

Bergrivier Municipality

In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



Monthly Budget Statement August 2022

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted

spending must contribute towards the achievement of the strategic objectives.

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

Virement – A transfer of budget.

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

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

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

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

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

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

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

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for August 2022 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.1.2 Financial problems or risks facing the municipality

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

Section 2 – Resolutions

Resolutions

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

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

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for August 2022.

Section 3 – Executive Summary

Executive summary

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

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

3.1 Introduction

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

3.2 Consolidated performance

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	472,146,835.83	-	93,313,321.13	85,943,577.00	7,369,744.13	9%
Total Expenditure	488,069,437.00	-	62,482,598.56	77,093,031.00	- 14,610,432.44	-19%
Total Capital Expenditure	83,154,566.00	-	2,451,981.63	8,717,115.00	- 6,265,133.37	-72%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a positive variance of R7.369 million against the total budget for the period ended 31 August 2022.

The operating expenditure is underspent by R14.610 million. See below reasons per expenditure type

The total capital budget amounts to R83.155 million. The expenditure for the period amounts to R2.451 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 August 2022.

Revenue by Source (Table C4)

Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue By Source							
Property rates	84,411	94,702	–	22,685	15,784	6,901	44%
Service charges - electricity revenue	144,645	160,568	–	27,816	26,705	1,111	4%
Service charges - water revenue	36,020	36,807	–	5,759	6,097	(339)	-6%
Service charges - sanitation revenue	15,866	17,762	–	2,992	2,928	64	2%
Service charges - refuse revenue	26,650	32,567	–	5,455	5,362	94	2%
Rental of facilities and equipment	1,506	1,674	–	87	1,327	(1,240)	-93%
Interest earned - external investments	7,447	7,981	–	1,623	612	1,012	165%
Interest earned - outstanding debtors	5,166	5,000	–	964	1,188	(223)	-19%
Fines, penalties and forfeits	18,737	21,286	–	946	620	326	52%
Licences and permits	85	77	–	3	1	1	104%
Agency services	4,676	5,788	–	642	814	(172)	-21%
Transfers and subsidies	68,725	73,909	–	22,427	23,364	(937)	-4%
Other revenue	10,304	11,325	–	1,913	691	1,222	177%
Gains	1,638	2,700	–	–	450	(450)	-100%
Total Revenue (excluding capital transfers and contributions)	425,875	472,147	–	93,313	85,944	7,370	9%

Total revenue received to date was R93,313,321.13 which represents 19.76% of the total operating revenue budget for the year.

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

Property Rates: A positive YTD variance of 44% due to more ratepayers that chose to be charged annual rates that was not anticipated in the budget, a correction will be considered as revenue trends establish during the course of the year.

Service Charges – Electricity Revenue: A positive variance of 4% which is due to an increase in electricity consumption because of the cold winter months. Internal charges have to be reversed that will have an impact on the variance.

Service Charges – Water Revenue: A negative variance of 6% due to consumers using less water during the winter months. Internal charges have to be reversed that will have an impact on the variance.

Service Charges – Sanitation Revenue: A positive result of 2% which is slightly above the budgeted monthly target

Service Charges – Refuse Revenue: A positive variance of 2% due to more accurate billing, and more revenue raised in respect of refuse received at the transfer stations than anticipated in the original budget as the revenue enhancement program gains momentum

Rental of Facilities and Equipment – A negative variance of 93% due to an incorrect YTD budget amount for the rental of the commonage.

Interest earned – outstanding debtors: A negative variance of 19% is recorded for the month. This can mainly be ascribed to better credit control which include handover of outstanding accounts.

Fines, penalties and forfeits: A positive variance of 52% is reflected as a result of more revenue received than anticipated in the budget.

Agency Services: A negative YTD variance of 21% as a result of less revenue received than anticipated in the budget.

Transfers and subsidies: A negative YTD variance of 4% due to the revenue recognition journals processes after month end.

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

Operating expenditure by type (Table C4)

Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							%
Expenditure By Type							
Employee related costs	146,035	166,890	–	24,030	27,872	(3,842)	-14%
Remuneration of councillors	6,801	6,993	–	1,144	1,165	(22)	-2%
Debt impairment	13,606	30,490	–	5,082	5,082	–	
Depreciation & asset impairment	27,625	28,668	–	4,778	4,778	–	
Finance charges	17,971	19,514	–	–	2,115	(2,115)	-100%
Bulk purchases - electricity	118,995	128,498	–	13,416	16,194	(2,778)	-17%
Inventory consumed	15,362	17,780	–	1,890	2,616	(726)	-28%
Contracted services	32,895	38,447	–	3,008	4,277	(1,269)	-30%
Transfers and Grants	6,736	7,797	–	2,777	3,223	(447)	-14%
Other expenditure	30,995	40,287	–	6,359	9,319	(2,961)	-32%
Losses	–	2,705	–	–	451	(451)	-100%
Total Expenditure	417,021	488,069	–	62,483	77,093	(14,610)	-19%

The total expenditure to date is R62,482,598.56 which represents 12.80% of the total operating expenditure budget for the year.

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

Employee related costs: A negative budget variance of 14%, is recorded due to budgeted vacancies not filled.

Bulk Purchases – Electricity: A negative budget variance of 17% is reflected due to the impact of loadshedding.

Inventory Consumed: A negative YTD budget variance of 28% due to underspending in bulk water and repairs on network fees.

Contracted services: A negative YTD budget variance of 30% is reflected due to a combination of under-over expenditure on professional fees phoenix (over), security (over), revenue enhancement (under) and repairs vehicles.

Transfers and Subsidies: A negative YTD budget variance of 14% is reflected. Actual payments are not aligned with the budget. Transfers and grants solely get paid out when a claim gets handed in according to legislation.

Other expenditure: A negative YTD budget variance of 32% less than budget is recorded due to under expenditure on rehabilitation refuse sites and internal services, and over expenditure on fuel and payment for prepaid service provider.

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

Capital Expenditure and Funding (Table C5)

Vote Description	2021/22	Budget Year 2022/23					
	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	-	120	-	-	-	-	
Vote 4 - Technical Services	-	27,321	-	382	2,229	(1,847)	-83%
Vote 5 - Community Services	-	160	-	26	100	(74)	-74%
Total Capital Multi-year expenditure	-	27,601	-	408	2,329	(1,921)	-82%
<u>Single Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	450	-	-	-	-	
Vote 2 - Finance	-	960	-	-	-	-	
Vote 3 - Corporate Services	-	2,145	-	10	-	10	#DIV/0!
Vote 4 - Technical Services	-	43,248	-	1,377	5,843	(4,466)	-76%
Vote 5 - Community Services	-	8,750	-	657	545	112	21%
Total Capital single-year expenditure	-	55,553	-	2,044	6,388	(4,344)	-68%
Total Capital Expenditure	-	83,155	-	2,452	8,717	(6,265)	-72%
<u>Funded by:</u>							
National Government	-	15,971	-	931	2,154	(1,222)	-57%
Provincial Government	-	7,640	-	2	522	(520)	-100%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	528	-	-	-	-	
Transfers recognised - capital	-	24,139	-	933	2,675	(1,742)	-65%
Borrowing	-	40,000	-	175	4,707	(4,532)	-96%
Internally generated funds	-	19,016	-	1,344	1,335	9	1%
Total Capital Funding	-	83,155	-	2,452	8,717	(6,265)	-72%

Capital Expenditure:

Total year to date capital expenditure as at 31 August 2022 amounts to R2,451,981.63

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

Vote 1 - Municipal Manager

No capital expenditure for August 2022.

Vote 2 – Finance

No capital expenditure for August 2022. Shadow costs amounted to R779,980.88 at the end of August 2022.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R10,235.28 or 0.45% of the original budget of R2,265,000.00 . Shadow costs amounted to R 1,366,764.91 at the end of August 2022.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R1,759,143.88 or 2.49% of the original budget of R70,569,566.00 . Shadow costs amounted to R 5,170,235.56 at the end of August 2022.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R682,602.47 or 7.66% of the original budget of R8,910,000.00 . Shadow costs amounted to R 796,193.14 at the end of August 2022.

Debtors

Achieve a debtor payment percentage of 96% {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100} [77]		% debtor payment achieved
Gross Debtors Opening Balance 30 June 2022	A	131,508,248.50
Billed Revenue 2022/23(July - June)	B	69,240,603.80
Gross Debtors Closing balance 31 Aug 2022	C	135,592,299.80
Bad debts written-off (July 22 - June 23)	D	-
Billed Revenue 2022/23(July - June)		69,240,603.80
Nett Billed Revenue		65,156,552.50
% debtor payment achieved		94.10
Nett Payment received - Aug 22		26,561,310.99

Cash flow

The Cash Book Balance (investments included) as at 31 August 2022 reflects a positive amount of R170,230 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

<u>Investment Register</u>											
						2021-08-01					2021-08-31
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate Per Annum	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee This Month	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA	93 6177 2313	call	2021-09-15			10,508,480.33				54,888.82	10,563,369.15
Nedbank	03/7881004312/000047	Fixed	2022-05-12	2022-07-12	5.2800%	0.00					0.00
ABSA	2080494253	Fixed	2022-06-23	2022-09-25	5.8700%	40,250,882.19				199,419.17	40,450,301.36
Standard Bank	00078722675/010	Fixed	2022-06-23	2022-09-25	5.8750%	40,251,095.89				199,589.04	40,450,684.93
Standard Bank	078722675-012	Fixed	2022-07-08	2022-09-06	5.90%	40,155,178.08				200,438.36	40,355,616.44
Total Investment						131,165,636.49	0.00	0.00	0.00	654,335.39	131,819,971.88

During the month of August 2022, no new investments was made. The accrued interest for August 2022 amount to R654,335.39. The total amount invested at 31 August R131,819,971.88.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2022/2023

	Budget	Total Budget	Monthly actual	YearTD actual	Outstanding
National Government: Transfers and Grants					
Expanded Public Works Programme	1,662,000.00	1,662,000.00	416,000.00	416,000.00	1,246,000.00
Financial Management Grant	1,550,000.00	1,550,000.00	1,550,000.00	1,550,000.00	-
Local Government Equitable Share	57,506,000.00	57,506,000.00	-	22,427,000.00	35,079,000.00
Municipal Infrastructure Grant	16,017,000.00	16,017,000.00	-	3,340,000.00	12,677,000.00
Water Services Infrastructure Grant	3,150,000.00	3,150,000.00	-	-	3,150,000.00
				-	
	79,885,000.00	79,885,000.00	1,966,000.00	27,733,000.00	52,152,000.00
Provincial Government: Transfers and Grants					
Human Settlements	9,150,000.00	9,150,000.00	-	-	9,150,000.00
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading	120,000.00	120,000.00	-	-	120,000.00
Libraries	8,053,000.00	8,053,000.00	2,685,000.00	2,685,000.00	5,368,000.00
Maintenance of Roads	140,000.00	140,000.00	-	-	140,000.00
			-	-	-
	17,463,000.00	17,463,000.00	2,685,000.00	2,685,000.00	14,778,000.00
Total Transfers and Grants	97,348,000.00	97,348,000.00	4,651,000.00	30,418,000.00	66,930,000.00

3.3 Material variances from SDBIP

There are no material variances to be reported

3.4 Remedial or corrective steps

No action required

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August							
Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			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		2.4%	9.9%	0.0%	0.0%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	0.0%	7.1%	48.1%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.4%	31.3%	0.0%	22.6%	31.3%
Gearing	Long Term Borrowing/ Funds & Reserves		186.1%	309.9%	0.0%	217.2%	309.9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	346.9%	305.6%	0.0%	480.2%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.0%	184.3%	0.0%	312.9%	184.3%
<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		23.0%	17.9%	0.0%	110.5%	17.9%
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		34.3%	35.3%	0.0%	25.8%	35.3%
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		10.7%	10.2%	0.0%	0.0%	5.6%
<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) - M02 August										
Description	Ref	2021/22	Budget Year 2022/23							
		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>		143,007	173,145	-	8,682	47,847	42,429	5,417	13%	173,145
Executive and council		33,904	57,657	-	-	22,427	22,879	(452)	-2%	57,657
Finance and administration		109,102	115,488	-	8,682	25,420	19,550	5,869	30%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32,470	44,934	-	867	2,147	2,340	(193)	-8%	44,934
Community and social services		9,304	8,877	-	80	155	94	61	64%	8,877
Sport and recreation		5,259	5,618	-	487	1,001	100	901	901%	5,618
Public safety		17,528	21,267	-	300	991	617	374	61%	21,267
Housing		380	9,172	-	-	-	1,529	(1,529)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26,534	25,559	-	745	1,232	1,067	165	15%	25,559
Planning and development		19,633	17,913	-	371	589	166	423	254%	17,913
Road transport		6,901	7,646	-	374	643	901	(258)	-29%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		243,902	252,647	-	19,029	42,087	42,445	(357)	-1%	252,647
Energy sources		147,769	160,753	-	11,742	27,842	26,718	1,124	4%	160,753
Water management		38,232	40,743	-	3,018	5,759	7,327	(1,569)	-21%	40,743
Waste water management		24,727	17,786	-	1,514	3,003	2,939	64	2%	17,786
Waste management		33,174	33,365	-	2,756	5,484	5,460	23	0%	33,365
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	445,913	496,285	-	29,323	93,313	88,282	5,032	6%	496,285
Expenditure - Functional										
<i>Governance and administration</i>		91,701	118,962	-	10,863	18,630	22,575	(3,945)	-17%	118,962
Executive and council		23,509	26,211	-	5,659	7,505	7,764	(259)	-3%	26,211
Finance and administration		67,078	91,251	-	5,123	10,978	14,581	(3,603)	-25%	91,251
Internal audit		1,114	1,500	-	82	147	230	(84)	-36%	1,500
<i>Community and public safety</i>		65,398	76,550	-	5,378	10,481	12,178	(1,697)	-14%	76,550
Community and social services		12,272	13,873	-	1,044	1,976	2,425	(449)	-19%	13,873
Sport and recreation		18,282	22,168	-	1,372	2,744	3,330	(586)	-18%	22,168
Public safety		32,701	36,852	-	2,823	5,481	5,830	(349)	-6%	36,852
Housing		2,143	3,657	-	140	280	593	(313)	-53%	3,657
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		46,343	52,940	-	4,072	7,734	8,334	(600)	-7%	52,940
Planning and development		15,403	17,411	-	1,475	2,733	2,999	(266)	-9%	17,411
Road transport		30,940	35,529	-	2,597	5,002	5,335	(334)	-6%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		213,579	239,618	-	19,606	25,637	34,005	(8,368)	-25%	239,618
Energy sources		135,169	150,339	-	14,177	15,888	19,101	(3,214)	-17%	150,339
Water management		23,469	23,509	-	1,657	2,918	3,771	(853)	-23%	23,509
Waste water management		10,395	15,219	-	859	1,612	2,301	(689)	-30%	15,219
Waste management		44,545	50,551	-	2,913	5,220	8,833	(3,612)	-41%	50,551
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	417,021	488,069	-	39,920	62,483	77,093	(14,610)	-19%	488,069
Surplus/ (Deficit) for the year		28,893	8,216	-	(10,597)	30,831	11,189	19,642	176%	8,216

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) - M02 August										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		34,300	57,657	-	-	22,427	22,879	(452)	-2.0%	57,657
Vote 2 - Finance		106,273	109,990	-	8,664	25,395	17,809	7,585	42.6%	109,990
Vote 3 - Corporate Services		1,664	3,248	-	17	31	467	(435)	-93.3%	3,248
Vote 4 - Technical Services		266,530	274,668	-	19,401	42,671	43,972	(1,301)	-3.0%	274,668
Vote 5 - Community Services		37,146	50,722	-	1,241	2,790	3,154	(365)	-11.6%	50,722
Total Revenue by Vote	2	445,913	496,285	-	29,323	93,313	88,282	5,032	5.7%	496,285
Expenditure by Vote	1									
Vote 1 - Municipal Manager		28,342	32,593	-	6,080	8,304	8,761	(456)	-5.2%	32,593
Vote 2 - Finance		31,997	46,098	-	2,898	6,482	7,400	(918)	-12.4%	46,098
Vote 3 - Corporate Services		28,839	38,156	-	1,926	3,867	6,569	(2,702)	-41.1%	38,156
Vote 4 - Technical Services		257,739	289,667	-	23,347	32,837	41,412	(8,574)	-20.7%	289,667
Vote 5 - Community Services		70,104	81,555	-	5,669	10,992	12,952	(1,960)	-15.1%	81,555
Total Expenditure by Vote	2	417,021	488,069	-	39,920	62,483	77,093	(14,610)	-19.0%	488,069
Surplus/ (Deficit) for the year	2	28,893	8,216	-	(10,597)	30,831	11,189	19,642	175.6%	8,216

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
Description	Ref	2021/22	Budget Year 2022/23							
		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		84,411	94,702	-	7,167	22,685	15,784	6,901	44%	94,702
Service charges - electricity revenue		144,645	160,568	-	11,745	27,816	26,705	1,111	4%	160,568
Service charges - water revenue		36,020	36,807	-	3,018	5,759	6,097	(339)	-6%	36,807
Service charges - sanitation revenue		15,866	17,762	-	1,509	2,992	2,928	64	2%	17,762
Service charges - refuse revenue		26,650	32,567	-	2,742	5,455	5,362	94	2%	32,567
Rental of facilities and equipment		1,506	1,674	-	50	87	1,327	(1,240)	-93%	1,674
Interest earned - external investments		7,447	7,981	-	781	1,623	612	1,012	165%	7,981
Interest earned - outstanding debtors		5,166	5,000	-	668	964	1,188	(223)	-19%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,737	21,286	-	254	946	620	326	52%	21,286
Licences and permits		85	77	-	1	3	1	1	104%	77
Agency services		4,676	5,788	-	374	642	814	(172)	-21%	5,788
Transfers and subsidies		68,725	73,909	-	-	22,427	23,364	(937)	-4%	73,909
Other revenue		10,304	11,325	-	1,015	1,913	691	1,222	177%	11,325
Gains		1,638	2,700	-	-	-	450	(450)	-100%	2,700
Total Revenue (excluding capital transfers and contributions)		425,875	472,147	-	29,323	93,313	85,944	7,370	9%	472,147
Expenditure By Type										
Employee related costs		146,035	166,890	-	12,029	24,030	27,872	(3,842)	-14%	166,890
Remuneration of councillors		6,801	6,993	-	572	1,144	1,165	(22)	-2%	6,993
Debt impairment		13,606	30,490	-	2,541	5,082	5,082	-	-	30,490
Depreciation & asset impairment		27,625	28,668	-	2,389	4,778	4,778	-	-	28,668
Finance charges		17,971	19,514	-	-	-	2,115	(2,115)	-100%	19,514
Bulk purchases - electricity		118,995	128,498	-	12,809	13,416	16,194	(2,778)	-17%	128,498
Inventory consumed		15,362	17,780	-	1,306	1,890	2,616	(726)	-28%	17,780
Contracted services		32,895	38,447	-	1,499	3,008	4,277	(1,269)	-30%	38,447
Transfers and Grants		6,736	7,797	-	2,049	2,777	3,223	(447)	-14%	7,797
Other expenditure		30,995	40,287	-	4,726	6,359	9,319	(2,961)	-32%	40,287
Losses		-	2,705	-	-	-	451	(451)	-100%	2,705
Total Expenditure		417,021	488,069	-	39,920	62,483	77,093	(14,610)	-19%	488,069
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,804	23,611	-	-	-	2,250	(2,250)	(0)	23,611
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		234	528	-	-	-	88	(88)	(0)	528
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28,893	8,216	-	(10,597)	30,831	11,189			8,216
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		28,893	8,216	-	(10,597)	30,831	11,189			8,216
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		28,893	8,216	-	(10,597)	30,831	11,189			8,216
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		28,893	8,216	-	(10,597)	30,831	11,189			8,216

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August										
Vote Description	Ref	Budget Year 2022/23								
		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		-	120	-	-	-	-	-	-	120
Vote 4 - Technical Services		-	27,321	-	151	382	2,229	(1,847)	-83%	27,321
Vote 5 - Community Services		-	160	-	26	26	100	(74)	-74%	160
Total Capital Multi-year expenditure	4,7	-	27,601	-	177	408	2,329	(1,921)	-82%	27,601
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	450	-	-	-	-	-	-	450
Vote 2 - Finance		-	960	-	-	-	-	-	-	960
Vote 3 - Corporate Services		-	2,145	-	10	10	-	10	#DIV/0!	2,145
Vote 4 - Technical Services		-	43,248	-	1,235	1,377	5,843	(4,466)	-76%	43,248
Vote 5 - Community Services		-	8,750	-	630	657	545	112	21%	8,750
Total Capital single-year expenditure	4	-	55,553	-	1,876	2,044	6,388	(4,344)	-68%	55,553
Total Capital Expenditure		-	83,155	-	2,053	2,452	8,717	(6,265)	-72%	83,155
Capital Expenditure - Functional Classification										
Governance and administration		-	4,798	-	-	64	50	14	28%	4,798
Executive and council		-	140	-	-	-	-	-	-	140
Finance and administration		-	4,658	-	-	64	50	14	28%	4,658
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	8,910	-	656	683	645	38	6%	8,910
Community and social services		-	1,910	-	63	63	-	63	#DIV/0!	1,910
Sport and recreation		-	4,925	-	593	619	645	(26)	-4%	4,925
Public safety		-	1,060	-	-	-	-	-	-	1,060
Housing		-	1,015	-	-	-	-	-	-	1,015
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	26,260	-	1,102	1,351	2,859	(1,507)	-53%	26,260
Planning and development		-	13,360	-	10	10	1,078	(1,068)	-99%	13,360
Road transport		-	12,900	-	1,092	1,341	1,780	(439)	-25%	12,900
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	43,187	-	295	354	5,163	(4,809)	-93%	43,187
Energy sources		-	8,020	-	47	106	2,000	(1,894)	-95%	8,020
Water management		-	24,250	-	150	150	2,863	(2,714)	-95%	24,250
Waste water management		-	6,230	-	98	98	300	(202)	-67%	6,230
Waste management		-	4,688	-	-	-	-	-	-	4,688
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	83,155	-	2,053	2,452	8,717	(6,265)	-72%	83,155
Funded by:										
National Government		-	15,971	-	814	931	2,154	(1,222)	-57%	15,971
Provincial Government		-	7,640	-	2	2	522	(520)	-100%	7,640
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	528	-	-	-	-	-	-	528
Transfers recognised - capital		-	24,139	-	816	933	2,675	(1,742)	-65%	24,139
Borrowing	6	-	40,000	-	53	175	4,707	(4,532)	-96%	40,000
Internally generated funds		-	19,016	-	1,183	1,344	1,335	9	1%	19,016
Total Capital Funding		-	83,155	-	2,053	2,452	8,717	(6,265)	-72%	83,155

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		22,810	23,537	–	38,410	23,537
Call investment deposits		120,778	100,000	–	131,820	100,000
Consumer debtors		71,875	70,064	–	83,705	70,064
Other debtors		17,232	7,643	–	3,069	7,643
Current portion of long-term receivables		2,409	2,516	–	2,637	2,516
Inventory		955	1,080	–	1,621	1,080
Total current assets		236,059	204,840	–	261,260	204,840
Non current assets						
Long-term receivables		6,253	4,430	–	13,739	4,430
Investments		–	–	–	–	–
Investment property		14,688	15,898	–	14,684	15,898
Investments in Associate		–	–	–	–	–
Property, plant and equipment		483,301	536,321	–	481,037	536,321
Biological		–	–	–	–	–
Intangible		3,113	4,185	–	3,055	4,185
Other non-current assets		454	454	–	454	454
Total non current assets		507,809	561,288	–	512,968	561,288
TOTAL ASSETS		743,868	766,128	–	774,229	766,128
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		9,657	10,082	–	(1,338)	10,082
Consumer deposits		4,786	5,114	–	5,393	5,114
Trade and other payables		38,381	33,765	–	37,134	33,765
Provisions		15,231	18,073	–	13,219	18,073
Total current liabilities		68,055	67,034	–	54,408	67,034
Non current liabilities						
Borrowing		65,834	96,411	–	76,830	96,411
Provisions		142,733	154,591	–	144,915	154,591
Total non current liabilities		208,567	251,002	–	221,745	251,002
TOTAL LIABILITIES		276,623	318,036	–	276,153	318,036
NET ASSETS	2	467,246	448,091	–	498,076	448,091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		431,877	416,982	–	462,708	416,982
Reserves		35,368	31,109	–	35,368	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	467,246	448,091	–	498,076	448,091

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
Description	Ref	2021/22	Budget Year 2022/23							
		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		83,108	89,143	-	9,938	16,049	7,429	8,620	116%	89,143
Service charges		214,279	241,842	-	20,223	42,603	20,154	22,450	111%	241,842
Other revenue		22,696	22,932	-	8,116	15,516	1,911	13,605	712%	22,932
Transfers and Subsidies - Operational		68,725	73,909	-	4,651	27,417	6,159	21,258	345%	73,909
Transfers and Subsidies - Capital		15,848	24,139	-	-	3,340	2,012	1,328	66%	24,139
Interest		7,429	10,433	-	1,449	2,588	869	1,718	198%	10,433
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(349,255)	(396,866)	-	(40,012)	(75,695)	(33,072)	42,623	-129%	(396,866)
Finance charges		(7,206)	(7,802)	-	-	-	(650)	(650)	100%	(7,802)
Transfers and Grants		(6,736)	(7,797)	-	(2,049)	(2,777)	(650)	2,127	-327%	(7,797)
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,888	49,932	-	2,316	29,041	4,161	(24,880)	-598%	49,932
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		617	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(54,333)	(83,155)	-	(2,053)	(2,452)	(6,930)	(4,478)	65%	(83,155)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(53,716)	(83,155)	-	(2,053)	(2,452)	(6,930)	(4,478)	65%	(83,155)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,650	40,000	-	-	-	3,333	(3,333)	-100%	40,000
Increase (decrease) in consumer deposits		-	395	-	-	-	33	(33)	-100%	395
Payments										
Repayment of borrowing		(7,880)	(10,082)	-	-	-	(840)	(840)	100%	(10,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		6,770	30,313	-	-	-	2,526	2,526	100%	30,313
NET INCREASE/ (DECREASE) IN CASH HELD		1,942	(2,910)	-	263	26,589	(242)			(2,910)
Cash/cash equivalents at beginning:		141,646	126,447	-	-	143,641	126,447			143,641
Cash/cash equivalents at month/year end:		143,588	123,537	-	-	170,230	126,205			140,731

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,325	1,015	615	932	504	443	2,260	5,361	14,454	9,499		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,114	747	235	1,065	248	181	1,031	4,940	15,561	7,465		
Receivables from Non-exchange Transactions - Property Rates	1400	6,837	6,630	883	4,588	2,106	636	4,479	19,424	45,583	31,233		
Receivables from Exchange Transactions - Waste Water Management	1500	1,601	750	468	988	439	457	2,007	6,370	13,080	10,261		
Receivables from Exchange Transactions - Waste Management	1600	3,037	1,357	703	1,609	660	638	3,268	9,252	20,525	15,427		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	523	489	431	1,663	757	459	2,447	7,602	14,371	12,928		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,502)	65	27	246	79	33	439	2,891	(1,723)	3,686		
Total By Income Source	2000	16,936	11,053	3,363	11,090	4,793	2,847	15,931	55,839	121,851	90,499	-	-
2021/22 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	181	1,684	156	136	133	130	760	1,835	5,015	2,994		
Commercial	2300	3,718	673	130	98	89	79	461	1,380	6,628	2,107		
Households	2400	6,485	5,425	2,321	1,944	1,743	1,625	9,021	34,107	62,672	48,440		
Other	2500	6,551	3,272	757	8,910	2,828	1,012	5,690	18,517	47,536	36,957		
Total By Customer Group	2600	16,936	11,053	3,363	11,090	4,793	2,847	15,931	55,839	121,851	90,499	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
ABSA		call			variable					10,508	55			10,563
Nedbank		2			fixed	5.28%			12 July 2022	-				-
ABSA		3			fixed	5.87%			25 September 2022	40,251	199			40,450
Standard Bank		3			fixed	5.88%			25 September 2022	40,251	200			40,451
Standard Bank		2			fixed	5.90%			06 September 2022	40,155	200			40,356
										-				-
										-				-
Municipality sub-total										131,166	654	-	-	131,820
TOTAL INVESTMENTS AND INTEREST	2									131,166	654	-	-	131,820

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	63,914	-	1,966	24,829	5,326	17,601	330.5%	63,914
Local Government Equitable Share		-	57,506	-	-	22,427	4,792	17,635	368.0%	57,506
Municipal Infrastructure Grant		-	2,786	-	-	436	232			2,786
Expanded Public Works Programme		-	1,662	-	416	416	139			1,662
Financial Management Grant		-	1,550	-	1,550	1,550	129			1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant	3	-	411	-	-	-	34	(34)	-100.0%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	9,823	-	2,685	2,685	819	2,004	244.8%	9,823
Libraries		-	8,033	-	2,685	2,685	669	2,016	301.1%	8,033
Department of Human Settlements		-	1,650	-	-	-	138			1,650
Maintenance of Roads		-	140	-	-	-	12	(12)	-100.0%	140
Financial Management Support Grant		-	-	-	-	-	-			-
Municipal Capacity Building Grant		-	-	-	-	-	-			-
Public Employment Support Grant		-	-	-	-	-	-			-
Local Government Support Grant - COVID-19		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-			-
Other grant providers:		-	172	-	-	-	14	(14)	-100.0%	172
Heist op den Berg		-	172	-	-	-	14	(14)	-100.0%	172
Other grant providers		-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	-	73,909	-	4,651	27,514	6,159	19,590	318.1%	73,909
Capital Transfers and Grants										
National Government:		-	15,971	-	-	2,904	1,331	1,802	135.4%	15,971
Municipal Infrastructure Grant		-	13,231	-	-	2,904	1,103	1,802	163.4%	13,231
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant		-	2,739	-	-	-	228			2,739
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	7,640	-	-	-	637	(637)	-100.0%	7,640
Regional Socio - Economic Project		-	120	-	-	-	10	(10)	-100.0%	120
Libraries		-	20	-	-	-	2			20
Fire Service Capacity Building Grant		-	-	-	-	-	-			-
Development of Sport and Recreation Facilities Support Grant		-	-	-	-	-	-			-
Department of Human Settlements		-	7,500	-	-	-	625			7,500
Other capital transfers [insert description]		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-			-
Other grant providers:		-	528	-	-	339	44	295	671.4%	528
Heist op den Berg		-	528	-	-	339	44	295	671.4%	528
Other grant providers		-	-	-	-	-	-			-
Total Capital Transfers and Grants	5	-	24,139	-	-	3,244	2,012	1,460	72.6%	24,139
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	98,048	-	4,651	30,757	8,171	21,051	257.6%	98,048

8.2 Supporting Table C7

WC013 Bergvrievier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2021/22	Budget Year 2022/23							
		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:		-	63,914	-	5,347	10,475	5,326	5,149	96.7%	63,914
Local Government Equitable Share		-	57,506	-	4,792	9,584	4,792	4,792	100.0%	57,506
Municipal Infrastructure Grant		-	2,786	-	173	261	232	29	12.4%	2,786
Expanded Public Works Programme		-	1,662	-	327	539	139	401	289.4%	1,662
Financial Management Grant		-	1,550	-	35	71	129	(59)	-45.4%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	411	-	20	20	34	(14)	-41.0%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-	-	-
Provincial Government:		-	9,823	-	643	1,179	819	361	44.1%	9,823
Libraries		-	8,033	-	643	1,179	669	510	76.2%	8,033
Department of Human Settlements		-	1,650	-	-	-	138	(138)	-100.0%	1,650
Maintenance of Roads		-	140	-	-	-	12	(12)	-100.0%	140
Municipal Capacity Building Grant		-	-	-	-	-	-	-	-	-
Public Employment Support Grant		-	-	-	-	-	-	-	-	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	172	-	-	-	14	(14)	-100.0%	172
Heist op den Berg		-	172	-	-	-	14	(14)	-100.0%	172
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	73,909	-	5,990	11,655	6,159	5,496	89.2%	73,909
Capital expenditure of Transfers and Grants										
National Government:		-	15,971	-	814	931	1,331	(399)	-30.0%	15,971
Municipal Infrastructure Grant		-	13,231	-	679	797	1,103	(306)	-27.7%	13,231
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	2,739	-	135	135	228	(93)	-41.0%	2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	140	-	2	2	12	(10)	-86.3%	140
Regional Socio - Economic Project		-	120	-	-	-	10	(10)	-100.0%	120
Libraries		-	20	-	2	2	2	(0)	-4.0%	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Department of Human Settlements		-	7,500	-	-	-	625	-	-	7,500
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	528	-	-	-	44	(44)	-100.0%	528
Heist op den Berg		-	528	-	-	-	44	(44)	-100.0%	528
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	16,639	-	816	933	1,387	(453)	-32.7%	16,639
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	90,548	-	6,806	12,588	7,546	5,042	66.8%	90,548

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

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,536	5,895	-	476	952	983	(31)	-3%	5,895
Pension and UIF Contributions			133	-	10	20	22	(2)	-10%	133
Medical Aid Contributions			-	-	2	4	-	4	#DIV/0!	-
Motor Vehicle Allowance			407	-	40	80	68	12	17%	407
Cellphone Allowance			558	-	44	88	93	(5)	-5%	558
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
Sub Total - Councillors		5,536	6,993	-	572	1,144	1,165	(22)	-2%	6,993
% increase	4		26.3%							26.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,375	6,122	-	295	758	1,020	(262)	-26%	6,122
Pension and UIF Contributions			716	-	59	138	119	19	16%	716
Medical Aid Contributions			149	-	7	17	25	(8)	-33%	149
Overtime			-	-	-	-	-	-		-
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			1,159	-	57	139	193	(55)	-28%	1,159
Cellphone Allowance			-	-	0	1	-	1	#DIV/0!	-
Housing Allowances			158	-	13	25	26	(1)	-5%	158
Other benefits and allowances			279	-	11	26	47	(21)	-44%	279
Payments in lieu of leave			-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-		-
Post-retirement benefit obligations	2		-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		5,375	8,583	-	442	1,104	1,431	(327)	-23%	8,583
% increase	4		59.7%							59.7%
Other Municipal Staff										
Basic Salaries and Wages		96,186	109,536	-	7,711	15,239	18,205	(2,967)	-16%	109,536
Pension and UIF Contributions			17,553	-	1,306	2,622	2,925	(303)	-10%	17,553
Medical Aid Contributions			7,652	-	510	1,022	1,275	(253)	-20%	7,652
Overtime			4,783	-	540	1,153	797	356	45%	4,783
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			5,793	-	441	856	1,065	(209)	-20%	5,793
Cellphone Allowance			24	-	3	6	7	(1)	-19%	24
Housing Allowances			731	-	46	91	122	(31)	-25%	731
Other benefits and allowances			7,770	-	634	1,298	1,300	(2)	0%	7,770
Payments in lieu of leave			1,968	-	127	162	328	(166)	-51%	1,968
Long service awards			636	-	115	168	106	62	58%	636
Post-retirement benefit obligations	2		1,860	-	155	310	310	-		1,860
Sub Total - Other Municipal Staff		96,186	158,307	-	11,587	22,926	26,442	(3,516)	-13%	158,307
% increase	4		64.6%							64.6%
Total Parent Municipality		107,097	173,883	-	12,601	25,173	29,038	(3,864)	-13%	173,883
TOTAL SALARY, ALLOWANCES & BENEFITS		107,097	173,883	-	12,601	25,173	29,038	(3,864)	-13%	173,883
% increase	4		62.4%							62.4%
TOTAL MANAGERS AND STAFF		101,560	166,890	-	12,029	24,030	27,872	(3,842)	-14%	166,890

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
Month	2021/22	Budget Year 2022/23							
	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	-	1,632	-	399	399	1,632	1,233	75.5%	0%
August	-	7,085	-	2,053	2,452	8,717	6,265	71.9%	3%
September	-	5,410	-	-		14,127	-		
October	-	8,460	-	-		22,587	-		
November	-	9,603	-	-		32,190	-		
December	-	7,405	-	-		39,595	-		
January	-	8,921	-	-		48,516	-		
February	-	10,437	-	-		58,953	-		
March	-	12,385	-	-		71,338	-		
April	-	6,432	-	-		77,770	-		
May	-	3,499	-	-		81,269	-		
June	-	1,886	-	-		83,155	-		
Total Capital expenditure	-	83,155	-	2,452					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	2021/22	Budget Year 2022/23							
		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		-	23,255	-	130	149	1,535	1,386	90.3%	23,255
Roads Infrastructure		-	1,259	-	-	18	-	(18)	#DIV/0!	1,259
<i>Roads</i>		-	1,100	-	-	18	-	(18)	#DIV/0!	1,100
<i>Road Structures</i>		-	159	-	-	-	-	-		159
Storm water Infrastructure		-	605	-	63	63	20	(43)	-214.2%	605
<i>Storm water Conveyance</i>		-	605	-	63	63	20	(43)	-214.2%	605
Electrical Infrastructure		-	1,500	-	-	-	522	522	100.0%	1,500
<i>LV Networks</i>		-	1,500	-	-	-	522	522	100.0%	1,500
Water Supply Infrastructure		-	13,733	-	-	-	693	693	100.0%	13,733
<i>Reservoirs</i>		-	7,391	-	-	-	693	693	100.0%	7,391
<i>Pump Stations</i>		-	600	-	-	-	-	-		600
<i>Distribution</i>		-	5,742	-	-	-	-	-		5,742
Sanitation Infrastructure		-	5,358	-	67	67	300	233	77.5%	5,358
<i>Pump Station</i>		-	250	-	10	10	150	140	93.3%	250
<i>Reticulation</i>		-	3,258	-	-	-	-	-		3,258
<i>Waste Water Treatment Works</i>		-	1,850	-	57	57	150	93	61.7%	1,850
Solid Waste Infrastructure		-	800	-	-	-	-	-		800
<i>Waste Processing Facilities</i>		-	180	-	-	-	-	-		180
<i>Waste Drop-off Points</i>		-	620	-	-	-	-	-		620
Community Assets		-	2,925	-	495	495	525	30	5.7%	2,925
Community Facilities		-	1,470	-	-	-	-	-		1,470
<i>Halls</i>		-	300	-	-	-	-	-		300
<i>Centres</i>		-	120	-	-	-	-	-		120
<i>Cemeteries/Crematoria</i>		-	1,050	-	-	-	-	-		1,050
Sport and Recreation Facilities		-	1,455	-	495	495	525	30	5.7%	1,455
<i>Outdoor Facilities</i>		-	1,455	-	495	495	525	30	5.7%	1,455
Other assets		-	1,980	-	-	64	572	508	88.8%	1,980
Operational Buildings		-	1,980	-	-	64	572	508	88.8%	1,980
<i>Municipal Offices</i>		-	1,680	-	-	-	522	522	100.0%	1,680
<i>Yards</i>		-	300	-	-	64	50	(14)	-27.9%	300
Intangible Assets		-	610	-	-	-	-	-		610
Licences and Rights		-	610	-	-	-	-	-		610
<i>Computer Software and Applications</i>		-	610	-	-	-	-	-		610
Computer Equipment		-	1,620	-	-	-	-	-		1,620
Computer Equipment		-	1,620	-	-	-	-	-		1,620
Furniture and Office Equipment		-	1,601	-	10	10	-	(10)	#DIV/0!	1,601
Furniture and Office Equipment		-	1,601	-	10	10	-	(10)	#DIV/0!	1,601
Machinery and Equipment		-	2,070	-	60	111	(12)	(123)	1022.5%	2,070
Machinery and Equipment		-	2,070	-	60	111	(12)	(123)	1022.5%	2,070
Transport Assets		-	7,310	-	334	334	212	(122)	-57.5%	7,310
Transport Assets		-	7,310	-	334	334	212	(122)	-57.5%	7,310
Total Capital Expenditure on new assets	1	-	41,370	-	1,030	1,163	2,832	1,669	58.9%	41,370

10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02

Description	Ref	2021/22	Budget Year 2022/23							
		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		-	14,124	-	158	164	1,645	1,481	90.0%	14,124
Roads Infrastructure		-	50	-	-	-	-	-		50
<i>Roads</i>			50	-	-	-	-	-		50
<i>Road Structures</i>			-	-	-	-	-	-		-
<i>Road Furniture</i>			-	-	-	-	-	-		-
<i>Capital Spares</i>			-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
<i>Drainage Collection</i>			-	-	-	-	-	-		-
<i>Storm water Conveyance</i>			-	-	-	-	-	-		-
<i>Attenuation</i>			-	-	-	-	-	-		-
Electrical Infrastructure		-	2,120	-	9	15	800	785	98.2%	2,120
<i>MV Substations</i>			1,000	-	-	-	500	500	100.0%	1,000
<i>MV Switching Stations</i>			70	-	-	-	-	-		70
<i>MV Networks</i>			-	-	-	-	-	-		-
<i>LV Networks</i>			1,050	-	9	15	300	285	95.1%	1,050
<i>Capital Spares</i>			-	-	-	-	-	-		-
Water Supply Infrastructure		-	11,954	-	150	150	845	695	82.3%	11,954
<i>Dams and Weirs</i>			-	-	-	-	-	-		-
<i>Boreholes</i>			50	-	-	-	-	-		50
<i>Distribution</i>			11,904	-	150	150	845	695	82.3%	11,904
Community Assets		-	5,745	-	80	104	155	51	32.9%	5,745
Community Facilities		-	445	-	62	62	-	(62)	#DIV/0!	445
<i>Cemeteries/Crematoria</i>			400	-	62	62	-	(62)	#DIV/0!	400
<i>Public Open Space</i>			45	-	-	-	-	-		45
Sport and Recreation Facilities		-	5,300	-	18	42	155	113	72.8%	5,300
<i>Indoor Facilities</i>			200	-	18	42	20	(22)	-111.1%	200
<i>Outdoor Facilities</i>			5,100	-	-	-	135	135	100.0%	5,100
<i>Capital Spares</i>			-	-	-	-	-	-		-
Investment properties		-	1,000	-	-	-	-	-		1,000
Revenue Generating		-	-	-	-	-	-	-		-
<i>Improved Property</i>			-	-	-	-	-	-		-
<i>Unimproved Property</i>			-	-	-	-	-	-		-
Non-revenue Generating		-	1,000	-	-	-	-	-		1,000
<i>Improved Property</i>			1,000	-	-	-	-	-		1,000
<i>Unimproved Property</i>			-	-	-	-	-	-		-
Computer Equipment		-	400	-	-	-	-	-		400
Computer Equipment			400	-	-	-	-	-		400
Furniture and Office Equipment		-	350	-	2	4	-	(4)	#DIV/0!	350
Furniture and Office Equipment			350	-	2	4	-	(4)	#DIV/0!	350
Total Capital Expenditure on renewal of existing ass	1	-	21,619	-	240	272	1,800	1,528	84.9%	21,619

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August										
Description	Ref	2021/22	Budget Year 2022/23							
		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		4,288	4,632	-	149	311	817	506	61.9%	4,632
Roads Infrastructure		852	810	-	29	46	85	38	45.4%	810
Roads		852	810	-	29	46	85	38	45.4%	810
Storm water Infrastructure		193	335	-	13	28	57	29	51.3%	335
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		193	335	-	13	28	57	29	51.3%	335
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,948	2,350	-	92	184	246	62	25.0%	2,350
LV Networks		1,948	2,350	-	92	184	246	62	25.0%	2,350
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		624	580	-	15	41	332	291	87.8%	580
Distribution		624	580	-	15	41	332	291	87.8%	580
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		672	541	-	1	12	95	83	87.0%	541
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		672	541	-	1	12	95	83	87.0%	541
Solid Waste Infrastructure		-	16	-	-	-	3	3	100.0%	16
Landfill Sites		-	16	-	-	-	3	3	100.0%	16
Community Assets		10,811	13,869	-	743	1,545	2,237	693	31.0%	13,869
Community Facilities		7,821	10,295	-	538	1,060	1,766	706	40.0%	10,295
Cemeteries/Crematoria		815	900	-	48	96	308	212	69.0%	900
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		7,005	9,395	-	490	965	1,458	494	33.9%	9,395
Sport and Recreation Facilities		2,990	3,574	-	205	485	471	(13)	-2.8%	3,574
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,990	3,574	-	205	485	471	(13)	-2.8%	3,574
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		5,645	5,167	-	381	717	802	84	10.5%	5,167
Operational Buildings		5,607	5,108	-	381	717	790	73	9.2%	5,108
Municipal Offices		5,607	5,108	-	381	717	790	73	9.2%	5,108
Housing		38	59	-	-	0	12	12	99.5%	59
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		38	59	-	-	0	12	12	99.5%	59
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		318	371	-	0	0	6	6	92.0%	371
Computer Equipment		318	371	-	0	0	6	6	92.0%	371
Furniture and Office Equipment		39	30	-	1	1	2	2	69.3%	30
Furniture and Office Equipment		39	30	-	1	1	2	2	69.3%	30
Machinery and Equipment		1,355	1,042	-	53	71	36	(35)	-97.8%	1,042
Machinery and Equipment		1,355	1,042	-	53	71	36	(35)	-97.8%	1,042
Transport Assets		3,256	3,375	-	258	286	179	(107)	-60.0%	3,375
Transport Assets		3,256	3,375	-	258	286	179	(107)	-60.0%	3,375
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	25,712	28,485	-	1,586	2,931	4,079	1,148	28.1%	28,485

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August										
Description	Ref	2021/22	Budget Year 2022/23							
		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		20,673	20,186	-	1,682	3,364	3,364	-		20,186
Roads Infrastructure		2,859	3,172	-	264	529	529	-		3,172
Roads		2,859	3,172	-	264	529	529	-		3,172
Storm water Infrastructure		422	414	-	35	69	69	-		414
Drainage Collection		422	414	-	35	69	69	-		414
Electrical Infrastructure		1,991	2,154	-	180	359	359	-		2,154
MV Substations		1,991	2,151	-	179	359	359	-		2,151
LV Networks		-	3	-	0	1	1	-		3
Water Supply Infrastructure		2,541	2,585	-	215	431	431	-		2,585
Pump Stations		2,541	2,577	-	215	430	430	-		2,577
Water Treatment Works		-	8	-	1	1	1	-		8
Sanitation Infrastructure		3,040	3,044	-	254	507	507	-		3,044
Pump Station		-	6	-	1	1	1	-		6
Reticulation		3,040	3,038	-	253	506	506	-		3,038
Solid Waste Infrastructure		9,820	8,817	-	735	1,470	1,470	-		8,817
Landfill Sites		9,294	8,491	-	708	1,415	1,415	-		8,491
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		526	326	-	27	54	54	-		326
Community Assets		1,456	2,569	-	214	428	428	-		2,569
Community Facilities		881	767	-	64	128	128	-		767
Halls		99	267	-	22	45	45	-		267
Centres		315	69	-	6	12	12	-		69
Libraries		94	206	-	17	34	34	-		206
Cemeteries/Crematoria		111	203	-	17	34	34	-		203
Public Open Space		262	22	-	2	4	4	-		22
Sport and Recreation Facilities		575	1,802	-	150	300	300	-		1,802
Indoor Facilities		-	36	-	3	6	6	-		36
Outdoor Facilities		575	1,766	-	147	294	294	-		1,766
Capital Spares		-	-	-	-	-	-	-		-
Investment properties		17	24	-	2	4	4	-		24
Revenue Generating		17	24	-	2	4	4	-		24
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		17	24	-	2	4	4	-		24
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		531	801	-	67	134	134	-		801
Operational Buildings		531	801	-	67	134	134	-		801
Municipal Offices		531	801	-	67	134	134	-		801
Intangible Assets		396	346	-	29	58	58	-		346
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		396	346	-	29	58	58	-		346
Computer Software and Applications		396	346	-	29	58	58	-		346
Computer Equipment		630	619	-	52	103	103	-		619
Computer Equipment		630	619	-	52	103	103	-		619
Furniture and Office Equipment		974	874	-	73	146	146	-		874
Furniture and Office Equipment		974	874	-	73	146	146	-		874
Machinery and Equipment		873	843	-	70	140	140	-		843
Machinery and Equipment		873	843	-	70	140	140	-		843
Transport Assets		2,075	2,406	-	200	401	401	-		2,406
Transport Assets		2,075	2,406	-	200	401	401	-		2,406
Total Depreciation	1	27,625	28,668	-	2,389	4,778	4,778	-		28,668

10.6 Supporting Table C13e

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02										
Description	Ref	2021/22	Budget Year 2022/23							
		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		-	18,415	-	739	973	4,085	3,112	76.2%	18,415
Roads Infrastructure		-	10,890	-	725	956	1,760	804	45.7%	10,890
Roads			10,890	-	725	956	1,760	804	45.7%	10,890
Road Structures				-	-	-	-	-		
Road Furniture				-	-	-	-	-		
Capital Spares				-	-	-	-	-		
Electrical Infrastructure		-	3,500	-	14	17	1,000	983	98.3%	3,500
Power Plants				-	-	-	-	-		
HV Substations				-	-	-	-	-		
HV Switching Station				-	-	-	-	-		
HV Transmission Conductors				-	-	-	-	-		
MV Substations				-	-	-	-	-		
MV Switching Stations				-	-	-	-	-		
MV Networks			700	-	14	17	-	(17)	#DIV/0!	700
LV Networks			2,800	-	-	-	1,000	1,000	100.0%	2,800
Capital Spares				-	-	-	-	-		
Water Supply Infrastructure		-	1,525	-	-	-	1,325	1,325	100.0%	1,525
Dams and Weirs				-	-	-	-	-		
Boreholes				-	-	-	-	-		
Reservoirs				-	-	-	-	-		
Pump Stations				-	-	-	-	-		
Water Treatment Works				-	-	-	-	-		
Bulk Mains				-	-	-	-	-		
Distribution			1,525	-	-	-	1,325	1,325	100.0%	1,525
Sanitation Infrastructure		-	2,500	-	-	-	-	-		2,500
Pump Station				-	-	-	-	-		
Reticulation				-	-	-	-	-		
Waste Water Treatment Works			2,500	-	-	-	-	-		2,500
Community Assets		-	1,450	-	44	44	-	(44)	#DIV/0!	1,450
Community Facilities		-	100	-	-	-	-	-		100
Public Open Space			100	-	-	-	-	-		100
Sport and Recreation Facilities		-	1,350	-	44	44	-	(44)	#DIV/0!	1,350
Indoor Facilities				-	-	-	-	-		
Outdoor Facilities			1,350	-	44	44	-	(44)	#DIV/0!	1,350
Capital Spares				-	-	-	-	-		
Other assets		-	300	-	-	-	-	-		300
Operational Buildings		-	300	-	-	-	-	-		300
Municipal Offices				-	-	-	-	-		
Pay/Enquiry Points				-	-	-	-	-		
Building Plan Offices				-	-	-	-	-		
Workshops			300	-	-	-	-	-		300
Total Capital Expenditure on upgrading of existing	1	-	20,165	-	783	1,017	4,085	3,068	75.1%	20,165

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

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

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

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Handwritten signature of Adv. H. Linde, with the text 'Adv. H. Linde' and 'MM' written below it.

Date

14 September 2022