

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 April 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 April 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 April 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	348,530,609.49	369,916,921.00	-21,386,311.51	-6%
Total Expenditure	435,278,025.00	456,897,877.00	341,692,650.23	366,136,859.00	-24,444,208.77	-7%
Total Capital Expenditure	56,187,043.00	60,143,289.00	33,440,786.28	55,697,489.00	-22,256,702.72	-40%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R21.386 million against the total budget for the period ended 30 April 2022.

The operating expenditure is underspent by R24.444 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 R33.440 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 30 April 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	71,882	72,829	(947)	-1%
Service charges - electricity revenue	125,118	146,330	148,440	120,905	124,390	(3,485)	-3%
Service charges - water revenue	31,980	29,944	33,540	30,136	26,377	3,759	14%
Service charges - sanitation revenue	14,494	14,960	15,465	13,193	12,770	424	3%
Service charges - refuse revenue	24,134	24,751	25,725	22,155	21,210	945	4%
Rental of facilities and equipment	4,292	1,413	1,405	2,092	1,173	919	78%
Interest earned - external investments	5,663	6,382	7,029	6,201	5,753	448	8%
Interest earned - outstanding debtors	4,942	5,700	4,700	4,529	5,249	(719)	-14%
Fines, penalties and forfeits	21,744	23,225	21,280	4,084	18,187	(14,103)	-78%
Licences and permits	94	73	73	67	61	6	10%
Agency services	4,708	4,627	5,512	3,778	4,387	(609)	-14%
Transfers and subsidies	70,021	68,847	72,941	61,124	68,163	(7,039)	-10%
Other revenue	8,991	8,541	9,717	7,846	7,808	37	0%
Gains	-	-	2,600	539	1,560	(1,021)	-65%
Total Revenue (excluding capital transfers and contributions)	395,495	421,416	434,650	348,531	369,917	(21,386)	-6%

Total revenue received to date was R348,530,609.49 which represents 80.19% 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 3% 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 14% 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 3% as the revenue enhancement program gains momentum a revenue surplus is also expected for this category of revenue upon the conclusion of the 2021/2022 financial year.

Service Charges – Refuse Revenue: A positive YTD variance of 4% 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 78%, as a result of a levy that was duplicated. The correction will be made in May 2022.

Interest earned – external investments: A positive YTD variance of 8% 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 14% 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 an increase of issuing of boat licences and permits.

Agency Services: A negative YTD variance of 14% is reflected. Revenue journals have yet to be processed. Should the adjustment be done, the total operational revenue as originally budgeted will be met for the year-to-date.

Transfers and subsidies: A negative YTD variance of 10% 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	153,237	122,674	125,967	(3,293)	-3%
Remuneration of councillors	6,655	6,978	6,628	5,505	5,605	(100)	-2%
Debt impairment	33,166	37,185	32,964	28,455	28,455	0	0%
Depreciation & asset impairment	22,261	24,464	27,261	19,779	22,065	(2,286)	-10%
Finance charges	15,442	18,149	17,984	10,885	14,768	(3,883)	-26%
Bulk purchases - electricity	105,128	113,800	115,540	88,665	87,079	1,586	2%
Inventory consumed	-	15,811	17,887	12,200	13,925	(1,725)	-12%
Contracted services	24,020	28,850	35,575	21,023	27,832	(6,809)	-24%
Transfers and subsidies	5,505	6,485	7,009	6,045	6,074	(29)	0%
Other expenditure	37,415	37,971	40,213	26,461	32,807	(6,346)	-19%
Losses	2,225	-	2,600	-	1,560	(1,560)	-100%
Total Expenditure	386,792	435,278	456,898	341,693	366,137	(24,444)	-7%

The total expenditure to date is R341,692,650.23 which represents 74.79% 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 26% 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 12% is reflected due to the under expenditure on bulk water, repairs and maintenance buildings and refuse bags.

Contracted services: A negative YTD budget variance of 24% is reflected due to under expenditure on professional fees technical reports, revenue enhancement, professional fees: fines management and legal fees, this trend usually increases during the latter part of the financial year.

Other expenditure: A negative YTD budget variance of 19% less than budget is recorded due to a combination of under-over expenditure on prepaid service provider (over), membership fees (over), advertisements (under), telephone costs (over), protective clothing (under), fuel (under), 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	121	(22)	-18%
Vote 4 - Technical Services	8,500	4,983	6,235	4,846	5,812	(967)	-17%
Vote 5 - Community Services	359	630	799	153	699	(546)	-78%
Total Capital Multi-year expenditure	8,859	5,763	7,135	5,097	6,632	(1,535)	-23%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	589	40	47	36	55	(19)	-34%
Vote 2 - Finance	1,329	2,010	2,344	1,744	2,210	(466)	-21%
Vote 3 - Corporate Services	2,537	2,695	2,706	1,828	2,651	(824)	-31%
Vote 4 - Technical Services	27,519	38,524	40,197	18,784	39,012	(20,229)	-52%
Vote 5 - Community Services	9,119	7,155	7,716	5,952	5,137	815	16%
Total Capital single-year expenditure	41,094	50,424	53,009	28,344	49,066	(20,722)	-42%
Total Capital Expenditure	49,953	56,187	60,143	33,441	55,697	(22,257)	-40%
Funded by:							
National Government	15,736	23,455	21,449	12,025	22,022	(9,997)	-45%
Provincial Government	3,397	335	793	401	362	40	11%
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	267	(59)	-22%
Transfers recognised - capital	19,793	24,190	22,480	12,635	22,651	(10,017)	-44%
Borrowing	14,504	14,650	15,734	9,734	15,437	(5,703)	-37%
Internally generated funds	15,656	17,347	21,930	11,073	17,610	(6,537)	-37%
Total Capital Funding	49,953	56,187	60,143	33,441	55,697	(22,257)	-40%

Capital Expenditure:

Total year to date capital expenditure as at 30 April 2022 amounts to R33,440,786.28

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 R35,910.04 or 76.40% of the adjustment budget of R47,000.00. Shadow costs amounted to R8,889.00 at the end of April 2022.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R1,744,300.79 or 74.42% of the adjustment budget of R2,343,900.00 . Shadow costs amounted to R387,740.41 at the end of April 2022.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,926,220.87 or 68.63% of the adjustment budget of R2,806,472.00 . Shadow costs amounted to R779,461.25 at the end of April 2022.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R23,629,408.25 or 50.89% of the adjustment budget of R46,431,611.00 . Shadow costs amounted to R15,826,474.48 at the end of April 2022.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R6,104,946.33 or 71.70% of the adjustment budget of R8,514,306.00 . Shadow costs amounted to R2,059,249.63 at the end of April 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	289,484,636.60
Gross Debtors Closing balance 30 April 2022	C	137,296,771.30
Bad debts written-off (July 21 - June 22)	D	11,585,162.20
Billed Revenue 2021/22(July - April)		289,484,636.60
Nett Billed Revenue		272,196,375.50
% debtor payment achieved		94.03
Nett Payment received - April 22		22,889,489.32

Cash flow

The Cash Book Balance (investments included) as at 30 April 2022 reflects a positive amount of R168,469 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												
						2022-04-01						2022-04-30
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	Interest Rate Per Annu	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee This Month	Accrued Interest This Month	Balance at End of Month	
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	
ABSA		call	2020-12-10		4.30%	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		call	2021-09-15			10,325,718.28				41,585.77	10,367,304.05	
ABSA		Fixed	2021-09-15	2022-06-12	5.0300%	51,364,301.36				206,712.32	51,571,013.68	
Standard Bank		Fixed	2021-09-15	2022-06-12	5.0250%	51,362,945.21				206,506.85	51,569,452.06	
Nedbank	03/7881004312/000046	Fixed	2022-01-24	2022-04-25	4.6000%	30,257,095.88		30,344,054.79		86,958.91	0.00	
Total Investment						143,310,060.73	0.00	30,344,054.79	0.00	541,763.85	113,507,769.79	

During the month of April, no new investments was made. The total amount invested at 30 April is R113,507,769.79. The accrued interest for April 2022 amount to R541,763.85.

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	-	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	-	50,990,000.00	-
Municipal Infrastructure Grant	15,134,000.00		2,692,609.00	17,826,609.00	-	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	-	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	-
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	-	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	-
					-	-	-
	10,012,000.00	3,810,000.00	547,678.15	14,169,678.15	-	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	-	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 - M10 April							
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%	3.2%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		29.0%	26.1%	26.2%	29.1%	26.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		25.2%	25.8%	25.1%	24.2%	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%	336.0%	324.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		202.2%	144.9%	195.4%	254.3%	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%	20.0%	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%	35.3%	35.2%	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%	3.1%	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) - M10 April

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	8,461	136,508	139,925	(3,417)	-2%	154,728
Executive and council		39,230	50,991	50,991	-	51,144	50,991	154	0%	50,991
Finance and administration		99,140	103,737	105,419	8,461	85,364	88,935	(3,571)	-4%	103,737
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		38,526	38,059	40,256	2,518	14,910	33,249	(18,339)	-55%	38,059
Community and social services		9,269	8,657	10,430	1,642	6,806	8,458	(1,652)	-20%	8,657
Sport and recreation		3,225	4,774	5,812	474	4,691	4,601	90	2%	4,774
Public safety		20,435	23,207	21,554	403	3,413	18,348	(14,935)	-81%	23,207
Housing		5,597	1,421	2,460	-	-	1,842	(1,842)	-100%	1,421
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,618	23,400	27,691	8,311	17,014	22,382	(5,369)	-24%	23,400
Planning and development		15,390	16,535	19,993	7,125	10,823	16,162	(5,339)	-33%	16,535
Road transport		11,228	6,865	7,698	1,186	6,191	6,221	(30)	0%	6,865
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		221,469	229,524	232,824	22,416	189,478	193,186	(3,708)	-2%	229,524
Energy sources		132,357	147,505	149,615	14,627	122,598	125,172	(2,574)	-2%	147,505
Water management		35,055	29,949	34,295	3,375	30,136	26,831	3,305	12%	29,949
Waste water management		23,578	26,579	22,084	1,997	13,864	19,133	(5,269)	-28%	26,579
Waste management		30,478	25,491	26,830	2,417	22,881	22,050	831	4%	25,491
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	424,983	445,711	457,182	41,707	357,910	388,742	(30,833)	-8%	445,711
Expenditure - Functional										
Governance and administration		98,874	103,772	113,192	9,601	82,504	92,591	(10,087)	-11%	103,772
Executive and council		20,566	26,110	24,260	2,729	20,200	21,123	(923)	-4%	26,110
Finance and administration		76,994	76,248	87,451	6,782	61,244	70,250	(9,006)	-13%	76,248
Internal audit		1,314	1,414	1,481	90	1,060	1,218	(158)	-13%	1,414
Community and public safety		65,251	72,243	77,167	6,089	56,946	63,346	(6,400)	-10%	72,243
Community and social services		10,734	13,228	14,590	962	9,647	11,876	(2,229)	-19%	13,228
Sport and recreation		16,150	18,998	21,478	1,878	15,692	17,447	(1,755)	-10%	18,998
Public safety		31,272	36,876	36,681	3,117	30,184	30,597	(413)	-1%	36,876
Housing		7,095	3,141	4,418	132	1,424	3,426	(2,002)	-58%	3,141
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,997	44,309	47,519	3,262	35,770	38,966	(3,195)	-8%	44,309
Planning and development		11,685	13,354	16,105	781	12,289	13,731	(1,442)	-11%	13,354
Road transport		29,312	30,955	31,414	2,481	23,482	25,235	(1,753)	-7%	30,955
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		181,671	214,954	219,020	16,171	166,473	171,235	(4,762)	-3%	214,954
Energy sources		117,491	135,298	135,613	9,781	103,016	102,570	446	0%	135,298
Water management		19,091	23,498	23,215	1,744	20,844	20,481	364	2%	23,498
Waste water management		11,839	16,410	15,063	850	10,142	12,229	(2,087)	-17%	16,410
Waste management		33,250	39,749	45,129	3,796	32,471	35,956	(3,485)	-10%	39,749
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	386,792	435,278	456,898	35,122	341,693	366,137	(24,444)	-7%	435,278
Surplus/ (Deficit) for the year		38,191	10,432	284	6,585	16,217	22,605	(6,388)	-28%	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 Bergvriër - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April										
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	-	51,144	51,200	(56)	-0.1%	50,991
Vote 2 - Finance		97,294	101,034	101,384	8,424	84,345	85,883	(1,538)	-1.8%	101,034
Vote 3 - Corporate Services		480	522	2,950	39	175	1,892	(1,716)	-90.7%	522
Vote 4 - Technical Services		217,029	250,478	255,740	30,568	203,558	212,132	(8,575)	-4.0%	250,478
Vote 5 - Community Services		41,256	42,686	45,768	2,676	18,687	37,635	(18,948)	-50.3%	42,686
Total Revenue by Vote	2	395,495	445,711	457,182	41,707	357,910	388,742	(30,833)	-7.9%	445,711
Expenditure by Vote	1									
Vote 1 - Municipal Manager		25,379	31,326	30,004	3,162	24,166	25,810	(1,644)	-6.4%	31,326
Vote 2 - Finance		39,118	40,795	46,555	3,714	34,321	37,462	(3,141)	-8.4%	40,795
Vote 3 - Corporate Services		28,782	30,178	33,787	2,548	22,888	27,385	(4,497)	-16.4%	30,178
Vote 4 - Technical Services		224,320	256,295	264,770	19,014	199,717	208,285	(8,568)	-4.1%	256,295
Vote 5 - Community Services		69,194	76,684	81,783	6,684	60,601	67,195	(6,595)	-9.8%	76,684
Total Expenditure by Vote	2	386,792	435,278	456,898	35,122	341,693	366,137	(24,444)	-6.7%	435,278
Surplus/ (Deficit) for the year	2	8,703	10,432	284	6,585	16,217	22,605	(6,388)	-28.3%	10,432

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) - M10 April										
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	6,503	71,882	72,829	(947)	-1%	86,624
Service charges - electricity revenue		125,118	146,330	148,440	14,537	120,905	124,390	(3,485)	-3%	146,330
Service charges - water revenue		31,980	29,944	33,540	3,375	30,136	26,377	3,759	14%	29,944
Service charges - sanitation revenue		14,494	14,960	15,465	1,342	13,193	12,770	424	3%	14,960
Service charges - refuse revenue		24,134	24,751	25,725	2,222	22,155	21,210	945	4%	24,751
Rental of facilities and equipment		4,292	1,413	1,405	55	2,092	1,173	919	78%	1,413
Interest earned - external investments		5,663	6,382	7,029	630	6,201	5,753	448	8%	6,382
Interest earned - outstanding debtors		4,942	5,700	4,700	473	4,529	5,249	(719)	-14%	5,700
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21,744	23,225	21,280	411	4,084	18,187	(14,103)	-78%	23,225
Licences and permits		94	73	73	6	67	61	6	10%	73
Agency services		4,708	4,627	5,512	158	3,778	4,387	(609)	-14%	4,627
Transfers and subsidies		70,021	68,847	72,941	3,642	61,124	68,163	(7,039)	-10%	68,847
Other revenue		8,991	8,541	9,717	954	7,846	7,808	37	0%	8,541
Gains		-	-	2,600	539	539	1,560	(1,021)	-65%	-
Total Revenue (excluding capital transfers and contributions)		395,495	421,416	434,650	34,847	348,531	369,917	(21,386)	-6%	421,416
Expenditure By Type										
Employee related costs		134,977	145,585	153,237	11,737	122,674	125,967	(3,293)	-3%	145,585
Remuneration of councillors		6,655	6,978	6,628	556	5,505	5,605	(100)	-2%	6,978
Debt impairment		33,166	37,185	32,964	2,255	28,455	28,455	0	0%	37,185
Depreciation & asset impairment		22,261	24,464	27,261	2,039	19,779	22,065	(2,286)	-10%	24,464
Finance charges		15,442	18,149	17,984	879	10,885	14,768	(3,883)	-26%	18,149
Bulk purchases - electricity		105,128	113,800	115,540	8,676	88,665	87,079	1,586	2%	113,800
Inventory consumed		-	15,811	17,887	1,443	12,200	13,925	(1,725)	-12%	15,811
Contracted services		24,020	28,850	35,575	2,791	21,023	27,832	(6,809)	-24%	28,850
Transfers and subsidies		5,505	6,485	7,009	765	6,045	6,074	(29)	0%	6,485
Other expenditure		37,415	37,971	40,213	3,982	26,461	32,807	(6,346)	-19%	37,971
Losses		2,225	-	2,600	-	-	1,560	(1,560)	-100%	-
Total Expenditure		386,792	435,278	456,898	35,122	341,693	366,137	(24,444)	-7%	435,278
Surplus/(Deficit)		8,703	(13,862)	(22,247)	(275)	6,838	3,780	3,058	0	(13,862)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,793	23,790	22,242	6,758	9,171	18,569	(9,398)	(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	102	208	256	(48)	(0)	504
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		38,191	10,432	284	6,585	16,217	22,605			10,432
Taxation								-		
Surplus/(Deficit) after taxation		38,191	10,432	284	6,585	16,217	22,605			10,432
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		38,191	10,432	284	6,585	16,217	22,605			10,432
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		38,191	10,432	284	6,585	16,217	22,605			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) - M10 April										
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	121	(22)	-18%	150
Vote 4 - Technical Services		8,500	4,983	6,235	1,102	4,846	5,812	(967)	-17%	4,983
Vote 5 - Community Services		359	630	799	-	153	699	(546)	-78%	630
Total Capital Multi-year expenditure	4,7	8,859	5,763	7,135	1,102	5,097	6,632	(1,535)	-23%	5,763
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		589	40	47	9	36	55	(19)	-34%	40
Vote 2 - Finance		1,329	2,010	2,344	53	1,744	2,210	(466)	-21%	2,010
Vote 3 - Corporate Services		2,537	2,695	2,706	49	1,828	2,651	(824)	-31%	2,695
Vote 4 - Technical Services		27,519	38,524	40,197	2,668	18,784	39,012	(20,229)	-52%	38,524
Vote 5 - Community Services		9,119	7,155	7,716	1,298	5,952	5,137	815	16%	7,155
Total Capital single-year expenditure	4	41,094	50,424	53,009	4,078	28,344	49,066	(20,722)	-42%	50,424
Total Capital Expenditure		49,953	56,187	60,143	5,180	33,441	55,697	(22,257)	-40%	56,187
Capital Expenditure - Functional Classification										
Governance and administration		3,139	5,015	5,409	198	3,831	5,135	(1,305)	-25%	5,015
Executive and council		27	40	47	9	36	44	(8)	-19%	40
Finance and administration		3,111	4,975	5,362	188	3,795	5,091	(1,296)	-25%	4,975
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9,478	7,785	8,514	1,298	6,105	5,836	269	5%	7,785
Community and social services		4,131	1,465	2,432	349	1,084	2,261	(1,177)	-52%	1,465
Sport and recreation		4,059	5,555	5,275	837	4,345	3,086	1,260	41%	5,555
Public safety		1,288	765	807	112	675	489	186	38%	765
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		18,208	13,244	19,006	2,198	11,706	17,363	(5,657)	-33%	13,244
Planning and development		2,233	170	121	-	118	151	(33)	-22%	170
Road transport		15,975	13,074	18,885	2,198	11,588	17,212	(5,624)	-33%	13,074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,127	30,143	27,214	1,485	11,799	27,363	(15,564)	-57%	30,143
Energy sources		8,684	4,710	4,710	89	1,227	4,710	(3,483)	-74%	4,710
Water management		2,595	3,497	5,361	130	3,241	4,944	(1,703)	-34%	3,497
Waste water management		6,403	20,232	15,715	909	6,529	16,163	(9,634)	-60%	20,232
Waste management		1,446	1,704	1,429	356	802	1,546	(745)	-48%	1,704
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	49,953	56,187	60,143	5,180	33,441	55,697	(22,257)	-40%	56,187
Funded by:										
National Government		15,736	23,455	21,449	2,054	12,025	22,022	(9,997)	-45%	23,455
Provincial Government		3,397	335	793	6	401	362	40	11%	335
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		660	400	238	-	208	267	(59)	-22%	400
Transfers recognised - capital		19,793	24,190	22,480	2,060	12,635	22,651	(10,017)	-44%	24,190
Borrowing	6	14,504	14,650	15,734	434	9,734	15,437	(5,703)	-37%	14,650
Internally generated funds		15,656	17,347	21,930	2,686	11,073	17,610	(6,537)	-37%	17,347
Total Capital Funding		49,953	56,187	60,143	5,180	33,441	55,697	(22,257)	-40%	56,187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M10 April						
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	54,962	52,117
Call investment deposits		132,574	70,000	70,000	113,508	70,000
Consumer debtors		69,398	84,440	69,397	62,559	69,397
Other debtors		7,612	9,237	7,612	(14,961)	7,612
Current portion of long-term receivables		2,516	6	2,516	7,835	2,516
Inventory		1,085	2,124	1,085	(1,329)	1,085
Total current assets		222,256	181,841	202,727	222,574	202,727
Non current assets						
Long-term receivables		4,430	301	4,430	14,442	4,430
Investments			-	-		-
Investment property		14,903	15,097	14,922	14,950	14,922
Investments in Associate			-	-		-
Property, plant and equipment		454,654	454,941	487,163	468,460	487,163
Biological			-	-		-
Intangible		3,808	3,733	4,162	3,615	4,162
Other non-current assets		454	454	454	454	454
Total non current assets		478,249	474,527	511,131	501,922	511,131
TOTAL ASSETS		700,505	656,368	713,858	724,496	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	5,415	4,719
Trade and other payables		42,269	30,556	33,765	43,442	33,765
Provisions		15,576	16,082	16,597	12,774	16,597
Total current liabilities		70,043	59,372	62,497	66,244	62,497
Non current liabilities						
Borrowing		60,841	67,396	69,160	62,180	69,160
Provisions		129,896	117,762	142,326	140,505	142,326
Total non current liabilities		190,738	185,159	211,486	202,685	211,486
TOTAL LIABILITIES		260,781	244,530	273,983	268,929	273,983
NET ASSETS	2	439,724	411,837	439,875	455,567	439,875
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		408,615	376,357	408,766	424,458	408,766
Reserves		31,109	35,480	31,109	31,109	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	439,724	411,837	439,875	455,567	439,875

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	5,545	64,390	70,158	(5,769)	-8%	84,190
Service charges		192,602	201,765	216,439	20,638	189,450	168,137	21,313	13%	201,765
Other revenue		23,004	17,642	20,769	3,037	61,674	14,702	46,973	320%	17,642
Transfers and Subsidies - Operational		71,504	68,195	71,526	-	66,228	56,829	9,399	17%	68,195
Transfers and Subsidies - Capital		22,030	19,442	15,153	-	22,730	16,202	6,528	40%	19,442
Interest		5,663	8,760	9,685	1,104	10,730	7,300	3,430	47%	8,760
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(303,115)	(346,548)	(366,540)	(34,645)	(343,913)	(288,790)	55,123	-19%	(346,548)
Finance charges		(6,569)	(7,206)	(7,206)	-	(3,689)	(6,005)	(2,316)	39%	(7,206)
Transfers and Grants		(5,505)	(6,485)	(7,009)	(765)	(6,045)	(5,404)	641	-12%	(6,485)
NET CASH FROM/(USED) OPERATING ACTIVITIES		77,832	39,755	32,071	(5,087)	61,556	33,129	(28,427)	-86%	39,755
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		751	504	290	539	539	420	119	28%	504
Decrease (increase) in non-current receivables				-			-	-		-
Decrease (increase) in non-current investments				-			-	-		-
Payments										
Capital assets		(47,877)	(56,187)	(60,143)	(5,180)	(33,441)	(46,823)	(13,382)	29%	(56,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47,126)	(55,683)	(59,853)	(4,641)	(32,902)	(46,403)	(13,500)	29%	(55,683)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-	-		-	-		-
Borrowing long term/refinancing		15,200	14,650	15,734	-		12,208	(12,208)	-100%	14,650
Increase (decrease) in consumer deposits			220	400	-		183	(183)	-100%	220
Payments										
Repayment of borrowing		(6,072)	(8,409)	(7,879)	-	(1,929)	(7,008)	(5,079)	72%	(8,409)
NET CASH FROM/(USED) FINANCING ACTIVITIES		9,128	6,461	8,254	-	(1,929)	5,384	7,313	136%	6,461
NET INCREASE/ (DECREASE) IN CASH HELD		39,833	(9,467)	(19,529)	(9,728)	26,725	(7,889)			(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		168,469	133,756			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 - M10 April													
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	3,933	1,421	961	626	378	427	1,966	5,611	15,324	9,008		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10,251	928	774	198	165	161	1,050	5,819	19,348	7,394		
Receivables from Non-exchange Transactions - Property Rates	1400	8,013	2,113	2,616	722	871	579	4,467	22,484	41,864	29,123		
Receivables from Exchange Transactions - Waste Water Management	1500	1,552	855	683	411	364	331	1,823	6,712	12,731	9,640		
Receivables from Exchange Transactions - Waste Management	1600	2,667	1,322	1,300	650	543	515	2,722	9,828	19,547	14,258		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	966	597	906	412	383	378	2,242	8,715	14,599	12,130		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,129)	60	253	23	23	790	345	3,075	(560)	4,256		
Total By Income Source	2000	22,253	7,297	7,493	3,043	2,727	3,180	14,615	62,244	122,852	85,809	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	137	230	145	134	385	125	1,232	1,437	3,825	3,314		
Commercial	2300	5,739	251	140	99	76	77	543	1,241	8,167	2,036		
Households	2400	6,178	3,852	2,284	2,104	1,719	1,675	9,618	39,008	66,439	54,124		
Other	2500	10,199	2,965	4,925	706	546	1,303	3,222	20,557	44,422	26,335		
Total By Customer Group	2600	22,253	7,297	7,493	3,043	2,727	3,180	14,615	62,244	122,852	85,809	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April														
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					10,326	42			10,367
ABSA		9	Fixed		Fixed	5.03%			12 June 2022	51,364	207			51,571
Standard Bank		9	Fixed		Fixed	5.025%			12 June 2022	51,363	207			51,569
Nedbank		3	Fixed		Fixed	4.60%			25 April 2022	30,257	87	(30,344)		-
Municipality sub-total										143,310	542	(30,344)	-	113,508

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvriër - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April										
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	-	58,238	48,531	9,706	20.0%	58,238
Local Government Equitable Share		-	50,990	50,990	-	50,990	42,492	8,498	20.0%	50,990
Municipal Infrastructure Grant		-	2,632	2,632	-	2,632	2,193	439	20.0%	2,632
Expanded Public Works Programme		-	2,075	2,075	-	2,075	1,729	346	20.0%	2,075
Financial Management Grant		-	1,550	1,550	-	1,550	1,292	258	20.0%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	109	22	20.0%	130
Water Services Infrastructure Grant	3	-	860	860	-	860	717	143	20.0%	860
Provincial Government:		-	9,677	13,483	-	10,744	8,064	2,680	33.2%	9,677
Libraries		-	7,917	9,034	-	8,434	6,598	1,837	27.8%	7,917
Human Settlements		-	1,400	2,139	-	-	1,167	(1,167)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	110	92	18	20.0%	110
Financial Management Support Grant	4	-	-	600	-	600	-	600	#DIV/0!	-
Municipal Capacity Building Grant		-	250	400	-	400	208	192	92.0%	250
Public Employment Support Grant		-	-	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	233	336	143.8%	280
<i>Heist op den Berg</i>		-	280	442	-	569	233	336	143.8%	280
Total Operating Transfers and Grants	5	-	68,195	72,163	-	69,551	56,829	12,722	22.4%	68,195
Capital Transfers and Grants										
National Government:		-	19,107	19,107	-	19,107	15,923	3,185	20.0%	19,107
Municipal Infrastructure Grant		-	12,502	12,502	-	12,502	10,418	2,084	20.0%	12,502
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	725	145	20.0%	870
Water Services Infrastructure Grant		-	5,736	5,736	-	5,736	4,780	956	20.0%	5,736
Provincial Government:		-	335	339	-	300	279	21	7.5%	335
<i>Regional Socio - Economic Project</i>		-	-	-	-	-	-	-	-	-
Libraries		-	35	39	-	-	29	(29)	-100.0%	35
<i>Fire Service Capacity Building Grant</i>		-	-	-	-	-	-	-	-	-
<i>Development of Sport and Recreation Facilities Support Grant</i>		-	300	300	-	300	250	50	20.0%	300
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	400	238	-	-	333	(333)	-100.0%	400
<i>Heist op den Berg</i>		-	400	238	-	-	333	(333)	-100.0%	400
Total Capital Transfers and Grants	5	-	19,842	19,684	-	19,407	16,535	2,872	17.4%	19,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	88,037	91,847	-	88,958	73,364	15,594	21.3%	88,037

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	58,890	58,589	4,544	47,638	49,075	(1,437)	-2.9%	58,890
Local Government Equitable Share		-	50,990	50,990	4,249	42,492	42,492	-		50,990
Municipal Infrastructure Grant		-	2,632	2,983	374	2,073	2,193	(120)	-5.5%	2,632
Expanded Public Works Programme		-	2,075	2,075	(526)	1,741	1,729	12	0.7%	2,075
Financial Management Grant		-	1,550	1,550	446	937	1,292	(355)	-27.5%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	109	22	20.0%	130
Water Services Infrastructure Grant		-	1,513	860	-	264	1,260	(996)	-79.0%	1,513
Provincial Government:		-	9,677	13,877	896	5,963	8,064	(2,101)	-26.1%	9,677
Libraries		-	7,917	9,034	552	5,475	6,598	(1,123)	-17.0%	7,917
Human Settlements		-	1,400	2,439	-	-	1,167	(1,167)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	1	92	(91)	-98.8%	110
Financial Management Support Grant		-	-	600	-	-	-	-		-
Municipal Capacity Building Grant		-	250	494	174	297	208	88	42.4%	250
Public Employment Support Grant		-	-	1,200	170	191	-	191	#DIV/0!	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	280	475	85	391	233	158	67.7%	280
<i>Heist op den Berg</i>		-	280	475	85	391	233	158	67.7%	280
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	68,847	72,941	5,525	53,993	57,372	(3,380)	-5.9%	68,847
Capital expenditure of Transfers and Grants										
National Government:		-	23,455	21,449	2,054	12,025	19,546	(7,521)	-38.5%	23,455
Municipal Infrastructure Grant		-	12,502	14,843	2,054	9,392	10,418	(1,026)	-9.8%	12,502
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	725	145	20.0%	870
Water Services Infrastructure Grant		-	10,083	5,736	-	1,763	8,403	(6,640)	-79.0%	10,083
0		-	-	-	-	-	-	-		-
Provincial Government:		-	335	793	6	401	279	122	43.8%	335
Regional Socio - Economic Project		-	-	-	-	-	-	-		-
Libraries		-	35	493	6	401	29	372	1276.4%	35
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	300	300	-	-	250	(250)	-100.0%	300
Support Grant		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		-	400	238	-	208	333	(125)	-37.5%	400
<i>Heist op den Berg</i>		-	400	238	-	208	333	(125)	-37.5%	400
0		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	24,190	22,480	2,060	12,635	20,158	(7,524)	-37.3%	24,190
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	93,037	95,421	7,585	66,627	77,531	(10,904)	-14.1%	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 - M10 April											
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											
	1	A	B	C						D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			5,449	5,393	461	4,448	4,507	(60)	-1%	5,449	
Pension and UIF Contributions			247	176	10	152	163	(11)	-7%	247	
Medical Aid Contributions			-	13	2	9	8	2	19%	-	
Motor Vehicle Allowance			725	515	39	456	478	(23)	-5%	725	
Cellphone Allowance			557	531	44	441	449	(8)	-2%	557	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			-	-	-	-	-	-		-	
Sub Total - Councillors			-	6,978	6,628	556	5,505	5,605	(100)	-2%	6,978
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			5,904	5,418	444	4,099	4,608	(509)	-11%	5,904	
Pension and UIF Contributions			598	678	72	611	546	65	12%	598	
Medical Aid Contributions			102	115	10	93	93	1	1%	102	
Overtime			-	-	-	-	-	-		-	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			1,015	1,021	79	781	849	(68)	-8%	1,015	
Cellphone Allowance			-	5	0	4	3	1	36%	-	
Housing Allowances			202	174	13	149	151	(3)	-2%	202	
Other benefits and allowances			253	254	13	149	210	(61)	-29%	253	
Payments in lieu of leave			-	-	-	-	-	-		-	
Long service awards			-	-	-	-	-	-		-	
Post-retirement benefit obligations	2		-	-	-	-	-	-		-	
Sub Total - Senior Managers of Municipality			-	8,073	7,664	631	5,886	6,461	(575)	-9%	8,073
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			96,541	101,054	7,409	81,169	83,012	(1,843)	-2%	96,541	
Pension and UIF Contributions			15,250	16,006	1,245	12,563	13,194	(631)	-5%	15,250	
Medical Aid Contributions			6,435	6,452	524	5,193	5,373	(180)	-3%	6,435	
Overtime			3,683	5,626	655	5,209	4,249	960	23%	3,683	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			4,637	4,833	396	4,003	3,982	21	1%	4,637	
Cellphone Allowance			-	56	3	46	34	12	37%	-	
Housing Allowances			840	562	45	441	533	(92)	-17%	840	
Other benefits and allowances			6,225	6,872	605	5,714	5,707	7	0%	6,225	
Payments in lieu of leave			1,857	1,857	(1)	197	1,547	(1,350)	-87%	1,857	
Long service awards			565	581	59	1,017	480	536	112%	565	
Post-retirement benefit obligations	2		1,480	1,690	165	1,236	1,359	(123)	-9%	1,480	
Sub Total - Other Municipal Staff			-	137,513	145,588	11,106	116,788	119,470	(2,683)	-2%	137,513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	152,563	159,880	12,292	128,179	131,536	(3,357)	-3%	152,563
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	152,563	159,880	12,292	128,179	131,536	(3,357)	-3%	152,563
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	145,585	153,252	11,737	122,674	125,931	(3,257)	-3%	145,585

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
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	5,180	33,441	25,431	(8,010)	-31.5%	0
May		3,015	3,475			28,906	-		
June		2,603	31,237			60,143	-		
Total Capital expenditure	-	56,187	60,143	33,441					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

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	965	7,393	18,785	11,392	60.6%	24,076
Roads Infrastructure		-	2,700	1,192	21	205	1,142	937	82.1%	2,700
Roads			2,700	1,192	21	205	1,142	937	82.1%	2,700
Road Structures				-	-	-	-	-		-
Road Furniture				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Storm water Infrastructure		-	585	500	63	454	434	(20)	-4.7%	585
Drainage Collection				-	-	-	-	-		-
Storm water Conveyance			585	500	63	454	434	(20)	-4.7%	585
Attenuation				-	-	-	-	-		-
Water Supply Infrastructure		-	1,100	1,539	26	400	1,476	1,075	72.9%	1,100
Pump Stations				439	26	400	376	(25)	-6.6%	-
Distribution			1,100	1,100	-	-	1,100	1,100	100.0%	1,100
Sanitation Infrastructure		-	19,341	14,765	847	6,129	15,498	9,368	60.5%	19,341
Pump Station			870	482	36	498	482	(16)	-3.4%	870
Reticulation				-	-	-	-	-		-
Waste Water Treatment Works			18,471	14,283	810	5,631	15,016	9,385	62.5%	18,471
Outfall Sewers				-	-	-	-	-		-
Toilet Facilities				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Solid Waste Infrastructure		-	350	210	9	204	235	31	13.2%	350
Landfill Sites				-	-	-	-	-		-
Waste Transfer Stations				-	-	-	-	-		-
Waste Processing Facilities			350	210	9	204	235	31	13.2%	350
Community Assets		-	3,000	2,327	230	1,154	2,141	987	46.1%	3,000
Community Facilities		-	1,250	1,666	215	494	1,666	1,172	70.4%	1,250
Halls			200	449	215	449	449	0	0.0%	200
Centres				-	-	-	-	-		-
Cemeteries/Crematoria			1,050	1,217	-	45	1,217	1,172	96.3%	1,050
Sport and Recreation Facilities		-	1,750	661	15	661	476	(185)	-39.0%	1,750
Indoor Facilities				-	-	-	-	-		-
Outdoor Facilities			1,750	661	15	661	476	(185)	-39.0%	1,750
Capital Spares				-	-	-	-	-		-
Other assets		-	300	55	-	55	161	106	66.0%	300
Operational Buildings		-	300	55	-	55	161	106	66.0%	300
Municipal Offices			300	55	-	55	161	106	66.0%	300
Pay/Enquiry Points				-	-	-	-	-		-
Intangible Assets		-	300	383	7	109	253	144	57.0%	300
Servitudes				-	-	-	-	-		-
Licences and Rights		-	300	383	7	109	253	144	57.0%	300
Water Rights				-	-	-	-	-		-
Effluent Licenses				-	-	-	-	-		-
Solid Waste Licenses				-	-	-	-	-		-
Computer Software and Applications			300	383	7	109	253	144	57.0%	300
Load Settlement Software Applications				-	-	-	-	-		-
Unspecified				-	-	-	-	-		-
Computer Equipment		-	1,560	1,473	36	976	1,503	527	35.1%	1,560
Computer Equipment			1,560	1,473	36	976	1,503	527	35.1%	1,560
Furniture and Office Equipment		-	879	1,055	101	916	919	3	0.4%	879
Furniture and Office Equipment			879	1,055	101	916	919	3	0.4%	879
Machinery and Equipment		-	2,213	1,711	707	1,418	1,794	376	21.0%	2,213
Machinery and Equipment			2,213	1,711	707	1,418	1,794	376	21.0%	2,213
Transport Assets		-	2,180	2,995	-	2,095	2,397	302	12.6%	2,180
Transport Assets			2,180	2,995	-	2,095	2,397	302	12.6%	2,180
Total Capital Expenditure on new assets	1	-	34,508	28,205	2,046	14,115	27,954	13,838	49.5%	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 - M10

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	104	2,123	3,697	1,574	42.6%	3,470
Roads Infrastructure		-	50	50	-	9	50	41	81.3%	50
<i>Roads</i>			50	50	-	9	50	41	81.3%	50
<i>Road Structures</i>										
<i>Road Furniture</i>										
<i>Capital Spares</i>										
Electrical Infrastructure		-	2,200	2,060	-	894	2,116	1,222	57.7%	2,200
<i>HV Transmission Conductors</i>										
<i>MV Substations</i>			1,100	1,100	-		1,100	1,100	100.0%	1,100
<i>MV Switching Stations</i>			60				24	24	100.0%	60
<i>MV Networks</i>			80				32	32	100.0%	80
<i>LV Networks</i>			960	960	-	894	960	66	6.8%	960
<i>Capital Spares</i>										
Water Supply Infrastructure		-	1,220	1,387	104	1,219	1,531	312	20.4%	1,220
<i>Bulk Mains</i>			100				40	40	100.0%	100
<i>Distribution</i>			1,120	1,387	104	1,219	1,491	272	18.2%	1,120
<i>Distribution Points</i>										
<i>PRV Stations</i>										
<i>Capital Spares</i>										
Community Assets		-	405	361	12	275	243	(32)	-13.0%	405
Community Facilities		-	105	140	-	56	130	75	57.3%	105
<i>Theatres</i>										
<i>Libraries</i>			15	22	-	22	12	(9)	-76.5%	15
<i>Cemeteries/Crematoria</i>			50	84	-		84	84	100.0%	50
<i>Police</i>										
<i>Parks</i>										
<i>Public Open Space</i>			40	34	-	34	34	0	0.0%	40
Sport and Recreation Facilities		-	300	221	12	220	113	(106)	-93.7%	300
<i>Indoor Facilities</i>			200	100	-	100	100	0	0.0%	200
<i>Outdoor Facilities</i>			100	121	12	120	13	(106)	-789.1%	100
<i>Capital Spares</i>										
Investment properties		-	50	43	-	49	37	(12)	-32.1%	50
Revenue Generating		-	50		-					50
<i>Improved Property</i>										
<i>Unimproved Property</i>			50							50
Non-revenue Generating		-		43	-	49	37	(12)	-32.1%	
<i>Improved Property</i>										
<i>Unimproved Property</i>				43	-	49	37	(12)	-32.1%	
Other assets		-		260	-		156	156	100.0%	
Operational Buildings		-		260	-		156	156	100.0%	
<i>Stores</i>				260	-		156	156	100.0%	
Computer Equipment		-	425	889	-	398	704	306	43.5%	425
Computer Equipment			425	889	-	398	704	306	43.5%	425
Furniture and Office Equipment		-	505	552	149	387	543	157	28.8%	505
Furniture and Office Equipment			505	552	149	387	543	157	28.8%	505
Machinery and Equipment		-	170	171	-	171	172	1	0.3%	170
Machinery and Equipment			170	171	-	171	172	1	0.3%	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	5,773	265	3,402	5,552	2,150	38.7%	5,025

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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	244	2,973	3,040	67	2.2%	3,930
Roads Infrastructure		-	706	760	3	555	621	65	10.5%	706
Roads			706	760	3	555	621	65	10.5%	706
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	265	390	-	78	296	217	73.4%	265
Drainage Collection					-	-	-	-		-
Storm water Conveyance			265	390	-	78	296	217	73.4%	265
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,109	2,093	117	1,546	1,286	(260)	-20.2%	2,109
MV Networks					-	-	-	-		-
LV Networks			2,109	2,093	117	1,546	1,286	(260)	-20.2%	2,109
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	446	561	68	426	441	14	3.3%	446
Bulk Mains					-	-	-	-		-
Distribution			446	561	68	426	441	14	3.3%	446
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	389	522	55	367	397	30	7.6%	389
Pump Station					-	-	-	-		-
Reticulation			389	522	55	367	397	30	7.6%	389
Solid Waste Infrastructure		-	15	15	-	-	-	-		15
Landfill Sites			15	15	-	-	-	-		15
Community Assets		-	11,261	12,133	265	2,177	2,557	380	14.9%	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	265	2,177	2,557	380	14.9%	3,034
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			3,034	3,293	265	2,177	2,557	380	14.9%	3,034
Capital Spares					-	-	-	-		-
Other assets		-	4,965	6,404	542	4,061	5,088	1,027	20.2%	4,965
Operational Buildings		-	4,949	6,278	542	4,049	5,009	960	19.2%	4,949
Municipal Offices			4,949	6,278	542	4,049	5,009	960	19.2%	4,949
Capital Spares					-	-	-	-		-
Housing		-	16	126	0	12	79	67	84.8%	16
Staff Housing					-	-	-	-		-
Social Housing			16	126	0	12	79	67	84.8%	16
Capital Spares					-	-	-	-		-
Computer Equipment		-	362	351	46	244	345	101	29.3%	362
Computer Equipment			362	351	46	244	345	101	29.3%	362
Furniture and Office Equipment		-	33	37	-	9	22	13	58.4%	33
Furniture and Office Equipment			33	37	-	9	22	13	58.4%	33
Machinery and Equipment		-	854	1,207	51	746	839	93	11.1%	854
Machinery and Equipment			854	1,207	51	746	839	93	11.1%	854
Transport Assets		-	2,705	3,502	282	2,619	2,845	226	7.9%	2,705
Transport Assets			2,705	3,502	282	2,619	2,845	226	7.9%	2,705
Total Repairs and Maintenance Expenditure	1	-	24,110	27,975	1,431	12,829	14,737	1,908	12.9%	24,110

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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	12,724	15,617	2,894	18.5%	16,329
Roads Infrastructure		-	2,427	3,173	202	1,869	2,470	601	24.3%	2,427
Roads			2,108	3,173	176	1,597	2,396	799	33.3%	2,108
Road Structures			189		16	153	44	(108)	-245.8%	189
Road Furniture			129		11	120	30	(90)	-297.8%	129
Storm water Infrastructure		-	348	415	29	261	330	69	20.8%	348
Drainage Collection			126	415	11	95	278	184	66.0%	126
Storm water Conveyance			222		18	167	52	(115)	-222.5%	222
Electrical Infrastructure		-	2,090	1,887	174	1,726	1,620	(106)	-6.6%	2,090
MV Substations			217	1,881	18	175	1,179	1,004	85.2%	217
MV Switching Stations			144		12	158	34	(124)	-370.8%	144
MV Networks			602		50	544	140	(403)	-287.2%	602
LV Networks			1,127	6	94	850	266	(583)	-218.8%	1,127
Water Supply Infrastructure		-	3,464	2,349	289	2,196	2,218	21	1.0%	3,464
Boreholes			40		3	46	9	(36)	-390.6%	40
Reservoirs			949		79	792	221	(571)	-257.8%	949
Pump Stations			189	2,334	16	252	1,445	1,193	82.6%	189
Water Treatment Works			1,320	15	110	671	317	(354)	-111.6%	1,320
Distribution			966		81	436	225	(210)	-93.4%	966
Sanitation Infrastructure		-	3,830	3,072	319	3,511	2,737	(774)	-28.3%	3,830
Pump Station			276	38	23	537	87	(450)	-515.9%	276
Reticulation			3,554	3,034	296	2,974	2,650	(324)	-12.2%	3,554
Solid Waste Infrastructure		-	4,171	8,783	348	3,159	6,243	3,083	49.4%	4,171
Landfill Sites			3,699	8,490	308	2,778	5,957	3,180	53.4%	3,699
Waste Transfer Stations			407		34	308	95	(213)	-223.7%	407
Waste Processing Facilities			38		3	29	9	(20)	-223.4%	38
Waste Drop-off Points			26	293	2	46	182	136	74.9%	26
Community Assets		-	2,192	2,337	183	1,830	1,874	44	2.3%	2,192
Community Facilities		-	833	715	69	694	583	(111)	-19.0%	833
Halls			93	237	8	78	164	86	52.5%	93
Centres				67	-	-	-	-	-	-
Crèches					-	-	-	-	-	-
Clinics/Care Centres			17		1	14	4	(10)	-257.1%	17
Museums			55		5	46	13	(33)	-257.1%	55
Libraries			213	181	18	178	158	(19)	-12.2%	213
Cemeteries/Crematoria			185	207	15	154	167	13	8.0%	185
Public Open Space			107	23	9	89	39	(50)	-130.1%	107
Public Ablution Facilities			67		6	56	16	(40)	-257.1%	67
Markets			95		8	79	22	(57)	-257.1%	95
Abattoirs			1		0	1	0	(1)	-260.7%	1
Sport and Recreation Facilities		-	1,360	1,622	113	1,136	1,290	155	12.0%	1,360
Indoor Facilities			32	35	3	34	28	(6)	-20.4%	32
Outdoor Facilities			1,328	1,587	111	1,102	1,262	160	12.7%	1,328
Investment properties		-	2	23	-	-	-	-	-	2
Revenue Generating		-	2	23	-	-	-	-	-	2
Unimproved Property			2	23	-	-	-	-	-	2
Other assets		-	1,164	779	97	1,060	739	(321)	-43.4%	1,164
Operational Buildings		-	1,164	779	97	1,060	739	(321)	-43.4%	1,164
Municipal Offices			1,135	779	95	860	732	(128)	-17.4%	1,135
Yards			12		1	184	3	(182)	-6743.6%	12
Stores			18		1	16	4	(11)	-274.6%	18
Intangible Assets		-	363	270	30	301	247	(54)	-21.8%	363
Licences and Rights		-	363	270	30	301	247	(54)	-21.8%	363
Computer Software and Applications			363	270	30	301	247	(54)	-21.8%	363
Computer Equipment		-	507	642	42	440	504	63	12.6%	507
Computer Equipment			507	642	42	440	504	63	12.6%	507
Furniture and Office Equipment		-	1,072	867	89	893	770	(123)	-15.9%	1,072
Furniture and Office Equipment			1,072	867	89	893	770	(123)	-15.9%	1,072
Machinery and Equipment		-	1,098	753	92	1,001	708	(293)	-41.4%	1,098
Machinery and Equipment			1,098	753	92	1,001	708	(293)	-41.4%	1,098
Transport Assets		-	1,736	1,911	145	1,528	1,552	23	1.5%	1,736
Transport Assets			1,736	1,911	145	1,528	1,552	23	1.5%	1,736
Total Depreciation	1	-	24,464	27,261	2,039	19,777	22,010	2,233	10.1%	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 - M10

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	2,419	12,276	19,691	7,415	37.7%	12,854
Roads Infrastructure		-	8,894	15,691	2,154	10,182	14,356	4,174	29.1%	8,894
Roads			8,894	15,691	2,154	10,182	14,356	4,174	29.1%	8,894
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	2,420	2,300	89	316	2,348	2,032	86.5%	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				48	48	100.0%	120
MV Networks			800	800	89	99	800	701	87.6%	800
LV Networks			900	900		217	900	683	75.8%	900
Capital Spares										
Water Supply Infrastructure		-	790	2,412		1,601	1,941	339	17.5%	790
Dams and Weirs										
Boreholes										
Reservoirs			90	48			65	65	100.0%	90
Pump Stations										
Water Treatment Works			250	250			250	250	100.0%	250
Bulk Mains										
Distribution			450	2,114		1,601	1,626	25	1.5%	450
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	494			296	296	100.0%	-
Pump Station										
Reticulation										
Waste Water Treatment Works				494			296	296	100.0%	-
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	750	750	176	176	750	574	76.6%	750
Landfill Sites			750	750	176	176	750	574	76.6%	750
Community Assets		-	2,100	2,463	228	1,763	587	(1,176)	-200.2%	2,100
Community Facilities		-	100	101			101	101	100.0%	100
Cemeteries/Crematoria										
Police										
Purls										
Public Open Space			100	101			101	101	100.0%	100
Nature Reserves										
Sport and Recreation Facilities		-	2,000	2,362	228	1,763	486	(1,278)	-262.9%	2,000
Indoor Facilities										
Outdoor Facilities			2,000	2,362	228	1,763	486	(1,278)	-262.9%	2,000
Capital Spares										
Other assets		-	1,700	2,055	222	1,884	1,943	59	3.0%	1,700
Operational Buildings		-	1,700	2,055	222	1,884	1,943	59	3.0%	1,700
Municipal Offices			1,700	2,055	222	1,884	1,943	59	3.0%	1,700
Machinery and Equipment		-	-	-	-	-	(30)	(30)	100.0%	-
Machinery and Equipment							(30)	(30)	100.0%	-
Total Capital Expenditure on upgrading of existing	1	-	16,654	26,165	2,869	15,923	22,191	6,268	28.2%	16,654

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 April 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

13 May 2022