

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 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 October 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 October 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	472,146,835.83	156,295,231.61	149,497,284.00	6,797,947.61	5%
Total Expenditure	488,069,437.00	488,275,997.16	143,712,464.94	159,679,137.00	- 15,966,672.06	-10%
Total Capital Expenditure	83,154,566.00	83,891,593.00	13,374,540.10	22,734,290.00	- 9,359,749.90	-41%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a positive variance of R6.797 million against the total budget for the period ended 31 October 2022.

The operating expenditure is underspent by R15.966 million. See below reasons per expenditure type

The total capital budget amounts to R83.891 million. The expenditure for the period amounts to R13.374 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 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	94,702	37,060	31,567	5,493	17%
Service charges - electricity revenue	144,645	160,568	160,568	49,143	53,455	(4,312)	-8%
Service charges - water revenue	36,020	36,807	36,807	11,438	12,215	(777)	-6%
Service charges - sanitation revenue	15,866	17,762	17,762	5,992	5,953	39	1%
Service charges - refuse revenue	26,650	32,567	32,567	10,970	10,755	215	2%
Rental of facilities and equipment	1,506	1,674	1,674	225	2,038	(1,813)	-89%
Interest earned - external investments	7,447	7,981	7,981	3,494	1,297	2,197	169%
Interest earned - outstanding debtors	5,166	5,000	5,000	1,951	1,908	43	2%
Fines, penalties and forfeits	18,737	21,286	21,286	1,812	931	881	95%
Licences and permits	85	77	77	8	8	0	3%
Agency services	4,676	5,788	5,788	1,779	1,731	48	3%
Transfers and subsidies	68,725	73,909	73,909	25,455	24,094	1,361	6%
Other revenue	10,304	11,325	11,325	6,969	2,645	4,324	163%
Gains	1,638	2,700	2,700	-	900	(900)	-100%
Total Revenue (excluding capital transfers and contributions)	425,875	472,147	472,147	156,295	149,497	6,798	5%

Total revenue received to date was R156,295,231.61 which represents 33.10% 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 17% 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 negative variance of 4% which is due to the impact of loadshedding.

Service Charges – Water Revenue: A negative variance of 6% due to consumers using less water during the winter months. A further impact on consumption is loadshedding as consumers are requested to reduce water consumption.

Service Charges – Sanitation Revenue: A positive variance of 1% 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 89% due to an incorrect YTD budget amount for the rental of the commonage.

Interest earned – outstanding debtors: A positive variance of 2% is recorded for the month. This can mainly be ascribed to better credit control which include handover of outstanding accounts. The interest rate increase also contributed to the variance.

Fines, penalties and forfeits: A positive variance of 95% is reflected as a result of more revenue received than anticipated in the budget.

Transfers and subsidies: A positive YTD variance of 6% due to more revenue recognize than anticipated in the budget.

Other Revenue: A positive YTD variance of 163% due to more revenue recognize than anticipated in the budget. Sale of land to the amount of R 3 130 434 largely contributed to the variance.

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	167,046	48,130	51,697	(3,567)	-7%
Remuneration of councillors	6,801	6,993	6,993	2,287	2,331	(44)	-2%
Debt impairment	13,606	30,490	30,490	10,163	10,163	-	
Depreciation & asset impairment	27,625	28,668	28,668	9,556	9,556	-	
Finance charges	17,971	19,514	19,514	4,140	4,140	-	
Bulk purchases - electricity	118,995	128,498	128,498	39,220	46,187	(6,967)	-15%
Inventory consumed	15,362	17,780	17,830	4,872	5,296	(424)	-8%
Contracted services	32,895	38,447	38,447	8,650	10,955	(2,305)	-21%
Transfers and Grants	6,736	7,797	7,797	3,761	3,568	193	5%
Other expenditure	30,995	40,287	40,287	12,933	14,883	(1,950)	-13%
Losses	-	2,705	2,705	-	902	(902)	-100%
Total Expenditure	417,021	488,069	488,276	143,712	159,679	(15,967)	-10%

The total expenditure to date is R143,712,464.94 which represents 29.43% 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 7%, is recorded due to budgeted vacancies not filled.

Bulk Purchases – Electricity: A negative budget variance of 15% is reflected due to the impact of loadshedding.

Inventory Consumed: A negative YTD budget variance of 8% due to underspending on bulk water and refuse bags.

Contracted services: A negative YTD budget variance of 21% is reflected due to a combination of under-over expenditure on professional fees phoenix (over), ecological (under), security (over), revenue enhancement (over), cleaning of transfer stations (under) and accounting and auditing (under).

Transfers and Subsidies: A positive YTD budget variance of 5% 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 13% less than budget is recorded due to under expenditure on rehabilitation refuse sites, insurance, telephone costs and internal services, and over expenditure on fuel, audit fees and membership fees.

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							
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	120	120	-	-	-	
Vote 4 - Technical Services	-	27,321	27,321	2,346	5,104	(2,758)	-54%
Vote 5 - Community Services	-	160	160	30	145	(115)	-79%
Total Capital Multi-year expenditure	-	27,601	27,601	2,376	5,248	(2,873)	-55%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	-	450	450	19	15	4	25%
Vote 2 - Finance	-	960	960	78	520	(442)	-85%
Vote 3 - Corporate Services	-	2,145	2,145	1,292	40	1,252	3131%
Vote 4 - Technical Services	-	43,248	43,985	7,668	15,316	(7,647)	-50%
Vote 5 - Community Services	-	8,750	8,750	1,942	1,595	346	22%
Total Capital single-year expenditure	-	55,553	56,290	10,999	17,486	(6,487)	-37%
Total Capital Expenditure	-	83,155	83,892	13,375	22,734	(9,360)	-41%
Funded by:							
National Government	-	15,971	15,971	2,472	5,968	(3,496)	-59%
Provincial Government	-	7,640	7,640	3	522	(519)	-99%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	528	528	173	-	173	#DIV/0!
Transfers recognised - capital	-	24,139	24,139	2,648	6,490	(3,842)	-59%
Borrowing	-	40,000	40,000	5,584	11,212	(5,628)	-50%
Internally generated funds	-	19,016	19,753	5,143	5,032	110	2%
Total Capital Funding	-	83,155	83,892	13,375	22,734	(9,360)	-41%

Capital Expenditure:

Total year to date capital expenditure as at 31 October 2022 amounts to R13,374,540.10

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

Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R18,753.00 or 4.17% of the original budget of R450,000.00. Shadow costs amounted to R12,339.00 at the end of October 2022

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R77,740.63 or 8.10% of the original budget of R960,000.00. Shadow costs amounted to R727,289.80 at the end of October 2022.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,292,377.20 or 57.06% of the original budget of R2,265,000.00 . Shadow costs amounted to R 89,279.99 at the end of October 2022.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R10,014,255.66 or 14.04% of the original budget of R71,306,593.00 . Shadow costs amounted to R12,213,105.96 at the end of October 2022.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R1,971,413.61 or 22.13% of the original budget of R8,910,000.00 . Shadow costs amounted to R 1,283,816.24 at the end of October 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	128,941,656.00
Gross Debtors Closing balance 31 Oct 2022	C	135,384,514.20
Bad debts written-off (July 22 - June 23)	D	1,537,864.77
Billed Revenue 2022/23(July - June)		128,941,656.00
Nett Billed Revenue		123,527,525.53
% debtor payment achieved		95.80
Nett Payment received - Oct 22		23,404,679.87

Cash flow

The Cash Book Balance (investments included) as at 31 October 2022 reflects a positive amount of R162,224 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

Investments

<u>Investment Register</u>											
						2022-10-01					2022-10-31
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate Pe	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			10,618,501.25				62,227.33	10,680,728.58
Nedbank	03/7881004312/000048	Fixed	2022-09-13	2022-11-14	6.4500%	20,063,616.44				109,561.64	20,173,178.08
Standard Bank	078722675/013	Fixed	2022-09-13	2022-12-13	6.7000%	30,093,616.44				170,712.33	30,264,328.77
ABSA	20-8067-1978	Fixed	2022-09-28	2023-03-27	7.9800%	40,017,490.41				271,101.36	40,288,591.77
Nedbank	03/7881004312/000049	Fixed	2022-09-28	2023-03-27	7.930%	40,026,071.23				269,402.74	40,295,473.97
Total Investment						140,819,295.77	0.00	-	-	883,005.40	141,702,301.17

During the month of October 2022 no investments was made. The accrued interest for October 2022 amount to R883,005.40 . The total amount invested at 31 October was R141,702,301.17 .

Transfers and Grant Receipts

Transfers and Grant Receipts - 2022/2023

	Budget	Total Budget	Monthly actual	YearTD actual	Outstanding
<u>National Government: Transfers and Grants</u>					
Expanded Public Works Programme	1,662,000.00	1,662,000.00	-	416,000.00	1,246,000.00
Financial Management Grant	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	1,355,000.00	1,355,000.00	1,795,000.00
				-	
	79,885,000.00	79,885,000.00	1,355,000.00	29,088,000.00	50,797,000.00
<u>Provincial Government: Transfers and Grants</u>					
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	2,684,000.00	5,369,000.00	2,684,000.00
Maintenance of Roads	140,000.00	140,000.00	-	-	140,000.00
			-	-	-
	17,463,000.00	17,463,000.00	2,684,000.00	5,489,000.00	11,974,000.00
<u>Total Transfers and Grants</u>	97,348,000.00	97,348,000.00	4,039,000.00	34,577,000.00	62,771,000.00

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 Bergvrievier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October							
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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.4%	9.9%	9.9%	2.9%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	47.7%	41.7%	48.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.4%	31.3%	31.3%	22.9%	31.3%
Gearing	Long Term Borrowing/ Funds & Reserves		186.1%	309.9%	309.9%	217.2%	309.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	346.9%	305.6%	304.2%	463.0%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.0%	184.3%	182.9%	313.0%	184.3%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.0%	17.9%	17.9%	57.2%	17.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.3%	35.3%	35.4%	30.8%	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%	10.2%	2.6%	5.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

3.6 Conclusion

The municipality is in a position to service its current commitments, the liquidity position meets best practice norms and sufficient funds are available to ensure that reserves are cash backed, further enhancement of the liquidity position will ensure that short term provisions are also cash backed and that a position of long term financial sustainability is attained.

Section 4 – In-year budget statement tables

In-Year budget statement tables

9. *The in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely-*

- (a) Table C1 s71 Monthly Budget Statement Summary*
- (b) Table C2 Monthly Budget Statement- Financial Performance (standard classification)*
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)*
- (d) Table C4 Monthly Budget Statement- Financial Performance (revenue and expenditure)*
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)*
- (f) Table C6 Monthly Budget Statement- Financial Position*
- (g) Table C7 Monthly Budget Statement- Cash Flow*

And

11. Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
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	173,145	12,154	68,558	60,881	7,677	13%	173,145
Executive and council		33,904	57,657	57,657	-	22,432	22,879	(447)	-2%	57,657
Finance and administration		109,102	115,488	115,488	12,154	46,126	38,002	8,123	21%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32,470	44,934	44,934	794	6,026	5,532	494	9%	44,934
Community and social services		9,304	8,877	8,877	63	2,030	216	1,814	840%	8,877
Sport and recreation		5,259	5,618	5,618	533	2,141	1,287	854	66%	5,618
Public safety		17,528	21,267	21,267	198	1,855	972	883	91%	21,267
Housing		380	9,172	9,172	-	-	3,057	(3,057)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26,534	25,559	25,559	853	4,754	5,428	(674)	-12%	25,559
Planning and development		19,633	17,913	17,913	155	2,141	3,488	(1,347)	-39%	17,913
Road transport		6,901	7,646	7,646	698	2,613	1,940	673	35%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		243,902	252,647	252,647	17,732	77,940	84,027	(6,088)	-7%	252,647
Energy sources		147,769	160,753	160,753	10,530	49,311	53,514	(4,203)	-8%	160,753
Water management		38,232	40,743	40,743	2,904	11,593	13,581	(1,988)	-15%	40,743
Waste water management		24,727	17,786	17,786	1,518	6,006	5,965	41	1%	17,786
Waste management		33,174	33,365	33,365	2,779	11,030	10,967	63	1%	33,365
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	445,913	496,285	496,285	31,533	157,278	155,868	1,409	1%	496,285
Expenditure - Functional										
<i>Governance and administration</i>		91,701	118,962	118,962	10,104	37,761	38,654	(893)	-2%	118,962
Executive and council		23,509	26,211	26,211	2,015	11,950	10,188	1,762	17%	26,211
Finance and administration		67,078	91,251	91,251	8,006	25,491	27,970	(2,479)	-9%	91,251
Internal audit		1,114	1,500	1,500	84	321	496	(175)	-35%	1,500
<i>Community and public safety</i>		65,398	76,550	76,550	5,651	21,388	23,714	(2,327)	-10%	76,550
Community and social services		12,272	13,873	13,873	962	3,909	4,593	(684)	-15%	13,873
Sport and recreation		18,282	22,168	22,168	1,438	5,623	6,808	(1,185)	-17%	22,168
Public safety		32,701	36,852	36,852	3,108	11,291	11,159	132	1%	36,852
Housing		2,143	3,657	3,657	144	565	1,155	(590)	-51%	3,657
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		46,343	52,940	53,147	3,977	15,837	16,236	(399)	-2%	52,940
Planning and development		15,403	17,411	17,617	1,261	5,391	5,767	(376)	-7%	17,411
Road transport		30,940	35,529	35,529	2,716	10,446	10,469	(23)	0%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		213,579	239,618	239,618	20,992	68,726	81,075	(12,349)	-15%	239,618
Energy sources		135,169	150,339	150,339	12,369	44,750	52,765	(8,015)	-15%	150,339
Water management		23,469	23,509	23,509	1,939	6,557	7,391	(834)	-11%	23,509
Waste water management		10,395	15,219	15,219	832	3,277	4,625	(1,347)	-29%	15,219
Waste management		44,545	50,551	50,551	5,852	14,143	16,294	(2,152)	-13%	50,551
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	417,021	488,069	488,276	40,725	143,712	159,679	(15,967)	-10%	488,069
Surplus/ (Deficit) for the year		28,893	8,216	8,009	(9,192)	13,565	(3,811)	17,376	-456%	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) - M04 October										
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	57,657	-	22,432	22,879	(447)	-2.0%	57,657
Vote 2 - Finance		106,273	109,990	109,990	8,984	42,884	35,147	7,738	22.0%	109,990
Vote 3 - Corporate Services		1,664	3,248	3,248	18	76	971	(895)	-92.1%	3,248
Vote 4 - Technical Services		266,530	274,668	274,668	21,048	84,080	89,608	(5,529)	-6.2%	274,668
Vote 5 - Community Services		37,146	50,722	50,722	1,483	7,805	7,263	542	7.5%	50,722
Total Revenue by Vote	2	445,913	496,285	496,285	31,533	157,278	155,868	1,409	0.9%	496,285
Expenditure by Vote	1									
Vote 1 - Municipal Manager		28,342	32,593	32,800	2,463	13,621	12,321	1,301	10.6%	32,593
Vote 2 - Finance		31,997	46,098	46,098	3,733	14,044	13,883	161	1.2%	46,098
Vote 3 - Corporate Services		28,839	38,156	38,156	3,843	9,816	12,538	(2,722)	-21.7%	38,156
Vote 4 - Technical Services		257,739	289,667	289,667	24,524	83,317	95,641	(12,324)	-12.9%	289,667
Vote 5 - Community Services		70,104	81,555	81,555	6,162	22,914	25,297	(2,383)	-9.4%	81,555
Total Expenditure by Vote	2	417,021	488,069	488,276	40,725	143,712	159,679	(15,967)	-10.0%	488,069
Surplus/ (Deficit) for the year	2	28,893	8,216	8,009	(9,192)	13,565	(3,811)	17,376	-456.0%	8,216

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

WC013 Bergvriër - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October										
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	94,702	7,207	37,060	31,567	5,493	17%	94,702
Service charges - electricity revenue		144,645	160,568	160,568	10,508	49,143	53,455	(4,312)	-8%	160,568
Service charges - water revenue		36,020	36,807	36,807	2,904	11,438	12,215	(777)	-6%	36,807
Service charges - sanitation revenue		15,866	17,762	17,762	1,516	5,992	5,953	39	1%	17,762
Service charges - refuse revenue		26,650	32,567	32,567	2,759	10,970	10,755	215	2%	32,567
Rental of facilities and equipment		1,506	1,674	1,674	68	225	2,038	(1,813)	-89%	1,674
Interest earned - external investments		7,447	7,981	7,981	1,119	3,494	1,297	2,197	169%	7,981
Interest earned - outstanding debtors		5,166	5,000	5,000	564	1,951	1,908	43	2%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,737	21,286	21,286	200	1,812	931	881	95%	21,286
Licences and permits		85	77	77	2	8	8	0	3%	77
Agency services		4,676	5,788	5,788	689	1,779	1,731	48	3%	5,788
Transfers and subsidies		68,725	73,909	73,909	-	25,455	24,094	1,361	6%	73,909
Other revenue		10,304	11,325	11,325	3,995	6,969	2,645	4,324	163%	11,325
Gains		1,638	2,700	2,700	-	-	900	(900)	-100%	2,700
Total Revenue (excluding capital transfers and contributions)		425,875	472,147	472,147	31,533	156,295	149,497	6,798	5%	472,147
Expenditure By Type										
Employee related costs		146,035	166,890	167,046	11,845	48,130	51,697	(3,567)	-7%	166,890
Remuneration of councillors		6,801	6,993	6,993	572	2,287	2,331	(44)	-2%	6,993
Debt impairment		13,606	30,490	30,490	2,541	10,163	10,163	-	-	30,490
Depreciation & asset impairment		27,625	28,668	28,668	2,389	9,556	9,556	-	-	28,668
Finance charges		17,971	19,514	19,514	4,140	4,140	4,140	-	-	19,514
Bulk purchases - electricity		118,995	128,498	128,498	10,948	39,220	46,187	(6,967)	-15%	128,498
Inventory consumed		15,362	17,780	17,830	1,550	4,872	5,296	(424)	-8%	17,780
Contracted services		32,895	38,447	38,447	3,134	8,650	10,955	(2,305)	-21%	38,447
Transfers and Grants		6,736	7,797	7,797	868	3,761	3,568	193	5%	7,797
Other expenditure		30,995	40,287	40,287	2,738	12,933	14,883	(1,950)	-13%	40,287
Losses		-	2,705	2,705	-	-	902	(902)	-100%	2,705
Total Expenditure		417,021	488,069	488,276	40,725	143,712	159,679	(15,967)	-10%	488,069
Surplus/(Deficit)		8,855	(15,923)	(16,129)	(9,192)	12,583	(10,182)	22,765	(0)	(15,923)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,804	23,611	23,611	-	982	6,195	(5,213)	(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	528	-	-	176	(176)	(0)	528
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28,893	8,216	8,009	(9,192)	13,565	(3,811)			8,216
Taxation										
Surplus/(Deficit) after taxation		28,893	8,216	8,009	(9,192)	13,565	(3,811)			8,216
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		28,893	8,216	8,009	(9,192)	13,565	(3,811)			8,216
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		28,893	8,216	8,009	(9,192)	13,565	(3,811)			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) - M04 October										
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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	120	120	-	-	-	-	-	120
Vote 4 - Technical Services		-	27,321	27,321	1,329	2,346	5,104	(2,758)	-54%	27,321
Vote 5 - Community Services		-	160	160	1	30	145	(115)	-79%	160
Total Capital Multi-year expenditure	4,7	-	27,601	27,601	1,330	2,376	5,248	(2,873)	-55%	27,601
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	450	450	19	19	15	4	25%	450
Vote 2 - Finance		-	960	960	3	78	520	(442)	-85%	960
Vote 3 - Corporate Services		-	2,145	2,145	1,128	1,292	40	1,252	3131%	2,145
Vote 4 - Technical Services		-	43,248	43,985	2,388	7,668	15,316	(7,647)	-50%	43,248
Vote 5 - Community Services		-	8,750	8,750	185	1,942	1,595	346	22%	8,750
Total Capital single-year expenditure	4	-	55,553	56,290	3,723	10,999	17,486	(6,487)	-37%	55,553
Total Capital Expenditure		-	83,155	83,892	5,053	13,375	22,734	(9,360)	-41%	83,155
Capital Expenditure - Functional Classification										
Governance and administration		-	4,798	4,798	1,398	1,873	1,015	858	85%	4,798
Executive and council		-	140	140	19	19	15	4	25%	140
Finance and administration		-	4,658	4,658	1,379	1,855	1,000	855	85%	4,658
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	8,910	8,910	187	1,971	1,740	231	13%	8,910
Community and social services		-	1,910	1,910	82	146	179	(32)	-18%	1,910
Sport and recreation		-	4,925	4,925	87	1,806	1,373	433	32%	4,925
Public safety		-	1,060	1,060	3	5	174	(169)	-97%	1,060
Housing		-	1,015	1,015	14	14	14	(0)	0%	1,015
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	26,260	26,997	2,282	4,576	6,056	(1,480)	-24%	26,260
Planning and development		-	13,360	13,360	1	19	1,498	(1,479)	-99%	13,360
Road transport		-	12,900	13,637	2,281	4,557	4,557	(1)	0%	12,900
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	43,187	43,187	1,186	4,954	13,924	(8,970)	-64%	43,187
Energy sources		-	8,020	8,020	549	1,755	5,130	(3,375)	-66%	8,020
Water management		-	24,250	24,250	443	2,041	7,918	(5,877)	-74%	24,250
Waste water management		-	6,230	6,230	194	787	856	(69)	-8%	6,230
Waste management		-	4,688	4,688	-	371	20	351	1757%	4,688
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	83,155	83,892	5,053	13,375	22,734	(9,360)	-41%	83,155
Funded by:										
National Government		-	15,971	15,971	1,491	2,472	5,968	(3,496)	-59%	15,971
Provincial Government		-	7,640	7,640	1	3	522	(519)	-99%	7,640
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	528	528	-	173	-	173	#DIV/0!	528
Transfers recognised - capital		-	24,139	24,139	1,493	2,648	6,490	(3,842)	-59%	24,139
Borrowing	6	-	40,000	40,000	2,725	5,584	11,212	(5,628)	-50%	40,000
Internally generated funds		-	19,016	19,753	836	5,143	5,032	110	2%	19,016
Total Capital Funding		-	83,155	83,892	5,053	13,375	22,734	(9,360)	-41%	83,155

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M04 October						
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	22,594	20,522	23,537
Call investment deposits		120,778	100,000	100,000	141,702	100,000
Consumer debtors		71,875	70,064	70,064	75,928	70,064
Other debtors		17,232	7,643	7,643	(2,449)	7,643
Current portion of long-term receivables		2,409	2,516	2,516	2,637	2,516
Inventory		955	1,080	1,080	1,632	1,080
Total current assets		236,059	204,840	203,896	239,971	204,840
Non current assets						
Long-term receivables		6,253	4,430	4,430	13,351	4,430
Investments		-	-	-	-	-
Investment property		14,688	15,898	15,898	14,680	15,898
Investments in Associate		-	-	-	-	-
Property, plant and equipment		483,301	536,321	537,058	487,243	536,321
Biological		-	-	-	-	-
Intangible		3,113	4,185	4,185	2,998	4,185
Other non-current assets		454	454	454	454	454
Total non current assets		507,809	561,288	562,025	518,726	561,288
TOTAL ASSETS		743,868	766,128	765,921	758,697	766,128
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		9,657	10,082	10,082	(1,338)	10,082
Consumer deposits		4,786	5,114	5,114	5,490	5,114
Trade and other payables		38,381	33,765	33,765	34,460	33,765
Provisions		15,231	18,073	18,073	13,219	18,073
Total current liabilities		68,055	67,034	67,034	51,831	67,034
Non current liabilities						
Borrowing		65,834	96,411	96,411	76,830	96,411
Provisions		142,733	154,591	154,591	149,226	154,591
Total non current liabilities		208,567	251,002	251,002	226,055	251,002
TOTAL LIABILITIES		276,623	318,036	318,036	277,886	318,036
NET ASSETS	2	467,246	448,091	447,885	480,811	448,091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		431,877	416,982	416,776	445,442	416,982
Reserves		35,368	31,109	31,109	35,368	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	467,246	448,091	447,885	480,811	448,091

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
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	89,143	7,427	31,718	29,714	2,003	7%	89,143
Service charges		214,279	241,842	241,842	20,367	82,199	80,614	1,585	2%	241,842
Other revenue		22,696	22,932	22,932	10,094	34,678	7,644	27,034	354%	22,932
Transfers and Subsidies - Operational		68,725	73,909	73,909	2,684	30,221	24,636	5,585	23%	73,909
Transfers and Subsidies - Capital		15,848	24,139	24,139	1,355	4,695	8,046	(3,351)	-42%	24,139
Interest		7,429	10,433	10,433	1,684	5,445	3,478	1,967	57%	10,433
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(349,255)	(396,866)	(397,072)	(36,405)	(153,237)	(132,289)	20,949	-16%	(396,866)
Finance charges		(7,206)	(7,802)	(7,802)	-	-	(2,601)	(2,601)	100%	(7,802)
Transfers and Grants		(6,736)	(7,797)	(7,797)	(868)	(3,761)	(2,599)	1,162	-45%	(7,797)
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,888	49,932	49,726	6,338	31,958	16,644	(15,314)	-92%	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)	(83,892)	(5,053)	(13,375)	(27,718)	(14,344)	52%	(83,155)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(53,716)	(83,155)	(83,892)	(5,053)	(13,375)	(27,718)	(14,344)	52%	(83,155)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,650	40,000	40,000	-	-	13,333	(13,333)	-100%	40,000
Increase (decrease) in consumer deposits		-	395	395	-	-	132	(132)	-100%	395
Payments										
Repayment of borrowing		(7,880)	(10,082)	(10,082)	-	-	(3,361)	(3,361)	100%	(10,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		6,770	30,313	30,313	-	-	10,104	10,104	100%	30,313
NET INCREASE/ (DECREASE) IN CASH HELD		1,942	(2,910)	(3,853)	1,285	18,583	(970)			(2,910)
Cash/cash equivalents at beginning:		141,646	126,447	126,447		143,641	126,447			143,641
Cash/cash equivalents at month/year end:		143,588	123,537	122,594		162,224	125,477			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 - M04 October													
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	3,358	1,301	641	499	485	846	2,514	5,506	15,150	9,850		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,338	1,165	405	271	177	995	1,090	4,767	15,208	7,301		
Receivables from Non-exchange Transactions - Property Rates	1400	6,861	2,323	978	3,081	636	4,331	5,792	18,953	42,956	32,794		
Receivables from Exchange Transactions - Waste Water Management	1500	1,637	799	509	457	389	896	2,250	6,434	13,371	10,426		
Receivables from Exchange Transactions - Waste Management	1600	3,118	1,435	859	751	579	1,471	3,597	9,424	21,233	15,821		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	599	603	471	445	394	1,546	2,914	7,610	14,581	12,909		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,275)	89	33	52	23	244	474	2,847	(1,513)	3,640		
Total By Income Source	2000	16,636	7,715	3,895	5,555	2,684	10,330	18,631	55,541	120,986	92,741	-	-
2021/22 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	124	293	170	1,153	141	127	539	1,439	3,988	3,400		
Commercial	2300	3,346	737	199	137	85	81	471	1,269	6,326	2,043		
Households	2400	6,369	3,864	2,434	2,863	1,898	1,710	9,395	33,992	62,527	49,859		
Other	2500	6,796	2,820	1,091	1,402	559	8,412	8,225	18,840	48,146	37,439		
Total By Customer Group	2600	16,636	7,715	3,895	5,555	2,684	10,330	18,631	55,541	120,986	92,741	-	-

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	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					10,619	62			10,681
Nedbank		2			fixed	5.28%			12 July 2022	-				-
ABSA		3			fixed	5.87%			25 September 2022	-				-
Standard Bank		3			fixed	5.88%			25 September 2022	-				-
Standard Bank		2			fixed	5.90%			06 September 2022	-				-
Nedbank		2			fixed	6.45%			14 November 2022	20,064	110			20,173
Standard Bank		3			fixed	6.70%			13 December 2022	30,094	171			30,264
ABSA		6			fixed	7.98%			27 March 2023	40,017	271			40,289
Nedbank		6			fixed	7.93%			27 March 2023	40,026	269			40,295
										-				-
Municipality sub-total										140,819	883	-	-	141,702

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	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	63,914	177	25,005	21,305	3,298	15.5%	63,914
Local Government Equitable Share		-	57,506	57,506	-	22,427	19,169	3,258	17.0%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	-	436	929			2,786
Expanded Public Works Programme		-	1,662	1,662	-	416	554			1,662
Financial Management Grant		-	1,550	1,550	-	1,550	517			1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant	3	-	411	411	177	177	137	40	29.0%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	9,823	9,823	2,684	5,369	3,274	2,645	80.8%	9,823
Libraries		-	8,033	8,033	2,684	5,369	2,678	2,691	100.5%	8,033
Department of Human Settlements		-	1,650	1,650	-	-	550			1,650
Maintenance of Roads		-	140	140	-	-	47	(47)	-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	172	-	-	57	(57)	-100.0%	172
Heist op den Berg		-	172	172	-	-	57	(57)	-100.0%	172
		-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	-	73,909	73,909	2,861	30,374	24,636	5,885	23.9%	73,909
Capital Transfers and Grants										
National Government:		-	15,971	15,971	1,178	4,083	5,324	(1,506)	-28.3%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	-	2,904	4,410	(1,506)	-34.1%	13,231
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant		-	2,739	2,739	1,178	1,178	913			2,739
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	7,640	7,640	-	120	2,547	(2,427)	-95.3%	7,640
Regional Socio - Economic Project		-	120	120	-	120	40	80	200.0%	120
Libraries		-	20	20	-	-	7			20
Fire Service Capacity Building Grant		-	-	-	-	-	-			-
Development of Sport and Recreation Facilities		-	-	-	-	-	-			-
Support Grant		-	-	-	-	-	-			-
Department of Human Settlements		-	7,500	7,500	-	-	2,500			7,500
		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-			-
Other grant providers:		-	528	528	-	339	176	163	92.8%	528
Heist op den Berg		-	528	528	-	339	176	163	92.8%	528
		-	-	-	-	-	-			-
Total Capital Transfers and Grants	5	-	24,139	24,139	1,178	4,542	8,046	(3,769)	-46.8%	24,139
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	98,048	98,048	4,039	34,916	32,683	2,116	6.5%	98,048

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
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	63,914	5,499	15,665	21,305	(5,639)	-26.5%	63,914
Local Government Equitable Share		-	57,506	57,506	4,792	14,377	19,169	(4,792)	-25.0%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	294	339	929	(590)	-63.5%	2,786
Expanded Public Works Programme		-	1,662	1,662	94	823	554	269	48.6%	1,662
Financial Management Grant		-	1,550	1,550	318	106	517	(410)	-79.4%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	411	411	-	20	137	(117)	-85.2%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-	-	-
Provincial Government:		-	9,823	9,823	555	1,745	3,274	(1,529)	-46.7%	9,823
Libraries		-	8,033	8,033	555	1,745	2,678	(933)	-34.8%	8,033
Department of Human Settlements		-	1,650	1,650	-	-	550	(550)	-100.0%	1,650
Maintenance of Roads		-	140	140	-	-	47	(47)	-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	172	7	-	57	(57)	-100.0%	172
Heist op den Berg		-	172	172	7	-	57	(57)	-100.0%	172
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	73,909	73,909	6,061	17,411	24,636	(7,226)	-29.3%	73,909
Capital expenditure of Transfers and Grants										
National Government:		-	15,971	15,971	1,491	981	5,324	(4,343)	-81.6%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	1,491	846	4,410	(3,564)	-80.8%	13,231
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	2,739	2,739	-	135	913	(778)	-85.2%	2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	140	140	1	2	47	(45)	-96.6%	140
Regional Socio - Economic Project		-	120	120	-	-	40	(40)	-100.0%	120
Libraries		-	20	20	1	2	7	(5)	-76.0%	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Department of Human Settlements		-	7,500	7,500	-	-	2,500	-	-	7,500
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	528	528	-	173	176	(3)	-1.8%	528
Heist op den Berg		-	528	528	-	173	176	(3)	-1.8%	528
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	16,639	16,639	1,493	1,155	5,546	(4,391)	-79.2%	16,639
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	90,548	90,548	7,554	18,566	30,183	(11,617)	-38.5%	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 - M04 October										
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	5,895	476	1,904	1,965	(61)	-3%	5,895
Pension and UIF Contributions			133	133	10	40	44	(5)	-10%	133
Medical Aid Contributions			-	-	2	8	-	8	#DIV/0!	-
Motor Vehicle Allowance			407	407	40	159	136	23	17%	407
Cellphone Allowance			558	558	44	177	186	(9)	-5%	558
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
Sub Total - Councillors		5,536	6,993	6,993	572	2,287	2,331	(44)	-2%	6,993
% increase	4		26.3%	26.3%						26.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,375	6,122	6,122	309	1,516	1,865	(349)	-19%	6,122
Pension and UIF Contributions			716	716	28	210	239	(29)	-12%	716
Medical Aid Contributions			149	149	12	41	50	(9)	-17%	149
Overtime			-	-	-	-	-	-		-
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			1,159	1,159	61	272	386	(114)	-30%	1,159
Cellphone Allowance			-	-	1	3	-	3	#DIV/0!	-
Housing Allowances			158	158	13	50	53	(3)	-5%	158
Other benefits and allowances			279	279	15	63	93	(30)	-32%	279
Payments in lieu of leave			-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-		-
Post-retirement benefit obligations	2		-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		5,375	8,583	8,583	439	2,155	2,685	(530)	-20%	8,583
% increase	4		59.7%	59.7%						59.7%
Other Municipal Staff										
Basic Salaries and Wages		96,186	109,536	109,692	7,734	30,751	32,647	(1,896)	-6%	109,536
Pension and UIF Contributions			17,553	17,553	1,321	5,258	5,851	(593)	-10%	17,553
Medical Aid Contributions			7,652	7,652	514	2,044	2,551	(506)	-20%	7,652
Overtime			4,783	4,783	480	2,183	1,594	589	37%	4,783
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			5,793	5,793	433	1,722	2,031	(309)	-15%	5,793
Cellphone Allowance			24	24	2	11	11	(0)	-2%	24
Housing Allowances			731	731	47	184	244	(59)	-24%	731
Other benefits and allowances			7,770	7,770	650	2,669	2,595	74	3%	7,770
Payments in lieu of leave			1,968	1,968	12	204	656	(452)	-69%	1,968
Long service awards			636	636	59	328	212	116	55%	636
Post-retirement benefit obligations	2		1,860	1,860	155	620	620	-		1,860
Sub Total - Other Municipal Staff		96,186	158,307	158,463	11,406	45,975	49,012	(3,037)	-6%	158,307
% increase	4		64.6%	64.7%						64.6%
Total Parent Municipality		107,097	173,883	174,039	12,417	50,417	54,028	(3,611)	-7%	173,883
TOTAL SALARY, ALLOWANCES & BENEFITS		107,097	173,883	174,039	12,417	50,417	54,028	(3,611)	-7%	173,883
% increase	4		62.4%	62.5%						62.4%
TOTAL MANAGERS AND STAFF		101,560	166,890	167,046	11,845	48,130	51,697	(3,567)	-7%	166,890

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
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	399	399	-		0%
August	-	7,085	2,053	2,053	2,452	2,452	-		3%
September	-	5,410	5,410	5,869	8,321	7,862	(459)	-5.8%	10%
October	-	8,460	8,460	5,053	13,375	16,322	2,947	18.1%	16%
November	-	9,603	9,603	-		25,925	-		
December	-	7,405	7,405	-		33,330	-		
January	-	8,921	8,921	-		42,251	-		
February	-	10,437	10,437	-		52,688	-		
March	-	12,385	12,385	-		65,073	-		
April	-	6,432	6,432	-		71,505	-		
May	-	3,499	3,499	-		75,003	-		
June	-	1,886	8,888	-		83,892	-		
Total Capital expenditure	-	83,155	83,892	13,375					

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	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	23,255	197	1,157	2,610	1,453	55.7%	23,255
Roads Infrastructure		–	1,259	1,259	–	44	–	(44)	#DIV/0!	1,259
Roads		–	1,100	1,100	–	44	–	(44)	#DIV/0!	1,100
Road Structures			159	159	–	–	–	–		159
Storm water Infrastructure		–	605	605	3	76	136	60	44.0%	605
Storm water Conveyance			605	605	3	76	136	60	44.0%	605
Electrical Infrastructure		–	1,500	1,500	–	–	522	522	100.0%	1,500
LV Networks			1,500	1,500	–	–	522	522	100.0%	1,500
Water Supply Infrastructure		–	13,733	13,733	–	111	1,183	1,071	90.6%	13,733
Reservoirs			7,391	7,391	–	–	883	883	100.0%	7,391
Pump Stations			600	600	–	111	300	189	62.9%	600
Distribution			5,742	5,742	–	–	–	–		5,742
Sanitation Infrastructure		–	5,358	5,358	194	753	760	7	1.0%	5,358
Pump Station			250	250	17	170	200	30	14.9%	250
Reticulation			3,258	3,258	–	–	–	–		3,258
Waste Water Treatment Works			1,850	1,850	177	582	560	(22)	-4.0%	1,850
Solid Waste Infrastructure		–	800	800	–	173	10	(163)	-1628.7%	800
Waste Processing Facilities			180	180	–	173	–	(173)	#DIV/0!	180
Waste Drop-off Points			620	620	–	–	10	10	100.0%	620
Community Assets		–	2,925	2,925	62	1,216	990	(226)	-22.8%	2,925
Community Facilities		–	1,470	1,470	62	62	(14)	(76)	544.6%	1,470
Halls			300	300	62	62	(14)	(76)	544.6%	300
Centres			120	120	–	–	–	–		120
Cemeteries/Crematoria			1,050	1,050	–	–	–	–		1,050
Sport and Recreation Facilities		–	1,455	1,455	–	1,154	1,004	(150)	-15.0%	1,455
Outdoor Facilities			1,455	1,455	–	1,154	1,004	(150)	-15.0%	1,455
Other assets		–	1,980	1,980	26	161	722	561	77.7%	1,980
Operational Buildings		–	1,980	1,980	26	161	722	561	77.7%	1,980
Municipal Offices			1,680	1,680	–	–	622	622	100.0%	1,680
Yards			300	300	26	161	100	(61)	-60.6%	300
Intangible Assets		–	610	610	–	–	300	300	100.0%	610
Licences and Rights		–	610	610	–	–	300	300	100.0%	610
Computer Software and Applications			610	610	–	–	300	300	100.0%	610
Computer Equipment		–	1,620	1,620	975	975	59	(916)	-1550.4%	1,620
Computer Equipment			1,620	1,620	975	975	59	(916)	-1550.4%	1,620
Furniture and Office Equipment		–	1,601	1,601	245	398	389	(9)	-2.4%	1,601
Furniture and Office Equipment			1,601	1,601	245	398	389	(9)	-2.4%	1,601
Machinery and Equipment		–	2,070	2,070	551	670	417	(253)	-60.7%	2,070
Machinery and Equipment			2,070	2,070	551	670	417	(253)	-60.7%	2,070
Transport Assets		–	7,310	7,310	–	1,413	900	(513)	-56.9%	7,310
Transport Assets			7,310	7,310	–	1,413	900	(513)	-56.9%	7,310
Total Capital Expenditure on new assets	1	–	41,370	41,370	2,056	5,990	6,387	397	6.2%	41,370

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

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	14,124	330	517	4,950	4,433	89.6%	14,124
Roads Infrastructure		-	50	50	-	-	(50)	(50)	100.0%	50
Roads		-	50	50	-	-	(50)	(50)	100.0%	50
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,120	2,120	-	22	1,980	1,958	98.9%	2,120
MV Substations		-	1,000	1,000	-	-	1,000	1,000	100.0%	1,000
MV Switching Stations		-	70	70	-	-	30	30	100.0%	70
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1,050	1,050	-	22	950	928	97.7%	1,050
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	11,954	11,954	330	495	3,020	2,525	83.6%	11,954
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	50	50	-	-	25	25	100.0%	50
Distribution		-	11,904	11,904	330	495	2,995	2,500	83.5%	11,904
Community Assets		-	5,745	5,745	28	165	615	451	73.3%	5,745
Community Facilities		-	445	445	-	62	71	10	13.4%	445
Cemeteries/Crematoria		-	400	400	-	62	71	10	13.4%	400
Public Open Space		-	45	45	-	-	-	-	-	45
Sport and Recreation Facilities		-	5,300	5,300	28	103	544	441	81.1%	5,300
Indoor Facilities		-	200	200	28	103	44	(59)	-134.0%	200
Outdoor Facilities		-	5,100	5,100	-	-	500	500	100.0%	5,100
Capital Spares		-	-	-	-	-	-	-	-	-
Investment properties		-	1,000	1,000	-	-	-	-	-	1,000
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	1,000	1,000	-	-	-	-	-	1,000
Improved Property		-	1,000	1,000	-	-	-	-	-	1,000
Unimproved Property		-	-	-	-	-	-	-	-	-
Computer Equipment		-	400	400	156	374	-	(374)	#DIV/0!	400
Computer Equipment		-	400	400	156	374	-	(374)	#DIV/0!	400
Furniture and Office Equipment		-	350	350	30	36	157	121	77.0%	350
Furniture and Office Equipment		-	350	350	30	36	157	121	77.0%	350
Total Capital Expenditure on renewal of existing assets	1	-	21,619	21,619	545	1,092	5,723	4,631	80.9%	21,619

10.4 Supporting Table C13c

WC013 Bergvrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October										
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	4,632	396	1,091	1,305	215	16.5%	4,632
Roads Infrastructure		852	810	810	35	121	184	63	34.2%	810
Roads		852	810	810	35	121	184	63	34.2%	810
Storm water Infrastructure		193	335	335	17	65	113	47	42.0%	335
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		193	335	335	17	65	113	47	42.0%	335
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,948	2,350	2,350	123	584	642	57	8.9%	2,350
LV Networks		1,948	2,350	2,350	123	584	642	57	8.9%	2,350
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		624	580	580	142	225	155	(69)	-44.6%	580
Distribution		624	580	580	142	225	155	(69)	-44.6%	580
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		672	541	541	79	95	206	111	53.9%	541
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		672	541	541	79	95	206	111	53.9%	541
Solid Waste Infrastructure		-	16	16	-	-	5	5	100.0%	16
Landfill Sites		-	16	16	-	-	5	5	100.0%	16
Community Assets		10,811	13,869	13,869	774	3,066	4,209	1,143	27.1%	13,869
Community Facilities		7,821	10,295	10,295	550	2,174	3,022	848	28.1%	10,295
Cemeteries/Crematoria		815	900	900	46	204	436	232	53.3%	900
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		7,005	9,395	9,395	504	1,970	2,586	616	23.8%	9,395
Sport and Recreation Facilities		2,990	3,574	3,574	224	892	1,187	294	24.8%	3,574
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,990	3,574	3,574	224	892	1,187	294	24.8%	3,574
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		5,645	5,167	5,167	409	1,649	1,851	201	10.9%	5,167
Operational Buildings		5,607	5,108	5,108	408	1,648	1,837	189	10.3%	5,108
Municipal Offices		5,607	5,108	5,108	408	1,648	1,837	189	10.3%	5,108
Housing		38	59	59	1	2	13	12	88.0%	59
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		38	59	59	1	2	13	12	88.0%	59
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		318	371	371	-	3	71	67	95.6%	371
Computer Equipment		318	371	371	-	3	71	67	95.6%	371
Furniture and Office Equipment		39	30	30	-	1	11	11	93.7%	30
Furniture and Office Equipment		39	30	30	-	1	11	11	93.7%	30
Machinery and Equipment		1,355	1,042	1,042	108	280	179	(100)	-56.0%	1,042
Machinery and Equipment		1,355	1,042	1,042	108	280	179	(100)	-56.0%	1,042
Transport Assets		3,256	3,375	3,375	274	888	714	(175)	-24.5%	3,375
Transport Assets		3,256	3,375	3,375	274	888	714	(175)	-24.5%	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	28,485	1,960	6,978	8,340	1,362	16.3%	28,485

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October										
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	20,186	1,682	6,729	6,729	-		20,186
Roads Infrastructure		2,859	3,172	3,172	264	1,057	1,057	-		3,172
Roads		2,859	3,172	3,172	264	1,057	1,057	-		3,172
Storm water Infrastructure		422	414	414	35	138	138	-		414
Drainage Collection		422	414	414	35	138	138	-		414
Electrical Infrastructure		1,991	2,154	2,154	180	718	718	-		2,154
MV Substations		1,991	2,151	2,151	179	717	717	-		2,151
LV Networks		-	3	3	0	1	1	-		3
Water Supply Infrastructure		2,541	2,585	2,585	215	862	862	-		2,585
Pump Stations		2,541	2,577	2,577	215	859	859	-		2,577
Water Treatment Works		-	8	8	1	3	3	-		8
Sanitation Infrastructure		3,040	3,044	3,044	254	1,015	1,015	-		3,044
Pump Station		-	6	6	1	2	2	-		6
Reticulation		3,040	3,038	3,038	253	1,013	1,013	-		3,038
Solid Waste Infrastructure		9,820	8,817	8,817	735	2,939	2,939	-		8,817
Landfill Sites		9,294	8,491	8,491	708	2,830	2,830	-		8,491
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		526	326	326	27	109	109	-		326
Community Assets		1,456	2,569	2,569	214	856	856	-		2,569
Community Facilities		881	767	767	64	256	256	-		767
Halls		99	267	267	22	89	89	-		267
Centres		315	69	69	6	23	23	-		69
Libraries		94	206	206	17	69	69	-		206
Cemeteries/Crematoria		111	203	203	17	68	68	-		203
Public Open Space		262	22	22	2	7	7	-		22
Sport and Recreation Facilities		575	1,802	1,802	150	601	601	-		1,802
Indoor Facilities		-	36	36	3	12	12	-		36
Outdoor Facilities		575	1,766	1,766	147	589	589	-		1,766
Capital Spares		-	-	-	-	-	-	-		-
Investment properties		17	24	24	2	8	8	-		24
Revenue Generating		17	24	24	2	8	8	-		24
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		17	24	24	2	8	8	-		24
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		531	801	801	67	267	267	-		801
Operational Buildings		531	801	801	67	267	267	-		801
Municipal Offices		531	801	801	67	267	267	-		801
Intangible Assets		396	346	346	29	115	115	-		346
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		396	346	346	29	115	115	-		346
Computer Software and Applications		396	346	346	29	115	115	-		346
Computer Equipment		630	619	619	52	206	206	-		619
Computer Equipment		630	619	619	52	206	206	-		619
Furniture and Office Equipment		974	874	874	73	291	291	-		874
Furniture and Office Equipment		974	874	874	73	291	291	-		874
Machinery and Equipment		873	843	843	70	281	281	-		843
Machinery and Equipment		873	843	843	70	281	281	-		843
Transport Assets		2,075	2,406	2,406	200	802	802	-		2,406
Transport Assets		2,075	2,406	2,406	200	802	802	-		2,406
Total Depreciation	1	27,625	28,668	28,668	2,389	9,556	9,556	-		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 - M04 October										
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	19,152	2,407	5,604	10,465	4,861	46.4%	18,415
Roads Infrastructure		-	10,890	11,627	2,277	4,123	4,450	326	7.3%	10,890
Roads			10,890	11,627	2,277	4,123	4,450	326	7.3%	10,890
Road Structures				-	-	-	-	-		
Road Furniture				-	-	-	-	-		
Capital Spares				-	-	-	-	-		
Electrical Infrastructure		-	3,500	3,500	18	46	2,300	2,254	98.0%	3,500
Power Plants				-	-	-	-	-		
HV Substations				-	-	-	-	-		
HV Switching Station				-	-	-	-	-		
HV Transmission Conductors				-	-	-	-	-		
MV Substations				-	-	-	-	-		
MV Switching Stations				-	-	-	-	-		
MV Networks			700	700	6	34	700	666	95.1%	700
LV Networks			2,800	2,800	12	12	1,600	1,588	99.3%	2,800
Capital Spares				-	-	-	-	-		
Water Supply Infrastructure		-	1,525	1,525	112	1,435	3,715	2,280	61.4%	1,525
Dams and Weirs				-	-	-	-	-		
Boreholes				-	-	-	-	-		
Reservoirs				-	-	-	-	-		
Pump Stations				-	-	-	-	-		
Water Treatment Works				-	-	-	-	-		
Bulk Mains				-	-	-	-	-		
Distribution			1,525	1,525	112	1,435	3,715	2,280	61.4%	1,525
Sanitation Infrastructure		-	2,500	2,500	-	-	-	-		2,500
Pump Station				-	-	-	-	-		
Reticulation				-	-	-	-	-		
Waste Water Treatment Works			2,500	2,500	-	-	-	-		2,500
Community Assets		-	1,450	1,450	46	490	170	(320)	-188.6%	1,450
Community Facilities		-	100	100	17	17	(3)	(20)	704.2%	100
Public Open Space			100	100	17	17	(3)	(20)	704.2%	100
Sport and Recreation Facilities		-	1,350	1,350	28	473	173	(300)	-173.7%	1,350
Indoor Facilities				-	-	-	-	-		
Outdoor Facilities			1,350	1,350	28	473	173	(300)	-173.7%	1,350
Capital Spares				-	-	-	-	-		
Other assets		-	300	300	-	198	(10)	(208)	2084.9%	300
Operational Buildings		-	300	300	-	198	(10)	(208)	2084.9%	300
Municipal Offices				-	-	-	-	-		
Pay/Enquiry Points				-	-	-	-	-		
Building Plan Offices				-	-	-	-	-		
Workshops			300	300	-	198	(10)	(208)	2084.9%	300
Total Capital Expenditure on upgrading of existing assets	1	-	20,165	20,902	2,453	6,293	10,625	4,332	40.8%	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 October 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

14 November 2022