

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 January 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 January 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 January 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	370,119,172.18	225,858,424.91	211,959,485.00	13,898,939.91	7%
Total Expenditure	378,593,852.00	378,731,542.00	204,035,138.54	218,596,433.00	- 14,561,294.46	-7%
Total Capital Expenditure	43,336,196.00	46,797,116.00	16,916,263.22	27,167,203.00	- 10,250,939.78	-38%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R13.898 million against the total budget for the period ended 31 January 2021.

The operating expenditure is underspent by R14.561 million. The expenditure is expected to improve in the following months.

The total capital budget amounts to R46.797 million. The expenditure for the period amounts to R16.916 million, representing 36.15% of the approved budget.

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 January 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	77,766	49,880	43,469	6,411	15%
Service charges - electricity revenue	117,047	128,741	128,741	74,160	75,113	(952)	-1%
Service charges - water revenue	28,752	28,135	28,135	18,138	16,398	1,740	11%
Service charges - sanitation revenue	13,398	13,708	13,708	8,502	7,961	541	7%
Service charges - refuse revenue	22,238	22,415	22,415	14,043	13,082	961	7%
Rental of facilities and equipment	1,551	1,385	1,385	1,628	901	727	81%
Interest earned - external investments	7,688	5,145	5,145	2,881	3,001	(121)	-4%
Interest earned - outstanding debtors	7,880	7,460	7,460	3,099	4,352	(1,253)	-29%
Fines, penalties and forfeits	18,021	2,044	2,044	1,774	1,184	589	50%
Licences and permits	114	49	49	61	28	33	118%
Agency services	3,677	4,732	4,732	2,794	3,471	(677)	-20%
Transfers and subsidies	63,894	68,914	74,467	44,574	40,630	3,944	10%
Other revenue	14,262	4,073	4,073	3,820	2,370	1,449	61%
Gains	5,187	-	-	507	-	507	#DIV/0!
Total Revenue (excluding capital transfers and contributions)	377,748	364,567	370,119	225,858	211,959	13,899	7%

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 R225,858,424.91 which represents 61.02% 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 15%, as a result of the annual billing which takes place in July. The annual assessment rates payments were due on 30 September 2020.

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

Service Charges – Sanitation Revenue: A positive YTD variance of 7%.The bulk thereof can be ascribed to the increase in septic tank removals.

Service Charges – Refuse Revenue: A positive YTD variance of 7% due to the increase in additional removal of business refuse.

Rental of Facilities and Equipment – A positive YTD variance of 81% which due to the annual billing of the commonage.

Interest earned – External Investments: A negative YTD variance of 4%. The under-performance can directly be ascribed to the reduction in interest rates which is 2.5% lower than the rate applied in the budgetary predictions, the necessary adjustment will be done after considering the mid-year financial results.

Interest earned – outstanding debtors: A negative YTD variance of 29% is recorded as a result of the reduction in the prime interest rate, the necessary adjustment will be done after considering the mid-year financial results. The implementation of credit control measures also have a negative impact on the interest charges on outstanding debtors.

Fines, penalties and forfeits: A positive YTD variance of 50% is due to an increase in Traffic Fines revenue.

Licences and permits: A positive YTD variance of 118% representing approximately R30 000. The variance is due to an increase of boat licenses.

Agency Services: A negative YTD variance of 20%. The under-recovery is due to a decrease in the roadworthy - and drivers licence test after lifting of some of the Lockdown restrictions, it is however less than 50% of the total budgeted revenue which is concerning and an adjustment may be necessary.

Transfers and subsidies: A positive YTD variance of 10% which due to the misalignment between the actual receipts and the budgetary predictions.

Other Revenue: A positive YTD variance of 61%. The variance is mainly due to Camping fees, Building Plan Fees and revenue from insurance claims. Since Level 2 there has been an increase in the booking of municipal facilities for the festive period.

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

Operating expenditure by type (Table C4)

Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Expenditure By Type							
Employee related costs	129,923	133,996	133,457	79,519	75,789	3,730	5%
Remuneration of councillors	6,669	7,011	7,011	3,892	4,089	(198)	-5%
Debt impairment	35,015	26,852	26,852	15,664	15,664	-	
Depreciation & asset impairment	21,386	23,628	23,628	14,011	13,783	228	2%
Finance charges	15,796	16,676	16,676	6,342	8,564	(2,222)	-26%
Bulk purchases	96,818	102,198	102,198	55,361	61,387	(6,026)	-10%
Other materials	12,973	11,239	11,435	6,222	6,145	77	1%
Contracted services	20,709	22,732	23,032	9,079	12,157	(3,078)	-25%
Transfers and subsidies	6,093	4,576	4,576	2,737	2,750	(14)	0%
Other expenditure	22,567	29,686	29,867	11,209	18,267	(7,058)	-39%
Total Expenditure	367,949	378,594	378,732	204,035	218,596	(14,561)	-7%

The total expenditure to date is R204,035,138.54 which represents 53.87% of the total operating expenditure budget for the year.

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

Employee Related Costs: A positive YTD budget variance of 5% which is in line with budget considering the payment of bonuses to staff in November 2020.

Remuneration of councillors: A negative YTD budget variance of 5% as no increases have been promulgated to date.

Finance charges: A negative YTD budget variance of 26% is reflected due to the misalignment of the actual expenditure and the year to date budget, this will further be adjusted in the mid-year adjustment budget process.

Contracted services: A negative YTD budget variance of 25% is reflected due to the under expenditure on professional fees for Accounting services and transportation of refuse to the waste disposal site.

Transfers and Subsidies: Actual spending in line with budget.

Other expenditure: A negative YTD budget variance of 39% is recorded due to the under expenditure on audit fees, travelling fees, insurance and payment of prepaid service provider, it is anticipated that the expenditure will increase over the remainder of the financial year.

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

Capital Expenditure and Funding (Table C5)

Vote Description	2019/20	Budget Year 2020/21					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	4,041	50	50	-	(21)	21	-100%
Vote 4 - Technical Services	6,768	10,857	9,988	803	5,859	(5,056)	-86%
Vote 5 - Community Services	229	1,605	1,843	147	1,041	(894)	-86%
Total Capital Multi-year expenditure	11,037	12,512	11,881	950	6,879	(5,930)	-86%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	161	200	200	55	116	(61)	-53%
Vote 2 - Finance	220	240	240	56	140	(84)	-60%
Vote 3 - Corporate Services	1,411	2,405	2,864	1,476	1,704	(228)	-13%
Vote 4 - Technical Services	22,671	23,169	25,838	12,799	14,971	(2,172)	-15%
Vote 5 - Community Services	5,439	4,810	5,774	1,581	3,357	(1,775)	-53%
Total Capital single-year expenditure	29,901	30,824	34,916	15,967	20,288	(4,321)	-21%
Total Capital Expenditure	40,938	43,336	46,797	16,916	27,167	(10,251)	-38%
Funded by:							
National Government	14,291	14,570	13,700	7,193	8,025	(832)	-10%
Provincial Government	5,862	1,200	1,659	818	951	(133)	-14%
District Municipality		-		-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	41		584	-	319	(319)	-100%
Transfers recognised - capital	20,193	15,770	15,944	8,011	9,294	(1,283)	-14%
Borrowing	6,306	15,200	15,545	4,483	9,055	(4,571)	-50%
Internally generated funds	14,439	12,367	15,309	4,422	8,819	(4,396)	-50%
Total Capital Funding	40,938	43,336	46,797	16,916	27,167	(10,251)	-38%

Capital Expenditure:

Total year to date capital expenditure as at 31 January 2021 amounts to R16,916,263.22

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

Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R55,243.90 or 27.69% of the adjustment budget of R199,500.00. Shadow costs amounted to R1,738.68 at the end of January 2021.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R55,518.21 or 23.13% of the adjustment budget of R240,000.00 . Shadow costs amounted to R167,313.20 at the end of January 2021.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,475,692.23 or 50.63% of the adjustment budget of R2,914,485.00 . Shadow costs amounted to R312,393.19 at the end of January 2021.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R13,601,666.47 or 37.97% of the adjustment budget of R35,826,131.00 . Shadow costs amounted to R5,841,033.99 at the end of January 2021.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R13,601,666.47 or 22.69% of the adjustment budget of R7,617,000.00 . Shadow costs amounted to R1,991,821.57 at the end of January 2021.

Cash flow

The Cash Book Balance (investments included) as at 31 January 2021 reflects a positive amount of R151,058 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

Please refer to table C7 for the Monthly Budget Statement – Cash Flow.

Investments

Investment Register

Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/d)	End Date (ccyy/mm/d)	% Interest	2020-01-01				2020-01-31	
						Balance	Investment	Partial / Premature	Accrued	Balance	
						Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA	20-7924-5251	Fixed	2020-06-10	2020-09-08	4.620%	0.00					0.00
Nedbank	03/7881004312/000042	Fixed	2020-06-10	2020-09-08	4.620%	0.00					0.00
Standard Bank	078722675003	Fixed	2020-07-09	2020-10-07	4.650%	0.00					0.00
Standard Bank	078722675004	Fixed	2020-07-09	2020-08-11	4.550%	0.00					0.00
ABSA	20-7937-9484	Fixed	2020-08-25	2020-11-23	4.040%	0.00					0.00
Standard Bank	078722675005	Fixed	2020-09-09	2021-01-07	4.025%	30,373,828.76		30,396,986.30		23,157.54	0.00
ABSA	20-7940-5473	Fixed	2020-09-09	2020-12-08	4.020%	0.00					0.00
ABSA	20-7940-5546	Fixed	2020-09-09	2020-12-08	3.900%	0.00					0.00
Standard Bank	078722675006	Fixed	2020-10-15	2021-02-12	3.925%	20,165,602.74				68,821.92	20,234,424.66
Standard Bank		Fixed	2020-12-10	2021-03-09	4.35%	10,026,219.17				36,945.21	10,063,164.38
ABSA		call	2020-12-10		4.30%	60,155,506.85				217,548.68	60,373,055.53
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.560%	0.00	30,000,000.00			44,975.35	30,044,975.35
Total Investment						120,721,157.52	30,000,000.00	30,396,986.30	0.00	391,448.70	120,715,619.92

The total amount invested at 31 January was R120,715,619.92. The accrued interest for January 2021 was R391,448.70

Transfers and Grant Receipts

Transfers and Grant Receipts - 2020/2021

	Budget	Adjustments	Adjusted Budget	Roll-over	Monthly actual	YearTD actual	Outstanding
<u>National Government: Transfers and Grants</u>							
Expanded Public Works Programme	2,135,000.00		2,135,000.00		-	534,000.00	1,601,000.00
Financial Management Grant	1,550,000.00		1,550,000.00		-	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	3,000,000.00	-1,000,000.00	2,000,000.00		-	2,000,000.00	-
Local Government Equitable Share	48,940,000.00	6,415,000.00	55,355,000.00		-	43,120,000.00	12,235,000.00
Municipal Infrastructure Grant	14,479,000.00		14,479,000.00		-	13,079,000.00	1,400,000.00
	70,104,000.00	5,415,000.00	75,519,000.00		-	60,283,000.00	15,236,000.00
<u>Provincial Government: Transfers and Grants</u>							
Human Settlements	5,000,000.00		5,000,000.00		-	-	5,000,000.00
Libraries	7,474,000.00	-639,000.00	6,835,000.00		-	2,661,667.00	4,173,333.00
Maintenance of Roads	110,000.00		110,000.00		-	-	110,000.00
Municipal Capacity Building Grant	401,000.00		401,000.00		-	-	401,000.00
Regional Socio - Economic Project	1,000,000.00		1,000,000.00		-	1,000,000.00	-
	13,985,000.00	-639,000.00	13,346,000.00		-	3,661,667.00	9,684,333.00
<u>Total Transfers and Grants</u>	84,089,000.00	4,776,000.00	88,865,000.00		-	63,944,667.00	24,920,333.00

3.3 Material variances from SDBIP

There are no material variances to be reported

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.9%	10.6%	10.6%	3.1%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15.4%	35.1%	33.2%	26.5%	35.1%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23.9%	23.2%	22.9%	26.5%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		172.0%	138.9%	139.6%	168.1%	138.9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	326.7%	363.8%	369.7%	297.6%	363.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		171.6%	146.4%	152.3%	197.9%	146.4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.9%	24.4%	24.0%	37.6%	24.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.4%	36.8%	36.1%	35.2%	36.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.8%	11.1%	10.9%	2.8%	6.5%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

3.6 Conclusion

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

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

(a) Table C1 s71 Monthly Budget Statement Summary

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

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

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

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

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement- Cash Flow

And

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

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

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

WC013 Bergvliet - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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	135,545	6,939	101,706	77,013	24,694	32%	129,130
Executive and council		34,720	35,131	41,546	-	43,120	23,992	19,128	80%	35,131
Finance and administration		108,164	93,999	93,999	6,939	58,586	53,021	5,566	10%	93,999
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		33,618	17,291	16,652	648	4,927	6,830	(1,903)	-28%	17,291
Community and social services		7,591	8,063	7,424	61	1,327	4,364	(3,037)	-70%	8,063
Sport and recreation		3,849	2,224	2,224	229	1,863	1,297	566	44%	2,224
Public safety		17,952	1,956	1,956	358	1,736	1,140	596	52%	1,956
Housing		4,226	5,048	5,048	-	-	28	(28)	-100%	5,048
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		25,449	23,753	24,212	716	5,994	14,813	(8,819)	-60%	23,753
Planning and development		20,224	16,716	17,175	165	2,947	9,998	(7,050)	-71%	16,716
Road transport		5,224	7,037	7,037	551	3,047	4,816	(1,769)	-37%	7,037
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		195,949	210,162	209,653	19,328	115,031	122,278	(7,247)	-6%	210,162
Energy sources		121,225	132,499	131,499	11,538	74,289	76,751	(2,462)	-3%	132,499
Water management		30,870	30,854	30,854	4,360	18,141	17,984	158	1%	30,854
Waste water management		16,510	17,688	17,688	1,288	8,514	10,283	(1,770)	-17%	17,688
Waste management		27,344	29,122	29,613	2,142	14,088	17,260	(3,173)	-18%	29,122
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	397,900	380,337	386,063	27,632	227,659	220,935	6,724	3%	380,337
Expenditure - Functional										
Governance and administration		92,951	98,859	99,259	7,620	53,557	57,361	(3,804)	-7%	98,859
Executive and council		22,022	20,876	20,876	1,026	10,866	11,476	(610)	-5%	20,876
Finance and administration		69,552	76,413	76,813	6,520	42,090	44,976	(2,886)	-6%	76,413
Internal audit		1,376	1,569	1,569	74	601	910	(309)	-34%	1,569
Community and public safety		58,597	48,524	47,885	3,414	25,007	25,764	(757)	-3%	48,524
Community and social services		8,988	11,592	10,953	807	6,098	6,429	(332)	-5%	11,592
Sport and recreation		16,891	15,909	15,909	1,282	9,052	10,026	(975)	-10%	15,909
Public safety		26,854	14,374	14,374	1,204	8,921	8,340	581	7%	14,374
Housing		5,864	6,650	6,650	122	937	968	(31)	-3%	6,650
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,071	41,782	41,782	3,664	23,746	23,690	56	0%	41,782
Planning and development		11,526	12,606	12,606	990	7,039	7,324	(285)	-4%	12,606
Road transport		28,544	29,177	29,177	2,675	16,707	16,366	341	2%	29,177
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		176,329	189,429	189,806	13,931	101,725	111,781	(10,056)	-9%	189,429
Energy sources		112,113	119,502	119,502	8,127	64,597	71,402	(6,805)	-10%	119,502
Water management		21,173	23,100	23,100	2,113	12,362	13,184	(821)	-6%	23,100
Waste water management		11,381	17,457	17,457	1,550	8,705	9,904	(1,198)	-12%	17,457
Waste management		31,662	29,370	29,747	2,141	16,060	17,292	(1,232)	-7%	29,370
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	367,949	378,594	378,732	28,630	204,035	218,596	(14,561)	-7%	378,594
Surplus/ (Deficit) for the year		29,952	1,743	7,331	(998)	23,624	2,338	21,285	910%	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) - M07 January

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		35,165	35,576	41,991	-	43,120	24,252	18,868	77.8%	35,576
Vote 2 - Finance		98,270	92,573	92,573	6,851	56,821	52,096	4,725	9.1%	92,573
Vote 3 - Corporate Services		12,827	1,491	1,950	38	184	1,116	(933)	-83.6%	1,491
Vote 4 - Technical Services		214,344	228,673	228,164	19,545	119,813	133,169	(13,356)	-10.0%	228,673
Vote 5 - Community Services		37,295	22,023	21,384	1,199	7,721	10,301	(2,580)	-25.0%	22,023
Total Revenue by Vote	2	397,900	380,337	386,063	27,632	227,659	220,935	6,724	3.0%	380,337
Expenditure by Vote	1									
Vote 1 - Municipal Manager		26,949	26,295	26,295	1,378	13,484	14,611	(1,126)	-7.7%	26,295
Vote 2 - Finance		36,293	40,914	41,239	3,496	23,639	24,472	(833)	-3.4%	40,914
Vote 3 - Corporate Services		27,498	28,755	28,780	1,795	15,478	16,708	(1,230)	-7.4%	28,755
Vote 4 - Technical Services		215,522	230,752	231,153	18,318	124,789	135,346	(10,556)	-7.8%	230,752
Vote 5 - Community Services		61,686	51,878	51,264	3,642	26,645	27,460	(816)	-3.0%	51,878
Total Expenditure by Vote	2	367,949	378,594	378,732	28,630	204,035	218,596	(14,561)	-6.7%	378,594
Surplus/ (Deficit) for the year	2	29,952	1,743	7,331	(998)	23,624	2,338	21,285	910.3%	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) - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		74,040	77,766	77,766	5,861	49,880	43,469	6,411	15%	77,766
Service charges - electricity revenue		117,047	128,741	128,741	11,480	74,160	75,113	(952)	-1%	128,741
Service charges - water revenue		28,752	28,135	28,135	4,360	18,138	16,398	1,740	11%	28,135
Service charges - sanitation revenue		13,398	13,708	13,708	1,287	8,502	7,961	541	7%	13,708
Service charges - refuse revenue		22,238	22,415	22,415	2,131	14,043	13,082	961	7%	22,415
Rental of facilities and equipment		1,551	1,385	1,385	82	1,628	901	727	81%	1,385
Interest earned - external investments		7,688	5,145	5,145	463	2,881	3,001	(121)	-4%	5,145
Interest earned - outstanding debtors		7,880	7,460	7,460	494	3,099	4,352	(1,253)	-29%	7,460
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,021	2,044	2,044	417	1,774	1,184	589	50%	2,044
Licences and permits		114	49	49	28	61	28	33	118%	49
Agency services		3,677	4,732	4,732	551	2,794	3,471	(677)	-20%	4,732
Transfers and subsidies		63,894	68,914	74,467	-	44,574	40,630	3,944	10%	68,914
Other revenue		14,262	4,073	4,073	479	3,820	2,370	1,449	61%	4,073
Gains		5,187	-	-	-	507	-	507	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		377,748	364,567	370,119	27,632	225,858	211,959	13,899	7%	364,567
Expenditure By Type										
Employee related costs		129,923	133,996	133,457	10,879	79,519	75,789	3,730	5%	133,996
Remuneration of councillors		6,669	7,011	7,011	556	3,892	4,089	(198)	-5%	7,011
Debt impairment		35,015	26,852	26,852	2,238	15,664	15,664	-	-	26,852
Depreciation & asset impairment		21,386	23,628	23,628	2,045	14,011	13,783	228	2%	23,628
Finance charges		15,796	16,676	16,676	2,244	6,342	8,564	(2,222)	-26%	16,676
Bulk purchases		96,818	102,198	102,198	6,585	55,361	61,387	(6,026)	-10%	102,198
Other materials		12,973	11,239	11,435	841	6,222	6,145	77	1%	11,239
Contracted services		20,709	22,732	23,032	1,109	9,079	12,157	(3,078)	-25%	22,732
Transfers and subsidies		6,093	4,576	4,576	52	2,737	2,750	(14)	0%	4,576
Other expenditure		22,567	29,686	29,867	2,080	11,209	18,267	(7,058)	-39%	29,686
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		367,949	378,594	378,732	28,630	204,035	218,596	(14,561)	-7%	378,594
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9,800	(14,027)	(8,612)	(998)	21,823	(6,637)	28,460	(0)	(14,027)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		20,152	15,770	15,360	-	1,800	8,975	(7,175)	(0)	15,770
Transfers and subsidies - capital (in-kind - all)		-	-	584	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		29,952	1,743	7,331	(998)	23,624	2,338			1,743
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		29,952	1,743	7,331	(998)	23,624	2,338			1,743
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		29,952	1,743	7,331	(998)	23,624	2,338			1,743
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		29,952	1,743	7,331	(998)	23,624	2,338			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) - M07 January

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	-	-	(21)	21	-100%	50
Vote 4 - Technical Services		6,768	10,857	9,988	272	803	5,859	(5,056)	-86%	10,857
Vote 5 - Community Services		229	1,605	1,843	-	147	1,041	(894)	-86%	1,605
Total Capital Multi-year expenditure	4,7	11,037	12,512	11,881	272	950	6,879	(5,930)	-86%	12,512
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		161	200	200	24	55	116	(61)	-53%	200
Vote 2 - Finance		220	240	240	53	56	140	(84)	-60%	240
Vote 3 - Corporate Services		1,411	2,405	2,864	201	1,476	1,704	(228)	-13%	2,405
Vote 4 - Technical Services		22,671	23,169	25,838	353	12,799	14,971	(2,172)	-15%	23,169
Vote 5 - Community Services		5,439	4,810	5,774	311	1,581	3,357	(1,775)	-53%	4,810
Total Capital single-year expenditure	4	29,901	30,824	34,916	943	15,967	20,288	(4,321)	-21%	30,824
Total Capital Expenditure		40,938	43,336	46,797	1,215	16,916	27,167	(10,251)	-38%	43,336
Capital Expenditure - Functional Classification										
Governance and administration		2,522	2,399	2,399	59	742	1,445	(702)	-49%	2,399
Executive and council		80	30	30	-	25	18	7	42%	30
Finance and administration		2,442	2,369	2,369	59	718	1,427	(710)	-50%	2,369
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,668	6,415	7,617	311	1,728	4,398	(2,670)	-61%	6,415
Community and social services		1,431	1,675	2,006	232	405	1,324	(919)	-69%	1,675
Sport and recreation		2,256	3,385	4,256	75	1,137	2,329	(1,192)	-51%	3,385
Public safety		1,954	1,355	1,355	4	186	744	(558)	-75%	1,355
Housing		27	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		15,438	15,207	16,841	577	12,409	9,717	2,692	28%	15,207
Planning and development		4,232	1,460	1,919	224	986	1,057	(71)	-7%	1,460
Road transport		11,206	13,747	14,922	354	11,423	8,660	2,763	32%	13,747
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		17,310	19,315	19,940	267	2,037	11,608	(9,571)	-82%	19,315
Energy sources		5,324	7,019	6,149	101	555	3,620	(3,065)	-85%	7,019
Water management		1,824	4,655	4,805	45	725	2,797	(2,072)	-74%	4,655
Waste water management		9,356	6,934	7,514	110	388	4,361	(3,973)	-91%	6,934
Waste management		807	708	1,472	10	369	830	(461)	-56%	708
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	40,938	43,336	46,797	1,215	16,916	27,167	(10,251)	-38%	43,336
Funded by:										
National Government		14,291	14,570	13,700	66	7,193	8,025	(832)	-10%	14,570
Provincial Government		5,862	1,200	1,659	105	818	951	(133)	-14%	1,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		41	-	584	-	-	319	(319)	-100%	-
Transfers recognised - capital		20,193	15,770	15,944	172	8,011	9,294	(1,283)	-14%	15,770
Borrowing	6	6,306	15,200	15,545	252	4,483	9,055	(4,571)	-50%	15,200
Internally generated funds		14,439	12,367	15,309	790	4,422	8,819	(4,396)	-50%	12,367
Total Capital Funding		40,938	43,336	46,797	1,215	16,916	27,167	(10,251)	-38%	43,336

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		101,812	11,193	13,666	30,329	11,193
Call investment deposits			50,000	50,000	120,729	50,000
Consumer debtors		54,027	81,026	81,026	68,476	81,026
Other debtors		35,892	7,330	7,330	(439)	7,330
Current portion of long-term receivables		6	173	173	6,805	173
Inventory		2,124	2,330	2,330	1,246	2,330
Total current assets		193,860	152,052	154,525	227,144	152,052
Non current assets						
Long-term receivables		301	446	446	10,031	446
Investments			-	-		-
Investment property		16,230	16,277	16,277	16,259	16,277
Investments in Associate			-	-		-
Property, plant and equipment		390,742	415,981	418,942	393,748	415,981
Biological			-	-		-
Intangible		4,143	3,376	3,876	3,781	3,376
Other non-current assets		454	504	504	454	504
Total non current assets		411,870	436,584	440,045	424,273	436,584
TOTAL ASSETS		605,730	588,636	594,570	651,418	588,636
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing		6,072	7,206	7,206	6,072	7,206
Consumer deposits		3,885	4,016	4,016	4,960	4,016
Trade and other payables		35,281	16,051	16,051	53,162	16,051
Provisions		14,101	14,519	14,519	12,132	14,519
Total current liabilities		59,340	41,792	41,792	76,326	41,792
Non current liabilities						
Borrowing		53,521	62,042	62,387	52,308	62,042
Provisions		96,346	116,689	116,689	102,637	116,689
Total non current liabilities		149,867	178,731	179,076	154,945	178,731
TOTAL LIABILITIES		209,207	220,523	220,868	231,272	220,523
NET ASSETS	2	396,523	368,113	373,701	420,146	368,113
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		365,414	323,435	329,024	389,037	323,435
Reserves		31,109	44,678	44,678	31,109	44,678
TOTAL COMMUNITY WEALTH/EQUITY	2	396,523	368,113	373,701	420,146	368,113

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		67,655	70,470	70,470	5,147	41,545	41,107	438	1%	70,470
Service charges		173,477	177,284	177,284	14,885	109,179	103,415	5,764	6%	177,284
Other revenue		17,694	10,502	10,502	17,740	73,163	6,126	67,037	1094%	10,502
Transfers and Subsidies - Operational		63,956	68,914	74,467	-	50,905	43,439	7,467	17%	68,914
Transfers and Subsidies - Capital		20,193	15,770	15,944	-	16,079	9,300	6,779	73%	15,770
Interest		7,688	7,756	7,756	957	3,228	4,524	(1,296)	-29%	7,756
Dividends			-		-	-	-	-		-
Payments										
Suppliers and employees		(273,905)	(305,689)	(305,827)	(22,816)	(219,519)	(178,399)	41,120	-23%	(305,689)
Finance charges		(6,528)	(6,842)	(6,842)	(2,244)	(4,488)	(3,991)	498	-12%	(6,842)
Transfers and Grants		(6,088)	(4,576)	(4,576)	(52)	(2,737)	(2,669)	67	-3%	(4,576)
NET CASH FROM/(USED) OPERATING ACTIVITIES		64,143	33,588	39,177	13,617	67,356	22,853	(44,503)	-195%	33,588
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		5,550						-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(40,938)	(43,336)	(46,797)	(1,215)	(16,916)	(27,298)	(10,382)	38%	(43,336)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35,388)	(43,336)	(46,797)	(1,215)	(16,916)	(27,298)	(10,382)	38%	(43,336)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans					-		-	-		
Borrowing long term/refinancing		6,550	15,200	15,545	-		9,068	(9,068)	-100%	15,200
Increase (decrease) in consumer deposits		220	213	213	-		124	(124)	-100%	213
Payments										
Repayment of borrowing		(5,150)	(6,021)	(6,021)	-	(1,226)	(3,512)	(2,286)	65%	(6,021)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,620	9,392	9,737	-	(1,226)	5,680	6,906	122%	9,392
NET INCREASE/ (DECREASE) IN CASH HELD		30,374	(356)	2,116	12,402	49,214	1,235			(356)
Cash/cash equivalents at beginning:		71,438	61,549	61,549		101,844	61,549			101,844
Cash/cash equivalents at month/year end:		101,812	61,193	63,666		151,058	62,784			101,488

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

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	4,657	1,046	595	475	406	353	2,608	5,496	15,635	9,338		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,827	1,095	715	401	324	295	1,657	6,858	17,172	9,534		
Receivables from Non-exchange Transactions - Property Rates	1400	5,583	1,896	1,012	781	662	611	14,564	17,941	43,050	34,559		
Receivables from Exchange Transactions - Waste Water Management	1500	1,382	679	459	385	332	304	2,009	7,145	12,694	10,175		
Receivables from Exchange Transactions - Waste Management	1600	2,383	1,131	713	566	486	452	3,077	10,673	19,481	15,254		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	523	493	465	435	392	438	3,405	8,997	15,150	13,669		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,317)	102	113	160	147	83	3,282	(459)	110	3,212		
Total By Income Source	2000	17,037	6,441	4,074	3,203	2,749	2,536	30,601	56,652	123,292	95,740	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	73	46	48	42	34	31	991	874	2,140	1,973		
Commercial	2300	3,318	655	500	306	225	166	1,833	1,745	8,747	4,275		
Households	2400	8,276	3,683	2,363	1,961	1,732	1,683	11,408	42,044	73,151	58,829		
Other	2500	5,370	2,058	1,163	894	758	655	16,369	11,988	39,255	30,664		
Total By Customer Group	2600	17,037	6,441	4,074	3,203	2,749	2,536	30,601	56,652	123,292	95,740	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergviev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
ABSA						4.620%			08 September 2020	-				-
Nedbank						4.620%			08 September 2020	-				-
Standard Bank						4.650%			07 October 2020	-				-
Standard Bank						4.550%			11 August 2020	-				-
ABSA						4.040%			23 November 2020	-				-
Standard Bank						4.025%			07 January 2021	30,374	23	(30,397)		-
ABSA						4.020%			08 December 2020	-				-
ABSA						3.900%			08 December 2020	-				-
Standard Bank						3.925%			12 February 2021	20,166	69			20,234
Standard Bank						4.350%				10,026	37			10,063
ABSA						4.300%				60,156	218			60,373
Nedbank						4.560%			19 July 2021		45		30,000	30,045
Municipality sub-total										120,721	391	(30,397)	30,000	120,716

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 - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	55,534	61,819	-	47,171	32,395	14,776	45.6%	55,534
Local Government Equitable Share			48,940	55,355	-	43,120	28,548	14,572	51.0%	48,940
Municipal Infrastructure Grant			2,518	2,518	-	1,706	1,469	237	16.1%	2,518
Expanded Public Works Programme			2,135	2,135	-	534	1,245	(711)	-57.1%	2,135
Financial Management Grant			1,550	1,550	-	1,550	904	646	71.4%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	-	261	228	33	14.3%	391
Municipal Disaster Relief Grant (COGTA)	3		-	-	-	-	-	-	-	-
ACIP			-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	12,785	12,146	-	3,962	7,458	(3,496)	-46.9%	12,785
Libraries			7,274	6,635	-	2,662	4,243	(1,581)	-37.3%	7,274
Human Settlements			5,000	5,000	-	1,300	2,917	(1,617)	-55.4%	5,000
Maintenance of Roads			110	110	-	64	64	(64)	-100.0%	110
Financial Management Support Grant			-	-	-	-	-	-	-	-
Municipal Capacity Building Grant	4		401	401	-	-	234	(234)	-100.0%	401
External Bursary Programme			-	-	-	-	-	-	-	-
Local Government Graduate Internship			-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant			-	-	-	-	-	-	-	-
Municipal Performance Management Allocation			-	-	-	-	-	-	-	-
Local Government Support Grant - COVID-19			-	-	-	-	-	-	-	-
CDW - Operational Support Grant			-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Other grant providers:		-	595	502	-	735	347	388	111.7%	595
Go Flow			-	-	-	-	-	-	-	-
Chieta			-	-	-	-	-	-	-	-
LG Seta			-	-	-	-	-	-	-	-
Heist op den Berg			595	502	-	735	347	388	111.7%	595
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	68,914	74,467	-	51,867	40,200	11,667	29.0%	68,914
Capital Transfers and Grants										
National Government:		-	14,570	13,700	-	13,112	8,499	4,613	54.3%	14,570
Municipal Infrastructure Grant			11,961	11,961	-	11,373	6,977	4,396	63.0%	11,961
Financial Management Grant			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	-	1,739	1,522	217	14.3%	2,609
Municipal Systems Improvement			-	-	-	-	-	-	-	-
ACIP			-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	1,200	1,659	-	1,000	700	300	42.9%	1,200
Regional Socio - Economic Project			1,000	1,459	-	1,000	583	417	71.4%	1,000
Libraries			200	200	-	-	117	(117)	-100.0%	200
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant			-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-
Financial Management Support Grant			-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Other grant providers:		-	-	584	-	-	-	-	-	-
Heist op den berg			-	584	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	15,770	15,944	-	14,112	9,199	4,913	53.4%	15,770
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	84,684	90,410	-	65,979	49,399	16,580	33.6%	84,684

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	55,534	61,819	5,053	36,112	32,395	3,717	11.5%	55,534
Local Government Equitable Share			48,940	55,355	4,613	32,290	28,548	3,742	13.1%	48,940
Municipal Infrastructure Grant			2,518	2,518	60	1,482	1,469	14	0.9%	2,518
Expanded Public Works Programme			2,135	2,135	345	1,652	1,245	407	32.7%	2,135
Financial Management Grant			1,550	1,550	35	669	904	(235)	-26.0%	1,550
Integrated National Electrification Programme (Municipal) Grant			391	261	-	18	228	(210)	-92.1%	391
Municipal Disaster Relief Grant (COGTA)						-	-	-		-
Other transfers and grants [insert description]						-	-	-		-
Provincial Government:		-	12,785	12,146	439	3,472	7,458	(3,986)	-53.5%	12,785
Libraries			7,274	6,635	439	3,472	4,243	(772)	-18.2%	7,274
Human Settlements			5,000	5,000	-	-	2,917	(2,917)	-100.0%	5,000
Maintenance of Roads			110	110	-	-	64	(64)	-100.0%	110
Financial Management Support Grant						-	-	-		-
Municipal Capacity Building Grant			401	401	-	-	234	(234)	-100.0%	401
External Bursary Programme						-	-	-		-
Local Government Graduate Internship						-	-	-		-
Municipal Infrastructure Support Grant						-	-	-		-
Municipal Performance Management Allocation						-	-	-		-
Local Government Support Grant - COVID-19						-	-	-		-
CDW - Operational Support Grant						-	-	-		-
Other transfers and grants [insert description]						-	-	-		-
Other grant providers:		-	595	502	170	191	347	(156)	-44.9%	595
<i>Heist op den Berg</i>			595	502	170	191	347	(156)	-44.9%	595
Total operating expenditure of Transfers and Grants:		-	68,914	74,467	5,662	39,775	40,200	(425)	-1.1%	68,914
Capital expenditure of Transfers and Grants										
National Government:		-	14,570	13,700	-	7,193	8,499	(1,306)	-15.4%	14,570
Municipal Infrastructure Grant			11,961	11,961	-	7,073	6,977	96	1.4%	11,961
Financial Management Grant			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	1,739	-	120	1,522	(1,402)	-92.1%	2,609
0						-	-	-		-
0						-	-	-		-
Other capital transfers [insert description]						-	-	-		-
Provincial Government:		-	1,200	1,659	105	818	700	118	16.9%	1,200
Regional Socio - Economic Project			1,000	1,459	105	808	583	225	38.5%	1,000
Libraries			200	200	-	10	117	(107)	-91.4%	200
Other grant providers:		-	-	584	-	-	-	-		-
<i>Heist op den berg</i>				584	-	-	-	-		-
0						-	-	-		-
Total capital expenditure of Transfers and Grants		-	15,770	15,944	105	8,011	9,199	(1,188)	-12.9%	15,770
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	84,684	90,410	5,767	47,786	49,399	(1,613)	-3.3%	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 - M07 January

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1	A	B	C						D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			5,419	5,419	429	3,003	3,161	(158)	-5%	5,419	
Pension and UIF Contributions			340	340	20	145	198	(54)	-27%	340	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			695	695	63	434	405	29	7%	695	
Cellphone Allowance			557	557	44	309	325	(15)	-5%	557	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	7,011	7,011	556	3,892	4,089	(198)	-5%	7,011
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			5,962	5,962	375	2,627	3,143	(515)	-16%	5,962	
Pension and UIF Contributions			628	628	50	348	366	(18)	-5%	628	
Medical Aid Contributions			95	95	9	60	55	5	9%	95	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			988	988	85	592	576	16	3%	988	
Cellphone Allowance			10	10	0	3	6	(3)	-51%	10	
Housing Allowances			186	186	17	118	108	9	8%	186	
Other benefits and allowances			160	260	13	95	138	(42)	-31%	160	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	8,028	8,128	548	3,844	4,392	(549)	-12%	8,028
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			89,522	88,883	6,959	53,648	50,075	3,573	7%	89,522	
Pension and UIF Contributions			14,244	14,244	1,163	8,147	8,309	(162)	-2%	14,244	
Medical Aid Contributions			5,890	5,890	516	3,404	3,436	(32)	-1%	5,890	
Overtime			2,709	2,709	557	2,997	1,580	1,417	90%	2,709	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			4,024	4,024	350	2,442	2,347	95	4%	4,024	
Cellphone Allowance			41	41	3	21	24	(3)	-11%	41	
Housing Allowances			555	555	55	377	324	53	16%	555	
Other benefits and allowances			4,926	4,926	500	3,253	2,936	317	11%	4,926	
Payments in lieu of leave			1,745	1,745	35	35	1,018	(982)	-97%	1,745	
Long service awards			607	607	0	3	354	(351)	-99%	607	
Post-retirement benefit obligations			1,706	1,706	193	1,349	995	354	36%	1,706	
Sub Total - Other Municipal Staff			-	125,968	125,329	10,331	75,676	71,397	4,279	6%	125,968
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	141,007	140,468	11,436	83,411	79,879	3,532	4%	141,007
TOTAL SALARY, ALLOWANCES & BENEFITS			-	141,007	140,468	11,436	83,411	79,879	3,532	4%	141,007
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	133,996	133,457	10,879	79,519	75,789	3,730	5%	133,996

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		3,735	8	8	8	8	(0)	0.0%	0%
August		3,482	7,523	1,482	1,490	7,531	6,041	80.2%	3%
September		5,414	5,729	1,966	3,456	13,260	9,805	73.9%	8%
October		4,964	5,279	3,339	6,795	18,539	11,744	63.3%	16%
November		4,350	4,665	3,418	10,213	23,204	12,991	56.0%	24%
December		6,069	6,383	5,489	15,702	29,587	13,886	46.9%	36%
January		2,085	2,400	1,215	16,916	31,987	15,071	47.1%	39%
February		3,829	4,143	–		36,131	–		
March		3,297	3,612	–		39,742	–		
April		1,759	2,074	–		41,816	–		
May		1,126	1,440	–		43,256	–		
June		3,226	3,541	–		46,797	–		
Total Capital expenditure	–	43,336	46,797	16,916					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		3,004	6,636	6,860	29	467	3,833	3,365	87.8%	6,636
Roads Infrastructure		247	245	245	-	18	143	125	87.5%	245
Roads		247	200	200	-	18	117	99	84.6%	200
Road Structures		-	45	45	-	-	26	26	100.0%	45
Storm water Infrastructure		382	195	195	19	96	114	18	15.8%	195
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		382	195	195	19	96	114	18	15.8%	195
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	40	40	-	-	23	23	100.0%	40
LV Networks		-	40	40	-	-	23	23	100.0%	40
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		129	200	200	7	108	117	9	7.7%	200
Pump Stations		129	200	200	7	108	117	9	7.7%	200
Sanitation Infrastructure		1,807	5,406	5,406	-	34	3,159	3,125	98.9%	5,406
Pump Station		132	250	250	-	-	151	151	100.0%	250
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		1,675	5,156	5,156	-	34	3,007	2,974	98.9%	5,156
Solid Waste Infrastructure		440	550	774	3	212	277	65	23.4%	550
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		245	250	250	3	3	106	103	97.6%	250
Waste Processing Facilities		195	300	524	-	12	55	43	78.5%	300
Community Assets		4,793	2,160	2,541	132	464	1,525	1,060	69.6%	2,160
Community Facilities		4,226	980	1,218	87	113	728	615	84.5%	980
Halls		-	-	-	-	-	-	-	-	-
Centres		4,041	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	80	80	-	-	96	96	100.0%	80
Cemeteries/Crematoria		185	600	838	87	113	480	367	76.5%	600
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	300	300	-	-	153	153	100.0%	300
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		567	1,180	1,323	46	351	797	445	55.9%	1,180
Indoor Facilities		-	20	20	-	17	12	(6)	-48.0%	20
Outdoor Facilities		567	1,160	1,303	46	334	785	451	57.4%	1,160
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	50	50	-	-	(21)	(21)	100.0%	50
Conservation Areas		-	50	50	-	-	(21)	(21)	100.0%	50
Other Heritage		-	-	-	-	-	-	-	-	-
Other assets		852	850	1,150	-	86	943	858	90.9%	850
Operational Buildings		852	850	1,150	-	86	943	858	90.9%	850
Municipal Offices		852	850	1,150	-	86	943	858	90.9%	850
Intangible Assets		215	-	500	-	-	273	273	100.0%	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		215	-	500	-	-	273	273	100.0%	-
Computer Software and Applications		215	-	500	-	-	273	273	100.0%	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		575	660	660	-	473	435	(38)	-8.7%	660
Computer Equipment		575	660	660	-	473	435	(38)	-8.7%	660
Furniture and Office Equipment		402	564	624	157	272	224	(48)	-21.6%	564
Furniture and Office Equipment		402	564	624	157	272	224	(48)	-21.6%	564
Machinery and Equipment		788	1,346	1,346	15	340	750	410	54.7%	1,346
Machinery and Equipment		788	1,346	1,346	15	340	750	410	54.7%	1,346
Transport Assets		4,359	3,600	4,652	-	3,051	2,855	(196)	-6.9%	3,600
Transport Assets		4,359	3,600	4,652	-	3,051	2,855	(196)	-6.9%	3,600
Total Capital Expenditure on new assets	1	14,986	15,865	18,382	333	5,153	10,817	5,663	52.4%	15,865

10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

Description	Ref	2019/20	Budget Year 2020/21								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands		1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure		5,105	9,269	8,784	105	844	5,137	4,293	83.6%	9,269	
Roads Infrastructure		-	50	50	-	47	29	(18)	-60.4%	50	
Roads		-	50	50	-	47	29	(18)	-60.4%	50	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		3,175	4,219	3,349	-	120	1,987	1,867	94.0%	4,219	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		244	-	-	-	-	-	-	-	-	
MV Switching Stations		-	50	50	-	-	29	29	100.0%	50	
MV Networks		-	80	80	-	-	47	47	100.0%	80	
LV Networks		2,931	4,089	3,219	-	120	1,911	1,791	93.7%	4,089	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		1,669	3,970	4,120	29	581	2,398	1,817	75.8%	3,970	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		43	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	
Pump Stations		95	200	200	10	26	117	91	77.8%	200	
Water Treatment Works		-	50	50	-	-	29	29	100.0%	50	
Bulk Mains		-	100	100	-	-	58	58	100.0%	100	
Distribution		1,107	2,870	3,020	-	457	1,756	1,299	74.0%	2,870	
Distribution Points		423	750	750	20	98	438	339	77.5%	750	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		261	1,030	1,265	76	97	724	627	86.7%	1,030	
Pump Station		224	930	1,145	76	97	654	558	85.2%	930	
Reticulation		37	100	120	-	-	69	69	100.0%	100	
Community Assets		205	745	745	28	135	462	328	70.9%	745	
Community Facilities		119	95	95	-	43	83	41	48.7%	95	
Theatres		-	-	-	-	-	-	-	-	-	
Libraries		-	50	50	-	-	59	59	100.0%	50	
Cemeteries/Crematoria		100	-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	-	
Public Open Space		19	45	45	-	43	24	(19)	-77.9%	45	
Sport and Recreation Facilities		86	650	650	28	92	379	287	75.7%	650	
Indoor Facilities		86	100	100	28	92	58	(34)	-58.0%	100	
Outdoor Facilities		-	550	550	-	-	321	321	100.0%	550	
Investment properties		-	50	50	4	30	29	(1)	-3.6%	50	
Revenue Generating		-	50	50	-	-	-	-	-	50	
Improved Property		-	-	-	-	-	-	-	-	-	
Unimproved Property		-	50	50	-	-	-	-	-	50	
Non-revenue Generating		-	-	-	4	30	29	(1)	-3.6%	-	
Improved Property		-	-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	4	30	29	(1)	-3.6%	-	
Other assets		53	50	50	-	13	29	16	55.3%	50	
Operational Buildings		53	50	50	-	13	29	16	55.3%	50	
Municipal Offices		53	50	50	-	13	29	16	55.3%	50	
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	
Computer Equipment		349	400	400	-	-	233	233	100.0%	400	
Computer Equipment		349	400	400	-	-	233	233	100.0%	400	
Furniture and Office Equipment		414	555	555	62	182	290	108	37.4%	555	
Furniture and Office Equipment		414	555	555	62	182	290	108	37.4%	555	
Machinery and Equipment		17	-	-	-	-	-	-	-	-	
Machinery and Equipment		17	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	1	6,144	11,069	10,584	200	1,204	6,181	4,978	80.5%	11,069	

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4,399	3,353	3,353	341	2,009	1,909	(101)	-5.3%	3,353
Roads Infrastructure		617	460	460	89	388	273	(115)	-41.9%	460
<i>Roads</i>		617	460	460	89	388	273	(115)	-41.9%	460
Storm water Infrastructure		202	292	292	14	131	166	34	20.7%	292
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		202	292	292	14	131	166	34	20.7%	292
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,770	1,859	1,859	178	1,048	1,084	36	3.3%	1,859
<i>LV Networks</i>		2,770	1,859	1,859	178	1,048	1,084	36	3.3%	1,859
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		586	450	450	23	216	213	(3)	-1.4%	450
<i>Distribution</i>		586	450	450	23	216	213	(3)	-1.4%	450
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		224	278	278	36	226	164	(62)	-37.9%	278
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		224	278	278	36	226	164	(62)	-37.9%	278
<i>Waste Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	15	15	-	-	9	9	100.0%	15
<i>Landfill Sites</i>		-	15	15	-	-	9	9	100.0%	15
Community Assets		10,801	9,529	9,529	713	5,426	6,034	608	10.1%	9,529
Community Facilities		7,973	6,742	6,742	524	4,096	4,155	59	1.4%	6,742
<i>Cemeteries/Crematoria</i>		501	417	417	34	281	318	37	11.8%	417
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		7,472	6,325	6,325	490	3,815	3,837	22	0.6%	6,325
Sport and Recreation Facilities		2,828	2,787	2,787	189	1,330	1,879	549	29.2%	2,787
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		2,828	2,787	2,787	189	1,330	1,879	549	29.2%	2,787
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Other assets		4,049	3,928	3,928	282	2,400	2,416	16	0.7%	3,928
Operational Buildings		4,040	3,912	3,912	282	2,399	2,402	3	0.1%	3,912
<i>Municipal Offices</i>		4,040	3,912	3,912	282	2,399	2,402	3	0.1%	3,912
Housing		9	16	16	-	1	14	13	95.6%	16
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		9	16	16	-	1	14	13	95.6%	16
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		239	344	344	-	65	210	146	69.3%	344
Computer Equipment		239	344	344	-	65	210	146	69.3%	344
Furniture and Office Equipment		18	36	36	-	3	24	20	85.9%	36
Furniture and Office Equipment		18	36	36	-	3	24	20	85.9%	36
Machinery and Equipment		722	854	854	22	253	423	170	40.1%	854
Machinery and Equipment		722	854	854	22	253	423	170	40.1%	854
Transport Assets		2,203	2,517	2,517	261	1,350	1,524	174	11.4%	2,517
Transport Assets		2,203	2,517	2,517	261	1,350	1,524	174	11.4%	2,517
Total Repairs and Maintenance Expenditure	1	22,432	20,561	20,561	1,619	11,506	12,540	1,034	8.2%	20,561

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		14,018	14,583	14,583	1,215	8,507	9,840	1,334	13.6%	14,583
Roads Infrastructure		2,017	2,199	2,199	183	1,283	1,283	-		2,199
<i>Roads</i>		2,017	2,199	2,199	183	1,283	1,283	-		2,199
Storm water Infrastructure		327	379	379	32	221	221	-		379
<i>Drainage Collection</i>		327	379	379	32	221	221	-		379
Electrical Infrastructure		1,695	1,907	1,907	159	1,112	1,112	-		1,907
<i>MV Substations</i>		1,683	1,889	1,889	157	1,102	1,102	-		1,889
<i>LV Networks</i>		13	18	18	2	11	11	-		18
Water Supply Infrastructure		3,271	3,532	3,532	294	2,060	2,060	-		3,532
<i>Pump Stations</i>		2,029	2,209	2,209	184	1,289	1,289	-		2,209
<i>Water Treatment Works</i>		1,242	1,323	1,323	110	772	772	-		1,323
Sanitation Infrastructure		3,231	3,047	3,047	254	1,777	1,777	-		3,047
<i>Pump Station</i>		2,515	2,318	2,318	193	1,352	1,352	-		2,318
<i>Reticulation</i>		716	729	729	61	425	425	-		729
Solid Waste Infrastructure		3,477	3,519	3,519	293	2,053	2,053	-		3,519
<i>Landfill Sites</i>		3,023	3,023	3,023	252	1,763	1,763	-		3,023
<i>Waste Transfer Stations</i>		0	1	1	0	1	1	-		1
<i>Waste Drop-off Points</i>		454	495	495	41	289	289	-		495
Rail Infrastructure		-	-	-	-	-	1,334	1,334	100.0%	-
<i>Drainage Collection</i>							221	221	100.0%	-
<i>MV Substations</i>							1,102	1,102	100.0%	-
<i>LV Networks</i>							11	11	100.0%	-
Community Assets		1,963	2,150	2,150	179	1,254	1,254	-		2,150
Community Facilities		722	790	790	66	461	461	-		790
<i>Halls</i>		82	87	87	7	51	51	-		87
<i>Museums</i>		310	328	328	27	191	191	-		328
<i>Libraries</i>		182	217	217	18	127	127	-		217
<i>Cemeteries/Crematoria</i>		143	151	151	13	88	88	-		151
<i>Public Open Space</i>		5	7	7	1	4	4	-		7
Sport and Recreation Facilities		1,241	1,360	1,360	113	793	793	-		1,360
<i>Outdoor Facilities</i>		1,241	1,360	1,360	113	793	793	-		1,360
Investment properties		1	2	2	0	1	1	-		2
Non-revenue Generating		1	2	2	0	1	1	-		2
<i>Unimproved Property</i>		1	2	2	0	1	1	-		2
Other assets		1,013	1,105	1,105	92	645	645	-		1,105
Operational Buildings		1,013	1,105	1,105	92	645	645	-		1,105
<i>Municipal Offices</i>		1,009	1,099	1,099	92	641	641	-		1,099
<i>Stores</i>		4	6	6	1	4	4	-		6
Intangible Assets		390	589	589	55	362	344	(18)	-5.2%	589
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		390	589	589	55	362	344	(18)	-5.2%	589
<i>Computer Software and Applications</i>		390	589	589	55	362	344	(18)	-5.2%	589
Computer Equipment		478	709	709	78	471	414	(57)	-13.8%	709
Computer Equipment		478	709	709	78	471	414	(57)	-13.8%	709
Furniture and Office Equipment		1,058	1,343	1,343	148	893	783	(109)	-14.0%	1,343
Furniture and Office Equipment		1,058	1,343	1,343	148	893	783	(109)	-14.0%	1,343
Machinery and Equipment		1,146	1,516	1,516	130	896	884	(11)	-1.3%	1,516
Machinery and Equipment		1,146	1,516	1,516	130	896	884	(11)	-1.3%	1,516
Transport Assets		1,317	1,631	1,631	147	984	951	(32)	-3.4%	1,631
Transport Assets		1,317	1,631	1,631	147	984	951	(32)	-3.4%	1,631
Total Depreciation	1	21,386	23,628	23,628	2,045	14,011	15,116	1,106	7.3%	23,628

10.6 Supporting Table C13e

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		18,176	15,197	16,397	584	10,118	9,285	(833)	-9.0%	15,197
Roads Infrastructure		9,094	11,812	12,487	459	9,553	7,122	(2,431)	-34.1%	11,812
Roads		9,094	11,812	12,487	459	9,553	7,122	(2,431)	-34.1%	11,812
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2,998	35	35	15	32	20	(11)	-54.4%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		2,998	35	35	15	32	20	(11)	-54.4%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,943	2,600	2,600	101	392	1,517	1,125	74.2%	2,600
MV Networks		748	1,100	1,100	-	-	642	642	100.0%	1,100
LV Networks		1,195	1,500	1,500	101	392	875	483	55.2%	1,500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	450	450	9	22	263	241	91.7%	450
Distribution		-	450	450	9	22	263	241	91.7%	450
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,922	300	645	-	120	363	243	67.0%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,060	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,862	300	645	-	120	363	243	67.0%	300
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		219	-	180	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		219	-	180	-	-	-	-	-	-
Community Assets		1,632	1,205	1,434	98	441	885	443	50.1%	1,205
Community Facilities		1,160	265	310	85	217	319	102	31.9%	265
Halls		120	250	250	83	169	225	56	25.0%	250
Libraries		432	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		87	-	45	1	34	85	52	60.6%	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		15	15	15	1	15	9	(6)	-70.0%	15
Sport and Recreation Facilities		472	940	1,124	13	224	566	341	60.4%	940
Indoor Facilities		-	50	50	-	-	29	29	100.0%	50
Outdoor Facilities		472	890	1,074	13	224	536	312	58.2%	890
Capital Spares		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	19,808	16,402	17,831	682	10,559	10,169	(390)	-3.8%	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 January 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

12 February 2021