

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 August 2021

Table of Contents

PART 1: IN-YEAR REPORT

- Section 1 - Mayor's Report
- Section 2 - Resolutions
- Section 3 - Executive Summary
- Section 4 - In-year budget statement tables

PART 2: SUPPORTING DOCUMENTATION

- Section 5 - Debtors' analysis
- Section 6 - Creditors' analysis
- Section 7 - Investment portfolio analysis
- Section 8 - Allocation and grant receipts and expenditure
- Section 9 - Councillor and board members allowances and Employee benefits
- Section 10 - Capital programme performance
- Section 11 - Municipal manager's quality certification

Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

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

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

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

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

1.1.1 In-Year Report - Monthly Budget

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

1.1.2 Financial problems or risks facing the municipality

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

Section 2 – Resolutions

Resolutions

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

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

RECOMMENDATION:

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

Section 3 – Executive Summary

Executive summary

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

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

3.1 Introduction

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

3.2 Consolidated performance

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	421,416,467.00	421,578,467.00	86,594,116.85	120,698,045.00	- 34,103,928.15	-28%
Total Expenditure	435,278,025.00	435,440,025.00	59,443,837.59	69,764,328.00	- 10,320,490.41	-15%
Total Capital Expenditure	56,187,043.00	58,274,700.00	58,052.97	6,833,057.00	- 6,775,004.03	-99%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R34.104 million against the total budget for the period ended 31 August 2021.

The operating expenditure is underspent by R10.320 million.

The total capital budget amounts to R58.275 million. The expenditure for the period amounts to R58.053 thousand.

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 August 2021.

Revenue by Source (Table C4)

Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	–	86,624	86,624	21,430	37,833	(16,402)	-43%
Service charges - electricity revenue	–	146,330	146,330	27,455	37,229	(9,774)	-26%
Service charges - water revenue	–	29,944	29,944	4,761	6,238	(1,477)	-24%
Service charges - sanitation revenue	–	14,960	14,960	2,608	2,493	115	5%
Service charges - refuse revenue	–	24,751	24,751	4,340	4,125	214	5%
Rental of facilities and equipment	–	1,413	1,413	85	236	(151)	-64%
Interest earned - external investments	–	6,382	6,382	1,111	1,050	61	6%
Interest earned - outstanding debtors	–	5,700	5,700	912	1,755	(843)	-48%
Fines, penalties and forfeits	–	23,225	23,225	1,022	3,871	(2,848)	-74%
Licences and permits	–	73	73	3	12	(9)	-73%
Agency services	–	4,627	4,627	633	771	(138)	-18%
Transfers and subsidies	–	68,847	69,009	21,245	23,704	(2,459)	-10%
Other revenue	–	8,541	8,541	989	1,381	(392)	-28%
Total Revenue (excluding capital transfers and contributions)	–	421,416	421,578	86,594	120,698	(34,104)	-28%

Total revenue received to date was R86,594,116.85 which represents 20.55% 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 43% due to the majority of ratepayers electing not to pay assessment rates on an annual basis, the YTD budget amounts will be corrected in the February adjustment budget. The actual billing projected over the remainder of the financial year will be sufficient to meet the revenue targets for the year.

Service Charges – Electricity Revenue: A negative YTD variance of 26% due to an incorrect YTD budget amount the actual revenue trend indicates that the revenue target will be met and the revenue is in line with annual revenue predictions.

Service Charges – Water Revenue: A negative YTD variance of 24% due to consumers using less water during the winter months, an adjustment to the YTD budget figures is also necessary to predict the revenue trend more accurately.

Service Charges – Sanitation Revenue: A positive YTD variance of 5% which is slightly above the budgeted annual target, an adjustment will be considered as the revenue enhancement program gains momentum

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

Rental of Facilities and Equipment – A negative YTD variance of 64%, as a result of facilities that could not be used due to the lockdown period. It is anticipated that this item will increase after the further lifting of restrictions.

Interest earned – outstanding debtors: A negative YTD variance of 48% is recorded, this figure needs to be adjusted as the YTD figure is overstated, the actual recorded income is in line with the total budgetary predictions and only a small variance is evident when compared to the annual budget. Additional write-offs may also cause this figure to require an adjustment.

Fines, penalties and forfeits: A negative YTD variance of 74% as a result of less fines revenue that was received in this period, it is anticipated that this source will gain momentum over the next few months.

Licences and permits: A negative YTD variance of 73% as a result of less licences and permits that were issued. A component of this revenue relates to boat licenses that will increase during the warmer months.

Agency Services: A negative YTD variance of 18% as a result of a decrease in the issuing of roadworthy certificates and driving licenses.

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

Other Revenue: A negative YTD variance of 28% due to less revenue received than anticipated in the budget. The variance is mainly due to Camping Fees and Sale of land revenue which have not yet realised.

Please refer to table C4 for a Breakdown of Revenue by Source.

Operating expenditure by type (Table C4)

Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Expenditure By Type							
Employee related costs	–	145,585	145,596	21,447	24,158	(2,711)	-11%
Remuneration of councillors	–	6,978	6,978	1,113	1,163	(50)	-4%
Debt impairment	–	37,185	37,185	6,198	6,198	–	
Depreciation & asset impairment	–	24,464	24,464	4,077	4,077	–	
Finance charges	–	18,149	18,149	1,824	2,927	(1,103)	-38%
Bulk purchases - electricity	–	113,800	113,800	13,496	13,709	(213)	-2%
Inventory consumed	–	15,811	15,823	1,034	2,535	(1,501)	-59%
Contracted services	–	28,850	28,781	2,713	4,626	(1,913)	-41%
Transfers and subsidies	–	6,485	6,485	2,773	2,433	339	14%
Other expenditure	–	37,971	38,179	4,769	7,938	(3,169)	-40%
Total Expenditure	–	435,278	435,440	59,444	69,764	(10,320)	-15%

The total expenditure to date is R59,443,837.59 which represents 13.66% 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 11% is reflected as result of vacant positions which are in process to be filled.

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

Bulk Purchases - Electricity: A negative YTD budget variance of 2% is reflected because the due date for the bulk services account falls in the next reporting period.

Inventory Consumed: A negative YTD budget variance of 59% is reflected because the expenditure incurred in July is only payable in August.

Contracted services: A negative YTD budget variance of 41% is reflected due to expenditure incurred in being payable after closing off of the month.

Transfers and Subsidies: A positive YTD budget variance of 14% 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 40% is recorded due to the under expenditure on membership fees, audit fees, advertisements and insurance. The Salga membership fees paid in advance will be journalised during September which will substantially increase the expenditure of this category.

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

Capital Expenditure and Funding (Table C5)

Vote Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
<u>Multi-Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	150	150	-	-	-	
Vote 4 - Technical Services	-	4,983	4,683	-	443	(443)	-100%
Vote 5 - Community Services	-	630	630	-	-	-	
Total Capital Multi-year expenditure	-	5,763	5,463	-	443	(443)	-100%
<u>Single Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	40	140	-	14	(14)	-100%
Vote 2 - Finance	-	2,010	2,010	-	810	(810)	-100%
Vote 3 - Corporate Services	-	2,695	2,695	3	5	(2)	-44%
Vote 4 - Technical Services	-	38,524	40,811	34	5,561	(5,527)	-99%
Vote 5 - Community Services	-	7,155	7,155	21	-	21	#DIV/0!
Total Capital single-year expenditure	-	50,424	52,811	58	6,390	(6,332)	-99%
Total Capital Expenditure	-	56,187	58,275	58	6,833	(6,775)	-99%
<u>Funded by:</u>							
National Government	-	23,455	23,455	-	4,380	(4,380)	-100%
Provincial Government	-	335	335	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	400	238	-	(15)	15	-100%
Transfers recognised - capital	-	24,190	24,028	-	4,365	(4,365)	-100%
Borrowing	-	14,650	15,734	5	999	(994)	-100%
Internally generated funds	-	17,347	18,513	53	1,469	(1,416)	-96%
Total Capital Funding	-	56,187	58,275	58	6,833	(6,775)	-99%

Capital Expenditure:

Total year to date capital expenditure as at 31 August 2021 amounts to R58,052.97

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

Vote 1 - Municipal Manager

No capital expenditure for August 2021.

Vote 2 – Finance

No capital expenditure for July 2021. Shadow costs amounted to R1,165,559.75 at the end of August 2021.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R2,811.90 or 0.10% of the adjustment budget of R2,845,000.00 . Shadow costs amounted to R10,748.00 at the end of August 2021.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R34,221.07 or 0.08% of the budget of R45,494,700.00 . Shadow costs amounted to R7,791,244.65 at the end of August 2021.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R21,020.00 or 0.27% of the budget of R7,785,000.00 . Shadow costs amounted to R1,418,901.56 at the end of August 2021.

Debtors

Achieve a debtor payment percentage of 96% {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100} [77]		% debtor payment achieved
Gross Debtors Opening Balance 30 June 2021	A	131,593,672.40
Billed Revenue 2020/21	B	66,509,366.60
Gross Debtors Closing balance 31 Aug 2021	C	138,527,550.60
Bad debts written-off (July - June 21)	D	-
Billed Revenue 2020/21(July - March)		66,509,366.60
Nett Billed Revenue		59,575,488.40
% debtor payment achieved		89.57

Cash flow

The Cash Book Balance (investments included) as at 31 August 2021 reflects a positive amount of R168,788 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

Investments

<u>Investment Register</u>											
						2021-08-01					2021-08-31
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	2020-12-10		4.30%	61,641,428.95				219,882.58	61,861,311.53
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.56%	0.00					0.00
Nedbank	03/7881004312/000044	Fixed	2021-03-17	2021-09-13	4.70%	30,529,232.86				119,753.42	30,648,986.28
Standard Bank	00078722675008	Fixed	2021-03-17	2021-09-13	4.65%	10,174,534.25				39,493.15	10,214,027.40
Nedbank	03/7881004312/000045	Fixed	2021-07-22	2022-01-18	4.89%	30,040,191.78				124,594.52	30,164,786.30
Total Investment						132,385,387.84	0.00	0.00	0.00	503,723.67	132,889,111.51

The total amount invested at 31 August was R132,889,111.51. The accrued interest for August 2021 was R503,723.67.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2021/2022

	Budget	Adjustments	Roll-over	Adjusted Budget	Monthly actual	YearTD actual	Outstanding
National Government: Transfers and Grants							
Expanded Public Works Programme	2,075,000.00			2,075,000.00	519,000.00	519,000.00	1,556,000.00
Financial Management Grant	1,550,000.00			1,550,000.00	1,550,000.00	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	1,000,000.00			1,000,000.00	-	1,000,000.00	-
Local Government Equitable Share	50,990,000.00			50,990,000.00	-	21,245,000.00	29,745,000.00
Municipal Infrastructure Grant	15,134,000.00			15,134,000.00	-	189,000.00	14,945,000.00
Water Services Infrastructure Grant	6,596,000.00			6,596,000.00	-	-	6,596,000.00
	77,345,000.00	-	-	77,345,000.00	2,069,000.00	24,503,000.00	52,842,000.00
Provincial Government: Transfers and Grants							
Human Settlements	1,400,000.00			1,400,000.00	-	-	1,400,000.00
Libraries	7,952,000.00			7,952,000.00	2,859,000.00	2,859,000.00	5,093,000.00
Maintenance of Roads	110,000.00			110,000.00	-	-	110,000.00
Development of Sport and Recreation Facilities	300,000.00			300,000.00	-	-	300,000.00
Financial Management Capacity Building Grant	250,000.00			250,000.00	-	-	250,000.00
	10,012,000.00	-	-	10,012,000.00	2,859,000.00	2,859,000.00	7,153,000.00
Total Transfers and Grants	87,357,000.00	-	-	87,357,000.00	4,928,000.00	27,362,000.00	59,995,000.00

3.3 Material variances from SDBIP

There are no material variances to be reported

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August							
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		0.0%	9.8%	9.8%	3.1%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	26.1%	27.0%	7.9%	26.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	25.8%	25.8%	22.8%	25.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	190.0%	190.0%	199.9%	190.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	306.3%	302.5%	387.4%	306.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	144.9%	141.1%	267.7%	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		0.0%	22.3%	22.3%	102.8%	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		0.0%	34.5%	34.5%	24.8%	34.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	10.1%	10.1%	2.1%	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) - M02 August										
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		-	154,728	154,728	7,649	44,881	62,426	(17,545)	-28%	154,728
Executive and council		-	50,991	50,991	-	21,245	21,246	(1)	0%	50,991
Finance and administration		-	103,737	103,737	7,649	23,636	41,181	(17,545)	-43%	103,737
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	38,059	38,059	664	1,276	6,343	(5,067)	-80%	38,059
Community and social services		-	8,657	8,657	104	175	1,443	(1,268)	-88%	8,657
Sport and recreation		-	4,774	4,774	214	328	796	(467)	-59%	4,774
Public safety		-	23,207	23,207	345	773	3,868	(3,094)	-80%	23,207
Housing		-	1,421	1,421	-	-	237	(237)	-100%	1,421
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	23,400	23,400	521	954	3,900	(2,946)	-76%	23,400
Planning and development		-	16,535	16,535	157	319	2,756	(2,437)	-88%	16,535
Road transport		-	6,865	6,865	364	635	1,144	(509)	-44%	6,865
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	229,524	229,524	20,078	39,483	51,918	(12,435)	-24%	229,524
Energy sources		-	147,505	147,505	14,109	27,731	37,253	(9,521)	-26%	147,505
Water management		-	29,949	29,949	2,510	4,761	6,239	(1,478)	-24%	29,949
Waste water management		-	26,579	26,579	1,249	2,611	4,178	(1,566)	-37%	26,579
Waste management		-	25,491	25,491	2,209	4,379	4,248	131	3%	25,491
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	-	445,711	445,711	28,911	86,594	124,587	(37,993)	-30%	445,711
Expenditure - Functional										
Governance and administration		-	103,772	103,772	9,071	17,862	20,492	(2,631)	-13%	103,772
Executive and council		-	26,110	26,110	3,871	6,815	7,612	(797)	-10%	26,110
Finance and administration		-	76,248	76,248	5,102	10,849	12,645	(1,796)	-14%	76,248
Internal audit		-	1,414	1,414	97	197	236	(38)	-16%	1,414
Community and public safety		-	72,243	72,243	5,082	9,943	12,040	(2,098)	-17%	72,243
Community and social services		-	13,228	13,228	809	1,587	2,205	(617)	-28%	13,228
Sport and recreation		-	18,998	18,974	1,267	2,408	3,142	(735)	-23%	18,998
Public safety		-	36,876	36,876	2,879	5,700	6,146	(446)	-7%	36,876
Housing		-	3,141	3,165	127	248	548	(299)	-55%	3,141
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	44,309	44,309	2,897	5,667	7,385	(1,718)	-23%	44,309
Planning and development		-	13,354	15,429	890	1,713	4,301	(2,588)	-60%	13,354
Road transport		-	30,955	28,880	2,006	3,954	3,084	870	28%	30,955
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	214,954	215,116	19,726	25,972	29,847	(3,874)	-13%	214,954
Energy sources		-	135,298	135,298	14,849	16,013	16,609	(596)	-4%	135,298
Water management		-	23,498	23,498	1,236	2,886	3,864	(978)	-25%	23,498
Waste water management		-	16,410	16,410	959	1,826	2,735	(909)	-33%	16,410
Waste management		-	39,749	39,911	2,683	5,247	6,640	(1,392)	-21%	39,749
Other		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	-	435,278	435,440	36,775	59,444	69,764	(10,320)	-15%	435,278
Surplus/ (Deficit) for the year		-	10,432	10,270	(7,865)	27,150	54,823	(27,673)	-50%	10,432

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

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

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	50,991	50,991	-	21,245	21,246	(1)	0.0%	50,991
Vote 2 - Finance		-	101,034	101,034	7,627	23,579	40,730	(17,152)	-42.1%	101,034
Vote 3 - Corporate Services		-	522	522	12	24	87	(63)	-72.4%	522
Vote 4 - Technical Services		-	250,478	250,478	20,246	39,837	55,410	(15,573)	-28.1%	250,478
Vote 5 - Community Services		-	42,686	42,686	1,026	1,910	7,114	(5,205)	-73.2%	42,686
Total Revenue by Vote	2	-	445,711	445,711	28,911	86,594	124,587	(37,993)	-30.5%	445,711
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	31,326	31,326	4,208	7,492	8,481	(989)	-11.7%	31,326
Vote 2 - Finance		-	40,795	40,795	2,687	5,876	6,747	(871)	-12.9%	40,795
Vote 3 - Corporate Services		-	30,178	30,178	1,977	4,213	5,019	(806)	-16.1%	30,178
Vote 4 - Technical Services		-	256,295	256,457	22,527	31,395	36,737	(5,342)	-14.5%	256,295
Vote 5 - Community Services		-	76,684	76,684	5,376	10,467	12,781	(2,314)	-18.1%	76,684
Total Expenditure by Vote	2	-	435,278	435,440	36,775	59,444	69,764	(10,320)	-14.8%	435,278
Surplus/ (Deficit) for the year	2	-	10,432	10,270	(7,865)	27,150	54,823	(27,673)	-50.5%	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) - M02 August										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	86,624	86,624	6,529	21,430	37,833	(16,402)	-43%	86,624
Service charges - electricity revenue		-	146,330	146,330	13,967	27,455	37,229	(9,774)	-26%	146,330
Service charges - water revenue		-	29,944	29,944	2,510	4,761	6,238	(1,477)	-24%	29,944
Service charges - sanitation revenue		-	14,960	14,960	1,246	2,608	2,493	115	5%	14,960
Service charges - refuse revenue		-	24,751	24,751	2,186	4,340	4,125	214	5%	24,751
Rental of facilities and equipment		-	1,413	1,413	35	85	236	(151)	-64%	1,413
Interest earned - external investments		-	6,382	6,382	584	1,111	1,050	61	6%	6,382
Interest earned - outstanding debtors		-	5,700	5,700	453	912	1,755	(843)	-48%	5,700
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	23,225	23,225	460	1,022	3,871	(2,848)	-74%	23,225
Licences and permits		-	73	73	1	3	12	(9)	-73%	73
Agency services		-	4,627	4,627	363	633	771	(138)	-18%	4,627
Transfers and subsidies		-	68,847	69,009	-	21,245	23,704	(2,459)	-10%	68,847
Other revenue		-	8,541	8,541	576	989	1,381	(392)	-28%	8,541
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	421,416	421,578	28,911	86,594	120,698	(34,104)	-28%	421,416
Expenditure By Type										
Employee related costs		-	145,585	145,596	10,756	21,447	24,158	(2,711)	-11%	145,585
Remuneration of councillors		-	6,978	6,978	556	1,113	1,163	(50)	-4%	6,978
Debt impairment		-	37,185	37,185	3,099	6,198	6,198	-	-	37,185
Depreciation & asset impairment		-	24,464	24,464	2,039	4,077	4,077	-	-	24,464
Finance charges		-	18,149	18,149	912	1,824	2,927	(1,103)	-38%	18,149
Bulk purchases - electricity		-	113,800	113,800	13,487	13,496	13,709	(213)	-2%	113,800
Inventory consumed		-	15,811	15,823	398	1,034	2,535	(1,501)	-59%	15,811
Contracted services		-	28,850	28,781	1,234	2,713	4,626	(1,913)	-41%	28,850
Transfers and subsidies		-	6,485	6,485	2,771	2,773	2,433	339	14%	6,485
Other expenditure		-	37,971	38,179	1,523	4,769	7,938	(3,169)	-40%	37,971
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	435,278	435,440	36,775	59,444	69,764	(10,320)	-15%	435,278
Surplus/(Deficit)		-	(13,862)	(13,862)	(7,865)	27,150	50,934	(23,783)	(0)	(13,862)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	23,790	23,790	-	-	3,820	(3,820)	(0)	23,790
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	504	342	-	-	69	(69)	(0)	504
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	10,432	10,270	(7,865)	27,150	54,823			10,432
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	10,432	10,270	(7,865)	27,150	54,823			10,432
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	10,432	10,270	(7,865)	27,150	54,823			10,432
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	10,432	10,270	(7,865)	27,150	54,823			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) - M02 August										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	150	150	-	-	-	-	-	150
Vote 4 - Technical Services		-	4,983	4,683	-	-	443	(443)	-100%	4,983
Vote 5 - Community Services		-	630	630	-	-	-	-	-	630
Total Capital Multi-year expenditure	4,7	-	5,763	5,463	-	-	443	(443)	-100%	5,763
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	40	140	-	-	14	(14)	-100%	40
Vote 2 - Finance		-	2,010	2,010	-	-	810	(810)	-100%	2,010
Vote 3 - Corporate Services		-	2,695	2,695	3	3	5	(2)	-44%	2,695
Vote 4 - Technical Services		-	38,524	40,811	28	34	5,561	(5,527)	-99%	38,524
Vote 5 - Community Services		-	7,155	7,155	21	21	-	21	#DIV/0!	7,155
Total Capital single-year expenditure	4	-	50,424	52,811	52	58	6,390	(6,332)	-99%	50,424
Total Capital Expenditure		-	56,187	58,275	52	58	6,833	(6,775)	-99%	56,187
Capital Expenditure - Functional Classification										
Governance and administration		-	5,015	5,015	-	-	823	(823)	-100%	5,015
Executive and council		-	40	40	-	-	5	(5)	-100%	40
Finance and administration		-	4,975	4,975	-	-	818	(818)	-100%	4,975
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7,785	7,785	21	21	-	21	#DIV/0!	7,785
Community and social services		-	1,465	1,465	-	-	-	-	-	1,465
Sport and recreation		-	5,555	5,555	-	-	-	-	-	5,555
Public safety		-	765	765	21	21	-	21	#DIV/0!	765
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	13,244	20,136	(2)	3	1,637	(1,634)	-100%	13,244
Planning and development		-	170	270	3	3	14	(11)	-80%	170
Road transport		-	13,074	19,866	(5)	-	1,622	(1,622)	-100%	13,074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	30,143	25,339	33	34	4,373	(4,339)	-99%	30,143
Energy sources		-	4,710	4,710	-	-	30	(30)	-100%	4,710
Water management		-	3,497	5,354	4	5	449	(444)	-99%	3,497
Waste water management		-	20,232	13,523	28	28	3,890	(3,862)	-99%	20,232
Waste management		-	1,704	1,752	2	2	4	(3)	-64%	1,704
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	56,187	58,275	52	58	6,833	(6,775)	-99%	56,187
Funded by:										
National Government		-	23,455	23,455	-	-	4,380	(4,380)	-100%	23,455
Provincial Government		-	335	335	-	-	-	-	-	335
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	400	238	-	-	(15)	15	-100%	400
Transfers recognised - capital		-	24,190	24,028	-	-	4,365	(4,365)	-100%	24,190
Borrowing	6	-	14,650	15,734	1	5	999	(994)	-100%	14,650
Internally generated funds		-	17,347	18,513	51	53	1,469	(1,416)	-96%	17,347
Total Capital Funding		-	56,187	58,275	52	58	6,833	(6,775)	-99%	56,187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M02 August							
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			16,036	13,787	35,899	16,036	
Call investment deposits			70,000	70,000	132,889	70,000	
Consumer debtors			84,440	84,440	67,504	84,440	
Other debtors			9,237	9,237	(1,121)	9,237	
Current portion of long-term receivables			6	6	10,723	6	
Inventory			2,124	2,124	(1,666)	2,124	
Total current assets			–	181,841	179,592	244,229	181,841
Non current assets							
Long-term receivables			301	301	11,919	301	
Investments			–	–	–	–	
Investment property			15,097	15,097	14,903	15,097	
Investments in Associate			–	–	–	–	
Property, plant and equipment			454,941	457,029	450,695	454,941	
Biological			–	–	–	–	
Intangible			3,733	3,733	3,748	3,733	
Other non-current assets			454	454	454	454	
Total non current assets			–	474,527	476,614	481,718	474,527
TOTAL ASSETS			–	656,368	656,207	725,947	656,368
LIABILITIES							
Current liabilities							
Bank overdraft			–	–	–	–	
Borrowing			8,409	8,409	6,541	8,409	
Consumer deposits			4,325	4,325	5,081	4,325	
Trade and other payables			30,556	30,556	37,866	30,556	
Provisions			16,082	16,082	13,556	16,082	
Total current liabilities			–	59,372	59,372	63,044	59,372
Non current liabilities							
Borrowing			67,396	67,396	62,180	67,396	
Provisions			117,762	117,762	133,849	117,762	
Total non current liabilities			–	185,159	185,159	196,029	185,159
TOTAL LIABILITIES			–	244,530	244,530	259,073	244,530
NET ASSETS	2		–	411,837	411,676	466,874	411,837
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			376,357	376,196	435,765	376,357	
Reserves			35,480	35,480	31,109	35,480	
TOTAL COMMUNITY WEALTH/EQUITY	2		–	411,837	411,676	466,874	411,837

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2020/21	Budget Year 2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			84,190	84,190	8,787	13,962	14,032	(69)	0%	84,190	
Service charges			201,765	201,765	21,899	40,760	33,627	7,132	21%	201,765	
Other revenue			17,642	17,642	7,680	14,562	2,940	11,621	395%	17,642	
Transfers and Subsidies - Operational			68,195	68,195	4,928	26,173	11,366	14,807	130%	68,195	
Transfers and Subsidies - Capital			19,442	19,442	-	1,189	3,240	(2,051)	-63%	19,442	
Interest			8,760	8,760	1,037	2,023	1,460	563	39%	8,760	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(346,548)	(346,709)	(33,352)	(68,795)	(57,758)	11,037	-19%	(346,548)	
Finance charges			(7,206)	(7,206)	-	-	(1,201)	(1,201)	100%	(7,206)	
Transfers and Grants			(6,485)	(6,485)	(2,771)	(2,773)	(1,081)	1,692	-157%	(6,485)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	39,755	39,594	8,209	27,101	6,626	(20,476)	-309%	39,755
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			504	504	-	-	84	(84)	-100%	504	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(56,187)	(58,275)	(52)	(58)	(9,365)	(9,306)	99%	(56,187)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(55,683)	(57,771)	(52)	(58)	(9,281)	(9,222)	99%	(55,683)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			14,650	14,650	-	-	2,442	(2,442)	-100%	14,650	
Increase (decrease) in consumer deposits			220	220	-	-	37	(37)	-100%	220	
Payments											
Repayment of borrowing			(8,409)	(8,409)	-	-	(1,402)	(1,402)	100%	(8,409)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	6,461	6,461	-	-	1,077	1,077	100%	6,461
NET INCREASE/ (DECREASE) IN CASH HELD			-	(9,467)	(11,716)	8,157	27,043	(1,578)			(9,467)
Cash/cash equivalents at beginning:			95,503	95,503	141,745	141,745	95,503				141,745
Cash/cash equivalents at month/year end:			-	86,036	83,787		168,788	93,925			132,278

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,816	1,170	585	506	541	462	1,958	5,894	13,932	9,361		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,430	1,132	467	369	223	170	1,017	6,302	16,110	8,081		
Receivables from Non-exchange Transactions - Property Rates	1400	6,231	6,993	1,088	737	690	615	3,135	27,012	46,501	32,189		
Receivables from Exchange Transactions - Waste Water Management	1500	1,429	716	457	415	392	333	1,699	7,165	12,605	10,003		
Receivables from Exchange Transactions - Waste Management	1600	2,443	1,141	687	619	590	499	2,488	10,889	19,356	15,085		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	493	477	432	419	441	408	2,397	9,561	14,629	13,226		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,227)	170	454	62	38	31	2,175	(638)	(935)	1,669		
Total By Income Source	2000	16,615	11,798	4,170	3,126	2,914	2,520	14,868	66,185	122,197	89,614	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	191	1,822	108	125	112	65	308	2,827	5,558	3,436		
Commercial	2300	2,678	846	355	122	129	109	617	1,030	5,885	2,006		
Households	2400	6,994	5,460	2,237	2,004	1,930	1,669	9,113	40,843	70,250	55,558		
Other	2500	6,752	3,670	1,470	876	744	678	4,830	21,485	40,505	28,613		
Total By Customer Group	2600	16,615	11,798	4,170	3,126	2,914	2,520	14,868	66,185	122,197	89,614	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August														
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%				61,641	220			61,861
Nedbank		6	Fixed		Fixed	4.56%			19 July 2021	-				-
Nedbank		6	Fixed		Fixed	4.70%			13 September 2021	30,529	120			30,649
Standard Bank		6	Fixed		Fixed	4.65%			13 September 2021	10,175	39			10,214
Nedbank		6	Fixed		Fixed	4.89%			18 January 2022	30,040	125			30,165
										-				-
										-				-
Municipality sub-total										132,385	504	-	-	132,889
TOTAL INVESTMENTS AND INTEREST	2									132,385	504	-	-	132,889

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 - M02 August										
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	2,069	21,400	9,706	12,603	129.8%	58,238
Local Government Equitable Share		-	50,990	50,990	-	21,245	8,498	12,747	150.0%	50,990
Municipal Infrastructure Grant		-	2,632	2,632	-	25	439			2,632
Expanded Public Works Programme		-	2,075	2,075	519	-	346			2,075
Financial Management Grant		-	1,550	1,550	1,550	-	258			1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	22			130
Water Services Infrastructure Grant	3	-	860	860	-	-	143	(143)	-100.0%	860
Provincial Government:		-	9,677	9,677	2,859	-	1,613	(1,380)	-85.5%	9,677
Libraries		-	7,917	7,917	2,859	-	1,320	(1,320)	-100.0%	7,917
Human Settlements		-	1,400	1,400	-	-	233			1,400
Maintenance of Roads		-	110	110	-	-	18	(18)	-100.0%	110
Financial Management Support Grant	4	-	-	-	-	-	-	-		-
Municipal Capacity Building Grant		-	250	250	-	-	42	(42)	-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	-	-	47	(47)	-100.0%	280
<i>Heist op den Berg</i>		-	280	442	-	-	47	(47)	-100.0%	280
Total Operating Transfers and Grants	5	-	68,195	68,357	4,928	21,400	11,366	11,177	98.3%	68,195
Capital Transfers and Grants										
National Government:		-	19,107	19,107	-	1,034	3,185	(1,919)	-60.3%	19,107
Municipal Infrastructure Grant		-	12,502	12,502	-	164	2,084	(1,919)	-92.1%	12,502
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	145			870
Water Services Infrastructure Grant		-	5,736	5,736	-	-	956			5,736
Provincial Government:		-	335	335	-	-	56	(56)	-100.0%	335
<i>Regional Socio - Economic Project</i>		-	-	-	-	-	-			-
<i>Libraries</i>		-	35	35	-	-	6			35
<i>Fire Service Capacity Building Grant</i>		-	-	-	-	-	-			-
<i>Development of Sport and Recreation Facilities Support Grant</i>		-	300	300	-	-	50			300
		-	-	-	-	-	-			-
		-	-	-	-	-	-			-
Other grant providers:		-	400	238	-	-	67	(67)	-100.0%	400
<i>Heist op den Berg</i>		-	400	238	-	-	67	(67)	-100.0%	400
Total Capital Transfers and Grants	5	-	19,842	19,680	-	1,034	3,307	(2,042)	-61.7%	19,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	88,037	88,037	4,928	22,434	14,673	9,135	62.3%	88,037

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
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	4,485	4,374	9,815	(5,441)	-55.4%	58,890
Local Government Equitable Share		-	50,990	50,990	4,249	4,249	8,498	(4,249)	-50.0%	50,990
Municipal Infrastructure Grant		-	2,632	2,632	76	55	439	(384)	-87.4%	2,632
Expanded Public Works Programme		-	2,075	2,075	126	36	346	(310)	-89.7%	2,075
Financial Management Grant		-	1,550	1,550	34	34	258	(224)	-86.9%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	-	22	(22)	-100.0%	130
Water Services Infrastructure Grant		-	1,513	1,513	-	-	252	(252)	-100.0%	1,513
Provincial Government:		-	9,677	9,677	429	424	1,613	(1,189)	-73.7%	9,677
Libraries		-	7,917	7,917	429	424	1,320	(896)	-67.9%	7,917
Human Settlements		-	1,400	1,400	-	-	233	(233)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	-	18	(18)	-100.0%	110
Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	250	250	-	-	42	(42)	-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	0	-	47	(47)	-100.0%	280
Heist op den Berg		-	280	442	0	-	47	(47)	-100.0%	280
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	68,847	69,009	4,914	4,797	11,474	(6,677)	-58.2%	68,847
Capital expenditure of Transfers and Grants										
National Government:		-	23,455	23,455	-	-	3,909	(3,909)	-100.0%	23,455
Municipal Infrastructure Grant		-	12,502	12,502	-	-	2,084	(2,084)	-100.0%	12,502
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	-	145	(145)	-100.0%	870
Water Services Infrastructure Grant		-	10,083	10,083	-	-	1,681	(1,681)	-100.0%	10,083
0		-	-	-	-	-	-	-	-	-
Provincial Government:		-	335	335	-	-	56	(56)	-100.0%	335
Regional Socio - Economic Project		-	-	-	-	-	-	-	-	-
Libraries		-	35	35	-	-	6	(6)	-100.0%	35
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	300	300	-	-	50	(50)	-100.0%	300
Support Grant		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	400	238	-	-	67	(67)	-100.0%	400
Heist op den Berg		-	400	238	-	-	67	(67)	-100.0%	400
0		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	24,190	24,028	-	-	4,032	(4,032)	-100.0%	24,190
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	93,037	93,037	4,914	4,797	15,506	(10,709)	-69.1%	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 - M02 August										
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			5,449	5,449	427	854	908	(55)	-6%	5,449
Pension and UIF Contributions			247	247	22	44	41	3	8%	247
Medical Aid Contributions			-	-	-	-	-	-		-
Motor Vehicle Allowance			725	725	63	126	121	6	5%	725
Cellphone Allowance			557	557	44	88	93	(4)	-5%	557
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
Sub Total - Councillors			6,978	6,978	556	1,113	1,163	(50)	-4%	6,978
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			5,904	5,904	429	858	984	(126)	-13%	5,904
Pension and UIF Contributions			598	598	52	105	100	5	5%	598
Medical Aid Contributions			102	102	9	18	17	1	8%	102
Overtime			-	-	-	-	-	-		-
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			1,015	1,015	86	173	169	4	2%	1,015
Cellphone Allowance			-	-	0	1	-	1	#DIV/0!	-
Housing Allowances			202	202	17	34	34	0	0%	202
Other benefits and allowances			253	253	15	29	42	(13)	-31%	253
Payments in lieu of leave			-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-		-
Post-retirement benefit obligations	2		-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality			8,073	8,073	609	1,218	1,345	(128)	-9%	8,073
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			96,541	96,551	6,849	13,520	15,992	(2,472)	-15%	96,541
Pension and UIF Contributions			15,250	15,250	1,199	2,389	2,542	(153)	-6%	15,250
Medical Aid Contributions			6,435	6,435	515	1,027	1,073	(46)	-4%	6,435
Overtime			3,683	3,683	390	859	622	237	38%	3,683
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			4,637	4,637	386	761	773	(12)	-2%	4,637
Cellphone Allowance			-	-	7	13	-	13	#DIV/0!	-
Housing Allowances			840	840	43	87	140	(53)	-38%	840
Other benefits and allowances			6,225	6,225	523	1,110	1,021	89	9%	6,225
Payments in lieu of leave			1,857	1,857	-	6	309	(303)	-98%	1,857
Long service awards			565	565	111	210	94	116	123%	565
Post-retirement benefit obligations	2		1,480	1,480	123	247	247	-		1,480
Sub Total - Other Municipal Staff			137,513	137,523	10,147	20,229	22,813	(2,583)	-11%	137,513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			152,563	152,574	11,313	22,560	25,321	(2,761)	-11%	152,563
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			152,563	152,574	11,313	22,560	25,321	(2,761)	-11%	152,563
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			145,585	145,596	10,756	21,447	24,158	(2,711)	-11%	145,585

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		2,051	6	6	6	6	-		0%
August		4,584	4,584	52	58	4,590	4,532	98.7%	0%
September		6,859	6,859			11,448	-		
October		6,826	6,826			18,274	-		
November		10,066	10,066			28,340	-		
December		8,748	8,748			37,087	-		
January		3,590	3,590			40,677	-		
February		4,290	4,290			44,967	-		
March		2,780	2,780			47,748	-		
April		776	776			48,524	-		
May		3,015	3,015			51,539	-		
June		2,603	6,736			58,275	-		
Total Capital expenditure	-	56,187	58,275	58					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	24,076	18,000	28	28	4,154	4,126	99.3%	24,076
Roads Infrastructure		-	2,700	2,697	-	-	-	-		2,700
Roads			2,700	2,697	-	-	-	-		2,700
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	585	585	26	26	20	(6)	-28.8%	585
Drainage Collection					-	-	-	-		-
Storm water Conveyance			585	585	26	26	20	(6)	-28.8%	585
Attenuation					-	-	-	-		-
Water Supply Infrastructure		-	1,100	1,525	-	-	257	257	100.0%	1,100
Pump Stations				425	-	-	57	57	100.0%	-
Distribution			1,100	1,100	-	-	200	200	100.0%	1,100
Sanitation Infrastructure		-	19,341	12,982	2	2	3,890	3,888	99.9%	19,341
Pump Station			870	520	-	-	400	400	100.0%	870
Reticulation					-	-	-	-		-
Waste Water Treatment Works			18,471	12,462	2	2	3,490	3,488	99.9%	18,471
Outfall Sewers					-	-	-	-		-
Toilet Facilities					-	-	-	-		-
Capital Spares					-	-	-	-		-
Solid Waste Infrastructure		-	350	210	-	-	(13)	(13)	100.0%	350
Landfill Sites					-	-	-	-		-
Waste Transfer Stations					-	-	-	-		-
Waste Processing Facilities			350	210	-	-	(13)	(13)	100.0%	350
Community Assets		-	3,000	2,300	-	-	-	-		3,000
Community Facilities		-	1,250	1,250	-	-	-	-		1,250
Halls			200	200	-	-	-	-		200
Centres					-	-	-	-		-
Cemeteries/Crematoria			1,050	1,050	-	-	-	-		1,050
Sport and Recreation Facilities		-	1,750	1,050	-	-	-	-		1,750
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			1,750	1,050	-	-	-	-		1,750
Capital Spares					-	-	-	-		-
Other assets		-	300	300	-	-	-	-		300
Operational Buildings		-	300	300	-	-	-	-		300
Municipal Offices			300	300	-	-	-	-		300
Pay/Enquiry Points					-	-	-	-		-
Intangible Assets		-	300	300	-	-	-	-		300
Servitudes					-	-	-	-		-
Licences and Rights		-	300	300	-	-	-	-		300
Water Rights					-	-	-	-		-
Effluent Licenses					-	-	-	-		-
Solid Waste Licenses					-	-	-	-		-
Computer Software and Applications			300	300	-	-	-	-		300
Load Settlement Software Applications					-	-	-	-		-
Unspecified					-	-	-	-		-
Computer Equipment		-	1,560	1,560	-	-	-	-		1,560
Computer Equipment			1,560	1,560	-	-	-	-		1,560
Furniture and Office Equipment		-	879	1,167	3	3	35	33	92.1%	879
Furniture and Office Equipment			879	1,167	3	3	35	33	92.1%	879
Machinery and Equipment		-	2,213	2,213	23	23	80	57	71.8%	2,213
Machinery and Equipment			2,213	2,213	23	23	80	57	71.8%	2,213
Transport Assets		-	2,180	2,180	-	-	-	-		2,180
Transport Assets			2,180	2,180	-	-	-	-		2,180
Total Capital Expenditure on new assets	1	-	34,508	28,020	53	53	4,270	4,216	98.7%	34,508

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02										
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	4	5	118	113	96.1%	3,470
Roads Infrastructure		-	50	50	-	-	30	30	100.0%	50
Roads			50	50	-	-	30	30	100.0%	50
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	2,200	2,200	-	-	-	-		2,200
HV Transmission Conductors										
MV Substations			1,100	1,100	-	-	-	-		1,100
MV Switching Stations			60	60	-	-	-	-		60
MV Networks			80	80	-	-	-	-		80
LV Networks			960	960	-	-	-	-		960
Capital Spares										
Water Supply Infrastructure		-	1,220	2,188	4	5	88	83	94.8%	1,220
Bulk Mains			100	100	-	-	-	-		100
Distribution			1,120	2,088	4	5	88	83	94.8%	1,120
Distribution Points										
PRV Stations										
Capital Spares										
Community Assets		-	405	405	-	-	-	-		405
Community Facilities		-	105	105	-	-	-	-		105
Theatres										
Libraries			15	15	-	-	-	-		15
Cemeteries/Crematoria			50	50	-	-	-	-		50
Police										
Parks										
Public Open Space			40	40	-	-	-	-		40
Sport and Recreation Facilities		-	300	300	-	-	-	-		300
Indoor Facilities			200	200	-	-	-	-		200
Outdoor Facilities			100	100	-	-	-	-		100
Capital Spares										
Investment properties		-	50	50	-	-	8	8	100.0%	50
Revenue Generating		-	50	-	-	-	-	-		50
Improved Property										
Unimproved Property			50	-	-	-	-	-		50
Non-revenue Generating		-	-	50	-	-	8	8	100.0%	-
Improved Property										
Unimproved Property				50	-	-	8	8	100.0%	-
Computer Equipment		-	425	425	-	-	-	-		425
Computer Equipment			425	425	-	-	-	-		425
Furniture and Office Equipment		-	505	505	-	-	111	111	100.0%	505
Furniture and Office Equipment			505	505	-	-	111	111	100.0%	505
Machinery and Equipment		-	170	173	-	-	170	170	100.0%	170
Machinery and Equipment			170	173	-	-	170	170	100.0%	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	5,995	4	5	407	402	98.9%	5,025

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

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	-	130	263	526	263	50.1%	3,930
Roads Infrastructure		-	706	-	28	30	118	88	74.7%	706
Roads			706		28	30	118	88	74.7%	706
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	265	-	11	26	44	18	41.4%	265
Drainage Collection					-	-	-	-		-
Storm water Conveyance			265		11	26	44	18	41.4%	265
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,109	-	70	169	225	56	24.9%	2,109
MV Networks					-	-	-	-		-
LV Networks			2,109		70	169	225	56	24.9%	2,109
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	446	-	20	38	74	37	49.1%	446
Bulk Mains					-	-	-	-		-
Distribution			446		20	38	74	37	49.1%	446
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	389	-	0	0	65	65	99.6%	389
Pump Station					-	-	-	-		-
Reticulation			389		0	0	65	65	99.6%	389
Solid Waste Infrastructure		-	15	-	-	-	-	-		15
Landfill Sites			15		-	-	-	-		15
Community Assets		-	11,261	-	159	318	506	188	37.1%	11,261
Community Facilities		-	8,226	-	-	-	-	-		8,226
Libraries					-	-	-	-		-
Cemeteries/Crematoria			806		-	-	-	-		806
Police					-	-	-	-		-
Purfs					-	-	-	-		-
Public Open Space			7,420		-	-	-	-		7,420
Nature Reserves					-	-	-	-		-
Sport and Recreation Facilities		-	3,034	-	159	318	506	188	37.1%	3,034
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			3,034		159	318	506	188	37.1%	3,034
Capital Spares					-	-	-	-		-
Other assets		-	4,965	-	334	562	828	266	32.1%	4,965
Operational Buildings		-	4,949	-	334	562	825	263	31.9%	4,949
Municipal Offices			4,949		334	562	825	263	31.9%	4,949
Capital Spares					-	-	-	-		-
Housing		-	16	-	-	0	3	2	85.5%	16
Staff Housing					-	-	-	-		-
Social Housing			16		-	0	3	2	85.5%	16
Capital Spares					-	-	-	-		-
Computer Equipment		-	362	-	1	1	60	59	97.7%	362
Computer Equipment			362		1	1	60	59	97.7%	362
Furniture and Office Equipment		-	33	-	-	-	6	6	100.0%	33
Furniture and Office Equipment			33		-	-	6	6	100.0%	33
Machinery and Equipment		-	854	-	29	41	69	29	41.3%	854
Machinery and Equipment			854		29	41	69	29	41.3%	854
Transport Assets		-	2,705	-	144	276	451	175	38.8%	2,705
Transport Assets			2,705		144	276	451	175	38.8%	2,705
Total Repairs and Maintenance Expenditure	1	-	24,110	-	797	1,461	2,445	985	40.3%	24,110

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

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	2,721	2,721	-		16,329
Roads Infrastructure		-	2,427	-	202	404	404	-		2,427
<i>Roads</i>			2,108		176	351	351	-		2,108
<i>Road Structures</i>			189		16	32	32	-		189
<i>Road Furniture</i>			129		11	22	22	-		129
Storm water Infrastructure		-	348	-	29	58	58	-		348
<i>Drainage Collection</i>			126		11	21	21	-		126
<i>Storm water Conveyance</i>			222		18	37	37	-		222
Electrical Infrastructure		-	2,090	-	174	348	348	-		2,090
<i>MV Substations</i>			217		18	36	36	-		217
<i>MV Switching Stations</i>			144		12	24	24	-		144
<i>MV Networks</i>			602		50	100	100	-		602
<i>LV Networks</i>			1,127		94	188	188	-		1,127
Water Supply Infrastructure		-	3,464	-	289	577	577	-		3,464
<i>Boreholes</i>			40		3	7	7	-		40
<i>Reservoirs</i>			949		79	158	158	-		949
<i>Pump Stations</i>			189		16	32	32	-		189
<i>Water Treatment Works</i>			1,320		110	220	220	-		1,320
<i>Distribution</i>			966		81	161	161	-		966
Sanitation Infrastructure		-	3,830	-	319	638	638	-		3,830
<i>Pump Station</i>			276		23	46	46	-		276
<i>Reticulation</i>			3,554		296	592	592	-		3,554
Solid Waste Infrastructure		-	4,171	-	348	695	695	-		4,171
<i>Landfill Sites</i>			3,699		308	617	617	-		3,699
<i>Waste Transfer Stations</i>			407		34	68	68	-		407
<i>Waste Processing Facilities</i>			38		3	6	6	-		38
<i>Waste Drop-off Points</i>			26		2	4	4	-		26
Community Assets		-	2,192	-	183	365	365	-		2,192
Community Facilities		-	833	-	69	139	139	-		833
<i>Halls</i>			93		8	16	16	-		93
<i>Clinics/Care Centres</i>			17		1	3	3	-		17
<i>Museums</i>			55		5	9	9	-		55
<i>Libraries</i>			213		18	36	36	-		213
<i>Cemeteries/Crematoria</i>			185		15	31	31	-		185
<i>Public Open Space</i>			107		9	18	18	-		107
<i>Public Ablution Facilities</i>			67		6	11	11	-		67
<i>Markets</i>			95		8	16	16	-		95
<i>Abattoirs</i>			1		0	0	0	-		1
Sport and Recreation Facilities		-	1,360	-	113	227	227	-		1,360
<i>Indoor Facilities</i>			32		3	5	5	-		32
<i>Outdoor Facilities</i>			1,328		111	221	221	-		1,328
Investment properties		-	2	-	-	-	-	-		2
Revenue Generating		-	2	-	-	-	-	-		2
<i>Unimproved Property</i>			2		-	-	-	-		2
Other assets		-	1,164	-	97	194	194	-		1,164
Operational Buildings		-	1,164	-	97	194	194	-		1,164
<i>Municipal Offices</i>			1,135		95	189	189	-		1,135
<i>Yards</i>			12		1	2	2	-		12
<i>Stores</i>			18		1	3	3	-		18
Intangible Assets		-	363	-	30	61	61	-		363
Licences and Rights		-	363	-	30	61	61	-		363
<i>Computer Software and Applications</i>			363		30	61	61	-		363
Computer Equipment		-	507	-	42	85	85	-		507
Computer Equipment			507		42	85	85	-		507
Furniture and Office Equipment		-	1,072	-	89	179	179	-		1,072
Furniture and Office Equipment			1,072		89	179	179	-		1,072
Machinery and Equipment		-	1,098	-	92	183	183	-		1,098
Machinery and Equipment			1,098		92	183	183	-		1,098
Transport Assets		-	1,736	-	145	289	289	-		1,736
Transport Assets			1,736		145	289	289	-		1,736
Total Depreciation	1	-	24,464	-	2,039	4,077	4,077	-		24,464

10.6 Supporting Table C13e

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02										
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	(5)	-	1,456	1,456	100.0%	12,854
Roads Infrastructure		-	8,894	15,686	(5)	-	1,352	1,352	100.0%	8,894
Roads			8,894	15,686	(5)	-	1,352	1,352	100.0%	8,894
Road Structures				-	-	-	-	-		-
Road Furniture				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Electrical Infrastructure		-	2,420	2,420	-	-	-	-		2,420
Power Plants				-	-	-	-	-		-
HV Substations				-	-	-	-	-		-
HV Switching Station				-	-	-	-	-		-
HV Transmission Conductors				-	-	-	-	-		-
MV Substations			600	600	-	-	-	-		600
MV Switching Stations			120	120	-	-	-	-		120
MV Networks			800	800	-	-	-	-		800
LV Networks			900	900	-	-	-	-		900
Capital Spares				-	-	-	-	-		-
Water Supply Infrastructure		-	790	1,604	-	-	104	104	100.0%	790
Dams and Weirs				-	-	-	-	-		-
Boreholes				-	-	-	-	-		-
Reservoirs			90	90	-	-	30	30	100.0%	90
Pump Stations				-	-	-	-	-		-
Water Treatment Works			250	250	-	-	-	-		250
Bulk Mains				-	-	-	-	-		-
Distribution			450	1,264	-	-	74	74	100.0%	450
Distribution Points				-	-	-	-	-		-
PRV Stations				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Solid Waste Infrastructure		-	750	750	-	-	-	-		750
Landfill Sites			750	750	-	-	-	-		750
Waste Transfer Stations				-	-	-	-	-		-
Waste Processing Facilities				-	-	-	-	-		-
Waste Drop-off Points				-	-	-	-	-		-
Waste Separation Facilities				-	-	-	-	-		-
Electricity Generation Facilities				-	-	-	-	-		-
Capital Spares				-	-	-	-	-		-
Community Assets		-	2,100	2,100	-	-	-	-		2,100
Community Facilities		-	100	100	-	-	-	-		100
Cemeteries/Crematoria				-	-	-	-	-		-
Police				-	-	-	-	-		-
PurIs				-	-	-	-	-		-
Public Open Space			100	100	-	-	-	-		100
Nature Reserves				-	-	-	-	-		-
Sport and Recreation Facilities		-	2,000	2,000	-	-	-	-		2,000
Indoor Facilities				-	-	-	-	-		-
Outdoor Facilities			2,000	2,000	-	-	-	-		2,000
Capital Spares				-	-	-	-	-		-
Other assets		-	1,700	1,700	-	-	700	700	100.0%	1,700
Operational Buildings		-	1,700	1,700	-	-	700	700	100.0%	1,700
Municipal Offices			1,700	1,700	-	-	700	700	100.0%	1,700
Pay/Enquiry Points				-	-	-	-	-		-
Building Plan Offices				-	-	-	-	-		-
Workshops				-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing	1	-	16,654	24,260	(5)	-	2,156	2,156	100.0%	16,654

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

the monthly budget statement

quarterly report on the implementation of the budget and financial state of affairs of the municipality

mid-year budget and performance assessment

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

Print Name: Adv. H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

14 September 2021