

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 & Quarterly Budget Statement September 2021

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

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

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

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

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

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for September 2021 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.1.2 Financial problems or risks facing the municipality

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

Section 2 – Resolutions

Resolutions

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

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

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for September 2021.

Section 3 – Executive Summary

Executive summary

6. The executive summary must cover at least the following –
- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;*
 - (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and*
 - (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.*

3.1 Introduction

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

3.2 Consolidated performance

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	421,416,467.00	421,578,467.00	114,892,339.17	173,221,825.00	-58,329,485.83	-34%
Total Expenditure	435,278,025.00	435,440,025.00	97,436,613.23	109,520,141.00	-12,083,527.77	-11%
Total Capital Expenditure	56,187,043.00	58,274,700.00	1,828,917.57	13,835,598.00	-12,006,680.43	-87%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R58.329 million against the total budget for the period ended 30 September 2021.

The operating expenditure is underspent by R12.083 million.

The total capital budget amounts to R58.275 million. The expenditure for the period amounts to R1.829 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 September 2021.

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	–	86,624	86,624	27,832	50,846	(23,014)	-45%
Service charges - electricity revenue	–	146,330	146,330	40,270	62,832	(22,562)	-36%
Service charges - water revenue	–	29,944	29,944	7,505	10,728	(3,223)	-30%
Service charges - sanitation revenue	–	14,960	14,960	3,908	3,740	168	4%
Service charges - refuse revenue	–	24,751	24,751	6,498	6,188	310	5%
Rental of facilities and equipment	–	1,413	1,413	199	353	(154)	-44%
Interest earned - external investments	–	6,382	6,382	1,729	1,600	129	8%
Interest earned - outstanding debtors	–	5,700	5,700	1,307	2,938	(1,631)	-56%
Fines, penalties and forfeits	–	23,225	23,225	1,301	5,806	(4,506)	-78%
Licences and permits	–	73	73	4	18	(14)	-79%
Agency services	–	4,627	4,627	1,091	1,157	(66)	-6%
Transfers and subsidies	–	68,847	69,009	21,245	24,941	(3,696)	-15%
Other revenue	–	8,541	8,541	2,005	2,075	(70)	-3%
Total Revenue (excluding capital transfers and contributions)	–	421,416	421,578	114,892	173,222	(58,329)	-34%

Total revenue received to date was R114,892,339.17 which represents 27.26% of the total operating revenue budget for the year.

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

Property Rates: A negative YTD variance of 45% due to the majority of ratepayers electing not to pay assessment rates on an annual basis, the YTD budget amounts will be corrected in the February adjustment budget. The actual billing projected over the remainder of the financial year will be sufficient to meet the revenue targets for the year.

Service Charges – Electricity Revenue: A negative YTD variance of 36% due to an incorrect YTD budget amount the actual revenue trend indicates that the revenue target will be met and the revenue is in line with annual revenue predictions.

Service Charges – Water Revenue: A negative YTD variance of 30% due to consumers using less water during the winter months, an adjustment to the YTD budget figures is also necessary to predict the revenue trend more accurately.

Service Charges – Sanitation Revenue: A positive YTD variance of 4% which is slightly above the budgeted annual target, an adjustment will be considered as the revenue enhancement program gains momentum

Service Charges – Refuse Revenue: A positive YTD variance of 5% due to more accurate billing, this figure may also need to be adjusted as the revenue enhancement program gains momentum.

Rental of Facilities and Equipment – A negative YTD variance of 44%, as a result of facilities that could not be used due to the lockdown period. It is anticipated that this item will increase after the further lifting of restrictions.

Interest earned – outstanding debtors: A negative YTD variance of 56% is recorded, this figure needs to be adjusted as the YTD figure is overstated, the actual recorded income is in line with the total budgetary predictions and only a small variance is evident when compared to the annual budget. Additional write-offs may also cause this figure to require an adjustment.

Fines, penalties and forfeits: A negative YTD variance of 78% as a result of less fines revenue that was received in this period, it is anticipated that this source will gain momentum over the next few months.

Licences and permits: A negative YTD variance of 79% as a result of less licences and permits that were issued. A component of this revenue relates to boat licenses that will increase during the warmer months.

Agency Services: A negative YTD variance of 6% as a result of a decrease in the issuing of roadworthy certificates and driving licenses.

Transfers and subsidies: A negative YTD variance of 15% 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.

Other Revenue: A negative YTD variance of 3%. The variance is a combination of over-/under recovery on the following revenue elements:

- Camping Fees (under) – lower than anticipated revenue was received due to Covid 19 restrictions.
- Sale of land (under) - non-alignment of the year to date budget and the actual receipts
- Building plan Fees (over) – higher than planned fees income
- Diverse (clearance certificates) (over) – increase in issuing of certificates

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	-	145,585	145,345	32,411	36,056	(3,645)	-10%
Remuneration of councillors	-	6,978	6,978	1,669	1,744	(75)	-4%
Debt impairment	-	37,185	37,185	9,296	9,296	-	
Depreciation & asset impairment	-	24,464	24,464	6,116	6,116	-	
Finance charges	-	18,149	18,149	2,736	4,390	(1,654)	-38%
Bulk purchases - electricity	-	113,800	113,800	27,663	27,229	434	2%
Inventory consumed	-	15,811	15,764	2,103	3,731	(1,628)	-44%
Contracted services	-	28,850	28,759	4,391	7,148	(2,757)	-39%
Transfers and subsidies	-	6,485	6,485	3,004	2,671	332	12%
Other expenditure	-	37,971	38,511	8,047	11,138	(3,091)	-28%
Total Expenditure	-	435,278	435,440	97,437	109,520	(12,084)	-11%

The total expenditure to date is R97,436,613.23 which represents 22.38% of the total operating expenditure budget for the year.

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

Employee cost: A negative YTD budget variance of 10% is reflected as result of vacant positions which are in process to be filled. It must also be considered that bonuses are paid in November which will increase the expenditure significantly.

Finance Charges: A negative YTD budget variance of 38% is due to actual payments which are not in line with budget. The YTD budget amounts will be corrected in the February adjustment budget.

Bulk Purchases - Electricity: A positive YTD budget variance of 2%.

Inventory Consumed: A negative YTD budget variance of 44% is reflected due to the under expenditure on bulk water, repairs and maintenance buildings, refuse bags, stationary and repairs and maintenance networks.

Contracted services: A negative YTD budget variance of 39% is reflected due to under expenditure on professional fees clearing and cutting grass, accounting and auditing, communication, revenue enhancement and legal costs.

Transfers and Subsidies: A positive YTD budget variance of 12% is reflected. Actual payments are not aligned with the budget. Transfers and grants solely gets paid out when a claim gets handed in according to legislation.

Other expenditure: A negative YTD budget variance of 28% is recorded due to a combination of under-over expenditure on audit fees(under), membership fees(over), hire machinery(under), training(under) 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	150	-	-	-	
Vote 4 - Technical Services	-	4,983	4,683	59	1,679	(1,619)	-96%
Vote 5 - Community Services	-	630	630	6	-	6	#DIV/0!
Total Capital Multi-year expenditure	-	5,763	5,463	65	1,679	(1,614)	-96%
<u>Single Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	40	140	-	29	(29)	-100%
Vote 2 - Finance	-	2,010	2,010	875	2,010	(1,135)	-56%
Vote 3 - Corporate Services	-	2,695	2,695	21	5	16	310%
Vote 4 - Technical Services	-	38,524	40,811	667	10,113	(9,447)	-93%
Vote 5 - Community Services	-	7,155	7,155	202	-	202	#DIV/0!
Total Capital single-year expenditure	-	50,424	52,811	1,764	12,157	(10,393)	-85%
Total Capital Expenditure	-	56,187	58,275	1,829	13,836	(12,007)	-87%
<u>Funded by:</u>							
National Government	-	23,455	23,455	-	8,378	(8,378)	-100%
Provincial Government	-	335	335	-	-	-	
District Municipality	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	400	238	-	121	(121)	-100%
Transfers recognised - capital	-	24,190	24,028	-	8,499	(8,499)	-100%
Borrowing	-	14,650	15,734	1,086	2,697	(1,611)	-60%
Internally generated funds	-	17,347	18,513	743	2,640	(1,897)	-72%
Total Capital Funding	-	56,187	58,275	1,829	13,836	(12,007)	-87%

Capital Expenditure:

Total year to date capital expenditure as at 30 September 2021 amounts to R1,828,917.57

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

Vote 1 - Municipal Manager

No capital expenditure for September 2021. Shadow costs amounted to R3,191.25 at the end of September 2021.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R875,255.34 or 43.55% of the adjustment budget of R2,010,000.00 . Shadow costs amounted to R 335,472.06 at the end of September 2021.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R20,515.55 or 0.72% of the adjustment budget of R2,845,000.00 . Shadow costs amounted to R 43,433.81 at the end of September 2021.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R725,775.21 or 1.60% of the budget of R45,494,700.00 . Shadow costs amounted to R 8,936,516.36 at the end of September 2021.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R207,371.47 or 2.66% of the budget of R7,785,000.00. Shadow costs amounted to R 1,509,292.39 at the end of September 2021.

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
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Gross Debtors Opening Balance 30 June 2021	A	131 593 672.40
Billed Revenue 2020/21	B	93 282 220.60
Gross Debtors Closing balance 30 Sept 2021	C	138 527 550.60
Bad debts written-off (July - June 22)	D	1 133 747.64
Billed Revenue 2021/22(July - September)		93 282 220.60
Nett Billed Revenue		85 214 594.76
% debtor payment achieved		91.35
Nett Payment received - September 21		22 873 922.90

Cash flow

The Cash Book Balance (investments included) as at 30 September 2021 reflects a positive amount of R 160,934 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>											
						2021-09-01					2021-09-30
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA		call	2020-12-10		4.30%	61,861,311.53		61,861,311.53		92,537.75	92,537.75
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%	30,648,986.28		30,695,342.47		46,356.19	0.00
Standard Bank	00078722675008	Fixed	2021-03-17	2021-09-13	4.65%	10,214,027.40		10,229,315.07		15,287.67	0.00
Nedbank	03/7881004312/000045	Fixed	2021-07-22	2022-01-18	4.89%	30,164,786.30				120,575.34	30,285,361.64
ABSA	9361772313	call	2021-09-15			0.00	20,000,000.00			36,821.91	20,036,821.91
ABSA	20-8002-5739	Fixed	2021-09-15	2022-06-12	5.0300%	0.00	50,000,000.00			110,246.57	50,110,246.57
Standard Bank	00078722675009	Fixed	2021-09-15	2022-06-12	5.0250%	0.00	50,000,000.00			110,136.99	50,110,136.99
Total Investment						132,889,111.51	120,000,000.00	102,785,969.07	0.00	531,962.42	150,635,104.86

During the month of September 2021 investments of R 120,000,000.00 was made. The total amount invested at 30 September is R150,635,104.86. The accrued interest for September 2021 amount to R531,962.42.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2021/2022

	Budget	Adjustments	Roll-over	Adjusted Budget	Monthly actual	YearTD actual	Outstanding
National Government: Transfers and Grants							
Expanded Public Works Programme	2,075,000.00			2,075,000.00	-	519,000.00	1,556,000.00
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	-	21,245,000.00	29,745,000.00
Municipal Infrastructure Grant	15,134,000.00			15,134,000.00	-	189,000.00	14,945,000.00
Water Services Infrastructure Grant	6,596,000.00			6,596,000.00	-	-	6,596,000.00
	77,345,000.00	-	-	77,345,000.00	-	24,503,000.00	52,842,000.00
Provincial Government: Transfers and Grants							
Human Settlements	1,400,000.00			1,400,000.00	-	-	1,400,000.00
Libraries	7,952,000.00			7,952,000.00	-	2,859,000.00	5,093,000.00
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			250,000.00	-	-	250,000.00
	10,012,000.00	-	-	10,012,000.00	-	2,859,000.00	7,153,000.00
Total Transfers and Grants	87,357,000.00	-	-	87,357,000.00	-	27,362,000.00	59,995,000.00

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 - Q1 First Quarter							
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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.8%	9.8%	2.8%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	26.1%	27.0%	59.4%	26.1%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	25.8%	25.8%	21.9%	25.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	190.0%	190.0%	199.9%	190.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	306.3%	302.5%	406.4%	306.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	144.9%	141.1%	285.5%	144.9%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	22.3%	22.3%	71.4%	22.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	34.5%	34.5%	28.2%	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		0.0%	10.1%	10.1%	2.4%	6.0%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

3.6 Conclusion

The municipality is in a position to service its current commitments, 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) - Q1 First Quarter										
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										
<i>Governance and administration</i>		-	154,728	154,728	7,566	52,447	77,448	(25,001)	-32%	154,728
Executive and council		-	50,991	50,991	-	21,245	21,246	(1)	0%	50,991
Finance and administration		-	103,737	103,737	7,566	31,202	56,202	(25,000)	-44%	103,737
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		-	38,059	38,059	972	2,248	9,515	(7,267)	-76%	38,059
Community and social services		-	8,657	8,657	110	284	2,164	(1,880)	-87%	8,657
Sport and recreation		-	4,774	4,774	665	993	1,193	(201)	-17%	4,774
Public safety		-	23,207	23,207	197	971	5,802	(4,831)	-83%	23,207
Housing		-	1,421	1,421	-	-	355	(355)	-100%	1,421
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	23,400	23,400	644	1,598	5,850	(4,252)	-73%	23,400
Planning and development		-	16,535	16,535	183	501	4,134	(3,633)	-88%	16,535
Road transport		-	6,865	6,865	461	1,097	1,716	(619)	-36%	6,865
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	229,524	229,524	19,117	58,600	86,236	(27,636)	-32%	229,524
Energy sources		-	147,505	147,505	12,895	40,627	62,868	(22,241)	-35%	147,505
Water management		-	29,949	29,949	2,744	7,505	10,729	(3,224)	-30%	29,949
Waste water management		-	26,579	26,579	1,300	3,911	6,267	(2,355)	-38%	26,579
Waste management		-	25,491	25,491	2,178	6,557	6,373	184	3%	25,491
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	-	445,711	445,711	28,298	114,892	179,048	(64,156)	-36%	445,711
Expenditure - Functional										
<i>Governance and administration</i>		-	103,772	103,715	7,715	25,577	28,444	(2,866)	-10%	103,772
Executive and council		-	26,110	26,050	2,249	9,064	9,092	(28)	0%	26,110
Finance and administration		-	76,248	76,251	5,347	16,196	18,998	(2,802)	-15%	76,248
Internal audit		-	1,414	1,414	120	317	353	(36)	-10%	1,414
<i>Community and public safety</i>		-	72,243	72,240	5,312	15,255	18,058	(2,803)	-16%	72,243
Community and social services		-	13,228	13,227	810	2,397	3,305	(908)	-27%	13,228
Sport and recreation		-	18,998	18,974	1,329	3,737	4,725	(989)	-21%	18,998
Public safety		-	36,876	36,875	3,046	8,746	9,218	(472)	-5%	36,876
Housing		-	3,141	3,165	128	376	809	(433)	-54%	3,141
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	44,309	44,369	3,433	9,099	11,137	(2,038)	-18%	44,309
Planning and development		-	13,354	15,489	1,157	2,870	5,473	(2,604)	-48%	13,354
Road transport		-	30,955	28,880	2,276	6,230	5,664	566	10%	30,955
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	214,954	215,116	21,532	47,505	51,881	(4,377)	-8%	214,954
Energy sources		-	135,298	135,298	15,609	31,622	31,827	(206)	-1%	135,298
Water management		-	23,498	23,498	2,047	4,932	5,985	(1,053)	-18%	23,498
Waste water management		-	16,410	16,410	977	2,804	4,102	(1,299)	-32%	16,410
Waste management		-	39,749	39,911	2,899	8,147	9,967	(1,820)	-18%	39,749
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	-	435,278	435,440	37,993	97,437	109,520	(12,084)	-11%	435,278
Surplus/ (Deficit) for the year		-	10,432	10,270	(9,695)	17,456	69,528	(52,073)	-75%	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 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter										
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		-	50,991	50,991	-	21,245	21,246	(1)	0.0%	50,991
Vote 2 - Finance		-	101,034	101,034	7,468	31,046	55,526	(24,480)	-44.1%	101,034
Vote 3 - Corporate Services		-	522	522	14	38	131	(92)	-70.6%	522
Vote 4 - Technical Services		-	250,478	250,478	19,387	59,224	91,475	(32,251)	-35.3%	250,478
Vote 5 - Community Services		-	42,686	42,686	1,429	3,339	10,672	(7,333)	-68.7%	42,686
Total Revenue by Vote	2	-	445,711	445,711	28,298	114,892	179,048	(64,156)	-35.8%	445,711
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	31,326	31,326	2,625	10,117	10,456	(339)	-3.2%	31,326
Vote 2 - Finance		-	40,795	40,795	2,847	8,723	10,157	(1,434)	-14.1%	40,795
Vote 3 - Corporate Services		-	30,178	30,178	2,106	6,319	7,520	(1,200)	-16.0%	30,178
Vote 4 - Technical Services		-	256,295	256,457	24,783	56,178	62,216	(6,039)	-9.7%	256,295
Vote 5 - Community Services		-	76,684	76,684	5,632	16,099	19,171	(3,072)	-16.0%	76,684
Total Expenditure by Vote	2	-	435,278	435,440	37,993	97,437	109,520	(12,084)	-11.0%	435,278
Surplus/ (Deficit) for the year	2	-	10,432	10,270	(9,695)	17,456	69,528	(52,073)	-74.9%	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) - Q1 First Quarter										
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		-	86,624	86,624	6,402	27,832	50,846	(23,014)	-45%	86,624
Service charges - electricity revenue		-	146,330	146,330	12,815	40,270	62,832	(22,562)	-36%	146,330
Service charges - water revenue		-	29,944	29,944	2,744	7,505	10,728	(3,223)	-30%	29,944
Service charges - sanitation revenue		-	14,960	14,960	1,300	3,908	3,740	168	4%	14,960
Service charges - refuse revenue		-	24,751	24,751	2,158	6,498	6,188	310	5%	24,751
Rental of facilities and equipment		-	1,413	1,413	114	199	353	(154)	-44%	1,413
Interest earned - external investments		-	6,382	6,382	618	1,729	1,600	129	8%	6,382
Interest earned - outstanding debtors		-	5,700	5,700	395	1,307	2,938	(1,631)	-56%	5,700
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	23,225	23,225	278	1,301	5,806	(4,506)	-78%	23,225
Licences and permits		-	73	73	1	4	18	(14)	-79%	73
Agency services		-	4,627	4,627	458	1,091	1,157	(66)	-6%	4,627
Transfers and subsidies		-	68,847	69,009	-	21,245	24,941	(3,696)	-15%	68,847
Other revenue		-	8,541	8,541	1,016	2,005	2,075	(70)	-3%	8,541
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	421,416	421,578	28,298	114,892	173,222	(58,329)	-34%	421,416
Expenditure By Type										
Employee related costs		-	145,585	145,345	10,964	32,411	36,056	(3,645)	-10%	145,585
Remuneration of councillors		-	6,978	6,978	556	1,669	1,744	(75)	-4%	6,978
Debt impairment		-	37,185	37,185	3,099	9,296	9,296	-	-	37,185
Depreciation & asset impairment		-	24,464	24,464	2,039	6,116	6,116	-	-	24,464
Finance charges		-	18,149	18,149	912	2,736	4,390	(1,654)	-38%	18,149
Bulk purchases - electricity		-	113,800	113,800	14,167	27,663	27,229	434	2%	113,800
Inventory consumed		-	15,811	15,764	1,069	2,103	3,731	(1,628)	-44%	15,811
Contracted services		-	28,850	28,759	1,678	4,391	7,148	(2,757)	-39%	28,850
Transfers and subsidies		-	6,485	6,485	231	3,004	2,671	332	12%	6,485
Other expenditure		-	37,971	38,511	3,278	8,047	11,138	(3,091)	-28%	37,971
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	435,278	435,440	37,993	97,437	109,520	(12,084)	-11%	435,278
Surplus/(Deficit)		-	(13,862)	(13,862)	(9,695)	17,456	63,702	(46,246)	(0)	(13,862)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	23,790	23,790	-	-	5,730	(5,730)	(0)	23,790
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	504	342	-	-	97	(97)	(0)	504
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	10,432	10,270	(9,695)	17,456	69,528			10,432
Taxation		-						-		
Surplus/(Deficit) after taxation		-	10,432	10,270	(9,695)	17,456	69,528			10,432
Attributable to minorities		-								
Surplus/(Deficit) attributable to municipality		-	10,432	10,270	(9,695)	17,456	69,528			10,432
Share of surplus/ (deficit) of associate		-								
Surplus/ (Deficit) for the year		-	10,432	10,270	(9,695)	17,456	69,528			10,432

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

WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter										
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	150	-	-	-	-	-	150
Vote 4 - Technical Services		-	4,983	4,683	59	59	1,679	(1,619)	-96%	4,983
Vote 5 - Community Services		-	630	630	6	6	-	6	#DIV/0!	630
Total Capital Multi-year expenditure	4,7	-	5,763	5,463	65	65	1,679	(1,614)	-96%	5,763
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	40	140	-	-	29	(29)	-100%	40
Vote 2 - Finance		-	2,010	2,010	875	875	2,010	(1,135)	-56%	2,010
Vote 3 - Corporate Services		-	2,695	2,695	18	21	5	16	310%	2,695
Vote 4 - Technical Services		-	38,524	40,811	632	667	10,113	(9,447)	-93%	38,524
Vote 5 - Community Services		-	7,155	7,155	181	202	-	202	#DIV/0!	7,155
Total Capital single-year expenditure	4	-	50,424	52,811	1,706	1,764	12,157	(10,393)	-85%	50,424
Total Capital Expenditure		-	56,187	58,275	1,771	1,829	13,836	(12,007)	-87%	56,187
Capital Expenditure - Functional Classification										
Governance and administration		-	5,015	5,015	947	947	2,058	(1,111)	-54%	5,015
Executive and council		-	40	40	-	-	11	(11)	-100%	40
Finance and administration		-	4,975	4,975	947	947	2,048	(1,100)	-54%	4,975
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7,785	7,785	186	207	-	207	#DIV/0!	7,785
Community and social services		-	1,465	1,465	6	6	-	6	#DIV/0!	1,465
Sport and recreation		-	5,555	5,555	149	149	-	149	#DIV/0!	5,555
Public safety		-	765	765	31	52	-	52	#DIV/0!	765
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	13,244	20,136	452	455	3,018	(2,563)	-85%	13,244
Planning and development		-	170	270	5	8	23	(16)	-67%	170
Road transport		-	13,074	19,866	448	448	2,995	(2,547)	-85%	13,074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	30,143	25,339	185	219	8,759	(8,540)	-97%	30,143
Energy sources		-	4,710	4,710	-	-	890	(890)	-100%	4,710
Water management		-	3,497	5,354	44	49	1,528	(1,479)	-97%	3,497
Waste water management		-	20,232	13,523	139	167	6,183	(6,016)	-97%	20,232
Waste management		-	1,704	1,752	2	4	159	(155)	-98%	1,704
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	56,187	58,275	1,771	1,829	13,836	(12,007)	-87%	56,187
Funded by:										
National Government		-	23,455	23,455	-	-	8,378	(8,378)	-100%	23,455
Provincial Government		-	335	335	-	-	-	-	-	335
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	400	238	-	-	121	(121)	-100%	400
Transfers recognised - capital		-	24,190	24,028	-	-	8,499	(8,499)	-100%	24,190
Borrowing	6	-	14,650	15,734	1,081	1,086	2,697	(1,611)	-60%	14,650
Internally generated funds		-	17,347	18,513	690	743	2,640	(1,897)	-72%	17,347
Total Capital Funding		-	56,187	58,275	1,771	1,829	13,836	(12,007)	-87%	56,187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter							
Description	Ref	2020/21	Budget Year 2021/22				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
<u>ASSETS</u>							
Current assets							
Cash			16,036	13,787	10,299	16,036	
Call investment deposits			70,000	70,000	150,635	70,000	
Consumer debtors			84,440	84,440	64,139	84,440	
Other debtors			9,237	9,237	(5,657)	9,237	
Current portion of long-term receivables			6	6	12,035	6	
Inventory			2,124	2,124	(2,372)	2,124	
Total current assets			-	181,841	179,592	229,080	181,841
Non current assets							
Long-term receivables			301	301	11,568	301	
Investments			-	-	-	-	
Investment property			15,097	15,097	14,902	15,097	
Investments in Associate			-	-	-	-	
Property, plant and equipment			454,941	457,029	450,458	454,941	
Biological			-	-	-	-	
Intangible			3,733	3,733	3,717	3,733	
Other non-current assets			454	454	454	454	
Total non current assets			-	474,527	476,614	481,100	474,527
TOTAL ASSETS			-	656,368	656,207	710,180	656,368
<u>LIABILITIES</u>							
Current liabilities							
Bank overdraft			-	-	-	-	
Borrowing			8,409	8,409	6,541	8,409	
Consumer deposits			4,325	4,325	5,108	4,325	
Trade and other payables			30,556	30,556	31,161	30,556	
Provisions			16,082	16,082	13,556	16,082	
Total current liabilities			-	59,372	59,372	56,366	59,372
Non current liabilities							
Borrowing			67,396	67,396	62,180	67,396	
Provisions			117,762	117,762	134,814	117,762	
Total non current liabilities			-	185,159	185,159	196,994	185,159
TOTAL LIABILITIES			-	244,530	244,530	253,360	244,530
NET ASSETS	2		-	411,837	411,676	456,820	411,837
<u>COMMUNITY WEALTH/EQUITY</u>							
Accumulated Surplus/(Deficit)			376,357	376,196	425,711	376,357	
Reserves			35,480	35,480	31,109	35,480	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	411,837	411,676	456,820	411,837

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

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										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			84,190	84,190	8,374	22,336	21,048	1,289	6%	84,190	
Service charges			201,765	201,765	15,607	56,367	50,441	5,926	12%	201,765	
Other revenue			17,642	17,642	8,177	22,738	4,411	18,328	416%	17,642	
Transfers and Subsidies - Operational			68,195	68,195	-	26,173	17,049	9,124	54%	68,195	
Transfers and Subsidies - Capital			19,442	19,442	-	1,189	4,861	(3,672)	-76%	19,442	
Interest			8,760	8,760	1,013	3,037	2,190	846	39%	8,760	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(346,548)	(346,709)	(39,023)	(107,818)	(86,637)	21,181	-24%	(346,548)	
Finance charges			(7,206)	(7,206)	-	-	(1,802)	(1,802)	100%	(7,206)	
Transfers and Grants			(6,485)	(6,485)	(231)	(3,004)	(1,621)	1,382	-85%	(6,485)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	39,755	39,594	(6,083)	21,018	9,939	(11,080)	-111%	39,755
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			504	504	-	-	126	(126)	-100%	504	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(56,187)	(58,275)	(1,771)	(1,829)	(14,047)	(12,218)	87%	(56,187)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(55,683)	(57,771)	(1,771)	(1,829)	(13,921)	(12,092)	87%	(55,683)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			14,650	14,650	-	-	3,663	(3,663)	-100%	14,650	
Increase (decrease) in consumer deposits			220	220	-	-	55	(55)	-100%	220	
Payments											
Repayment of borrowing			(8,409)	(8,409)	-	-	(2,102)	(2,102)	100%	(8,409)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	6,461	6,461	-	-	1,615	1,615	100%	6,461
NET INCREASE/ (DECREASE) IN CASH HELD			-	(9,467)	(11,716)	(7,854)	19,189	(2,367)			(9,467)
Cash/cash equivalents at beginning:			95,503	95,503	141,745	141,745	95,503				141,745
Cash/cash equivalents at month/year end:			86,036	83,787		160,934	93,136				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 - Q1 First Quarter													
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	2,942	1,067	605	492	428	474	2,045	5,836	13,890	9,276		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,367	890	460	322	291	167	1,006	6,221	16,726	8,008		
Receivables from Non-exchange Transactions - Property Rates	1400	6,216	2,110	4,010	802	630	616	3,143	26,398	43,924	31,588		
Receivables from Exchange Transactions - Waste Water Management	1500	1,416	745	467	399	379	360	1,706	7,047	12,520	9,891		
Receivables from Exchange Transactions - Waste Management	1600	2,434	1,161	711	588	555	539	2,509	10,712	19,211	14,904		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	486	464	445	410	398	419	2,345	9,625	14,593	13,197		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,185)	222	158	427	57	34	2,159	(834)	(962)	1,843		
Total By Income Source	2000	17,677	6,659	6,858	3,440	2,739	2,609	14,914	65,005	119,902	88,708	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	209	242	1,087	77	66	53	268	2,250	4,252	2,715		
Commercial	2300	3,014	307	338	320	115	126	635	986	5,841	2,182		
Households	2400	6,968	3,711	3,392	1,960	1,817	1,767	9,091	40,362	69,069	54,997		
Other	2500	7,487	2,399	2,040	1,083	741	662	4,920	21,407	40,741	28,814		
Total By Customer Group	2600	17,677	6,659	6,858	3,440	2,739	2,609	14,914	65,005	119,902	88,708	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter														
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	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
ABSA		call	call		Fixed	4.30%				61,861	93	(61,861)		93
Nedbank		6	Fixed		Fixed	4.56%			19 July 2021	-				-
Nedbank		6	Fixed		Fixed	4.70%			13 September 2021	30,649	46	(30,695)		-
Standard Bank		6	Fixed		Fixed	4.65%			13 September 2021	10,214	15	(10,229)		-
Nedbank		6	Fixed		Fixed	4.89%			18 January 2022	30,165	121			30,285
ABSA		call	call		Fixed					-	37		20,000	20,037
ABSA		9	Fixed		Fixed	5.03%			12 June 2022	-	110		50,000	50,110
Standard Bank		9	Fixed		Fixed	0.05025			12 June 2022	-	110		50,000	50,110
										-				-
Municipality sub-total										132,889	532	(102,786)	120,000	150,635

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvriev - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter										
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	-	23,469	14,559	8,282	56.9%	58,238
Local Government Equitable Share		-	50,990	50,990	-	21,245	12,748	8,498	66.7%	50,990
Municipal Infrastructure Grant		-	2,632	2,632	-	25	658			2,632
Expanded Public Works Programme		-	2,075	2,075	-	519	519			2,075
Financial Management Grant		-	1,550	1,550	-	1,550	388			1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	33			130
Water Services Infrastructure Grant	3	-	860	860	-	-	215	(215)	-100.0%	860
Provincial Government:		-	9,677	9,677	-	2,859	2,419	790	32.6%	9,677
Libraries		-	7,917	7,917	-	2,859	1,979	880	44.4%	7,917
Human Settlements		-	1,400	1,400	-	-	350			1,400
Maintenance of Roads		-	110	110	-	-	28	(28)	-100.0%	110
Financial Management Support Grant	4	-	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	250	250	-	-	63	(63)	-100.0%	250
External Bursary Programme		-	-	-	-	-	-	-	-	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	280	442	-	-	70	(70)	-100.0%	280
<i>Heist op den Berg</i>		-	280	442	-	-	70	(70)	-100.0%	280
Total Operating Transfers and Grants	5	-	68,195	68,357	-	26,328	17,049	9,002	52.8%	68,195
Capital Transfers and Grants										
National Government:		-	19,107	19,107	-	1,034	4,777	(2,961)	-62.0%	19,107
Municipal Infrastructure Grant		-	12,502	12,502	-	164	3,126	(2,961)	-94.7%	12,502
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	217			870
Water Services Infrastructure Grant		-	5,736	5,736	-	-	1,434			5,736
Provincial Government:		-	335	335	-	-	84	(84)	-100.0%	335
<i>Regional Socio - Economic Project</i>		-	-	-	-	-	-	-	-	-
Libraries		-	35	35	-	-	9			35
Fire Service Capacity Building Grant		-	-	-	-	-	-			-
Development of Sport and Recreation Facilities Support Grant		-	300	300	-	-	75			300
		-	-	-	-	-	-			-
		-	-	-	-	-	-			-
Other grant providers:		-	400	238	-	-	100	(100)	-100.0%	400
<i>Heist op den Berg</i>		-	400	238	-	-	100	(100)	-100.0%	400
Total Capital Transfers and Grants	5	-	19,842	19,680	-	1,034	4,961	(3,145)	-63.4%	19,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	88,037	88,037	-	27,362	22,009	5,857	26.6%	88,037

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter										
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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	58,890	58,890	4,609	13,467	14,722	(1,255)	-8.5%	58,890
Local Government Equitable Share		-	50,990	50,990	4,249	12,748	12,748	-		50,990
Municipal Infrastructure Grant		-	2,632	2,632	65	197	658	(461)	-70.1%	2,632
Expanded Public Works Programme		-	2,075	2,075	196	358	519	(161)	-31.0%	2,075
Financial Management Grant		-	1,550	1,550	98	166	388	(222)	-57.3%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	-	33	(33)	-100.0%	130
Water Services Infrastructure Grant		-	1,513	1,513	-	-	378	(378)	-100.0%	1,513
Provincial Government:		-	9,677	9,677	461	1,313	2,419	(1,106)	-45.7%	9,677
Libraries		-	7,917	7,917	461	1,313	1,979	(666)	-33.6%	7,917
Human Settlements		-	1,400	1,400	-	-	350	(350)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	-	28	(28)	-100.0%	110
Financial Management Support Grant		-	-	-	-	-	-	-		-
Municipal Capacity Building Grant		-	250	250	-	-	63	(63)	-100.0%	250
External Bursary Programme		-	-	-	-	-	-	-		-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	280	442	4	5	70	(65)	-93.3%	280
Heist op den Berg		-	280	442	4	5	70	(65)	-93.3%	280
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	68,847	69,009	5,074	14,786	17,212	(2,426)	-14.1%	68,847
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	23,455	23,455	-	-	5,864	(5,864)	-100.0%	23,455
Municipal Infrastructure Grant		-	12,502	12,502	-	-	3,126	(3,126)	-100.0%	12,502
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	-	217	(217)	-100.0%	870
Water Services Infrastructure Grant		-	10,083	10,083	-	-	2,521	(2,521)	-100.0%	10,083
0		-	-	-	-	-	-	-		-
Provincial Government:		-	335	335	-	-	84	(84)	-100.0%	335
Regional Socio - Economic Project		-	-	-	-	-	-	-		-
Libraries		-	35	35	-	-	9	(9)	-100.0%	35
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	300	300	-	-	75	(75)	-100.0%	300
Support Grant		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		-	400	238	-	-	100	(100)	-100.0%	400
Heist op den Berg		-	400	238	-	-	100	(100)	-100.0%	400
0		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	24,190	24,028	-	-	6,048	(6,048)	-100.0%	24,190
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	93,037	93,037	5,074	14,786	23,259	(8,474)	-36.4%	93,037

Section 9 – Expenditure on councillor and board members allowances and employee Benefits

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter											
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	5,449	427	1,280	1,362	(82)	-6%	5,449	
Pension and UIF Contributions			247	247	22	67	62	5	8%	247	
Medical Aid Contributions			-	-	-	-	-	-		-	
Motor Vehicle Allowance			725	725	63	190	181	8	5%	725	
Cellphone Allowance			557	557	44	133	139	(7)	-5%	557	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			-	-	-	-	-	-		-	
Sub Total - Councillors			-	6,978	6,978	556	1,669	1,744	(75)	-4%	6,978
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			5,904	5,904	429	1,287	1,476	(189)	-13%	5,904	
Pension and UIF Contributions			598	598	52	157	149	8	5%	598	
Medical Aid Contributions			102	102	9	28	26	2	8%	102	
Overtime			-	-	-	-	-	-		-	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			1,015	1,015	86	259	254	6	2%	1,015	
Cellphone Allowance			-	-	0	1	-	1	#DIV/0!	-	
Housing Allowances			202	202	17	50	50	0	0%	202	
Other benefits and allowances			253	253	15	44	63	(19)	-31%	253	
Payments in lieu of leave			-	-	-	-	-	-		-	
Long service awards			-	-	-	-	-	-		-	
Post-retirement benefit obligations	2		-	-	-	-	-	-		-	
Sub Total - Senior Managers of Municipality			-	8,073	8,073	609	1,827	2,018	(191)	-9%	8,073
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			96,541	96,551	6,999	20,519	23,797	(3,278)	-14%	96,541	
Pension and UIF Contributions			15,250	15,250	1,197	3,586	3,813	(227)	-6%	15,250	
Medical Aid Contributions			6,435	6,435	509	1,536	1,609	(73)	-5%	6,435	
Overtime			3,683	3,683	445	1,304	927	376	41%	3,683	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			4,637	4,637	386	1,147	1,159	(12)	-1%	4,637	
Cellphone Allowance			-	-	5	18	-	18	#DIV/0!	-	
Housing Allowances			840	840	43	130	210	(80)	-38%	840	
Other benefits and allowances			6,225	6,225	520	1,631	1,548	83	5%	6,225	
Payments in lieu of leave			1,857	1,857	-	6	464	(458)	-99%	1,857	
Long service awards			565	565	127	337	141	196	139%	565	
Post-retirement benefit obligations	2		1,480	1,480	123	370	370	-		1,480	
Sub Total - Other Municipal Staff			-	137,513	137,523	10,355	30,585	34,038	(3,453)	-10%	137,513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	152,563	152,574	11,521	34,081	37,801	(3,720)	-10%	152,563
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	152,563	152,574	11,521	34,081	37,801	(3,720)	-10%	152,563
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	145,585	145,596	10,964	32,411	36,056	(3,645)	-10%	145,585

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter									
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	4,584	52	58	4,590	4,532	98.7%	0%
September		6,859	6,859	1,771	1,829	11,448	9,619	84.0%	3%
October		6,826	6,826			18,274	-		
November		10,066	10,066			28,340	-		
December		8,748	8,748			37,087	-		
January		3,590	3,590			40,677	-		
February		4,290	4,290			44,967	-		
March		2,780	2,780			47,748	-		
April		776	776			48,524	-		
May		3,015	3,015			51,539	-		
June		2,603	6,736			58,275	-		
Total Capital expenditure	-	56,187	58,275	1,829					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter										
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	18,000	202	230	7,019	6,788	96.7%	24,076
Roads Infrastructure		-	2,700	2,697	65	65	(3)	(67)	2404.3%	2,700
Roads			2,700	2,697	65	65	(3)	(67)	2404.3%	2,700
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure		-	585	585	18	43	65	22	33.2%	585
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			585	585	18	43	65	22	33.2%	585
Attenuation			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1,100	1,525	-	-	714	714	100.0%	1,100
Pump Stations			-	425	-	-	214	214	100.0%	-
Distribution			1,100	1,100	-	-	500	500	100.0%	1,100
Sanitation Infrastructure		-	19,341	12,982	118	120	6,168	6,048	98.0%	19,341
Pump Station			870	520	-	-	520	520	100.0%	870
Reticulation			-	-	-	-	-	-	-	-
Waste Water Treatment Works			18,471	12,462	118	120	5,648	5,528	97.9%	18,471
Outfall Sewers			-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	350	210	2	2	75	73	97.3%	350
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-
Waste Processing Facilities			350	210	2	2	75	73	97.3%	350
Community Assets		-	3,000	2,300	-	-	-	-	-	3,000
Community Facilities		-	1,250	1,250	-	-	-	-	-	1,250
Halls			200	200	-	-	-	-	-	200
Centres			-	-	-	-	-	-	-	-
Cemeteries/Crematoria			1,050	1,050	-	-	-	-	-	1,050
Sport and Recreation Facilities		-	1,750	1,050	-	-	-	-	-	1,750
Indoor Facilities			-	-	-	-	-	-	-	-
Outdoor Facilities			1,750	1,050	-	-	-	-	-	1,750
Capital Spares			-	-	-	-	-	-	-	-
Other assets		-	300	300	2	2	-	(2)	#DIV/0!	300
Operational Buildings		-	300	300	2	2	-	(2)	#DIV/0!	300
Municipal Offices			300	300	2	2	-	(2)	#DIV/0!	300
Pay/Enquiry Points			-	-	-	-	-	-	-	-
Intangible Assets		-	300	300	-	-	-	-	-	300
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights		-	300	300	-	-	-	-	-	300
Water Rights			-	-	-	-	-	-	-	-
Effluent Licenses			-	-	-	-	-	-	-	-
Solid Waste Licenses			-	-	-	-	-	-	-	-
Computer Software and Applications			300	300	-	-	-	-	-	300
Load Settlement Software Applications			-	-	-	-	-	-	-	-
Unspecified			-	-	-	-	-	-	-	-
Computer Equipment		-	1,560	1,560	20	20	-	(20)	#DIV/0!	1,560
Computer Equipment			1,560	1,560	20	20	-	(20)	#DIV/0!	1,560
Furniture and Office Equipment		-	879	1,167	67	70	137	67	48.9%	879
Furniture and Office Equipment			879	1,167	67	70	137	67	48.9%	879
Machinery and Equipment		-	2,213	2,213	21	44	130	86	66.3%	2,213
Machinery and Equipment			2,213	2,213	21	44	130	86	66.3%	2,213
Transport Assets		-	2,180	2,180	-	-	-	-	-	2,180
Transport Assets			2,180	2,180	-	-	-	-	-	2,180
Total Capital Expenditure on new assets	1	-	34,508	28,020	312	366	7,285	6,919	95.0%	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 - Q1 First										
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	4,438	34	39	836	797	95.4%	3,470
Roads Infrastructure		-	50	50	-	-	30	30	100.0%	50
Roads			50	50	-	-	30	30	100.0%	50
Road Structures				-	-	-	-	-		-
Road Furniture				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Electrical Infrastructure		-	2,200	2,200	-	-	630	630	100.0%	2,200
HV Transmission Conductors				-	-	-	-	-		-
MV Substations			1,100	1,100	-	-	-	-		1,100
MV Switching Stations			60	60	-	-	-	-		60
MV Networks			80	80	-	-	-	-		80
LV Networks			960	960	-	-	630	630	100.0%	960
Capital Spares				-	-	-	-	-		-
Water Supply Infrastructure		-	1,220	2,188	34	39	176	137	78.0%	1,220
Bulk Mains			100	100	-	-	-	-		100
Distribution			1,120	2,088	34	39	176	137	78.0%	1,120
Distribution Points				-	-	-	-	-		-
PRV Stations				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Community Assets		-	405	390	17	17	(15)	(32)	210.8%	405
Community Facilities		-	105	90	-	-	(15)	(15)	100.0%	105
Theatres				-	-	-	-	-		-
Libraries			15	-	-	-	(15)	(15)	100.0%	15
Cemeteries/Crematoria			50	50	-	-	-	-		50
Police				-	-	-	-	-		-
Parks				-	-	-	-	-		-
Public Open Space			40	40	-	-	-	-		40
Sport and Recreation Facilities		-	300	300	17	17	-	(17)	#DIV/0!	300
Indoor Facilities			200	200	17	17	-	(17)	#DIV/0!	200
Outdoor Facilities			100	100	-	-	-	-		100
Capital Spares				-	-	-	-	-		-
Investment properties		-	50	50	-	-	13	13	100.0%	50
Revenue Generating		-	50	-	-	-	-	-		50
Improved Property				-	-	-	-	-		-
Unimproved Property			50	-	-	-	-	-		50
Non-revenue Generating		-	-	50	-	-	13	13	100.0%	-
Improved Property				-	-	-	-	-		-
Unimproved Property				50	-	-	13	13	100.0%	-
Computer Equipment		-	425	425	-	-	-	-		425
Computer Equipment			425	425	-	-	-	-		425
Furniture and Office Equipment		-	505	520	22	22	331	309	93.2%	505
Furniture and Office Equipment			505	520	22	22	331	309	93.2%	505
Machinery and Equipment		-	170	173	171	171	173	1	0.8%	170
Machinery and Equipment			170	173	171	171	173	1	0.8%	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	5,995	245	249	1,338	1,088	81.4%	5,025

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter										
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	-	194	457	793	336	42.4%	3,930
Roads Infrastructure		-	706	-	68	98	177	79	44.5%	706
Roads			706		68	98	177	79	44.5%	706
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	265	-	-	26	66	40	60.9%	265
Drainage Collection					-	-	-	-		-
Storm water Conveyance			265		-	26	66	40	60.9%	265
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,109	-	102	271	341	70	20.6%	2,109
MV Networks					-	-	-	-		-
LV Networks			2,109		102	271	341	70	20.6%	2,109
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	446	-	21	59	112	52	46.9%	446
Bulk Mains					-	-	-	-		-
Distribution			446		21	59	112	52	46.9%	446
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	389	-	2	3	97	95	97.4%	389
Pump Station					-	-	-	-		-
Reticulation			389		2	3	97	95	97.4%	389
Solid Waste Infrastructure		-	15	-	-	-	-	-		15
Landfill Sites			15		-	-	-	-		15
Community Assets		-	11,261	-	175	493	756	262	34.7%	11,261
Community Facilities		-	8,226	-	-	-	-	-		8,226
Libraries					-	-	-	-		-
Cemeteries/Crematoria			806		-	-	-	-		806
Police					-	-	-	-		-
Parks					-	-	-	-		-
Public Open Space			7,420		-	-	-	-		7,420
Nature Reserves					-	-	-	-		-
Sport and Recreation Facilities		-	3,034	-	175	493	756	262	34.7%	3,034
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			3,034		175	493	756	262	34.7%	3,034
Capital Spares					-	-	-	-		-
Other assets		-	4,965	-	353	915	1,261	346	27.5%	4,965
Operational Buildings		-	4,949	-	353	915	1,257	343	27.3%	4,949
Municipal Offices			4,949		353	915	1,257	343	27.3%	4,949
Capital Spares					-	-	-	-		-
Housing		-	16	-	-	0	4	4	90.3%	16
Staff Housing					-	-	-	-		-
Social Housing			16		-	0	4	4	90.3%	16
Capital Spares					-	-	-	-		-
Computer Equipment		-	362	-	-	1	91	89	98.5%	362
Computer Equipment			362		-	1	91	89	98.5%	362
Furniture and Office Equipment		-	33	-	2	2	7	6	77.6%	33
Furniture and Office Equipment			33		2	2	7	6	77.6%	33
Machinery and Equipment		-	854	-	134	174	141	(34)	-24.0%	854
Machinery and Equipment			854		134	174	141	(34)	-24.0%	854
Transport Assets		-	2,705	-	316	592	676	84	12.4%	2,705
Transport Assets			2,705		316	592	676	84	12.4%	2,705
Total Repairs and Maintenance Expenditure	1	-	24,110	-	1,174	2,634	3,724	1,090	29.3%	24,110

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter										
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	-	1,361	4,082	4,082	-		16,329
Roads Infrastructure		-	2,427	-	202	607	607	-		2,427
Roads			2,108		176	527	527	-		2,108
Road Structures			189		16	47	47	-		189
Road Furniture			129		11	32	32	-		129
Storm water Infrastructure		-	348	-	29	87	87	-		348
Drainage Collection			126		11	32	32	-		126
Storm water Conveyance			222		18	55	55	-		222
Electrical Infrastructure		-	2,090	-	174	522	522	-		2,090
MV Substations			217		18	54	54	-		217
MV Switching Stations			144		12	36	36	-		144
MV Networks			602		50	150	150	-		602
LV Networks			1,127		94	282	282	-		1,127
Water Supply Infrastructure		-	3,464	-	289	866	866	-		3,464
Boreholes			40		3	10	10	-		40
Reservoirs			949		79	237	237	-		949
Pump Stations			189		16	47	47	-		189
Water Treatment Works			1,320		110	330	330	-		1,320
Distribution			966		81	242	242	-		966
Sanitation Infrastructure		-	3,830	-	319	958	958	-		3,830
Pump Station			276		23	69	69	-		276
Reticulation			3,554		296	889	889	-		3,554
Solid Waste Infrastructure		-	4,171	-	348	1,043	1,043	-		4,171
Landfill Sites			3,699		308	925	925	-		3,699
Waste Transfer Stations			407		34	102	102	-		407
Waste Processing Facilities			38		3	9	9	-		38
Waste Drop-off Points			26		2	7	7	-		26
Community Assets		-	2,192	-	183	548	548	-		2,192
Community Facilities		-	833	-	69	208	208	-		833
Halls			93		8	23	23	-		93
Clinics/Care Centres			17		1	4	4	-		17
Museums			55		5	14	14	-		55
Libraries			213		18	53	53	-		213
Cemeteries/Crematoria			185		15	46	46	-		185
Public Open Space			107		9	27	27	-		107
Public Ablution Facilities			67		6	17	17	-		67
Markets			95		8	24	24	-		95
Abattoirs			1		0	0	0	-		1
Sport and Recreation Facilities		-	1,360	-	113	340	340	-		1,360
Indoor Facilities			32		3	8	8	-		32
Outdoor Facilities			1,328		111	332	332	-		1,328
Investment properties		-	2	-	-	-	-	-		2
Revenue Generating			2		-	-	-	-		2
Unimproved Property			2		-	-	-	-		2
Other assets		-	1,164	-	97	291	291	-		1,164
Operational Buildings		-	1,164	-	97	291	291	-		1,164
Municipal Offices			1,135		95	284	284	-		1,135
Yards			12		1	3	3	-		12
Stores			18		1	4	4	-		18
Intangible Assets		-	363	-	30	91	91	-		363
Licences and Rights			363		30	91	91	-		363
Computer Software and Applications			363		30	91	91	-		363
Computer Equipment		-	507	-	42	127	127	-		507
Computer Equipment			507		42	127	127	-		507
Furniture and Office Equipment		-	1,072	-	89	268	268	-		1,072
Furniture and Office Equipment			1,072		89	268	268	-		1,072
Machinery and Equipment		-	1,098	-	92	275	275	-		1,098
Machinery and Equipment			1,098		92	275	275	-		1,098
Transport Assets		-	1,736	-	145	434	434	-		1,736
Transport Assets			1,736		145	434	434	-		1,736
Total Depreciation	1	-	24,464	-	2,039	6,116	6,116	-		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 - Q1										
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	20,460	212	212	3,513	3,301	94.0%	12,854
Roads Infrastructure		-	8,894	15,686	212	212	2,675	2,463	92.1%	8,894
Roads			8,894	15,686	212	212	2,675	2,463	92.1%	8,894
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	2,420	2,420	-	-	200	200	100.0%	2,420
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			600	600						600
MV Switching Stations			120	120						120
MV Networks			800	800			200	200	100.0%	800
LV Networks			900	900						900
Capital Spares										
Water Supply Infrastructure		-	790	1,604	-	-	638	638	100.0%	790
Dams and Weirs										
Boreholes										
Reservoirs			90	90			90	90	100.0%	90
Pump Stations										
Water Treatment Works			250	250			150	150	100.0%	250
Bulk Mains										
Distribution			450	1,264			398	398	100.0%	450
Distribution Points										
PRV Stations										
Capital Spares										
Solid Waste Infrastructure		-	750	750	-	-	-	-		750
Landfill Sites			750	750						750
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Community Assets		-	2,100	2,100	127	127	-	(127)	#DIV/0!	2,100
Community Facilities		-	100	100						100
Cemeteries/Crematoria										
Police										
Purfs										
Public Open Space			100	100						100
Nature Reserves										
Sport and Recreation Facilities		-	2,000	2,000	127	127	-	(127)	#DIV/0!	2,000
Indoor Facilities										
Outdoor Facilities			2,000	2,000	127	127	-	(127)	#DIV/0!	2,000
Capital Spares										
Other assets		-	1,700	1,700	875	875	1,700	825	48.5%	1,700
Operational Buildings		-	1,700	1,700	875	875	1,700	825	48.5%	1,700
Municipal Offices			1,700	1,700	875	875	1,700	825	48.5%	1,700
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Total Capital Expenditure on upgrading of existing	1	-	16,654	24,260	1,214	1,214	5,213	3,999	76.7%	16,654

Section 11 – COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS:

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

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

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

Bergrivier Municipality						
Cost Containment In-Year Report - 30 September 2021						
Measures	Budget	Actual Expenditure				Savings
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
Use of consultants	28,916,873.00	4,436,585.95				24,480,287.05
Vehicles used for political office - bearers	-	-				
Travel and subsistence	-	-				-
Domestic accomodation	158,500.00	1,286.09				157,213.91
Sponsorships, events and catering	152,000.00	10,819.30				141,180.70
Communication	3,112,500.00	680,721.59				2,431,778.41
Conferences, meetings and study tours	274,500.00	8,019.13				266,480.87
Other related expenditure items						
Overtime (Non-Structured)	3,682,900.00	1,303,567.58				2,379,332.42
Total	36,297,273.00	6,440,999.64	-	-	-	29,856,273.36
Savings can only be measured at year-end						

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

Section 12 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

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

for the month of September 2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv. H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature  _____

Date 11 October 2021