

Bergrivier Municipality

In - Year Report of Municipalities

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



Quarterly & Monthly Budget Statement December 2021

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 December 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 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 December 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	420,425,412.00	216,861,624.95	227,268,387.00	-10,406,762.05	-5%
Total Expenditure	435,278,025.00	437,961,038.00	206,110,633.38	213,947,254.00	-7,836,620.62	-4%
Total Capital Expenditure	56,187,043.00	60,965,712.00	12,153,222.13	40,440,900.00	-28,287,677.87	-70%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R10.407 million against the total budget for the period ended 31 December 2021.

The operating expenditure is underspent by R7.837 million.

The total capital budget amounts to R58.275 million. The expenditure for the period amounts to R12.153 million.

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 December 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	79,313	86,624	84,224	46,069	47,402	(1,333)	-3%
Service charges - electricity revenue	125,118	146,330	146,330	74,835	74,221	615	1%
Service charges - water revenue	31,980	29,944	29,944	15,370	13,007	2,363	18%
Service charges - sanitation revenue	14,494	14,960	14,960	7,804	7,480	324	4%
Service charges - refuse revenue	24,134	24,751	24,751	13,115	12,376	739	6%
Rental of facilities and equipment	4,292	1,413	1,413	1,861	706	1,154	163%
Interest earned - external investments	5,663	6,382	6,382	3,703	3,188	515	16%
Interest earned - outstanding debtors	4,942	5,700	5,700	2,210	3,571	(1,361)	-38%
Fines, penalties and forfeits	21,744	23,225	23,225	2,814	11,612	(8,798)	-76%
Licences and permits	94	73	73	22	37	(14)	-40%
Agency services	4,708	4,627	4,627	1,996	2,314	(317)	-14%
Transfers and subsidies	70,021	68,847	70,256	42,351	47,040	(4,689)	-10%
Other revenue	8,991	8,541	8,541	4,712	4,316	396	9%
Total Revenue (excluding capital transfers and contributions)	395,495	421,416	420,425	216,862	227,268	(10,407)	-5%

Total revenue received to date was R216,861,624.95 which represents 51.58% 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 3% due to most 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 positive YTD variance of 1% which is within the norm for this revenue source.

Service Charges – Water Revenue: A positive YTD variance of 18% due to increase in water consumption during the summer 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 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, this figure may also need to be adjusted as the revenue enhancement program gains momentum.

Rental of Facilities and Equipment – A positive YTD variance of 163%, 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 16% 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 38% is recorded, this figure will be adjusted in the mid-year revision. An adjustment of R 498 000 will be made in respect of write-offs incorrectly allocated to revenue which will reduce the variance to only 20%. Consideration will still be given to an adjustment in the mid-year adjustments budget.

Fines, penalties and forfeits: A negative YTD variance of 76% 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 negative YTD variance of 40% as a result of less licences and permits that were issued. The main component of this revenue relate to boat licenses that will increase during the festive season and the warmer months. This revenue source makes a trivial contribution to the total revenue and the current negative variance is thus not concerning.

Agency Services: A negative YTD variance of 14% as a result of a decrease in the issuing of roadworthy certificates and driving licenses in comparison to the prior year, this revenue source will be closely monitored to determine whether an adjustment may be necessary in the mid-year adjustments budget.

Transfers and subsidies: A negative YTD variance of 10% due to non-alignment of the year to date budget and the actual receipts of the grants. All National allocations were received in accordance with the disbursement schedule.

Other Revenue: A positive YTD variance of 9%. 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	145,987	74,276	72,629	1,647	2%
Remuneration of councillors	6,655	6,978	6,978	3,280	3,489	(209)	-6%
Debt impairment	33,166	37,185	37,185	18,593	18,592	0	0%
Depreciation & asset impairment	22,261	24,464	24,464	12,232	12,232	1	0%
Finance charges	15,442	18,149	18,269	7,336	9,086	(1,750)	-19%
Bulk purchases - electricity	105,128	113,800	113,800	53,828	52,724	1,104	2%
Inventory consumed	-	15,811	16,046	6,505	7,410	(905)	-12%
Contracted services	24,020	28,850	30,160	11,343	14,389	(3,046)	-21%
Transfers and subsidies	5,505	6,485	6,525	4,136	3,878	258	7%
Other expenditure	37,415	37,971	38,547	14,581	19,518	(4,937)	-25%
Losses	2,225	-	-	-	-	-	
Total Expenditure	386,792	435,278	437,961	206,111	213,947	(7,837)	-4%

The total expenditure to date is R206,110,633.38 which represents 47.06% 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 2% which mainly relates to the payment of bonuses in November 2021, this is in line with budget.

Finance Charges: A YTD budget variance of 19% is due to actual payments which are not in line with budget as many loans only become payable during June of the financial year. The YTD budget amounts will be corrected in the February adjustment budget.

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

Contracted services: A YTD budget variance of 21% is reflected due to under expenditure on professional fees security, revenue enhancement, professional fees and legal costs, this trend usually increases during the latter part of the financial year.

Transfers and Subsidies: A YTD budget variance of 7% 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 YTD budget variance of 25% less than budget is recorded due to a combination of under-over expenditure on advertisements(over), audit fees (over), membership fees (over), hire machinery (under), training (under), internal billing and insurance (under).

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

Capital Expenditure and Funding (Table C5)

Vote Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
<u>Multi-Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	150	150	-	150	(150)	-100%
Vote 4 - Technical Services	8,500	4,983	6,975	1,149	4,181	(3,032)	-73%
Vote 5 - Community Services	359	630	630	83	530	(448)	-84%
Total Capital Multi-year expenditure	8,859	5,763	7,755	1,232	4,861	(3,629)	-75%
<u>Single Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	589	40	40	1	56	(54)	-97%
Vote 2 - Finance	1,329	2,010	2,010	1,657	2,010	(353)	-18%
Vote 3 - Corporate Services	2,537	2,695	2,695	413	1,755	(1,342)	-76%
Vote 4 - Technical Services	27,519	38,524	40,757	6,435	29,960	(23,525)	-79%
Vote 5 - Community Services	9,119	7,155	7,709	2,415	1,799	616	34%
Total Capital single-year expenditure	41,094	50,424	53,211	10,921	35,580	(24,658)	-69%
Total Capital Expenditure	49,953	56,187	60,966	12,153	40,441	(28,288)	-70%
<u>Funded by:</u>							
National Government	15,736	23,455	21,449	2,387	21,398	(19,012)	-89%
Provincial Government	3,397	335	789	35	65	(30)	-46%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	660	400	238	106	326	(220)	-67%
Transfers recognised - capital	19,793	24,190	22,476	2,528	21,790	(19,262)	-88%
Borrowing	14,504	14,650	15,734	6,103	10,743	(4,639)	-43%
Internally generated funds	15,656	17,347	22,756	3,522	7,909	(4,386)	-55%
Total Capital Funding	49,953	56,187	60,966	12,153	40,441	(28,288)	-70%

Capital Expenditure:

Total year to date capital expenditure as at 31 December 2021 amounts to R12,153,222.13

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 R1,472.00 or 3.68% of the adjustment budget of R40,000.00 . Shadow costs amounted to R 31,690.30 at the end of December 2021.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R1,657,025.51 or 82.44% of the adjustment budget of R2,010,000.00 . Shadow costs amounted to R36,234.58 at the end of December 2021.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R412,992.53 or 14.52% of the adjustment budget of R2,845,000.00 . Shadow costs amounted to R327,865.59 at the end of December 2021.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R7,584,543.26 or 15.89% of the budget of R47,731,611.00 . Shadow costs amounted to R7,490,215.58 at the end of December 2021.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R2,497,188.83 or 29.95% of the budget of R8,339,101.00 . Shadow costs amounted to R1,632,905.60 at the end of December 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
Gross Debtors Opening Balance 30 June 2021	A	131,593,672.40
Billed Revenue 2020/21	B	169,581,663.60
Gross Debtors Closing balance 31 Des 2021	C	128,110,376.40
Bad debts written-off (July 21 - June 22)	D	14,985,286.76
Billed Revenue 2021/22(July - Desember)		169,581,663.60
Nett Billed Revenue		158,079,672.84
% debtor payment achieved		93.22
Nett Payment received - Desember 21		20,407,966.52

Cash flow

The Cash Book Balance (investments included) as at 31 December 2021 reflects a positive amount of R167,488 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											
						2021-12-01					2021-12-31
						Balance	Investment	Partial / Premature		Accrued	Balance
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate Per	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA		call	2020-12-10		4.300%	0.00					0.00
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.560%	0.00					0.00
Nedbank	03/7881004312/000044	Fixed	2021-03-17	2021-09-13	4.700%	0.00					0.00
Standard Bank	00078722675008	Fixed	2021-03-17	2021-09-13	4.650%	0.00					0.00
Nedbank	03/7881004312/000045	Fixed	2021-07-22	2022-01-18	4.890%	30,530,531.50				124,594.52	30,655,126.02
ABSA		call	2021-09-15		4.200%	10,170,788.91				38,440.01	10,209,228.92
ABSA		Fixed	2021-09-15	2022-06-12	5.030%	50,530,561.64				213,602.73	50,744,164.37
Standard Bank		Fixed	2021-09-15	2022-06-12	5.025%	50,530,034.25				213,390.41	50,743,424.66
Total Investment						141,761,916.30	0.00	0.00	0.00	590,027.67	142,351,943.97

During the month of December 2021, no investments were made. The total amount invested at 31 December is R142,351,943.97. The accrued interest for December 2021 amount to R590,027.67.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2021/2022

	Budget	Adjustments	Roll-over	Adjusted Budget	Monthly actual	YearTD actual	Outstanding
<u>National Government: Transfers and Grants</u>							
Expanded Public Works Programme	2,075,000.00			2,075,000.00	933,000.00	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	16,997,000.00	38,242,000.00	12,748,000.00
Municipal Infrastructure Grant	15,134,000.00		2,692,609.00	17,826,609.00	-	5,070,609.00	12,756,000.00
Water Services Infrastructure Grant	6,596,000.00			6,596,000.00	-	6,596,000.00	-
						-	
	77,345,000.00	-	2,692,609.00	80,037,609.00	17,930,000.00	53,910,609.00	26,127,000.00
<u>Provincial Government: Transfers and Grants</u>							
Human Settlements	1,400,000.00			1,400,000.00	-	-	1,400,000.00
Libraries	7,952,000.00	1,121,000.00	454,101.00	9,527,101.00	-	6,171,101.00	3,356,000.00
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		93,577.15	343,577.15	-	93,577.15	250,000.00
						-	
	10,012,000.00	1,121,000.00	547,678.15	11,680,678.15	-	6,564,678.15	5,116,000.00
Total Transfers and Grants	87,357,000.00	1,121,000.00	3,240,287.15	91,718,287.15	17,930,000.00	60,475,287.15	31,243,000.00

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 - M06 December							
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%	9.8%	3.6%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		29.0%	26.1%	25.8%	50.2%	26.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		25.2%	25.8%	25.8%	23.4%	25.8%
Gearing	Long Term Borrowing/ Funds & Reserves		195.6%	190.0%	190.0%	199.9%	190.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	317.3%	306.3%	302.5%	363.1%	306.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		202.2%	144.9%	141.1%	271.9%	144.9%
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%	22.4%	33.6%	22.3%
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%	34.7%	34.3%	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%	10.2%	3.4%	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) - M06 December										
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>		138,370	154,728	152,421	24,583	91,856	94,572	(2,716)	-3%	154,728
Executive and council		39,230	50,991	50,991	16,997	38,242	38,242	(0)	0%	50,991
Finance and administration		99,140	103,737	101,430	7,586	53,614	56,330	(2,716)	-5%	103,737
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		38,526	38,059	39,934	2,642	9,075	19,297	(10,222)	-53%	38,059
Community and social services		9,269	8,657	10,232	897	3,906	4,554	(647)	-14%	8,657
Sport and recreation		3,225	4,774	4,774	925	2,903	2,387	516	22%	4,774
Public safety		20,435	23,207	23,207	820	2,266	11,603	(9,337)	-80%	23,207
Housing		5,597	1,421	1,721	-	-	753	(753)	-100%	1,421
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26,618	23,400	26,093	544	3,967	12,085	(8,118)	-67%	23,400
Planning and development		15,390	16,535	19,228	125	1,247	8,652	(7,406)	-86%	16,535
Road transport		11,228	6,865	6,865	419	2,720	3,433	(712)	-21%	6,865
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		221,469	229,524	224,557	17,345	112,783	112,731	52	0%	229,524
Energy sources		132,357	147,505	147,505	11,116	76,324	74,293	2,032	3%	147,505
Water management		35,055	29,949	29,949	2,525	15,370	13,009	2,361	18%	29,949
Waste water management		23,578	26,579	21,579	1,357	7,814	12,679	(4,866)	-38%	26,579
Waste management		30,478	25,491	25,524	2,347	13,275	12,750	525	4%	25,491
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	424,983	445,711	443,005	45,113	217,681	238,685	(21,005)	-9%	445,711
Expenditure - Functional										
<i>Governance and administration</i>		98,874	103,772	104,666	7,724	49,565	53,222	(3,657)	-7%	103,772
Executive and council		20,566	26,110	26,050	1,058	13,459	14,366	(908)	-6%	26,110
Finance and administration		76,994	76,248	77,203	6,543	35,370	38,149	(2,779)	-7%	76,248
Internal audit		1,314	1,414	1,414	123	736	707	29	4%	1,414
<i>Community and public safety</i>		65,251	72,243	73,656	5,485	33,902	36,317	(2,415)	-7%	72,243
Community and social services		10,734	13,228	14,186	870	5,557	6,611	(1,054)	-16%	13,228
Sport and recreation		16,150	18,998	19,074	1,493	8,609	9,575	(967)	-10%	18,998
Public safety		31,272	36,876	36,936	2,994	18,856	18,499	358	2%	36,876
Housing		7,095	3,141	3,460	129	880	1,632	(752)	-46%	3,141
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		40,997	44,309	44,369	3,285	20,925	22,214	(1,289)	-6%	44,309
Planning and development		11,685	13,354	15,489	1,136	6,950	8,812	(1,862)	-21%	13,354
Road transport		29,312	30,955	28,880	2,149	13,975	13,403	573	4%	30,955
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		181,671	214,954	215,269	18,721	101,719	102,194	(475)	0%	214,954
Energy sources		117,491	135,298	135,348	9,383	63,070	62,214	856	1%	135,298
Water management		19,091	23,498	26,238	4,929	14,170	11,827	2,342	20%	23,498
Waste water management		11,839	16,410	14,835	995	5,986	8,205	(2,219)	-27%	16,410
Waste management		33,250	39,749	38,849	3,414	18,493	19,948	(1,455)	-7%	39,749
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	386,792	435,278	437,961	35,215	206,111	213,947	(7,837)	-4%	435,278
Surplus/ (Deficit) for the year		38,191	10,432	5,044	9,898	11,570	24,738	(13,168)	-53%	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 Bergvrievier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December										
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	50,991	16,997	38,242	38,242	(0)	0.0%	50,991
Vote 2 - Finance		97,294	101,034	98,727	7,552	52,615	54,978	(2,363)	-4.3%	101,034
Vote 3 - Corporate Services		480	522	522	13	73	261	(188)	-72.0%	522
Vote 4 - Technical Services		217,029	250,478	248,204	17,653	115,679	123,593	(7,914)	-6.4%	250,478
Vote 5 - Community Services		41,256	42,686	44,561	2,898	11,072	21,611	(10,539)	-48.8%	42,686
Total Revenue by Vote	2	395,495	445,711	443,005	45,113	217,681	238,685	(21,005)	-8.8%	445,711
Expenditure by Vote	1									
Vote 1 - Municipal Manager		25,379	31,326	31,326	1,447	15,947	17,034	(1,088)	-6.4%	31,326
Vote 2 - Finance		39,118	40,795	41,395	3,982	19,987	20,436	(449)	-2.2%	40,795
Vote 3 - Corporate Services		28,782	30,178	30,678	2,232	13,186	15,117	(1,932)	-12.8%	30,178
Vote 4 - Technical Services		224,320	256,295	256,457	21,700	121,063	122,814	(1,751)	-1.4%	256,295
Vote 5 - Community Services		69,194	76,684	78,105	5,854	35,928	38,545	(2,617)	-6.8%	76,684
Total Expenditure by Vote	2	386,792	435,278	437,961	35,215	206,111	213,947	(7,837)	-3.7%	435,278
Surplus/ (Deficit) for the year	2	8,703	10,432	5,044	9,898	11,570	24,738	(13,168)	-53.2%	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) - M06 December										
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	84,224	6,345	46,069	47,402	(1,333)	-3%	86,624
Service charges - electricity revenue		125,118	146,330	146,330	11,104	74,835	74,221	615	1%	146,330
Service charges - water revenue		31,980	29,944	29,944	2,525	15,370	13,007	2,363	18%	29,944
Service charges - sanitation revenue		14,494	14,960	14,960	1,357	7,804	7,480	324	4%	14,960
Service charges - refuse revenue		24,134	24,751	24,751	2,303	13,115	12,376	739	6%	24,751
Rental of facilities and equipment		4,292	1,413	1,413	52	1,861	706	1,154	163%	1,413
Interest earned - external investments		5,663	6,382	6,382	634	3,703	3,188	515	16%	6,382
Interest earned - outstanding debtors		4,942	5,700	5,700	443	2,210	3,571	(1,361)	-38%	5,700
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21,744	23,225	23,225	832	2,814	11,612	(8,798)	-76%	23,225
Licences and permits		94	73	73	6	22	37	(14)	-40%	73
Agency services		4,708	4,627	4,627	256	1,996	2,314	(317)	-14%	4,627
Transfers and subsidies		70,021	68,847	70,256	18,117	42,351	47,040	(4,689)	-10%	68,847
Other revenue		8,991	8,541	8,541	1,117	4,712	4,316	396	9%	8,541
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		395,495	421,416	420,425	45,091	216,862	227,268	(10,407)	-5%	421,416
Expenditure By Type										
Employee related costs		134,977	145,585	145,987	11,045	74,276	72,629	1,647	2%	145,585
Remuneration of councillors		6,655	6,978	6,978	556	3,280	3,489	(209)	-6%	6,978
Debt impairment		33,166	37,185	37,185	3,099	18,593	18,592	0	0%	37,185
Depreciation & asset impairment		22,261	24,464	24,464	2,039	12,232	12,232	1	0%	24,464
Finance charges		15,442	18,149	18,269	3,689	7,336	9,086	(1,750)	-19%	18,149
Bulk purchases - electricity		105,128	113,800	113,800	7,913	53,828	52,724	1,104	2%	113,800
Inventory consumed		-	15,811	16,046	1,551	6,505	7,410	(905)	-12%	15,811
Contracted services		24,020	28,850	30,160	2,588	11,343	14,389	(3,046)	-21%	28,850
Transfers and subsidies		5,505	6,485	6,525	97	4,136	3,878	258	7%	6,485
Other expenditure		37,415	37,971	38,547	2,639	14,581	19,518	(4,937)	-25%	37,971
Losses		2,225	-	-	-	-	-	-	-	-
Total Expenditure		386,792	435,278	437,961	35,215	206,111	213,947	(7,837)	-4%	435,278
Surplus/(Deficit)		8,703	(13,862)	(17,536)	9,876	10,751	13,321	(2,570)	(0)	(13,862)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,793	23,790	22,238	22	819	11,238	(10,419)	(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	342	-	-	178	(178)	(0)	504
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		38,191	10,432	5,044	9,898	11,570	24,738			10,432
Taxation								-		
Surplus/(Deficit) after taxation		38,191	10,432	5,044	9,898	11,570	24,738			10,432
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		38,191	10,432	5,044	9,898	11,570	24,738			10,432
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		38,191	10,432	5,044	9,898	11,570	24,738			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) - M06 December										
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	(150)	-100%	150
Vote 4 - Technical Services		8,500	4,983	6,975	23	1,149	4,181	(3,032)	-73%	4,983
Vote 5 - Community Services		359	630	630	77	83	530	(448)	-84%	630
Total Capital Multi-year expenditure	4,7	8,859	5,763	7,755	100	1,232	4,861	(3,629)	-75%	5,763
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		589	40	40	-	1	56	(54)	-97%	40
Vote 2 - Finance		1,329	2,010	2,010	321	1,657	2,010	(353)	-18%	2,010
Vote 3 - Corporate Services		2,537	2,695	2,695	382	413	1,755	(1,342)	-76%	2,695
Vote 4 - Technical Services		27,519	38,524	40,757	3,646	6,435	29,960	(23,525)	-79%	38,524
Vote 5 - Community Services		9,119	7,155	7,709	443	2,415	1,799	616	34%	7,155
Total Capital single-year expenditure	4	41,094	50,424	53,211	4,792	10,921	35,580	(24,658)	-69%	50,424
Total Capital Expenditure		49,953	56,187	60,966	4,892	12,153	40,441	(28,288)	-70%	56,187
Capital Expenditure - Functional Classification										
Governance and administration		3,139	5,015	5,015	719	2,161	3,944	(1,784)	-45%	5,015
Executive and council		27	40	40	-	1	24	(23)	-94%	40
Finance and administration		3,111	4,975	4,975	719	2,159	3,920	(1,761)	-45%	4,975
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9,478	7,785	8,339	520	2,497	2,329	168	7%	7,785
Community and social services		4,131	1,465	2,069	29	124	795	(671)	-84%	1,465
Sport and recreation		4,059	5,555	5,431	467	1,943	1,381	562	41%	5,555
Public safety		1,288	765	839	25	430	153	277	180%	765
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		18,208	13,244	20,036	1,746	3,831	11,652	(7,821)	-67%	13,244
Planning and development		2,233	170	170	-	14	201	(188)	-93%	170
Road transport		15,975	13,074	19,866	1,746	3,817	11,451	(7,634)	-67%	13,074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,127	30,143	27,576	1,907	3,664	22,515	(18,851)	-84%	30,143
Energy sources		8,684	4,710	4,710	8	805	2,800	(1,995)	-71%	4,710
Water management		2,595	3,497	5,354	788	1,119	3,895	(2,776)	-71%	3,497
Waste water management		6,403	20,232	15,760	998	1,521	14,626	(13,106)	-90%	20,232
Waste management		1,446	1,704	1,752	114	220	1,194	(974)	-82%	1,704
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	49,953	56,187	60,966	4,892	12,153	40,441	(28,288)	-70%	56,187
Funded by:										
National Government		15,736	23,455	21,449	1,589	2,387	21,398	(19,012)	-89%	23,455
Provincial Government		3,397	335	789	13	35	65	(30)	-46%	335
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		660	400	238	106	106	326	(220)	-67%	400
Transfers recognised - capital		19,793	24,190	22,476	1,709	2,528	21,790	(19,262)	-88%	24,190
Borrowing	6	14,504	14,650	15,734	2,582	6,103	10,743	(4,639)	-43%	14,650
Internally generated funds		15,656	17,347	22,756	601	3,522	7,909	(4,386)	-55%	17,347
Total Capital Funding		49,953	56,187	60,966	4,892	12,153	40,441	(28,288)	-70%	56,187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M06 December						
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	13,787	25,136	16,036
Call investment deposits		132,574	70,000	70,000	142,352	70,000
Consumer debtors		69,398	84,440	84,440	56,655	84,440
Other debtors		7,612	9,237	9,237	(10,571)	9,237
Current portion of long-term receivables		2,516	6	6	12,941	6
Inventory		1,085	2,124	2,124	(2,873)	2,124
Total current assets		222,256	181,841	179,592	223,640	181,841
Non current assets						
Long-term receivables		4,430	301	301	13,934	301
Investments			-	-		-
Investment property		14,903	15,097	15,097	14,922	15,097
Investments in Associate			-	-		-
Property, plant and equipment		454,654	454,941	457,029	454,676	454,941
Biological			-	-		-
Intangible		3,808	3,733	3,733	3,688	3,733
Other non-current assets		454	454	454	454	454
Total non current assets		478,249	474,527	476,614	487,674	474,527
TOTAL ASSETS		700,505	656,368	656,207	711,314	656,368
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing		7,879	8,409	8,409	4,612	8,409
Consumer deposits		4,319	4,325	4,325	5,231	4,325
Trade and other payables		42,269	30,556	30,556	38,523	30,556
Provisions		15,576	16,082	16,082	13,222	16,082
Total current liabilities		70,043	59,372	59,372	61,589	59,372
Non current liabilities						
Borrowing		60,841	67,396	67,396	62,180	67,396
Provisions		129,896	117,762	117,762	136,626	117,762
Total non current liabilities		190,738	185,159	185,159	198,805	185,159
TOTAL LIABILITIES		260,781	244,530	244,530	260,394	244,530
NET ASSETS	2	439,724	411,837	411,676	450,920	411,837
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		408,615	376,357	376,196	419,811	376,357
Reserves		31,109	35,480	35,480	31,109	35,480
TOTAL COMMUNITY WEALTH/EQUITY	2	439,724	411,837	411,676	450,920	411,837

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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		78,217	84,190	84,190	6,116	41,171	42,095	(924)	-2%	84,190
Service charges		192,602	201,765	201,765	19,226	110,834	100,882	9,952	10%	201,765
Other revenue		23,004	17,642	17,642	12,562	47,325	8,821	38,504	437%	17,642
Transfers and Subsidies - Operational		71,504	68,195	68,195	18,499	47,830	34,097	13,733	40%	68,195
Transfers and Subsidies - Capital		22,030	19,442	19,442	-	9,974	9,721	253	3%	19,442
Interest		5,663	8,760	8,760	1,077	5,913	4,380	1,533	35%	8,760
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(303,115)	(346,548)	(346,709)	(32,283)	(215,397)	(173,274)	42,123	-24%	(346,548)
Finance charges		(6,569)	(7,206)	(7,206)	(3,689)	(3,689)	(3,603)	86	-2%	(7,206)
Transfers and Grants		(5,505)	(6,485)	(6,485)	(97)	(4,136)	(3,243)	894	-28%	(6,485)
NET CASH FROM/(USED) OPERATING ACTIVITIES		77,832	39,755	39,594	21,412	39,825	19,877	(19,948)	-100%	39,755
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		751	504	504	-	-	252	(252)	-100%	504
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(47,877)	(56,187)	(58,275)	(4,892)	(12,153)	(28,094)	(15,940)	57%	(56,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47,126)	(55,683)	(57,771)	(4,892)	(12,153)	(27,842)	(15,688)	56%	(55,683)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		15,200	14,650	14,650	-	-	7,325	(7,325)	-100%	14,650
Increase (decrease) in consumer deposits		-	220	220	-	-	110	(110)	-100%	220
Payments										
Repayment of borrowing		(6,072)	(8,409)	(8,409)	(1,929)	(1,929)	(4,205)	(2,276)	54%	(8,409)
NET CASH FROM/(USED) FINANCING ACTIVITIES		9,128	6,461	6,461	(1,929)	(1,929)	3,230	5,159	160%	6,461
NET INCREASE/ (DECREASE) IN CASH HELD		39,833	(9,467)	(11,716)	14,591	25,743	(4,734)			(9,467)
Cash/cash equivalents at beginning:		101,812	95,503	95,503	141,745	141,745	95,503			141,745
Cash/cash equivalents at month/year end:		141,646	86,036	83,787		167,488	90,769			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 - M06 December													
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	2,917	1,190	517	479	390	369	2,018	5,442	13,322	8,697		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,219	842	378	314	266	309	1,002	6,111	15,440	8,001		
Receivables from Non-exchange Transactions - Property Rates	1400	6,173	1,887	1,002	819	741	2,523	3,144	24,966	41,256	32,194		
Receivables from Exchange Transactions - Waste Water Management	1500	1,463	670	467	379	352	320	1,731	6,851	12,233	9,634		
Receivables from Exchange Transactions - Waste Management	1600	2,526	1,135	740	584	527	484	2,552	10,240	18,790	14,387		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(122)	–	–	–	–	–	–	–	(122)	–		
Interest on Arrear Debtor Accounts	1810	404	464	436	406	396	380	2,284	9,166	13,935	12,632		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(5,258)	847	229	62	22	44	129	3,316	(609)	3,572		
Total By Income Source	2000	14,321	7,036	3,770	3,042	2,694	4,430	12,860	66,092	114,244	89,117	–	–
2020/21 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	362	200	177	148	153	974	256	1,390	3,660	2,921		
Commercial	2300	2,832	425	168	115	102	122	596	1,189	5,550	2,125		
Households	2400	5,319	3,549	2,306	1,898	1,714	2,107	8,857	39,981	65,730	54,556		
Other	2500	5,808	2,862	1,118	881	725	1,227	3,150	23,532	39,303	29,515		
Total By Customer Group	2600	14,321	7,036	3,770	3,042	2,694	4,430	12,860	66,092	114,244	89,117	–	–

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December														
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	30,531	125			30,655
ABSA		call	call		Fixed					10,171	38			10,209
ABSA		9	Fixed		Fixed	5.03%			12 June 2022	50,531	214			50,744
Standard Bank		9	Fixed		Fixed	0.05025			12 June 2022	50,530	213			50,743
										-				-
Municipality sub-total										141,762	590	-	-	142,352
TOTAL INVESTMENTS AND INTEREST	2									141,762	590	-	-	142,352

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 - M06 December										
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	17,930	42,545	29,119	13,177	45.3%	58,238
Local Government Equitable Share		-	50,990	50,990	16,997	38,242	25,495	12,747	50.0%	50,990
Municipal Infrastructure Grant		-	2,632	2,632	-	310	1,316			2,632
Expanded Public Works Programme		-	2,075	2,075	933	1,452	1,038			2,075
Financial Management Grant		-	1,550	1,550	-	1,550	775			1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	65			130
Water Services Infrastructure Grant	3	-	860	860	-	860	430	430	100.0%	860
Provincial Government:		-	9,677	9,677	-	5,717	4,839	1,579	32.6%	9,677
Libraries		-	7,917	7,917	-	5,717	3,959	1,759	44.4%	7,917
Human Settlements		-	1,400	1,400	-	-	700			1,400
Maintenance of Roads		-	110	110	-	-	55	(55)	-100.0%	110
Financial Management Support Grant	4	-	-	-	-	-	-	-		-
Municipal Capacity Building Grant		-	250	250	-	-	125	(125)	-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	569	569	140	429	306.4%	280
<i>Heist op den Berg</i>		-	280	442	569	569	140	429	306.4%	280
Total Operating Transfers and Grants	5	-	68,195	68,357	18,499	48,831	34,097	15,185	44.5%	68,195
Capital Transfers and Grants										
National Government:		-	19,107	19,107	-	8,673	9,554	(4,183)	-43.8%	19,107
Municipal Infrastructure Grant		-	12,502	12,502	-	2,068	6,251	(4,183)	-66.9%	12,502
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	435			870
Water Services Infrastructure Grant		-	5,736	5,736	-	5,736	2,868			5,736
Provincial Government:		-	335	335	-	300	168	133	79.1%	335
<i>Regional Socio - Economic Project</i>		-	-	-	-	-	-	-		-
<i>Libraries</i>		-	35	35	-	-	18			35
<i>Fire Service Capacity Building Grant</i>		-	-	-	-	-	-			-
<i>Development of Sport and Recreation Facilities Support Grant</i>		-	300	300	-	300	150			300
		-	-	-	-	-	-			-
		-	-	-	-	-	-			-
Other grant providers:		-	400	238	-	-	200	(200)	-100.0%	400
<i>Heist op den Berg</i>		-	400	238	-	-	200	(200)	-100.0%	400
Total Capital Transfers and Grants	5	-	19,842	19,680	-	8,973	9,921	(4,251)	-42.8%	19,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	88,037	88,037	18,499	57,804	44,019	10,934	24.8%	88,037

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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	58,890	4,873	27,537	29,445	(1,907)	-6.5%	58,890
Local Government Equitable Share		-	50,990	50,990	4,249	25,495	25,495	-		50,990
Municipal Infrastructure Grant		-	2,632	2,632	180	510	1,316	(806)	-61.2%	2,632
Expanded Public Works Programme		-	2,075	2,075	210	920	1,038	(118)	-11.4%	2,075
Financial Management Grant		-	1,550	1,550	108	367	775	(408)	-52.7%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	1	121	65	56	85.1%	130
Water Services Infrastructure Grant		-	1,513	1,513	125	125	756	(631)	-83.5%	1,513
Provincial Government:		-	9,677	9,677	508	3,160	4,839	(1,679)	-34.7%	9,677
Libraries		-	7,917	7,917	508	3,160	3,959	(799)	-20.2%	7,917
Human Settlements		-	1,400	1,400	-	-	700	(700)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	-	55	(55)	-100.0%	110
Financial Management Support Grant		-	-	-	-	-	-	-		-
Municipal Capacity Building Grant		-	250	250	-	-	125	(125)	-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	20	58	140	(82)	-58.4%	280
Heist op den Berg		-	280	442	20	58	140	(82)	-58.4%	280
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	68,847	69,009	5,401	30,756	34,423	(3,668)	-10.7%	68,847
Capital expenditure of Transfers and Grants										
National Government:		-	23,455	23,455	1,597	2,394	11,728	(9,333)	-79.6%	23,455
Municipal Infrastructure Grant		-	12,502	12,502	756	756	6,251	(5,495)	-87.9%	12,502
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	8	805	435	370	85.1%	870
Water Services Infrastructure Grant		-	10,083	10,083	833	833	5,042	(4,209)	-83.5%	10,083
0		-	-	-	-	-	-	-		-
Provincial Government:		-	335	335	13	35	168	(133)	-79.2%	335
Regional Socio - Economic Project		-	-	-	-	-	-	-		-
Libraries		-	35	35	13	35	18	17	99.1%	35
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	300	300	-	-	150	(150)	-100.0%	300
Support Grant		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		-	400	238	106	106	200	(94)	-46.8%	400
Heist op den Berg		-	400	238	106	106	200	(94)	-46.8%	400
0		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	24,190	24,028	1,716	2,535	12,095	(9,560)	-79.0%	24,190
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	93,037	93,037	7,117	33,291	46,519	(13,228)	-28.4%	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 - M06 December											
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	5,449	468	2,584	2,725	(140)	-5%	5,449	
Pension and UIF Contributions			247	247	10	111	123	(13)	-10%	247	
Medical Aid Contributions			-	-	2	2	-	2	#DIV/0!	-	
Motor Vehicle Allowance			725	725	32	319	362	(43)	-12%	725	
Cellphone Allowance			557	557	44	264	278	(14)	-5%	557	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	6,978	6,978	556	3,280	3,489	(209)	-6%	6,978
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			5,904	5,904	357	2,397	2,902	(505)	-17%	5,904	
Pension and UIF Contributions			598	598	56	339	299	40	13%	598	
Medical Aid Contributions			102	102	9	55	51	4	8%	102	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			1,015	1,015	71	474	507	(34)	-7%	1,015	
Cellphone Allowance			-	-	0	2	-	2	#DIV/0!	-	
Housing Allowances			202	202	13	99	101	(2)	-2%	202	
Other benefits and allowances			253	253	10	73	126	(53)	-42%	253	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	8,073	8,073	516	3,440	3,986	(547)	-14%	8,073
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			96,541	96,551	7,337	50,009	48,062	1,947	4%	96,541	
Pension and UIF Contributions			15,250	15,250	1,265	7,570	7,625	(55)	-1%	15,250	
Medical Aid Contributions			6,435	6,435	516	3,076	3,218	(141)	-4%	6,435	
Overtime			3,683	3,683	482	2,883	1,848	1,035	56%	3,683	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			4,637	4,637	403	2,408	2,318	89	4%	4,637	
Cellphone Allowance			-	-	3	33	-	33	#DIV/0!	-	
Housing Allowances			840	840	44	261	420	(159)	-38%	840	
Other benefits and allowances			6,225	6,225	573	3,361	3,201	160	5%	6,225	
Payments in lieu of leave			1,857	1,857	(309)	-	928	(928)	-100%	1,857	
Long service awards			565	565	90	619	283	337	119%	565	
Post-retirement benefit obligations	2		1,480	1,480	123	617	740	(123)	-17%	1,480	
Sub Total - Other Municipal Staff			-	137,513	137,523	10,528	70,837	68,643	2,194	3%	137,513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	152,563	152,574	11,601	77,557	76,118	1,438	2%	152,563
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	152,563	152,574	11,601	77,557	76,118	1,438	2%	152,563
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	145,585	145,596	11,045	74,276	72,629	1,647	2%	145,585

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
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	26,473	2,752	7,261	30,982	23,721	76.6%	13%
December		8,748	9,345	4,892	12,153	40,327	28,174	69.9%	22%
January		3,590	4,187			44,515	-		
February		4,290	4,887			49,402	-		
March		2,780	3,378			52,780	-		
April		776	1,373			54,153	-		
May		3,015	3,612			57,765	-		
June		2,603	3,200			60,966	-		
Total Capital expenditure	-	56,187	60,966	12,153					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December										
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	20,236	1,051	1,944	16,464	14,520	88.2%	24,076
Roads Infrastructure		-	2,700	2,697	6	123	47	(76)	-160.5%	2,700
Roads			2,700	2,697	6	123	47	(76)	-160.5%	2,700
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure		-	585	585	156	329	235	(94)	-40.2%	585
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			585	585	156	329	235	(94)	-40.2%	585
Attenuation			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1,100	1,525	23	164	1,434	1,270	88.5%	1,100
Pump Stations			-	425	23	164	334	170	50.8%	-
Distribution			1,100	1,100	-	-	1,100	1,100	100.0%	1,100
Sanitation Infrastructure		-	19,341	15,219	867	1,233	14,461	13,228	91.5%	19,341
Pump Station			870	520	-	128	520	392	75.3%	870
Reticulation			-	-	-	-	-	-	-	-
Waste Water Treatment Works			18,471	14,699	867	1,105	13,941	12,837	92.1%	18,471
Outfall Sewers			-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	350	210	-	94	286	192	67.2%	350
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-
Waste Processing Facilities			350	210	-	94	286	192	67.2%	350
Community Assets		-	3,000	2,376	15	45	876	831	94.9%	3,000
Community Facilities		-	1,250	1,436	15	45	686	641	93.5%	1,250
Halls			200	380	-	-	180	180	100.0%	200
Centres			-	-	-	-	-	-	-	-
Cemeteries/Crematoria			1,050	1,056	15	45	506	461	91.2%	1,050
Sport and Recreation Facilities		-	1,750	940	-	-	190	190	100.0%	1,750
Indoor Facilities			-	-	-	-	-	-	-	-
Outdoor Facilities			1,750	940	-	-	190	190	100.0%	1,750
Capital Spares			-	-	-	-	-	-	-	-
Other assets		-	300	321	-	2	71	69	97.3%	300
Operational Buildings		-	300	321	-	2	71	69	97.3%	300
Municipal Offices			300	321	-	2	71	69	97.3%	300
Pay/Enquiry Points			-	-	-	-	-	-	-	-
Intangible Assets		-	300	300	1	61	-	(61)	#DIV/0!	300
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights		-	300	300	1	61	-	(61)	#DIV/0!	300
Water Rights			-	-	-	-	-	-	-	-
Effluent Licenses			-	-	-	-	-	-	-	-
Solid Waste Licenses			-	-	-	-	-	-	-	-
Computer Software and Applications			300	300	1	61	-	(61)	#DIV/0!	300
Load Settlement Software Applications			-	-	-	-	-	-	-	-
Unspecified			-	-	-	-	-	-	-	-
Computer Equipment		-	1,560	1,555	-	20	845	825	97.6%	1,560
Computer Equipment			1,560	1,555	-	20	845	825	97.6%	1,560
Furniture and Office Equipment		-	879	1,011	118	266	798	532	66.6%	879
Furniture and Office Equipment			879	1,011	118	266	798	532	66.6%	879
Machinery and Equipment		-	2,213	2,370	153	465	1,334	870	65.2%	2,213
Machinery and Equipment			2,213	2,370	153	465	1,334	870	65.2%	2,213
Transport Assets		-	2,180	2,526	284	1,743	1,713	(29)	-1.7%	2,180
Transport Assets			2,180	2,526	284	1,743	1,713	(29)	-1.7%	2,180
Total Capital Expenditure on new assets	1	-	34,508	30,695	1,622	4,546	22,102	17,556	79.4%	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 - M06										
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	765	1,731	2,320	588	25.4%	3,470
Roads Infrastructure		-	50	50	-	-	50	50	100.0%	50
Roads			50	50	-	-	50	50	100.0%	50
Road Structures			-	-	-	-	-	-		-
Road Furniture			-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-		-
Electrical Infrastructure		-	2,200	2,200	-	797	980	182	18.6%	2,200
HV Transmission Conductors			-	-	-	-	-	-		-
MV Substations			1,100	1,100	-	-	-	-		1,100
MV Switching Stations			60	60	-	-	-	-		60
MV Networks			80	80	-	-	20	20	100.0%	80
LV Networks			960	960	-	797	960	162	16.9%	960
Capital Spares			-	-	-	-	-	-		-
Water Supply Infrastructure		-	1,220	2,188	765	934	1,290	356	27.6%	1,220
Bulk Mains			100	100	-	-	-	-		100
Distribution			1,120	2,088	765	934	1,290	356	27.6%	1,120
Distribution Points			-	-	-	-	-	-		-
PRV Stations			-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-		-
Community Assets		-	405	363	49	96	35	(62)	-176.8%	405
Community Facilities		-	105	105	-	-	27	27	100.0%	105
Theatres			-	-	-	-	-	-		-
Libraries			15	15	-	-	(13)	(13)	100.0%	15
Cemeteries/Crematoria			50	50	-	-	-	-		50
Police			-	-	-	-	-	-		-
Parks			-	-	-	-	-	-		-
Public Open Space			40	40	-	-	40	40	100.0%	40
Sport and Recreation Facilities		-	300	258	49	96	8	(89)	-1156.8%	300
Indoor Facilities			200	158	11	59	8	(51)	-667.5%	200
Outdoor Facilities			100	100	38	38	-	(38)	#DIV/0!	100
Capital Spares			-	-	-	-	-	-		-
Investment properties		-	50	50	8	20	25	5	20.4%	50
Revenue Generating		-	50	-	-	-	-	-		50
Improved Property			-	-	-	-	-	-		-
Unimproved Property			50	-	-	-	-	-		50
Non-revenue Generating		-	-	50	8	20	25	5	20.4%	-
Improved Property			-	-	-	-	-	-		-
Unimproved Property			-	50	8	20	25	5	20.4%	-
Computer Equipment		-	425	425	359	359	425	66	15.6%	425
Computer Equipment			425	425	359	359	425	66	15.6%	425
Furniture and Office Equipment		-	505	613	33	103	412	309	75.0%	505
Furniture and Office Equipment			505	613	33	103	412	309	75.0%	505
Machinery and Equipment		-	170	173	-	171	173	1	0.8%	170
Machinery and Equipment			170	173	-	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 assets	1	-	5,025	6,061	1,214	2,481	3,389	908	26.8%	5,025

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December										
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	-	408	1,811	1,569	(241)	-15.4%	3,930
Roads Infrastructure		-	706	-	122	365	353	(12)	-3.3%	706
Roads			706		122	365	353	(12)	-3.3%	706
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	265	-	2	33	132	99	75.1%	265
Drainage Collection					-	-	-	-		-
Storm water Conveyance			265		2	33	132	99	75.1%	265
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,109	-	153	1,007	683	(323)	-47.3%	2,109
MV Networks					-	-	-	-		-
LV Networks			2,109		153	1,007	683	(323)	-47.3%	2,109
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	446	-	53	205	223	18	8.2%	446
Bulk Mains					-	-	-	-		-
Distribution			446		53	205	223	18	8.2%	446
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	389	-	78	201	177	(24)	-13.5%	389
Pump Station					-	-	-	-		-
Reticulation			389		78	201	177	(24)	-13.5%	389
Solid Waste Infrastructure		-	15	-	-	-	-	-		15
Landfill Sites			15		-	-	-	-		15
Community Assets		-	11,261	-	198	1,214	1,386	172	12.4%	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	-	198	1,214	1,386	172	12.4%	3,034
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			3,034		198	1,214	1,386	172	12.4%	3,034
Capital Spares					-	-	-	-		-
Other assets		-	4,965	-	311	2,080	2,567	487	19.0%	4,965
Operational Buildings		-	4,949	-	309	2,069	2,559	490	19.2%	4,949
Municipal Offices			4,949		309	2,069	2,559	490	19.2%	4,949
Capital Spares					-	-	-	-		-
Housing		-	16	-	1	11	8	(3)	-41.5%	16
Staff Housing					-	-	-	-		-
Social Housing			16		1	11	8	(3)	-41.5%	16
Capital Spares					-	-	-	-		-
Computer Equipment		-	362	-	47	62	181	119	65.5%	362
Computer Equipment			362		47	62	181	119	65.5%	362
Furniture and Office Equipment		-	33	-	-	2	16	14	86.1%	33
Furniture and Office Equipment			33		-	2	16	14	86.1%	33
Machinery and Equipment		-	854	-	119	411	362	(49)	-13.5%	854
Machinery and Equipment			854		119	411	362	(49)	-13.5%	854
Transport Assets		-	2,705	-	234	1,589	1,452	(136)	-9.4%	2,705
Transport Assets			2,705		234	1,589	1,452	(136)	-9.4%	2,705
Total Repairs and Maintenance Expenditure	1	-	24,110	-	1,316	7,169	7,533	365	4.8%	24,110

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December										
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	8,164	8,164	(0)	0.0%	16,329
Roads Infrastructure		-	2,427	-	202	1,213	1,213	(0)	0.0%	2,427
<i>Roads</i>			2,108		176	1,054	1,054	-		2,108
<i>Road Structures</i>			189		16	95	95	-		189
<i>Road Furniture</i>			129		11	65	65	(0)	0.0%	129
Storm water Infrastructure		-	348	-	29	174	174	(0)	0.0%	348
<i>Drainage Collection</i>			126		11	63	63	-		126
<i>Storm water Conveyance</i>			222		18	111	111	(0)	0.0%	222
Electrical Infrastructure		-	2,090	-	174	1,045	1,045	(0)	0.0%	2,090
<i>MV Substations</i>			217		18	109	109	(0)	0.0%	217
<i>MV Switching Stations</i>			144		12	72	72	(0)	0.0%	144
<i>MV Networks</i>			602		50	301	301	(0)	0.0%	602
<i>LV Networks</i>			1,127		94	563	563	(0)	0.0%	1,127
Water Supply Infrastructure		-	3,464	-	289	1,732	1,732	(0)	0.0%	3,464
<i>Boreholes</i>			40		3	20	20	-		40
<i>Reservoirs</i>			949		79	475	475	-		949
<i>Pump Stations</i>			189		16	95	95	-		189
<i>Water Treatment Works</i>			1,320		110	660	660	(0)	0.0%	1,320
<i>Distribution</i>			966		81	483	483	-		966
Sanitation Infrastructure		-	3,830	-	319	1,915	1,915	(0)	0.0%	3,830
<i>Pump Station</i>			276		23	138	138	(0)	0.0%	276
<i>Reticulation</i>			3,554		296	1,777	1,777	(0)	0.0%	3,554
Solid Waste Infrastructure		-	4,171	-	348	2,085	2,085	(0)	0.0%	4,171
<i>Landfill Sites</i>			3,699		308	1,850	1,850	(0)	0.0%	3,699
<i>Waste Transfer Stations</i>			407		34	204	204	-		407
<i>Waste Processing Facilities</i>			38		3	19	19	-		38
<i>Waste Drop-off Points</i>			26		2	13	13	(0)	0.0%	26
Community Assets		-	2,192	-	183	1,096	1,096	(0)	0.0%	2,192
Community Facilities		-	833	-	69	416	416	(0)	0.0%	833
<i>Halls</i>			93		8	47	47	(0)	0.0%	93
<i>Clinics/Care Centres</i>			17		1	8	8	-		17
<i>Museums</i>			55		5	27	27	-		55
<i>Libraries</i>			213		18	107	107	(0)	0.0%	213
<i>Cemeteries/Crematoria</i>			185		15	92	92	-		185
<i>Public Open Space</i>			107		9	54	54	(0)	0.0%	107
<i>Public Ablution Facilities</i>			67		6	34	34	-		67
<i>Markets</i>			95		8	47	47	-		95
<i>Abattoirs</i>			1		0	1	1	(0)	-1.1%	1
Sport and Recreation Facilities		-	1,360	-	113	680	680	(0)	0.0%	1,360
<i>Indoor Facilities</i>			32		3	16	16	-		32
<i>Outdoor Facilities</i>			1,328		111	664	664	(0)	0.0%	1,328
Investment properties		-	2	-	-	-	-	-		2
<i>Revenue Generating</i>			2		-	-	-	-		2
<i>Unimproved Property</i>			2		-	-	-	-		2
Other assets		-	1,164	-	97	582	582	(0)	0.0%	1,164
Operational Buildings		-	1,164	-	97	582	582	(0)	0.0%	1,164
<i>Municipal Offices</i>			1,135		95	568	568	(0)	0.0%	1,135
<i>Yards</i>			12		1	6	6	(0)	-0.1%	12
<i>Stores</i>			18		1	9	9	(0)	-0.2%	18
Intangible Assets		-	363	-	30	182	182	(0)	0.0%	363
Licences and Rights		-	363	-	30	182	182	(0)	0.0%	363
<i>Computer Software and Applications</i>			363		30	182	182	(0)	0.0%	363
Computer Equipment		-	507	-	42	254	254	(0)	0.0%	507
Computer Equipment			507		42	254	254	(0)	0.0%	507
Furniture and Office Equipment		-	1,072	-	89	536	536	(0)	0.0%	1,072
Furniture and Office Equipment			1,072		89	536	536	(0)	0.0%	1,072
Machinery and Equipment		-	1,098	-	92	549	549	(0)	0.0%	1,098
Machinery and Equipment			1,098		92	549	549	(0)	0.0%	1,098
Transport Assets		-	1,736	-	145	868	868	(0)	0.0%	1,736
Transport Assets			1,736		145	868	868	(0)	0.0%	1,736
Total Depreciation	1	-	24,464	-	2,039	12,231	12,231	(1)	0.0%	24,464

10.6 Supporting Table C13e

WC013 Bergvrievier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06										
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	1,693	2,544	13,301	10,758	80.9%	12,854
Roads Infrastructure		-	8,894	15,686	1,693	2,544	10,131	7,588	74.9%	8,894
Roads			8,894	15,686	1,693	2,544	10,131	7,588	74.9%	8,894
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	2,420	2,420			1,760	1,760	100.0%	2,420
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			600	600			400	400	100.0%	600
MV Switching Stations			120	120			60	60	100.0%	120
MV Networks			800	800			600	600	100.0%	800
LV Networks			900	900			700	700	100.0%	900
Capital Spares										
Water Supply Infrastructure		-	790	1,604			1,160	1,160	100.0%	790
Dams and Weirs										
Boreholes										
Reservoirs			90	90			90	90	100.0%	90
Pump Stations										
Water Treatment Works			250	250			250	250	100.0%	250
Bulk Mains										
Distribution			450	1,264			820	820	100.0%	450
Distribution Points										
PRV Stations										
Capital Spares										
Solid Waste Infrastructure		-	750	750			250	250	100.0%	750
Landfill Sites			750	750			250	250	100.0%	750
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Community Assets		-	2,100	2,049	42	928	(51)	(979)	1922.1%	2,100
Community Facilities		-	100	100						100
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space			100	100						100
Nature Reserves										
Sport and Recreation Facilities		-	2,000	1,949	42	928	(51)	(979)	1922.1%	2,000
Indoor Facilities										
Outdoor Facilities			2,000	1,949	42	928	(51)	(979)	1922.1%	2,000
Capital Spares										
Other assets		-	1,700	1,700	321	1,656	1,700	44	2.6%	1,700
Operational Buildings		-	1,700	1,700	321	1,656	1,700	44	2.6%	1,700
Municipal Offices			1,700	1,700	321	1,656	1,700	44	2.6%	1,700
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Total Capital Expenditure on upgrading of existing	1	-	16,654	24,209	2,056	5,127	14,950	9,823	65.7%	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 - 31 December 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	6,950,657.11			17,529,629.94
Vehicles used for political office - bearers	-	-	-			
Travel and subsistence	-	-	-			-
Domestic accomodation	158,500.00	1,286.09	19,469.78			137,744.13
Sponsorships, events and catering	152,000.00	10,819.30	69,050.35			72,130.35
Communication	3,112,500.00	680,721.59	717,202.40			1,714,576.01
Conferences, meetings and study tours	274,500.00	8,019.13	51,334.78			215,146.09
Other related expenditure items			-			
Overtime (Non-Structured)	3,682,900.00	1,303,567.58	1,578,934.94			800,397.48
Total	36,297,273.00	6,440,999.64	9,386,649.36	-	-	20,469,624.00
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)

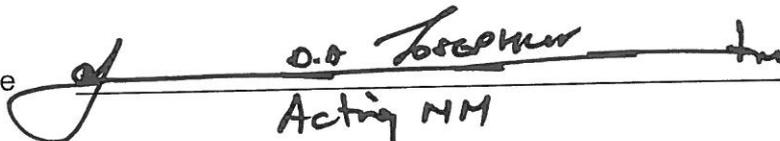
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

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

Print Name: D Josephus

Acting Municipal Manager of Bergrivier Municipality (WC013)

Signature


D. Josephus
Acting MM

Date

14 January 2022