

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 October 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 October 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 October 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	141,533,511.99	201,995,091.00	-60,461,579.01	-30%
Total Expenditure	435,278,025.00	435,440,025.00	132,661,830.79	145,875,364.00	-13,213,533.21	-9%
Total Capital Expenditure	56,187,043.00	58,274,700.00	4,509,283.08	20,855,212.00	-16,345,928.92	-78%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R60.462 million against the total budget for the period ended 31 October 2021.

The operating expenditure is underspent by R13.213 million.

The total capital budget amounts to R58.275 million. The expenditure for the period amounts to R4.509 million.

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 October 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	33,411	56,790	(23,379)	-41%
Service charges - electricity revenue	-	146,330	146,330	52,241	74,286	(22,045)	-30%
Service charges - water revenue	-	29,944	29,944	10,071	12,928	(2,857)	-22%
Service charges - sanitation revenue	-	14,960	14,960	5,230	4,987	244	5%
Service charges - refuse revenue	-	24,751	24,751	8,681	8,250	431	5%
Rental of facilities and equipment	-	1,413	1,413	341	471	(130)	-28%
Interest earned - external investments	-	6,382	6,382	2,435	2,116	318	15%
Interest earned - outstanding debtors	-	5,700	5,700	1,736	3,541	(1,805)	-51%
Fines, penalties and forfeits	-	23,225	23,225	1,897	7,742	(5,844)	-75%
Licences and permits	-	73	73	9	24	(15)	-61%
Agency services	-	4,627	4,627	1,441	1,542	(101)	-7%
Transfers and subsidies	-	68,847	69,009	21,245	26,532	(5,287)	-20%
Other revenue	-	8,541	8,541	2,795	2,786	9	0%
Total Revenue (excluding capital transfers and contributions)	-	421,416	421,578	141,534	201,995	(60,462)	-30%

Total revenue received to date was R 141,533,511.99 which represents 33.59% 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 41% 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 30% 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 22% 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 28%, 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 51% 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 75% 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 61% 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 7% as a result of a decrease in the issuing of roadworthy certificates and driving licenses.

Transfers and subsidies: A negative YTD variance of 20% 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.

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	145,265	45,384	48,118	(2,734)	-6%
Remuneration of councillors	-	6,978	6,978	2,226	2,326	(100)	-4%
Debt impairment	-	37,185	37,185	12,395	12,395	-	
Depreciation & asset impairment	-	24,464	24,464	8,155	8,155	-	
Finance charges	-	18,149	18,149	3,648	5,853	(2,205)	-38%
Bulk purchases - electricity	-	113,800	113,800	38,010	37,443	567	2%
Inventory consumed	-	15,811	15,689	3,421	5,044	(1,623)	-32%
Contracted services	-	28,850	28,958	6,374	9,678	(3,303)	-34%
Transfers and subsidies	-	6,485	6,485	3,054	2,909	144	5%
Other expenditure	-	37,971	38,467	9,996	13,955	(3,959)	-28%
Total Expenditure	-	435,278	435,440	132,662	145,875	(13,214)	-9%

The total expenditure to date is R 132,661,830.79 which represents 30.48% 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 6% is reflected as result of vacant positions which are in process to be filled. It must also be considered that bonuses are paid in November which will increase the expenditure significantly.

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 positive YTD budget variance of 2%.

Inventory Consumed: A negative YTD budget variance of 32% is reflected due to the under expenditure on bulk water, repairs and maintenance buildings, refuse bags and stationary.

Contracted services: A negative YTD budget variance of 34% is reflected due to under expenditure on professional fees security, revenue enhancement, valuation costs and legal costs.

Transfers and Subsidies: A positive YTD budget variance of 5% 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 28% is recorded due to a combination of under-over expenditure on audit fees (under), membership fees(over), hire machinery(under), training(under) and insurance(under).

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

Capital Expenditure and Funding (Table C5)

Vote Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
<u>Multi-Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	150	150	-	-	-	
Vote 4 - Technical Services	-	4,983	4,683	1,126	2,121	(995)	-47%
Vote 5 - Community Services	-	630	630	6	500	(494)	-99%
Total Capital Multi-year expenditure	-	5,763	5,464	1,132	2,621	(1,489)	-57%
<u>Single Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	40	140	-	48	(48)	-100%
Vote 2 - Finance	-	2,010	2,010	1,008	2,010	(1,002)	-50%
Vote 3 - Corporate Services	-	2,695	2,695	23	10	13	127%
Vote 4 - Technical Services	-	38,524	40,811	1,374	15,831	(14,457)	-91%
Vote 5 - Community Services	-	7,155	7,155	973	335	638	191%
Total Capital single-year expenditure	-	50,424	52,811	3,378	18,234	(14,857)	-81%
Total Capital Expenditure	-	56,187	58,275	4,509	20,855	(16,346)	-78%
<u>Funded by:</u>							
National Government	-	23,455	23,455	797	12,073	(11,276)	-93%
Provincial Government	-	335	335	-	-	-	
District Municipality	-	-	-	-	-	-	
Transfers recognised - capital	-	24,190	24,028	797	12,429	(11,632)	-94%
Borrowing	-	14,650	15,734	1,715	4,396	(2,680)	-61%
Internally generated funds	-	17,347	18,513	1,997	4,031	(2,034)	-50%
Total Capital Funding	-	56,187	58,275	4,509	20,855	(16,346)	-78%

Capital Expenditure:

Total year to date capital expenditure as at 31 October 2021 amounts to R4,509,283.08

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 at the end of October 2021. Shadow costs amounted to R10,648.00 at the end of October 2021.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R1,007,774.39 or 50.14% of the adjustment budget of R2,845,000.00 . Shadow costs amounted to R313,643.54 at the end of October 2021.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R22,673.08 or 0.80% of the adjustment budget of R2,845,000.00 . Shadow costs amounted to R314,536.48 at the end of October 2021.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R2,500,019.83 or 5.50% of the budget of R45,494,700.00. Shadow costs amounted to R8,378,341.36 at the end of October 2021.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R978,815.78 or 12.57% of the budget of R7,785,000.00. Shadow costs amounted to R1,521,917.32 at the end of October 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	116,374,677.10
Gross Debtors Closing balance 30 Okt 2021	C	128,681,625.60
Bad debts written-off (July - June 22)	D	14,985,286.76
Billed Revenue 2021/22(July - Oktober)		116,374,677.10
Nett Billed Revenue		104,301,437.14
% debtor payment achieved		89.63
Nett Payment received - September 21		20,202,749.40

Cash flow

The Cash Book Balance (investments included) as at 31 October 2021 reflects a positive amount of R166,974 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>											
						2021-10-01					2021-10-31
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate	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%	92,537.75		92,537.75			0.00
Nedbank	03/7881004312/000043	Fixed	2021-01-20	2021-07-19	4.56%	0.00					0.00
Nedbank	03/7881004312/000044	Fixed	2021-03-17	2021-09-13	4.70%	0.00					0.00
Standard Bank	00078722675008	Fixed	2021-03-17	2021-09-13	4.65%	0.00					0.00
Nedbank	03/7881004312/000045	Fixed	2021-07-22	2022-01-18	4.89%	30,285,361.64				124,594.52	30,409,956.16
ABSA	9361772313	call	2021-09-15			20,036,821.91				71,473.59	20,108,295.50
ABSA	20-8002-5739	Fixed	2021-09-15	2022-06-12	5.0300%	50,110,246.57				213,602.74	50,323,849.31
Standard Bank	00078722675009	Fixed	2021-09-15	2022-06-12	5.0250%	50,110,136.99				213,390.42	50,323,527.41
Total Investment						150,635,104.86	0.00	92,537.75	0.00	623,061.27	151,165,628.38

During the month of October 2021 no investments were made. The total amount invested at 31 October is R151,165,628.38. The accrued interest for October 2021 amount to R623,061.27.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2021/2022

	Budget	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	1,556,000.00
Financial Management Grant	1,550,000.00	1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Programme (Municipal) Grant	1,000,000.00	1,000,000.00	-	1,000,000.00	-
Local Government Equitable Share	50,990,000.00	50,990,000.00	-	21,245,000.00	29,745,000.00
Municipal Infrastructure Grant	15,134,000.00	15,134,000.00	2,189,000.00	2,378,000.00	12,756,000.00
Water Services Infrastructure Grant	6,596,000.00	6,596,000.00	6,596,000.00	6,596,000.00	-
	77,345,000.00	77,345,000.00	8,785,000.00	33,288,000.00	44,057,000.00
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	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	7,153,000.00
Total Transfers and Grants	87,357,000.00	87,357,000.00	8,785,000.00	36,147,000.00	51,210,000.00

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 - M04 October							
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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.8%	9.8%	2.7%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	26.1%	27.0%	38.0%	26.1%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	25.8%	25.8%	41.0%	25.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	190.0%	190.0%	436.5%	190.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	306.3%	302.5%	345.9%	306.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	144.9%	141.1%	250.3%	144.9%
<u>Revenue Management</u>							
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%	55.3%	22.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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%	32.1%	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%	2.6%	6.0%
<u>IDP regulation financial viability indicators</u>							
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) - M04 October										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	154,728	154,728	6,883	59,329	85,157	(25,828)	-30%	154,728
Executive and council		-	50,991	50,991	-	21,245	21,246	(1)	0%	50,991
Finance and administration		-	103,737	103,737	6,883	38,084	63,911	(25,827)	-40%	103,737
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		-	38,059	38,059	1,018	3,266	12,686	(9,420)	-74%	38,059
Community and social services		-	8,657	8,657	57	341	2,886	(2,545)	-88%	8,657
Sport and recreation		-	4,774	4,774	490	1,483	1,591	(108)	-7%	4,774
Public safety		-	23,207	23,207	472	1,442	7,736	(6,293)	-81%	23,207
Housing		-	1,421	1,421	-	-	474	(474)	-100%	1,421
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	23,400	23,400	552	2,150	7,800	(5,650)	-72%	23,400
Planning and development		-	16,535	16,535	201	702	5,512	(4,809)	-87%	16,535
Road transport		-	6,865	6,865	351	1,448	2,288	(840)	-37%	6,865
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	229,524	229,524	18,188	76,787	104,116	(27,328)	-26%	229,524
Energy sources		-	147,505	147,505	12,095	52,721	74,334	(21,612)	-29%	147,505
Water management		-	29,949	29,949	2,566	10,071	12,929	(2,858)	-22%	29,949
Waste water management		-	26,579	26,579	1,325	5,236	8,355	(3,119)	-37%	26,579
Waste management		-	25,491	25,491	2,201	8,758	8,497	261	3%	25,491
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	-	445,711	445,711	26,641	141,534	209,759	(68,226)	-33%	445,711
Expenditure - Functional										
<i>Governance and administration</i>		-	103,772	103,711	6,750	32,328	36,497	(4,169)	-11%	103,772
Executive and council		-	26,110	26,050	1,094	10,158	10,699	(541)	-5%	26,110
Finance and administration		-	76,248	76,247	5,533	21,729	25,327	(3,598)	-14%	76,248
Internal audit		-	1,414	1,414	124	441	471	(30)	-6%	1,414
<i>Community and public safety</i>		-	72,243	72,219	6,092	21,347	24,057	(2,710)	-11%	72,243
Community and social services		-	13,228	13,207	948	3,345	4,378	(1,033)	-24%	13,228
Sport and recreation		-	18,998	18,959	1,520	5,257	6,304	(1,047)	-17%	18,998
Public safety		-	36,876	36,888	3,469	12,215	12,305	(90)	-1%	36,876
Housing		-	3,141	3,165	155	531	1,071	(540)	-50%	3,141
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	44,309	44,369	3,863	12,962	14,830	(1,868)	-13%	44,309
Planning and development		-	13,354	15,489	1,310	4,180	6,586	(2,406)	-37%	13,354
Road transport		-	30,955	28,880	2,552	8,782	8,243	539	7%	30,955
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	214,954	214,951	18,520	66,025	70,301	(4,276)	-6%	214,954
Energy sources		-	135,298	135,298	12,153	43,775	43,786	(11)	0%	135,298
Water management		-	23,498	23,498	1,937	6,869	7,917	(1,048)	-13%	23,498
Waste water management		-	16,410	16,410	981	3,785	5,470	(1,685)	-31%	16,410
Waste management		-	39,749	39,745	3,449	11,596	13,128	(1,533)	-12%	39,749
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	-	435,278	435,250	35,225	132,662	145,685	(13,023)	-9%	435,278
Surplus/ (Deficit) for the year		-	10,432	10,461	(8,584)	8,872	64,074	(55,202)	-86%	10,432

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

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

WC013 Bergvriev - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October										
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	6,771	37,817	63,010	(25,193)	-40.0%	101,034
Vote 3 - Corporate Services		-	522	522	10	48	174	(126)	-72.2%	522
Vote 4 - Technical Services		-	250,478	250,478	18,491	77,715	111,100	(33,385)	-30.0%	250,478
Vote 5 - Community Services		-	42,686	42,686	1,369	4,708	14,229	(9,521)	-66.9%	42,686
Total Revenue by Vote	2	-	445,711	445,711	26,641	141,534	209,759	(68,226)	-32.5%	445,711
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	31,326	31,326	1,552	11,670	12,498	(828)	-6.6%	31,326
Vote 2 - Finance		-	40,795	40,795	2,860	11,583	13,550	(1,967)	-14.5%	40,795
Vote 3 - Corporate Services		-	30,178	30,178	2,287	8,607	10,019	(1,412)	-14.1%	30,178
Vote 4 - Technical Services		-	256,295	256,457	22,081	78,259	84,247	(5,988)	-7.1%	256,295
Vote 5 - Community Services		-	76,684	76,684	6,444	22,544	25,561	(3,018)	-11.8%	76,684
Total Expenditure by Vote	2	-	435,278	435,440	35,225	132,662	145,875	(13,214)	-9.1%	435,278
Surplus/ (Deficit) for the year	2	-	10,432	10,270	(8,584)	8,872	63,884	(55,012)	-86.1%	10,432

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October										
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	5,579	33,411	56,790	(23,379)	-41%	86,624
Service charges - electricity revenue		-	146,330	146,330	11,971	52,241	74,286	(22,045)	-30%	146,330
Service charges - water revenue		-	29,944	29,944	2,566	10,071	12,928	(2,857)	-22%	29,944
Service charges - sanitation revenue		-	14,960	14,960	1,323	5,230	4,987	244	5%	14,960
Service charges - refuse revenue		-	24,751	24,751	2,183	8,681	8,250	431	5%	24,751
Rental of facilities and equipment		-	1,413	1,413	142	341	471	(130)	-28%	1,413
Interest earned - external investments		-	6,382	6,382	706	2,435	2,116	318	15%	6,382
Interest earned - outstanding debtors		-	5,700	5,700	428	1,736	3,541	(1,805)	-51%	5,700
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	23,225	23,225	597	1,897	7,742	(5,844)	-75%	23,225
Licences and permits		-	73	73	6	9	24	(15)	-61%	73
Agency services		-	4,627	4,627	351	1,441	1,542	(101)	-7%	4,627
Transfers and subsidies		-	68,847	69,009	-	21,245	26,532	(5,287)	-20%	68,847
Other revenue		-	8,541	8,541	790	2,795	2,786	9	0%	8,541
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	421,416	421,578	26,641	141,534	201,995	(60,462)	-30%	421,416
Expenditure By Type										
Employee related costs		-	145,585	145,265	12,972	45,384	48,118	(2,734)	-6%	145,585
Remuneration of councillors		-	6,978	6,978	556	2,226	2,326	(100)	-4%	6,978
Debt impairment		-	37,185	37,185	3,099	12,395	12,395	-	-	37,185
Depreciation & asset impairment		-	24,464	24,464	2,039	8,155	8,155	-	-	24,464
Finance charges		-	18,149	18,149	912	3,648	5,853	(2,205)	-38%	18,149
Bulk purchases - electricity		-	113,800	113,800	10,347	38,010	37,443	567	2%	113,800
Inventory consumed		-	15,811	15,689	1,318	3,421	5,044	(1,623)	-32%	15,811
Contracted services		-	28,850	28,958	1,983	6,374	9,678	(3,303)	-34%	28,850
Transfers and subsidies		-	6,485	6,485	50	3,054	2,909	144	5%	6,485
Other expenditure		-	37,971	38,467	1,950	9,996	13,955	(3,959)	-28%	37,971
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	435,278	435,440	35,225	132,662	145,875	(13,214)	-9%	435,278
Surplus/(Deficit)		-	(13,862)	(13,862)	(8,584)	8,872	56,120	(47,248)	(0)	(13,862)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	23,790	23,790	-	-	7,640	(7,640)	(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	-	-	124	(124)	(0)	504
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	10,432	10,270	(8,584)	8,872	63,884			10,432
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	10,432	10,270	(8,584)	8,872	63,884			10,432
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	10,432	10,270	(8,584)	8,872	63,884			10,432
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	10,432	10,270	(8,584)	8,872	63,884			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) - M04 October										
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	1,067	1,126	2,121	(995)	-47%	4,983
Vote 5 - Community Services		-	630	630	-	6	500	(494)	-99%	630
Total Capital Multi-year expenditure	4,7	-	5,763	5,464	1,067	1,132	2,621	(1,489)	-57%	5,763
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	40	140	-	-	48	(48)	-100%	40
Vote 2 - Finance		-	2,010	2,010	133	1,008	2,010	(1,002)	-50%	2,010
Vote 3 - Corporate Services		-	2,695	2,695	2	23	10	13	127%	2,695
Vote 4 - Technical Services		-	38,524	40,811	707	1,374	15,831	(14,457)	-91%	38,524
Vote 5 - Community Services		-	7,155	7,155	771	973	335	638	191%	7,155
Total Capital single-year expenditure	4	-	50,424	52,811	1,613	3,378	18,234	(14,857)	-81%	50,424
Total Capital Expenditure		-	56,187	58,275	2,680	4,509	20,855	(16,346)	-78%	56,187
Capital Expenditure - Functional Classification										
Governance and administration		-	5,015	5,015	136	1,083	2,073	(990)	-48%	5,015
Executive and council		-	40	40	-	-	21	(21)	-100%	40
Finance and administration		-	4,975	4,975	136	1,083	2,052	(969)	-47%	4,975
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7,785	7,785	771	979	835	144	17%	7,785
Community and social services		-	1,465	1,443	30	35	500	(465)	-93%	1,465
Sport and recreation		-	5,555	5,577	734	883	305	578	190%	5,555
Public safety		-	765	765	8	60	30	30	101%	765
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	13,244	20,136	518	973	5,340	(4,367)	-82%	13,244
Planning and development		-	170	270	2	10	37	(27)	-74%	170
Road transport		-	13,074	19,866	516	963	5,302	(4,339)	-82%	13,074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	30,143	25,339	1,256	1,475	12,608	(11,133)	-88%	30,143
Energy sources		-	4,710	4,710	797	797	1,450	(652)	-45%	4,710
Water management		-	3,497	5,354	217	266	2,996	(2,730)	-91%	3,497
Waste water management		-	20,232	13,523	231	398	7,729	(7,331)	-95%	20,232
Waste management		-	1,704	1,752	10	14	433	(419)	-97%	1,704
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	56,187	58,275	2,680	4,509	20,855	(16,346)	-78%	56,187
Funded by:										
National Government		-	23,455	23,455	797	797	12,073	(11,276)	-93%	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	-	-	356	(356)	-100%	400
Transfers recognised - capital		-	24,190	24,028	797	797	12,429	(11,632)	-94%	24,190
Borrowing	6	-	14,650	15,734	630	1,715	4,396	(2,680)	-61%	14,650
Internally generated funds		-	17,347	18,513	1,254	1,997	4,031	(2,034)	-50%	17,347
Total Capital Funding		-	56,187	58,275	2,680	4,509	20,855	(16,346)	-78%	56,187

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M04 October							
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	15,808	16,036	
Call investment deposits			70,000	70,000	151,166	70,000	
Consumer debtors			84,440	84,440	61,804	84,440	
Other debtors			9,237	9,237	(7,535)	9,237	
Current portion of long-term receivables			6	6	12,035	6	
Inventory			2,124	2,124	(2,553)	2,124	
Total current assets			-	181,841	179,592	230,726	181,841
Non current assets							
Long-term receivables			301	301	12,004	301	
Investments			-	-	-	-	
Investment property			15,097	15,097	14,905	15,097	
Investments in Associate			-	-	-	-	
Property, plant and equipment			454,941	457,029	451,093	454,941	
Biological			-	-	-	-	
Intangible			3,733	3,733	3,721	3,733	
Other non-current assets			454	454	454	454	
Total non current assets			-	474,527	476,614	482,178	474,527
TOTAL ASSETS			-	656,368	656,207	712,904	656,368
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	-	-	
Borrowing			8,409	8,409	6,541	8,409	
Consumer deposits			4,325	4,325	5,154	4,325	
Trade and other payables			30,556	30,556	41,459	30,556	
Provisions			16,082	16,082	13,556	16,082	
Total current liabilities			-	59,372	59,372	66,709	59,372
Non current liabilities							
Borrowing			67,396	67,396	135,779	67,396	
Provisions			117,762	117,762	62,180	117,762	
Total non current liabilities			-	185,159	185,159	197,958	185,159
TOTAL LIABILITIES			-	244,530	244,530	264,667	244,530
NET ASSETS	2		-	411,837	411,676	448,236	411,837
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			376,357	376,196	417,127	376,357	
Reserves			35,480	35,480	31,109	35,480	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	411,837	411,676	448,236	411,837

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	5,899	28,235	28,063	172	1%	84,190	
Service charges			201,765	201,765	17,688	74,055	67,255	6,800	10%	201,765	
Other revenue			17,642	17,642	8,918	31,657	5,881	25,776	438%	17,642	
Transfers and Subsidies - Operational			68,195	68,195	-	26,173	22,732	3,441	15%	68,195	
Transfers and Subsidies - Capital			19,442	19,442	8,785	9,974	6,481	3,493	54%	19,442	
Interest			8,760	8,760	1,134	4,170	2,920	1,250	43%	8,760	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(346,548)	(346,709)	(33,654)	(141,472)	(115,516)	25,956	-22%	(346,548)	
Finance charges			(7,206)	(7,206)	-	-	(2,402)	(2,402)	100%	(7,206)	
Transfers and Grants			(6,485)	(6,485)	(50)	(3,054)	(2,162)	892	-41%	(6,485)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	39,755	39,594	8,720	29,739	13,252	(16,487)	-124%	39,755
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			504	504	-	-	168	(168)	-100%	504	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(56,187)	(58,275)	(2,680)	(4,509)	(18,729)	(14,220)	76%	(56,187)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(55,683)	(57,771)	(2,680)	(4,509)	(18,561)	(14,052)	76%	(55,683)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			14,650	14,650	-	-	4,883	(4,883)	-100%	14,650	
Increase (decrease) in consumer deposits			220	220	-	-	73	(73)	-100%	220	
Payments											
Repayment of borrowing			(8,409)	(8,409)	-	-	(2,803)	(2,803)	100%	(8,409)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	6,461	6,461	-	-	2,154	2,154	100%	6,461
NET INCREASE/ (DECREASE) IN CASH HELD			-	(9,467)	(11,716)	6,040	25,229	(3,156)			(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		166,974	92,347				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 - M04 October													
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	2,818	1,090	554	489	434	383	2,101	5,537	13,405	8,943		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,789	1,044	353	351	268	277	1,014	6,092	16,188	8,002		
Receivables from Non-exchange Transactions - Property Rates	1400	5,976	2,090	1,056	3,246	684	559	3,194	25,971	42,777	33,655		
Receivables from Exchange Transactions - Waste Water Management	1500	1,472	718	467	410	364	349	1,747	6,949	12,477	9,819		
Receivables from Exchange Transactions - Waste Management	1600	2,518	1,152	706	612	534	513	2,583	10,368	18,985	14,610		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	504	457	436	423	396	375	2,340	9,275	14,205	12,808		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,037)	99	39	122	415	42	2,088	(1,133)	(1,364)	1,535		
Total By Income Source	2000	17,040	6,651	3,611	5,653	3,095	2,498	15,068	63,059	116,674	89,373	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	368	323	177	1,006	41	61	280	2,208	4,464	3,596		
Commercial	2300	3,281	303	130	238	309	105	622	741	5,729	2,015		
Households	2400	6,754	3,709	2,224	2,798	1,792	1,667	9,144	39,517	67,605	54,918		
Other	2500	6,637	2,316	1,081	1,611	953	665	5,022	20,593	38,876	28,843		
Total By Customer Group	2600	17,040	6,651	3,611	5,653	3,095	2,498	15,068	63,059	116,674	89,373	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October														
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%				93		(93)		-
Nedbank		6	Fixed		Fixed	4.56%			19 July 2021	-				-
Nedbank		6	Fixed		Fixed	4.70%			13 September 2021	-				-
Standard Bank		6	Fixed		Fixed	4.65%			13 September 2021	-				-
Nedbank		6	Fixed		Fixed	4.89%			18 January 2022	30,285	125			30,410
ABSA		call	call		Fixed					20,037	71			20,108
ABSA		9	Fixed		Fixed	5.03%			12 June 2022	50,110	214			50,324
Standard Bank		9	Fixed		Fixed	0.05025			12 June 2022	50,110	213			50,324
										-				-
Municipality sub-total										150,635	623	(93)	-	151,166

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 - M04 October										
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	1,146	23,469	19,413	3,962	20.4%	58,238
Local Government Equitable Share		-	50,990	50,990	-	21,245	16,997	4,248	25.0%	50,990
Municipal Infrastructure Grant		-	2,632	2,632	286	25	877			2,632
Expanded Public Works Programme		-	2,075	2,075	-	519	692			2,075
Financial Management Grant		-	1,550	1,550	-	1,550	517			1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	-	130	43			130
Water Services Infrastructure Grant	3	-	860	860	860	-	287	(287)	-100.0%	860
Provincial Government:		-	9,677	9,677	-	2,859	3,226	100	3.1%	9,677
Libraries		-	7,917	7,917	-	2,859	2,639	220	8.3%	7,917
Human Settlements		-	1,400	1,400	-	-	467			1,400
Maintenance of Roads		-	110	110	-	-	37	(37)	-100.0%	110
Financial Management Support Grant	4	-	-	-	-	-	-	-		-
Municipal Capacity Building Grant		-	250	250	-	-	83	(83)	-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	-	-	93	(93)	-100.0%	280
<i>Heist op den Berg</i>		-	280	442	-	-	93	(93)	-100.0%	280
Total Operating Transfers and Grants	5	-	68,195	68,357	1,146	26,328	22,732	3,968	17.5%	68,195
Capital Transfers and Grants										
National Government:		-	19,107	19,107	7,639	1,034	6,369	(4,003)	-62.9%	19,107
Municipal Infrastructure Grant		-	12,502	12,502	1,903	164	4,167	(4,003)	-96.1%	12,502
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	-	870	290			870
Water Services Infrastructure Grant		-	5,736	5,736	5,736	-	1,912			5,736
Provincial Government:		-	335	335	-	-	112	(112)	-100.0%	335
<i>Regional Socio - Economic Project</i>		-	-	-	-	-	-	-		-
<i>Libraries</i>		-	35	35	-	-	12			35
<i>Fire Service Capacity Building Grant</i>		-	-	-	-	-	-			-
<i>Development of Sport and Recreation Facilities</i>		-	300	300	-	-	100			300
<i>Support Grant</i>		-	-	-	-	-	-			-
Other grant providers:		-	400	238	-	-	133	(133)	-100.0%	400
<i>Heist op den Berg</i>		-	400	238	-	-	133	(133)	-100.0%	400
Total Capital Transfers and Grants	5	-	19,842	19,680	7,639	1,034	6,614	(4,248)	-64.2%	19,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	88,037	88,037	8,785	27,362	29,346	(280)	-1.0%	88,037

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	58,890	58,890	4,656	13,467	19,630	(6,162)	-31.4%	58,890
Local Government Equitable Share		-	50,990	50,990	4,249	12,748	16,997	(4,249)	-25.0%	50,990
Municipal Infrastructure Grant		-	2,632	2,632	68	197	877	(681)	-77.6%	2,632
Expanded Public Works Programme		-	2,075	2,075	190	358	692	(334)	-48.3%	2,075
Financial Management Grant		-	1,550	1,550	29	166	517	(351)	-68.0%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	130	130	120	-	43	(43)	-100.0%	130
Water Services Infrastructure Grant		-	1,513	1,513	-	-	504	(504)	-100.0%	1,513
Provincial Government:		-	9,677	9,677	534	1,313	3,226	(1,912)	-59.3%	9,677
Libraries		-	7,917	7,917	534	1,313	2,639	(1,326)	-50.2%	7,917
Human Settlements		-	1,400	1,400	-	-	467	(467)	-100.0%	1,400
Maintenance of Roads		-	110	110	-	-	37	(37)	-100.0%	110
Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	250	250	-	-	83	(83)	-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	10	5	93	(89)	-95.0%	280
Heist op den Berg		-	280	442	10	5	93	(89)	-95.0%	280
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	68,847	69,009	5,200	14,786	22,949	(8,163)	-35.6%	68,847
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	23,455	23,455	797	-	7,818	(7,818)	-100.0%	23,455
Municipal Infrastructure Grant		-	12,502	12,502	-	-	4,167	(4,167)	-100.0%	12,502
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	870	870	797	-	290	(290)	-100.0%	870
Water Services Infrastructure Grant		-	10,083	10,083	-	-	3,361	(3,361)	-100.0%	10,083
0		-	-	-	-	-	-	-	-	-
Provincial Government:		-	335	335	-	-	112	(112)	-100.0%	335
Regional Socio - Economic Project		-	-	-	-	-	-	-	-	-
Libraries		-	35	35	-	-	12	(12)	-100.0%	35
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	300	300	-	-	100	(100)	-100.0%	300
Support Grant		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	400	238	-	-	133	(133)	-100.0%	400
Heist op den Berg		-	400	238	-	-	133	(133)	-100.0%	400
0		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	24,190	24,028	797	-	8,063	(8,063)	-100.0%	24,190
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	93,037	93,037	5,997	14,786	31,012	(16,227)	-52.3%	93,037

Section 9 – Expenditure on councillor and board members allowances and employee Benefits

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October											
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	1,707	1,816	(109)	-6%	5,449	
Pension and UIF Contributions			247	247	22	89	82	6	8%	247	
Medical Aid Contributions			-	-	-	-	-	-		-	
Motor Vehicle Allowance			725	725	63	253	242	11	5%	725	
Cellphone Allowance			557	557	44	177	186	(9)	-5%	557	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			-	-	-	-	-	-		-	
Sub Total - Councillors			-	6,978	6,978	556	2,226	2,326	(100)	-4%	6,978
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			5,904	5,904	396	1,683	1,968	(285)	-14%	5,904	
Pension and UIF Contributions			598	598	69	226	199	27	14%	598	
Medical Aid Contributions			102	102	9	37	34	3	8%	102	
Overtime			-	-	-	-	-	-		-	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			1,015	1,015	78	337	338	(1)	0%	1,015	
Cellphone Allowance			-	-	0	2	-	2	#DIV/0!	-	
Housing Allowances			202	202	18	69	67	2	2%	202	
Other benefits and allowances			253	253	10	54	84	(31)	-36%	253	
Payments in lieu of leave			-	-	-	-	-	-		-	
Long service awards			-	-	-	-	-	-		-	
Post-retirement benefit obligations	2		-	-	-	-	-	-		-	
Sub Total - Senior Managers of Municipality			-	8,073	8,073	581	2,407	2,691	(284)	-11%	8,073
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			96,541	96,551	8,317	28,836	31,773	(2,937)	-9%	96,541	
Pension and UIF Contributions			15,250	15,250	1,453	5,039	5,083	(45)	-1%	15,250	
Medical Aid Contributions			6,435	6,435	512	2,048	2,145	(97)	-5%	6,435	
Overtime			3,683	3,683	667	1,971	1,235	735	60%	3,683	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			4,637	4,637	454	1,601	1,546	55	4%	4,637	
Cellphone Allowance			-	-	8	27	-	27	#DIV/0!	-	
Housing Allowances			840	840	43	174	280	(106)	-38%	840	
Other benefits and allowances			6,225	6,225	647	2,278	2,065	213	10%	6,225	
Payments in lieu of leave			1,857	1,857	52	58	619	(561)	-91%	1,857	
Long service awards			565	565	114	452	188	263	140%	565	
Post-retirement benefit obligations	2		1,480	1,480	123	493	493	-		1,480	
Sub Total - Other Municipal Staff			-	137,513	137,523	12,392	42,976	45,427	(2,451)	-5%	137,513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	152,563	152,574	13,529	47,609	50,444	(2,835)	-6%	152,563
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			-	152,563	152,574	13,529	47,609	50,444	(2,835)	-6%	152,563
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	145,585	145,596	12,972	45,384	48,118	(2,734)	-6%	145,585

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
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	1,771	1,829	11,448	9,619	84.0%	3%
October		6,826	6,826	2,680	4,509	18,274	13,765	75.3%	8%
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	4,509					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October										
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	410	640	9,128	8,488	93.0%	24,076
Roads Infrastructure		-	2,700	2,697	38	103	(3)	(106)	3772.9%	2,700
Roads			2,700	2,697	38	103	(3)	(106)	3772.9%	2,700
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure		-	585	585	88	131	215	84	39.1%	585
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			585	585	88	131	215	84	39.1%	585
Attenuation			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1,100	1,525	141	141	1,020	879	86.2%	1,100
Pump Stations			-	425	141	141	220	79	35.9%	-
Distribution			1,100	1,100	-	-	800	800	100.0%	1,100
Sanitation Infrastructure		-	19,341	12,982	142	263	7,584	7,321	96.5%	19,341
Pump Station			870	520	128	128	520	392	75.3%	870
Reticulation			-	-	-	-	-	-	-	-
Waste Water Treatment Works			18,471	12,462	14	134	7,064	6,930	98.1%	18,471
Outfall Sewers			-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	350	210	-	2	312	310	99.4%	350
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-
Waste Processing Facilities			350	210	-	2	312	310	99.4%	350
Community Assets		-	3,000	2,308	30	30	700	670	95.8%	3,000
Community Facilities		-	1,250	1,256	30	30	500	470	94.1%	1,250
Halls			200	200	-	-	-	-	-	200
Centres			-	-	-	-	-	-	-	-
Cemeteries/Crematoria			1,050	1,056	30	30	500	470	94.1%	1,050
Sport and Recreation Facilities		-	1,750	1,052	-	-	200	200	100.0%	1,750
Indoor Facilities			-	-	-	-	-	-	-	-
Outdoor Facilities			1,750	1,052	-	-	200	200	100.0%	1,750
Capital Spares			-	-	-	-	-	-	-	-
Other assets		-	300	300	-	2	-	(2)	#DIV/0!	300
Operational Buildings		-	300	300	-	2	-	(2)	#DIV/0!	300
Municipal Offices			300	300	-	2	-	(2)	#DIV/0!	300
Pay/Enquiry Points			-	-	-	-	-	-	-	-
Intangible Assets		-	300	300	34	34	-	(34)	#DIV/0!	300
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights		-	300	300	34	34	-	(34)	#DIV/0!	300
Water Rights			-	-	-	-	-	-	-	-
Effluent Licenses			-	-	-	-	-	-	-	-
Solid Waste Licenses			-	-	-	-	-	-	-	-
Computer Software and Applications			300	300	34	34	-	(34)	#DIV/0!	300
Load Settlement Software Applications			-	-	-	-	-	-	-	-
Unspecified			-	-	-	-	-	-	-	-
Computer Equipment		-	1,560	1,560	-	20	-	(20)	#DIV/0!	1,560
Computer Equipment			1,560	1,560	-	20	-	(20)	#DIV/0!	1,560
Furniture and Office Equipment		-	879	1,146	18	88	213	125	58.8%	879
Furniture and Office Equipment			879	1,146	18	88	213	125	58.8%	879
Machinery and Equipment		-	2,213	2,212	32	76	215	139	64.5%	2,213
Machinery and Equipment			2,213	2,212	32	76	215	139	64.5%	2,213
Transport Assets		-	2,180	2,180	42	42	-	(42)	#DIV/0!	2,180
Transport Assets			2,180	2,180	42	42	-	(42)	#DIV/0!	2,180
Total Capital Expenditure on new assets	1	-	34,508	28,005	566	932	10,256	9,324	90.9%	34,508

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04										
Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	3,470	4,438	873	912	2,024	1,111	54.9%	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	797	797	930	132	14.2%	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	797	797	930	132	14.2%	960
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1,220	2,188	76	115	1,064	949	89.2%	1,220
Bulk Mains		-	100	100	-	-	-	-	-	100
Distribution		-	1,120	2,088	76	115	1,064	949	89.2%	1,120
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	405	390	31	48	(15)	(63)	417.4%	405
Community Facilities		-	105	90	-	-	(15)	(15)	100.0%	105
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	15	-	-	-	(15)	(15)	100.0%	15
Cemeteries/Crematoria		-	50	50	-	-	-	-	-	50
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	40	40	-	-	-	-	-	40
Sport and Recreation Facilities		-	300	300	31	48	-	(48)	#DIV/0!	300
Indoor Facilities		-	200	200	31	48	-	(48)	#DIV/0!	200
Outdoor Facilities		-	100	100	-	-	-	-	-	100
Capital Spares		-	-	-	-	-	-	-	-	-
Investment properties		-	50	50	3	3	17	14	82.0%	50
Revenue Generating		-	50	-	-	-	-	-	-	50
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	50	-	-	-	-	-	-	50
Non-revenue Generating		-	-	50	3	3	17	14	82.0%	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	50	3	3	17	14	82.0%	-
Computer Equipment		-	425	425	-	-	-	-	-	425
Computer Equipment		-	425	425	-	-	-	-	-	425
Furniture and Office Equipment		-	505	520	18	41	377	336	89.2%	505
Furniture and Office Equipment		-	505	520	18	41	377	336	89.2%	505
Machinery and Equipment		-	170	173	-	171	173	1	0.8%	170
Machinery and Equipment		-	170	173	-	171	173	1	0.8%	170
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	5,025	5,995	926	1,175	2,575	1,400	54.4%	5,025

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October										
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	-	454	911	1,102	192	17.4%	3,930
Roads Infrastructure		-	706	-	78	176	235	59	25.1%	706
Roads			706		78	176	235	59	25.1%	706
Road Structures					-	-	-	-		-
Road Furniture					-	-	-	-		-
Capital Spares					-	-	-	-		-
Storm water Infrastructure		-	265	-	4	30	88	59	66.4%	265
Drainage Collection					-	-	-	-		-
Storm water Conveyance			265		4	30	88	59	66.4%	265
Attenuation					-	-	-	-		-
Electrical Infrastructure		-	2,109	-	312	583	501	(83)	-16.6%	2,109
MV Networks					-	-	-	-		-
LV Networks			2,109		312	583	501	(83)	-16.6%	2,109
Capital Spares					-	-	-	-		-
Water Supply Infrastructure		-	446	-	59	118	149	30	20.3%	446
Bulk Mains					-	-	-	-		-
Distribution			446		59	118	149	30	20.3%	446
Distribution Points					-	-	-	-		-
PRV Stations					-	-	-	-		-
Capital Spares					-	-	-	-		-
Sanitation Infrastructure		-	389	-	0	3	130	127	97.8%	389
Pump Station					-	-	-	-		-
Reticulation			389		0	3	130	127	97.8%	389
Solid Waste Infrastructure		-	15	-	-	-	-	-		15
Landfill Sites			15		-	-	-	-		15
Community Assets		-	11,261	-	228	721	967	246	25.4%	11,261
Community Facilities		-	8,226	-	-	-	-	-		8,226
Libraries					-	-	-	-		-
Cemeteries/Crematoria			806		-	-	-	-		806
Police					-	-	-	-		-
Parks					-	-	-	-		-
Public Open Space			7,420		-	-	-	-		7,420
Nature Reserves					-	-	-	-		-
Sport and Recreation Facilities		-	3,034	-	228	721	967	246	25.4%	3,034
Indoor Facilities					-	-	-	-		-
Outdoor Facilities			3,034		228	721	967	246	25.4%	3,034
Capital Spares					-	-	-	-		-
Other assets		-	4,965	-	421	1,336	1,675	339	20.3%	4,965
Operational Buildings		-	4,949	-	416	1,331	1,670	339	20.3%	4,949
Municipal Offices			4,949		416	1,331	1,670	339	20.3%	4,949
Capital Spares					-	-	-	-		-
Housing		-	16	-	5	5	5	(0)	-0.3%	16
Staff Housing					-	-	-	-		-
Social Housing			16		5	5	5	(0)	-0.3%	16
Capital Spares					-	-	-	-		-
Computer Equipment		-	362	-	-	1	121	119	98.9%	362
Computer Equipment			362		-	1	121	119	98.9%	362
Furniture and Office Equipment		-	33	-	1	2	10	8	78.3%	33
Furniture and Office Equipment			33		1	2	10	8	78.3%	33
Machinery and Equipment		-	854	-	60	235	242	7	2.9%	854
Machinery and Equipment			854		60	235	242	7	2.9%	854
Transport Assets		-	2,705	-	324	916	902	(15)	-1.6%	2,705
Transport Assets			2,705		324	916	902	(15)	-1.6%	2,705
Total Repairs and Maintenance Expenditure	1	-	24,110	-	1,488	4,122	5,018	896	17.9%	24,110

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October										
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	5,443	5,443	-		16,329
Roads Infrastructure		-	2,427	-	202	809	809	-		2,427
Roads			2,108		176	703	703	-		2,108
Road Structures			189		16	63	63	-		189
Road Furniture			129		11	43	43	-		129
Storm water Infrastructure		-	348	-	29	116	116	-		348
Drainage Collection			126		11	42	42	-		126
Storm water Conveyance			222		18	74	74	-		222
Electrical Infrastructure		-	2,090	-	174	697	697	-		2,090
MV Substations			217		18	72	72	-		217
MV Switching Stations			144		12	48	48	-		144
MV Networks			602		50	201	201	-		602
LV Networks			1,127		94	376	376	-		1,127
Water Supply Infrastructure		-	3,464	-	289	1,155	1,155	-		3,464
Boreholes			40		3	13	13	-		40
Reservoirs			949		79	316	316	-		949
Pump Stations			189		16	63	63	-		189
Water Treatment Works			1,320		110	440	440	-		1,320
Distribution			966		81	322	322	-		966
Sanitation Infrastructure		-	3,830	-	319	1,277	1,277	-		3,830
Pump Station			276		23	92	92	-		276
Reticulation			3,554		296	1,185	1,185	-		3,554
Solid Waste Infrastructure		-	4,171	-	348	1,390	1,390	-		4,171
Landfill Sites			3,699		308	1,233	1,233	-		3,699
Waste Transfer Stations			407		34	136	136	-		407
Waste Processing Facilities			38		3	13	13	-		38
Waste Drop-off Points			26		2	9	9	-		26
Community Assets		-	2,192	-	183	731	731	-		2,192
Community Facilities		-	833	-	69	278	278	-		833
Halls			93		8	31	31	-		93
Clinics/Care Centres			17		1	6	6	-		17
Museums			55		5	18	18	-		55
Libraries			213		18	71	71	-		213
Cemeteries/Crematoria			185		15	62	62	-		185
Public Open Space			107		9	36	36	-		107
Public Ablution Facilities			67		6	22	22	-		67
Markets			95		8	32	32	-		95
Abattoirs			1		0	0	0	-		1
Sport and Recreation Facilities		-	1,360	-	113	453	453	-		1,360
Indoor Facilities			32		3	11	11	-		32
Outdoor Facilities			1,328		111	443	443	-		1,328
Investment properties		-	2	-	-	-	-	-		2
Revenue Generating			2		-	-	-	-		2
Unimproved Property			2		-	-	-	-		2
Other assets		-	1,164	-	97	388	388	-		1,164
Operational Buildings		-	1,164	-	97	388	388	-		1,164
Municipal Offices			1,135		95	378	378	-		1,135
Yards			12		1	4	4	-		12
Stores			18		1	6	6	-		18
Intangible Assets		-	363	-	30	121	121	-		363
Licences and Rights			363		30	121	121	-		363
Computer Software and Applications			363		30	121	121	-		363
Computer Equipment		-	507	-	42	169	169	-		507
Computer Equipment			507		42	169	169	-		507
Furniture and Office Equipment		-	1,072	-	89	357	357	-		1,072
Furniture and Office Equipment			1,072		89	357	357	-		1,072
Machinery and Equipment		-	1,098	-	92	366	366	-		1,098
Machinery and Equipment			1,098		92	366	366	-		1,098
Transport Assets		-	1,736	-	145	579	579	-		1,736
Transport Assets			1,736		145	579	579	-		1,736
Total Depreciation	1	-	24,464	-	2,039	8,154	8,154	-		24,464

10.6 Supporting Table C13e

WC013 Bergvriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04										
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	410	621	6,324	5,703	90.2%	12,854
Roads Infrastructure		-	8,894	15,686	410	621	4,952	4,331	87.5%	8,894
Roads			8,894	15,686	410	621	4,952	4,331	87.5%	8,894
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	2,420	2,420	-	-	460	460	100.0%	2,420
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			600	600						600
MV Switching Stations			120	120			60	60	100.0%	120
MV Networks			800	800			400	400	100.0%	800
LV Networks			900	900						900
Capital Spares										
Water Supply Infrastructure		-	790	1,604	-	-	912	912	100.0%	790
Dams and Weirs										
Boreholes										
Reservoirs			90	90			90	90	100.0%	90
Pump Stations										
Water Treatment Works			250	250			250	250	100.0%	250
Bulk Mains										
Distribution			450	1,264			572	572	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	2,114	648	775	-	(775)	#DIV/0!	2,100
Community Facilities		-	100	100	-	-	-	-		100
Cemeteries/Crematoria										
Police										
Purfs										
Public Open Space			100	100						100
Nature Reserves										
Sport and Recreation Facilities		-	2,000	2,014	648	775	-	(775)	#DIV/0!	2,000
Indoor Facilities										
Outdoor Facilities			2,000	2,014	648	775	-	(775)	#DIV/0!	2,000
Capital Spares										
Other assets		-	1,700	1,700	131	1,006	1,700	694	40.8%	1,700
Operational Buildings		-	1,700	1,700	131	1,006	1,700	694	40.8%	1,700
Municipal Offices			1,700	1,700	131	1,006	1,700	694	40.8%	1,700
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Total Capital Expenditure on upgrading of existing	1	-	16,654	24,274	1,189	2,403	8,024	5,622	70.1%	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)

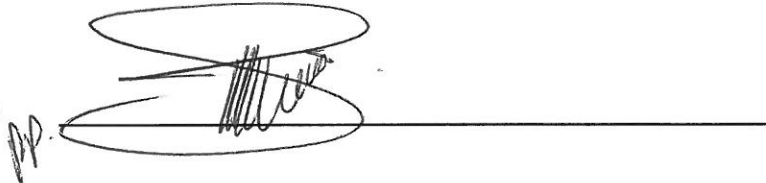
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of October 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

A handwritten signature in black ink, appearing to be 'H. Linde', is written over a horizontal line. The signature is enclosed within two overlapping hand-drawn ovals.

Date 12 November 2021