

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 January 2022

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

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

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

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

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

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for January 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 January 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	420,425,412.00	241,570,707.74	259,469,650.00	-17,898,942.26	-7%
Total Expenditure	435,278,025.00	437,961,038.00	239,920,141.88	248,246,118.00	-8,325,976.12	-3%
Total Capital Expenditure	56,187,043.00	60,965,712.00	14,117,984.31	44,609,403.00	-30,491,418.69	-68%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R17.898 million against the total budget for the period ended 31 January 2022.

The operating expenditure is underspent by R8.325 million.

The total capital budget amounts to R60.965 million. The expenditure for the period amounts to R14.117 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 January 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	84,224	52,513	53,337	(824)	-2%
Service charges - electricity revenue	125,118	146,330	146,330	82,505	87,166	(4,661)	-5%
Service charges - water revenue	31,980	29,944	29,944	19,364	16,865	2,499	15%
Service charges - sanitation revenue	14,494	14,960	14,960	9,213	8,727	486	6%
Service charges - refuse revenue	24,134	24,751	24,751	15,410	14,438	972	7%
Rental of facilities and equipment	4,292	1,413	1,413	1,881	824	1,057	128%
Interest earned - external investments	5,663	6,382	6,382	4,334	3,748	586	16%
Interest earned - outstanding debtors	4,942	5,700	5,700	2,688	4,138	(1,450)	-35%
Fines, penalties and forfeits	21,744	23,225	23,225	2,838	13,548	(10,710)	-79%
Licences and permits	94	73	73	43	43	0	1%
Agency services	4,708	4,627	4,627	2,917	2,699	217	8%
Transfers and subsidies	70,021	68,847	70,256	42,351	48,907	(6,556)	-13%
Other revenue	8,991	8,541	8,541	5,513	5,031	483	10%
Total Revenue (excluding capital transfers and contributions)	395,495	421,416	420,425	241,571	259,470	(17,899)	-7%

Total revenue received to date was R241,570,707.74 which represents 57.46% 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 2% due to many ratepayers electing not to pay assessment rates on an annual basis, the YTD budget amounts will be adjusted in the February adjustment budget. The actual billing projected over the remainder of the financial year will be sufficient to meet the revenue targets for the year

Service Charges – Electricity Revenue: A negative YTD variance of 5% which is within the norm for this revenue source 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, 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 6% which is within the norm for the revenue source, an adjustment will be considered as the revenue enhancement program gains momentum

Service Charges – Refuse Revenue: A positive YTD variance of 7% 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 128%, 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 35% is recorded, this figure will be adjusted in the mid-year revision. Consideration will still be given to an adjustment in the mid-year adjustments budget.

Fines, penalties and forfeits: A negative YTD variance of 79% 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 1% 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 8% 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 10%. 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	145,999	86,167	84,871	1,297	2%
Remuneration of councillors	6,655	6,978	6,978	3,837	4,070	(234)	-6%
Debt impairment	33,166	37,185	37,185	21,691	21,691	0	0%
Depreciation & asset impairment	22,261	24,464	24,464	14,271	14,270	1	0%
Finance charges	15,442	18,149	18,269	8,248	10,549	(2,301)	-22%
Bulk purchases - electricity	105,128	113,800	113,800	61,833	60,351	1,482	2%
Inventory consumed	-	15,811	15,986	7,773	8,701	(927)	-11%
Contracted services	24,020	28,850	30,145	13,319	16,934	(3,614)	-21%
Transfers and subsidies	5,505	6,485	6,525	4,296	4,116	180	4%
Other expenditure	37,415	37,971	38,610	18,484	22,693	(4,209)	-19%
Losses	2,225	-	-	-	-	-	-
Total Expenditure	386,792	435,278	437,961	239,920	248,246	(8,326)	-3%

The total expenditure to date is R239,920,141.88 which represents 54.78% 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 22% 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 positive 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, a slight adjustment to this item will be done in the mid-year adjustments budget.

Inventory Consumed: A negative YTD budget variance of 11% is reflected due to the under expenditure on bulk water, repairs and maintenance buildings and stationary.

Contracted services: A negative YTD budget variance of 21% 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 19% 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), 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	150	98	150	(52)	-34%
Vote 4 - Technical Services	8,500	4,983	6,975	1,149	4,738	(3,589)	-76%
Vote 5 - Community Services	359	630	642	133	542	(409)	-75%
Total Capital Multi-year expenditure	8,859	5,763	7,767	1,381	5,431	(4,050)	-75%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	589	40	40	3	59	(55)	-94%
Vote 2 - Finance	1,329	2,010	2,010	1,667	2,010	(343)	-17%
Vote 3 - Corporate Services	2,537	2,695	2,695	451	1,755	(1,304)	-74%
Vote 4 - Technical Services	27,519	38,524	40,757	7,959	32,614	(24,655)	-76%
Vote 5 - Community Services	9,119	7,155	7,697	2,657	2,741	(84)	-3%
Total Capital single-year expenditure	41,094	50,424	53,199	12,737	39,179	(26,442)	-67%
Total Capital Expenditure	49,953	56,187	60,966	14,118	44,609	(30,491)	-68%
Funded by:							
National Government	15,736	23,455	21,449	3,574	21,972	(18,398)	-84%
Provincial Government	3,397	335	789	35	145	(110)	-76%
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	312	(205)	-66%
Transfers recognised - capital	19,793	24,190	22,476	3,715	22,428	(18,713)	-83%
Borrowing	14,504	14,650	15,734	6,281	11,791	(5,510)	-47%
Internally generated funds	15,656	17,347	22,756	4,122	10,390	(6,268)	-60%
Total Capital Funding	49,953	56,187	60,966	14,118	44,609	(30,491)	-68%

Capital Expenditure:

Total year to date capital expenditure as at 31 January 2022 amounts to R14,117,984.31

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 R3,343.00 or 8.36% of the adjustment budget of R40,000.00. Shadow costs amounted to R 29,819.30 at the end of January 2022.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R1,667,112.47 or 82.94% of the adjustment budget of R2,010,000.00. Shadow costs amounted to R21,659.68 at the end of January 2022.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R549,063.37 or 19.30% of the adjustment budget of R2,845,000.00 . Shadow costs amounted to R 1,442,981.41 at the end of January 2022.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R9,108,244.48 or 19.08% of the budget of R47,731,611.00 . Shadow costs amounted to R16,031,554.36 at the end of January 2022.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R2,790,220.99 or 33.46% of the budget of R8,339,101.00. Shadow costs amounted to R1,844,429.21 at the end of January 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	198,502,034.90
Gross Debtors Closing balance 31 Jan 2022	C	132,052,886.60
Bad debts written-off (July 21 - June 22)	D	14,985,286.76
Billed Revenue 2021/22(July - January)		198,502,034.90
Nett Billed Revenue		183,057,533.94
% debtor payment achieved		92.22
Nett Payment received - Desember 21		20,407,966.52

Cash flow

The Cash Book Balance (investments included) as at 31 January 2022 reflects a positive amount of R160,939 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												
						2022-01-01					2022-01-31	
						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		4.30%	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%	30,655,126.02		30,727,471.23		72,345.21	0.00	
ABSA		call	2021-09-15			10,209,228.92				38,823.04	10,248,051.96	
ABSA		Fixed	2021-09-15	2022-06-12	5.0300%	50,744,164.37				213,602.75	50,957,767.12	
Standard Bank		Fixed	2021-09-15	2022-06-12	5.0250%	50,743,424.66				213,390.41	50,956,815.07	
Nedbank	03/7881004312/000046	Fixed	2022-01-24	2022-04-25	4.6000%		30,000,000.00			34,027.39	30,034,027.39	
Total Investment						142,351,943.97	30,000,000.00	30,727,471.23	0.00	572,188.80	142,196,661.54	

During the month of January an investment of R30,000,000.00 was made. The total amount invested at 31 January is R142,196,661.54. The accrued interest for January 2022 amount to R572,188.80.

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	-	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	80,037,609.00	-	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	9,527,101.00	1,596,000.00	7,767,101.00	1,760,000.00
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	343,577.15	-	93,577.15	250,000.00
				-	
	10,012,000.00	11,680,678.15	1,596,000.00	8,160,678.15	3,520,000.00
Total Transfers and Grants	87,357,000.00	91,718,287.15	1,596,000.00	62,071,287.15	29,647,000.00

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 - M07 January							
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%	3.4%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		29.0%	26.1%	25.8%	44.5%	26.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		25.2%	25.8%	25.8%	23.6%	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%	354.0%	306.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		202.2%	144.9%	141.1%	266.1%	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%	29.7%	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%	35.7%	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 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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	152,421	7,613	99,469	102,308	(2,839)	-3%	154,728
Executive and council		39,230	50,991	50,991	17	38,259	38,242	17	0%	50,991
Finance and administration		99,140	103,737	101,430	7,597	61,210	64,066	(2,855)	-4%	103,737
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		38,526	38,059	39,934	562	9,637	22,737	(13,100)	-58%	38,059
Community and social services		9,269	8,657	10,232	65	3,972	5,500	(1,528)	-28%	8,657
Sport and recreation		3,225	4,774	4,774	520	3,422	2,785	637	23%	4,774
Public safety		20,435	23,207	23,207	(23)	2,243	13,537	(11,294)	-83%	23,207
Housing		5,597	1,421	1,721	-	-	915	(915)	-100%	1,421
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,618	23,400	26,093	1,096	5,063	14,419	(9,357)	-65%	23,400
Planning and development		15,390	16,535	19,228	175	1,422	10,415	(8,993)	-86%	16,535
Road transport		11,228	6,865	6,865	921	3,641	4,005	(364)	-9%	6,865
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		221,469	229,524	224,557	15,438	128,221	133,713	(5,492)	-4%	229,524
Energy sources		132,357	147,505	147,505	7,716	84,041	87,912	(3,871)	-4%	147,505
Water management		35,055	29,949	29,949	3,995	19,364	16,868	2,496	15%	29,949
Waste water management		23,578	26,579	21,579	1,410	9,224	14,054	(4,830)	-34%	26,579
Waste management		30,478	25,491	25,524	2,317	15,592	14,879	713	5%	25,491
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	424,983	445,711	443,005	24,709	242,390	273,177	(30,787)	-11%	445,711
Expenditure - Functional										
Governance and administration		98,874	103,772	104,656	7,359	56,924	61,066	(4,142)	-7%	103,772
Executive and council		20,566	26,110	26,050	1,178	14,637	15,708	(1,071)	-7%	26,110
Finance and administration		76,994	76,248	77,193	6,093	41,463	44,534	(3,071)	-7%	76,248
Internal audit		1,314	1,414	1,414	88	824	825	(0)	0%	1,414
Community and public safety		65,251	72,243	73,656	6,185	40,087	42,540	(2,453)	-6%	72,243
Community and social services		10,734	13,228	14,186	1,055	6,612	7,873	(1,261)	-16%	13,228
Sport and recreation		16,150	18,998	19,074	1,811	10,420	11,158	(738)	-7%	18,998
Public safety		31,272	36,876	36,936	3,188	22,044	21,572	473	2%	36,876
Housing		7,095	3,141	3,460	131	1,011	1,937	(926)	-48%	3,141
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,997	44,309	44,379	3,728	24,654	25,917	(1,263)	-5%	44,309
Planning and development		11,685	13,354	15,499	1,278	8,228	9,935	(1,707)	-17%	13,354
Road transport		29,312	30,955	28,880	2,451	16,426	15,982	444	3%	30,955
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		181,671	214,954	215,269	16,537	118,255	118,723	(467)	0%	214,954
Energy sources		117,491	135,298	135,348	9,683	72,754	72,013	740	1%	135,298
Water management		19,091	23,498	26,238	1,966	16,135	16,499	(364)	-2%	23,498
Waste water management		11,839	16,410	14,835	1,154	7,140	7,997	(858)	-11%	16,410
Waste management		33,250	39,749	38,849	3,734	22,227	22,213	14	0%	39,749
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	386,792	435,278	437,961	33,810	239,920	248,246	(8,326)	-3%	435,278
Surplus/ (Deficit) for the year		38,191	10,432	5,044	(9,100)	2,470	24,931	(22,461)	-90%	10,432

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

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

WC013 Bergvriev - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January										
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	17	38,259	38,242	17	0.0%	50,991
Vote 2 - Finance		97,294	101,034	98,727	7,595	60,210	62,489	(2,279)	-3.6%	101,034
Vote 3 - Corporate Services		480	522	522	42	115	305	(189)	-62.2%	522
Vote 4 - Technical Services		217,029	250,478	248,204	15,574	131,252	146,706	(15,453)	-10.5%	250,478
Vote 5 - Community Services		41,256	42,686	44,561	1,482	12,554	25,436	(12,882)	-50.6%	42,686
Total Revenue by Vote	2	395,495	445,711	443,005	24,709	242,390	273,177	(30,787)	-11.3%	445,711
Expenditure by Vote	1									
Vote 1 - Municipal Manager		25,379	31,326	31,326	1,555	17,501	18,810	(1,309)	-7.0%	31,326
Vote 2 - Finance		39,118	40,795	41,395	3,258	23,245	23,925	(680)	-2.8%	40,795
Vote 3 - Corporate Services		28,782	30,178	30,678	2,396	15,581	17,687	(2,106)	-11.9%	30,178
Vote 4 - Technical Services		224,320	256,295	256,457	20,012	141,075	142,685	(1,610)	-1.1%	256,295
Vote 5 - Community Services		69,194	76,684	78,105	6,589	42,517	45,138	(2,622)	-5.8%	76,684
Total Expenditure by Vote	2	386,792	435,278	437,961	33,810	239,920	248,246	(8,326)	-3.4%	435,278
Surplus/ (Deficit) for the year	2	8,703	10,432	5,044	(9,100)	2,470	24,931	(22,461)	-90.1%	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) - M07 January										
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	6,444	52,513	53,337	(824)	-2%	86,624
Service charges - electricity revenue		125,118	146,330	146,330	7,670	82,505	87,166	(4,661)	-5%	146,330
Service charges - water revenue		31,980	29,944	29,944	3,995	19,364	16,865	2,499	15%	29,944
Service charges - sanitation revenue		14,494	14,960	14,960	1,409	9,213	8,727	486	6%	14,960
Service charges - refuse revenue		24,134	24,751	24,751	2,295	15,410	14,438	972	7%	24,751
Rental of facilities and equipment		4,292	1,413	1,413	20	1,881	824	1,057	128%	1,413
Interest earned - external investments		5,663	6,382	6,382	631	4,334	3,748	586	16%	6,382
Interest earned - outstanding debtors		4,942	5,700	5,700	478	2,688	4,138	(1,450)	-35%	5,700
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21,744	23,225	23,225	24	2,838	13,548	(10,710)	-79%	23,225
Licences and permits		94	73	73	21	43	43	0	1%	73
Agency services		4,708	4,627	4,627	920	2,917	2,699	217	8%	4,627
Transfers and subsidies		70,021	68,847	70,256	-	42,351	48,907	(6,556)	-13%	68,847
Other revenue		8,991	8,541	8,541	801	5,513	5,031	483	10%	8,541
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		395,495	421,416	420,425	24,709	241,571	259,470	(17,899)	-7%	421,416
Expenditure By Type										
Employee related costs		134,977	145,585	145,999	11,891	86,167	84,871	1,297	2%	145,585
Remuneration of councillors		6,655	6,978	6,978	556	3,837	4,070	(234)	-6%	6,978
Debt impairment		33,166	37,185	37,185	3,099	21,691	21,691	0	0%	37,185
Depreciation & asset impairment		22,261	24,464	24,464	2,039	14,271	14,270	1	0%	24,464
Finance charges		15,442	18,149	18,269	912	8,248	10,549	(2,301)	-22%	18,149
Bulk purchases - electricity		105,128	113,800	113,800	8,005	61,833	60,351	1,482	2%	113,800
Inventory consumed		-	15,811	15,986	1,268	7,773	8,701	(927)	-11%	15,811
Contracted services		24,020	28,850	30,145	1,977	13,319	16,934	(3,614)	-21%	28,850
Transfers and subsidies		5,505	6,485	6,525	160	4,296	4,116	180	4%	6,485
Other expenditure		37,415	37,971	38,610	3,903	18,484	22,693	(4,209)	-19%	37,971
Losses		2,225	-	-	-	-	-	-	-	-
Total Expenditure		386,792	435,278	437,961	33,810	239,920	248,246	(8,326)	-3%	435,278
Surplus/(Deficit)		8,703	(13,862)	(17,536)	(9,100)	1,651	11,224	(9,573)	(0)	(13,862)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,793	23,790	22,238	-	819	13,502	(12,683)	(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	-	-	206	(206)	(0)	504
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		38,191	10,432	5,044	(9,100)	2,470	24,931			10,432
Taxation								-		
Surplus/(Deficit) after taxation		38,191	10,432	5,044	(9,100)	2,470	24,931			10,432
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		38,191	10,432	5,044	(9,100)	2,470	24,931			10,432
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		38,191	10,432	5,044	(9,100)	2,470	24,931			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) - M07 January										
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	98	98	150	(52)	-34%	150
Vote 4 - Technical Services		8,500	4,983	6,975	-	1,149	4,738	(3,589)	-76%	4,983
Vote 5 - Community Services		359	630	642	51	133	542	(409)	-75%	630
Total Capital Multi-year expenditure	4,7	8,859	5,763	7,767	149	1,381	5,431	(4,050)	-75%	5,763
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		589	40	40	2	3	59	(55)	-94%	40
Vote 2 - Finance		1,329	2,010	2,010	10	1,667	2,010	(343)	-17%	2,010
Vote 3 - Corporate Services		2,537	2,695	2,695	38	451	1,755	(1,304)	-74%	2,695
Vote 4 - Technical Services		27,519	38,524	40,757	1,524	7,959	32,614	(24,655)	-76%	38,524
Vote 5 - Community Services		9,119	7,155	7,697	242	2,657	2,741	(84)	-3%	7,155
Total Capital single-year expenditure	4	41,094	50,424	53,199	1,816	12,737	39,179	(26,442)	-67%	50,424
Total Capital Expenditure		49,953	56,187	60,966	1,965	14,118	44,609	(30,491)	-68%	56,187
Capital Expenditure - Functional Classification										
Governance and administration		3,139	5,015	5,015	73	2,233	3,959	(1,725)	-44%	5,015
Executive and council		27	40	40	2	3	33	(29)	-90%	40
Finance and administration		3,111	4,975	4,975	71	2,230	3,926	(1,696)	-43%	4,975
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9,478	7,785	8,339	293	2,790	3,283	(493)	-15%	7,785
Community and social services		4,131	1,465	2,069	57	181	875	(694)	-79%	1,465
Sport and recreation		4,059	5,555	5,431	219	2,162	2,131	31	1%	5,555
Public safety		1,288	765	839	17	447	278	169	61%	765
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		18,208	13,244	20,036	1,070	4,901	13,215	(8,314)	-63%	13,244
Planning and development		2,233	170	170	105	118	196	(78)	-40%	170
Road transport		15,975	13,074	19,866	965	4,783	13,019	(8,236)	-63%	13,074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,127	30,143	27,576	529	4,193	24,153	(19,959)	-83%	30,143
Energy sources		8,684	4,710	4,710	9	814	3,020	(2,206)	-73%	4,710
Water management		2,595	3,497	5,354	53	1,171	4,234	(3,062)	-72%	3,497
Waste water management		6,403	20,232	15,760	426	1,947	15,701	(13,754)	-88%	20,232
Waste management		1,446	1,704	1,752	41	261	1,198	(937)	-78%	1,704
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	49,953	56,187	60,966	1,965	14,118	44,609	(30,491)	-68%	56,187
Funded by:										
National Government		15,736	23,455	21,449	1,187	3,574	21,972	(18,398)	-84%	23,455
Provincial Government		3,397	335	789	-	35	145	(110)	-76%	335
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		660	400	238	-	106	312	(205)	-66%	400
Transfers recognised - capital		19,793	24,190	22,476	1,187	3,715	22,428	(18,713)	-83%	24,190
Borrowing	6	14,504	14,650	15,734	178	6,281	11,791	(5,510)	-47%	14,650
Internally generated funds		15,656	17,347	22,756	599	4,122	10,390	(6,268)	-60%	17,347
Total Capital Funding		49,953	56,187	60,966	1,965	14,118	44,609	(30,491)	-68%	56,187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M07 January						
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	18,743	16,036
Call investment deposits		132,574	70,000	70,000	142,197	70,000
Consumer debtors		69,398	84,440	84,440	59,017	84,440
Other debtors		7,612	9,237	9,237	(14,565)	9,237
Current portion of long-term receivables		2,516	6	6	13,091	6
Inventory		1,085	2,124	2,124	(4,382)	2,124
Total current assets		222,256	181,841	179,592	214,100	181,841
Non current assets						
Long-term receivables		4,430	301	301	14,294	301
Investments			-	-		-
Investment property		14,903	15,097	15,097	14,951	15,097
Investments in Associate			-	-		-
Property, plant and equipment		454,654	454,941	457,029	454,603	454,941
Biological			-	-		-
Intangible		3,808	3,733	3,733	3,658	3,733
Other non-current assets		454	454	454	454	454
Total non current assets		478,249	474,527	476,614	487,960	474,527
TOTAL ASSETS		700,505	656,368	656,207	702,060	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	5,250	4,325
Trade and other payables		42,269	30,556	30,556	37,390	30,556
Provisions		15,576	16,082	16,082	13,222	16,082
Total current liabilities		70,043	59,372	59,372	60,475	59,372
Non current liabilities						
Borrowing		60,841	67,396	67,396	62,180	67,396
Provisions		129,896	117,762	117,762	137,586	117,762
Total non current liabilities		190,738	185,159	185,159	199,765	185,159
TOTAL LIABILITIES		260,781	244,530	244,530	260,240	244,530
NET ASSETS	2	439,724	411,837	411,676	441,820	411,837
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		408,615	376,357	376,196	410,711	376,357
Reserves		31,109	35,480	35,480	31,109	35,480
TOTAL COMMUNITY WEALTH/EQUITY	2	439,724	411,837	411,676	441,820	411,837

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	5,750	46,921	49,111	(2,190)	-4%	84,190
Service charges		192,602	201,765	201,765	17,732	128,566	117,696	10,870	9%	201,765
Other revenue		23,004	17,642	17,642	36	47,361	10,291	37,070	360%	17,642
Transfers and Subsidies - Operational		71,504	68,195	68,195	1,596	49,426	39,780	9,646	24%	68,195
Transfers and Subsidies - Capital		22,030	19,442	19,442	-	9,974	11,341	(1,367)	-12%	19,442
Interest		5,663	8,760	8,760	1,109	7,022	5,110	1,912	37%	8,760
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(303,115)	(346,548)	(346,709)	(30,647)	(246,044)	(202,153)	43,891	-22%	(346,548)
Finance charges		(6,569)	(7,206)	(7,206)	-	(3,689)	(4,204)	(515)	12%	(7,206)
Transfers and Grants		(5,505)	(6,485)	(6,485)	(160)	(4,296)	(3,783)	513	-14%	(6,485)
NET CASH FROM/(USED) OPERATING ACTIVITIES		77,832	39,755	39,594	(4,584)	35,242	23,190	(12,051)	-52%	39,755
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		751	504	504	-	-	294	(294)	-100%	504
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(47,877)	(56,187)	(58,275)	(1,965)	(14,118)	(32,776)	(18,658)	57%	(56,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47,126)	(55,683)	(57,771)	(1,965)	(14,118)	(32,482)	(18,364)	57%	(55,683)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		15,200	14,650	14,650	-	-	8,546	(8,546)	-100%	14,650
Increase (decrease) in consumer deposits		-	220	220	-	-	128	(128)	-100%	220
Payments										
Repayment of borrowing		(6,072)	(8,409)	(8,409)	-	(1,929)	(4,905)	(2,976)	61%	(8,409)
NET CASH FROM/(USED) FINANCING ACTIVITIES		9,128	6,461	6,461	-	(1,929)	3,769	5,698	151%	6,461
NET INCREASE/ (DECREASE) IN CASH HELD		39,833	(9,467)	(11,716)	(6,548)	19,195	(5,523)			(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		160,939	89,980			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 - M07 January													
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	4,555	1,065	626	447	439	359	2,060	5,424	14,977	8,730		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,418	1,160	359	316	283	249	1,145	6,193	16,122	8,186		
Receivables from Non-exchange Transactions - Property Rates	1400	6,292	2,121	951	789	748	691	4,917	25,057	41,567	32,203		
Receivables from Exchange Transactions - Waste Water Management	1500	1,565	719	445	408	351	328	1,763	6,919	12,497	9,769		
Receivables from Exchange Transactions - Waste Management	1600	2,678	1,157	720	642	536	491	2,616	10,334	19,173	14,619		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	513	462	442	425	396	385	2,334	9,231	14,188	12,771		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,371)	57	802	196	60	21	149	3,319	(768)	3,745		
Total By Income Source	2000	16,649	6,740	4,344	3,223	2,813	2,525	14,984	66,478	117,756	90,023	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	133	573	167	148	142	150	1,127	1,402	3,841	2,968		
Commercial	2300	3,083	518	137	154	101	87	622	1,236	5,938	2,200		
Households	2400	6,748	3,456	2,197	2,017	1,756	1,604	9,423	40,105	67,306	54,905		
Other	2500	6,685	2,193	1,844	904	813	684	3,813	23,735	40,672	29,950		
Total By Customer Group	2600	16,649	6,740	4,344	3,223	2,813	2,525	14,984	66,478	117,756	90,023	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January														
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	30,655	72	(30,727)		-
ABSA		call	call		Fixed					10,209	39			10,248
ABSA		9	Fixed		Fixed	5.03%			12 June 2022	50,744	214			50,958
Standard Bank		9	Fixed		Fixed	5.025%			12 June 2022	50,743	213			50,957
Nedbank		3	Fixed		Fixed	4.60%			25 April 2022	-	34		30,000	30,034
Municipality sub-total										142,352	572	(30,727)	30,000	142,197

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 - M07 January										
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	-	42,545	33,972	8,573	25.2%	58,238
Local Government Equitable Share		-	50,990	50,990	-	38,242	29,744	8,498	28.6%	50,990
Municipal Infrastructure Grant		-	2,632	2,632	-	310	1,535	(1,225)	-79.8%	2,632
Expanded Public Works Programme		-	2,075	2,075	-	1,452	1,210	242	20.0%	2,075
Financial Management Grant		-	1,550	1,550	-	1,550	904	646	71.4%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	76	54	71.4%	130
Water Services Infrastructure Grant	3	-	860	860	-	860	502	358	71.4%	860
Provincial Government:		-	9,677	9,677	1,596	7,313	5,645	1,668	29.6%	9,677
Libraries		-	7,917	7,917	1,596	7,313	4,618	2,695	58.4%	7,917
Human Settlements		-	1,400	1,400	-	-	817	(817)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	-	64	(64)	-100.0%	110
Financial Management Support Grant	4	-	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	250	250	-	-	146	(146)	-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	163	406	248.4%	280
<i>Heist op den Berg</i>		-	280	442	-	569	163	406	248.4%	280
Total Operating Transfers and Grants	5	-	68,195	68,357	1,596	50,427	39,780	10,647	26.8%	68,195
Capital Transfers and Grants										
National Government:		-	19,107	19,107	-	8,673	11,146	(2,473)	-22.2%	19,107
Municipal Infrastructure Grant		-	12,502	12,502	-	2,068	7,293	(5,225)	-71.6%	12,502
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	507	362	71.4%	870
Water Services Infrastructure Grant		-	5,736	5,736	-	5,736	3,346	2,390	71.4%	5,736
Provincial Government:		-	335	335	-	300	195	105	53.5%	335
<i>Regional Socio - Economic Project</i>		-	-	-	-	-	-	-	-	-
Libraries		-	35	35	-	-	20	(20)	-100.0%	35
<i>Fire Service Capacity Building Grant</i>		-	-	-	-	-	-	-	-	-
<i>Development of Sport and Recreation Facilities Support Grant</i>		-	300	300	-	300	175	125	71.4%	300
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	400	238	-	-	233	(233)	-100.0%	400
<i>Heist op den Berg</i>		-	400	238	-	-	233	(233)	-100.0%	400
Total Capital Transfers and Grants	5	-	19,842	19,680	-	8,973	11,575	(2,602)	-22.5%	19,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	88,037	88,037	1,596	59,400	51,355	8,045	15.7%	88,037

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	4,837	32,375	34,352	(1,978)	-5.8%	58,890
Local Government Equitable Share		-	50,990	50,990	4,249	29,744	29,744	-		50,990
Municipal Infrastructure Grant		-	2,632	2,632	190	700	1,535	(835)	-54.4%	2,632
Expanded Public Works Programme		-	2,075	2,075	323	1,242	1,210	32	2.6%	2,075
Financial Management Grant		-	1,550	1,550	22	389	904	(515)	-57.0%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	(1)	120	76	44	57.2%	130
Water Services Infrastructure Grant		-	1,513	1,513	54	179	882	(703)	-79.7%	1,513
Provincial Government:		-	9,677	9,677	529	3,689	5,645	(1,956)	-34.6%	9,677
Libraries		-	7,917	7,917	529	3,689	4,618	(929)	-20.1%	7,917
Human Settlements		-	1,400	1,400	-	-	817	(817)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	-	64	(64)	-100.0%	110
Financial Management Support Grant		-	-	-	-	-	-	-		-
Municipal Capacity Building Grant		-	250	250	-	-	146	(146)	-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	183	242	163	78	48.0%	280
<i>Heist op den Berg</i>		-	280	442	183	242	163	78	48.0%	280
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	68,847	69,009	5,550	36,306	40,161	(3,855)	-9.6%	68,847
Capital expenditure of Transfers and Grants										
National Government:		-	23,455	23,455	1,180	3,574	13,682	(10,108)	-73.9%	23,455
Municipal Infrastructure Grant		-	12,502	12,502	825	1,581	7,293	(5,712)	-78.3%	12,502
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	(8)	797	507	290	57.2%	870
Water Services Infrastructure Grant		-	10,083	10,083	362	1,195	5,882	(4,687)	-79.7%	10,083
0		-	-	-	-	-	-	-		-
Provincial Government:		-	335	335	-	35	195	(161)	-82.2%	335
Regional Socio - Economic Project		-	-	-	-	-	-	-		-
Libraries		-	35	35	-	35	20	14	70.7%	35
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	300	300	-	-	175	(175)	-100.0%	300
Support Grant		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		-	400	238	-	106	233	(127)	-54.4%	400
<i>Heist op den Berg</i>		-	400	238	-	106	233	(127)	-54.4%	400
0		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	24,190	24,028	1,180	3,715	14,111	(10,396)	-73.7%	24,190
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	93,037	93,037	6,730	40,020	54,272	(14,251)	-26.3%	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 - M07 January											
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	3,052	3,179	(127)	-4%	5,449	
Pension and UIF Contributions			247	247	10	121	144	(23)	-16%	247	
Medical Aid Contributions			-	-	2	4	-	4	#DIV/0!	-	
Motor Vehicle Allowance			725	725	32	352	423	(71)	-17%	725	
Cellphone Allowance			557	557	44	308	325	(16)	-5%	557	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	6,978	6,978	556	3,837	4,070	(234)	-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	2,754	3,394	(640)	-19%	5,904	
Pension and UIF Contributions			598	598	56	395	349	47	13%	598	
Medical Aid Contributions			102	102	10	65	60	5	9%	102	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			1,015	1,015	71	545	592	(47)	-8%	1,015	
Cellphone Allowance			-	-	0	3	-	3	#DIV/0!	-	
Housing Allowances			202	202	13	111	118	(6)	-6%	202	
Other benefits and allowances			253	253	10	82	137	(55)	-40%	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	3,956	4,649	(693)	-15%	8,073
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			96,541	96,551	7,391	57,401	56,200	1,201	2%	96,541	
Pension and UIF Contributions			15,250	15,250	1,245	8,815	8,896	(81)	-1%	15,250	
Medical Aid Contributions			6,435	6,435	533	3,610	3,754	(144)	-4%	6,435	
Overtime			3,683	3,683	651	3,534	2,183	1,351	62%	3,683	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			4,637	4,637	392	2,799	2,705	94	3%	4,637	
Cellphone Allowance			-	-	3	36	-	36	#DIV/0!	-	
Housing Allowances			840	840	44	306	490	(184)	-38%	840	
Other benefits and allowances			6,225	6,225	651	4,011	3,718	293	8%	6,225	
Payments in lieu of leave			1,857	1,857	166	166	1,083	(917)	-85%	1,857	
Long service awards			565	565	175	794	330	465	141%	565	
Post-retirement benefit obligations	2		1,480	1,480	123	740	863	(123)	-14%	1,480	
Sub Total - Other Municipal Staff			-	137,513	137,523	11,375	82,212	80,222	1,990	2%	137,513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	152,563	152,574	12,447	90,004	88,941	1,063	1%	152,563
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	152,563	152,574	12,447	90,004	88,941	1,063	1%	152,563
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	145,585	145,596	11,891	86,167	84,871	1,297	2%	145,585

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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	1,965	14,118	44,515	30,397	68.3%	25%
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	14,118					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

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	462	2,405	17,528	15,122	86.3%	24,076
Roads Infrastructure		-	2,700	2,697	9	132	47	(85)	-179.5%	2,700
Roads			2,700	2,697	9	132	47	(85)	-179.5%	2,700
Road Structures				-	-	-	-	-		-
Road Furniture				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Storm water Infrastructure		-	585	585	30	359	335	(24)	-7.2%	585
Drainage Collection				-	-	-	-	-		-
Storm water Conveyance			585	585	30	359	335	(24)	-7.2%	585
Attenuation				-	-	-	-	-		-
Water Supply Infrastructure		-	1,100	1,525	-	164	1,441	1,277	88.6%	1,100
Pump Stations				425	-	164	341	177	51.8%	-
Distribution			1,100	1,100	-	-	1,100	1,100	100.0%	1,100
Sanitation Infrastructure		-	19,341	15,219	397	1,631	15,431	13,800	89.4%	19,341
Pump Station			870	506	-	128	506	377	74.6%	870
Reticulation				-	-	-	-	-		-
Waste Water Treatment Works			18,471	14,714	397	1,502	14,926	13,423	89.9%	18,471
Outfall Sewers				-	-	-	-	-		-
Toilet Facilities				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Solid Waste Infrastructure		-	350	210	26	120	274	154	56.2%	350
Landfill Sites				-	-	-	-	-		-
Waste Transfer Stations				-	-	-	-	-		-
Waste Processing Facilities			350	210	26	120	274	154	56.2%	350
Community Assets		-	3,000	2,376	57	101	976	874	89.6%	3,000
Community Facilities		-	1,250	1,436	57	101	686	585	85.2%	1,250
Halls			200	380	57	57	180	123	68.5%	200
Centres				-	-	-	-	-		-
Cemeteries/Crematoria			1,050	1,056	-	45	506	461	91.2%	1,050
Sport and Recreation Facilities		-	1,750	940	-	-	290	290	100.0%	1,750
Indoor Facilities				-	-	-	-	-		-
Outdoor Facilities			1,750	940	-	-	290	290	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	-	61	-	(61)	#DIV/0!	300
Servitudes				-	-	-	-	-		-
Licences and Rights		-	300	300	-	61	-	(61)	#DIV/0!	300
Water Rights				-	-	-	-	-		-
Effluent Licenses				-	-	-	-	-		-
Solid Waste Licenses				-	-	-	-	-		-
Computer Software and Applications			300	300	-	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	8	274	814	540	66.3%	879
Furniture and Office Equipment			879	1,011	8	274	814	540	66.3%	879
Machinery and Equipment		-	2,213	2,370	221	686	1,904	1,218	64.0%	2,213
Machinery and Equipment			2,213	2,370	221	686	1,904	1,218	64.0%	2,213
Transport Assets		-	2,180	2,526	16	1,759	1,871	111	6.0%	2,180
Transport Assets			2,180	2,526	16	1,759	1,871	111	6.0%	2,180
Total Capital Expenditure on new assets	1	-	34,508	30,695	764	5,309	24,008	18,699	77.9%	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 - M07

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	53	1,784	2,598	814	31.3%	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	1,000	202	20.2%	2,200
HV Transmission Conductors			-	-	-	-	-	-	-	-
MV Substations			1,100	1,100	-	-	-	-	-	1,100
MV Switching Stations			60	60	-	-	-	-	-	60
MV Networks			80	80	-	-	40	40	100.0%	80
LV Networks			960	960	-	797	960	162	16.9%	960
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1,220	2,188	53	987	1,548	561	36.3%	1,220
Bulk Mains			100	100	-	-	-	-	-	100
Distribution			1,120	2,088	53	987	1,548	561	36.3%	1,120
Distribution Points			-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Community Assets		-	405	363	69	166	52	(114)	-219.2%	405
Community Facilities		-	105	105	-	-	44	44	100.0%	105
Theatres			-	-	-	-	-	-	-	-
Libraries			15	15	-	-	4	4	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	69	166	8	(158)	-2062.8%	300
Indoor Facilities			200	146	19	78	(4)	(82)	1893.9%	200
Outdoor Facilities			100	112	51	88	12	(76)	-634.1%	100
Capital Spares			-	-	-	-	-	-	-	-
Investment properties		-	50	50	29	49	29	(20)	-68.6%	50
Revenue Generating		-	50	-	-	-	-	-	-	50
Improved Property			-	-	-	-	-	-	-	-
Unimproved Property			50	-	-	-	-	-	-	50
Non-revenue Generating		-	-	50	29	49	29	(20)	-68.6%	-
Improved Property			-	-	-	-	-	-	-	-
Unimproved Property			-	50	29	49	29	(20)	-68.6%	-
Computer Equipment		-	425	425	31	389	425	36	8.4%	425
Computer Equipment			425	425	31	389	425	36	8.4%	425
Furniture and Office Equipment		-	505	613	15	118	433	315	72.8%	505
Furniture and Office Equipment			505	613	15	118	433	315	72.8%	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	197	2,677	3,710	1,032	27.8%	5,025

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January										
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	-	319	2,129	1,863	(266)	-14.3%	3,930
Roads Infrastructure		-	706	-	30	395	412	17	4.1%	706
Roads			706		30	395	412	17	4.1%	706
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	265	-	40	73	155	82	52.8%	265
Drainage Collection					-	-	-	-		-
Storm water Conveyance			265		40	73	155	82	52.8%	265
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,109	-	168	1,175	827	(348)	-42.1%	2,109
MV Networks					-	-	-	-		-
LV Networks			2,109		168	1,175	827	(348)	-42.1%	2,109
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	446	-	39	244	260	16	6.1%	446
Bulk Mains					-	-	-	-		-
Distribution			446		39	244	260	16	6.1%	446
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	389	-	41	242	210	(32)	-15.4%	389
Pump Station					-	-	-	-		-
Reticulation			389		41	242	210	(32)	-15.4%	389
Solid Waste Infrastructure		-	15	-	-	-	-	-		15
Landfill Sites			15		-	-	-	-		15
Community Assets		-	11,261	-	224	1,438	1,659	221	13.3%	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	-	224	1,438	1,659	221	13.3%	3,034
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			3,034		224	1,438	1,659	221	13.3%	3,034
Capital Spares					-	-	-	-		-
Other assets		-	4,965	-	403	2,483	3,032	549	18.1%	4,965
Operational Buildings		-	4,949	-	403	2,472	3,022	551	18.2%	4,949
Municipal Offices			4,949		403	2,472	3,022	551	18.2%	4,949
Capital Spares					-	-	-	-		-
Housing		-	16	-	-	11	9	(2)	-21.3%	16
Staff Housing					-	-	-	-		-
Social Housing			16		-	11	9	(2)	-21.3%	16
Capital Spares					-	-	-	-		-
Computer Equipment		-	362	-	45	107	211	104	49.2%	362
Computer Equipment			362		45	107	211	104	49.2%	362
Furniture and Office Equipment		-	33	-	-	2	18	16	88.2%	33
Furniture and Office Equipment			33		-	2	18	16	88.2%	33
Machinery and Equipment		-	854	-	91	502	453	(49)	-10.8%	854
Machinery and Equipment			854		91	502	453	(49)	-10.8%	854
Transport Assets		-	2,705	-	194	1,783	1,675	(108)	-6.5%	2,705
Transport Assets			2,705		194	1,783	1,675	(108)	-6.5%	2,705
Total Repairs and Maintenance Expenditure	1	-	24,110	-	1,276	8,445	8,912	467	5.2%	24,110

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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	9,525	9,525	(0)	0.0%	16,329
Roads Infrastructure		-	2,427	-	202	1,415	1,415	(0)	0.0%	2,427
Roads			2,108		176	1,230	1,230	-		2,108
Road Structures			189		16	110	110	-		189
Road Furniture			129		11	75	75	(0)	0.0%	129
Storm water Infrastructure		-	348	-	29	203	203	(0)	0.0%	348
Drainage Collection			126		11	74	74	-		126
Storm water Conveyance			222		18	129	129	(0)	0.0%	222
Electrical Infrastructure		-	2,090	-	174	1,219	1,219	(0)	0.0%	2,090
MV Substations			217		18	127	127	(0)	0.0%	217
MV Switching Stations			144		12	84	84	(0)	0.0%	144
MV Networks			602		50	351	351	(0)	0.0%	602
LV Networks			1,127		94	657	657	(0)	0.0%	1,127
Water Supply Infrastructure		-	3,464	-	289	2,021	2,021	(0)	0.0%	3,464
Boreholes			40		3	23	23	-		40
Reservoirs			949		79	554	554	-		949
Pump Stations			189		16	110	110	-		189
Water Treatment Works			1,320		110	770	770	(0)	0.0%	1,320
Distribution			966		81	564	564	-		966
Sanitation Infrastructure		-	3,830	-	319	2,234	2,234	(0)	0.0%	3,830
Pump Station			276		23	161	161	(0)	0.0%	276
Reticulation			3,554		296	2,073	2,073	(0)	0.0%	3,554
Solid Waste Infrastructure		-	4,171	-	348	2,433	2,433	(0)	0.0%	4,171
Landfill Sites			3,699		308	2,158	2,158	(0)	0.0%	3,699
Waste Transfer Stations			407		34	238	238	-		407
Waste Processing Facilities			38		3	22	22	-		38
Waste Drop-off Points			26		2	15	15	(0)	0.0%	26
Community Assets		-	2,192	-	183	1,279	1,279	(0)	0.0%	2,192
Community Facilities		-	833	-	69	486	486	(0)	0.0%	833
Halls			93		8	55	55	(0)	0.0%	93
Clinics/Care Centres			17		1	10	10	-		17
Museums			55		5	32	32	-		55
Libraries			213		18	124	124	(0)	0.0%	213
Cemeteries/Crematoria			185		15	108	108	-		185
Public Open Space			107		9	62	62	(0)	0.0%	107
Public Ablution Facilities			67		6	39	39	-		67
Markets			95		8	55	55	-		95
Abattoirs			1		0	1	1	(0)	-1.0%	1
Sport and Recreation Facilities		-	1,360	-	113	793	793	(0)	0.0%	1,360
Indoor Facilities			32		3	18	18	-		32
Outdoor Facilities			1,328		111	775	775	(0)	0.0%	1,328
Investment properties		-	2	-	-	-	-	-		2
Revenue Generating			2		-	-	-	-		2
Unimproved Property			2		-	-	-	-		2
Other assets		-	1,164	-	97	679	679	(0)	0.0%	1,164
Operational Buildings		-	1,164	-	97	679	679	(0)	0.0%	1,164
Municipal Offices			1,135		95	662	662	(0)	0.0%	1,135
Yards			12		1	7	7	(0)	-0.1%	12
Stores			18		1	10	10	(0)	-0.2%	18
Intangible Assets		-	363	-	30	212	212	(0)	0.0%	363
Licences and Rights		-	363	-	30	212	212	(0)	0.0%	363
Computer Software and Applications			363		30	212	212	(0)	0.0%	363
Computer Equipment		-	507	-	42	296	296	(0)	0.0%	507
Computer Equipment			507		42	296	296	(0)	0.0%	507
Furniture and Office Equipment		-	1,072	-	89	625	625	(0)	0.0%	1,072
Furniture and Office Equipment			1,072		89	625	625	(0)	0.0%	1,072
Machinery and Equipment		-	1,098	-	92	641	641	(0)	0.0%	1,098
Machinery and Equipment			1,098		92	641	641	(0)	0.0%	1,098
Transport Assets		-	1,736	-	145	1,012	1,012	(0)	0.0%	1,736
Transport Assets			1,736		145	1,012	1,012	(0)	0.0%	1,736
Total Depreciation	1	-	24,464	-	2,039	14,270	14,269	(1)	0.0%	24,464

10.6 Supporting Table C13e

WC013 Bergvriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07										
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	956	3,499	15,093	11,593	76.8%	12,854
Roads Infrastructure		-	8,894	15,686	956	3,499	11,649	8,150	70.0%	8,894
Roads			8,894	15,686	956	3,499	11,649	8,150	70.0%	8,894
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	2,420	2,420	-	-	1,960	1,960	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	-	-	800	800	100.0%	800
LV Networks			900	900	-	-	700	700	100.0%	900
Capital Spares										
Water Supply Infrastructure		-	790	1,604	-	-	1,234	1,234	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	-	-	894	894	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	49	976	99	(877)	-885.4%	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	49	976	99	(877)	-885.4%	2,000
Indoor Facilities										
Outdoor Facilities			2,000	1,949	49	976	99	(877)	-885.4%	2,000
Capital Spares										
Other assets		-	1,700	1,700	-	1,656	1,700	44	2.6%	1,700
Operational Buildings		-	1,700	1,700	-	1,656	1,700	44	2.6%	1,700
Municipal Offices			1,700	1,700	-	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	1,004	6,131	16,892	10,761	63.7%	16,654

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

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

for the month of January 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

14 February 2022