

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 February 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 February 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 February 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	273,406,840.15	294,047,416.00	-20,640,575.85	-7%
Total Expenditure	435,278,025.00	457,030,823.00	272,908,491.77	286,822,901.00	-13,914,409.23	-5%
Total Capital Expenditure	56,187,043.00	60,143,289.00	20,743,912.30	49,313,354.00	-28,569,441.70	-58%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R20.641 million against the total budget for the period ended 28 February 2022.

The operating expenditure is underspent by R13.914 million.

The total capital budget amounts to R60.143 million. The expenditure for the period amounts to R20.744 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 28 February 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	58,919	59,792	(872)	-1%
Service charges - electricity revenue	125,118	146,330	148,440	95,161	100,814	(5,653)	-6%
Service charges - water revenue	31,980	29,944	33,540	23,446	20,433	3,013	15%
Service charges - sanitation revenue	14,494	14,960	15,465	10,529	10,074	455	5%
Service charges - refuse revenue	24,134	24,751	25,725	17,655	16,695	960	6%
Rental of facilities and equipment	4,292	1,413	1,405	1,904	940	963	102%
Interest earned - external investments	5,663	6,382	7,029	4,932	4,341	590	14%
Interest earned - outstanding debtors	4,942	5,700	4,700	3,592	4,552	(960)	-21%
Fines, penalties and forfeits	21,744	23,225	21,280	3,047	15,094	(12,047)	-80%
Licences and permits	94	73	73	53	49	4	9%
Agency services	4,708	4,627	5,512	3,320	3,262	59	2%
Transfers and subsidies	70,021	68,847	72,941	44,624	51,511	(6,887)	-13%
Other revenue	8,991	8,541	9,717	6,224	5,970	254	4%
Gains	-	-	2,600	-	520	(520)	-100%
Total Revenue (excluding capital transfers and contributions)	395,495	421,416	434,650	273,407	294,047	(20,641)	-7%

Total revenue received to date was R273,406,840.15 which represents 62.90% 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 1% due to many ratepayers electing not to pay assessment rates on an annual basis. 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 6% which is within the norm for this revenue source when compared to the trend of prior years for this time of the financial year.

Service Charges – Water Revenue: A positive YTD variance of 15% due to increase in water consumption during the summer months.

Service Charges – Sanitation Revenue: A positive YTD variance of 5% as the revenue enhancement program gains momentum

Service Charges – Refuse Revenue: A positive YTD variance of 6% 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.

Rental of Facilities and Equipment – A positive YTD variance of 102%, as a result of facilities that have been booked for the festive season that could not be used in the prior year due to the lockdown period coupled with additional income received from the hiring of trading and other council facilities.

Interest earned – external investments: A positive YTD variance of 14% 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 21% is recorded although this figure is in line with the annual budgetary prediction.

Fines, penalties and forfeits: A negative YTD variance of 80% is reflected as the iGRAP 1 consideration for fines issued still needs to be done, the current figure reflect the actual amounts paid and not the fines issued. Should the adjustment be done, the total operational revenue as originally budgeted will be met for the year-to-date.

Licences and permits: A positive YTD variance of 9% as a result of less licences and permits that were issued. The main component of this revenue relate to boat licenses that will increase during the festive season and the warmer months. This revenue source makes a trivial contribution to the total revenue and the current negative variance is thus not concerning.

Agency Services: A positive YTD variance of 2% as a result of an increase in the commission received for issuing of motor vehicle licenses.

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

Other Revenue: A positive YTD variance of 4%. The variance is a combination of over-/under recovery on the following revenue elements:

- Camping Fees (over) – higher than planned fees income.
- 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	134,977	145,585	153,254	99,105	98,547	558	1%
Remuneration of councillors	6,655	6,978	6,628	4,393	4,582	(189)	-4%
Debt impairment	33,166	37,185	32,964	23,946	23,946	0	0%
Depreciation & asset impairment	22,261	24,464	27,261	15,702	16,869	(1,167)	-7%
Finance charges	15,442	18,149	17,984	9,127	11,956	(2,828)	-24%
Bulk purchases - electricity	105,128	113,800	115,540	70,503	68,537	1,965	3%
Inventory consumed	-	15,811	17,896	9,141	10,398	(1,257)	-12%
Contracted services	24,020	28,850	35,707	15,478	20,566	(5,088)	-25%
Transfers and subsidies	5,505	6,485	7,009	5,091	4,904	187	4%
Other expenditure	37,415	37,971	40,187	20,423	25,999	(5,575)	-21%
Losses	2,225	-	2,600	-	520	(520)	-100%
Total Expenditure	386,792	435,278	457,031	272,908	286,823	(13,914)	-5%

The total expenditure to date is R272,908,491.77 which represents 59.71% 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 1% which mainly relates to the once-off payment of the salary increase in February 2022.

Finance Charges: A negative YTD budget variance of 24% is due to actual payments which are not in line with budget as many loans only become payable during June of the financial year.

Bulk Purchases - Electricity: A positive YTD budget variance of 3% which is in line with budgetary predictions, it is anticipated that the variance will even out through the remainder of the financial year.

Inventory Consumed: A negative YTD budget variance of 12% is reflected due to the under expenditure on bulk water, repairs and maintenance buildings, refuse bags and stationary.

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

Transfers and Subsidies: A positive YTD budget variance of 4% 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 21% less than budget is recorded due to a combination of under-over expenditure on audit fees (over), membership fees (over), hire machinery (under), protective clothing (under), fuel (over), ward committee remuneration (under), internal billing and insurance (under).

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

Capital Expenditure and Funding (Table C5)

Vote Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	150	101	98	140	(42)	-30%
Vote 4 - Technical Services	8,500	4,983	6,245	3,686	4,900	(1,214)	-25%
Vote 5 - Community Services	359	630	690	148	590	(442)	-75%
Total Capital Multi-year expenditure	8,859	5,763	7,036	3,933	5,630	(1,697)	-30%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	589	40	47	21	57	(36)	-64%
Vote 2 - Finance	1,329	2,010	2,344	1,682	2,077	(394)	-19%
Vote 3 - Corporate Services	2,537	2,695	2,706	856	1,757	(901)	-51%
Vote 4 - Technical Services	27,519	38,524	40,187	11,017	36,295	(25,278)	-70%
Vote 5 - Community Services	9,119	7,155	7,824	3,235	3,498	(263)	-8%
Total Capital single-year expenditure	41,094	50,424	53,107	16,811	43,683	(26,872)	-62%
Total Capital Expenditure	49,953	56,187	60,143	20,744	49,313	(28,569)	-58%
Funded by:							
National Government	15,736	23,455	21,449	7,411	22,595	(15,184)	-67%
Provincial Government	3,397	335	793	35	230	(196)	-85%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	660	400	238	190	297	(107)	-36%
Transfers recognised - capital	19,793	24,190	22,480	7,636	23,122	(15,487)	-67%
Borrowing	14,504	14,650	15,734	7,688	13,890	(6,202)	-45%
Internally generated funds	15,656	17,347	21,930	5,420	12,301	(6,881)	-56%
Total Capital Funding	49,953	56,187	60,143	20,744	49,313	(28,569)	-58%

Capital Expenditure:

Total year to date capital expenditure as at 28 February 2022 amounts to R20,743,912.30

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 R20,608.50 or 43.85% of the adjustment budget of R47,000.00 . Shadow costs amounted to R 20,804.54 at the end of February 2022.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R1,682,325.47 or 71.77% of the adjustment budget of R2,343,900.00 . Shadow costs amounted to R335,875.32 at the end of February 2022.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R954,576.89 or 34.01% of the adjustment budget of R2,806,472.00 . Shadow costs amounted to R1,326,353.99 at the end of February 2022.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R14,703,483.09 or 31.67% of the adjustment budget of R46,431,611.00 . Shadow costs amounted to R16,127,197.10 at the end of February 2022.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R3,382,918.35 or 39.73% of the adjustment budget of R8,514,306.00 . Shadow costs amounted to R2,833,703.85 at the end of February 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	229,029,029.80
Gross Debtors Closing balance 28 Febr 2022	C	134,945,261.00
Bad debts written-off (July 21 - June 22)	D	14,985,286.76
Billed Revenue 2021/22(July - February)		229,029,029.80
Nett Billed Revenue		210,692,154.44
% debtor payment achieved		91.99
Nett Payment received - February 22		20,425,611.96

Cash flow

The Cash Book Balance (investments included) as at 28 February 2022 reflects a positive amount of R160,072 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

Investments

Investment Register												
						2022-02-01					2022-02-28	
						Balance	Investment	Partial / Premature			Accrued	Balance
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate Per	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee	Accrued Interest This Month	Balance at End of Month	
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	
ABSA		call	2020-12-10		4.30%	0.00					0.00	
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.56%	0.00					0.00	
Nedbank	03/7881004312/000044	Fixed	2021-03-17	2021-09-13	4.70%	0.00					0.00	
Standard Bank	00078722675008	Fixed	2021-03-17	2021-09-13	4.65%	0.00					0.00	
Nedbank	03/7881004312/000045	Fixed	2021-07-22	2022-01-18	4.89%	0.00					0.00	
ABSA	9361772313	call	2021-09-15			10,248,051.96				36,556.06	10,284,608.02	
ABSA	20-8002-5739	Fixed	2021-09-15	2022-06-12	5.0300%	50,957,767.12				192,931.51	51,150,698.63	
Standard Bank	00078722675	Fixed	2021-09-15	2022-06-12	5.0250%	50,956,815.07				192,739.72	51,149,554.79	
Nedbank	03/7881004312/000046	Fixed	2022-01-24	2022-04-25	4.6000%	30,034,027.39				105,863.01	30,139,890.40	
Total Investment						142,196,661.54	0.00	0.00	0.00	528,090.30	142,724,751.84	

During the month of February, no new investments was made. The total amount invested at 28 February is R142,724,751.84. The accrued interest for February 2022 amount to R528,090.30.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2021/2022

	Budget	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	-	1,452,000.00	623,000.00
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	-	38,242,000.00	12,748,000.00
Municipal Infrastructure Grant	15,134,000.00	17,826,609.00	3,676,000.00	8,746,609.00	9,080,000.00
Water Services Infrastructure Grant	6,596,000.00	6,596,000.00	-	6,596,000.00	-
				-	
	77,345,000.00	80,037,609.00	3,676,000.00	57,586,609.00	22,451,000.00
<u>Provincial Government: Transfers and Grants</u>					
Human Settlements	1,400,000.00	1,939,000.00	-	-	1,939,000.00
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)			-	-	-
Libraries	7,952,000.00	9,527,101.00	1,121,000.00	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	493,577.15	-	93,577.15	400,000.00
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
			-	-	-
	10,012,000.00	14,169,678.15	1,721,000.00	9,881,678.15	4,288,000.00
Total Transfers and Grants	87,357,000.00	94,207,287.15	5,397,000.00	67,468,287.15	26,739,000.00

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 - M08 February							
Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.4%	9.8%	9.9%	3.3%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		29.0%	26.1%	26.2%	37.1%	26.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		25.2%	25.8%	25.1%	24.6%	25.1%
Gearing	Long Term Borrowing/ Funds & Reserves		195.6%	190.0%	222.3%	199.9%	222.3%
Liquidity							
Current Ratio	Current assets/current liabilities	1	317.3%	306.3%	324.4%	330.6%	324.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		202.2%	144.9%	195.4%	246.0%	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%	27.1%	19.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.1%	34.5%	35.3%	36.2%	34.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.5%	10.1%	10.4%	3.3%	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 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		138,370	154,728	156,410	8,105	107,575	110,538	(2,963)	-3%	154,728
Executive and council		39,230	50,991	50,991	-	38,259	38,242	17	0%	50,991
Finance and administration		99,140	103,737	105,419	8,105	69,316	72,295	(2,980)	-4%	103,737
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		38,526	38,059	40,256	1,670	11,307	26,241	(14,934)	-57%	38,059
Community and social services		9,269	8,657	10,430	1,107	5,078	6,486	(1,408)	-22%	8,657
Sport and recreation		3,225	4,774	5,812	411	3,833	3,390	443	13%	4,774
Public safety		20,435	23,207	21,554	152	2,396	15,141	(12,745)	-84%	23,207
Housing		5,597	1,421	2,460	-	-	1,224	(1,224)	-100%	1,421
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,618	23,400	27,691	3,074	8,136	17,074	(8,937)	-52%	23,400
Planning and development		15,390	16,535	19,993	2,137	3,559	12,330	(8,772)	-71%	16,535
Road transport		11,228	6,865	7,698	937	4,578	4,743	(166)	-3%	6,865
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		221,469	229,524	232,824	20,687	148,908	155,609	(6,701)	-4%	229,524
Energy sources		132,357	147,505	149,615	12,711	96,752	101,572	(4,820)	-5%	147,505
Water management		35,055	29,949	34,295	4,082	23,446	20,586	2,860	14%	29,949
Waste water management		23,578	26,579	22,084	1,321	10,545	16,182	(5,637)	-35%	26,579
Waste management		30,478	25,491	26,830	2,574	18,166	17,269	896	5%	25,491
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	424,983	445,711	457,182	33,536	275,926	309,461	(33,535)	-11%	445,711
Expenditure - Functional										
Governance and administration		98,874	103,772	113,294	7,803	64,727	71,485	(6,758)	-9%	103,772
Executive and council		20,566	26,110	24,260	1,903	16,540	17,410	(869)	-5%	26,110
Finance and administration		76,994	76,248	87,553	5,862	47,325	53,120	(5,795)	-11%	76,248
Internal audit		1,314	1,414	1,481	38	863	956	(93)	-10%	1,414
Community and public safety		65,251	72,243	77,380	5,737	45,824	49,506	(3,682)	-7%	72,243
Community and social services		10,734	13,228	14,726	1,101	7,713	9,244	(1,531)	-17%	13,228
Sport and recreation		16,150	18,998	21,458	1,838	12,258	13,218	(960)	-7%	18,998
Public safety		31,272	36,876	36,778	2,649	24,693	24,610	83	0%	36,876
Housing		7,095	3,141	4,418	149	1,160	2,433	(1,274)	-52%	3,141
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,997	44,309	47,300	3,860	28,514	30,193	(1,680)	-6%	44,309
Planning and development		11,685	13,354	15,870	1,569	9,797	11,122	(1,325)	-12%	13,354
Road transport		29,312	30,955	31,429	2,291	18,717	19,072	(355)	-2%	30,955
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		181,671	214,954	219,057	15,588	133,843	135,639	(1,795)	-1%	214,954
Energy sources		117,491	135,298	135,613	9,900	82,654	81,598	1,055	1%	135,298
Water management		19,091	23,498	23,215	1,083	17,219	17,826	(608)	-3%	23,498
Waste water management		11,839	16,410	15,083	1,263	8,403	9,414	(1,012)	-11%	16,410
Waste management		33,250	39,749	45,147	3,342	25,569	26,800	(1,231)	-5%	39,749
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	386,792	435,278	457,031	32,988	272,908	286,823	(13,914)	-5%	435,278
Surplus/ (Deficit) for the year		38,191	10,432	151	548	3,018	22,638	(19,620)	-87%	10,432

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

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

WC013 Bergvriër - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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	-	38,259	38,312	(53)	-0.1%	50,991
Vote 2 - Finance		97,294	101,034	101,384	8,101	68,311	70,227	(1,915)	-2.7%	101,034
Vote 3 - Corporate Services		480	522	2,950	13	128	834	(706)	-84.6%	522
Vote 4 - Technical Services		217,029	250,478	255,740	23,348	154,601	170,586	(15,986)	-9.4%	250,478
Vote 5 - Community Services		41,256	42,686	45,768	2,074	14,627	29,502	(14,875)	-50.4%	42,686
Total Revenue by Vote	2	395,495	445,711	457,182	33,536	275,926	309,461	(33,535)	-10.8%	445,711
Expenditure by Vote	1									
Vote 1 - Municipal Manager		25,379	31,326	30,004	2,201	19,702	21,040	(1,338)	-6.4%	31,326
Vote 2 - Finance		39,118	40,795	46,570	3,027	26,272	28,452	(2,180)	-7.7%	40,795
Vote 3 - Corporate Services		28,782	30,178	33,787	2,394	17,975	20,889	(2,914)	-13.9%	30,178
Vote 4 - Technical Services		224,320	256,295	264,770	19,341	160,416	163,951	(3,535)	-2.2%	256,295
Vote 5 - Community Services		69,194	76,684	81,900	6,027	48,543	52,491	(3,947)	-7.5%	76,684
Total Expenditure by Vote	2	386,792	435,278	457,031	32,988	272,908	286,823	(13,914)	-4.9%	435,278
Surplus/ (Deficit) for the year	2	8,703	10,432	151	548	3,018	22,638	(19,620)	-86.7%	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) - M08 February										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands										%
Revenue By Source										
Property rates		79,313	86,624	86,224	6,406	58,919	59,792	(872)	-1%	86,624
Service charges - electricity revenue		125,118	146,330	148,440	12,656	95,161	100,814	(5,653)	-6%	146,330
Service charges - water revenue		31,980	29,944	33,540	4,082	23,446	20,433	3,013	15%	29,944
Service charges - sanitation revenue		14,494	14,960	15,465	1,316	10,529	10,074	455	5%	14,960
Service charges - refuse revenue		24,134	24,751	25,725	2,245	17,655	16,695	960	6%	24,751
Rental of facilities and equipment		4,292	1,413	1,405	22	1,904	940	963	102%	1,413
Interest earned - external investments		5,663	6,382	7,029	598	4,932	4,341	590	14%	6,382
Interest earned - outstanding debtors		4,942	5,700	4,700	904	3,592	4,552	(960)	-21%	5,700
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		21,744	23,225	21,280	209	3,047	15,094	(12,047)	-80%	23,225
Licences and permits		94	73	73	10	53	49	4	9%	73
Agency services		4,708	4,627	5,512	404	3,320	3,262	59	2%	4,627
Transfers and subsidies		70,021	68,847	72,941	2,273	44,624	51,511	(6,887)	-13%	68,847
Other revenue		8,991	8,541	9,717	711	6,224	5,970	254	4%	8,541
Gains		-	-	2,600	-	-	520	(520)	-100%	-
Total Revenue (excluding capital transfers and contributions)		395,495	421,416	434,650	31,836	273,407	294,047	(20,641)	-7%	421,416
Expenditure By Type										
Employee related costs		134,977	145,585	153,254	12,938	99,105	98,547	558	1%	145,585
Remuneration of councillors		6,655	6,978	6,628	556	4,393	4,582	(189)	-4%	6,978
Debt impairment		33,166	37,185	32,964	2,255	23,946	23,946	0	0%	37,185
Depreciation & asset impairment		22,261	24,464	27,261	1,431	15,702	16,869	(1,167)	-7%	24,464
Finance charges		15,442	18,149	17,984	879	9,127	11,956	(2,828)	-24%	18,149
Bulk purchases - electricity		105,128	113,800	115,540	8,670	70,503	68,537	1,965	3%	113,800
Inventory consumed		-	15,811	17,896	1,367	9,141	10,398	(1,257)	-12%	15,811
Contracted services		24,020	28,850	35,707	2,158	15,478	20,566	(5,088)	-25%	28,850
Transfers and subsidies		5,505	6,485	7,009	794	5,091	4,904	187	4%	6,485
Other expenditure		37,415	37,971	40,187	1,940	20,423	25,999	(5,575)	-21%	37,971
Losses		2,225	-	2,600	-	-	520	(520)	-100%	-
Total Expenditure		386,792	435,278	457,031	32,988	272,908	286,823	(13,914)	-5%	435,278
Surplus/(Deficit)		8,703	(13,862)	(22,380)	(1,152)	498	7,225	(6,726)	(0)	(13,862)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,793	23,790	22,242	1,594	2,413	15,191	(12,778)	(0)	23,790
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		9,695	504	290	106	106	223	(116)	(0)	504
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		38,191	10,432	151	548	3,018	22,638			10,432
Taxation										
Surplus/(Deficit) after taxation		38,191	10,432	151	548	3,018	22,638			10,432
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		38,191	10,432	151	548	3,018	22,638			10,432
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		38,191	10,432	151	548	3,018	22,638			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) - M08 February

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	150	101	-	98	140	(42)	-30%	150
Vote 4 - Technical Services		8,500	4,983	6,245	2,537	3,686	4,900	(1,214)	-25%	4,983
Vote 5 - Community Services		359	630	690	15	148	590	(442)	-75%	630
Total Capital Multi-year expenditure	4,7	8,859	5,763	7,036	2,552	3,933	5,630	(1,697)	-30%	5,763
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		589	40	47	17	21	57	(36)	-64%	40
Vote 2 - Finance		1,329	2,010	2,344	15	1,682	2,077	(394)	-19%	2,010
Vote 3 - Corporate Services		2,537	2,695	2,706	406	856	1,757	(901)	-51%	2,695
Vote 4 - Technical Services		27,519	38,524	40,187	3,058	11,017	36,295	(25,278)	-70%	38,524
Vote 5 - Community Services		9,119	7,155	7,824	578	3,235	3,498	(263)	-8%	7,155
Total Capital single-year expenditure	4	41,094	50,424	53,107	4,074	16,811	43,683	(26,872)	-62%	50,424
Total Capital Expenditure		49,953	56,187	60,143	6,626	20,744	49,313	(28,569)	-58%	56,187
Capital Expenditure - Functional Classification										
Governance and administration		3,139	5,015	5,409	438	2,671	4,044	(1,372)	-34%	5,015
Executive and council		27	40	47	17	21	36	(15)	-43%	40
Finance and administration		3,111	4,975	5,362	421	2,651	4,008	(1,357)	-34%	4,975
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9,478	7,785	8,514	593	3,383	4,088	(705)	-17%	7,785
Community and social services		4,131	1,465	2,221	177	358	1,028	(670)	-65%	1,465
Sport and recreation		4,059	5,555	5,482	416	2,578	2,653	(75)	-3%	5,555
Public safety		1,288	765	812	-	447	406	41	10%	765
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		18,208	13,244	19,006	2,456	7,357	14,541	(7,184)	-49%	13,244
Planning and development		2,233	170	121	-	118	181	(63)	-35%	170
Road transport		15,975	13,074	18,885	2,456	7,239	14,360	(7,121)	-50%	13,074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,127	30,143	27,214	3,139	7,333	26,641	(19,309)	-72%	30,143
Energy sources		8,684	4,710	4,710	245	1,059	4,340	(3,281)	-76%	4,710
Water management		2,595	3,497	5,361	318	1,490	4,454	(2,964)	-67%	3,497
Waste water management		6,403	20,232	15,715	2,492	4,439	16,687	(12,247)	-73%	20,232
Waste management		1,446	1,704	1,429	84	345	1,161	(816)	-70%	1,704
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	49,953	56,187	60,143	6,626	20,744	49,313	(28,569)	-58%	56,187
Funded by:										
National Government		15,736	23,455	21,449	3,837	7,411	22,595	(15,184)	-67%	23,455
Provincial Government		3,397	335	793	-	35	230	(196)	-85%	335
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		660	400	238	84	190	297	(107)	-36%	400
Transfers recognised - capital		19,793	24,190	22,480	3,921	7,636	23,122	(15,487)	-67%	24,190
Borrowing	6	14,504	14,650	15,734	1,406	7,688	13,890	(6,202)	-45%	14,650
Internally generated funds		15,656	17,347	21,930	1,299	5,420	12,301	(6,881)	-56%	17,347
Total Capital Funding		49,953	56,187	60,143	6,626	20,744	49,313	(28,569)	-58%	56,187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M08 February						
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	17,347	52,117
Call investment deposits		132,574	70,000	70,000	142,725	70,000
Consumer debtors		69,398	84,440	69,397	61,296	69,397
Other debtors		7,612	9,237	7,612	(14,573)	7,612
Current portion of long-term receivables		2,516	6	2,516	13,175	2,516
Inventory		1,085	2,124	1,085	(4,887)	1,085
Total current assets		222,256	181,841	202,727	215,083	202,727
Non current assets						
Long-term receivables		4,430	301	4,430	14,221	4,430
Investments			-	-		-
Investment property		14,903	15,097	14,922	14,951	14,922
Investments in Associate			-	-		-
Property, plant and equipment		454,654	454,941	487,163	459,827	487,163
Biological			-	-		-
Intangible		3,808	3,733	4,162	3,629	4,162
Other non-current assets		454	454	454	454	454
Total non current assets		478,249	474,527	511,131	493,082	511,131
TOTAL ASSETS		700,505	656,368	713,858	708,165	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	5,305	4,719
Trade and other payables		42,269	30,556	33,765	41,944	33,765
Provisions		15,576	16,082	16,597	13,198	16,597
Total current liabilities		70,043	59,372	62,497	65,059	62,497
Non current liabilities						
Borrowing		60,841	67,396	69,160	62,180	69,160
Provisions		129,896	117,762	142,326	138,559	142,326
Total non current liabilities		190,738	185,159	211,486	200,738	211,486
TOTAL LIABILITIES		260,781	244,530	273,983	265,798	273,983
NET ASSETS	2	439,724	411,837	439,875	442,368	439,875
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		408,615	376,357	408,766	411,259	408,766
Reserves		31,109	35,480	31,109	31,109	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	439,724	411,837	439,875	442,368	439,875

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	5,799	52,720	56,127	(3,407)	-6%	84,190
Service charges		192,602	201,765	216,439	19,102	147,668	134,510	13,158	10%	201,765
Other revenue		23,004	17,642	20,769	4,389	51,750	11,761	39,989	340%	17,642
Transfers and Subsidies - Operational		71,504	68,195	71,526	1,721	51,147	45,463	5,684	13%	68,195
Transfers and Subsidies - Capital		22,030	19,442	15,153	3,676	13,650	12,961	689	5%	19,442
Interest		5,663	8,760	9,685	1,501	8,523	5,840	2,683	46%	8,760
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(303,115)	(346,548)	(366,540)	(29,635)	(275,679)	(231,032)	44,647	-19%	(346,548)
Finance charges		(6,569)	(7,206)	(7,206)	-	(3,689)	(4,804)	(1,115)	23%	(7,206)
Transfers and Grants		(5,505)	(6,485)	(7,009)	(794)	(5,091)	(4,323)	767	-18%	(6,485)
NET CASH FROM/(USED) OPERATING ACTIVITIES		77,832	39,755	32,071	5,759	41,000	26,503	(14,497)	-55%	39,755
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		751	504	290	-	-	336	(336)	-100%	504
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(47,877)	(56,187)	(60,143)	(6,626)	(20,744)	(37,458)	(16,714)	45%	(56,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47,126)	(55,683)	(59,853)	(6,626)	(20,744)	(37,122)	(16,378)	44%	(55,683)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		15,200	14,650	15,734	-	-	9,767	(9,767)	-100%	14,650
Increase (decrease) in consumer deposits		-	220	400	-	-	147	(147)	-100%	220
Payments										
Repayment of borrowing		(6,072)	(8,409)	(7,879)	-	(1,929)	(5,606)	(3,677)	66%	(8,409)
NET CASH FROM/(USED) FINANCING ACTIVITIES		9,128	6,461	8,254	-	(1,929)	4,307	6,236	145%	6,461
NET INCREASE/ (DECREASE) IN CASH HELD		39,833	(9,467)	(19,529)	(867)	18,327	(6,311)			(9,467)
Cash/cash equivalents at beginning:		101,812	95,503	141,646	141,745	141,745	141,646			141,745
Cash/cash equivalents at month/year end:		141,646	86,036	122,117		160,072	135,334			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 - M08 February													
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	4,701	1,785	512	532	406	366	2,007	5,443	15,753	8,755		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,551	1,003	324	283	283	216	1,080	6,032	17,770	7,893		
Receivables from Non-exchange Transactions - Property Rates	1400	7,777	2,056	1,175	742	701	670	4,699	23,767	41,587	30,580		
Receivables from Exchange Transactions - Waste Water Management	1500	1,684	797	466	387	373	326	1,759	6,771	12,563	9,616		
Receivables from Exchange Transactions - Waste Management	1600	3,154	1,284	732	616	583	493	2,610	9,882	19,353	14,184		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(69)	-	-	-	-	-	-	-	(69)	-		
Interest on Arrear Debtor Accounts	1810	943	468	423	413	396	368	2,270	8,789	14,069	12,236		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(4,725)	41	30	795	193	59	150	3,153	(305)	4,349		
Total By Income Source	2000	22,015	7,432	3,662	3,768	2,934	2,499	14,575	63,836	120,721	87,612	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	160	241	436	157	147	141	1,137	1,414	3,834	2,997		
Commercial	2300	4,202	431	122	114	142	85	588	1,261	6,945	2,190		
Households	2400	6,583	4,260	2,151	1,919	1,870	1,635	9,284	39,154	66,855	53,862		
Other	2500	11,071	2,500	952	1,577	775	638	3,567	22,007	43,088	28,564		
Total By Customer Group	2600	22,015	7,432	3,662	3,768	2,934	2,499	14,575	63,836	120,721	87,612	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February														
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					10,248	37			10,285
ABSA		9	Fixed		Fixed	5.03%			12 June 2022	50,958	193			51,151
Standard Bank		9	Fixed		Fixed	5.025%			12 June 2022	50,957	193			51,150
Nedbank		3	Fixed		Fixed	4.60%			25 April 2022	30,034	106			30,140
Municipality sub-total										142,197	528	-	-	142,725

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvriër - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February										
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	479	43,024	38,825	4,199	10.8%	58,238
Local Government Equitable Share		-	50,990	50,990	-	38,242	33,993	4,249	12.5%	50,990
Municipal Infrastructure Grant		-	2,632	2,632	479	790	1,755	(965)	-55.0%	2,632
Expanded Public Works Programme		-	2,075	2,075	-	1,452	1,383	69	5.0%	2,075
Financial Management Grant		-	1,550	1,550	-	1,550	1,033	517	50.0%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	87	43	50.0%	130
Water Services Infrastructure Grant	3	-	860	860	-	860	574	287	50.0%	860
Provincial Government:		-	9,677	13,483	1,721	9,034	6,451	2,583	40.0%	9,677
Libraries		-	7,917	9,034	1,121	8,434	5,278	3,156	59.8%	7,917
Human Settlements		-	1,400	2,139	-	-	933	(933)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	-	73	(73)	-100.0%	110
Financial Management Support Grant	4	-	-	600	600	600	-	600	#DIV/0!	-
Municipal Capacity Building Grant		-	250	400	-	-	167	(167)	-100.0%	250
Public Employment Support Grant		-	-	1,200	-	-	-	-	-	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	280	442	-	569	187	382	204.8%	280
<i>Heist op den Berg</i>		-	280	442	-	569	187	382	204.8%	280
Total Operating Transfers and Grants	5	-	68,195	72,163	2,200	52,627	45,463	7,164	15.8%	68,195
Capital Transfers and Grants										
National Government:		-	19,107	19,107	3,197	11,870	12,738	(869)	-6.8%	19,107
Municipal Infrastructure Grant		-	12,502	12,502	3,197	5,264	8,335	(3,070)	-36.8%	12,502
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	580	290	50.0%	870
Water Services Infrastructure Grant		-	5,736	5,736	-	5,736	3,824	1,912	50.0%	5,736
Provincial Government:		-	335	339	-	300	223	77	34.3%	335
<i>Regional Socio - Economic Project</i>		-	-	-	-	-	-	-	-	-
Libraries		-	35	39	-	-	23	(23)	-100.0%	35
<i>Fire Service Capacity Building Grant</i>		-	-	-	-	-	-	-	-	-
<i>Development of Sport and Recreation Facilities Support Grant</i>		-	300	300	-	300	200	100	50.0%	300
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	400	238	-	-	267	(267)	-100.0%	400
<i>Heist op den Berg</i>		-	400	238	-	-	267	(267)	-100.0%	400
Total Capital Transfers and Grants	5	-	19,842	19,684	3,197	12,170	13,228	(1,059)	-8.0%	19,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	88,037	91,847	5,397	64,797	58,691	6,106	10.4%	88,037

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	5,438	37,813	39,260	(1,447)	-3.7%	58,890
Local Government Equitable Share		-	50,990	50,990	4,249	33,993	33,993	-		50,990
Municipal Infrastructure Grant		-	2,632	2,983	634	1,334	1,755	(420)	-24.0%	2,632
Expanded Public Works Programme		-	2,075	2,075	460	1,702	1,383	319	23.0%	2,075
Financial Management Grant		-	1,550	1,550	84	473	1,033	(560)	-54.2%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	11	130	87	43	50.0%	130
Water Services Infrastructure Grant		-	1,513	860	-	179	1,008	(829)	-82.2%	1,513
Provincial Government:		-	9,677	13,877	651	4,340	6,451	(2,111)	-32.7%	9,677
Libraries		-	7,917	9,034	650	4,339	5,278	(939)	-17.8%	7,917
Human Settlements		-	1,400	2,439	-	-	933	(933)	-100.0%	1,400
Maintenance of Roads		-	110	110	1	1	73	(72)	-98.6%	110
Financial Management Support Grant		-	-	600	-	-	-	-		-
Municipal Capacity Building Grant		-	250	494	-	-	167	(167)	-100.0%	250
Public Employment Support Grant		-	-	1,200	-	-	-	-		-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	280	475	39	281	187	94	50.4%	280
Heist op den Berg		-	280	475	39	281	187	94	50.4%	280
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	68,847	72,941	6,128	42,434	45,898	(3,464)	-7.5%	68,847
Capital expenditure of Transfers and Grants										
National Government:		-	23,455	21,449	3,837	7,411	15,637	(8,226)	-52.6%	23,455
Municipal Infrastructure Grant		-	12,502	14,843	3,765	5,346	8,335	(2,989)	-35.9%	12,502
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	72	870	580	290	50.0%	870
Water Services Infrastructure Grant		-	10,083	5,736	-	1,195	6,722	(5,527)	-82.2%	10,083
0		-	-	-	-	-	-	-		-
Provincial Government:		-	335	793	-	35	223	(188)	-84.4%	335
Regional Socio - Economic Project		-	-	-	-	-	-	-		-
Libraries		-	35	493	-	35	23	12	49.3%	35
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	300	300	-	-	200	(200)	-100.0%	300
Support Grant		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		-	400	238	84	190	267	(77)	-28.8%	400
Heist op den Berg		-	400	238	84	190	267	(77)	-28.8%	400
0		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	24,190	22,480	3,921	7,636	16,127	(8,491)	-52.7%	24,190
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	93,037	95,421	10,049	50,069	62,025	(11,955)	-19.3%	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 - M08 February											
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands		A	B	C						D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			5,449	5,393	468	3,519	3,622	(102)	-3%	5,449	
Pension and UIF Contributions			247	176	10	132	150	(19)	-12%	247	
Medical Aid Contributions			-	13	2	6	3	3	114%	-	
Motor Vehicle Allowance			725	515	32	384	441	(57)	-13%	725	
Cellphone Allowance			557	531	44	353	366	(13)	-4%	557	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			-	-	-	-	-	-		-	
Sub Total - Councillors			-	6,978	6,628	556	4,393	4,582	(189)	-4%	6,978
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			5,904	5,418	456	3,211	3,799	(588)	-15%	5,904	
Pension and UIF Contributions			598	678	72	467	414	53	13%	598	
Medical Aid Contributions			102	115	10	74	71	4	5%	102	
Overtime			-	-	-	-	-	-		-	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			1,015	1,021	79	624	678	(54)	-8%	1,015	
Cellphone Allowance			-	5	0	3	1	2	226%	-	
Housing Allowances			202	174	13	124	129	(5)	-4%	202	
Other benefits and allowances			253	254	41	123	164	(41)	-25%	253	
Payments in lieu of leave			-	-	-	-	-	-		-	
Long service awards			-	-	-	-	-	-		-	
Post-retirement benefit obligations	2		-	-	-	-	-	-		-	
Sub Total - Senior Managers of Municipality			-	8,073	7,664	670	4,625	5,255	(630)	-12%	8,073
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			96,541	101,054	8,715	66,115	64,935	1,181	2%	96,541	
Pension and UIF Contributions			15,250	16,006	1,248	10,063	10,314	(250)	-2%	15,250	
Medical Aid Contributions			6,435	6,452	529	4,139	4,294	(155)	-4%	6,435	
Overtime			3,683	5,626	513	4,047	2,874	1,173	41%	3,683	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			4,637	4,833	390	3,190	3,130	59	2%	4,637	
Cellphone Allowance			-	56	4	40	11	29	256%	-	
Housing Allowances			840	562	44	350	504	(154)	-31%	840	
Other benefits and allowances			6,225	6,872	571	4,582	4,345	237	5%	6,225	
Payments in lieu of leave			1,857	1,857	-	166	1,238	(1,072)	-87%	1,857	
Long service awards			565	581	88	882	380	502	132%	565	
Post-retirement benefit obligations	2		1,480	1,690	165	905	1,029	(123)	-12%	1,480	
Sub Total - Other Municipal Staff			-	137,513	145,588	12,268	94,480	93,053	1,427	2%	137,513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	152,563	159,880	13,494	103,498	102,890	609	1%	152,563
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	152,563	159,880	13,494	103,498	102,890	609	1%	152,563
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	145,585	153,252	12,938	99,105	98,308	797	1%	145,585

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July		2,051	6	6	6	6	-		0%
August		4,584	52	52	58	58	-		0%
September		6,859	1,771	1,771	1,829	1,829	-		3%
October		6,826	2,680	2,680	4,509	4,509	-		8%
November		10,066	2,752	2,752	7,261	7,261	-		13%
December		8,748	4,892	4,892	12,153	12,153	-		22%
January		3,590	4,050	1,965	14,118	16,204	2,086	12.9%	25%
February		4,290	4,750	6,626	20,744	20,954	210	1.0%	37%
March		2,780	3,240			24,194	-		
April		776	1,236			25,431	-		
May		3,015	3,475			28,906	-		
June		2,603	31,237			60,143	-		
Total Capital expenditure	-	56,187	60,143	20,744					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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	18,197	2,538	4,944	18,109	13,165	72.7%	24,076
Roads Infrastructure		-	2,700	1,197	8	140	(253)	(393)	155.4%	2,700
Roads			2,700	1,197	8	140	(253)	(393)	155.4%	2,700
Road Structures				-	-	-	-	-		-
Road Furniture				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Storm water Infrastructure		-	585	500	33	392	393	1	0.4%	585
Drainage Collection				-	-	-	-	-		-
Storm water Conveyance			585	500	33	392	393	1	0.4%	585
Attenuation				-	-	-	-	-		-
Water Supply Infrastructure		-	1,100	1,525	26	190	1,448	1,258	86.9%	1,100
Pump Stations				425	26	190	348	158	45.4%	-
Distribution			1,100	1,100	-	-	1,100	1,100	100.0%	1,100
Sanitation Infrastructure		-	19,341	14,765	2,472	4,103	16,260	12,157	74.8%	19,341
Pump Station			870	506	20	148	506	357	70.7%	870
Reticulation				-	-	-	-	-		-
Waste Water Treatment Works			18,471	14,259	2,452	3,954	15,754	11,800	74.9%	18,471
Outfall Sewers				-	-	-	-	-		-
Toilet Facilities				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Solid Waste Infrastructure		-	350	210	-	120	261	141	54.1%	350
Landfill Sites				-	-	-	-	-		-
Waste Transfer Stations				-	-	-	-	-		-
Waste Processing Facilities			350	210	-	120	261	141	54.1%	350
Community Assets		-	3,000	2,148	338	439	1,326	887	66.9%	3,000
Community Facilities		-	1,250	1,484	177	279	734	455	62.0%	1,250
Halls			200	380	177	234	180	(54)	-30.0%	200
Centres				-	-	-	-	-		-
Cemeteries/Crematoria			1,050	1,104	-	45	554	509	92.0%	1,050
Sport and Recreation Facilities		-	1,750	664	161	161	593	432	72.9%	1,750
Indoor Facilities				-	-	-	-	-		-
Outdoor Facilities			1,750	664	161	161	593	432	72.9%	1,750
Capital Spares				-	-	-	-	-		-
Other assets		-	300	55	-	2	68	66	97.2%	300
Operational Buildings		-	300	55	-	2	68	66	97.2%	300
Municipal Offices			300	55	-	2	68	66	97.2%	300
Pay/Enquiry Points				-	-	-	-	-		-
Intangible Assets		-	300	571	-	61	12	(50)	-413.2%	300
Servitudes				-	-	-	-	-		-
Licences and Rights		-	300	571	-	61	12	(50)	-413.2%	300
Water Rights				-	-	-	-	-		-
Effluent Licenses				-	-	-	-	-		-
Solid Waste Licenses				-	-	-	-	-		-
Computer Software and Applications			300	571	-	61	12	(50)	-413.2%	300
Load Settlement Software Applications				-	-	-	-	-		-
Unspecified				-	-	-	-	-		-
Computer Equipment		-	1,560	1,485	-	20	836	816	97.6%	1,560
Computer Equipment			1,560	1,485	-	20	836	816	97.6%	1,560
Furniture and Office Equipment		-	879	1,055	480	755	835	81	9.7%	879
Furniture and Office Equipment			879	1,055	480	755	835	81	9.7%	879
Machinery and Equipment		-	2,213	1,780	-	686	1,992	1,306	65.6%	2,213
Machinery and Equipment			2,213	1,780	-	686	1,992	1,306	65.6%	2,213
Transport Assets		-	2,180	2,999	-	1,759	2,101	342	16.3%	2,180
Transport Assets			2,180	2,999	-	1,759	2,101	342	16.3%	2,180
Total Capital Expenditure on new assets	1	-	34,508	28,290	3,356	8,666	25,279	16,613	65.7%	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 - M08

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	3,470	3,497	101	1,885	3,527	1,642	46.6%	3,470
Roads Infrastructure		-	50	50	9	9	50	41	81.3%	50
Roads			50	50	9	9	50	41	81.3%	50
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	2,200	2,060	72	870	1,952	1,082	55.4%	2,200
HV Transmission Conductors										
MV Substations			1,100	1,100			900	900	100.0%	1,100
MV Switching Stations			60				48	48	100.0%	60
MV Networks			80				44	44	100.0%	80
LV Networks			960	960	72	870	960	90	9.4%	960
Capital Spares										
Water Supply Infrastructure		-	1,220	1,387	20	1,006	1,526	520	34.1%	1,220
Bulk Mains			100				(20)	(20)	100.0%	100
Distribution			1,120	1,387	20	1,006	1,546	540	34.9%	1,120
Distribution Points										
PRV Stations										
Capital Spares										
Community Assets		-	405	389	70	236	104	(131)	-125.7%	405
Community Facilities		-	105	112	34	34	43	9	21.3%	105
Theatres										
Libraries			15	28			9	9	100.0%	15
Cemeteries/Crematoria			50	50						50
Police										
Parks										
Public Open Space			40	34	34	34	34	0	0.2%	40
Sport and Recreation Facilities		-	300	278	36	202	62	(140)	-227.6%	300
Indoor Facilities			200	146	21	99	46	(53)	-116.8%	200
Outdoor Facilities			100	132	15	103	16	(87)	-543.7%	100
Capital Spares										
Investment properties		-	50	43		49	32	(17)	-54.3%	50
Revenue Generating		-	50							50
Improved Property										
Unimproved Property			50							50
Non-revenue Generating		-		43		49	32	(17)	-54.3%	
Improved Property										
Unimproved Property				43		49	32	(17)	-54.3%	
Other assets		-		260			52	52	100.0%	
Operational Buildings		-		260			52	52	100.0%	
Stores				260			52	52	100.0%	
Computer Equipment		-	425	889	8	397	518	121	23.3%	425
Computer Equipment			425	889	8	397	518	121	23.3%	425
Furniture and Office Equipment		-	505	542	34	151	494	342	69.3%	505
Furniture and Office Equipment			505	542	34	151	494	342	69.3%	505
Machinery and Equipment		-	170	171		171	173	1	0.6%	170
Machinery and Equipment			170	171		171	173	1	0.6%	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	5,792	212	2,890	4,900	2,010	41.0%	5,025

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

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	377	2,507	2,223	(284)	-12.8%	3,930
Roads Infrastructure		-	706	760	116	510	481	(29)	-6.0%	706
Roads			706	760	116	510	481	(29)	-6.0%	706
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	265	390	6	78	202	123	61.0%	265
Drainage Collection					-	-	-	-		-
Storm water Conveyance			265	390	6	78	202	123	61.0%	265
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,109	2,093	177	1,352	947	(405)	-42.7%	2,109
MV Networks					-	-	-	-		-
LV Networks			2,109	2,093	177	1,352	947	(405)	-42.7%	2,109
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	446	561	39	283	320	37	11.6%	446
Bulk Mains					-	-	-	-		-
Distribution			446	561	39	283	320	37	11.6%	446
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	389	522	40	283	272	(10)	-3.7%	389
Pump Station					-	-	-	-		-
Reticulation			389	522	40	283	272	(10)	-3.7%	389
Solid Waste Infrastructure		-	15	15	-	-	-	-		15
Landfill Sites			15	15	-	-	-	-		15
Community Assets		-	11,261	12,133	230	1,668	1,966	298	15.1%	11,261
Community Facilities		-	8,226	8,840	-	-	-	-		8,226
Libraries					-	-	-	-		-
Cemeteries/Crematoria			806	866	-	-	-	-		806
Police					-	-	-	-		-
Purls					-	-	-	-		-
Public Open Space			7,420	7,975	-	-	-	-		7,420
Nature Reserves					-	-	-	-		-
Sport and Recreation Facilities		-	3,034	3,293	230	1,668	1,966	298	15.1%	3,034
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			3,034	3,293	230	1,668	1,966	298	15.1%	3,034
Capital Spares					-	-	-	-		-
Other assets		-	4,965	6,404	484	2,967	3,706	739	19.9%	4,965
Operational Buildings		-	4,949	6,278	484	2,955	3,673	718	19.5%	4,949
Municipal Offices			4,949	6,278	484	2,955	3,673	718	19.5%	4,949
Capital Spares					-	-	-	-		-
Housing		-	16	126	1	12	33	21	63.8%	16
Staff Housing					-	-	-	-		-
Social Housing			16	126	1	12	33	21	63.8%	16
Capital Spares					-	-	-	-		-
Computer Equipment		-	362	351	44	151	239	88	36.7%	362
Computer Equipment			362	351	44	151	239	88	36.7%	362
Furniture and Office Equipment		-	33	37	5	7	22	15	67.1%	33
Furniture and Office Equipment			33	37	5	7	22	15	67.1%	33
Machinery and Equipment		-	854	1,207	32	534	604	70	11.6%	854
Machinery and Equipment			854	1,207	32	534	604	70	11.6%	854
Transport Assets		-	2,705	3,502	321	2,104	2,040	(64)	-3.1%	2,705
Transport Assets			2,705	3,502	321	2,104	2,040	(64)	-3.1%	2,705
Total Repairs and Maintenance Expenditure	1	-	24,110	27,975	1,494	9,939	10,801	861	8.0%	24,110

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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	477	10,002	11,556	1,553	13.4%	16,329
Roads Infrastructure		-	2,427	3,173	50	1,465	1,767	302	17.1%	2,427
Roads			2,108	3,173	16	1,246	1,619	373	23.0%	2,108
Road Structures			189		11	121	88	(33)	-37.2%	189
Road Furniture			129		23	98	60	(38)	-63.2%	129
Storm water Infrastructure		-	348	415	1	203	245	42	17.1%	348
Drainage Collection			126	415	0	74	142	68	48.1%	126
Storm water Conveyance			222		1	130	103	(26)	-25.5%	222
Electrical Infrastructure		-	2,090	1,887	159	1,378	1,352	(25)	-1.9%	2,090
MV Substations			217	1,881	12	139	478	339	70.9%	217
MV Switching Stations			144		50	134	67	(67)	-99.7%	144
MV Networks			602		92	443	281	(163)	-57.9%	602
LV Networks			1,127	6	5	662	527	(135)	-25.6%	1,127
Water Supply Infrastructure		-	3,464	2,349	(402)	1,619	2,086	467	22.4%	3,464
Boreholes			40		16	39	19	(20)	-109.6%	40
Reservoirs			949		81	634	443	(191)	-43.2%	949
Pump Stations			189	2,334	110	220	555	335	60.3%	189
Water Treatment Works			1,320	15	(319)	451	619	168	27.2%	1,320
Distribution			966		(289)	275	451	176	39.0%	966
Sanitation Infrastructure		-	3,830	3,072	638	2,873	2,402	(471)	-19.6%	3,830
Pump Station			276	38	330	491	136	(355)	-260.0%	276
Reticulation			3,554	3,034	308	2,382	2,265	(116)	-5.1%	3,554
Solid Waste Infrastructure		-	4,171	8,783	32	2,464	3,703	1,239	33.4%	4,171
Landfill Sites			3,699	8,490	3	2,161	3,424	1,263	36.9%	3,699
Waste Transfer Stations			407		2	240	190	(50)	-26.2%	407
Waste Processing Facilities			38		0	22	18	(5)	-26.0%	38
Waste Drop-off Points			26	293	26	41	71	30	41.7%	26
Community Assets		-	2,192	2,337	186	1,464	1,477	13	0.9%	2,192
Community Facilities		-	833	715	69	555	518	(37)	-7.1%	833
Halls			93	237	8	62	91	29	31.5%	93
Centres				67	-	-	-	-	-	-
Crèches					-	-	-	-	-	-
Clinics/Care Centres			17		1	11	8	(3)	-42.9%	17
Museums			55		5	36	25	(11)	-42.9%	55
Libraries			213	181	18	142	136	(6)	-4.7%	213
Cemeteries/Crematoria			185	207	15	123	128	4	3.5%	185
Public Open Space			107	23	9	71	55	(17)	-30.8%	107
Public Ablution Facilities			67		6	45	31	(13)	-42.9%	67
Markets			95		8	63	44	(19)	-42.9%	95
Abattoirs			1		0	1	0	(0)	-44.3%	1
Sport and Recreation Facilities		-	1,360	1,622	116	909	959	50	5.2%	1,360
Indoor Facilities			32	35	11	29	22	(7)	-33.1%	32
Outdoor Facilities			1,328	1,587	106	880	937	57	6.1%	1,328
Investment properties		-	2	23	-	-	-	-	-	2
Revenue Generating		-	2	23	-	-	-	-	-	2
Unimproved Property			2	23	-	-	-	-	-	2
Other assets		-	1,164	779	187	866	699	(167)	-23.8%	1,164
Operational Buildings		-	1,164	779	187	866	699	(167)	-23.8%	1,164
Municipal Offices			1,135	779	9	671	685	15	2.1%	1,135
Yards			12		176	182	5	(177)	-3286.1%	12
Stores			18		2	13	8	(4)	-51.5%	18
Intangible Assets		-	363	270	28	240	224	(16)	-7.3%	363
Licences and Rights		-	363	270	28	240	224	(16)	-7.3%	363
Computer Software and Applications			363	270	28	240	224	(16)	-7.3%	363
Computer Equipment		-	507	642	60	356	365	9	2.6%	507
Computer Equipment			507	642	60	356	365	9	2.6%	507
Furniture and Office Equipment		-	1,072	867	89	714	674	(41)	-6.0%	1,072
Furniture and Office Equipment			1,072	867	89	714	674	(41)	-6.0%	1,072
Machinery and Equipment		-	1,098	753	178	818	663	(155)	-23.4%	1,098
Machinery and Equipment			1,098	753	178	818	663	(155)	-23.4%	1,098
Transport Assets		-	1,736	1,911	226	1,239	1,192	(47)	-3.9%	1,736
Transport Assets			1,736	1,911	226	1,239	1,192	(47)	-3.9%	1,736
Total Depreciation	1	-	24,464	27,261	1,430	15,700	16,850	1,150	6.8%	24,464

10.6 Supporting Table C13e

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08

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	21,642	2,872	6,372	17,200	10,829	63.0%	12,854
Roads Infrastructure		-	8,894	15,686	2,426	5,925	13,116	7,191	54.8%	8,894
Roads			8,894	15,686	2,426	5,925	13,116	7,191	54.8%	8,894
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	2,420	2,300	173	173	2,266	2,093	92.4%	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				66	66	100.0%	120
MV Networks			800	800			800	800	100.0%	800
LV Networks			900	900	173	173	800	627	78.4%	900
Capital Spares										
Water Supply Infrastructure		-	790	2,412	273	273	1,469	1,196	81.4%	790
Dams and Weirs										
Boreholes										
Reservoirs			90	48			82	82	100.0%	90
Pump Stations										
Water Treatment Works			250	250			250	250	100.0%	250
Bulk Mains										
Distribution			450	2,114	273	273	1,138	864	76.0%	450
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	494			99	99	100.0%	
Pump Station										
Reticulation										
Waste Water Treatment Works				494			99	99	100.0%	
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	750	750			250	250	100.0%	750
Landfill Sites			750	750			250	250	100.0%	750
Community Assets		-	2,100	2,365	185	1,161	163	(998)	-611.8%	2,100
Community Facilities		-	100	100						100
Cemeteries/Crematoria										
Police										
Purls										
Public Open Space			100	100						100
Nature Reserves										
Sport and Recreation Facilities		-	2,000	2,265	185	1,161	163	(998)	-611.8%	2,000
Indoor Facilities										
Outdoor Facilities			2,000	2,265	185	1,161	163	(998)	-611.8%	2,000
Capital Spares										
Other assets		-	1,700	1,980		1,656	1,756	100	5.7%	1,700
Operational Buildings		-	1,700	1,980		1,656	1,756	100	5.7%	1,700
Municipal Offices			1,700	1,980		1,656	1,756	100	5.7%	1,700
Machinery and Equipment		-	-	75			15	15	100.0%	
Machinery and Equipment				75			15	15	100.0%	
Total Capital Expenditure on upgrading of existing	1	-	16,654	26,062	3,057	9,188	19,135	9,946	52.0%	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)

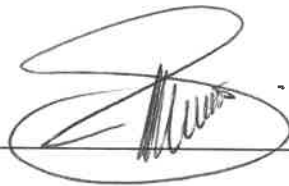
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of February 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)

P.
Signature



Date 11 March 2022