3,928
Operational Buildings		-	3,912	-	256	256	324	68	20.9%	3,912
Municipal Offices		-	3,912	-	256	256	324	68	20.9%	3,912
Housing		-	16	-	0	0	1	1	73.4%	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	16	-	0	0	1	1	73.4%	16
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		-	344	-	-	-	30	30	100.0%	344
Computer Equipment		-	344	-	-	-	30	30	100.0%	344
Furniture and Office Equipment		-	36	-	-	-	9	9	100.0%	36
Furniture and Office Equipment		-	36	-	-	-	9	9	100.0%	36
Machinery and Equipment		-	854	-	0	0	28	27	98.8%	854
Machinery and Equipment		-	854	-	0	0	28	27	98.8%	854
Transport Assets		-	2,517	-	5	5	126	121	95.8%	2,517
Transport Assets		-	2,517	-	5	5	126	121	95.8%	2,517
Total Repairs and Maintenance Expenditure	1	-	20,561	-	1,509	1,509	1,793	284	15.9%	20,561

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July										
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		-	14,583	-	-	-	1,406	1,406	100.0%	14,583
Roads Infrastructure		-	2,199	-	-	-	183	183	100.0%	2,199
Roads		-	2,199	-	-	-	183	183	100.0%	2,199
Storm water Infrastructure		-	379	-	-	-	32	32	100.0%	379
Drainage Collection		-	379	-	-	-	32	32	100.0%	379
Electrical Infrastructure		-	1,907	-	-	-	159	159	100.0%	1,907
MV Substations		-	1,889	-	-	-	157	157	100.0%	1,889
LV Networks		-	18	-	-	-	2	2	100.0%	18
Water Supply Infrastructure		-	3,532	-	-	-	294	294	100.0%	3,532
Pump Stations		-	2,209	-	-	-	184	184	100.0%	2,209
Water Treatment Works		-	1,323	-	-	-	110	110	100.0%	1,323
Sanitation Infrastructure		-	3,047	-	-	-	254	254	100.0%	3,047
Pump Station		-	2,318	-	-	-	193	193	100.0%	2,318
Reticulation		-	729	-	-	-	61	61	100.0%	729
Solid Waste Infrastructure		-	3,519	-	-	-	293	293	100.0%	3,519
Landfill Sites		-	3,023	-	-	-	252	252	100.0%	3,023
Waste Transfer Stations		-	1	-	-	-	0	0	100.0%	1
Waste Drop-off Points		-	495	-	-	-	41	41	100.0%	495
Rail Infrastructure		-	-	-	-	-	191	191	100.0%	-
Drainage Collection		-	-	-	-	-	32	32	100.0%	-
MV Substations		-	-	-	-	-	157	157	100.0%	-
LV Networks		-	-	-	-	-	2	2	100.0%	-
Community Assets		-	2,150	-	-	-	179	179	100.0%	2,150
Community Facilities		-	790	-	-	-	66	66	100.0%	790
Halls		-	87	-	-	-	7	7	100.0%	87
Museums		-	328	-	-	-	27	27	100.0%	328
Libraries		-	217	-	-	-	18	18	100.0%	217
Cemeteries/Crematoria		-	151	-	-	-	13	13	100.0%	151
Public Open Space		-	7	-	-	-	1	1	100.0%	7
Sport and Recreation Facilities		-	1,360	-	-	-	113	113	100.0%	1,360
Outdoor Facilities		-	1,360	-	-	-	113	113	100.0%	1,360
Investment properties		-	2	-	-	-	0	0	100.0%	2
Non-revenue Generating		-	2	-	-	-	0	0	100.0%	2
Unimproved Property		-	2	-	-	-	0	0	100.0%	2
Other assets		-	1,105	-	-	-	92	92	100.0%	1,105
Operational Buildings		-	1,105	-	-	-	92	92	100.0%	1,105
Municipal Offices		-	1,099	-	-	-	92	92	100.0%	1,099
Stores		-	6	-	-	-	1	1	100.0%	6
Intangible Assets		-	589	-	-	-	49	49	100.0%	589
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	589	-	-	-	49	49	100.0%	589
Computer Software and Applications		-	589	-	-	-	49	49	100.0%	589
Computer Equipment		-	709	-	-	-	59	59	100.0%	709
Computer Equipment		-	709	-	-	-	59	59	100.0%	709
Furniture and Office Equipment		-	1,343	-	-	-	112	112	100.0%	1,343
Furniture and Office Equipment		-	1,343	-	-	-	112	112	100.0%	1,343
Machinery and Equipment		-	1,516	-	-	-	126	126	100.0%	1,516
Machinery and Equipment		-	1,516	-	-	-	126	126	100.0%	1,516
Transport Assets		-	1,631	-	-	-	136	136	100.0%	1,631
Transport Assets		-	1,631	-	-	-	136	136	100.0%	1,631
Total Depreciation	1	-	23,628	-	-	-	2,159	2,159	100.0%	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 - M01										
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		-	15,197	-	1	1	1,266	1,265	99.9%	15,197
Roads Infrastructure		-	11,812	-	1	1	984	983	99.9%	11,812
Roads			11,812		1	1	984	983	99.9%	11,812
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	35	-	-	-	3	3	100.0%	35
Drainage Collection					-	-	-	-		-
Storm water Conveyance			35		-	-	3	3	100.0%	35
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,600	-	-	-	217	217	100.0%	2,600
MV Networks			1,100		-	-	92	92	100.0%	1,100
LV Networks			1,500		-	-	125	125	100.0%	1,500
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	450	-	-	-	38	38	100.0%	450
Distribution			450		-	-	38	38	100.0%	450
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	300	-	-	-	25	25	100.0%	300
Pump Station					-	-	-	-		-
Reticulation					-	-	-	-		-
Waste Water Treatment Works			300		-	-	25	25	100.0%	300
Outfall Sewers					-	-	-	-		-
Toilet Facilities					-	-	-	-		-
Capital Spares					-	-	-	-		-
Community Assets		-	1,205	-	-	-	100	100	100.0%	1,205
Community Facilities		-	265	-	-	-	22	22	100.0%	265
Halls			250		-	-	21	21	100.0%	250
Public Open Space			15		-	-	1	1	100.0%	15
Sport and Recreation Facilities		-	940	-	-	-	78	78	100.0%	940
Indoor Facilities			50		-	-	4	4	100.0%	50
Outdoor Facilities			890		-	-	74	74	100.0%	890
Capital Spares					-	-	-	-		-
Total Capital Expenditure on upgrading of existing	1	-	16,402	-	1	1	1,367	1,366	99.9%	16,402

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

I, Adv. H Linde, the municipal manager of Bergrivier Municipality, hereby certify that -

(Mark as appropriate)

the monthly budget statement

quarterly report on the implementation of the budget and financial state of affairs of the municipality

mid-year budget and performance assessment

for the month of July 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv. H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

14 August 2020