

Bergrivier Municipality

In - Year Report of Municipalities

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



Quarterly & Monthly Budget Statement March 2022

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

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

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

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

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

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for March 2022 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 can meet its current commitments.

Section 2 – Resolutions

Resolutions

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

(a) noting the monthly budget statement and any supporting documents;

(b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;

(c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;

(d) noting the in-year reports of any municipal entities; and

(e) any other resolutions that may be required.

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for March 2022.

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)	421,416,467.00	434,650,413.00	313,683,471.51	340,011,884.00	-26,328,412.49	-8%
Total Expenditure	435,278,025.00	456,910,377.00	306,570,239.94	326,734,636.00	-20,164,396.06	-6%
Total Capital Expenditure	56,187,043.00	60,143,289.00	28,261,179.55	53,507,433.00	-25,246,253.45	-47%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R26.328 million against the total budget for the period ended 31 March 2022.

The operating expenditure is underspent by R20.164 million. The expenditure is underspent on contracted services, finance charges and other expenditure. See below reasons per expenditure type

The total capital budget amounts to R60.143 million. The expenditure for the period amounts to R28.261 million.

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 March 2022.

Revenue by Source (Table C4)

Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue By Source							
Property rates	79,313	86,624	86,224	65,379	66,318	(938)	-1%
Service charges - electricity revenue	125,118	146,330	148,440	106,368	113,809	(7,441)	-7%
Service charges - water revenue	31,980	29,944	33,540	26,761	23,870	2,891	12%
Service charges - sanitation revenue	14,494	14,960	15,465	11,851	11,422	429	4%
Service charges - refuse revenue	24,134	24,751	25,725	19,933	18,953	980	5%
Rental of facilities and equipment	4,292	1,413	1,405	2,037	1,057	980	93%
Interest earned - external investments	5,663	6,382	7,029	5,571	5,004	567	11%
Interest earned - outstanding debtors	4,942	5,700	4,700	4,056	4,911	(854)	-17%
Fines, penalties and forfeits	21,744	23,225	21,280	3,674	16,641	(12,967)	-78%
Licences and permits	94	73	73	60	55	6	10%
Agency services	4,708	4,627	5,512	3,620	3,824	(204)	-5%
Transfers and subsidies	70,021	68,847	72,941	57,482	66,211	(8,729)	-13%
Other revenue	8,991	8,541	9,717	6,892	6,899	(7)	0%
Gains	-	-	2,600	-	1,040	(1,040)	-100%
Total Revenue (excluding capital transfers and contributions)	395,495	421,416	434,650	313,683	340,012	(26,328)	-8%

Total revenue received to date was R313,683,471.51 which represents 72.17% of the total operating revenue budget for the year.

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

Service Charges – Electricity Revenue: A negative YTD variance of 7% which is within the norm for this revenue source for this time of the financial year. This is mainly due to internal charges which is reversed monthly and not annually as previously.

Service Charges – Water Revenue: A positive YTD variance of 12% due to increase in water consumption during the summer months. At the current trend, a surplus for this revenue source is expected upon the conclusion of the financial year.

Service Charges – Sanitation Revenue: A positive YTD variance of 4% as the revenue enhancement program gains momentum. A revenue surplus is also expected for this category of revenue for the 2021/2022 financial year.

Service Charges – Refuse Revenue: A positive YTD variance of 5% due to more accurate billing, and more revenue raised in respect of refuse received at the transfer stations than anticipated in the original budget as the revenue enhancement program gains momentum. A revenue surplus is also expected for this category of revenue for the 2021/2022 financial year.

Rental of Facilities and Equipment – A positive YTD variance of 93%, as a result of facilities that have been booked for the easter holiday that could not be used in the prior year due to the lockdown period coupled with additional income received from the hiring of trading and other council facilities.

Interest earned – external investments: A positive YTD variance of 11% is recorded, as a result of more cash being held on investments than anticipated during the budget coupled with better cash management measures.

Interest earned – outstanding debtors: A negative YTD variance of 17% is recorded. It is however expected that the revenue targets for this source will be met upon the conclusion of the financial year.

Fines, penalties and forfeits: A negative YTD variance of 78% is reflected as the iGRAP 1 consideration for fines issued still needs to be done, the current figure reflect the actual amounts paid and not the fines issued. Should the adjustment be done, the total operational revenue as originally budgeted will be met for the year-to-date.

Licences and permits: A positive YTD variance of 10% as a result of less licences and permits that were issued. The main component of this revenue relate to boat licenses that will increase during the festive season and the warmer months. This revenue source makes a trivial contribution to the total revenue and the current negative variance is thus not concerning.

Agency Services: A negative YTD variance of 5% as a result of the under collection of drivers licenses and roadworthy.

Transfers and subsidies: A negative YTD variance of 13% due to non-alignment of the year to date budget and the actual receipts of the grants. All National allocations were received in accordance with the disbursement schedule.

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

Operating expenditure by type (Table C4)

Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Expenditure By Type							
Employee related costs	134,977	145,585	153,149	110,937	112,214	(1,277)	-1%
Remuneration of councillors	6,655	6,978	6,628	4,950	5,093	(144)	-3%
Debt impairment	33,166	37,185	32,964	26,200	26,200	0	0%
Depreciation & asset impairment	22,261	24,464	27,261	17,741	19,467	(1,726)	-9%
Finance charges	15,442	18,149	17,984	10,006	13,362	(3,356)	-25%
Bulk purchases - electricity	105,128	113,800	115,540	79,989	78,218	1,771	2%
Inventory consumed	-	15,811	17,877	10,757	12,142	(1,385)	-11%
Contracted services	24,020	28,850	35,703	18,232	24,269	(6,037)	-25%
Transfers and subsidies	5,505	6,485	7,009	5,280	5,239	41	1%
Other expenditure	37,415	37,971	40,196	22,479	29,491	(7,011)	-24%
Losses	2,225	-	2,600	-	1,040	(1,040)	-100%
Total Expenditure	386,792	435,278	456,910	306,570	326,735	(20,164)	-6%

The total expenditure to date is R 306,570,239.94 which represents 67.10% of the total operating expenditure budget for the year.

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

Finance Charges: A negative YTD budget variance of 25% is due to actual payments which are not in line with budget as many loans only become payable during June of the financial year.

Inventory Consumed: A negative YTD budget variance of 11% is reflected due to the under expenditure on bulk water, repairs and maintenance buildings, refuse bags and stationary.

Contracted services: A negative YTD budget variance of 25% is reflected due to under expenditure on professional fees technical reports, revenue enhancement, professional fees: communication and legal costs, this trend usually increases during the latter part of the financial year.

Other expenditure: A negative YTD budget variance of 24% less than budget is recorded due to a combination of under-over expenditure on audit fees (over), membership fees (over), advertisements (under), protective clothing (under), fuel (over), ward committee remuneration (under), internal billing and insurance (under).

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

Capital Expenditure and Funding (Table C5)

Vote Description	2020/21	Budget Year 2021/22					
	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	-	150	101	98	130	(32)	-25%
Vote 4 - Technical Services	8,500	4,983	6,235	3,744	5,651	(1,907)	-34%
Vote 5 - Community Services	359	630	803	153	703	(550)	-78%
Total Capital Multi-year expenditure	8,859	5,763	7,139	3,995	6,485	(2,490)	-38%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	589	40	47	27	58	(32)	-54%
Vote 2 - Finance	1,329	2,010	2,344	1,692	2,144	(452)	-21%
Vote 3 - Corporate Services	2,537	2,695	2,706	1,779	2,649	(871)	-33%
Vote 4 - Technical Services	27,519	38,524	40,197	16,115	37,873	(21,758)	-57%
Vote 5 - Community Services	9,119	7,155	7,711	4,654	4,299	355	8%
Total Capital single-year expenditure	41,094	50,424	53,004	24,266	47,023	(22,756)	-48%
Total Capital Expenditure	49,953	56,187	60,143	28,261	53,507	(25,246)	-47%
Funded by:							
National Government	15,736	23,455	21,449	9,971	22,309	(12,338)	-55%
Provincial Government	3,397	335	793	395	296	99	33%
District Municipality	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	660	400	238	208	282	(74)	-26%
Transfers recognised - capital	19,793	24,190	22,480	10,575	22,887	(12,312)	-54%
Borrowing	14,504	14,650	15,734	9,300	15,338	(6,038)	-39%
Internally generated funds	15,656	17,347	21,930	8,387	15,283	(6,896)	-45%
Total Capital Funding	49,953	56,187	60,143	28,261	53,507	(25,246)	-47%

Capital Expenditure:

Total year to date capital expenditure as at 31 March 2022 amounts to R28,261,179.55

Refer to table C5 for Capital Expenditure per Government Finance Statistics and table SC12 for the monthly Capital Expenditure trend. It must be pointed out that the slow spending is exposing the municipality to the risk of losing conditional grant allocations as spending targets in accordance with the grant frameworks are not being met. It is of utmost importance that capital expenditure receives the highest priority and is expedited over the remainder of the financial year.

Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R26,508.04 or 56.40% of the adjustment budget of R47,000.00. Shadow costs amounted to R18,291.00 at the end of March 2022.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R1,691,798.79 or 72.18% of the adjustment budget of R2,343,900.00 . Shadow costs amounted to R370,666.00 at the end of March 2022.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,876,971.78 or 66.88% of the adjustment budget of R2,806,472.00 . Shadow costs amounted to R820,537.34 at the end of March 2022.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R19,859,158.50 or 42.77% of the adjustment budget of R46,431,611.00 . Shadow costs amounted to R16,320,517.49 at the end of March 2022.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R4,806,742.44 or 56.45% of the adjustment budget of R8,514,306.00 . Shadow costs amounted to R2,743,581.84 at the end of March 2022.

Debtors

Achieve a debtor payment percentage of 96% {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100} [77]		% debtor payment achieved
Gross Debtors Opening Balance 30 June 2021	A	131,593,672.40
Billed Revenue 2020/21	B	256,411,432.70
Gross Debtors Closing balance 31 March 2022	C	132,291,745.80
Bad debts written-off (July 21 - June 22)	D	14,985,286.76
Billed Revenue 2021/22(July - March)		256,411,432.70
Nett Billed Revenue		240,728,072.54
% debtor payment achieved		93.88
Nett Payment received - March 22		20,425,611.96

Cash flow

The Cash Book Balance (investments included) as at 31 March 2022 reflects a positive amount of R178,197 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

Investments

<u>Investment Register</u>												
						2022-03-01					2022-03-31	
						Balance	Investment	Partial / Premature			Accrued	Balance
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate Per	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		call	2020-12-10		4.30%	0.00					0.00	
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.56%	0.00					0.00	
Nedbank	03/7881004312/000044	Fixed	2021-03-17	2021-09-13	4.70%	0.00					0.00	
Standard Bank	00078722675008	Fixed	2021-03-17	2021-09-13	4.65%	0.00					0.00	
Nedbank	03/7881004312/000045	Fixed	2021-07-22	2022-01-18	4.89%	0.00					0.00	
ABSA	9361772313	call	2021-09-15			10,284,608.02				41,110.26	10,325,718.28	
ABSA	20-8002-5739	Fixed	2021-09-15	2022-06-12	5.0300%	51,150,698.63				213,602.73	51,364,301.36	
Standard Bank	00078722675	Fixed	2021-09-15	2022-06-12	5.0250%	51,149,554.79				213,390.42	51,362,945.21	
Nedbank	03/7881004312/000046	Fixed	2022-01-24	2022-04-25	4.6000%	30,139,890.40				117,205.48	30,257,095.88	
Total Investment						142,724,751.84	0.00	0.00	0.00	585,308.89	143,310,060.73	

During the month of March, no new investment was made. The total amount invested at 31 March is R143,310,060.73. The accrued interest for March 2022 amount to R585,308.89.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2021/2022

	Budget	Adjustments	Roll-over	Adjusted Budget	Monthly actual	YearTD actual	Outstanding
<u>National Government: Transfers and Grants</u>							
Expanded Public Works Programme	2,075,000.00			2,075,000.00	623,000.00	2,075,000.00	-
Financial Management Grant	1,550,000.00			1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	1,000,000.00			1,000,000.00	-	1,000,000.00	-
Local Government Equitable Share	50,990,000.00			50,990,000.00	12,748,000.00	50,990,000.00	-
Municipal Infrastructure Grant	15,134,000.00		2,692,609.00	17,826,609.00	9,080,000.00	17,826,609.00	-
Water Services Infrastructure Grant	6,596,000.00			6,596,000.00	-	6,596,000.00	-
						-	
	77,345,000.00	-	2,692,609.00	80,037,609.00	22,451,000.00	80,037,609.00	-
<u>Provincial Government: Transfers and Grants</u>							
Human Settlements	1,400,000.00	539,000.00		1,939,000.00	-	-	1,939,000.00
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		200,000.00			-	-	-
Libraries	7,952,000.00	1,121,000.00	454,101.00	9,527,101.00	-	8,888,101.00	639,000.00
Maintenance of Roads	110,000.00			110,000.00	110,000.00	110,000.00	-
Development of Sport and Recreation Facilities	300,000.00			300,000.00	-	300,000.00	-
Financial Management Capacity Building Grant	250,000.00	150,000.00	93,577.15	493,577.15	400,000.00	493,577.15	-
Western Cape Financial Management Support Grant		600,000.00		600,000.00	-	600,000.00	-
Local Government Public Employment Support Grant		1,200,000.00		1,200,000.00	1,200,000.00	1,200,000.00	-
					-	-	-
	10,012,000.00	3,810,000.00	547,678.15	14,169,678.15	1,710,000.00	11,591,678.15	2,578,000.00
Total Transfers and Grants	87,357,000.00	3,810,000.00	3,240,287.15	94,207,287.15	24,161,000.00	91,629,287.15	2,578,000.00

3.3 Material variances from SDBIP

There are no material variances to be reported

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March							
Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.4%	9.8%	9.9%	3.3%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		29.0%	26.1%	26.2%	32.9%	26.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		25.2%	25.8%	25.1%	26.8%	25.1%
Gearing	Long Term Borrowing/ Funds & Reserves		195.6%	190.0%	222.3%	199.9%	222.3%
Liquidity							
Current Ratio	Current assets/current liabilities	1	317.3%	306.3%	324.4%	298.0%	324.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		202.2%	144.9%	195.4%	232.1%	195.4%
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		21.2%	22.3%	19.3%	21.2%	19.9%
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		34.1%	34.5%	35.2%	35.4%	34.5%
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		9.5%	10.1%	10.4%	3.2%	6.0%
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, the liquidity position meets best practice norms and sufficient funds are available to ensure that reserves are cash backed, further enhancement of the liquidity position will ensure that short term provisions are also cash backed and that a position of long term financial sustainability is attained.

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

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

And

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

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

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

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		138,370	154,728	156,410	20,473	128,047	131,589	(3,542)	-3%	154,728
Executive and council		39,230	50,991	50,991	12,886	51,144	50,991	154	0%	50,991
Finance and administration		99,140	103,737	105,419	7,587	76,903	80,599	(3,696)	-5%	103,737
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		38,526	38,059	40,256	1,084	12,391	29,745	(17,353)	-58%	38,059
Community and social services		9,269	8,657	10,430	86	5,165	7,472	(2,307)	-31%	8,657
Sport and recreation		3,225	4,774	5,812	384	4,217	3,996	221	6%	4,774
Public safety		20,435	23,207	21,554	614	3,010	16,744	(13,734)	-82%	23,207
Housing		5,597	1,421	2,460	-	-	1,533	(1,533)	-100%	1,421
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,618	23,400	27,691	566	8,703	19,728	(11,026)	-56%	23,400
Planning and development		15,390	16,535	19,993	139	3,698	14,246	(10,548)	-74%	16,535
Road transport		11,228	6,865	7,698	427	5,005	5,482	(477)	-9%	6,865
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		221,469	229,524	232,824	18,153	167,062	176,069	(9,007)	-5%	229,524
Energy sources		132,357	147,505	149,615	11,219	107,971	114,579	(6,608)	-6%	147,505
Water management		35,055	29,949	34,295	3,315	26,761	24,173	2,587	11%	29,949
Waste water management		23,578	26,579	22,084	1,322	11,867	17,657	(5,790)	-33%	26,579
Waste management		30,478	25,491	26,830	2,298	20,464	19,660	804	4%	25,491
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	424,983	445,711	457,182	40,277	316,203	357,131	(40,929)	-11%	445,711
Expenditure - Functional										
Governance and administration		98,874	103,772	113,376	8,175	72,903	82,010	(9,107)	-11%	103,772
Executive and council		20,566	26,110	24,260	931	17,471	19,059	(1,589)	-8%	26,110
Finance and administration		76,994	76,248	87,636	7,137	54,461	61,863	(7,402)	-12%	76,248
Internal audit		1,314	1,414	1,481	108	970	1,087	(117)	-11%	1,414
Community and public safety		65,251	72,243	77,177	5,033	50,857	56,377	(5,520)	-10%	72,243
Community and social services		10,734	13,228	14,617	972	8,685	10,506	(1,822)	-17%	13,228
Sport and recreation		16,150	18,998	21,461	1,555	13,814	15,386	(1,572)	-10%	18,998
Public safety		31,272	36,876	36,681	2,373	27,067	27,555	(488)	-2%	36,876
Housing		7,095	3,141	4,418	132	1,292	2,929	(1,638)	-56%	3,141
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,997	44,309	47,300	3,995	32,509	34,470	(1,961)	-6%	44,309
Planning and development		11,685	13,354	15,870	1,711	11,507	12,309	(801)	-7%	13,354
Road transport		29,312	30,955	31,429	2,284	21,001	22,161	(1,160)	-5%	30,955
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		181,671	214,954	219,057	16,459	150,302	153,878	(3,576)	-2%	214,954
Energy sources		117,491	135,298	135,613	10,581	93,235	92,506	729	1%	135,298
Water management		19,091	23,498	23,215	1,881	19,100	19,153	(53)	0%	23,498
Waste water management		11,839	16,410	15,083	890	9,292	10,831	(1,539)	-14%	16,410
Waste management		33,250	39,749	45,147	3,106	28,675	31,387	(2,712)	-9%	39,749
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	386,792	435,278	456,910	33,662	306,570	326,735	(20,164)	-6%	435,278
Surplus/ (Deficit) for the year		38,191	10,432	272	6,615	9,633	30,397	(20,764)	-68%	10,432

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

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

WC013 Bergvriev - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		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		39,436	50,991	51,340	12,886	51,144	51,130	14	0.0%	50,991
Vote 2 - Finance		97,294	101,034	101,384	7,610	75,921	78,039	(2,118)	-2.7%	101,034
Vote 3 - Corporate Services		480	522	2,950	8	137	1,363	(1,226)	-90.0%	522
Vote 4 - Technical Services		217,029	250,478	255,740	18,389	172,990	193,031	(20,041)	-10.4%	250,478
Vote 5 - Community Services		41,256	42,686	45,768	1,384	16,011	33,569	(17,558)	-52.3%	42,686
Total Revenue by Vote	2	395,495	445,711	457,182	40,277	316,203	357,131	(40,929)	-11.5%	445,711
Expenditure by Vote	1									
Vote 1 - Municipal Manager		25,379	31,326	30,004	1,302	21,005	23,219	(2,214)	-9.5%	31,326
Vote 2 - Finance		39,118	40,795	46,557	4,335	30,607	32,954	(2,347)	-7.1%	40,795
Vote 3 - Corporate Services		28,782	30,178	33,787	2,365	20,340	24,179	(3,839)	-15.9%	30,178
Vote 4 - Technical Services		224,320	256,295	264,770	20,287	180,702	186,540	(5,838)	-3.1%	256,295
Vote 5 - Community Services		69,194	76,684	81,793	5,373	53,916	59,843	(5,927)	-9.9%	76,684
Total Expenditure by Vote	2	386,792	435,278	456,910	33,662	306,570	326,735	(20,164)	-6.2%	435,278
Surplus/ (Deficit) for the year	2	8,703	10,432	272	6,615	9,633	30,397	(20,764)	-68.3%	10,432

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

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
Description	Ref	2020/21	Budget Year 2021/22							
		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		79,313	86,624	86,224	6,460	65,379	66,318	(938)	-1%	86,624
Service charges - electricity revenue		125,118	146,330	148,440	11,207	106,368	113,809	(7,441)	-7%	146,330
Service charges - water revenue		31,980	29,944	33,540	3,315	26,761	23,870	2,891	12%	29,944
Service charges - sanitation revenue		14,494	14,960	15,465	1,322	11,851	11,422	429	4%	14,960
Service charges - refuse revenue		24,134	24,751	25,725	2,277	19,933	18,953	980	5%	24,751
Rental of facilities and equipment		4,292	1,413	1,405	133	2,037	1,057	980	93%	1,413
Interest earned - external investments		5,663	6,382	7,029	639	5,571	5,004	567	11%	6,382
Interest earned - outstanding debtors		4,942	5,700	4,700	465	4,056	4,911	(854)	-17%	5,700
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21,744	23,225	21,280	626	3,674	16,641	(12,967)	-78%	23,225
Licences and permits		94	73	73	7	60	55	6	10%	73
Agency services		4,708	4,627	5,512	299	3,620	3,824	(204)	-5%	4,627
Transfers and subsidies		70,021	68,847	72,941	12,858	57,482	66,211	(8,729)	-13%	68,847
Other revenue		8,991	8,541	9,717	667	6,892	6,899	(7)	0%	8,541
Gains		-	-	2,600	-	-	1,040	(1,040)	-100%	-
Total Revenue (excluding capital transfers and contributions)		395,495	421,416	434,650	40,277	313,683	340,012	(26,328)	-8%	421,416
Expenditure By Type										
Employee related costs		134,977	145,585	153,149	11,832	110,937	112,214	(1,277)	-1%	145,585
Remuneration of councillors		6,655	6,978	6,628	556	4,950	5,093	(144)	-3%	6,978
Debt impairment		33,166	37,185	32,964	2,255	26,200	26,200	0	0%	37,185
Depreciation & asset impairment		22,261	24,464	27,261	2,039	17,741	19,467	(1,726)	-9%	24,464
Finance charges		15,442	18,149	17,984	879	10,006	13,362	(3,356)	-25%	18,149
Bulk purchases - electricity		105,128	113,800	115,540	9,486	79,989	78,218	1,771	2%	113,800
Inventory consumed		-	15,811	17,877	1,616	10,757	12,142	(1,385)	-11%	15,811
Contracted services		24,020	28,850	35,703	2,754	18,232	24,269	(6,037)	-25%	28,850
Transfers and subsidies		5,505	6,485	7,009	189	5,280	5,239	41	1%	6,485
Other expenditure		37,415	37,971	40,196	2,056	22,479	29,491	(7,011)	-24%	37,971
Losses		2,225	-	2,600	-	-	1,040	(1,040)	-100%	-
Total Expenditure		386,792	435,278	456,910	33,662	306,570	326,735	(20,164)	-6%	435,278
Surplus/(Deficit)		8,703	(13,862)	(22,260)	6,615	7,113	13,277	(6,164)	(0)	(13,862)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,793	23,790	22,242	-	2,413	16,880	(14,467)	(0)	23,790
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		9,695	504	290	-	106	239	(133)	(0)	504
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		38,191	10,432	272	6,615	9,633	30,397			10,432
Taxation								-		
Surplus/(Deficit) after taxation		38,191	10,432	272	6,615	9,633	30,397			10,432
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		38,191	10,432	272	6,615	9,633	30,397			10,432
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		38,191	10,432	272	6,615	9,633	30,397			10,432

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) - M09 March										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		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		-	150	101	-	98	130	(32)	-25%	150
Vote 4 - Technical Services		8,500	4,983	6,235	58	3,744	5,651	(1,907)	-34%	4,983
Vote 5 - Community Services		359	630	803	5	153	703	(550)	-78%	630
Total Capital Multi-year expenditure	4,7	8,859	5,763	7,139	62	3,995	6,485	(2,490)	-38%	5,763
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		589	40	47	6	27	58	(32)	-54%	40
Vote 2 - Finance		1,329	2,010	2,344	9	1,692	2,144	(452)	-21%	2,010
Vote 3 - Corporate Services		2,537	2,695	2,706	922	1,779	2,649	(871)	-33%	2,695
Vote 4 - Technical Services		27,519	38,524	40,197	5,098	16,115	37,873	(21,758)	-57%	38,524
Vote 5 - Community Services		9,119	7,155	7,711	1,419	4,654	4,299	355	8%	7,155
Total Capital single-year expenditure	4	41,094	50,424	53,004	7,455	24,266	47,023	(22,756)	-48%	50,424
Total Capital Expenditure		49,953	56,187	60,143	7,517	28,261	53,507	(25,246)	-47%	56,187
Capital Expenditure - Functional Classification										
Governance and administration		3,139	5,015	5,409	962	3,633	5,022	(1,389)	-28%	5,015
Executive and council		27	40	47	6	27	43	(16)	-38%	40
Finance and administration		3,111	4,975	5,362	956	3,606	4,979	(1,373)	-28%	4,975
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9,478	7,785	8,514	1,424	4,807	5,002	(195)	-4%	7,785
Community and social services		4,131	1,465	2,437	377	736	1,980	(1,244)	-63%	1,465
Sport and recreation		4,059	5,555	5,266	931	3,508	2,556	952	37%	5,555
Public safety		1,288	765	812	116	563	465	98	21%	765
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		18,208	13,244	19,006	2,151	9,508	15,947	(6,439)	-40%	13,244
Planning and development		2,233	170	121	-	118	166	(48)	-29%	170
Road transport		15,975	13,074	18,885	2,151	9,390	15,781	(6,392)	-41%	13,074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,127	30,143	27,214	2,981	10,314	27,537	(17,223)	-63%	30,143
Energy sources		8,684	4,710	4,710	79	1,138	4,700	(3,562)	-76%	4,710
Water management		2,595	3,497	5,361	1,622	3,111	4,774	(1,663)	-35%	3,497
Waste water management		6,403	20,232	15,715	1,180	5,619	16,462	(10,843)	-66%	20,232
Waste management		1,446	1,704	1,429	101	445	1,601	(1,155)	-72%	1,704
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	49,953	56,187	60,143	7,517	28,261	53,507	(25,246)	-47%	56,187
Funded by:										
National Government		15,736	23,455	21,449	2,560	9,971	22,309	(12,338)	-55%	23,455
Provincial Government		3,397	335	793	360	395	296	99	33%	335
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		660	400	238	19	208	282	(74)	-26%	400
Transfers recognised - capital		19,793	24,190	22,480	2,939	10,575	22,887	(12,312)	-54%	24,190
Borrowing	6	14,504	14,650	15,734	1,612	9,300	15,338	(6,038)	-39%	14,650
Internally generated funds		15,656	17,347	21,930	2,967	8,387	15,283	(6,896)	-45%	17,347
Total Capital Funding		49,953	56,187	60,143	7,517	28,261	53,507	(25,246)	-47%	56,187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9,072	16,036	52,117	34,887	52,117
Call investment deposits		132,574	70,000	70,000	143,310	70,000
Consumer debtors		69,398	84,440	69,397	57,644	69,397
Other debtors		7,612	9,237	7,612	(18,787)	7,612
Current portion of long-term receivables		2,516	6	2,516	13,208	2,516
Inventory		1,085	2,124	1,085	(1,433)	1,085
Total current assets		222,256	181,841	202,727	228,829	202,727
Non current assets						
Long-term receivables		4,430	301	4,430	14,310	4,430
Investments			-	-		-
Investment property		14,903	15,097	14,922	14,951	14,922
Investments in Associate			-	-		-
Property, plant and equipment		454,654	454,941	487,163	465,296	487,163
Biological			-	-		-
Intangible		3,808	3,733	4,162	3,639	4,162
Other non-current assets		454	454	454	454	454
Total non current assets		478,249	474,527	511,131	498,650	511,131
TOTAL ASSETS		700,505	656,368	713,858	727,479	713,858
LIABILITIES						
Current liabilities						
Bank overdraft			-	-	-	-
Borrowing		7,879	8,409	7,415	4,612	7,415
Consumer deposits		4,319	4,325	4,719	5,350	4,719
Trade and other payables		42,269	30,556	33,765	53,625	33,765
Provisions		15,576	16,082	16,597	13,198	16,597
Total current liabilities		70,043	59,372	62,497	76,785	62,497
Non current liabilities						
Borrowing		60,841	67,396	69,160	62,180	69,160
Provisions		129,896	117,762	142,326	139,532	142,326
Total non current liabilities		190,738	185,159	211,486	201,712	211,486
TOTAL LIABILITIES		260,781	244,530	273,983	278,497	273,983
NET ASSETS	2	439,724	411,837	439,875	448,983	439,875
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		408,615	376,357	408,766	417,873	408,766
Reserves		31,109	35,480	31,109	31,109	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	439,724	411,837	439,875	448,983	439,875

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	Budget Year 2021/22								
		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		78,217	84,190	79,253	6,125	58,845	63,143	(4,298)	-7%	84,190
Service charges		192,602	201,765	216,439	21,144	168,812	151,323	17,489	12%	201,765
Other revenue		23,004	17,642	20,769	6,887	58,637	13,232	45,405	343%	17,642
Transfers and Subsidies - Operational		71,504	68,195	71,526	15,081	66,228	51,146	15,082	29%	68,195
Transfers and Subsidies - Capital		22,030	19,442	15,153	9,080	22,730	14,582	8,148	56%	19,442
Interest		5,663	8,760	9,685	1,103	9,627	6,570	3,057	47%	8,760
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(303,115)	(346,548)	(366,540)	(33,589)	(309,268)	(259,911)	49,357	-19%	(346,548)
Finance charges		(6,569)	(7,206)	(7,206)	-	(3,689)	(5,405)	(1,716)	32%	(7,206)
Transfers and Grants		(5,505)	(6,485)	(7,009)	(189)	(5,280)	(4,864)	416	-9%	(6,485)
NET CASH FROM/(USED) OPERATING ACTIVITIES		77,832	39,755	32,071	25,643	66,643	29,816	(36,826)	-124%	39,755
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		751	504	290	-	-	378	(378)	-100%	504
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(47,877)	(56,187)	(60,143)	(7,517)	(28,261)	(42,140)	(13,879)	33%	(56,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47,126)	(55,683)	(59,853)	(7,517)	(28,261)	(41,762)	(13,501)	32%	(55,683)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		15,200	14,650	15,734	-	-	10,988	(10,988)	-100%	14,650
Increase (decrease) in consumer deposits		-	220	400	-	-	165	(165)	-100%	220
Payments										
Repayment of borrowing		(6,072)	(8,409)	(7,879)	-	(1,929)	(6,307)	(4,378)	69%	(8,409)
NET CASH FROM/(USED) FINANCING ACTIVITIES		9,128	6,461	8,254	-	(1,929)	4,846	6,775	140%	6,461
NET INCREASE/ (DECREASE) IN CASH HELD		39,833	(9,467)	(19,529)	18,125	36,452	(7,100)			(9,467)
Cash/cash equivalents at beginning:		101,812	95,503	141,646	141,745	141,745	141,646			141,745
Cash/cash equivalents at month/year end:		141,646	86,036	122,117		178,197	134,545			132,278

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March														
Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	3,914	1,798	763	422	469	366	2,018	5,471	15,222	8,746			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,827	1,759	267	193	177	194	1,072	5,932	15,421	7,568			
Receivables from Non-exchange Transactions - Property Rates	1400	6,304	3,561	944	972	655	641	4,719	23,666	41,460	30,652			
Receivables from Exchange Transactions - Waste Water Management	1500	1,600	946	483	399	354	349	1,787	6,715	12,634	9,604			
Receivables from Exchange Transactions - Waste Management	1600	2,723	1,738	770	605	553	543	2,659	9,829	19,419	14,189			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts	1810	649	960	439	405	398	381	2,292	8,842	14,365	12,317			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	(5,116)	271	25	23	791	187	168	3,109	(543)	4,277			
Total By Income Source	2000	15,901	11,032	3,691	3,017	3,396	2,662	14,715	63,564	117,979	87,354	-	-	
2020/21 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	116	201	149	391	131	139	1,220	1,430	3,777	3,311			
Commercial	2300	2,569	546	119	95	88	115	530	1,193	5,255	2,020			
Households	2400	6,025	3,786	2,449	1,863	1,775	1,778	9,397	39,076	66,149	53,888			
Other	2500	7,191	6,498	974	669	1,403	630	3,567	21,865	42,798	28,134			
Total By Customer Group	2600	15,901	11,032	3,691	3,017	3,396	2,662	14,715	63,564	117,979	87,354	-	-	

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA		call	call		Fixed	4.30%				-				-
Nedbank		6	Fixed		Fixed	4.56%			19 July 2021	-				-
Nedbank		6	Fixed		Fixed	4.70%			13 September 2021	-				-
Standard Bank		6	Fixed		Fixed	4.65%			13 September 2021	-				-
Nedbank		6	Fixed		Fixed	4.89%			18 January 2022	-				-
ABSA		call	call		Fixed					10,285	41			10,326
ABSA		9	Fixed		Fixed	5.03%			12 June 2022	51,151	214			51,364
Standard Bank		9	Fixed		Fixed	5.025%			12 June 2022	51,150	213			51,363
Nedbank		3	Fixed		Fixed	4.60%			25 April 2022	30,140	117			30,257
Municipality sub-total										142,725	585	-	-	143,310

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvriev - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
Description	Ref	2020/21	Budget Year 2021/22							
		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:		–	58,238	58,238	15,213	58,238	43,678	14,559	33.3%	58,238
Local Government Equitable Share		–	50,990	50,990	12,748	50,990	38,243	12,748	33.3%	50,990
Municipal Infrastructure Grant		–	2,632	2,632	1,842	2,632	1,974	658	33.3%	2,632
Expanded Public Works Programme		–	2,075	2,075	623	2,075	1,556	519	33.3%	2,075
Financial Management Grant		–	1,550	1,550	–	1,550	1,163	388	33.3%	1,550
Integrated National Electrification Programme (Municipal) Grant		–	130	130	–	130	98	33	33.3%	130
Water Services Infrastructure Grant	3	–	860	860	–	860	645	215	33.3%	860
Provincial Government:		–	9,677	13,483	1,710	10,744	7,258	3,486	48.0%	9,677
Libraries		–	7,917	9,034	–	8,434	5,938	2,496	42.0%	7,917
Human Settlements		–	1,400	2,139	–	–	1,050	(1,050)	-100.0%	1,400
Maintenance of Roads		–	110	110	110	110	83	28	33.3%	110
Financial Management Support Grant	4	–	–	600	–	600	–	600	#DIV/0!	–
Municipal Capacity Building Grant		–	250	400	400	400	188	213	113.3%	250
Public Employment Support Grant		–	–	1,200	1,200	1,200	–	1,200	#DIV/0!	–
Local Government Support Grant - COVID-19		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant (COGTA)		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	280	442	–	569	210	359	170.9%	280
<i>Heist op den Berg</i>		–	280	442	–	569	210	359	170.9%	280
Total Operating Transfers and Grants	5	–	68,195	72,163	16,923	69,551	51,146	18,405	36.0%	68,195
Capital Transfers and Grants										
National Government:		–	19,107	19,107	7,238	19,107	14,330	4,777	33.3%	19,107
Municipal Infrastructure Grant		–	12,502	12,502	7,238	12,502	9,377	3,126	33.3%	12,502
Financial Management Grant		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal) Grant		–	870	870	–	870	652	217	33.3%	870
Water Services Infrastructure Grant		–	5,736	5,736	–	5,736	4,302	1,434	33.3%	5,736
Provincial Government:		–	335	339	–	300	251	49	19.4%	335
<i>Regional Socio - Economic Project</i>		–	–	–	–	–	–	–	–	–
<i>Libraries</i>		–	35	39	–	–	26	(26)	-100.0%	35
<i>Fire Service Capacity Building Grant</i>		–	–	–	–	–	–	–	–	–
<i>Development of Sport and Recreation Facilities Support Grant</i>		–	300	300	–	300	225	75	33.3%	300
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	400	238	–	–	300	(300)	-100.0%	400
<i>Heist op den Berg</i>		–	400	238	–	–	300	(300)	-100.0%	400
Total Capital Transfers and Grants	5	–	19,842	19,684	7,238	19,407	14,882	4,526	30.4%	19,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	88,037	91,847	24,161	88,958	66,028	22,930	34.7%	88,037

8.2 Supporting Table C7

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

Description	Ref	2020/21	Budget Year 2021/22							
		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:		-	58,890	58,589	5,282	43,094	44,167	(1,073)	-2.4%	58,890
Local Government Equitable Share		-	50,990	50,990	4,249	38,243	38,243	-		50,990
Municipal Infrastructure Grant		-	2,632	2,983	365	1,699	1,974	(275)	-13.9%	2,632
Expanded Public Works Programme		-	2,075	2,075	565	2,267	1,556	711	45.7%	2,075
Financial Management Grant		-	1,550	1,550	17	491	1,163	(672)	-57.8%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	98	33	33.3%	130
Water Services Infrastructure Grant		-	1,513	860	85	264	1,134	(870)	-76.7%	1,513
Provincial Government:		-	9,677	13,877	727	5,067	7,258	(2,191)	-30.2%	9,677
Libraries		-	7,917	9,034	584	4,923	5,938	(1,015)	-17.1%	7,917
Human Settlements		-	1,400	2,439	-	-	1,050	(1,050)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	1	83	(81)	-98.7%	110
Financial Management Support Grant		-	-	600	-	-	-	-		-
Municipal Capacity Building Grant		-	250	494	122	122	188	(65)	-34.9%	250
Public Employment Support Grant		-	-	1,200	21	21	-	21	#DIV/0!	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	280	475	26	306	210	96	45.9%	280
<i>Heist op den Berg</i>		-	280	475	26	306	210	96	45.9%	280
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	68,847	72,941	6,034	48,468	51,635	(3,167)	-6.1%	68,847
Capital expenditure of Transfers and Grants										
National Government:		-	23,455	21,449	2,560	9,971	17,591	(7,620)	-43.3%	23,455
Municipal Infrastructure Grant		-	12,502	14,843	1,993	7,338	9,377	(2,038)	-21.7%	12,502
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	652	217	33.3%	870
Water Services Infrastructure Grant		-	10,083	5,736	567	1,763	7,563	(5,800)	-76.7%	10,083
0		-	-	-	-	-	-	-		-
Provincial Government:		-	335	793	360	395	251	144	57.3%	335
Regional Socio - Economic Project		-	-	-	-	-	-	-		-
Libraries		-	35	493	360	395	26	369	1405.8%	35
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	300	300	-	-	225	(225)	-100.0%	300
Support Grant		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		-	400	238	19	208	300	(92)	-30.5%	400
<i>Heist op den Berg</i>		-	400	238	19	208	300	(92)	-30.5%	400
0		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	24,190	22,480	2,939	10,575	18,143	(7,568)	-41.7%	24,190
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	93,037	95,421	8,973	59,042	69,778	(10,735)	-15.4%	93,037

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 - M09 March											
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands		A	B	C					%	D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			5,449	5,393	468	3,987	4,064	(77)	-2%	5,449	
Pension and UIF Contributions			247	176	10	142	157	(15)	-9%	247	
Medical Aid Contributions			-	13	2	7	5	2	43%	-	
Motor Vehicle Allowance			725	515	32	416	460	(43)	-9%	725	
Cellphone Allowance			557	531	44	397	407	(11)	-3%	557	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	6,978	6,628	556	4,950	5,093	(144)	-3%	6,978
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			5,904	5,418	444	3,655	4,203	(549)	-13%	5,904	
Pension and UIF Contributions			598	678	72	539	480	59	12%	598	
Medical Aid Contributions			102	115	10	84	82	2	3%	102	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			1,015	1,021	79	702	764	(61)	-8%	1,015	
Cellphone Allowance			-	5	0	4	2	2	83%	-	
Housing Allowances			202	174	13	136	140	(4)	-3%	202	
Other benefits and allowances			253	254	13	136	187	(51)	-27%	253	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	8,073	7,664	630	5,256	5,858	(602)	-10%	8,073
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			96,541	101,054	7,645	73,760	74,005	(245)	0%	96,541	
Pension and UIF Contributions			15,250	16,006	1,255	11,318	11,736	(418)	-4%	15,250	
Medical Aid Contributions			6,435	6,452	530	4,669	4,833	(164)	-3%	6,435	
Overtime			3,683	5,626	507	4,554	3,562	992	28%	3,683	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			4,637	4,833	417	3,607	3,556	51	1%	4,637	
Cellphone Allowance			-	56	3	43	22	20	90%	-	
Housing Allowances			840	562	45	395	519	(123)	-24%	840	
Other benefits and allowances			6,225	6,872	527	5,109	5,082	27	1%	6,225	
Payments in lieu of leave			1,857	1,857	32	198	1,392	(1,194)	-86%	1,857	
Long service awards			565	581	76	958	430	528	123%	565	
Post-retirement benefit obligations	2		1,480	1,690	165	1,071	1,194	(123)	-10%	1,480	
Sub Total - Other Municipal Staff			-	137,513	145,588	11,202	105,681	106,332	(650)	-1%	137,513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	152,563	159,880	12,388	115,887	117,283	(1,396)	-1%	152,563
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	152,563	159,880	12,388	115,887	117,283	(1,396)	-1%	152,563
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	145,585	153,252	11,832	110,937	112,190	(1,253)	-1%	145,585

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2020/21	Budget Year 2021/22							
	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		2,051	6	6	6	6	-		0%
August		4,584	52	52	58	58	-		0%
September		6,859	1,771	1,771	1,829	1,829	-		3%
October		6,826	2,680	2,680	4,509	4,509	-		8%
November		10,066	2,752	2,752	7,261	7,261	-		13%
December		8,748	4,892	4,892	12,153	12,153	-		22%
January		3,590	4,050	1,965	14,118	16,204	2,086	12.9%	25%
February		4,290	4,750	6,626	20,744	20,954	210	1.0%	37%
March		2,780	3,240	7,517	28,261	24,194	(4,067)	-16.8%	50%
April		776	1,236			25,431	-		
May		3,015	3,475			28,906	-		
June		2,603	31,237			60,143	-		
Total Capital expenditure	-	56,187	60,143	28,261					

10.2 Supporting Table C13a

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		-	24,076	18,207	1,484	6,428	18,489	12,061	65.2%	24,076
Roads Infrastructure		-	2,700	1,192	44	184	442	258	58.4%	2,700
Roads			2,700	1,192	44	184	442	258	58.4%	2,700
Road Structures				-	-	-	-	-		-
Road Furniture				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Storm water Infrastructure		-	585	500	-	392	451	59	13.2%	585
Drainage Collection				-	-	-	-	-		-
Storm water Conveyance			585	500	-	392	451	59	13.2%	585
Attenuation				-	-	-	-	-		-
Water Supply Infrastructure		-	1,100	1,539	185	374	1,469	1,094	74.5%	1,100
Pump Stations				439	185	374	369	(6)	-1.5%	-
Distribution			1,100	1,100	-	-	1,100	1,100	100.0%	1,100
Sanitation Infrastructure		-	19,341	14,765	1,180	5,283	15,879	10,596	66.7%	19,341
Pump Station			870	482	314	462	482	20	4.1%	870
Reticulation				-	-	-	-	-		-
Waste Water Treatment Works			18,471	14,283	866	4,821	15,397	10,576	68.7%	18,471
Outfall Sewers				-	-	-	-	-		-
Toilet Facilities				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Solid Waste Infrastructure		-	350	210	76	195	248	53	21.2%	350
Landfill Sites				-	-	-	-	-		-
Waste Transfer Stations				-	-	-	-	-		-
Waste Processing Facilities			350	210	76	195	248	53	21.2%	350
Community Assets		-	3,000	2,330	485	925	2,001	1,077	53.8%	3,000
Community Facilities		-	1,250	1,666	-	279	1,466	1,187	81.0%	1,250
Halls			200	449	-	234	249	15	6.0%	200
Centres				-	-	-	-	-		-
Cemeteries/Crematoria			1,050	1,217	-	45	1,217	1,172	96.3%	1,050
Sport and Recreation Facilities		-	1,750	664	485	646	535	(111)	-20.7%	1,750
Indoor Facilities				-	-	-	-	-		-
Outdoor Facilities			1,750	664	485	646	535	(111)	-20.7%	1,750
Capital Spares				-	-	-	-	-		-
Other assets		-	300	55	53	55	215	160	74.4%	300
Operational Buildings		-	300	55	53	55	215	160	74.4%	300
Municipal Offices			300	55	53	55	215	160	74.4%	300
Pay/Enquiry Points				-	-	-	-	-		-
Intangible Assets		-	300	389	41	102	(105)	(207)	196.9%	300
Servitudes				-	-	-	-	-		-
Licences and Rights		-	300	389	41	102	(105)	(207)	196.9%	300
Water Rights				-	-	-	-	-		-
Effluent Licenses				-	-	-	-	-		-
Solid Waste Licenses				-	-	-	-	-		-
Computer Software and Applications			300	389	41	102	(105)	(207)	196.9%	300
Load Settlement Software Applications				-	-	-	-	-		-
Unspecified				-	-	-	-	-		-
Computer Equipment		-	1,560	1,485	920	940	1,511	571	37.8%	1,560
Computer Equipment			1,560	1,485	920	940	1,511	571	37.8%	1,560
Furniture and Office Equipment		-	879	1,055	61	815	857	42	4.9%	879
Furniture and Office Equipment			879	1,055	61	815	857	42	4.9%	879
Machinery and Equipment		-	2,213	1,735	25	711	1,905	1,194	62.7%	2,213
Machinery and Equipment			2,213	1,735	25	711	1,905	1,194	62.7%	2,213
Transport Assets		-	2,180	2,998	336	2,095	2,250	155	6.9%	2,180
Transport Assets			2,180	2,998	336	2,095	2,250	155	6.9%	2,180
Total Capital Expenditure on new assets	1	-	34,508	28,253	3,404	12,070	27,122	15,052	55.5%	34,508

10.3 Supporting Table C13b

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		-	3,470	3,497	134	2,019	3,797	1,778	46.8%	3,470
Roads Infrastructure		-	50	50	-	9	50	41	81.3%	50
Roads			50	50	-	9	50	41	81.3%	50
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	2,200	2,060	24	894	2,144	1,250	58.3%	2,200
HV Transmission Conductors										
MV Substations			1,100	1,100	-		1,100	1,100	100.0%	1,100
MV Switching Stations			60				36	36	100.0%	60
MV Networks			80				48	48	100.0%	80
LV Networks			960	960	24	894	960	66	6.8%	960
Capital Spares										
Water Supply Infrastructure		-	1,220	1,387	109	1,115	1,604	488	30.4%	1,220
Bulk Mains			100				60	60	100.0%	100
Distribution			1,120	1,387	109	1,115	1,544	428	27.7%	1,120
Distribution Points										
PRV Stations										
Capital Spares										
Community Assets		-	405	416	27	263	190	(74)	-38.8%	405
Community Facilities		-	105	140	22	56	125	70	55.7%	105
Theatres										
Libraries			15	22	22	22	8	(14)	-185.8%	15
Cemeteries/Crematoria			50	84			84	84	100.0%	50
Police										
Parks										
Public Open Space			40	34		34	34	0	0.2%	40
Sport and Recreation Facilities		-	300	276	6	208	64	(143)	-223.6%	300
Indoor Facilities			200	144	1	100	44	(56)	-126.5%	200
Outdoor Facilities			100	132	5	108	20	(88)	-438.1%	100
Capital Spares										
Investment properties		-	50	43	-	49	35	(15)	-42.3%	50
Revenue Generating		-	50							50
Improved Property										
Unimproved Property			50							50
Non-revenue Generating		-		43		49	35	(15)	-42.3%	
Improved Property										
Unimproved Property				43		49	35	(15)	-42.3%	
Other assets		-		260			104	104	100.0%	
Operational Buildings		-		260			104	104	100.0%	
Stores				260			104	104	100.0%	
Computer Equipment		-	425	889	0	398	611	213	34.9%	425
Computer Equipment			425	889	0	398	611	213	34.9%	425
Furniture and Office Equipment		-	505	546	86	237	545	307	56.4%	505
Furniture and Office Equipment			505	546	86	237	545	307	56.4%	505
Machinery and Equipment		-	170	171		171	172	1	0.5%	170
Machinery and Equipment			170	171		171	172	1	0.5%	170
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 ass	1	-	5,025	5,822	248	3,137	5,453	2,315	42.5%	5,025

10.4 Supporting Table C13c

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		-	3,930	4,340	222	2,729	2,626	(103)	-3.9%	3,930
Roads Infrastructure		-	706	760	42	552	551	(1)	-0.2%	706
Roads			706	760	42	552	551	(1)	-0.2%	706
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	265	390	-	78	249	170	68.4%	265
Drainage Collection					-	-	-	-		-
Storm water Conveyance			265	390	-	78	249	170	68.4%	265
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,109	2,093	76	1,428	1,111	(317)	-28.5%	2,109
MV Networks					-	-	-	-		-
LV Networks			2,109	2,093	76	1,428	1,111	(317)	-28.5%	2,109
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	446	561	75	358	380	22	5.9%	446
Bulk Mains					-	-	-	-		-
Distribution			446	561	75	358	380	22	5.9%	446
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	389	522	29	312	335	23	6.9%	389
Pump Station					-	-	-	-		-
Reticulation			389	522	29	312	335	23	6.9%	389
Solid Waste Infrastructure		-	15	15	-	-	-	-		15
Landfill Sites			15	15	-	-	-	-		15
Community Assets		-	11,261	12,133	243	1,911	2,260	348	15.4%	11,261
Community Facilities		-	8,226	8,840	-	-	-	-		8,226
Libraries					-	-	-	-		-
Cemeteries/Crematoria			806	866	-	-	-	-		806
Police					-	-	-	-		-
Parks					-	-	-	-		-
Public Open Space			7,420	7,975	-	-	-	-		7,420
Nature Reserves					-	-	-	-		-
Sport and Recreation Facilities		-	3,034	3,293	243	1,911	2,260	348	15.4%	3,034
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			3,034	3,293	243	1,911	2,260	348	15.4%	3,034
Capital Spares					-	-	-	-		-
Other assets		-	4,965	6,404	552	3,519	4,424	905	20.5%	4,965
Operational Buildings		-	4,949	6,278	551	3,507	4,368	861	19.7%	4,949
Municipal Offices			4,949	6,278	551	3,507	4,368	861	19.7%	4,949
Capital Spares					-	-	-	-		-
Housing		-	16	126	0	12	56	44	78.5%	16
Staff Housing					-	-	-	-		-
Social Housing			16	126	0	12	56	44	78.5%	16
Capital Spares					-	-	-	-		-
Computer Equipment		-	362	351	46	198	267	69	26.0%	362
Computer Equipment			362	351	46	198	267	69	26.0%	362
Furniture and Office Equipment		-	33	37	2	9	18	9	49.7%	33
Furniture and Office Equipment			33	37	2	9	18	9	49.7%	33
Machinery and Equipment		-	854	1,207	161	695	689	(6)	-0.9%	854
Machinery and Equipment			854	1,207	161	695	689	(6)	-0.9%	854
Transport Assets		-	2,705	3,502	233	2,337	2,456	119	4.8%	2,705
Transport Assets			2,705	3,502	233	2,337	2,456	119	4.8%	2,705
Total Repairs and Maintenance Expenditure	1	-	24,110	27,975	1,459	11,398	12,739	1,341	10.5%	24,110

10.5 Supporting Table C13d

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		-	16,329	19,679	1,361	11,363	13,587	2,223	16.4%	16,329
Roads Infrastructure		-	2,427	3,173	202	1,667	2,118	451	21.3%	2,427
Roads			2,108	3,173	176	1,421	2,007	586	29.2%	2,108
Road Structures			189		16	137	66	(71)	-106.7%	189
Road Furniture			129		11	109	45	(64)	-141.4%	129
Storm water Infrastructure		-	348	415	29	232	288	55	19.2%	348
Drainage Collection			126	415	11	84	210	126	60.0%	126
Storm water Conveyance			222		18	148	78	(71)	-91.2%	222
Electrical Infrastructure		-	2,090	1,887	174	1,552	1,486	(66)	-4.4%	2,090
MV Substations			217	1,881	18	157	828	672	81.1%	217
MV Switching Stations			144		12	146	50	(96)	-190.1%	144
MV Networks			602		50	493	211	(283)	-134.3%	602
LV Networks			1,127	6	94	756	397	(359)	-90.5%	1,127
Water Supply Infrastructure		-	3,464	2,349	289	1,908	2,152	244	11.4%	3,464
Boreholes			40		3	42	14	(28)	-203.3%	40
Reservoirs			949		79	713	332	(381)	-114.7%	949
Pump Stations			189	2,334	16	236	1,000	764	76.4%	189
Water Treatment Works			1,320	15	110	561	468	(93)	-19.8%	1,320
Distribution			966		81	355	338	(17)	-5.1%	966
Sanitation Infrastructure		-	3,830	3,072	319	3,192	2,569	(623)	-24.2%	3,830
Pump Station			276	38	23	514	112	(402)	-359.8%	276
Reticulation			3,554	3,034	296	2,678	2,458	(220)	-9.0%	3,554
Solid Waste Infrastructure		-	4,171	8,783	348	2,812	4,973	2,161	43.5%	4,171
Landfill Sites			3,699	8,490	308	2,469	4,691	2,221	47.4%	3,699
Waste Transfer Stations			407		34	274	143	(131)	-92.0%	407
Waste Processing Facilities			38		3	25	13	(12)	-91.8%	38
Waste Drop-off Points			26	293	2	43	126	83	65.6%	26
Community Assets		-	2,192	2,337	183	1,647	1,675	28	1.7%	2,192
Community Facilities		-	833	715	69	625	551	(74)	-13.4%	833
Halls			93	237	8	70	128	57	45.0%	93
Centres				67	-	-	-	-	-	-
Crèches					-	-	-	-	-	-
Clinics/Care Centres			17		1	13	6	(7)	-114.3%	17
Museums			55		5	41	19	(22)	-114.3%	55
Libraries			213	181	18	160	147	(13)	-8.8%	213
Cemeteries/Crematoria			185	207	15	139	147	9	6.0%	185
Public Open Space			107	23	9	80	47	(34)	-72.1%	107
Public Ablution Facilities			67		6	50	24	(27)	-114.3%	67
Markets			95		8	71	33	(38)	-114.3%	95
Abattoirs			1		0	1	0	(0)	-116.4%	1
Sport and Recreation Facilities		-	1,360	1,622	113	1,023	1,125	102	9.1%	1,360
Indoor Facilities			32	35	3	32	25	(6)	-25.9%	32
Outdoor Facilities			1,328	1,587	111	991	1,100	109	9.9%	1,328
Investment properties		-	2	23	-	-	-	-	-	2
Revenue Generating		-	2	23	-	-	-	-	-	2
Unimproved Property			2	23	-	-	-	-	-	2
Other assets		-	1,164	779	97	963	719	(244)	-33.9%	1,164
Operational Buildings		-	1,164	779	97	963	719	(244)	-33.9%	1,164
Municipal Offices			1,135	779	95	765	709	(57)	-8.0%	1,135
Yards			12		1	183	4	(179)	-4438.6%	12
Stores			18		1	14	6	(8)	-125.9%	18
Intangible Assets		-	363	270	30	270	235	(35)	-14.9%	363
Licences and Rights		-	363	270	30	270	235	(35)	-14.9%	363
Computer Software and Applications			363	270	30	270	235	(35)	-14.9%	363
Computer Equipment		-	507	642	42	398	434	36	8.4%	507
Computer Equipment			507	642	42	398	434	36	8.4%	507
Furniture and Office Equipment		-	1,072	867	89	804	722	(82)	-11.3%	1,072
Furniture and Office Equipment			1,072	867	89	804	722	(82)	-11.3%	1,072
Machinery and Equipment		-	1,098	753	92	910	686	(224)	-32.7%	1,098
Machinery and Equipment			1,098	753	92	910	686	(224)	-32.7%	1,098
Transport Assets		-	1,736	1,911	145	1,384	1,372	(12)	-0.9%	1,736
Transport Assets			1,736	1,911	145	1,384	1,372	(12)	-0.9%	1,736
Total Depreciation	1	-	24,464	27,261	2,039	17,738	19,430	1,691	8.7%	24,464

10.6 Supporting Table C13e

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		-	12,854	21,647	3,485	9,857	18,763	8,906	47.5%	12,854
Roads Infrastructure		-	8,894	15,691	2,103	8,029	13,739	5,710	41.6%	8,894
Roads			8,894	15,691	2,103	8,029	13,739	5,710	41.6%	8,894
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	2,420	2,300	54	227	2,372	2,145	90.4%	2,420
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			600	600			600	600	100.0%	600
MV Switching Stations			120				72	72	100.0%	120
MV Networks			800	800	10	10	800	790	98.8%	800
LV Networks			900	900	45	217	900	683	75.8%	900
Capital Spares										
Water Supply Infrastructure		-	790	2,412	1,328	1,601	1,705	104	6.1%	790
Dams and Weirs										
Boreholes										
Reservoirs			90	48			73	73	100.0%	90
Pump Stations										
Water Treatment Works			250	250			250	250	100.0%	250
Bulk Mains										
Distribution			450	2,114	1,328	1,601	1,382	(219)	-15.9%	450
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	494			198	198	100.0%	
Pump Station										
Reticulation										
Waste Water Treatment Works				494			198	198	100.0%	
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	750	750			750	750	100.0%	750
Landfill Sites			750	750			750	750	100.0%	750
Community Assets		-	2,100	2,367	374	1,535	328	(1,208)	-368.5%	2,100
Community Facilities		-	100	102			2	2	100.0%	100
Cemeteries/Crematoria										
Police										
Purls										
Public Open Space			100	102			2	2	100.0%	100
Nature Reserves										
Sport and Recreation Facilities		-	2,000	2,265	374	1,535	326	(1,209)	-370.8%	2,000
Indoor Facilities										
Outdoor Facilities			2,000	2,265	374	1,535	326	(1,209)	-370.8%	2,000
Capital Spares										
Other assets		-	1,700	2,055	6	1,662	1,887	225	11.9%	1,700
Operational Buildings		-	1,700	2,055	6	1,662	1,887	225	11.9%	1,700
Municipal Offices			1,700	2,055	6	1,662	1,887	225	11.9%	1,700
Machinery and Equipment		-	-	-	-	-	(45)	(45)	100.0%	-
Machinery and Equipment							(45)	(45)	100.0%	-
Total Capital Expenditure on upgrading of existing	1	-	16,654	26,068	3,866	13,054	20,933	7,879	37.6%	16,654

Section 11 – COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS:

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

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

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

Bergrivier Municipality						
Cost Containment In-Year Report - 31 March 2022						
Measures	Budget	Actual Expenditure				Savings
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
Use of consultants	28,916,873.00	4,436,585.95	6,950,657.11	6,818,835.69		10,710,794.25
Vehicles used for political office - bearers	-	-	-	-		
Travel and subsistence	-	-	-	-		-
Domestic accomodation	158,500.00	1,286.09	19,469.78	85,247.77		52,496.36
Sponsorships, events and catering	152,000.00	10,819.30	69,050.35	49,351.17		22,779.18
Communication	3,112,500.00	680,721.59	717,202.40	738,677.07		975,898.94
Conferences, meetings and study tours	274,500.00	8,019.13	51,334.78	6,253.06		208,893.03
Other related expenditure items			-	-		
Overtime (Non-Structured)	3,682,900.00	1,303,567.58	1,578,934.94	1,671,256.22		-870,858.74
Total	36,297,273.00	6,440,999.64	9,386,649.36	9,369,620.98	-	11,100,003.02

Savings can only be measured at year-end

In order to generate value and adhere to the spirit of the Regulation with related to the cost containment reporting, management will need to interrogate each individual cost item and determine whether value for money was received when procuring or incurring the necessary expenses

Section 12 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of March 2022 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 April 2022