

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 June 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 June 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 June 2022.

Section 3 – Executive Summary

Executive summary

6. The executive summary must cover at least the following –

(a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;

(b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and

(c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

3.1 Introduction

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

3.2 Consolidated performance

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	421,416,467.00	434,650,413.00	420,991,571.23	434,650,413.00	-13,658,841.77	-3%
Total Expenditure	435,278,025.00	457,030,323.00	412,104,754.34	457,030,323.00	-44,925,568.66	-10%
Total Capital Expenditure	56,187,043.00	55,813,607.00	51,980,187.77	55,813,607.00	-3,833,419.23	-7%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R13.659 million against the total budget for the period ended 30 June 2022.

The operating expenditure is underspent by R44.925 million. See below reasons per expenditure type

The total capital budget amounts to R55.813 million. The expenditure for the period amounts to R51.980 million.

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 May 2022.

Revenue by Source (Table C4)

Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue By Source							
Property rates	79,313	86,624	86,224	84,411	86,224	(1,812)	-2%
Service charges - electricity revenue	125,118	146,330	148,440	142,911	148,440	(5,529)	-4%
Service charges - water revenue	31,980	29,944	33,540	35,938	33,540	2,398	7%
Service charges - sanitation revenue	14,494	14,960	15,465	15,869	15,465	404	3%
Service charges - refuse revenue	24,134	24,751	25,725	26,654	25,725	929	4%
Rental of facilities and equipment	4,292	1,413	1,405	1,519	1,405	114	8%
Interest earned - external investments	5,663	6,382	7,029	7,429	7,029	400	6%
Interest earned - outstanding debtors	4,942	5,700	4,700	5,166	4,700	466	10%
Fines, penalties and forfeits	21,744	23,225	21,280	22,367	21,280	1,087	5%
Licences and permits	94	73	73	85	73	12	16%
Agency services	4,708	4,627	5,512	4,443	5,512	(1,069)	-19%
Transfers and subsidies	70,021	68,847	72,941	64,381	72,941	(8,560)	-12%
Other revenue	8,991	8,541	9,717	9,280	9,717	(437)	-4%
Gains	-	-	2,600	539	2,600	(2,061)	-79%
Total Revenue (excluding capital transfers and contributions)	395,495	421,416	434,650	420,992	434,650	(13,659)	-3%

Total revenue received to date was R420,991,571.23 which represents 96.86% of the total operating revenue budget for the year.

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

Service Charges – Electricity Revenue: A negative variance of 4% which is within the norm for this revenue source for this time of the financial year. The provision used and not yet billed will be added to the revenue reducing the variance to less than 2% which is within the norm.

Service Charges – Water Revenue: A positive variance of 7% was attained for the financial year ended 30 June 2022.

Service Charges – Sanitation Revenue: A positive result of 3% was attained for this revenue source for the financial year ended 30 June 2022.

Service Charges – Refuse Revenue: A positive variance of 4% due to more accurate billing, and more revenue raised in respect of refuse received at the transfer stations than anticipated in the original budget as the revenue enhancement program gains momentum. A revenue surplus is also expected for this category of revenue for the 2021/2022 financial year.

Rental of Facilities and Equipment – A positive result of 8% was achieved as a result of the relaxation of Covid -19 protocols whereby facilities are more frequently utilised by the public.

Interest earned – external investments: Improved cashflow and investment management yielded a positive variance of 6% in comparison to budgeted income for this category of income.

Interest earned – outstanding debtors: A negative variance of 10% is recorded for the financial year. This can mainly be ascribed to the additional write-offs that were approved couples to the interest free arrangements for the payment that was concluded.

Fines, penalties and forfeits: A positive result variance of 5% is reflected as the iGRAP 1 consideration for fines issued still needs to be done as part of the year end process.

Agency Services: A negative YTD variance of 19% is reflected. Revenue journals has yet to be process as part of the year end. It is anticipated that the total operational revenue as originally budgeted will be met upon conclusion of the closing of the books.

Transfers and subsidies: A negative YTD variance of 12% due to the revenue recognition journals that have still to be done. It is anticipated that upon the closing of the books this variance will be within an acceptable norm.

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	152,180	145,144	152,180	(7,035)	-5%
Remuneration of councillors	6,655	6,978	6,828	6,616	6,828	(212)	-3%
Debt impairment	33,166	37,185	32,964	32,964	32,964	0	0%
Depreciation & asset impairment	22,261	24,464	27,261	23,857	27,261	(3,404)	-12%
Finance charges	15,442	18,149	17,984	17,072	17,984	(912)	-5%
Bulk purchases - electricity	105,128	113,800	115,540	102,479	115,540	(13,061)	-11%
Inventory consumed	-	15,811	17,664	16,395	17,664	(1,269)	-7%
Contracted services	24,020	28,850	37,282	29,303	37,282	(7,980)	-21%
Transfers and subsidies	5,505	6,485	7,009	6,734	7,009	(275)	-4%
Other expenditure	37,415	37,971	39,719	31,541	39,719	(8,178)	-21%
Losses	2,225	-	2,600	-	2,600	(2,600)	-100%
Total Expenditure	386,792	435,278	457,030	412,105	457,030	(44,926)	-10%

The total expenditure to date is R412,104,754.34 which represents 90.17% of the total operating expenditure budget for the year.

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

Employee related costs: A negative budget variance of 5%, is recorded however the provision for employee benefits, both post-retirement and in-service benefits needs still to be done after receipt of actuarial reports.

Finance Charges: A negative YTD budget variance of 5%, representing an amount of R512 000. This is within an acceptable norm for this category of expenditure.

Bulk Purchases – Electricity: A negative budget variance of 11% is due to the payment for the month of June, which is only due in July, once this provision is made there will be a negligible variance.

Inventory Consumed: A negative YTD budget variance of 7% is reflected due to a combination of under-over expenditure on bulk water (under), repairs and maintenance buildings (under), repairs and maintenance (over) and refuse bags (over).

Contracted services: A negative YTD budget variance of 21% is reflected due to under expenditure on professional fees technical reports, revenue enhancement, professional fees: fines management and legal fees, this trend usually increases during the latter part of the financial year. This figure will change after year end provisions for invoices dated 30 June have been made.

Other expenditure: A negative YTD budget variance of 21% less than budget is recorded due to a combination of under-over expenditure on prepaid service provider (over), membership fees (over), advertisements (under), protective clothing (under), fuel (over), ward committee remuneration (under), internal billing and insurance (under). It is anticipated that this figure will also change after the year end processes have been completed.

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

Capital Expenditure and Funding (Table C5)

Vote Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
<u>Multi-Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	150	98	98	98	(0)	0%
Vote 4 - Technical Services	8,500	4,983	5,914	5,601	5,914	(313)	-5%
Vote 5 - Community Services	359	630	799	799	799	(0)	0%
Total Capital Multi-year expenditure	8,859	5,763	6,811	6,498	6,811	(313)	-5%
<u>Single Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	589	40	47	46	47	(1)	-2%
Vote 2 - Finance	1,329	2,010	2,344	2,144	2,344	(200)	-9%
Vote 3 - Corporate Services	2,537	2,695	2,614	1,964	2,614	(651)	-25%
Vote 4 - Technical Services	27,519	38,524	36,261	33,954	36,261	(2,307)	-6%
Vote 5 - Community Services	9,119	7,155	7,736	7,374	7,736	(362)	-5%
Total Capital single-year expenditure	41,094	50,424	49,002	45,482	49,002	(3,520)	-7%
Total Capital Expenditure	49,953	56,187	55,814	51,980	55,814	(3,833)	-7%
<u>Funded by:</u>							
National Government	15,736	23,455	21,449	19,324	21,449	(2,125)	-10%
Provincial Government	3,397	335	793	450	793	(343)	-43%
District Municipality	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	660	400	238	234	238	(4)	-2%
Transfers recognised - capital	19,793	24,190	22,480	20,008	22,480	(2,472)	-11%
Borrowing	14,504	14,650	15,734	15,599	15,734	(135)	-1%
Internally generated funds	15,656	17,347	17,600	16,373	17,600	(1,227)	-7%
Total Capital Funding	49,953	56,187	55,814	51,980	55,814	(3,833)	-7%

Capital Expenditure:

Total year to date capital expenditure as at 30 June 2022 amounts to R51,980,187.77

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 R46,157.63 or 98.21% of the adjustment budget of R47,000.00 .

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R2,143,852.43 or 91.47% of the adjustment budget of R2,343,900.00 . This figure will change after year end provisions for invoices dated 30 June have been made.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R2,061,943.02 or 76.01% of the adjustment budget of R2,712,646.00 . This figure will change after year end provisions for invoices dated 30 June have been made.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R39,555,069.76 or 93.79% of the adjustment budget of R42,175,273.00 .

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R8,173,164.93 or 95.76% of the adjustment budget of R8,534,788.00 .

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 2021/22(July - June)	B	342,443,086.60
Gross Debtors Closing balance 30 June 2022	C	131,508,248.50
Bad debts written-off (July 21 - June 22)	D	8,426,620.79
Billed Revenue 2021/22(July - June)		342,443,086.60
Nett Billed Revenue		334,101,889.71
% debtor payment achieved		97.56
Nett Payment received - June 22		22,169,139.04

Cash flow

The Cash Book Balance (investments included) as at 31 May 2022 reflects a positive amount of R147,335 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

Investments

<u>Investment Register</u>											
						2022-06-01					2022-06-30
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate Per Annum	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee This Month	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA		call	2021-09-15			10,412,153.29				46,212.84	10,458,366.13
ABSA		Fixed	2021-09-15	2022-06-12	5.0300%	51,784,616.43		51,867,301.37		82,684.94	0.00
Standard Bank	00078722675/009	Fixed	2021-09-15	2022-06-12	5.0250%	51,782,842.47		51,865,445.21		82,602.74	0.00
Nedbank	03/7881004312/000047	Fixed	2022-05-12	2022-07-12	5.2800%	30,086,794.52				130,191.78	30,216,986.30
ABSA	20-8049-4253	Fixed	2022-06-23	2022-09-25	5.8700%	0.00	40,000,000.00			51,463.01	40,051,463.01
Standard Bank	00078722675/010	Fixed	2022-06-23	2022-09-25	5.8750%	0.00	40,000,000.00			51,506.85	40,051,506.85
Total Investment						144,066,406.71	80,000,000.00	103,732,746.58	0.00	444,662.16	120,778,322.29

During the month of June 2022 investments of R80,000,000.00 was made. The total amount invested at 30 June is R120,778,322.29. The accrued interest for June 2022 amount to R444,662.16.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2021/2022

	Budget	Adjustments	Roll-over	Adjusted Budget	Monthly actual	YearTD actual	Outstanding
<u>National Government: Transfers and Grants</u>							
Expanded Public Works Programme	2,075,000.00			2,075,000.00	-	2,075,000.00	-
Financial Management Grant	1,550,000.00			1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	1,000,000.00			1,000,000.00	-	1,000,000.00	-
Local Government Equitable Share	50,990,000.00			50,990,000.00	-	50,990,000.00	-
Municipal Infrastructure Grant	15,134,000.00		2,692,609.00	17,826,609.00	-	17,826,609.00	-
Water Services Infrastructure Grant	6,596,000.00			6,596,000.00	-	6,596,000.00	-
						-	
	77,345,000.00	-	2,692,609.00	80,037,609.00	-	80,037,609.00	-
<u>Provincial Government: Transfers and Grants</u>							
Human Settlements	1,400,000.00	539,000.00		1,939,000.00	-	-	1,939,000.00
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		200,000.00			-	-	-
Libraries	7,952,000.00	1,121,000.00	454,101.00	9,527,101.00	-	8,888,101.00	639,000.00
Maintenance of Roads	110,000.00			110,000.00	-	110,000.00	-
Development of Sport and Recreation Facilities	300,000.00			300,000.00	-	300,000.00	-
Financial Management Capacity Building Grant	250,000.00	150,000.00	93,577.15	493,577.15	-	493,577.15	-
Western Cape Financial Management Support Grant		600,000.00		600,000.00	-	600,000.00	-
Local Government Public Employment Support Grant		1,200,000.00		1,200,000.00	-	1,200,000.00	-
					-	-	-
	10,012,000.00	3,810,000.00	547,678.15	14,169,678.15	-	11,591,678.15	2,578,000.00
Total Transfers and Grants	87,357,000.00	3,810,000.00	3,240,287.15	94,207,287.15	-	91,629,287.15	2,578,000.00

3.3 Material variances from SDBIP

There are no material variances to be reported

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June							
Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.4%	9.8%	9.9%	4.1%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		29.0%	26.1%	28.2%	30.0%	26.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		25.2%	25.8%	25.1%	22.3%	25.1%
Gearing	Long Term Borrowing/ Funds & Reserves		195.6%	190.0%	222.3%	247.0%	222.3%
Liquidity							
Current Ratio	Current assets/current liabilities	1	317.3%	306.3%	324.4%	473.3%	324.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		202.2%	144.9%	195.4%	331.1%	195.4%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		21.2%	22.3%	19.3%	18.1%	19.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.1%	34.5%	35.0%	34.5%	34.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.5%	10.1%	10.4%	4.1%	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) - M12 June

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		138,370	154,728	156,410	9,065	151,388	156,410	(5,022)	-3%	154,728
Executive and council		39,230	50,991	50,991	-	51,144	50,991	153	0%	50,991
Finance and administration		99,140	103,737	105,419	9,065	100,244	105,419	(5,176)	-5%	103,737
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		38,526	38,059	40,256	3,750	34,883	40,256	(5,373)	-13%	38,059
Community and social services		9,269	8,657	10,430	86	8,068	10,430	(2,362)	-23%	8,657
Sport and recreation		3,225	4,774	5,812	134	5,215	5,812	(597)	-10%	4,774
Public safety		20,435	23,207	21,554	3,530	21,601	21,554	46	0%	23,207
Housing		5,597	1,421	2,460	-	-	2,460	(2,460)	-100%	1,421
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,618	23,400	27,691	727	23,641	27,691	(4,051)	-15%	23,400
Planning and development		15,390	16,535	19,993	543	17,228	19,993	(2,766)	-14%	16,535
Road transport		11,228	6,865	7,698	185	6,413	7,698	(1,285)	-17%	6,865
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		221,469	229,524	232,824	16,855	226,649	232,824	(6,175)	-3%	229,524
Energy sources		132,357	147,505	149,615	10,558	144,634	149,615	(4,981)	-3%	147,505
Water management		35,055	29,949	34,295	2,671	35,938	34,295	1,643	5%	29,949
Waste water management		23,578	26,579	22,084	1,365	18,174	22,084	(3,910)	-18%	26,579
Waste management		30,478	25,491	26,830	2,261	27,903	26,830	1,073	4%	25,491
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	424,983	445,711	457,182	30,397	436,561	457,182	(20,621)	-5%	445,711
Expenditure - Functional										
Governance and administration		98,874	103,772	113,274	11,524	102,056	113,274	(11,218)	-10%	103,772
Executive and council		20,566	26,110	24,330	1,393	23,338	24,330	(991)	-4%	26,110
Finance and administration		76,994	76,248	87,534	10,109	77,563	87,534	(9,971)	-11%	76,248
Internal audit		1,314	1,414	1,411	22	1,155	1,411	(256)	-18%	1,414
Community and public safety		65,251	72,243	77,038	5,772	68,746	77,038	(8,292)	-11%	72,243
Community and social services		10,734	13,228	14,436	1,441	12,067	14,436	(2,368)	-16%	13,228
Sport and recreation		16,150	18,998	21,694	1,415	18,807	21,694	(2,887)	-13%	18,998
Public safety		31,272	36,876	36,656	2,752	36,092	36,656	(564)	-2%	36,876
Housing		7,095	3,141	4,252	164	1,780	4,252	(2,472)	-58%	3,141
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,997	44,309	47,117	5,267	44,912	47,117	(2,206)	-5%	44,309
Planning and development		11,685	13,354	16,105	1,264	14,872	16,105	(1,232)	-8%	13,354
Road transport		29,312	30,955	31,013	4,003	30,039	31,013	(973)	-3%	30,955
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		181,671	214,954	219,601	13,360	196,391	219,601	(23,210)	-11%	214,954
Energy sources		117,491	135,298	135,613	6,209	119,226	135,613	(16,386)	-12%	135,298
Water management		19,091	23,498	23,215	2,229	24,856	23,215	1,641	7%	23,498
Waste water management		11,839	16,410	14,772	1,588	12,613	14,772	(2,159)	-15%	16,410
Waste management		33,250	39,749	46,001	3,334	39,696	46,001	(6,306)	-14%	39,749
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	386,792	435,278	457,030	35,922	412,105	457,030	(44,926)	-10%	435,278
Surplus/ (Deficit) for the year		38,191	10,432	152	(5,525)	24,456	152	24,304	16010%	10,432

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

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

WC013 Bergvriër - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		39,436	50,991	51,340	-	51,249	51,340	(91)	-0.2%	50,991
Vote 2 - Finance		97,294	101,034	101,384	9,632	99,757	101,384	(1,628)	-1.6%	101,034
Vote 3 - Corporate Services		480	522	2,950	66	272	2,950	(2,678)	-90.8%	522
Vote 4 - Technical Services		217,029	250,478	255,740	16,768	245,957	255,740	(9,783)	-3.8%	250,478
Vote 5 - Community Services		41,256	42,686	45,768	3,931	39,326	45,768	(6,442)	-14.1%	42,686
Total Revenue by Vote	2	395,495	445,711	457,182	30,397	436,561	457,182	(20,621)	-4.5%	445,711
Expenditure by Vote	1									
Vote 1 - Municipal Manager		25,379	31,326	30,003	1,831	28,206	30,003	(1,798)	-6.0%	31,326
Vote 2 - Finance		39,118	40,795	46,570	4,555	42,321	46,570	(4,249)	-9.1%	40,795
Vote 3 - Corporate Services		28,782	30,178	33,787	2,627	27,989	33,787	(5,798)	-17.2%	30,178
Vote 4 - Technical Services		224,320	256,295	264,770	20,613	240,285	264,770	(24,485)	-9.2%	256,295
Vote 5 - Community Services		69,194	76,684	81,900	6,296	73,304	81,900	(8,596)	-10.5%	76,684
Total Expenditure by Vote	2	386,792	435,278	457,030	35,922	412,105	457,030	(44,926)	-9.8%	435,278
Surplus/ (Deficit) for the year	2	8,703	10,432	152	(5,525)	24,456	152	24,304	16010.0%	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) - M12 June										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands										%
Revenue By Source										
Property rates		79,313	86,624	86,224	8,423	84,411	86,224	(1,812)	-2%	86,624
Service charges - electricity revenue		125,118	146,330	148,440	10,546	142,911	148,440	(5,529)	-4%	146,330
Service charges - water revenue		31,980	29,944	33,540	2,671	35,938	33,540	2,398	7%	29,944
Service charges - sanitation revenue		14,494	14,960	15,465	1,358	15,869	15,465	404	3%	14,960
Service charges - refuse revenue		24,134	24,751	25,725	2,251	26,654	25,725	929	4%	24,751
Rental of facilities and equipment		4,292	1,413	1,405	(627)	1,519	1,405	114	8%	1,413
Interest earned - external investments		5,663	6,382	7,029	554	7,429	7,029	400	6%	6,382
Interest earned - outstanding debtors		4,942	5,700	4,700	425	5,166	4,700	466	10%	5,700
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21,744	23,225	21,280	3,702	22,367	21,280	1,087	5%	23,225
Licences and permits		94	73	73	10	85	73	12	16%	73
Agency services		4,708	4,627	5,512	181	4,443	5,512	(1,069)	-19%	4,627
Transfers and subsidies		70,021	68,847	72,941	-	64,381	72,941	(8,560)	-12%	68,847
Other revenue		8,991	8,541	9,717	905	9,280	9,717	(437)	-4%	8,541
Gains		-	-	2,600	-	539	2,600	(2,061)	-79%	-
Total Revenue (excluding capital transfers and contributions)		395,495	421,416	434,650	30,397	420,992	434,650	(13,659)	-3%	421,416
Expenditure By Type										
Employee related costs		134,977	145,585	152,180	10,654	145,144	152,180	(7,035)	-5%	145,585
Remuneration of councillors		6,655	6,978	6,828	556	6,616	6,828	(212)	-3%	6,978
Debt impairment		33,166	37,185	32,964	2,255	32,964	32,964	0	0%	37,185
Depreciation & asset impairment		22,261	24,464	27,261	2,039	23,857	27,261	(3,404)	-12%	24,464
Finance charges		15,442	18,149	17,984	5,308	17,072	17,984	(912)	-5%	18,149
Bulk purchases - electricity		105,128	113,800	115,540	4,983	102,479	115,540	(13,061)	-11%	113,800
Inventory consumed		-	15,811	17,664	2,392	16,395	17,664	(1,269)	-7%	15,811
Contracted services		24,020	28,850	37,282	4,908	29,303	37,282	(7,980)	-21%	28,850
Transfers and subsidies		5,505	6,485	7,009	31	6,734	7,009	(275)	-4%	6,485
Other expenditure		37,415	37,971	39,719	2,797	31,541	39,719	(8,178)	-21%	37,971
Losses		2,225	-	2,600	-	-	2,600	(2,600)	-100%	-
Total Expenditure		386,792	435,278	457,030	35,922	412,105	457,030	(44,926)	-10%	435,278
Surplus/(Deficit)		8,703	(13,862)	(22,380)	(5,525)	8,887	(22,380)	31,267	(0)	(13,862)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,793	23,790	22,242	-	15,355	22,242	(6,887)	(0)	23,790
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		9,695	504	290	-	214	290	(76)	(0)	504
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		38,191	10,432	152	(5,525)	24,456	152			10,432
Taxation								-		
Surplus/(Deficit) after taxation		38,191	10,432	152	(5,525)	24,456	152			10,432
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		38,191	10,432	152	(5,525)	24,456	152			10,432
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		38,191	10,432	152	(5,525)	24,456	152			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) - M12 June										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	150	98	-	98	98	(0)	0%	150
Vote 4 - Technical Services		8,500	4,983	5,914	455	5,601	5,914	(313)	-5%	4,983
Vote 5 - Community Services		359	630	799	-	799	799	(0)	0%	630
Total Capital Multi-year expenditure	4,7	8,859	5,763	6,811	455	6,498	6,811	(313)	-5%	5,763
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		589	40	47	1	46	47	(1)	-2%	40
Vote 2 - Finance		1,329	2,010	2,344	54	2,144	2,344	(200)	-9%	2,010
Vote 3 - Corporate Services		2,537	2,695	2,614	131	1,964	2,614	(651)	-25%	2,695
Vote 4 - Technical Services		27,519	38,524	36,261	9,583	33,954	36,261	(2,307)	-6%	38,524
Vote 5 - Community Services		9,119	7,155	7,736	918	7,374	7,736	(362)	-5%	7,155
Total Capital single-year expenditure	4	41,094	50,424	49,002	10,688	45,482	49,002	(3,520)	-7%	50,424
Total Capital Expenditure		49,953	56,187	55,814	11,143	51,980	55,814	(3,833)	-7%	56,187
Capital Expenditure - Functional Classification										
Governance and administration		3,139	5,015	5,287	190	4,440	5,287	(847)	-16%	5,015
Executive and council		27	40	47	1	46	47	(1)	-2%	40
Finance and administration		3,111	4,975	5,240	189	4,394	5,240	(846)	-16%	4,975
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9,478	7,785	8,535	918	8,173	8,535	(362)	-4%	7,785
Community and social services		4,131	1,465	2,432	463	2,390	2,432	(43)	-2%	1,465
Sport and recreation		4,059	5,555	5,296	388	4,994	5,296	(301)	-6%	5,555
Public safety		1,288	765	807	66	789	807	(17)	-2%	765
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		18,208	13,244	19,371	3,682	18,404	19,371	(967)	-5%	13,244
Planning and development		2,233	170	118	-	118	118	(0)	0%	170
Road transport		15,975	13,074	19,253	3,682	18,285	19,253	(967)	-5%	13,074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,127	30,143	22,621	6,353	20,964	22,621	(1,657)	-7%	30,143
Energy sources		8,684	4,710	4,710	3,139	4,701	4,710	(9)	0%	4,710
Water management		2,595	3,497	5,361	1,370	5,310	5,361	(51)	-1%	3,497
Waste water management		6,403	20,232	11,459	1,797	9,878	11,459	(1,581)	-14%	20,232
Waste management		1,446	1,704	1,092	47	1,075	1,092	(17)	-2%	1,704
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	49,953	56,187	55,814	11,143	51,980	55,814	(3,833)	-7%	56,187
Funded by:										
National Government		15,736	23,455	21,449	3,179	19,324	21,449	(2,125)	-10%	23,455
Provincial Government		3,397	335	793	45	450	793	(343)	-43%	335
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		660	400	238	19	234	238	(4)	-2%	400
Transfers recognised - capital		19,793	24,190	22,480	3,243	20,008	22,480	(2,472)	-11%	24,190
Borrowing	6	14,504	14,650	15,734	5,035	15,599	15,734	(135)	-1%	14,650
Internally generated funds		15,656	17,347	17,600	2,865	16,373	17,600	(1,227)	-7%	17,347
Total Capital Funding		49,953	56,187	55,814	11,143	51,980	55,814	(3,833)	-7%	56,187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M12 June						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9,072	16,036	52,117	26,557	52,117
Call investment deposits		132,574	70,000	70,000	120,778	70,000
Consumer debtors		69,398	84,440	69,397	55,310	69,397
Other debtors		7,612	9,237	7,612	4,368	7,612
Current portion of long-term receivables		2,516	6	2,516	2,637	2,516
Inventory		1,085	2,124	1,085	948	1,085
Total current assets		222,256	181,841	202,727	210,598	202,727
Non current assets						
Long-term receivables		4,430	301	4,430	13,709	4,430
Investments			-	-		-
Investment property		14,903	15,097	14,922	14,950	14,922
Investments in Associate			-	-		-
Property, plant and equipment		454,654	454,941	487,163	482,709	487,163
Biological			-	-		-
Intangible		3,808	3,733	4,162	3,829	4,162
Other non-current assets		454	454	454	454	454
Total non current assets		478,249	474,527	511,131	515,651	511,131
TOTAL ASSETS		700,505	656,368	713,858	726,249	713,858
LIABILITIES						
Current liabilities						
Bank overdraft			-	-	-	-
Borrowing		7,879	8,409	7,415	(1,338)	7,415
Consumer deposits		4,319	4,325	4,719	5,498	4,719
Trade and other payables		42,269	30,556	33,765	27,867	33,765
Provisions		15,576	16,082	16,597	12,468	16,597
Total current liabilities		70,043	59,372	62,497	44,495	62,497
Non current liabilities						
Borrowing		60,841	67,396	69,160	76,830	69,160
Provisions		129,896	117,762	142,326	141,834	142,326
Total non current liabilities		190,738	185,159	211,486	218,663	211,486
TOTAL LIABILITIES		260,781	244,530	273,983	263,158	273,983
NET ASSETS	2	439,724	411,837	439,875	463,091	439,875
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		408,615	376,357	408,766	431,982	408,766
Reserves		31,109	35,480	31,109	31,109	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	439,724	411,837	439,875	463,091	439,875

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		78,217	84,190	79,253	5,616	75,942	84,190	(8,248)	-10%	84,190
Service charges		192,602	201,765	216,439	18,506	230,016	201,765	28,251	14%	201,765
Other revenue		23,004	17,642	20,769	5,742	72,224	17,642	54,582	309%	17,642
Transfers and Subsidies - Operational		71,504	68,195	71,526	-	66,228	68,195	(1,967)	-3%	68,195
Transfers and Subsidies - Capital		22,030	19,442	15,153	-	22,730	19,442	3,288	17%	19,442
Interest		5,663	8,760	9,685	978	11,709	8,760	2,948	34%	8,760
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(303,115)	(346,548)	(366,540)	(36,277)	(413,735)	(346,548)	67,187	-19%	(346,548)
Finance charges		(6,569)	(7,206)	(7,206)	(4,429)	(8,118)	(7,206)	912	-13%	(7,206)
Transfers and Grants		(5,505)	(6,485)	(7,009)	(31)	(6,734)	(6,485)	249	-4%	(6,485)
NET CASH FROM/(USED) OPERATING ACTIVITIES		77,832	39,755	32,071	(9,895)	50,262	39,755	(10,507)	-26%	39,755
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		751	504	290	-	539	504	35	7%	504
Decrease (increase) in non-current receivables				-	-		-	-		-
Decrease (increase) in non-current investments				-	-		-	-		-
Payments										
Capital assets		(47,877)	(56,187)	(55,814)	(11,143)	(51,980)	(56,187)	(4,207)	7%	(56,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47,126)	(55,683)	(55,524)	(11,143)	(51,442)	(55,683)	(4,241)	8%	(55,683)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-			-	-		-
Borrowing long term/refinancing		15,200	14,650	15,734	14,650	14,650	14,650	-		14,650
Increase (decrease) in consumer deposits			220	400			220	(220)	-100%	220
Payments										
Repayment of borrowing		(6,072)	(8,409)	(7,879)	(5,951)	(7,880)	(8,409)	(530)	6%	(8,409)
NET CASH FROM/(USED) FINANCING ACTIVITIES		9,128	6,461	8,254	8,699	6,770	6,461	(310)	-5%	6,461
NET INCREASE/ (DECREASE) IN CASH HELD		39,833	(9,467)	(15,199)	(12,338)	5,591	(9,467)			(9,467)
Cash/cash equivalents at beginning:		101,812	95,503	141,646	141,745	141,745	141,646			141,745
Cash/cash equivalents at month/year end:		141,646	86,036	126,447		147,335	132,179			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 - M12 June													
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	3,275	1,706	691	576	698	497	1,839	5,257	14,540	8,867		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,166	1,830	679	243	423	153	897	5,006	16,397	6,722		
Receivables from Non-exchange Transactions - Property Rates	1400	6,202	5,959	2,547	771	2,213	522	4,033	18,585	40,833	26,125		
Receivables from Exchange Transactions - Waste Water Management	1500	1,514	1,307	513	505	549	332	1,734	6,284	12,738	9,404		
Receivables from Exchange Transactions - Waste Management	1600	2,570	2,193	801	725	1,074	530	2,595	9,069	19,557	13,993		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	504	1,745	831	485	781	337	1,967	7,714	14,364	11,284		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,860)	264	83	35	248	21	234	2,929	(2,045)	3,468		
Total By Income Source	2000	15,372	15,005	6,146	3,341	5,988	2,391	13,298	54,843	116,384	79,862	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	83	188	151	138	127	128	1,564	1,496	3,876	3,453		
Commercial	2300	3,657	454	183	115	84	72	521	1,323	6,409	2,115		
Households	2400	5,834	3,557	2,089	1,836	1,708	1,705	8,561	34,166	59,456	47,976		
Other	2500	5,797	10,805	3,723	1,252	4,069	486	2,652	17,858	46,644	26,318		
Total By Customer Group	2600	15,372	15,005	6,146	3,341	5,988	2,391	13,298	54,843	116,384	79,862	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA		call	call		Fixed	4.30%				-				-
Nedbank		6	Fixed		Fixed	4.56%			19 July 2021	-				-
Nedbank		6	Fixed		Fixed	4.70%			13 September 2021	-				-
Standard Bank		6	Fixed		Fixed	4.65%			13 September 2021	-				-
Nedbank		6	Fixed		Fixed	4.89%			18 January 2022	-				-
ABSA		call	call		Fixed					10,412	46			10,458
ABSA		9	Fixed		Fixed	5.03%			12 June 2022	51,785	83	(51,867)		-
Standard Bank		9	Fixed		Fixed	5.025%			12 June 2022	51,783	83	(51,865)		-
Nedbank		3	Fixed		Fixed	4.60%			25 April 2022	-				-
Nedbank		2	Fixed		Fixed	5.28%			12 July 2022	30,087	130			30,217
ABSA		3	Fixed		Fixed	5.87%			25 September 2022		51		40,000	40,051
Standard Bank		3	Fixed		Fixed	5.88%			25 September 2022		52		40,000	40,052
														-
Municipality sub-total										144,066	445	(103,733)	80,000	120,778

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 - M12 June

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	58,238	58,238	-	58,238	58,238	-		58,238
Local Government Equitable Share		-	50,990	50,990	-	50,990	50,990	-		50,990
Municipal Infrastructure Grant		-	2,632	2,632	-	2,632	2,632	-		2,632
Expanded Public Works Programme		-	2,075	2,075	-	2,075	2,075	-		2,075
Financial Management Grant		-	1,550	1,550	-	1,550	1,550	-		1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	130	-		130
Water Services Infrastructure Grant	3	-	860	860	-	860	860	-		860
Provincial Government:		-	9,677	13,483	-	10,744	9,677	1,067	11.0%	9,677
Libraries		-	7,917	9,034	-	8,434	7,917	517	6.5%	7,917
Human Settlements		-	1,400	2,139	-	-	1,400	(1,400)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	110	110	-		110
Financial Management Support Grant	4	-	-	600	-	600	-	600	#DIV/0!	-
Municipal Capacity Building Grant		-	250	400	-	400	250	150	60.0%	250
Public Employment Support Grant		-	-	1,200	-	1,200	-	1,200	#DIV/0!	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	280	442	-	569	280	289	103.2%	280
<i>Heist op den Berg</i>		-	280	442	-	569	280	289	103.2%	280
Total Operating Transfers and Grants	5	-	68,195	72,163	-	69,551	68,195	1,356	2.0%	68,195
Capital Transfers and Grants										
National Government:		-	19,107	19,107	-	19,107	19,107	-		19,107
Municipal Infrastructure Grant		-	12,502	12,502	-	12,502	12,502	-		12,502
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	870	-		870
Water Services Infrastructure Grant		-	5,736	5,736	-	5,736	5,736	-		5,736
Provincial Government:		-	335	339	-	300	335	(35)	-10.4%	335
<i>Regional Socio - Economic Project</i>		-	-	-	-	-	-	-		-
<i>Libraries</i>		-	35	39	-	-	35	(35)	-100.0%	35
<i>Fire Service Capacity Building Grant</i>		-	-	-	-	-	-	-		-
<i>Development of Sport and Recreation Facilities Support Grant</i>		-	300	300	-	300	300	-		300
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	400	238	-	-	400	(400)	-100.0%	400
<i>Heist op den Berg</i>		-	400	238	-	-	400	(400)	-100.0%	400
Total Capital Transfers and Grants	5	-	19,842	19,684	-	19,407	19,842	(435)	-2.2%	19,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	88,037	91,847	-	88,958	88,037	921	1.0%	88,037

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	58,890	58,589	5,436	58,166	58,890	(724)	-1.2%	58,890
Local Government Equitable Share		-	50,990	50,990	4,249	50,990	50,990	-		50,990
Municipal Infrastructure Grant		-	2,632	2,983	333	2,879	2,632	247	9.4%	2,632
Expanded Public Works Programme		-	2,075	2,075	100	1,920	2,075	(155)	-7.5%	2,075
Financial Management Grant		-	1,550	1,550	544	1,560	1,550	10	0.7%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	130	(0)	0.0%	130
Water Services Infrastructure Grant		-	1,513	860	210	686	1,513	(827)	-54.7%	1,513
Provincial Government:		-	9,677	13,877	1,662	8,835	9,677	(842)	-8.7%	9,677
Libraries		-	7,917	9,034	1,020	7,053	7,917	(864)	-10.9%	7,917
Human Settlements		-	1,400	2,439	-	-	1,400	(1,400)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	99	110	(11)	-9.6%	110
Financial Management Support Grant		-	-	600	400	600	-	600	#DIV/0!	-
Municipal Capacity Building Grant		-	250	494	5	327	250	77	30.8%	250
Public Employment Support Grant		-	-	1,200	236	755	-	755	#DIV/0!	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	280	475	110	729	280	449	160.4%	280
<i>Heist op den Berg</i>		-	280	475	110	729	280	449	160.4%	280
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	68,847	72,941	7,209	67,730	68,847	(1,117)	-1.6%	68,847
Capital expenditure of Transfers and Grants										
National Government:		-	23,455	21,449	3,179	19,324	23,455	(4,131)	-17.6%	23,455
Municipal Infrastructure Grant		-	12,502	14,843	1,780	13,884	12,502	1,382	11.1%	12,502
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	870	(0)	0.0%	870
Water Services Infrastructure Grant		-	10,083	5,736	1,399	4,571	10,083	(5,513)	-54.7%	10,083
0		-	-	-	-	-	-	-		-
Provincial Government:		-	335	793	45	450	335	115	34.4%	335
Regional Socio - Economic Project		-	-	-	-	-	-	-		-
Libraries		-	35	493	45	450	35	415	1186.5%	35
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	300	300	-	-	300	(300)	-100.0%	300
Support Grant		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		-	400	238	19	234	400	(166)	-41.6%	400
<i>Heist op den Berg</i>		-	400	238	19	234	400	(166)	-41.6%	400
0		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	24,190	22,480	3,243	20,008	24,190	(4,182)	-17.3%	24,190
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	93,037	95,421	10,452	87,738	93,037	(5,299)	-5.7%	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 - M12 June											
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
	1	A	B	C						D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			5,449	5,393	461	5,369	5,555	(186)	-3%	5,449	
Pension and UIF Contributions			247	176	10	171	177	(6)	-3%	247	
Medical Aid Contributions			-	13	2	13	13	0	1%	-	
Motor Vehicle Allowance			725	515	39	534	552	(18)	-3%	725	
Cellphone Allowance			557	531	44	529	531	(2)	0%	557	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	6,978	6,628	556	6,616	6,828	(212)	-3%	6,978
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			5,904	5,418	444	4,986	5,418	(431)	-8%	5,904	
Pension and UIF Contributions			598	678	72	756	678	78	11%	598	
Medical Aid Contributions			102	115	10	112	115	(2)	-2%	102	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			1,015	1,021	79	939	1,021	(82)	-8%	1,015	
Cellphone Allowance			-	5	0	5	5	(0)	-2%	-	
Housing Allowances			202	174	13	174	174	(0)	0%	202	
Other benefits and allowances			253	254	13	175	257	(82)	-32%	253	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	8,073	7,664	630	7,147	7,667	(520)	-7%	8,073
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			96,541	101,054	7,464	96,092	99,798	(3,707)	-4%	96,541	
Pension and UIF Contributions			15,250	16,006	1,228	15,024	16,028	(1,004)	-6%	15,250	
Medical Aid Contributions			6,435	6,452	511	6,219	6,452	(233)	-4%	6,435	
Overtime			3,683	5,626	533	6,413	5,626	787	14%	3,683	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			4,637	4,833	394	4,791	4,833	(42)	-1%	4,637	
Cellphone Allowance			-	56	3	52	56	(4)	-8%	-	
Housing Allowances			840	562	44	530	562	(32)	-6%	840	
Other benefits and allowances			6,225	6,872	520	6,776	7,030	(254)	-4%	6,225	
Payments in lieu of leave			1,857	1,857	(291)	-	1,857	(1,857)	-100%	1,857	
Long service awards			565	581	(548)	534	581	(47)	-8%	565	
Post-retirement benefit obligations	2		1,480	1,690	165	1,567	1,690	(123)	-7%	1,480	
Sub Total - Other Municipal Staff			-	137,513	145,588	10,024	137,997	144,513	(6,515)	-5%	137,513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	152,563	159,880	11,209	151,761	159,008	(7,247)	-5%	152,563
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	152,563	159,880	11,209	151,761	159,008	(7,247)	-5%	152,563
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	145,585	153,252	10,654	145,144	152,180	(7,035)	-5%	145,585

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July		2,051	6	6	6	6	-		0%
August		4,584	52	52	58	58	-		0%
September		6,859	1,771	1,771	1,829	1,829	-		3%
October		6,826	2,680	2,680	4,509	4,509	-		8%
November		10,066	2,752	2,752	7,261	7,261	-		13%
December		8,748	4,892	4,892	12,153	12,153	-		22%
January		3,590	1,965	1,965	14,118	14,118	-		25%
February		4,290	6,626	6,626	20,744	20,744	-		37%
March		2,780	7,517	7,517	28,261	28,261	-		50%
April		776	(4,274)	5,180	33,441	29,037	(4,403)	-15.2%	0
May		3,015	2,032	7,397	40,838	31,069	(9,768)	-31.4%	0
June		2,603	29,794	11,143	51,980	60,863	8,883	14.6%	0
Total Capital expenditure	-	56,187	55,814	51,980					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	24,076	13,970	2,898	12,123	13,970	1,847	13.2%	24,076
Roads Infrastructure		-	2,700	1,192	522	946	1,192	246	20.7%	2,700
Roads			2,700	1,192	522	946	1,192	246	20.7%	2,700
Road Structures				-	-	-	-	-		-
Road Furniture				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Storm water Infrastructure		-	585	500	19	482	500	18	3.5%	585
Drainage Collection				-	-	-	-	-		-
Storm water Conveyance			585	500	19	482	500	18	3.5%	585
Attenuation				-	-	-	-	-		-
Water Supply Infrastructure		-	1,100	1,558	1,046	1,547	1,558	10	0.7%	1,100
Pump Stations				458	22	457	458	1	0.2%	-
Distribution			1,100	1,100	1,024	1,091	1,100	9	0.9%	1,100
Sanitation Infrastructure		-	19,341	10,510	1,311	8,943	10,510	1,567	14.9%	19,341
Pump Station			870	482	(93)	426	482	56	11.6%	870
Reticulation				-	-	-	-	-		-
Waste Water Treatment Works			18,471	10,028	1,404	8,517	10,028	1,511	15.1%	18,471
Outfall Sewers				-	-	-	-	-		-
Toilet Facilities				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Solid Waste Infrastructure		-	350	210	-	204	210	6	2.7%	350
Landfill Sites				-	-	-	-	-		-
Waste Transfer Stations				-	-	-	-	-		-
Waste Processing Facilities			350	210	-	204	210	6	2.7%	350
Community Assets		-	3,000	2,327	418	2,327	2,327	0	0.0%	3,000
Community Facilities		-	1,250	1,666	418	1,666	1,666	0	0.0%	1,250
Halls			200	449	-	449	449	0	0.0%	200
Centres				-	-	-	-	-		-
Cemeteries/Crematoria			1,050	1,217	418	1,217	1,217	0	0.0%	1,050
Sport and Recreation Facilities		-	1,750	661	-	661	661	0	0.0%	1,750
Indoor Facilities				-	-	-	-	-		-
Outdoor Facilities			1,750	661	-	661	661	0	0.0%	1,750
Capital Spares				-	-	-	-	-		-
Other assets		-	300	55	-	55	55	-		300
Operational Buildings		-	300	55	-	55	55	-		300
Municipal Offices			300	55	-	55	55	-		300
Pay/Enquiry Points				-	-	-	-	-		-
Intangible Assets		-	300	383	-	383	383	0	0.0%	300
Servitudes				-	-	-	-	-		-
Licences and Rights		-	300	383	-	383	383	0	0.0%	300
Water Rights				-	-	-	-	-		-
Effluent Licenses				-	-	-	-	-		-
Solid Waste Licenses				-	-	-	-	-		-
Computer Software and Applications			300	383	-	383	383	0	0.0%	300
Load Settlement Software Applications				-	-	-	-	-		-
Unspecified				-	-	-	-	-		-
Computer Equipment		-	1,560	1,388	80	1,056	1,388	332	23.9%	1,560
Computer Equipment			1,560	1,388	80	1,056	1,388	332	23.9%	1,560
Furniture and Office Equipment		-	879	1,020	30	1,010	1,020	10	1.0%	879
Furniture and Office Equipment			879	1,020	30	1,010	1,020	10	1.0%	879
Machinery and Equipment		-	2,213	1,754	212	1,710	1,754	44	2.5%	2,213
Machinery and Equipment			2,213	1,754	212	1,710	1,754	44	2.5%	2,213
Transport Assets		-	2,180	3,047	949	3,044	3,047	3	0.1%	2,180
Transport Assets			2,180	3,047	949	3,044	3,047	3	0.1%	2,180
Total Capital Expenditure on new assets	1	-	34,508	23,942	4,588	21,706	23,942	2,236	9.3%	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 - M12

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	3,470	3,450	1,301	3,455	3,450	(5)	-0.1%	3,470
Roads Infrastructure		-	50	44	32	41	44	3	5.8%	50
<i>Roads</i>			50	44	32	41	44	3	5.8%	50
<i>Road Structures</i>										
<i>Road Furniture</i>										
<i>Capital Spares</i>										
Electrical Infrastructure		-	2,200	2,019	1,103	2,028	2,019	(9)	-0.5%	2,200
<i>HV Transmission Conductors</i>										
<i>MV Substations</i>			1,100	1,100	1,094	1,094	1,100	6	0.5%	1,100
<i>MV Switching Stations</i>			60							60
<i>MV Networks</i>			80							80
<i>LV Networks</i>			960	919	9	934	919	(15)	-1.6%	960
<i>Capital Spares</i>										
Water Supply Infrastructure		-	1,220	1,387	166	1,385	1,387	2	0.1%	1,220
<i>Bulk Mains</i>			100							100
<i>Distribution</i>			1,120	1,387	166	1,385	1,387	2	0.1%	1,120
<i>Distribution Points</i>										
<i>PRV Stations</i>										
<i>Capital Spares</i>										
Community Assets		-	405	361	-	361	361	0	0.0%	405
Community Facilities		-	105	140	-	140	140	0	0.0%	105
<i>Theatres</i>										
<i>Libraries</i>			15	22	-	22	22	0	0.0%	15
<i>Cemeteries/Crematoria</i>			50	84	-	84	84	-		50
<i>Police</i>										
<i>Purls</i>										
<i>Public Open Space</i>			40	34	-	34	34	0	0.0%	40
Sport and Recreation Facilities		-	300	221	-	221	221	0	0.0%	300
<i>Indoor Facilities</i>			200	100	-	100	100	0	0.0%	200
<i>Outdoor Facilities</i>			100	121	-	121	121	0	0.0%	100
<i>Capital Spares</i>										
Investment properties		-	50	43	-	49	43	(7)	-15.4%	50
Revenue Generating		-	50	-	-	-	-	-		50
<i>Improved Property</i>										
<i>Unimproved Property</i>			50	-	-	-	-	-		50
Non-revenue Generating		-	-	43	-	49	43	(7)	-15.4%	-
<i>Improved Property</i>										
<i>Unimproved Property</i>				43	-	49	43	(7)	-15.4%	-
Other assets		-	-	260	-	258	260	2	0.6%	-
Operational Buildings		-	-	260	-	258	260	2	0.6%	-
<i>Stores</i>				260	-	258	260	2	0.6%	-
Computer Equipment		-	425	900	56	486	900	414	46.0%	425
Computer Equipment			425	900	56	486	900	414	46.0%	425
Furniture and Office Equipment		-	505	556	144	548	556	8	1.5%	505
Furniture and Office Equipment			505	556	144	548	556	8	1.5%	505
Machinery and Equipment		-	170	171	-	171	171	0	0.0%	170
Machinery and Equipment			170	171	-	171	171	0	0.0%	170
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets										
Land		-	-	-	-	-	-	-		-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing ass	1	-	5,025	5,741	1,500	5,328	5,741	412	7.2%	5,025

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	3,930	4,340	700	4,131	4,335	204	4.7%	3,930
Roads Infrastructure		-	706	760	101	837	760	(77)	-10.1%	706
Roads			706	760	101	837	760	(77)	-10.1%	706
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	265	390	40	191	349	157	45.1%	265
Drainage Collection					-	-	-	-		-
Storm water Conveyance			265	390	40	191	349	157	45.1%	265
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,109	2,093	274	1,963	2,114	151	7.1%	2,109
MV Networks					-	-	-	-		-
LV Networks			2,109	2,093	274	1,963	2,114	151	7.1%	2,109
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	446	561	136	624	591	(33)	-5.5%	446
Bulk Mains					-	-	-	-		-
Distribution			446	561	136	624	591	(33)	-5.5%	446
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	389	522	148	517	522	5	1.0%	389
Pump Station					-	-	-	-		-
Reticulation			389	522	148	517	522	5	1.0%	389
Solid Waste Infrastructure		-	15	15	-	-	-	-		15
Landfill Sites			15	15	-	-	-	-		15
Community Assets		-	11,261	12,133	156	2,520	3,046	526	17.3%	11,261
Community Facilities		-	8,226	8,840	-	-	-	-		8,226
Libraries					-	-	-	-		-
Cemeteries/Crematoria			806	866	-	-	-	-		806
Police					-	-	-	-		-
Parks					-	-	-	-		-
Public Open Space			7,420	7,975	-	-	-	-		7,420
Nature Reserves					-	-	-	-		-
Sport and Recreation Facilities		-	3,034	3,293	156	2,520	3,046	526	17.3%	3,034
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			3,034	3,293	156	2,520	3,046	526	17.3%	3,034
Capital Spares					-	-	-	-		-
Other assets		-	4,965	6,404	754	5,412	6,407	995	15.5%	4,965
Operational Buildings		-	4,949	6,278	729	5,374	6,363	989	15.5%	4,949
Municipal Offices			4,949	6,278	729	5,374	6,363	989	15.5%	4,949
Capital Spares					-	-	-	-		-
Housing		-	16	126	25	38	44	6	14.5%	16
Staff Housing					-	-	-	-		-
Social Housing			16	126	25	38	44	6	14.5%	16
Capital Spares					-	-	-	-		-
Computer Equipment		-	362	351	28	318	401	83	20.6%	362
Computer Equipment			362	351	28	318	401	83	20.6%	362
Furniture and Office Equipment		-	33	37	1	10	29	20	66.8%	33
Furniture and Office Equipment			33	37	1	10	29	20	66.8%	33
Machinery and Equipment		-	854	1,207	246	1,056	1,155	99	8.6%	854
Machinery and Equipment			854	1,207	246	1,056	1,155	99	8.6%	854
Transport Assets		-	2,705	3,502	370	3,247	3,608	360	10.0%	2,705
Transport Assets			2,705	3,502	370	3,247	3,608	360	10.0%	2,705
Total Repairs and Maintenance Expenditure	1	-	24,110	27,975	2,254	16,694	18,981	2,287	12.0%	24,110

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	16,329	19,679	1,361	15,445	19,679	4,234	21.5%	16,329
Roads Infrastructure		-	2,427	3,173	202	2,274	3,173	899	28.3%	2,427
Roads			2,108	3,173	176	1,948	3,173	1,225	38.6%	2,108
Road Structures			189		16	184	-	(184)	#DIV/0!	189
Road Furniture			129		11	141	-	(141)	#DIV/0!	129
Storm water Infrastructure		-	348	415	29	319	415	96	23.1%	348
Drainage Collection			126	415	11	116	415	299	72.1%	126
Storm water Conveyance			222		18	204	-	(204)	#DIV/0!	222
Electrical Infrastructure		-	2,090	1,887	174	2,074	1,887	(187)	-9.9%	2,090
MV Substations			217	1,881	18	211	1,881	1,670	88.8%	217
MV Switching Stations			144		12	182	-	(182)	#DIV/0!	144
MV Networks			602		50	644	-	(644)	#DIV/0!	602
LV Networks			1,127	6	94	1,037	6	(1,031)	#####	1,127
Water Supply Infrastructure		-	3,464	2,349	289	2,774	2,349	(425)	-18.1%	3,464
Boreholes			40		3	52	-	(52)	#DIV/0!	40
Reservoirs			949		79	951	-	(951)	#DIV/0!	949
Pump Stations			189	2,334	16	283	2,334	2,051	87.9%	189
Water Treatment Works			1,320	15	110	891	15	(876)	-5837.8%	1,320
Distribution			966		81	597	-	(597)	#DIV/0!	966
Sanitation Infrastructure		-	3,830	3,072	319	4,150	3,072	(1,078)	-35.1%	3,830
Pump Station			276	38	23	583	38	(545)	-1435.0%	276
Reticulation			3,554	3,034	296	3,566	3,034	(532)	-17.5%	3,554
Solid Waste Infrastructure		-	4,171	8,783	348	3,855	8,783	4,928	56.1%	4,171
Landfill Sites			3,699	8,490	308	3,394	8,490	5,096	60.0%	3,699
Waste Transfer Stations			407		34	376	-	(376)	#DIV/0!	407
Waste Processing Facilities			38		3	35	-	(35)	#DIV/0!	38
Waste Drop-off Points			26	293	2	50	293	243	82.9%	26
Community Assets		-	2,192	2,337	183	2,195	2,270	75	3.3%	2,192
Community Facilities		-	833	715	69	833	648	(185)	-28.5%	833
Halls			93	237	8	93	237	144	60.6%	93
Centres				67	-	-	-	-		-
Crèches					-	-	-	-		-
Clinics/Care Centres			17		1	17	-	(17)	#DIV/0!	17
Museums			55		5	55	-	(55)	#DIV/0!	55
Libraries			213	181	18	213	181	(32)	-17.8%	213
Cemeteries/Crematoria			185	207	15	185	207	22	10.7%	185
Public Open Space			107	23	9	107	23	(84)	-365.7%	107
Public Ablution Facilities			67		6	67	-	(67)	#DIV/0!	67
Markets			95		8	95	-	(95)	#DIV/0!	95
Abattoirs			1		0	1	-	(1)	#DIV/0!	1
Sport and Recreation Facilities		-	1,360	1,622	113	1,363	1,622	259	16.0%	1,360
Indoor Facilities			32	35	3	39	35	(4)	-12.5%	32
Outdoor Facilities			1,328	1,587	111	1,323	1,587	264	16.6%	1,328
Investment properties		-	2	23	-	-	-	-		2
Revenue Generating		-	2	23	-	-	-	-		2
Unimproved Property			2	23	-	-	-	-		2
Other assets		-	1,164	779	97	1,254	779	(475)	-61.0%	1,164
Operational Buildings		-	1,164	779	97	1,254	779	(475)	-61.0%	1,164
Municipal Offices			1,135	779	95	1,049	779	(270)	-34.7%	1,135
Yards			12		1	186	-	(186)	#DIV/0!	12
Stores			18		1	19	-	(19)	#DIV/0!	18
Intangible Assets		-	363	270	30	361	270	(91)	-33.7%	363
Licences and Rights		-	363	270	30	361	270	(91)	-33.7%	363
Computer Software and Applications			363	270	30	361	270	(91)	-33.7%	363
Computer Equipment		-	507	642	42	525	642	117	18.3%	507
Computer Equipment			507	642	42	525	642	117	18.3%	507
Furniture and Office Equipment		-	1,072	867	89	1,072	867	(205)	-23.6%	1,072
Furniture and Office Equipment			1,072	867	89	1,072	867	(205)	-23.6%	1,072
Machinery and Equipment		-	1,098	753	92	1,184	753	(431)	-57.3%	1,098
Machinery and Equipment			1,098	753	92	1,184	753	(431)	-57.3%	1,098
Transport Assets		-	1,736	1,911	145	1,818	1,911	93	4.9%	1,736
Transport Assets			1,736	1,911	145	1,818	1,911	93	4.9%	1,736
Total Depreciation	1	-	24,464	27,261	2,039	23,854	27,171	3,317	12.2%	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 - M12

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	12,854	21,628	4,956	20,903	21,628	725	3.4%	12,854
Roads Infrastructure		-	8,894	16,028	2,344	15,321	16,028	707	4.4%	8,894
Roads			8,894	16,028	2,344	15,321	16,028	707	4.4%	8,894
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	2,420	2,300	1,981	2,320	2,300	(20)	-0.9%	2,420
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			600	600	572	572	600	28	4.7%	600
MV Switching Stations			120							120
MV Networks			800	800	741	863	800	(63)	-7.8%	800
LV Networks			900	900	668	885	900	15	1.6%	900
Capital Spares										
Water Supply Infrastructure		-	790	2,393	158	2,357	2,393	36	1.5%	790
Dams and Weirs										
Boreholes										
Reservoirs			90	48		48	48			90
Pump Stations										
Water Treatment Works			250	232	158	196	232	36	15.4%	250
Bulk Mains										
Distribution			450	2,114		2,113	2,114	1	0.0%	450
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	494	456	494	494	0	0.0%	-
Pump Station										
Reticulation										
Waste Water Treatment Works				494	456	494	494	0	0.0%	-
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	750	413	18	412	413	1	0.2%	750
Landfill Sites			750	413	18	412	413	1	0.2%	750
Community Assets		-	2,100	2,463	140	2,163	2,463	300	12.2%	2,100
Community Facilities		-	100	101		101	101	0	0.0%	100
Cemeteries/Crematoria										
Police										
Purls										
Public Open Space			100	101		101	101	0	0.0%	100
Nature Reserves										
Sport and Recreation Facilities		-	2,000	2,362	140	2,062	2,362	300	12.7%	2,000
Indoor Facilities										
Outdoor Facilities			2,000	2,362	140	2,062	2,362	300	12.7%	2,000
Capital Spares										
Other assets		-	1,700	2,039	(42)	1,879	2,039	160	7.9%	1,700
Operational Buildings		-	1,700	2,039	(42)	1,879	2,039	160	7.9%	1,700
Municipal Offices			1,700	2,039	(42)	1,879	2,039	160	7.9%	1,700
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Total Capital Expenditure on upgrading of existing	1	-	16,654	26,130	5,055	24,945	26,130	1,185	4.5%	16,654

Section 11 – COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS:

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

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

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

Bergrivier Municipality						
Cost Containment In-Year Report - 30 June 2022						
Measures	Budget	Actual Expenditure				Savings
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
Use of consultants	29,959,076.00	4,117,166.65	6,481,326.20	6,159,559.43	10,827,247.62	2,373,776.10
Vehicles used for political office - bearers	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-
Domestic accommodation	746,000.00	64,683.70	152,686.23	212,654.74	312,026.35	3,948.98
Sponsorships, events and catering	162,000.00	10,819.30	69,050.35	49,351.17	70,692.89	-37,913.71
Communication	3,112,500.00	635,724.79	675,063.35	695,150.97	674,922.17	431,638.72
Conferences, meetings and study tours	325,500.00	8,019.13	51,334.78	6,253.06	64,989.31	194,903.72
Other related expenditure items	-	-	-	-	-	-
Overtime (Non-Structured)	3,682,900.00	1,086,580.51	1,279,991.29	1,299,417.36	1,496,191.05	-1,479,280.21
Total	37,987,976.00	5,922,994.08	8,709,452.20	8,422,386.73	13,446,069.39	1,487,073.60

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 June 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

13 July 2022