

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 May 2022

Table of Contents

PART 1: IN-YEAR REPORT

- Section 1 - Mayor's Report
- Section 2 - Resolutions
- Section 3 - Executive Summary
- Section 4 - In-year budget statement tables

PART 2: SUPPORTING DOCUMENTATION

- Section 5 - Debtors' analysis
- Section 6 - Creditors' analysis
- Section 7 - Investment portfolio analysis
- Section 8 - Allocation and grant receipts and expenditure
- Section 9 - Councillor and board members allowances and Employee benefits
- Section 10 - Capital programme performance
- Section 11 - Municipal manager's quality certification

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 May 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 May 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	390,594,076.98	404,566,038.00	-13,971,961.02	-3%
Total Expenditure	435,278,025.00	456,895,577.00	376,182,259.84	404,183,563.00	-28,001,303.16	-7%
Total Capital Expenditure	56,187,043.00	55,813,607.00	40,837,586.76	57,061,546.00	-16,223,959.24	-28%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R13.971 million against the total budget for the period ended 31 May 2022.

The operating expenditure is underspent by R28.001 million. See below reasons per expenditure type

The total capital budget amounts to R55.813 million. The expenditure for the period amounts to R40.837 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 May 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	75,989	79,340	(3,352)	-4%
Service charges - electricity revenue	125,118	146,330	148,440	132,365	137,055	(4,690)	-3%
Service charges - water revenue	31,980	29,944	33,540	33,267	30,842	2,425	8%
Service charges - sanitation revenue	14,494	14,960	15,465	14,511	14,117	394	3%
Service charges - refuse revenue	24,134	24,751	25,725	24,403	23,468	935	4%
Rental of facilities and equipment	4,292	1,413	1,405	2,146	1,289	857	66%
Interest earned - external investments	5,663	6,382	7,029	6,876	6,387	489	8%
Interest earned - outstanding debtors	4,942	5,700	4,700	4,741	5,507	(765)	-14%
Fines, penalties and forfeits	21,744	23,225	21,280	18,665	19,734	(1,069)	-5%
Licences and permits	94	73	73	75	67	8	12%
Agency services	4,708	4,627	5,512	4,262	4,949	(687)	-14%
Transfers and subsidies	70,021	68,847	72,941	64,381	70,989	(6,608)	-9%
Other revenue	8,991	8,541	9,717	8,375	8,743	(368)	-4%
Gains	-	-	2,600	539	2,080	(1,541)	-74%
Total Revenue (excluding capital transfers and contributions)	395,495	421,416	434,650	390,594	404,566	(13,972)	-3%

Total revenue received to date was R390,594,076.98 which represents 89.86% 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. It is anticipated that the revenue for the sale of electricity will slightly increase towards the conclusion of the financial year.

Service Charges – Water Revenue: A positive YTD variance of 8% 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 for 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 66%, as a result of a levy that was duplicated. The correction will be made in June 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 5% is reflected as the iGRAP 1 consideration for fines issued still needs to be finalised upon the closing of the books, it is anticipated that the revenue target for this item will be met for the current financial year.

Licences and permits: A positive YTD variance of 12% as a result of an increase of issuing of boat licences and permits. It should be noted that this item still only represent a trivial amount of revenue

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 9% 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	151,962	134,490	138,359	(3,869)	-3%
Remuneration of councillors	6,655	6,978	6,628	6,061	6,116	(56)	-1%
Debt impairment	33,166	37,185	32,964	30,710	30,710	0	0%
Depreciation & asset impairment	22,261	24,464	27,261	21,818	24,663	(2,845)	-12%
Finance charges	15,442	18,149	17,984	11,764	16,225	(4,461)	-27%
Bulk purchases - electricity	105,128	113,800	115,540	97,496	95,469	2,028	2%
Inventory consumed	-	15,811	17,644	14,003	15,545	(1,542)	-10%
Contracted services	24,020	28,850	37,403	24,395	33,211	(8,817)	-27%
Transfers and subsidies	5,505	6,485	7,009	6,703	6,409	294	5%
Other expenditure	37,415	37,971	39,901	28,743	35,398	(6,654)	-19%
Losses	2,225	-	2,600	-	2,080	(2,080)	-100%
Total Expenditure	386,792	435,278	456,896	376,182	404,184	(28,001)	-7%

The total expenditure to date is R376,182,259.84 which represents 82.33% 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 27% 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 10% is reflected due to a combination of under-over expenditure on bulk water (under), repairs and maintenance buildings (under), repairs and maintenance networks (over) and refuse bags (over).

Contracted services: A negative YTD budget variance of 27% 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), 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							%
<u>Multi-Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	150	98	98	110	(11)	-10%
Vote 4 - Technical Services	8,500	4,983	5,917	5,146	5,924	(778)	-13%
Vote 5 - Community Services	359	630	799	799	699	100	14%
Total Capital Multi-year expenditure	8,859	5,763	6,814	6,043	6,732	(689)	-10%
<u>Single Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	589	40	47	45	51	(6)	-12%
Vote 2 - Finance	1,329	2,010	2,344	2,089	2,277	(188)	-8%
Vote 3 - Corporate Services	2,537	2,695	2,614	1,832	2,643	(811)	-31%
Vote 4 - Technical Services	27,519	38,524	36,259	24,371	38,047	(13,676)	-36%
Vote 5 - Community Services	9,119	7,155	7,736	6,457	7,312	(855)	-12%
Total Capital single-year expenditure	41,094	50,424	49,000	34,794	50,330	(15,535)	-31%
Total Capital Expenditure	49,953	56,187	55,814	40,838	57,062	(16,224)	-28%
<u>Funded by:</u>							
National Government	15,736	23,455	21,449	16,145	21,735	(5,590)	-26%
Provincial Government	3,397	335	793	405	427	(22)	-5%
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	214	253	(38)	-15%
Transfers recognised - capital	19,793	24,190	22,480	16,765	22,415	(5,651)	-25%
Borrowing	14,504	14,650	15,734	10,564	15,635	(5,071)	-32%
Internally generated funds	15,656	17,347	17,600	13,508	19,011	(5,502)	-29%
Total Capital Funding	49,953	56,187	55,814	40,838	57,062	(16,224)	-28%

Capital Expenditure:

Total year to date capital expenditure as at 31 May 2022 amounts to R40,837,586.76

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

R44,799.04 or 95.32% of the adjustment budget of R47,000.00. Shadow costs amounted to R 1,358.59 at the end of May 2022.

Vote 2 – Finance

The directorate’s capital budget performance indicates actual capital expenditure of R2,089,408.57 or 89.14% of the adjustment budget of R2,343,900.00. Shadow costs amounted to R140,356.03 at the end of May 2022.

Vote 3 - Corporate Services

The directorate’s capital budget performance indicates actual capital expenditure of R1,930,594.02 or 71.17% of the adjustment budget of R2,712,646.00. Shadow costs amounted to R778,688.10 at the end of May 2022.

Vote 4 - Technical Services

The directorate’s capital budget performance indicates actual capital expenditure of R29,517,304.61 or 69.99% of the adjustment budget of R42,175,273.00. Shadow costs amounted to R10,871,891.87 at the end of May 2022.

Vote 5 - Community Services

The directorate’s capital budget performance indicates actual capital expenditure of R7,255,480.52 or 85.01% of the adjustment budget of R8,534,788.00. Shadow costs amounted to R976,292.10 at the end of May 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	315,366,276.80
Gross Debtors Closing balance 30 April 2022	C	132,760,817.50
Bad debts written-off (July 21 - June 22)	D	9,875,029.24
Billed Revenue 2021/22(July - April)		315,366,276.80
Nett Billed Revenue		304,324,102.46
% debtor payment achieved		96.50
Nett Payment received - April 22		22,889,489.32

Cash flow

The Cash Book Balance (investments included) as at 31 May 2022 reflects a positive amount of R159,673 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>											
						2022-05-01					2022-05-31
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate Per Annum	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee This Month	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA		call	2020-12-10		4.30%	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			10,367,304.05				44,849.24	10,412,153.29
ABSA		Fixed	2021-09-15	2022-06-12	5.0300%	51,571,013.68				213,602.75	51,784,616.43
Standard Bank		Fixed	2021-09-15	2022-06-12	5.0250%	51,569,452.06				213,390.41	51,782,842.47
Nedbank	03/7881004312/000046	Fixed	2022-01-24	2022-04-25	4.6000%	0.00				0.00	0.00
Nedbank	03/7881004312/000047	Fixed	2022-05-12	2022-07-12	5.2800%	0.00	30,000,000.00			86,794.52	30,086,794.52
Total Investment						113,507,769.79	30,000,000.00	0.00	0.00	558,636.92	144,066,406.71

During the month of May 2022 investments of R30,000,000.00 was made. The total amount invested at 31 May is R144,066,406.71. The accrued interest for May 2022 amount to R558,636.92.

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 - M11 May							
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%	3.1%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		29.0%	26.1%	28.2%	25.9%	26.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		25.2%	25.8%	25.1%	21.4%	25.1%
Gearing	Long Term Borrowing/ Funds & Reserves		195.6%	190.0%	222.3%	196.8%	222.3%
Liquidity							
Current Ratio	Current assets/current liabilities	1	317.3%	306.3%	324.4%	386.5%	324.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		202.2%	144.9%	195.4%	278.3%	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%	35.0%	34.4%	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%	3.0%	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) - M11 May

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	5,815	142,323	148,921	(6,598)	-4%	154,728
Executive and council		39,230	50,991	50,991	-	51,144	50,991	153	0%	50,991
Finance and administration		99,140	103,737	105,419	5,815	91,179	97,930	(6,751)	-7%	103,737
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		38,526	38,059	40,256	16,223	31,133	36,753	(5,620)	-15%	38,059
Community and social services		9,269	8,657	10,430	1,175	7,982	9,444	(1,462)	-15%	8,657
Sport and recreation		3,225	4,774	5,812	390	5,081	5,206	(126)	-2%	4,774
Public safety		20,435	23,207	21,554	14,658	18,070	19,951	(1,881)	-9%	23,207
Housing		5,597	1,421	2,460	-	-	2,151	(2,151)	-100%	1,421
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,618	23,400	27,691	5,900	22,913	25,037	(2,123)	-8%	23,400
Planning and development		15,390	16,535	19,993	5,863	16,685	18,078	(1,392)	-8%	16,535
Road transport		11,228	6,865	7,698	37	6,228	6,959	(731)	-11%	6,865
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		221,469	229,524	232,824	20,316	209,794	214,682	(4,888)	-2%	229,524
Energy sources		132,357	147,505	149,615	11,478	134,076	138,187	(4,111)	-3%	147,505
Water management		35,055	29,949	34,295	3,131	33,267	31,446	1,821	6%	29,949
Waste water management		23,578	26,579	22,084	2,945	16,809	20,608	(3,800)	-18%	26,579
Waste management		30,478	25,491	26,830	2,761	25,642	24,440	1,202	5%	25,491
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	424,983	445,711	457,182	48,254	406,163	425,392	(19,229)	-5%	445,711
Expenditure - Functional										
Governance and administration		98,874	103,772	113,194	8,029	90,532	102,184	(11,651)	-11%	103,772
Executive and council		20,566	26,110	24,330	1,746	21,946	22,313	(367)	-2%	26,110
Finance and administration		76,994	76,248	87,453	6,210	67,454	78,591	(11,138)	-14%	76,248
Internal audit		1,314	1,414	1,411	73	1,133	1,280	(147)	-11%	1,414
Community and public safety		65,251	72,243	76,983	6,028	62,974	70,312	(7,338)	-10%	72,243
Community and social services		10,734	13,228	14,553	979	10,626	13,202	(2,576)	-20%	13,228
Sport and recreation		16,150	18,998	21,522	1,700	17,392	19,659	(2,267)	-12%	18,998
Public safety		31,272	36,876	36,657	3,156	33,340	33,615	(275)	-1%	36,876
Housing		7,095	3,141	4,252	192	1,616	3,836	(2,220)	-58%	3,141
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,997	44,309	47,119	3,874	39,645	42,842	(3,198)	-7%	44,309
Planning and development		11,685	13,354	16,105	1,320	13,609	14,918	(1,309)	-9%	13,354
Road transport		29,312	30,955	31,014	2,554	26,036	27,924	(1,888)	-7%	30,955
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		181,671	214,954	219,600	16,558	183,031	188,846	(5,815)	-3%	214,954
Energy sources		117,491	135,298	135,613	10,002	113,018	112,270	748	1%	135,298
Water management		19,091	23,498	23,215	1,782	22,627	21,808	819	4%	23,498
Waste water management		11,839	16,410	14,772	883	11,025	13,355	(2,330)	-17%	16,410
Waste management		33,250	39,749	46,000	3,891	36,362	41,413	(5,051)	-12%	39,749
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	386,792	435,278	456,896	34,490	376,182	404,184	(28,001)	-7%	435,278
Surplus/ (Deficit) for the year		38,191	10,432	287	13,764	29,981	21,208	8,773	41%	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) - M11 May										
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	105	51,249	51,270	(21)	0.0%	50,991
Vote 2 - Finance		97,294	101,034	101,384	5,780	90,125	94,387	(4,262)	-4.5%	101,034
Vote 3 - Corporate Services		480	522	2,950	30	206	2,421	(2,215)	-91.5%	522
Vote 4 - Technical Services		217,029	250,478	255,740	25,631	229,189	235,613	(6,424)	-2.7%	250,478
Vote 5 - Community Services		41,256	42,686	45,768	16,708	35,395	41,702	(6,307)	-15.1%	42,686
Total Revenue by Vote	2	395,495	445,711	457,182	48,254	406,163	425,392	(19,229)	-4.5%	445,711
Expenditure by Vote	1									
Vote 1 - Municipal Manager		25,379	31,326	30,004	2,208	26,375	27,459	(1,084)	-3.9%	31,326
Vote 2 - Finance		39,118	40,795	46,555	3,445	37,766	41,937	(4,171)	-9.9%	40,795
Vote 3 - Corporate Services		28,782	30,178	33,787	2,473	25,361	30,576	(5,215)	-17.1%	30,178
Vote 4 - Technical Services		224,320	256,295	264,770	19,956	219,672	229,666	(9,994)	-4.4%	256,295
Vote 5 - Community Services		69,194	76,684	81,780	6,408	67,008	74,545	(7,537)	-10.1%	76,684
Total Expenditure by Vote	2	386,792	435,278	456,896	34,490	376,182	404,184	(28,001)	-6.9%	435,278
Surplus/ (Deficit) for the year	2	8,703	10,432	287	13,764	29,981	21,208	8,773	41.4%	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) - M11 May										
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	4,107	75,989	79,340	(3,352)	-4%	86,624
Service charges - electricity revenue		125,118	146,330	148,440	11,459	132,365	137,055	(4,690)	-3%	146,330
Service charges - water revenue		31,980	29,944	33,540	3,131	33,267	30,842	2,425	8%	29,944
Service charges - sanitation revenue		14,494	14,960	15,465	1,318	14,511	14,117	394	3%	14,960
Service charges - refuse revenue		24,134	24,751	25,725	2,248	24,403	23,468	935	4%	24,751
Rental of facilities and equipment		4,292	1,413	1,405	54	2,146	1,289	857	66%	1,413
Interest earned - external investments		5,663	6,382	7,029	675	6,876	6,387	489	8%	6,382
Interest earned - outstanding debtors		4,942	5,700	4,700	212	4,741	5,507	(765)	-14%	5,700
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21,744	23,225	21,280	14,580	18,665	19,734	(1,069)	-5%	23,225
Licences and permits		94	73	73	8	75	67	8	12%	73
Agency services		4,708	4,627	5,512	485	4,262	4,949	(687)	-14%	4,627
Transfers and subsidies		70,021	68,847	72,941	3,257	64,381	70,989	(6,608)	-9%	68,847
Other revenue		8,991	8,541	9,717	529	8,375	8,743	(368)	-4%	8,541
Gains		-	-	2,600	-	539	2,080	(1,541)	-74%	-
Total Revenue (excluding capital transfers and contributions)		395,495	421,416	434,650	42,063	390,594	404,566	(13,972)	-3%	421,416
Expenditure By Type										
Employee related costs		134,977	145,585	151,962	11,816	134,490	138,359	(3,869)	-3%	145,585
Remuneration of councillors		6,655	6,978	6,628	556	6,061	6,116	(56)	-1%	6,978
Debt impairment		33,166	37,185	32,964	2,255	30,710	30,710	0	0%	37,185
Depreciation & asset impairment		22,261	24,464	27,261	2,039	21,818	24,663	(2,845)	-12%	24,464
Finance charges		15,442	18,149	17,984	879	11,764	16,225	(4,461)	-27%	18,149
Bulk purchases - electricity		105,128	113,800	115,540	8,831	97,496	95,469	2,028	2%	113,800
Inventory consumed		-	15,811	17,644	1,803	14,003	15,545	(1,542)	-10%	15,811
Contracted services		24,020	28,850	37,403	3,371	24,395	33,211	(8,817)	-27%	28,850
Transfers and subsidies		5,505	6,485	7,009	658	6,703	6,409	294	5%	6,485
Other expenditure		37,415	37,971	39,901	2,282	28,743	35,398	(6,654)	-19%	37,971
Losses		2,225	-	2,600	-	-	2,080	(2,080)	-100%	-
Total Expenditure		386,792	435,278	456,896	34,490	376,182	404,184	(28,001)	-7%	435,278
Surplus/(Deficit)		8,703	(13,862)	(22,245)	7,574	14,412	382	14,029	0	(13,862)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,793	23,790	22,242	6,184	15,355	20,553	(5,198)	(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	6	214	273	(59)	(0)	504
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		38,191	10,432	287	13,764	29,981	21,208			10,432
Taxation								-		
Surplus/(Deficit) after taxation		38,191	10,432	287	13,764	29,981	21,208			10,432
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		38,191	10,432	287	13,764	29,981	21,208			10,432
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		38,191	10,432	287	13,764	29,981	21,208			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) - M11 May										
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	98	-	98	110	(11)	-10%	150
Vote 4 - Technical Services		8,500	4,983	5,917	301	5,146	5,924	(778)	-13%	4,983
Vote 5 - Community Services		359	630	799	646	799	699	100	14%	630
Total Capital Multi-year expenditure	4,7	8,859	5,763	6,814	946	6,043	6,732	(689)	-10%	5,763
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		589	40	47	9	45	51	(6)	-12%	40
Vote 2 - Finance		1,329	2,010	2,344	345	2,089	2,277	(188)	-8%	2,010
Vote 3 - Corporate Services		2,537	2,695	2,614	4	1,832	2,643	(811)	-31%	2,695
Vote 4 - Technical Services		27,519	38,524	36,259	5,587	24,371	38,047	(13,676)	-36%	38,524
Vote 5 - Community Services		9,119	7,155	7,736	505	6,457	7,312	(855)	-12%	7,155
Total Capital single-year expenditure	4	41,094	50,424	49,000	6,450	34,794	50,330	(15,535)	-31%	50,424
Total Capital Expenditure		49,953	56,187	55,814	7,397	40,838	57,062	(16,224)	-28%	56,187
Capital Expenditure - Functional Classification										
Governance and administration		3,139	5,015	5,318	419	4,250	5,257	(1,008)	-19%	5,015
Executive and council		27	40	47	9	45	46	(1)	-2%	40
Finance and administration		3,111	4,975	5,271	410	4,205	5,212	(1,007)	-19%	4,975
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9,478	7,785	8,535	1,151	7,255	8,010	(755)	-9%	7,785
Community and social services		4,131	1,465	2,432	842	1,926	2,347	(421)	-18%	1,465
Sport and recreation		4,059	5,555	5,296	261	4,606	4,866	(259)	-5%	5,555
Public safety		1,288	765	807	48	723	798	(75)	-9%	765
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		18,208	13,244	19,327	3,015	14,722	18,760	(4,039)	-22%	13,244
Planning and development		2,233	170	118	-	118	135	(16)	-12%	170
Road transport		15,975	13,074	19,209	3,015	14,603	18,626	(4,022)	-22%	13,074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,127	30,143	22,634	2,812	14,611	25,034	(10,423)	-42%	30,143
Energy sources		8,684	4,710	4,710	334	1,561	4,710	(3,148)	-67%	4,710
Water management		2,595	3,497	5,361	699	3,940	5,164	(1,224)	-24%	3,497
Waste water management		6,403	20,232	11,472	1,552	8,081	13,842	(5,761)	-42%	20,232
Waste management		1,446	1,704	1,092	226	1,028	1,318	(290)	-22%	1,704
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	49,953	56,187	55,814	7,397	40,838	57,062	(16,224)	-28%	56,187
Funded by:										
National Government		15,736	23,455	21,449	4,120	16,145	21,735	(5,590)	-26%	23,455
Provincial Government		3,397	335	793	4	405	427	(22)	-5%	335
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		660	400	238	6	214	253	(38)	-15%	400
Transfers recognised - capital		19,793	24,190	22,480	4,130	16,765	22,415	(5,651)	-25%	24,190
Borrowing	6	14,504	14,650	15,734	831	10,564	15,635	(5,071)	-32%	14,650
Internally generated funds		15,656	17,347	17,600	2,436	13,508	19,011	(5,502)	-29%	17,347
Total Capital Funding		49,953	56,187	55,814	7,397	40,838	57,062	(16,224)	-28%	56,187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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	15,607	52,117
Call investment deposits		132,574	70,000	70,000	144,066	70,000
Consumer debtors		69,398	84,440	69,397	56,827	69,397
Other debtors		7,612	9,237	7,612	1,179	7,612
Current portion of long-term receivables		2,516	6	2,516	5,431	2,516
Inventory		1,085	2,124	1,085	(1,360)	1,085
Total current assets		222,256	181,841	202,727	221,751	202,727
Non current assets						
Long-term receivables		4,430	301	4,430	14,789	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	473,575	487,163
Biological			-	-		-
Intangible		3,808	3,733	4,162	3,859	4,162
Other non-current assets		454	454	454	454	454
Total non current assets		478,249	474,527	511,131	507,627	511,131
TOTAL ASSETS		700,505	656,368	713,858	729,378	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	5,439	4,719
Trade and other payables		42,269	30,556	33,765	34,550	33,765
Provisions		15,576	16,082	16,597	12,774	16,597
Total current liabilities		70,043	59,372	62,497	57,375	62,497
Non current liabilities						
Borrowing		60,841	67,396	69,160	61,210	69,160
Provisions		129,896	117,762	142,326	141,469	142,326
Total non current liabilities		190,738	185,159	211,486	202,679	211,486
TOTAL LIABILITIES		260,781	244,530	273,983	260,054	273,983
NET ASSETS	2	439,724	411,837	439,875	469,324	439,875
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		408,615	376,357	408,766	438,215	408,766
Reserves		31,109	35,480	31,109	31,109	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	439,724	411,837	439,875	469,324	439,875

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	5,936	70,325	77,174	(6,849)	-9%	84,190
Service charges		192,602	201,765	216,439	22,060	211,509	184,951	26,558	14%	201,765
Other revenue		23,004	17,642	20,769	4,809	66,483	16,172	50,311	311%	17,642
Transfers and Subsidies - Operational		71,504	68,195	71,526	-	66,228	62,512	3,716	6%	68,195
Transfers and Subsidies - Capital		22,030	19,442	15,153	-	22,730	17,822	4,908	28%	19,442
Interest		5,663	8,760	9,685	-	10,730	8,030	2,700	34%	8,760
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(303,115)	(346,548)	(366,540)	(33,545)	(377,458)	(317,669)	59,789	-19%	(346,548)
Finance charges		(6,569)	(7,206)	(7,206)	-	(3,689)	(6,606)	(2,917)	44%	(7,206)
Transfers and Grants		(5,505)	(6,485)	(7,009)	(658)	(6,703)	(5,945)	758	-13%	(6,485)
NET CASH FROM/(USED) OPERATING ACTIVITIES		77,832	39,755	32,071	(1,399)	60,157	36,442	(23,714)	-65%	39,755
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		751	504	290	-	539	462	77	17%	504
Decrease (increase) in non-current receivables				-	-		-	-		-
Decrease (increase) in non-current investments				-	-		-	-		-
Payments										
Capital assets		(47,877)	(56,187)	(55,814)	(7,397)	(40,838)	(51,505)	(10,667)	21%	(56,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47,126)	(55,683)	(55,524)	(7,397)	(40,299)	(51,043)	(10,744)	21%	(55,683)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-	-		-	-		-
Borrowing long term/refinancing		15,200	14,650	15,734	-		13,429	(13,429)	-100%	14,650
Increase (decrease) in consumer deposits			220	400	-		202	(202)	-100%	220
Payments										
Repayment of borrowing		(6,072)	(8,409)	(7,879)	-	(1,929)	(7,708)	(5,779)	75%	(8,409)
NET CASH FROM/(USED) FINANCING ACTIVITIES		9,128	6,461	8,254	-	(1,929)	5,922	7,851	133%	6,461
NET INCREASE/ (DECREASE) IN CASH HELD		39,833	(9,467)	(15,199)	(8,796)	17,929	(8,678)			(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	126,447		159,673	132,968			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 - M11 May													
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	4,157	1,355	665	776	548	337	1,870	5,242	14,950	8,773		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,414	1,276	408	499	167	140	910	5,033	16,847	6,749		
Receivables from Non-exchange Transactions - Property Rates	1400	10,273	3,553	977	2,300	572	742	3,775	18,708	40,900	26,097		
Receivables from Exchange Transactions - Waste Water Management	1500	2,113	759	566	605	357	320	1,715	6,267	12,702	9,264		
Receivables from Exchange Transactions - Waste Management	1600	3,632	1,235	829	1,152	566	484	2,576	9,062	19,537	13,840		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	1,834	869	503	828	348	323	1,955	7,602	14,262	11,056		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(4,819)	94	48	249	22	22	223	2,932	(1,228)	3,449		
Total By Income Source	2000	25,605	9,140	3,995	6,409	2,580	2,367	13,025	54,847	117,969	79,229	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	106	193	163	129	128	382	1,293	1,481	3,876	3,413		
Commercial	2300	3,857	507	136	116	85	72	524	1,269	6,565	2,065		
Households	2400	5,678	3,545	2,092	1,875	1,829	1,499	8,568	34,160	59,247	47,931		
Other	2500	15,963	4,896	1,604	4,289	538	414	2,641	17,938	48,282	25,820		
Total By Customer Group	2600	25,605	9,140	3,995	6,409	2,580	2,367	13,025	54,847	117,969	79,229	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May														
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					10,367	45			10,412
ABSA		9	Fixed		Fixed	5.03%			12 June 2022	51,571	214			51,785
Standard Bank		9	Fixed		Fixed	5.025%			12 June 2022	51,569	213			51,783
Nedbank		3	Fixed		Fixed	4.60%			25 April 2022	-	-			-
Nedbank		2	Fixed		Fixed	5.28%			12 July 2022		87		30,000	30,087
Municipality sub-total										113,508	559	-	30,000	144,066

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergrievier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May										
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	53,385	4,853	9.1%	58,238
Local Government Equitable Share		-	50,990	50,990	-	50,990	46,741	4,249	9.1%	50,990
Municipal Infrastructure Grant		-	2,632	2,632	-	2,632	2,413	219	9.1%	2,632
Expanded Public Works Programme		-	2,075	2,075	-	2,075	1,902	173	9.1%	2,075
Financial Management Grant		-	1,550	1,550	-	1,550	1,421	129	9.1%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	120	11	9.1%	130
Water Services Infrastructure Grant	3	-	860	860	-	860	789	72	9.1%	860
Provincial Government:		-	9,677	13,483	-	10,744	8,871	1,873	21.1%	9,677
Libraries		-	7,917	9,034	-	8,434	7,257	1,177	16.2%	7,917
Human Settlements		-	1,400	2,139	-	-	1,283	(1,283)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	110	101	9	9.1%	110
Financial Management Support Grant	4	-	-	600	-	600	-	600	#DIV/0!	-
Municipal Capacity Building Grant		-	250	400	-	400	229	171	74.5%	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	257	312	121.7%	280
<i>Heist op den Berg</i>		-	280	442	-	569	257	312	121.7%	280
Total Operating Transfers and Grants	5	-	68,195	72,163	-	69,551	62,512	7,039	11.3%	68,195
Capital Transfers and Grants										
National Government:		-	19,107	19,107	-	19,107	17,515	1,592	9.1%	19,107
Municipal Infrastructure Grant		-	12,502	12,502	-	12,502	11,460	1,042	9.1%	12,502
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	797	72	9.1%	870
Water Services Infrastructure Grant		-	5,736	5,736	-	5,736	5,258	478	9.1%	5,736
Provincial Government:		-	335	339	-	300	307	(7)	-2.3%	335
<i>Regional Socio - Economic Project</i>		-	-	-	-	-	-	-	-	-
Libraries		-	35	39	-	-	32	(32)	-100.0%	35
<i>Fire Service Capacity Building Grant</i>		-	-	-	-	-	-	-	-	-
<i>Development of Sport and Recreation Facilities Support Grant</i>		-	300	300	-	300	275	25	9.1%	300
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	400	238	-	-	367	(367)	-100.0%	400
<i>Heist op den Berg</i>		-	400	238	-	-	367	(367)	-100.0%	400
Total Capital Transfers and Grants	5	-	19,842	19,684	-	19,407	18,189	1,219	6.7%	19,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	88,037	91,847	-	88,958	80,701	8,257	10.2%	88,037

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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	5,092	47,638	53,982	(6,344)	-11.8%	58,890
Local Government Equitable Share		-	50,990	50,990	4,249	42,492	46,741	(4,249)	-9.1%	50,990
Municipal Infrastructure Grant		-	2,632	2,983	473	2,073	2,413	(339)	-14.1%	2,632
Expanded Public Works Programme		-	2,075	2,075	79	1,741	1,902	(161)	-8.5%	2,075
Financial Management Grant		-	1,550	1,550	80	937	1,421	(484)	-34.1%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	120	11	9.1%	130
Water Services Infrastructure Grant		-	1,513	860	211	264	1,386	(1,122)	-80.9%	1,513
Provincial Government:		-	9,677	13,877	911	5,963	8,871	(2,907)	-32.8%	9,677
Libraries		-	7,917	9,034	558	5,475	7,257	(1,783)	-24.6%	7,917
Human Settlements		-	1,400	2,439	-	-	1,283	(1,283)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	1	101	(100)	-99.0%	110
Financial Management Support Grant		-	-	600	-	-	-	-	-	-
Municipal Capacity Building Grant		-	250	494	25	297	229	67	29.4%	250
Public Employment Support Grant		-	-	1,200	328	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	227	391	257	135	52.4%	280
<i>Heist op den Berg</i>		-	280	475	227	391	257	135	52.4%	280
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	68,847	72,941	6,231	53,993	63,110	(9,117)	-14.4%	68,847
Capital expenditure of Transfers and Grants										
National Government:		-	23,455	21,449	4,120	12,025	21,500	(9,476)	-44.1%	23,455
Municipal Infrastructure Grant		-	12,502	14,843	2,711	9,392	11,460	(2,068)	-18.0%	12,502
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	797	72	9.1%	870
Water Services Infrastructure Grant		-	10,083	5,736	1,409	1,763	9,243	(7,480)	-80.9%	10,083
0		-	-	-	-	-	-	-	-	-
Provincial Government:		-	335	793	4	401	307	94	30.7%	335
Regional Socio - Economic Project		-	-	-	-	-	-	-	-	-
Libraries		-	35	493	4	401	32	369	1151.3%	35
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	300	300	-	-	275	(275)	-100.0%	300
Support Grant		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	400	238	6	208	367	(158)	-43.2%	400
<i>Heist op den Berg</i>		-	400	238	6	208	367	(158)	-43.2%	400
0		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	24,190	22,480	4,130	12,635	22,174	(9,540)	-43.0%	24,190
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	93,037	95,421	10,361	66,627	85,284	(18,657)	-21.9%	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 - M11 May											
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	461	4,908	4,950	(42)	-1%	5,449	
Pension and UIF Contributions			247	176	10	161	170	(8)	-5%	247	
Medical Aid Contributions			-	13	2	11	10	1	8%	-	
Motor Vehicle Allowance			725	515	39	495	497	(2)	0%	725	
Cellphone Allowance			557	531	44	485	490	(5)	-1%	557	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			-	-	-	-	-	-		-	
Sub Total - Councillors			-	6,978	6,628	556	6,061	6,116	(56)	-1%	6,978
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			5,904	5,418	444	4,543	5,013	(470)	-9%	5,904	
Pension and UIF Contributions			598	678	72	683	612	71	12%	598	
Medical Aid Contributions			102	115	10	103	104	(1)	-1%	102	
Overtime			-	-	-	-	-	-		-	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			1,015	1,021	79	860	935	(75)	-8%	1,015	
Cellphone Allowance			-	5	0	4	4	0	12%	-	
Housing Allowances			202	174	13	161	163	(2)	-1%	202	
Other benefits and allowances			253	254	13	162	234	(71)	-31%	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	6,517	7,064	(547)	-8%	8,073
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			96,541	101,054	7,459	88,628	90,749	(2,121)	-2%	96,541	
Pension and UIF Contributions			15,250	16,006	1,233	13,796	14,606	(810)	-6%	15,250	
Medical Aid Contributions			6,435	6,452	516	5,708	5,912	(204)	-3%	6,435	
Overtime			3,683	5,626	670	5,879	4,938	941	19%	3,683	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			4,637	4,833	394	4,397	4,407	(10)	0%	4,637	
Cellphone Allowance			-	56	3	49	45	4	9%	-	
Housing Allowances			840	562	45	486	548	(61)	-11%	840	
Other benefits and allowances			6,225	6,872	542	6,256	6,333	(77)	-1%	6,225	
Payments in lieu of leave			1,857	1,857	94	291	1,702	(1,411)	-83%	1,857	
Long service awards			565	581	65	1,082	531	551	104%	565	
Post-retirement benefit obligations	2		1,480	1,690	165	1,401	1,525	(123)	-8%	1,480	
Sub Total - Other Municipal Staff			-	137,513	145,588	11,186	127,974	131,295	(3,321)	-3%	137,513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	152,563	159,880	12,372	140,551	144,475	(3,924)	-3%	152,563
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	152,563	159,880	12,372	140,551	144,475	(3,924)	-3%	152,563
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	145,585	153,252	11,816	134,490	138,359	(3,869)	-3%	145,585

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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	1,965	1,965	14,118	14,118	-		25%
February		4,290	6,626	6,626	20,744	20,744	-		37%
March		2,780	7,517	7,517	28,261	28,261	-		50%
April		776	(4,274)	5,180	33,441	29,037	(4,403)	-15.2%	0
May		3,015	2,032	7,397	40,838	31,069	(9,768)	-31.4%	0
June		2,603	29,794			60,863	-		
Total Capital expenditure	-	56,187	55,814	40,838					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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	13,982	1,832	9,225	16,778	7,553	45.0%	24,076
Roads Infrastructure		-	2,700	1,192	219	424	1,492	1,068	71.6%	2,700
Roads			2,700	1,192	219	424	1,492	1,068	71.6%	2,700
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	585	500	9	463	517	54	10.4%	585
Drainage Collection										
Storm water Conveyance			585	500	9	463	517	54	10.4%	585
Attenuation										
Water Supply Infrastructure		-	1,100	1,558	101	501	1,551	1,049	67.7%	1,100
Pump Stations				458	35	435	451	16	3.5%	-
Distribution			1,100	1,100	66	66	1,100	1,034	94.0%	1,100
Sanitation Infrastructure		-	19,341	10,522	1,503	7,632	12,995	5,363	41.3%	19,341
Pump Station			870	482	21	519	482	(37)	-7.7%	870
Reticulation										
Waste Water Treatment Works			18,471	10,040	1,482	7,113	12,513	5,400	43.2%	18,471
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	350	210	-	204	223	18	8.3%	350
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities			350	210	-	204	223	18	8.3%	350
Community Assets		-	3,000	2,327	754	1,908	2,084	176	8.4%	3,000
Community Facilities		-	1,250	1,666	754	1,247	1,666	418	25.1%	1,250
Halls			200	449	-	449	449	0	0.0%	200
Centres										
Cemeteries/Crematoria			1,050	1,217	754	798	1,217	418	34.4%	1,050
Sport and Recreation Facilities		-	1,750	661	-	661	418	(243)	-58.0%	1,750
Indoor Facilities										
Outdoor Facilities			1,750	661	-	661	418	(243)	-58.0%	1,750
Capital Spares										
Other assets		-	300	55	-	55	108	53	49.2%	300
Operational Buildings		-	300	55	-	55	108	53	49.2%	300
Municipal Offices			300	55	-	55	108	53	49.2%	300
Pay/Enquiry Points										
Intangible Assets		-	300	383	274	383	318	(65)	-20.4%	300
Servitudes										
Licences and Rights		-	300	383	274	383	318	(65)	-20.4%	300
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications			300	383	274	383	318	(65)	-20.4%	300
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	1,560	1,388	-	976	1,444	469	32.4%	1,560
Computer Equipment			1,560	1,388	-	976	1,444	469	32.4%	1,560
Furniture and Office Equipment		-	879	1,051	64	979	1,014	34	3.4%	879
Furniture and Office Equipment			879	1,051	64	979	1,014	34	3.4%	879
Machinery and Equipment		-	2,213	1,755	80	1,498	1,817	319	17.6%	2,213
Machinery and Equipment			2,213	1,755	80	1,498	1,817	319	17.6%	2,213
Transport Assets		-	2,180	3,003	-	2,095	2,850	755	26.5%	2,180
Transport Assets			2,180	3,003	-	2,095	2,850	755	26.5%	2,180
Total Capital Expenditure on new assets	1	-	34,508	23,942	3,003	17,119	26,413	9,294	35.2%	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 - M11 May										
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	3,450	31	2,154	3,550	1,396	39.3%	3,470
Roads Infrastructure		-	50	44	-	9	44	35	78.7%	50
Roads			50	44	-	9	44	35	78.7%	50
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,200	2,019	31	925	2,047	1,122	54.8%	2,200
HV Transmission Conductors			-	-	-	-	-	-	-	-
MV Substations			1,100	1,100	-	-	1,100	1,100	100.0%	1,100
MV Switching Stations			60	-	-	-	12	12	100.0%	60
MV Networks			80	-	-	-	16	16	100.0%	80
LV Networks			960	919	31	925	919	(6)	-0.7%	960
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1,220	1,387	-	1,219	1,459	240	16.4%	1,220
Bulk Mains			100	-	-	-	20	20	100.0%	100
Distribution			1,120	1,387	-	1,219	1,439	220	15.3%	1,120
Distribution Points			-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Community Assets		-	405	361	86	361	252	(109)	-43.1%	405
Community Facilities		-	105	140	84	140	135	(5)	-3.5%	105
Theatres			-	-	-	-	-	-	-	-
Libraries			15	22	-	22	17	(5)	-27.7%	15
Cemeteries/Crematoria			50	84	84	84	84	-	-	50
Police			-	-	-	-	-	-	-	-
Parks			-	-	-	-	-	-	-	-
Public Open Space			40	34	-	34	34	0	0.0%	40
Sport and Recreation Facilities		-	300	221	2	221	117	(104)	-88.5%	300
Indoor Facilities			200	100	-	100	100	0	0.0%	200
Outdoor Facilities			100	121	2	121	17	(104)	-595.4%	100
Capital Spares			-	-	-	-	-	-	-	-
Investment properties		-	50	43	-	49	40	(9)	-23.2%	50
Revenue Generating		-	50	-	-	-	-	-	-	50
Improved Property			-	-	-	-	-	-	-	-
Unimproved Property			50	-	-	-	-	-	-	50
Non-revenue Generating		-	-	43	-	49	40	(9)	-23.2%	-
Improved Property			-	-	-	-	-	-	-	-
Unimproved Property			-	43	-	49	40	(9)	-23.2%	-
Other assets		-	-	260	258	258	208	(50)	-24.2%	-
Operational Buildings		-	-	260	258	258	208	(50)	-24.2%	-
Stores			-	260	258	258	208	(50)	-24.2%	-
Computer Equipment		-	425	900	33	430	809	379	46.8%	425
Computer Equipment			425	900	33	430	809	379	46.8%	425
Furniture and Office Equipment		-	505	540	18	404	533	129	24.1%	505
Furniture and Office Equipment			505	540	18	404	533	129	24.1%	505
Machinery and Equipment		-	170	171	-	171	172	0	0.2%	170
Machinery and Equipment			170	171	-	171	172	0	0.2%	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	5,725	426	3,828	5,564	1,736	31.2%	5,025

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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	459	3,432	3,471	39	1.1%	3,930
Roads Infrastructure		-	706	760	181	736	690	(46)	-6.6%	706
Roads			706	760	181	736	690	(46)	-6.6%	706
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	265	390	72	151	302	151	50.0%	265
Drainage Collection					-	-	-	-		-
Storm water Conveyance			265	390	72	151	302	151	50.0%	265
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,109	2,093	143	1,689	1,518	(170)	-11.2%	2,109
MV Networks					-	-	-	-		-
LV Networks			2,109	2,093	143	1,689	1,518	(170)	-11.2%	2,109
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	446	561	61	488	501	13	2.6%	446
Bulk Mains					-	-	-	-		-
Distribution			446	561	61	488	501	13	2.6%	446
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	389	522	1	368	460	91	19.8%	389
Pump Station					-	-	-	-		-
Reticulation			389	522	1	368	460	91	19.8%	389
Solid Waste Infrastructure		-	15	15	-	-	-	-		15
Landfill Sites			15	15	-	-	-	-		15
Community Assets		-	11,261	12,133	187	2,364	2,861	497	17.4%	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	187	2,364	2,861	497	17.4%	3,034
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			3,034	3,293	187	2,364	2,861	497	17.4%	3,034
Capital Spares					-	-	-	-		-
Other assets		-	4,965	6,404	597	4,658	5,732	1,075	18.8%	4,965
Operational Buildings		-	4,949	6,278	597	4,645	5,712	1,066	18.7%	4,949
Municipal Offices			4,949	6,278	597	4,645	5,712	1,066	18.7%	4,949
Capital Spares					-	-	-	-		-
Housing		-	16	126	0	12	21	8	40.7%	16
Staff Housing					-	-	-	-		-
Social Housing			16	126	0	12	21	8	40.7%	16
Capital Spares					-	-	-	-		-
Computer Equipment		-	362	351	46	290	373	83	22.1%	362
Computer Equipment			362	351	46	290	373	83	22.1%	362
Furniture and Office Equipment		-	33	37	-	9	25	16	64.5%	33
Furniture and Office Equipment			33	37	-	9	25	16	64.5%	33
Machinery and Equipment		-	854	1,207	64	810	991	181	18.3%	854
Machinery and Equipment			854	1,207	64	810	991	181	18.3%	854
Transport Assets		-	2,705	3,502	258	2,878	3,243	365	11.3%	2,705
Transport Assets			2,705	3,502	258	2,878	3,243	365	11.3%	2,705
Total Repairs and Maintenance Expenditure	1	-	24,110	27,975	1,611	14,440	16,696	2,256	13.5%	24,110

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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	14,085	17,648	3,564	20.2%	16,329
Roads Infrastructure		-	2,427	3,173	202	2,072	2,821	750	26.6%	2,427
Roads			2,108	3,173	176	1,773	2,784	1,012	36.3%	2,108
Road Structures			189		16	168	22	(146)	-663.1%	189
Road Furniture			129		11	131	15	(116)	-767.1%	129
Storm water Infrastructure		-	348	415	29	290	373	82	22.1%	348
Drainage Collection			126	415	11	105	347	242	69.7%	126
Storm water Conveyance			222		18	185	26	(159)	-616.4%	222
Electrical Infrastructure		-	2,090	1,887	174	1,900	1,753	(147)	-8.4%	2,090
MV Substations			217	1,881	18	193	1,530	1,337	87.4%	217
MV Switching Stations			144		12	170	17	(153)	-913.1%	144
MV Networks			602		50	594	70	(524)	-745.8%	602
LV Networks			1,127	6	94	943	136	(807)	-592.5%	1,127
Water Supply Infrastructure		-	3,464	2,349	289	2,485	2,283	(202)	-8.8%	3,464
Boreholes			40		3	49	5	(44)	-952.6%	40
Reservoirs			949		79	872	111	(761)	-687.0%	949
Pump Stations			189	2,334	16	267	1,889	1,622	85.8%	189
Water Treatment Works			1,320	15	110	781	166	(615)	-370.3%	1,320
Distribution			966		81	516	113	(404)	-358.2%	966
Sanitation Infrastructure		-	3,830	3,072	319	3,830	2,904	(926)	-31.9%	3,830
Pump Station			276	38	23	560	63	(498)	-794.8%	276
Reticulation			3,554	3,034	296	3,270	2,842	(428)	-15.1%	3,554
Solid Waste Infrastructure		-	4,171	8,783	348	3,507	7,513	4,006	53.3%	4,171
Landfill Sites			3,699	8,490	308	3,086	7,224	4,138	57.3%	3,699
Waste Transfer Stations			407		34	342	48	(294)	-618.9%	407
Waste Processing Facilities			38		3	32	4	(27)	-618.3%	38
Waste Drop-off Points			26	293	2	48	237	190	79.8%	26
Community Assets		-	2,192	2,337	183	2,013	2,072	59	2.9%	2,192
Community Facilities		-	833	715	69	763	616	(148)	-24.0%	833
Halls			93	237	8	86	201	115	57.3%	93
Centres				67	-	-	-	-	-	-
Crèches					-	-	-	-	-	-
Clinics/Care Centres			17		1	15	2	(13)	-685.7%	17
Museums			55		5	50	6	(44)	-685.7%	55
Libraries			213	181	18	195	170	(26)	-15.2%	213
Cemeteries/Crematoria			185	207	15	169	187	18	9.5%	185
Public Open Space			107	23	9	98	31	(67)	-217.8%	107
Public Ablution Facilities			67		6	62	8	(54)	-685.7%	67
Markets			95		8	87	11	(76)	-685.7%	95
Abattoirs			1		0	1	0	(1)	-693.4%	1
Sport and Recreation Facilities		-	1,360	1,622	113	1,249	1,456	207	14.2%	1,360
Indoor Facilities			32	35	3	37	32	(5)	-16.0%	32
Outdoor Facilities			1,328	1,587	111	1,213	1,425	212	14.9%	1,328
Investment properties		-	2	23	-	-	-	-	-	2
Revenue Generating		-	2	23	-	-	-	-	-	2
Unimproved Property			2	23	-	-	-	-	-	2
Other assets		-	1,164	779	97	1,157	759	(398)	-52.4%	1,164
Operational Buildings		-	1,164	779	97	1,157	759	(398)	-52.4%	1,164
Municipal Offices			1,135	779	95	955	756	(199)	-26.3%	1,135
Yards			12		1	185	1	(184)	#####	12
Stores			18		1	17	2	(15)	-720.7%	18
Intangible Assets		-	363	270	30	331	258	(72)	-28.0%	363
Licences and Rights		-	363	270	30	331	258	(72)	-28.0%	363
Computer Software and Applications			363	270	30	331	258	(72)	-28.0%	363
Computer Equipment		-	507	642	42	483	573	90	15.8%	507
Computer Equipment			507	642	42	483	573	90	15.8%	507
Furniture and Office Equipment		-	1,072	867	89	982	819	(164)	-20.0%	1,072
Furniture and Office Equipment			1,072	867	89	982	819	(164)	-20.0%	1,072
Machinery and Equipment		-	1,098	753	92	1,093	731	(362)	-49.6%	1,098
Machinery and Equipment			1,098	753	92	1,093	731	(362)	-49.6%	1,098
Transport Assets		-	1,736	1,911	145	1,673	1,731	58	3.4%	1,736
Transport Assets			1,736	1,911	145	1,673	1,731	58	3.4%	1,736
Total Depreciation	1	-	24,464	27,261	2,039	21,815	24,591	2,775	11.3%	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 - M11

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	21,628	3,671	15,947	20,700	4,753	23.0%	12,854	
Roads Infrastructure		-	8,894	16,028	2,795	12,977	15,242	2,265	14.9%	8,894	
Roads			8,894	16,028	2,795	12,977	15,242	2,265	14.9%	8,894	
Road Structures											
Road Furniture											
Capital Spares											
Electrical Infrastructure		-	2,420	2,300	23	339	2,324	1,985	85.4%	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				24	24	100.0%	120	
MV Networks			800	800	23	122	800	678	84.8%	800	
LV Networks			900	900		217	900	683	75.8%	900	
Capital Spares											
Water Supply Infrastructure		-	790	2,393	598	2,199	2,158	(41)	-1.9%	790	
Dams and Weirs											
Boreholes											
Reservoirs			90	48	48	48	56	8	14.9%	90	
Pump Stations											
Water Treatment Works			250	232	38	38	232	193	83.5%	250	
Bulk Mains											
Distribution			450	2,114	512	2,113	1,870	(243)	-13.0%	450	
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure		-	-	494	38	38	395	357	90.5%	-	
Pump Station											
Reticulation											
Waste Water Treatment Works				494	38	38	395	357	90.5%	-	
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure		-	750	413	219	394	582	187	32.2%	750	
Landfill Sites			750	413	219	394	582	187	32.2%	750	
Community Assets		-	2,100	2,463	259	2,023	2,400	377	15.7%	2,100	
Community Facilities		-	100	101	101	101	101	0	0.0%	100	
Cemeteries/Crematoria											
Police											
Purls											
Public Open Space			100	101	101	101	101	0	0.0%	100	
Nature Reserves											
Sport and Recreation Facilities		-	2,000	2,362	158	1,921	2,299	377	16.4%	2,000	
Indoor Facilities											
Outdoor Facilities			2,000	2,362	158	1,921	2,299	377	16.4%	2,000	
Capital Spares											
Other assets		-	1,700	2,055	37	1,921	1,999	78	3.9%	1,700	
Operational Buildings		-	1,700	2,055	37	1,921	1,999	78	3.9%	1,700	
Municipal Offices			1,700	2,055	37	1,921	1,999	78	3.9%	1,700	
Machinery and Equipment		-	-	-	-	-	(15)	(15)	100.0%	-	
Machinery and Equipment							(15)	(15)	100.0%	-	
Total Capital Expenditure on upgrading of existing	1	-	16,654	26,146	3,968	19,891	25,085	5,194	20.7%	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 May 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 14 June 2022