

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 July 2021

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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 July 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 July 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	-	57,683,415.69	90,127,883.00	- 32,444,467.31	-36%
Total Expenditure	435,278,025.00	-	22,668,566.64	30,647,862.00	- 7,979,295.36	-26%
Total Capital Expenditure	56,187,043.00	-	6,059.60	2,055,505.00	- 2,049,445.40	-100%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R32.444 million against the total budget for the period ended 31 July 2021.

The operating expenditure is underspent by R7.979 million.

The total capital budget amounts to R56.187 million. The expenditure for the period amounts to R6.059 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 July 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	–	14,902	31,843	(16,942)	-53%
Service charges - electricity revenue	–	146,330	–	13,488	23,448	(9,960)	-42%
Service charges - water revenue	–	29,944	–	2,251	4,235	(1,984)	-47%
Service charges - sanitation revenue	–	14,960	–	1,362	1,247	116	9%
Service charges - refuse revenue	–	24,751	–	2,153	2,063	91	4%
Rental of facilities and equipment	–	1,413	–	49	118	(68)	-58%
Interest earned - external investments	–	6,382	–	527	514	14	3%
Interest earned - outstanding debtors	–	5,700	–	459	1,175	(717)	-61%
Fines, penalties and forfeits	–	23,225	–	562	1,935	(1,373)	-71%
Licences and permits	–	73	–	2	6	(4)	-69%
Agency services	–	4,627	–	270	386	(115)	-30%
Transfers and subsidies	–	68,847	–	21,245	22,467	(1,222)	-5%
Other revenue	–	8,541	–	413	692	(279)	-40%
Total Revenue (excluding capital transfers and contributions)	–	421,416	–	57,683	90,128	(32,444)	-36%

Total revenue received to date was R57,683,415.69 which represents 13.69% 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 53% 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 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 42% 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 47% 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 9% 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 4% 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 58%, as a result of facilities that could not be used due to the lockdown period.

Interest earned – outstanding debtors: A negative YTD variance of 61% is recorded, this figure needs to be adjusted as the YTD figure for July is overstated, the actual recorded are in line with the total budgetary predictions and only a small variance when compared to the annual budget is evident. Additional write-offs may also cause this figure to require an adjustment.

Fines, penalties and forfeits: A negative YTD variance of 71% 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 69% as a result of less licences and permits that were issued.

Agency Services: A negative YTD variance of 30% as a result of a decrease of issue of roadworthy certificates and driving licenses.

Other Revenue: A negative YTD variance of 40% due to less revenue received than anticipated in the budget.

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	–	10,691	12,126	(1,435)	-12%
Remuneration of councillors	–	6,978	–	556	581	(25)	-4%
Debt impairment	–	37,185	–	3,099	3,099	–	
Depreciation & asset impairment	–	24,464	–	2,039	2,039	–	
Finance charges	–	18,149	–	912	1,463	(551)	-38%
Bulk purchases - electricity	–	113,800	–	9	468	(459)	-98%
Inventory consumed	–	15,811	–	636	1,239	(603)	-49%
Contracted services	–	28,850	–	1,480	2,326	(846)	-36%
Transfers and subsidies	–	6,485	–	2	2,195	(2,194)	-100%
Other expenditure	–	37,971	–	3,245	5,111	(1,865)	-36%
Total Expenditure	–	435,278	–	22,669	30,648	(7,979)	-26%

The total expenditure to date is R22,668,566.64 which represents 5.21% 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 12% 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

Bulk Purchases - Electricity: A negative YTD budget variance of 98% is reflected because the first account for the financial year is only payable in August 2021.

Inventory Consumed: A negative YTD budget variance of 49% is reflected because the expenditure incurred in July is payable in August.

Contracted services: A negative YTD budget variance of 36% is reflected due to expenditure incurred in July only being due and payable in August.

Transfers and Subsidies: A negative YTD budget variance of 100% is reflected. Actual payments are not align with 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 36% is recorded because the expenditure incurred in July is only due and payable in August.

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	-	-	-	-	
Vote 4 - Technical Services	-	4,983	-	-	160	(160)	-100%
Vote 5 - Community Services	-	630	-	-	-	-	
Total Capital Multi-year expenditure	-	5,763	-	-	160	(160)	-100%
<u>Single Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	40	-	-	1	(1)	-100%
Vote 2 - Finance	-	2,010	-	-	-	-	
Vote 3 - Corporate Services	-	2,695	-	-	-	-	
Vote 4 - Technical Services	-	38,524	-	6	1,894	(1,888)	-100%
Vote 5 - Community Services	-	7,155	-	-	-	-	
Total Capital single-year expenditure	-	50,424	-	6	1,896	(1,889)	-100%
Total Capital Expenditure	-	56,187	-	6	2,056	(2,049)	-100%
<u>Funded by:</u>							
National Government	-	23,455	-	-	1,840	(1,840)	-100%
Provincial Government	-	335	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	400	-	-	-	-	
Transfers recognised - capital	-	24,190	-	-	1,840	(1,840)	-100%
Borrowing	-	14,650	-	4	-	4	#DIV/0!
Internally generated funds	-	17,347	-	2	216	(213)	-99%
Total Capital Funding	-	56,187	-	6	2,056	(2,049)	-100%

Capital Expenditure:

Total year to date capital expenditure as at 31 July 2021 amounts to R6,059.60

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 July 2021.

Vote 2 – Finance

No capital expenditure for July 2021. Shadow costs amounted to R700.70 at the end of July 2021.

Vote 3 - Corporate Services

No capital expenditure for July 2021. Shadow costs amounted to R12,588.23 at the end of July 2021.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R6,059.60 the budget of R43,507,043.00 . Shadow costs amounted to R6,301,450.91 at the end of July 2021.

Vote 5 - Community Services

No capital expenditure for July 2021. Shadow costs amounted to R1,160,283.50 at the end of July 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 2020	A	126,680,852.20
Billed Revenue 2020/21	B	36,788,737.30
Gross Debtors Closing balance 30 April 2021	C	139,558,787.10
Bad debts written-off (July - June 21)	D	-
Billed Revenue 2020/21(July - March)		36,788,737.30
Nett Billed Revenue		23,910,802.40
% debtor payment achieved		64.99

Cash flow

The Cash Book Balance (investments included) as at 31 July 2021 reflects a positive amount of R160,632 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

Investments

Investment Register											
						2021-07-01					2021-07-31
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rat	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA		call	2020-12-10		4.30%	61,422,327.93				219,101.02	61,641,428.95
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.56%	30,607,167.14		30,674,630.14		67,463.00	0.00
Nedbank	03/7881004312/000044	Fixed	2021-03-17	2021-09-13	4.70%	30,409,479.44				119,753.42	30,529,232.86
Standard Bank	00078722675008	Fixed	2021-03-17	2021-09-13	4.65%	10,135,041.10				39,493.15	10,174,534.25
Nedbank	03/7881004312/000045	Fixed	2021-07-22	2022-01-18	4.89%	0.00	30,000,000.00			40,191.78	30,040,191.78
Total Investment						132,574,015.61	30,000,000.00	30,674,630.14	0.00	486,002.37	132,385,387.84

During the month of July an investment of R30,000,000.00 was made. The total amount invested at 31 July was R132,385,387.84. The accrued interest for June 2021 was R486,002.37.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2021/2022

	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
Financial Management Grant	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	21,245,000.00	21,245,000.00	29,745,000.00
Municipal Infrastructure Grant	15,134,000.00	189,000.00	189,000.00	14,945,000.00
Water Services Infrastructure Grant	6,596,000.00	-	-	6,596,000.00
	77,345,000.00	22,434,000.00	22,434,000.00	54,911,000.00
<u>Provincial Government: Transfers and Grants</u>				
Human Settlements	1,400,000.00	-	-	1,400,000.00
Libraries	7,952,000.00	-	-	7,952,000.00
Maintenance of Roads	110,000.00	-	-	110,000.00
Development of Sport and Recreation Facilities	300,000.00	-	-	300,000.00
Financial Management Capacity Building Grant	250,000.00	-	-	250,000.00
	10,012,000.00	-	-	10,012,000.00
Total Transfers and Grants	87,357,000.00	22,434,000.00	22,434,000.00	64,923,000.00

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 - M01 July							
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%	0.0%	4.0%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	26.1%	0.0%	64.1%	26.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	25.8%	0.0%	19.9%	25.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	190.0%	0.0%	199.9%	190.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	306.3%	0.0%	471.3%	306.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	144.9%	0.0%	285.4%	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%	0.0%	203.9%	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%	0.0%	18.5%	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		0.0%	10.1%	0.0%	1.6%	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) - M01 July										
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	-	37,232	37,232	55,050	(17,818)	-32%	154,728
Executive and council		-	50,991	-	21,245	21,245	21,245	(0)	0%	50,991
Finance and administration		-	103,737	-	15,987	15,987	33,805	(17,818)	-53%	103,737
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	38,059	-	613	613	3,172	(2,559)	-81%	38,059
Community and social services		-	8,657	-	70	70	721	(651)	-90%	8,657
Sport and recreation		-	4,774	-	115	115	398	(283)	-71%	4,774
Public safety		-	23,207	-	428	428	1,934	(1,506)	-78%	23,207
Housing		-	1,421	-	-	-	118	(118)	-100%	1,421
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	23,400	-	433	433	1,950	(1,517)	-78%	23,400
Planning and development		-	16,535	-	162	162	1,378	(1,216)	-88%	16,535
Road transport		-	6,865	-	271	271	572	(301)	-53%	6,865
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	229,524	-	19,405	19,405	31,908	(12,503)	-39%	229,524
Energy sources		-	147,505	-	13,622	13,622	23,460	(9,838)	-42%	147,505
Water management		-	29,949	-	2,251	2,251	4,235	(1,984)	-47%	29,949
Waste water management		-	26,579	-	1,363	1,363	2,089	(726)	-35%	26,579
Waste management		-	25,491	-	2,170	2,170	2,124	46	2%	25,491
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	445,711	-	57,683	57,683	92,080	(34,397)	-37%	445,711
Expenditure - Functional										
Governance and administration		-	103,772	-	8,791	8,791	12,419	(3,628)	-29%	103,772
Executive and council		-	26,110	-	2,945	2,945	6,005	(3,060)	-51%	26,110
Finance and administration		-	76,248	-	5,746	5,746	6,296	(550)	-9%	76,248
Internal audit		-	1,414	-	100	100	118	(18)	-15%	1,414
Community and public safety		-	72,243	-	4,861	4,861	6,020	(1,159)	-19%	72,243
Community and social services		-	13,228	-	778	778	1,102	(324)	-29%	13,228
Sport and recreation		-	18,998	-	1,141	1,141	1,559	(418)	-27%	18,998
Public safety		-	36,876	-	2,821	2,821	3,073	(252)	-8%	36,876
Housing		-	3,141	-	121	121	286	(165)	-58%	3,141
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	44,309	-	2,770	2,770	3,692	(922)	-25%	44,309
Planning and development		-	13,354	-	822	822	1,113	(291)	-26%	13,354
Road transport		-	30,955	-	1,948	1,948	2,580	(632)	-24%	30,955
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	214,954	-	6,246	6,246	8,516	(2,270)	-27%	214,954
Energy sources		-	135,298	-	1,164	1,164	1,904	(740)	-39%	135,298
Water management		-	23,498	-	1,650	1,650	1,932	(282)	-15%	23,498
Waste water management		-	16,410	-	867	867	1,367	(500)	-37%	16,410
Waste management		-	39,749	-	2,565	2,565	3,312	(748)	-23%	39,749
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	435,278	-	22,669	22,669	30,648	(7,979)	-26%	435,278
Surplus/ (Deficit) for the year		-	10,432	-	35,015	35,015	61,432	(26,417)	-43%	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) - M01 July										
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	-	21,245	21,245	21,245	(0)	0.0%	50,991
Vote 2 - Finance		-	101,034	-	15,952	15,952	33,580	(17,628)	-52.5%	101,034
Vote 3 - Corporate Services		-	522	-	12	12	44	(31)	-71.9%	522
Vote 4 - Technical Services		-	250,478	-	19,591	19,591	33,654	(14,063)	-41.8%	250,478
Vote 5 - Community Services		-	42,686	-	883	883	3,557	(2,674)	-75.2%	42,686
Total Revenue by Vote	2	-	445,711	-	57,683	57,683	92,080	(34,397)	-37.4%	445,711
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	31,326	-	3,284	3,284	6,440	(3,156)	-49.0%	31,326
Vote 2 - Finance		-	40,795	-	3,189	3,189	3,340	(151)	-4.5%	40,795
Vote 3 - Corporate Services		-	30,178	-	2,236	2,236	2,517	(281)	-11.1%	30,178
Vote 4 - Technical Services		-	256,295	-	8,868	8,868	11,961	(3,092)	-25.9%	256,295
Vote 5 - Community Services		-	76,684	-	5,091	5,091	6,390	(1,300)	-20.3%	76,684
Total Expenditure by Vote	2	-	435,278	-	22,669	22,669	30,648	(7,979)	-26.0%	435,278
Surplus/ (Deficit) for the year	2	-	10,432	-	35,015	35,015	61,432	(26,417)	-43.0%	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) - M01 July										
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	-	14,902	14,902	31,843	(16,942)	-53%	86,624
Service charges - electricity revenue		-	146,330	-	13,488	13,488	23,448	(9,960)	-42%	146,330
Service charges - water revenue		-	29,944	-	2,251	2,251	4,235	(1,984)	-47%	29,944
Service charges - sanitation revenue		-	14,960	-	1,362	1,362	1,247	116	9%	14,960
Service charges - refuse revenue		-	24,751	-	2,153	2,153	2,063	91	4%	24,751
Rental of facilities and equipment		-	1,413	-	49	49	118	(68)	-58%	1,413
Interest earned - external investments		-	6,382	-	527	527	514	14	3%	6,382
Interest earned - outstanding debtors		-	5,700	-	459	459	1,175	(717)	-61%	5,700
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	23,225	-	562	562	1,935	(1,373)	-71%	23,225
Licences and permits		-	73	-	2	2	6	(4)	-69%	73
Agency services		-	4,627	-	270	270	386	(115)	-30%	4,627
Transfers and subsidies		-	68,847	-	21,245	21,245	22,467	(1,222)	-5%	68,847
Other revenue		-	8,541	-	413	413	692	(279)	-40%	8,541
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	421,416	-	57,683	57,683	90,128	(32,444)	-36%	421,416
Expenditure By Type										
Employee related costs		-	145,585	-	10,691	10,691	12,126	(1,435)	-12%	145,585
Remuneration of councillors		-	6,978	-	556	556	581	(25)	-4%	6,978
Debt impairment		-	37,185	-	3,099	3,099	3,099	-	-	37,185
Depreciation & asset impairment		-	24,464	-	2,039	2,039	2,039	-	-	24,464
Finance charges		-	18,149	-	912	912	1,463	(551)	-38%	18,149
Bulk purchases - electricity		-	113,800	-	9	9	468	(459)	-98%	113,800
Inventory consumed		-	15,811	-	636	636	1,239	(603)	-49%	15,811
Contracted services		-	28,850	-	1,480	1,480	2,326	(846)	-36%	28,850
Transfers and subsidies		-	6,485	-	2	2	2,195	(2,194)	-100%	6,485
Other expenditure		-	37,971	-	3,245	3,245	5,111	(1,865)	-36%	37,971
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	435,278	-	22,669	22,669	30,648	(7,979)	-26%	435,278
Surplus/(Deficit)		-	(13,862)	-	35,015	35,015	59,480	(24,465)	(0)	(13,862)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	23,790	-	-	-	1,910	(1,910)	(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	-	-	-	42	(42)	(0)	504
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	10,432	-	35,015	35,015	61,432			10,432
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	10,432	-	35,015	35,015	61,432			10,432
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	10,432	-	35,015	35,015	61,432			10,432
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	10,432	-	35,015	35,015	61,432			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) - M01 July										
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
Vote 4 - Technical Services		-	4,983	-	-	-	160	(160)	-100%	4,983
Vote 5 - Community Services		-	630	-	-	-	-	-	-	630
Total Capital Multi-year expenditure	4,7	-	5,763	-	-	-	160	(160)	-100%	5,763
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	40	-	-	-	1	(1)	-100%	40
Vote 2 - Finance		-	2,010	-	-	-	-	-	-	2,010
Vote 3 - Corporate Services		-	2,695	-	-	-	-	-	-	2,695
Vote 4 - Technical Services		-	38,524	-	6	6	1,894	(1,888)	-100%	38,524
Vote 5 - Community Services		-	7,155	-	-	-	-	-	-	7,155
Total Capital single-year expenditure	4	-	50,424	-	6	6	1,896	(1,889)	-100%	50,424
Total Capital Expenditure		-	56,187	-	6	6	2,056	(2,049)	-100%	56,187
Capital Expenditure - Functional Classification										
Governance and administration		-	5,015	-	-	-	6	(6)	-100%	5,015
Executive and council		-	40	-	-	-	1	(1)	-100%	40
Finance and administration		-	4,975	-	-	-	4	(4)	-100%	4,975
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7,785	-	-	-	-	-	-	7,785
Community and social services		-	1,465	-	-	-	-	-	-	1,465
Sport and recreation		-	5,555	-	-	-	-	-	-	5,555
Public safety		-	765	-	-	-	-	-	-	765
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	13,244	-	5	5	490	(485)	-99%	13,244
Planning and development		-	170	-	-	-	-	-	-	170
Road transport		-	13,074	-	5	5	490	(485)	-99%	13,074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	30,143	-	1	1	1,560	(1,559)	-100%	30,143
Energy sources		-	4,710	-	-	-	-	-	-	4,710
Water management		-	3,497	-	1	1	-	1	#DIV/0!	3,497
Waste water management		-	20,232	-	-	-	1,560	(1,560)	-100%	20,232
Waste management		-	1,704	-	-	-	-	-	-	1,704
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	56,187	-	6	6	2,056	(2,049)	-100%	56,187
Funded by:										
National Government		-	23,455	-	-	-	1,840	(1,840)	-100%	23,455
Provincial Government		-	335	-	-	-	-	-	-	335
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	400	-	-	-	-	-	-	400
Transfers recognised - capital		-	24,190	-	-	-	1,840	(1,840)	-100%	24,190
Borrowing	6	-	14,650	-	4	4	-	4	#DIV/0!	14,650
Internally generated funds		-	17,347	-	2	2	216	(213)	-99%	17,347
Total Capital Funding		-	56,187	-	6	6	2,056	(2,049)	-100%	56,187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M01 July							
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		28,246	16,036	
Call investment deposits			70,000		132,385	70,000	
Consumer debtors			84,440		87,015	84,440	
Other debtors			9,237		8,183	9,237	
Current portion of long-term receivables			6		10,944	6	
Inventory			2,124		(1,475)	2,124	
Total current assets			–	181,841	–	265,299	181,841
Non current assets							
Long-term receivables			301		11,466	301	
Investments			–		–	–	
Investment property			15,097		15,050	15,097	
Investments in Associate			–		–	–	
Property, plant and equipment			454,941		457,273	454,941	
Biological			–		–	–	
Intangible			3,733		4,688	3,733	
Other non-current assets			454		454	454	
Total non current assets			–	474,527	–	488,931	474,527
TOTAL ASSETS			–	656,368	–	754,230	656,368
LIABILITIES							
Current liabilities							
Bank overdraft			–		–	–	
Borrowing			8,409		6,541	8,409	
Consumer deposits			4,325		5,023	4,325	
Trade and other payables			30,556		31,170	30,556	
Provisions			16,082		13,556	16,082	
Total current liabilities			–	59,372	–	56,289	59,372
Non current liabilities							
Borrowing			67,396		62,180	67,396	
Provisions			117,762		132,883	117,762	
Total non current liabilities			–	185,159	–	195,062	185,159
TOTAL LIABILITIES			–	244,530	–	251,352	244,530
NET ASSETS	2		–	411,837	–	502,878	411,837
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			376,357		471,769	376,357	
Reserves			35,480		31,109	35,480	
TOTAL COMMUNITY WEALTH/EQUITY	2		–	411,837	–	502,878	411,837

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M01 July											
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		5,175	5,175	7,016	(1,841)	-26%	84,190	
Service charges			201,765		18,861	18,861	16,814	2,047	12%	201,765	
Other revenue			17,642		6,881	6,881	1,470	5,411	368%	17,642	
Transfers and Subsidies - Operational			68,195		21,245	21,245	5,683	15,562	274%	68,195	
Transfers and Subsidies - Capital			19,442		1,189	1,189	1,620	(431)	-27%	19,442	
Interest			8,760		986	986	730	256	35%	8,760	
Dividends			-		-	-	-	-		-	
Payments											
Suppliers and employees			(346,548)		(35,443)	(35,443)	(28,879)	6,564	-23%	(346,548)	
Finance charges			(7,206)		-	-	(601)	(601)	100%	(7,206)	
Transfers and Grants			(6,485)		(2)	(2)	(540)	(539)	100%	(6,485)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	39,755	-	18,893	18,893	3,313	(15,580)	-470%	39,755
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			504		-	-	42	(42)	-100%	504	
Decrease (increase) in non-current receivables							-	-		-	
Decrease (increase) in non-current investments							-	-		-	
Payments											
Capital assets			(56,187)		(6)	(6)	(4,682)	(4,676)	100%	(56,187)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(55,683)	-	(6)	(6)	(4,640)	(4,634)	100%	(55,683)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-				-	-		-	
Borrowing long term/refinancing			14,650				1,221	(1,221)	-100%	14,650	
Increase (decrease) in consumer deposits			220				18	(18)	-100%	220	
Payments											
Repayment of borrowing			(8,409)				(701)	(701)	100%	(8,409)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	6,461	-	-	538	538	100%	6,461	
NET INCREASE/ (DECREASE) IN CASH HELD			-	(9,467)	-	18,887	18,887	(789)		(9,467)	
Cash/cash equivalents at beginning:			95,503		141,745	141,745	95,503			141,745	
Cash/cash equivalents at month/year end:			86,036		-	160,632	94,714			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 - M01 July													
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	2,759	1,107	777	648	552	436	1,915	5,890	14,084	9,440		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,773	1,064	598	288	197	162	1,000	6,259	17,341	7,906		
Receivables from Non-exchange Transactions - Property Rates	1400	14,182	2,172	980	820	667	614	5,196	24,827	49,457	32,124		
Receivables from Exchange Transactions - Waste Water Management	1500	1,471	702	494	442	375	318	1,688	7,134	12,624	9,958		
Receivables from Exchange Transactions - Waste Management	1600	2,385	1,077	738	662	553	487	2,461	10,894	19,256	15,057		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	504	459	437	455	422	387	2,403	9,443	14,509	13,110		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(2,728)	447	59	44	28	30	2,254	(799)	(665)	1,557		
Total By Income Source	2000	26,346	7,026	4,084	3,359	2,793	2,434	16,916	63,648	126,606	89,150	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,903	212	128	113	66	49	1,853	1,024	5,348	3,105		
Commercial	2300	4,695	523	339	176	140	118	583	1,025	7,597	2,041		
Households	2400	10,853	3,750	2,382	2,179	1,838	1,692	9,471	40,468	72,633	55,649		
Other	2500	8,896	2,541	1,235	891	749	575	5,009	21,132	41,029	28,356		
Total By Customer Group	2600	26,346	7,026	4,084	3,359	2,793	2,434	16,916	63,648	126,606	89,150	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvrievier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July														
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%				61,422	219			61,641
Nedbank		6	Fixed		Fixed	4.56%			19 July 2021	30,607	67	(30,675)		-
Nedbank		6	Fixed		Fixed	4.70%			13 September 2021	30,409	120			30,529
Standard Bank		6	Fixed		Fixed	4.65%			13 September 2021	10,135	39			10,175
Nedbank		6	Fixed		Fixed	4.89%			18 January 2022	-	40		30,000	30,040
														-
														-
Municipality sub-total										132,574	486	(30,675)	30,000	132,385
TOTAL INVESTMENTS AND INTEREST	2									132,574	486	(30,675)	30,000	132,385

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvriër - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July										
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	-	21,400	21,400	4,853	16,924	348.7%	58,238
Local Government Equitable Share		-	50,990	-	21,245	21,245	4,249	16,996	400.0%	50,990
Municipal Infrastructure Grant		-	2,632	-	25	25	219			2,632
Expanded Public Works Programme		-	2,075	-	-	-	173			2,075
Financial Management Grant		-	1,550	-	-	-	129			1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	-	130	130	11			130
Water Services Infrastructure Grant	3	-	860	-	-	-	72	(72)	-100.0%	860
Provincial Government:		-	9,677	-	-	-	806	(690)	-85.5%	9,677
Libraries		-	7,917	-	-	-	660	(660)	-100.0%	7,917
Human Settlements		-	1,400	-	-	-	117			1,400
Maintenance of Roads		-	110	-	-	-	9	(9)	-100.0%	110
Financial Management Support Grant	4	-	-	-	-	-	-	-		-
Municipal Capacity Building Grant		-	250	-	-	-	21	(21)	-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	-	-	-	23	(23)	-100.0%	280
<i>Heist op den Berg</i>		-	280	-	-	-	23	(23)	-100.0%	280
Total Operating Transfers and Grants	5	-	68,195	-	21,400	21,400	5,683	16,211	285.3%	68,195
Capital Transfers and Grants										
National Government:		-	19,107	-	1,034	1,034	1,592	(877)	-55.1%	19,107
Municipal Infrastructure Grant		-	12,502	-	164	164	1,042	(877)	-84.2%	12,502
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	870	-	870	870	72			870
Water Services Infrastructure Grant		-	5,736	-	-	-	478			5,736
Provincial Government:		-	335	-	-	-	28	(28)	-100.0%	335
<i>Regional Socio - Economic Project</i>		-	-	-	-	-	-			-
Libraries		-	35	-	-	-	3			35
Fire Service Capacity Building Grant		-	-	-	-	-	-			-
Development of Sport and Recreation Facilities		-	300	-	-	-	25			300
Support Grant		-	-	-	-	-	-			-
Other grant providers:		-	400	-	-	-	33	(33)	-100.0%	400
<i>Heist op den Berg</i>		-	400	-	-	-	33	(33)	-100.0%	400
Total Capital Transfers and Grants	5	-	19,842	-	1,034	1,034	1,654	(939)	-56.8%	19,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	88,037	-	22,434	22,434	7,336	15,272	208.2%	88,037

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
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	-	4,319	4,319	4,907	(589)	-12.0%	58,890
Local Government Equitable Share		-	50,990	-	4,249	4,249	4,249	-		50,990
Municipal Infrastructure Grant		-	2,632	-	-	-	219	(219)	-100.0%	2,632
Expanded Public Works Programme		-	2,075	-	36	36	173	(137)	-79.4%	2,075
Financial Management Grant		-	1,550	-	34	34	129	(95)	-73.8%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	-	-	-	11	(11)	-100.0%	130
Water Services Infrastructure Grant		-	1,513	-	-	-	126	(126)	-100.0%	1,513
Provincial Government:		-	9,677	-	423	423	806	(362)	-44.9%	9,677
Libraries		-	7,917	-	423	423	660	(236)	-35.8%	7,917
Human Settlements		-	1,400	-	-	-	117	(117)	-100.0%	1,400
Maintenance of Roads		-	110	-	-	-	9	(9)	-100.0%	110
Financial Management Support Grant		-	-	-	-	-	-	-		-
Municipal Capacity Building Grant		-	250	-	-	-	21	-		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	-	-	-	23	(23)	-100.0%	280
Heist op den Berg		-	280	-	-	-	23	(23)	-100.0%	280
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	68,847	-	4,742	4,742	5,737	(975)	-17.0%	68,847
Capital expenditure of Transfers and Grants										
National Government:		-	23,455	-	-	-	1,955	(1,955)	-100.0%	23,455
Municipal Infrastructure Grant		-	12,502	-	-	-	1,042	(1,042)	-100.0%	12,502
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	870	-	-	-	72	(72)	-100.0%	870
Water Services Infrastructure Grant		-	10,083	-	-	-	840	(840)	-100.0%	10,083
0		-	-	-	-	-	-	-		-
Provincial Government:		-	335	-	-	-	28	(28)	-100.0%	335
Regional Socio - Economic Project		-	-	-	-	-	-	-		-
Libraries		-	35	-	-	-	3	-		35
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	300	-	-	-	25	-		300
Support Grant		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		-	400	-	-	-	33	(33)	-100.0%	400
Heist op den Berg		-	400	-	-	-	33	(33)	-100.0%	400
0		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	24,190	-	-	-	2,016	(2,016)	-100.0%	24,190
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	93,037	-	4,742	4,742	7,753	(2,990)	-38.6%	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 - M01 July										
Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			5,449		427	427	454	(27)	-6%	5,449
Pension and UIF Contributions			247		22	22	21	2	8%	247
Medical Aid Contributions			-		-	-	-	-		-
Motor Vehicle Allowance			725		63	63	60	3	5%	725
Cellphone Allowance			557		44	44	46	(2)	-5%	557
Housing Allowances			-		-	-	-	-		-
Other benefits and allowances			-		-	-	-	-		-
Sub Total - Councillors			6,978		556	556	581	(25)	-4%	6,978
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			5,904		429	429	492	(63)	-13%	5,904
Pension and UIF Contributions			598		52	52	50	3	5%	598
Medical Aid Contributions			102		9	9	9	1	8%	102
Overtime			-		-	-	-	-		-
Performance Bonus			-		-	-	-	-		-
Motor Vehicle Allowance			1,015		86	86	85	2	2%	1,015
Cellphone Allowance			-		0	0	-	0	#DIV/0!	-
Housing Allowances			202		17	17	17	0	0%	202
Other benefits and allowances			253		15	15	21	(6)	-31%	253
Payments in lieu of leave			-		-	-	-	-		-
Long service awards			-		-	-	-	-		-
Post-retirement benefit obligations	2		-		-	-	-	-		-
Sub Total - Senior Managers of Municipality			8,073		609	609	673	(64)	-9%	8,073
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			96,541		6,671	6,671	8,045	(1,374)	-17%	96,541
Pension and UIF Contributions			15,250		1,190	1,190	1,271	(81)	-6%	15,250
Medical Aid Contributions			6,435		512	512	536	(24)	-5%	6,435
Overtime			3,683		469	469	309	160	52%	3,683
Performance Bonus			-		-	-	-	-		-
Motor Vehicle Allowance			4,637		374	374	386	(12)	-3%	4,637
Cellphone Allowance			-		7	7	-	7	#DIV/0!	-
Housing Allowances			840		43	43	70	(27)	-38%	840
Other benefits and allowances			6,225		587	587	511	77	15%	6,225
Payments in lieu of leave			1,857		6	6	155	(148)	-96%	1,857
Long service awards			565		99	99	47	52	110%	565
Post-retirement benefit obligations	2		1,480		123	123	123	-		1,480
Sub Total - Other Municipal Staff			137,513		10,082	10,082	11,454	(1,372)	-12%	137,513
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality			152,563		11,247	11,247	12,708	(1,460)	-11%	152,563
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			152,563		11,247	11,247	12,708	(1,460)	-11%	152,563
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			145,585		10,691	10,691	12,126	(1,435)	-12%	145,585

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
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									
<u>Monthly expenditure performance trend</u>									
July		2,051		6	6	2,051	2,045	99.7%	0%
August		4,584				6,635	-		
September		6,859				13,494	-		
October		6,826				20,319	-		
November		10,066				30,385	-		
December		8,748				39,133	-		
January		3,590				42,723	-		
February		4,290				47,013	-		
March		2,780				49,793	-		
April		776				50,569	-		
May		3,015				53,584	-		
June		2,603				56,187	-		
Total Capital expenditure	-	56,187	-	6					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July										
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	-	-	-	1,560	1,560	100.0%	24,076
Roads Infrastructure		-	2,700	-	-	-	-	-	-	2,700
Roads			2,700		-	-	-	-	-	2,700
Road Structures					-	-	-	-	-	-
Road Furniture					-	-	-	-	-	-
Capital Spares					-	-	-	-	-	-
Storm water Infrastructure		-	585	-	-	-	-	-	-	585
Drainage Collection					-	-	-	-	-	-
Storm water Conveyance			585		-	-	-	-	-	585
Attenuation					-	-	-	-	-	-
Water Supply Infrastructure		-	1,100	-	-	-	-	-	-	1,100
Distribution			1,100		-	-	-	-	-	1,100
Sanitation Infrastructure		-	19,341	-	-	-	1,560	1,560	100.0%	19,341
Pump Station			870		-	-	-	-	-	870
Reticulation					-	-	-	-	-	-
Waste Water Treatment Works			18,471		-	-	1,560	1,560	100.0%	18,471
Outfall Sewers					-	-	-	-	-	-
Toilet Facilities					-	-	-	-	-	-
Capital Spares					-	-	-	-	-	-
Solid Waste Infrastructure		-	350	-	-	-	-	-	-	350
Landfill Sites					-	-	-	-	-	-
Waste Transfer Stations					-	-	-	-	-	-
Waste Processing Facilities			350		-	-	-	-	-	350
Community Assets		-	3,000	-	-	-	-	-	-	3,000
Community Facilities		-	1,250	-	-	-	-	-	-	1,250
Halls			200		-	-	-	-	-	200
Centres					-	-	-	-	-	-
Cemeteries/Crematoria			1,050		-	-	-	-	-	1,050
Sport and Recreation Facilities		-	1,750	-	-	-	-	-	-	1,750
Indoor Facilities					-	-	-	-	-	-
Outdoor Facilities			1,750		-	-	-	-	-	1,750
Capital Spares					-	-	-	-	-	-
Other assets		-	300	-	-	-	-	-	-	300
Operational Buildings		-	300	-	-	-	-	-	-	300
Municipal Offices			300		-	-	-	-	-	300
Pay/Enquiry Points					-	-	-	-	-	-
Intangible Assets		-	300	-	-	-	-	-	-	300
Servitudes					-	-	-	-	-	-
Licences and Rights		-	300	-	-	-	-	-	-	300
Water Rights					-	-	-	-	-	-
Effluent Licenses					-	-	-	-	-	-
Solid Waste Licenses					-	-	-	-	-	-
Computer Software and Applications			300		-	-	-	-	-	300
Load Settlement Software Applications					-	-	-	-	-	-
Unspecified					-	-	-	-	-	-
Computer Equipment		-	1,560	-	-	-	-	-	-	1,560
Computer Equipment			1,560		-	-	-	-	-	1,560
Furniture and Office Equipment		-	879	-	-	-	1	1	100.0%	879
Furniture and Office Equipment			879		-	-	1	1	100.0%	879
Machinery and Equipment		-	2,213	-	-	-	-	-	-	2,213
Machinery and Equipment			2,213		-	-	-	-	-	2,213
Transport Assets		-	2,180	-	-	-	-	-	-	2,180
Transport Assets			2,180		-	-	-	-	-	2,180
Total Capital Expenditure on new assets	1	-	34,508	-	-	-	1,561	1,561	100.0%	34,508

10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July										
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	-	1	1	-	(1)	#DIV/0!	3,470
Roads Infrastructure		-	50	-	-	-	-	-	-	50
Roads			50		-	-	-	-	-	50
Road Structures					-	-	-	-	-	-
Road Furniture					-	-	-	-	-	-
Capital Spares					-	-	-	-	-	-
Electrical Infrastructure		-	2,200	-	-	-	-	-	-	2,200
HV Transmission Conductors					-	-	-	-	-	-
MV Substations			1,100		-	-	-	-	-	1,100
MV Switching Stations			60		-	-	-	-	-	60
MV Networks			80		-	-	-	-	-	80
LV Networks			960		-	-	-	-	-	960
Capital Spares					-	-	-	-	-	-
Water Supply Infrastructure		-	1,220	-	1	1	-	(1)	#DIV/0!	1,220
Bulk Mains			100		-	-	-	-	-	100
Distribution			1,120		1	1	-	(1)	#DIV/0!	1,120
Distribution Points					-	-	-	-	-	-
PRV Stations					-	-	-	-	-	-
Capital Spares					-	-	-	-	-	-
Community Assets		-	405	-	-	-	-	-	-	405
Community Facilities		-	105	-	-	-	-	-	-	105
Theatres					-	-	-	-	-	-
Libraries			15		-	-	-	-	-	15
Cemeteries/Crematoria			50		-	-	-	-	-	50
Police					-	-	-	-	-	-
Parks					-	-	-	-	-	-
Public Open Space			40		-	-	-	-	-	40
Sport and Recreation Facilities		-	300	-	-	-	-	-	-	300
Indoor Facilities			200		-	-	-	-	-	200
Outdoor Facilities			100		-	-	-	-	-	100
Capital Spares					-	-	-	-	-	-
Investment properties		-	50	-	-	-	4	4	100.0%	50
Revenue Generating		-	50	-	-	-	-	-	-	50
Improved Property					-	-	-	-	-	-
Unimproved Property			50		-	-	-	-	-	50
Non-revenue Generating		-	-	-	-	-	4	4	100.0%	-
Improved Property					-	-	-	-	-	-
Unimproved Property					-	-	4	4	100.0%	-
Computer Equipment		-	425	-	-	-	-	-	-	425
Computer Equipment			425		-	-	-	-	-	425
Furniture and Office Equipment		-	505	-	-	-	-	-	-	505
Furniture and Office Equipment			505		-	-	-	-	-	505
Machinery and Equipment		-	170	-	-	-	170	170	100.0%	170
Machinery and Equipment			170		-	-	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	-	1	1	174	173	99.5%	5,025

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July										
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	–	132	132	249	117	46.9%	3,930
Roads Infrastructure		–	706	–	1	1	59	57	97.6%	706
Roads			706		1	1	59	57	97.6%	706
Road Structures					–	–	–	–		–
Road Furniture					–	–	–	–		–
Capital Spares					–	–	–	–		–
Storm water Infrastructure		–	265	–	15	15	22	8	34.1%	265
Drainage Collection					–	–	–	–		–
Storm water Conveyance			265		15	15	22	8	34.1%	265
Attenuation					–	–	–	–		–
Electrical Infrastructure		–	2,109	–	99	99	99	0	0.4%	2,109
MV Networks					–	–	–	–		–
LV Networks			2,109		99	99	99	0	0.4%	2,109
Capital Spares					–	–	–	–		–
Water Supply Infrastructure		–	446	–	18	18	37	19	51.5%	446
Bulk Mains					–	–	–	–		–
Distribution			446		18	18	37	19	51.5%	446
Distribution Points					–	–	–	–		–
PRV Stations					–	–	–	–		–
Capital Spares					–	–	–	–		–
Sanitation Infrastructure		–	389	–	–	–	32	32	100.0%	389
Pump Station					–	–	–	–		–
Reticulation			389		–	–	32	32	100.0%	389
Solid Waste Infrastructure		–	15	–	–	–	–	–		15
Landfill Sites			15		–	–	–	–		15
Community Assets		–	11,261	–	159	159	253	94	37.2%	11,261
Community Facilities		–	8,226	–	–	–	–	–		8,226
Libraries					–	–	–	–		–
Cemeteries/Crematoria			806		–	–	–	–		806
Police					–	–	–	–		–
Parks					–	–	–	–		–
Public Open Space			7,420		–	–	–	–		7,420
Nature Reserves					–	–	–	–		–
Sport and Recreation Facilities		–	3,034	–	159	159	253	94	37.2%	3,034
Indoor Facilities					–	–	–	–		–
Outdoor Facilities			3,034		159	159	253	94	37.2%	3,034
Capital Spares					–	–	–	–		–
Other assets		–	4,965	–	228	228	414	186	44.8%	4,965
Operational Buildings		–	4,949	–	228	228	412	185	44.7%	4,949
Municipal Offices			4,949		228	228	412	185	44.7%	4,949
Capital Spares					–	–	–	–		–
Housing		–	16	–	0	0	1	1	71.0%	16
Staff Housing					–	–	–	–		–
Social Housing			16		0	0	1	1	71.0%	16
Capital Spares					–	–	–	–		–
Computer Equipment		–	362	–	–	–	30	30	100.0%	362
Computer Equipment			362		–	–	30	30	100.0%	362
Furniture and Office Equipment		–	33	–	–	–	3	3	100.0%	33
Furniture and Office Equipment			33		–	–	3	3	100.0%	33
Machinery and Equipment		–	854	–	12	12	26	14	53.7%	854
Machinery and Equipment			854		12	12	26	14	53.7%	854
Transport Assets		–	2,705	–	132	132	225	94	41.6%	2,705
Transport Assets			2,705		132	132	225	94	41.6%	2,705
Total Repairs and Maintenance Expenditure	1	–	24,110	–	663	663	1,201	537	44.7%	24,110

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July										
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	1,361	1,361	-		16,329
Roads Infrastructure		-	2,427	-	202	202	202	-		2,427
Roads			2,108		176	176	176	-		2,108
Road Structures			189		16	16	16	-		189
Road Furniture			129		11	11	11	-		129
Storm water Infrastructure		-	348	-	29	29	29	-		348
Drainage Collection			126		11	11	11	-		126
Storm water Conveyance			222		18	18	18	-		222
Electrical Infrastructure		-	2,090	-	174	174	174	-		2,090
MV Substations			217		18	18	18	-		217
MV Switching Stations			144		12	12	12	-		144
MV Networks			602		50	50	50	-		602
LV Networks			1,127		94	94	94	-		1,127
Water Supply Infrastructure		-	3,464	-	289	289	289	-		3,464
Boreholes			40		3	3	3	-		40
Reservoirs			949		79	79	79	-		949
Pump Stations			189		16	16	16	-		189
Water Treatment Works			1,320		110	110	110	-		1,320
Distribution			966		81	81	81	-		966
Sanitation Infrastructure		-	3,830	-	319	319	319	-		3,830
Pump Station			276		23	23	23	-		276
Reticulation			3,554		296	296	296	-		3,554
Solid Waste Infrastructure		-	4,171	-	348	348	348	-		4,171
Landfill Sites			3,699		308	308	308	-		3,699
Waste Transfer Stations			407		34	34	34	-		407
Waste Processing Facilities			38		3	3	3	-		38
Waste Drop-off Points			26		2	2	2	-		26
Community Assets		-	2,192	-	183	183	183	-		2,192
Community Facilities		-	833	-	69	69	69	-		833
Halls			93		8	8	8	-		93
Clinics/Care Centres			17		1	1	1	-		17
Museums			55		5	5	5	-		55
Libraries			213		18	18	18	-		213
Cemeteries/Crematoria			185		15	15	15	-		185
Public Open Space			107		9	9	9	-		107
Public Ablution Facilities			67		6	6	6	-		67
Markets			95		8	8	8	-		95
Abattoirs			1		0	0	0	-		1
Sport and Recreation Facilities		-	1,360	-	113	113	113	-		1,360
Indoor Facilities			32		3	3	3	-		32
Outdoor Facilities			1,328		111	111	111	-		1,328
Investment properties		-	2	-	-	-	-	-		2
Revenue Generating			2		-	-	-	-		2
Unimproved Property			2		-	-	-	-		2
Other assets		-	1,164	-	97	97	97	-		1,164
Operational Buildings		-	1,164	-	97	97	97	-		1,164
Municipal Offices			1,135		95	95	95	-		1,135
Yards			12		1	1	1	-		12
Stores			18		1	1	1	-		18
Intangible Assets		-	363	-	30	30	30	-		363
Licences and Rights			363		30	30	30	-		363
Computer Software and Applications			363		30	30	30	-		363
Computer Equipment		-	507	-	42	42	42	-		507
Computer Equipment			507		42	42	42	-		507
Furniture and Office Equipment		-	1,072	-	89	89	89	-		1,072
Furniture and Office Equipment			1,072		89	89	89	-		1,072
Machinery and Equipment		-	1,098	-	92	92	92	-		1,098
Machinery and Equipment			1,098		92	92	92	-		1,098
Transport Assets		-	1,736	-	145	145	145	-		1,736
Transport Assets			1,736		145	145	145	-		1,736
Total Depreciation	1	-	24,464	-	2,039	2,039	2,039	-		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 - M01										
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	-	5	5	320	315	98.4%	12,854
Roads Infrastructure		-	8,894	-	5	5	320	315	98.4%	8,894
Roads			8,894		5	5	320	315	98.4%	8,894
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Electrical Infrastructure		-	2,420	-	-	-	-	-		2,420
Power Plants					-	-	-	-		-
HV Substations					-	-	-	-		-
HV Switching Station					-	-	-	-		-
HV Transmission Conductors					-	-	-	-		-
MV Substations			600		-	-	-	-		600
MV Switching Stations			120		-	-	-	-		120
MV Networks			800		-	-	-	-		800
LV Networks			900		-	-	-	-		900
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	790	-	-	-	-	-		790
Dams and Weirs					-	-	-	-		-
Boreholes					-	-	-	-		-
Reservoirs			90		-	-	-	-		90
Pump Stations					-	-	-	-		-
Water Treatment Works			250		-	-	-	-		250
Bulk Mains					-	-	-	-		-
Distribution			450		-	-	-	-		450
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Solid Waste Infrastructure		-	750	-	-	-	-	-		750
Landfill Sites			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
Community Facilities		-	100	-	-	-	-	-		100
Cemeteries/Crematoria					-	-	-	-		-
Police					-	-	-	-		-
Purfs					-	-	-	-		-
Public Open Space			100		-	-	-	-		100
Nature Reserves					-	-	-	-		-
Sport and Recreation Facilities		-	2,000	-	-	-	-	-		2,000
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			2,000		-	-	-	-		2,000
Capital Spares					-	-	-	-		-
Other assets		-	1,700	-	-	-	-	-		1,700
Operational Buildings		-	1,700	-	-	-	-	-		1,700
Municipal Offices			1,700		-	-	-	-		1,700
Pay/Enquiry Points					-	-	-	-		-
Building Plan Offices					-	-	-	-		-
Workshops					-	-	-	-		-
Total Capital Expenditure on upgrading of existing	1	-	16,654	-	5	5	320	315	98.4%	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 July 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

16 August 2021