

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.



Quarterly & Monthly Budget Statement December 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 December 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 December 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	473,598,500.00	237,417,447.80	241,412,402.00	- 3,994,954.20	-2%
Total Expenditure	488,069,437.00	489,187,576.00	222,392,001.19	245,759,309.00	- 23,367,307.81	-10%
Total Capital Expenditure	83,154,566.00	79,903,468.00	22,857,485.77	39,319,729.00	- 16,462,243.23	-42%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R3.994 million against the total budget for the period ended 31 December 2022.

The operating expenditure is underspent by R23.367 million. See below reasons per expenditure type

The total capital budget amounts to R79.903 million. The expenditure for the period amounts to R22.857 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 December 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	51,534	47,351	4,183	9%
Service charges - electricity revenue	144,645	160,568	160,568	69,989	80,159	(10,170)	-13%
Service charges - water revenue	36,020	36,807	36,807	18,510	18,292	218	1%
Service charges - sanitation revenue	15,866	17,762	17,762	8,869	8,792	77	1%
Service charges - refuse revenue	26,650	32,567	32,567	16,420	16,123	297	2%
Rental of facilities and equipment	1,506	1,674	1,674	1,152	2,431	(1,279)	-53%
Interest earned - external investments	7,447	7,981	7,981	5,318	2,036	3,282	161%
Interest earned - outstanding debtors	5,166	5,000	5,000	3,091	2,651	440	17%
Fines, penalties and forfeits	18,737	21,286	21,286	2,817	2,015	802	40%
Licences and permits	85	77	77	26	29	(3)	-10%
Agency services	4,676	5,788	5,788	2,309	3,550	(1,241)	-35%
Transfers and subsidies	68,725	73,909	75,361	48,471	50,692	(2,221)	-4%
Other revenue	10,304	11,325	11,325	8,912	5,942	2,970	50%
Gains	1,638	2,700	2,700	-	1,350	(1,350)	-100%
Total Revenue (excluding capital transfers and contributions)	425,875	472,147	473,599	237,417	241,412	(3,995)	-2%

Total revenue received to date was R237,417,447.80 which represents 50.13% 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 9% 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 13% which is due to the impact of loadshedding. Actual revenue trends and budgets will be reviewed in the mid-year review process and adjustments will be proposed in the February 2023 Adjustments budget.

Rental of Facilities and Equipment – A negative variance of 53% due to an incorrect YTD budget amount for the rental of the commonage. An adjustment to the YTD budget figures will be made during the February 2023 adjustment budget process.

Interest earned – External Investments: A positive YTD variance of 161% as a result of more cash being held on investments than anticipated during the budget coupled with better cash management measures. An adjustment may be done to the budget after considering the mid-year financial results.

Fines, penalties and forfeits: A positive variance of 40% is reflected as a result of more revenue received than anticipated in the budget.

Licences and permits: A negative YTD variance of 10% representing approximately R3 000. A component of this revenue relates to boat licenses that will increase significantly during the summer holiday season.

Transfers and subsidies: A negative YTD variance of 4% due to the misalignment between the actual receipts and the budgetary predictions.

Other Revenue: A positive YTD variance of 50% due to more revenue recognize than anticipated in the budget. Sale of land, revenue from camping sites and building fees 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	165,550	79,225	85,158	(5,934)	-7%
Remuneration of councillors	6,801	6,993	6,993	3,431	3,496	(66)	-2%
Debt impairment	13,606	30,490	30,490	15,245	15,245	-	
Depreciation & asset impairment	27,625	28,668	28,668	14,334	14,334	-	
Finance charges	17,971	19,514	19,514	8,528	7,894	634	8%
Bulk purchases - electricity	118,995	128,498	128,498	55,656	66,292	(10,636)	-16%
Inventory consumed	15,362	17,780	18,301	8,475	8,864	(389)	-4%
Contracted services	32,895	38,447	39,580	13,324	18,119	(4,795)	-26%
Transfers and Grants	6,736	7,797	8,163	4,832	4,472	360	8%
Other expenditure	30,995	40,287	40,725	19,343	20,532	(1,189)	-6%
Losses	-	2,705	2,705	-	1,352	(1,352)	-100%
Total Expenditure	417,021	488,069	489,188	222,392	245,759	(23,367)	-10%

The total expenditure to date is R222,392,001.19 which represents 45.46% 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 16% is reflected but it must be noted that the accrual is in respect of five months only. An adjustment may be done to the budget after considering the mid-year financial results.

Inventory Consumed: A negative YTD budget variance of 4% due to underspending on bulk water and refuse bags.

Contracted services: A negative YTD budget variance of 26% is reflected due to a combination of under-over expenditure on valuation cost (over), security (under), legal fees (under), cleaning of transfer stations (under) and accounting and auditing (under).

Transfers and Subsidies: A positive YTD budget variance of 8% 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 6% less than budget is recorded due to under expenditure on rehabilitation refuse sites 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	44	-	44	#DIV/0!
Vote 4 - Technical Services	-	27,321	21,440	4,537	8,188	(3,651)	-45%
Vote 5 - Community Services	-	160	145	35	145	(110)	-76%
Total Capital Multi-year expenditure	-	27,601	21,705	4,615	8,333	(3,718)	-45%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	-	450	2,033	31	306	(275)	-90%
Vote 2 - Finance	-	960	960	275	620	(345)	-56%
Vote 3 - Corporate Services	-	2,145	2,145	1,296	585	711	122%
Vote 4 - Technical Services	-	43,248	44,023	14,430	25,269	(10,839)	-43%
Vote 5 - Community Services	-	8,750	9,039	2,210	4,207	(1,996)	-47%
Total Capital single-year expenditure	-	55,553	58,199	18,242	30,987	(12,745)	-41%
Total Capital Expenditure	-	83,155	79,903	22,857	39,320	(16,462)	-42%
Funded by:							
National Government	-	15,971	16,611	7,584	8,728	(1,144)	-13%
Provincial Government	-	7,640	2,165	63	1,438	(1,374)	-96%
District Municipality	-	-	1,583	-	226	(226)	-100%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	528	528	179	180	(1)	0%
Transfers recognised - capital	-	24,139	20,887	7,826	10,572	(2,746)	-26%
Borrowing	-	40,000	40,000	7,781	17,520	(9,739)	-56%
Internally generated funds	-	19,016	19,016	7,250	11,228	(3,977)	-35%
Total Capital Funding	-	83,155	79,903	22,857	39,320	(16,462)	-42%

Capital Expenditure:

Total year to date capital expenditure as at 31 December 2022 amounts to R22,857,485.77

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 R31,092.00 or 1.53% of the adjusted budget of R2,032,609.00

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of

R274,595.61 or 28.60% of the adjusted budget of R960,000.00 Shadow costs amounted to R 549,136.82 at the end of December 2022.

Vote 3 - Corporate Services

The directorate’s capital budget performance indicates actual capital expenditure of R1,339,944.10 or 59.16% of the adjusted budget of R2,265,000.00 . Shadow costs amounted to R185,189.77 at the end of December 2022.

Vote 4 - Technical Services

The directorate’s capital budget performance indicates actual capital expenditure of R18,966,904.11 or 28.97% of the adjusted budget of R 65,462,459.00 . Shadow costs amounted to R9,158,982.20 at the end of December 2022.

Vote 5 - Community Services

The directorate’s capital budget performance indicates actual capital expenditure of R2,244,949.95 or 24.45% of the adjusted budget of R9,183,400.00 . Shadow costs amounted to R2,474,716.12 at the end of December 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	136,950,882.55
Billed Revenue 2022/23(July - June)	B	170,217,054.70
Gross Debtors Closing balance 31 December 2022	C	141,316,928.38
Bad debts written-off (July 22 - June 23)	D	2,243,879.98
Billed Revenue 2022/23(July - June)		170,217,054.70
Nett Billed Revenue		163,607,128.89
% debtor payment achieved		96.12
Nett Payment received - Dec 22		21,743,946.02

Cash flow

The Cash Book Balance (investments included) as at 31 December 2022 reflects a positive amount of R164,799 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											
						2022-12-01					2022-12-31
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			10,742,618.28				69,797.59	10,812,415.87
Standard Bank	078722675/013	Fixed	2022-09-13	2022-12-13	6.7000%	30,429,534.25		30,495,616.44		66,082.19	0.00
ABSA	2080671978	Fixed	2022-09-28	2023-03-27	7.9800%	40,550,947.94				271,101.37	40,822,049.31
Nedbank	03/7881 004 312/000049	Fixed	2022-09-28	2023-03-27	7.930%	40,556,186.30				269,402.74	40,825,589.04
Standard Bank	078722675/014	Fixed	2022-12-21	2023-06-21	8.550%	-	40,000,000.00			93,698.63	40,093,698.63
Total Investment						122,279,286.77	40,000,000.00	30,495,616.44	-	770,082.52	132,553,752.85

During the month of December 2022 investments of R 40,000,000.00 was made. The accrued interest for December 2022 amount to R 770,082.52 . The total amount invested at 31 December was R132,553,752.85 .

Transfers and Grant Receipts

<u>Transfers and Grant Receipts - 2022/2023</u>					
	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	-	1,164,000.00	498,000.00
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	17,310,000.00	39,737,000.00	17,769,000.00
Municipal Infrastructure Grant	16,017,000.00	16,017,000.00	1,200,000.00	8,317,000.00	7,700,000.00
Water Services Infrastructure Grant	3,150,000.00	3,150,000.00	-	1,355,000.00	1,795,000.00
				-	
	79,885,000.00	79,885,000.00	18,510,000.00	52,123,000.00	27,762,000.00
<u>Provincial Government: Transfers and Grants</u>					
Human Settlements	9,150,000.00	9,150,000.00	-	309,831.47	8,840,168.53
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	-	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	-	5,798,831.47	11,664,168.53
Total Transfers and Grants	97,348,000.00	97,348,000.00	18,510,000.00	57,921,831.47	39,426,168.53

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 - M06 December							
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%	9.8%	3.8%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	50.1%	34.0%	50.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.4%	31.3%	29.1%	21.7%	31.3%
Gearing	Long Term Borrowing/ Funds & Reserves		186.1%	309.9%	256.9%	217.2%	309.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	346.9%	305.6%	332.1%	502.0%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.0%	184.3%	196.4%	342.0%	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%	20.8%	37.3%	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%	35.0%	33.4%	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%	3.6%	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 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
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										
Governance and administration		143,007	173,145	175,134	28,278	106,378	102,450	3,929	4%	173,145
Executive and council		33,904	57,657	57,657	19,060	41,492	44,796	(3,304)	-7%	57,657
Finance and administration		109,102	115,488	117,477	9,218	64,886	57,653	7,232	13%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		32,470	44,934	38,369	3,395	10,665	12,975	(2,311)	-18%	44,934
Community and social services		9,304	8,877	9,485	2,183	4,265	4,485	(220)	-5%	8,877
Sport and recreation		5,259	5,618	5,728	742	3,523	2,877	646	22%	5,618
Public safety		17,528	21,267	21,382	470	2,876	2,084	792	38%	21,267
Housing		380	9,172	1,774	-	-	3,529	(3,529)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,534	25,559	28,323	6,786	12,158	7,544	4,615	61%	25,559
Planning and development		19,633	17,913	20,677	6,416	8,749	3,776	4,973	132%	17,913
Road transport		6,901	7,646	7,646	369	3,410	3,768	(358)	-10%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		243,902	252,647	252,661	20,675	115,870	126,462	(10,593)	-8%	252,647
Energy sources		147,769	160,753	160,753	11,462	70,200	80,230	(10,029)	-13%	160,753
Water management		38,232	40,743	40,743	5,040	20,216	20,988	(772)	-4%	40,743
Waste water management		24,727	17,786	17,786	1,410	8,884	8,808	76	1%	17,786
Waste management		33,174	33,365	33,379	2,762	16,569	16,437	132	1%	33,365
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	445,913	496,285	494,486	59,133	245,071	249,431	(4,360)	-2%	496,285
Expenditure - Functional										
Governance and administration		91,701	118,962	121,121	9,520	58,397	60,469	(2,072)	-3%	118,962
Executive and council		23,509	26,211	26,361	2,259	15,588	13,826	1,762	13%	26,211
Finance and administration		67,078	91,251	93,260	7,172	42,281	45,872	(3,591)	-8%	91,251
Internal audit		1,114	1,500	1,500	90	528	772	(243)	-32%	1,500
Community and public safety		65,398	76,550	75,411	5,493	34,798	37,630	(2,832)	-8%	76,550
Community and social services		12,272	13,873	14,068	993	6,507	6,842	(335)	-5%	13,873
Sport and recreation		18,282	22,168	22,736	1,531	9,378	11,217	(1,839)	-16%	22,168
Public safety		32,701	36,852	36,606	2,796	17,942	17,910	32	0%	36,852
Housing		2,143	3,657	2,000	172	971	1,661	(690)	-42%	3,657
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		46,343	52,940	53,024	5,359	26,874	26,629	245	1%	52,940
Planning and development		15,403	17,411	17,585	1,148	8,385	8,992	(607)	-7%	17,411
Road transport		30,940	35,529	35,439	4,211	18,489	17,637	852	5%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		213,579	239,618	239,632	14,648	102,323	121,031	(18,707)	-15%	239,618
Energy sources		135,169	150,339	150,339	9,918	64,591	76,922	(12,331)	-16%	150,339
Water management		23,469	23,509	23,509	1,986	10,705	11,899	(1,194)	-10%	23,509
Waste water management		10,395	15,219	15,219	1,045	5,420	7,495	(2,075)	-28%	15,219
Waste management		44,545	50,551	50,564	1,699	21,607	24,714	(3,107)	-13%	50,551
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	417,021	488,069	489,188	35,019	222,392	245,759	(23,367)	-10%	488,069
Surplus/ (Deficit) for the year		28,893	8,216	5,298	24,114	22,679	3,672	19,007	518%	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 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December										
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										
Vote 1 - Municipal Manager	1	34,300	57,657	59,684	19,067	41,500	44,826	(3,326)	-7.4%	57,657
Vote 2 - Finance		106,273	109,990	111,979	9,193	60,844	52,772	8,072	15.3%	109,990
Vote 3 - Corporate Services		1,664	3,248	3,248	51	155	1,640	(1,486)	-90.6%	3,248
Vote 4 - Technical Services		266,530	274,668	275,419	27,320	129,598	133,668	(4,069)	-3.0%	274,668
Vote 5 - Community Services		37,146	50,722	44,157	3,503	12,974	16,525	(3,551)	-21.5%	50,722
Total Revenue by Vote	2	445,913	496,285	494,486	59,133	245,071	249,431	(4,360)	-1.7%	496,285
Expenditure by Vote										
Vote 1 - Municipal Manager	1	28,342	32,593	32,800	2,660	18,252	17,029	1,223	7.2%	32,593
Vote 2 - Finance		31,997	46,098	48,086	4,305	22,921	23,294	(373)	-1.6%	46,098
Vote 3 - Corporate Services		28,839	38,156	38,156	651	14,958	19,230	(4,272)	-22.2%	38,156
Vote 4 - Technical Services		257,739	289,667	289,681	21,496	128,866	146,034	(17,168)	-11.8%	289,667
Vote 5 - Community Services		70,104	81,555	80,464	5,909	37,395	40,172	(2,777)	-6.9%	81,555
Total Expenditure by Vote	2	417,021	488,069	489,188	35,019	222,392	245,759	(23,367)	-9.5%	488,069
Surplus/ (Deficit) for the year	2	28,893	8,216	5,298	24,114	22,679	3,672	19,007	517.7%	8,216

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

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
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	7,236	51,534	47,351	4,183	9%	94,702
Service charges - electricity revenue		144,645	160,568	160,568	11,430	69,989	80,159	(10,170)	-13%	160,568
Service charges - water revenue		36,020	36,807	36,807	3,489	18,510	18,292	218	1%	36,807
Service charges - sanitation revenue		15,866	17,762	17,762	1,410	8,869	8,792	77	1%	17,762
Service charges - refuse revenue		26,650	32,567	32,567	2,690	16,420	16,123	297	2%	32,567
Rental of facilities and equipment		1,506	1,674	1,674	126	1,152	2,431	(1,279)	-53%	1,674
Interest earned - external investments		7,447	7,981	7,981	929	5,318	2,036	3,282	161%	7,981
Interest earned - outstanding debtors		5,166	5,000	5,000	608	3,091	2,651	440	17%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,737	21,286	21,286	458	2,817	2,015	802	40%	21,286
Licences and permits		85	77	77	6	26	29	(3)	-10%	77
Agency services		4,676	5,788	5,788	108	2,309	3,550	(1,241)	-35%	5,788
Transfers and subsidies		68,725	73,909	75,361	23,016	48,471	50,692	(2,221)	-4%	73,909
Other revenue		10,304	11,325	11,325	956	8,912	5,942	2,970	50%	11,325
Gains		1,638	2,700	2,700	-	-	1,350	(1,350)	-100%	2,700
Total Revenue (excluding capital transfers and contributions)		425,875	472,147	473,599	52,462	237,417	241,412	(3,995)	-2%	472,147
Expenditure By Type										
Employee related costs		146,035	166,890	165,550	12,066	79,225	85,158	(5,934)	-7%	166,890
Remuneration of councillors		6,801	6,993	6,993	572	3,431	3,496	(66)	-2%	6,993
Debt impairment		13,606	30,490	30,490	2,541	15,245	15,245	-	-	30,490
Depreciation & asset impairment		27,625	28,668	28,668	2,389	14,334	14,334	-	-	28,668
Finance charges		17,971	19,514	19,514	248	8,528	7,894	634	8%	19,514
Bulk purchases - electricity		118,995	128,498	128,498	8,348	55,656	66,292	(10,636)	-16%	128,498
Inventory consumed		15,362	17,780	18,301	1,913	8,475	8,864	(389)	-4%	17,780
Contracted services		32,895	38,447	39,580	2,580	13,324	18,119	(4,795)	-26%	38,447
Transfers and Grants		6,736	7,797	8,163	1,028	4,832	4,472	360	8%	7,797
Other expenditure		30,995	40,287	40,725	3,333	19,343	20,532	(1,189)	-6%	40,287
Losses		-	2,705	2,705	-	-	1,352	(1,352)	-100%	2,705
Total Expenditure		417,021	488,069	489,188	35,019	222,392	245,759	(23,367)	-10%	488,069
Surplus/(Deficit)		8,855	(15,923)	(15,589)	17,443	15,025	(4,347)	19,372	(0)	(15,923)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,804	23,611	20,359	6,665	7,647	7,755	(107)	(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	6	6	264	(258)	(0)	528
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28,893	8,216	5,298	24,114	22,679	3,672			8,216
Taxation								-		
Surplus/(Deficit) after taxation		28,893	8,216	5,298	24,114	22,679	3,672			8,216
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		28,893	8,216	5,298	24,114	22,679	3,672			8,216
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		28,893	8,216	5,298	24,114	22,679	3,672			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) - M06 December										
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	-	44	-	44	#DIV/0!	120
Vote 4 - Technical Services		-	27,321	21,440	1,661	4,537	8,188	(3,651)	-45%	21,440
Vote 5 - Community Services		-	160	145	-	35	145	(110)	-76%	145
Total Capital Multi-year expenditure	4,7	-	27,601	21,705	1,661	4,615	8,333	(3,718)	-45%	21,705
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	450	2,033	8	31	306	(275)	-90%	2,033
Vote 2 - Finance		-	960	960	2	275	620	(345)	-56%	960
Vote 3 - Corporate Services		-	2,145	2,145	-	1,296	585	711	122%	2,145
Vote 4 - Technical Services		-	43,248	44,023	2,732	14,430	25,269	(10,839)	-43%	44,023
Vote 5 - Community Services		-	8,750	9,039	145	2,210	4,207	(1,996)	-47%	9,039
Total Capital single-year expenditure	4	-	55,553	58,199	2,887	18,242	30,987	(12,745)	-41%	58,199
Total Capital Expenditure		-	83,155	79,903	4,547	22,857	39,320	(16,462)	-42%	79,903
Capital Expenditure - Functional Classification										
Governance and administration		-	4,798	4,798	11	2,167	2,715	(548)	-20%	4,798
Executive and council		-	140	140	8	31	80	(49)	-61%	140
Finance and administration		-	4,658	4,658	4	2,136	2,635	(499)	-19%	4,658
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	8,910	9,183	145	2,245	4,352	(2,107)	-48%	9,183
Community and social services		-	1,910	2,213	3	216	504	(288)	-57%	2,213
Sport and recreation		-	4,925	5,017	93	1,953	3,007	(1,055)	-35%	5,002
Public safety		-	1,060	939	49	62	826	(764)	-93%	954
Housing		-	1,015	1,014	-	14	14	(0)	0%	1,014
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	26,260	22,769	2,061	9,191	11,534	(2,343)	-20%	22,769
Planning and development		-	13,360	9,194	-	65	2,934	(2,869)	-98%	9,194
Road transport		-	12,900	13,575	2,061	9,126	8,599	527	6%	13,575
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	43,187	43,153	2,331	9,255	20,720	(11,465)	-55%	43,153
Energy sources		-	8,020	8,020	52	1,851	5,890	(4,039)	-69%	8,020
Water management		-	24,250	24,250	1,783	4,938	11,868	(6,929)	-58%	24,250
Waste water management		-	6,230	6,196	361	1,958	2,288	(330)	-14%	6,196
Waste management		-	4,688	4,688	136	507	674	(167)	-25%	4,688
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	83,155	79,903	4,547	22,857	39,320	(16,462)	-42%	79,903
Funded by:										
National Government		-	15,971	16,611	2,459	7,584	8,728	(1,144)	-13%	16,611
Provincial Government		-	7,640	2,165	-	63	1,438	(1,374)	-96%	2,165
District Municipality		-	-	1,583	-	-	226	(226)	-100%	1,583
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	528	528	6	179	180	(1)	0%	528
Transfers recognised - capital		-	24,139	20,887	2,466	7,826	10,572	(2,746)	-26%	20,887
Borrowing	6	-	40,000	40,000	1,205	7,781	17,520	(9,739)	-56%	40,000
Internally generated funds		-	19,016	19,016	877	7,250	11,228	(3,977)	-35%	19,016
Total Capital Funding		-	83,155	79,903	4,547	22,857	39,320	(16,462)	-42%	79,903

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M06 December						
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	34,826	32,246	23,537
Call investment deposits		120,778	100,000	100,000	132,554	100,000
Consumer debtors		71,875	70,064	83,613	79,086	70,064
Other debtors		17,232	7,643	6,192	(6,041)	7,643
Current portion of long-term receivables		2,409	2,516	2,409	2,637	2,516
Inventory		955	1,080	950	1,411	1,080
Total current assets		236,059	204,840	227,990	241,892	204,840
Non current assets						
Long-term receivables		6,253	4,430	6,253	12,891	4,430
Investments		–	–	–	–	–
Investment property		14,688	15,898	15,664	14,676	15,898
Investments in Associate		–	–	–	–	–
Property, plant and equipment		483,301	536,321	533,297	492,010	536,321
Biological		–	–	–	–	–
Intangible		3,113	4,185	3,377	2,940	4,185
Other non-current assets		454	454	454	454	454
Total non current assets		507,809	561,288	559,044	522,971	561,288
TOTAL ASSETS		743,868	766,128	787,034	764,863	766,128
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		9,657	10,082	12,324	(4,059)	10,082
Consumer deposits		4,786	5,114	5,181	5,566	5,114
Trade and other payables		38,381	33,765	34,437	33,460	33,765
Provisions		15,231	18,073	16,707	13,219	18,073
Total current liabilities		68,055	67,034	68,648	48,186	67,034
Non current liabilities						
Borrowing		65,834	96,411	90,844	76,830	96,411
Provisions		142,733	154,591	154,998	150,431	154,591
Total non current liabilities		208,567	251,002	245,842	227,261	251,002
TOTAL LIABILITIES		276,623	318,036	314,490	275,446	318,036
NET ASSETS	2	467,246	448,091	472,544	489,417	448,091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		431,877	416,982	437,176	454,048	416,982
Reserves		35,368	31,109	35,368	35,368	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	467,246	448,091	472,544	489,417	448,091

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
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	6,400	45,970	44,571	1,399	3%	89,143
Service charges		214,279	241,842	241,842	19,104	120,561	120,921	(360)	0%	241,842
Other revenue		22,696	22,932	22,932	6,060	46,619	11,466	35,153	307%	22,932
Transfers and Subsidies - Operational		68,725	73,909	74,297	17,434	48,403	36,955	11,449	31%	73,909
Transfers and Subsidies - Capital		15,848	24,139	18,007	1,200	9,982	12,069	(2,087)	-17%	24,139
Interest		7,429	10,433	10,433	1,537	8,409	5,216	3,193	61%	10,433
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(349,255)	(396,866)	(397,619)	(33,110)	(225,023)	(198,433)	26,590	-13%	(396,866)
Finance charges		(7,206)	(7,802)	(7,802)	(3,353)	(3,353)	(3,901)	(548)	14%	(7,802)
Transfers and Grants		(6,736)	(7,797)	(8,163)	(1,028)	(4,832)	(3,899)	933	-24%	(7,797)
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,888	49,932	43,070	14,244	46,737	24,966	(21,771)	-87%	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)	(79,903)	(4,547)	(22,857)	(41,577)	(18,720)	45%	(83,155)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(53,716)	(83,155)	(79,903)	(4,547)	(22,857)	(41,577)	(18,720)	45%	(83,155)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,650	40,000	40,000	-	-	20,000	(20,000)	-100%	40,000
Increase (decrease) in consumer deposits		-	395	395	-	-	197	(197)	-100%	395
Payments										
Repayment of borrowing		(7,880)	(10,082)	(12,324)	(2,721)	(2,721)	(5,041)	(2,320)	46%	(10,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		6,770	30,313	28,071	(2,721)	(2,721)	15,156	17,877	118%	30,313
NET INCREASE/ (DECREASE) IN CASH HELD		1,942	(2,910)	(8,762)	6,976	21,159	(1,455)			(2,910)
Cash/cash equivalents at beginning:		141,646	126,447	143,588		143,641	143,588			143,641
Cash/cash equivalents at month/year end:		143,588	123,537	134,826		164,799	142,133			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 - M06 December													
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	3,957	1,689	702	552	497	436	3,071	5,613	16,517	10,169		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,996	1,213	494	269	177	163	1,823	4,484	15,619	6,915		
Receivables from Non-exchange Transactions - Property Rates	1400	7,004	2,572	1,001	1,044	686	2,619	9,499	17,848	42,273	31,696		
Receivables from Exchange Transactions - Waste Water Management	1500	1,573	944	517	475	425	401	2,834	6,407	13,575	10,541		
Receivables from Exchange Transactions - Waste Management	1600	3,042	1,776	883	778	689	646	4,579	9,494	21,887	16,186		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	641	681	530	547	433	413	4,117	7,207	14,569	12,717		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,751)	85	132	69	25	47	645	2,872	(1,875)	3,660		
Total By Income Source	2000	17,462	8,960	4,259	3,734	2,933	4,724	26,569	53,925	122,565	91,884	-	-
2021/22 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	133	278	230	182	159	1,140	530	1,486	4,138	3,497		
Commercial	2300	2,546	638	230	108	92	117	417	1,261	5,408	1,995		
Households	2400	6,611	4,351	2,487	2,218	2,048	2,370	9,736	33,711	63,531	50,082		
Other	2500	8,172	3,693	1,312	1,227	634	1,097	15,886	17,467	49,487	36,311		
Total By Customer Group	2600	17,462	8,960	4,259	3,734	2,933	4,724	26,569	53,925	122,565	91,884	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	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					10,743	70			10,812
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	-				-
Standard Bank		3			fixed	6.70%			13 December 2022	30,430	66	(30,496)		-
ABSA		6			fixed	7.98%			27 March 2023	40,551	271			40,822
Nedbank		6			fixed	7.93%			27 March 2023	40,556	269			40,826
Standard Bank		6			fixed	8.55			21 June 2023	-	94		40,000	40,094
Municipality sub-total										122,279	770	(30,496)	40,000	132,554

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvriër - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
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	17,467	43,713	31,957	10,955	34.3%	63,914
Local Government Equitable Share		-	57,506	57,506	17,310	39,737	28,753	10,984	38.2%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	157	1,085	1,393			2,786
Expanded Public Works Programme		-	1,662	1,662	-	1,164	831			1,662
Financial Management Grant		-	1,550	1,550	-	1,550	775			1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant	3	-	411	411	-	177	205	(29)	-14.0%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	9,823	9,973	-	5,369	4,912	1,283	26.1%	9,823
Libraries		-	8,033	8,033	-	5,369	4,017	1,353	33.7%	8,033
Department of Human Settlements		-	1,650	-	-	-	825			1,650
Maintenance of Roads		-	140	140	-	-	70	(70)	-100.0%	140
Financial Management Support Grant		-	-	-	-	-	-			-
Municipal Capacity Building Grant		-	-	1,800	-	-	-			-
Public Employment Support Grant		-	-	-	-	-	-			-
Local Government Support Grant - COVID-19		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
District Municipality:		-	-	237	-	-	-	-		-
Joint District and Metro Approach Grant		-	-	237	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Other grant providers:		-	172	172	-	-	86	(86)	-100.0%	172
Heist op den Berg		-	172	172	-	-	86	(86)	-100.0%	172
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	-	73,909	74,297	17,467	49,082	36,955	12,152	32.9%	73,909
Capital Transfers and Grants										
National Government:		-	15,971	15,971	1,043	8,410	7,985	616	7.7%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	1,043	7,232	6,616	616	9.3%	13,231
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant		-	2,739	2,739	-	1,178	1,370			2,739
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	7,640	1,892	-	430	3,820	(3,390)	-88.7%	7,640
Regional Socio - Economic Project		-	120	120	-	120	60	60	100.0%	120
Libraries		-	20	20	-	-	10			20
Fire Service Capacity Building Grant		-	-	-	-	-	-			-
Development of Sport and Recreation Facilities Support Grant		-	-	-	-	-	-			-
Department of Human Settlements		-	7,500	1,752	-	310	3,750			7,500
Other capital transfers [insert description]		-	-	-	-	-	-			-
District Municipality:		-	-	1,583	-	-	-	-		-
Joint District and Metro Approach Grant		-	-	1,583	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Other grant providers:		-	528	528	-	339	264	75	28.6%	528
Heist op den Berg		-	528	528	-	339	264	75	28.6%	528
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Total Capital Transfers and Grants	5	-	24,139	19,973	1,043	9,180	12,069	(2,698)	-22.4%	24,139
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	98,048	94,270	18,510	58,261	49,024	9,454	19.3%	98,048

8.2 Supporting Table C7

WC013 Bergervier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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	64,011	5,325	31,885	31,957	(72)	-0.2%	63,914
Local Government Equitable Share		-	57,506	57,506	4,792	28,753	28,753	-		57,506
Municipal Infrastructure Grant		-	2,786	2,882	351	1,339	1,393	(53)	-3.8%	2,786
Expanded Public Works Programme		-	1,662	1,662	66	1,084	831	253	30.5%	1,662
Financial Management Grant		-	1,550	1,550	27	486	775	(289)	-37.3%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	411	411	89	223	205	17	8.3%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Provincial Government:		-	9,823	10,941	618	3,921	4,912	(991)	-20.2%	9,823
Libraries		-	8,033	8,368	588	3,857	4,017	(159)	-4.0%	8,033
Department of Human Settlements		-	1,650	-	-	-	825	(825)	-100.0%	1,650
Maintenance of Roads		-	140	140	-	34	70	(36)	-51.9%	140
Municipal Capacity Building Grant		-	-	1,989	-	-	-	-		-
Public Employment Support Grant		-	-	445	30	30	-	30	#DIV/0!	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-		-
District Municipality:		-	-	237	-	-	-	-		-
<i>Joint Distict and Metro Approach Grant</i>		-	-	237	-	-	-	-		-
Other grant providers:		-	172	172	22	66	86	(20)	-23.5%	172
<i>Heist op den Berg</i>		-	172	172	22	66	86	(20)	-23.5%	172
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	73,909	75,361	5,965	35,871	36,955	(1,083)	-2.9%	73,909
Capital expenditure of Transfers and Grants										
National Government:		-	15,971	16,611	2,459	7,584	7,985	(402)	-5.0%	15,971
Municipal Infrastructure Grant		-	13,231	13,872	1,867	6,100	6,616	(515)	-7.8%	13,231
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	2,739	2,739	592	1,484	1,370	114	8.3%	2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	140	2,165	-	63	3,820	(7)	67.8%	7,640
Regional Socio - Economic Project		-	120	120	-	44	60	(16)	-26.7%	120
Libraries		-	20	293	-	19	10	9	94.5%	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Department of Human Settlements		-	7,500	1,752	-	-	3,750	-		7,500
		-	-	-	-	-	-	-		-
District Municipality:		-	-	1,583	-	-	-	-		-
<i>Joint Distict and Metro Approach Grant</i>		-	-	1,583	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	528	528	6	179	264	(85)	-32.1%	528
<i>Heist op den Berg</i>		-	528	528	6	179	264	(85)	-32.1%	528
		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	16,639	20,887	2,466	7,826	12,069	(493)	-4.1%	24,139
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	90,548	96,249	8,430	43,698	49,024	(1,576)	-3.2%	98,048

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

9.1 Supporting Table C8

WC013 Bergvriev - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
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	2,856	2,948	(92)	-3%	5,895
Pension and UIF Contributions			133	133	10	60	67	(7)	-10%	133
Medical Aid Contributions			-	-	2	11	-	11	#DIV/0!	-
Motor Vehicle Allowance			407	407	40	239	203	35	17%	407
Cellphone Allowance			558	558	44	265	279	(14)	-5%	558
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors		5,536	6,993	6,993	572	3,431	3,496	(66)	-2%	6,993
% increase	4		26.3%	26.3%						26.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,375	6,122	5,847	291	2,116	2,573	(457)	-18%	6,122
Pension and UIF Contributions			716	716	57	294	358	(64)	-18%	716
Medical Aid Contributions			149	149	12	66	75	(9)	-12%	149
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1,159	1,159	61	394	580	(185)	-32%	1,159
Cellphone Allowance			-	-	1	4	-	4	#DIV/0!	-
Housing Allowances			158	158	13	75	79	(4)	-5%	158
Other benefits and allowances			279	279	16	94	140	(45)	-32%	279
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,375	8,583	8,308	451	3,044	3,804	(760)	-20%	8,583
% increase	4		59.7%	54.6%						59.7%
Other Municipal Staff										
Basic Salaries and Wages		96,186	109,536	108,355	7,644	53,195	56,844	(3,650)	-6%	109,536
Pension and UIF Contributions			17,553	17,553	1,328	7,915	8,776	(861)	-10%	17,553
Medical Aid Contributions			7,652	7,652	517	3,072	3,826	(754)	-20%	7,652
Overtime			4,783	4,783	608	3,290	2,392	898	38%	4,783
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5,793	5,893	442	2,607	2,996	(390)	-13%	5,793
Cellphone Allowance			24	27	2	16	15	0	3%	24
Housing Allowances			731	731	48	279	365	(86)	-24%	731
Other benefits and allowances			7,770	7,783	727	4,067	3,907	160	4%	7,770
Payments in lieu of leave			1,968	1,968	38	250	984	(734)	-75%	1,968
Long service awards			636	636	107	561	318	243	76%	636
Post-retirement benefit obligations			1,860	1,860	155	930	930	-	-	1,860
Sub Total - Other Municipal Staff		96,186	158,307	157,242	11,616	76,181	81,355	(5,174)	-6%	158,307
% increase	4		64.6%	63.5%						64.6%
Total Parent Municipality		107,097	173,883	172,543	12,638	82,655	88,655	(6,000)	-7%	173,883
TOTAL SALARY, ALLOWANCES & BENEFITS		107,097	173,883	172,543	12,638	82,655	88,655	(6,000)	-7%	173,883
% increase	4		62.4%	61.1%						62.4%
TOTAL MANAGERS AND STAFF		101,560	166,890	165,550	12,066	79,225	85,158	(5,934)	-7%	166,890

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
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	4,936	18,310	25,925	7,615	29.4%	22%
December	-	7,405	7,405	4,547	22,857	33,330	10,472	31.4%	27%
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	22,857					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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	17,424	1,681	3,303	5,077	1,774	34.9%	17,424
Roads Infrastructure		–	1,259	259	–	44	566	522	92.2%	259
<i>Roads</i>		–	1,100	100	–	44	407	363	89.1%	100
<i>Road Structures</i>		–	159	159	–	–	159	159	100.0%	159
Storm water Infrastructure		–	605	571	358	547	156	(391)	-250.9%	571
<i>Storm water Conveyance</i>		–	605	571	358	547	156	(391)	-250.9%	571
Electrical Infrastructure		–	1,500	666	–	–	881	881	100.0%	666
<i>LV Networks</i>		–	1,500	666	–	–	881	881	100.0%	666
Water Supply Infrastructure		–	13,733	11,359	1,183	1,320	1,073	(247)	-23.0%	11,359
<i>Reservoirs</i>		–	7,391	7,391	1,071	1,071	883	(188)	-21.3%	7,391
<i>Pump Stations</i>		–	600	600	112	250	530	280	52.9%	600
<i>Distribution</i>		–	5,742	3,368	–	–	(339)	(339)	100.0%	3,368
Sanitation Infrastructure		–	5,358	3,759	11	1,089	2,091	1,002	47.9%	3,759
<i>Pump Station</i>		–	250	250	5	193	200	7	3.4%	250
<i>Reticulation</i>		–	3,258	1,718	–	–	480	480	100.0%	1,718
<i>Waste Water Treatment Works</i>		–	1,850	1,791	6	896	1,411	515	36.5%	1,791
Solid Waste Infrastructure		–	800	810	129	302	310	8	2.5%	810
<i>Waste Processing Facilities</i>		–	180	180	–	173	180	7	4.0%	180
<i>Waste Drop-off Points</i>		–	620	630	129	129	130	1	0.4%	630
Community Assets		–	2,925	4,871	7	1,316	1,334	18	1.4%	4,871
Community Facilities		–	1,470	3,218	–	130	330	200	60.6%	3,218
<i>Halls</i>		–	300	286	–	86	86	0	0.0%	286
<i>Centres</i>		–	120	1,703	–	44	226	182	80.6%	1,703
<i>Libraries</i>		–	–	188	–	–	27	27	100.0%	188
<i>Cemeteries/Crematoria</i>		–	1,050	1,041	–	–	(9)	(9)	100.0%	1,041
Sport and Recreation Facilities		–	1,455	1,654	7	1,186	1,004	(182)	-18.1%	1,654
<i>Outdoor Facilities</i>		–	1,455	1,654	7	1,186	1,004	(182)	-18.1%	1,654
Other assets		–	1,980	1,980	–	239	1,948	1,709	87.7%	1,980
Operational Buildings		–	1,980	1,980	–	239	1,948	1,709	87.7%	1,980
<i>Municipal Offices</i>		–	1,680	1,680	–	56	1,698	1,642	96.7%	1,680
<i>Yards</i>		–	300	300	–	183	250	67	26.8%	300
Intangible Assets		–	610	610	–	–	300	300	100.0%	610
Licences and Rights		–	610	610	–	–	300	300	100.0%	610
<i>Computer Software and Applications</i>		–	610	610	–	–	300	300	100.0%	610
Computer Equipment		–	1,620	1,619	–	975	359	(616)	-171.5%	1,619
<i>Computer Equipment</i>		–	1,620	1,619	–	975	359	(616)	-171.5%	1,619
Furniture and Office Equipment		–	1,601	1,574	15	417	821	404	49.2%	1,574
<i>Furniture and Office Equipment</i>		–	1,601	1,574	15	417	821	404	49.2%	1,574
Machinery and Equipment		–	2,070	1,970	62	742	1,109	367	33.1%	1,970
<i>Machinery and Equipment</i>		–	2,070	1,970	62	742	1,109	367	33.1%	1,970
Transport Assets		–	7,310	7,419	–	1,606	2,649	1,044	39.4%	7,419
<i>Transport Assets</i>		–	7,310	7,419	–	1,606	2,649	1,044	39.4%	7,419
Total Capital Expenditure on new assets	1	–	41,370	37,469	1,765	8,597	13,598	5,001	36.8%	37,469

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06										
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	11,724	598	2,023	8,720	6,697	76.8%	11,724
Roads Infrastructure		-	50	-	-	-	(10)	(10)	100.0%	-
Roads		-	50	-	-	-	(10)	(10)	100.0%	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,120	2,120	-	22	2,040	2,018	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	1,010	988	97.8%	1,050
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	11,954	9,604	598	2,002	6,690	4,688	70.1%	9,604
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	50	50	-	-	25	25	100.0%	50
Distribution		-	11,904	9,554	598	2,002	6,665	4,663	70.0%	9,554
Community Assets		-	5,745	5,848	22	195	837	642	76.7%	5,848
Community Facilities		-	445	564	-	62	253	191	75.6%	564
Libraries		-	-	48	-	-	7	7	100.0%	48
Cemeteries/Crematoria		-	400	471	-	62	246	185	74.9%	471
Public Open Space		-	45	45	-	-	-	-	-	45
Sport and Recreation Facilities		-	5,300	5,284	22	133	584	450	77.2%	5,284
Indoor Facilities		-	200	184	22	133	84	(50)	-59.0%	184
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	-	374	100	(274)	-274.5%	400
Computer Equipment		-	400	400	-	374	100	(274)	-274.5%	400
Furniture and Office Equipment		-	350	380	5	97	248	151	60.9%	380
Furniture and Office Equipment		-	350	380	5	97	248	151	60.9%	380
Total Capital Expenditure on renewal of existing assets	1	-	21,619	19,352	624	2,690	9,905	7,215	72.8%	19,352

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December										
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	497	2,126	2,004	(123)	-6.1%	4,632
Roads Infrastructure		852	810	810	119	435	326	(109)	-33.6%	810
Roads		852	810	810	119	435	326	(109)	-33.6%	810
Storm water Infrastructure		193	335	335	14	96	172	76	44.0%	335
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		193	335	335	14	96	172	76	44.0%	335
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,948	2,350	2,350	278	1,048	1,026	(22)	-2.1%	2,350
LV Networks		1,948	2,350	2,350	278	1,048	1,026	(22)	-2.1%	2,350
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		624	580	580	36	398	242	(156)	-64.4%	580
Distribution		624	580	580	36	398	242	(156)	-64.4%	580
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		672	541	541	51	149	230	81	35.1%	541
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		672	541	541	51	149	230	81	35.1%	541
Solid Waste Infrastructure		-	16	16	-	-	8	8	100.0%	16
Landfill Sites		-	16	16	-	-	8	8	100.0%	16
Community Assets		10,811	13,869	13,836	824	5,318	6,843	1,525	22.3%	13,869
Community Facilities		7,821	10,295	9,981	600	3,746	4,943	1,197	24.2%	10,295
Cemeteries/Crematoria		815	900	900	54	341	582	241	41.4%	900
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		7,005	9,395	9,081	546	3,404	4,360	956	21.9%	9,395
Sport and Recreation Facilities		2,990	3,574	3,855	224	1,573	1,901	328	17.3%	3,574
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,990	3,574	3,855	224	1,573	1,901	328	17.3%	3,574
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		5,645	5,167	6,172	518	2,838	3,397	559	16.4%	5,167
Operational Buildings		5,607	5,108	6,113	489	2,806	3,381	575	17.0%	5,108
Municipal Offices		5,607	5,108	6,113	489	2,806	3,381	575	17.0%	5,108
Housing		38	59	59	29	32	16	(16)	-104.6%	59
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		38	59	59	29	32	16	(16)	-104.6%	59
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		318	371	371	1	12	84	72	85.2%	371
Computer Equipment		318	371	371	1	12	84	72	85.2%	371
Furniture and Office Equipment		39	30	30	-	1	14	13	94.8%	30
Furniture and Office Equipment		39	30	30	-	1	14	13	94.8%	30
Machinery and Equipment		1,355	1,042	1,041	159	493	350	(143)	-40.7%	1,042
Machinery and Equipment		1,355	1,042	1,041	159	493	350	(143)	-40.7%	1,042
Transport Assets		3,256	3,375	3,375	290	1,607	1,395	(212)	-15.2%	3,375
Transport Assets		3,256	3,375	3,375	290	1,607	1,395	(212)	-15.2%	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	29,456	2,290	12,396	14,088	1,692	12.0%	28,485

10.5 Supporting Table C13d

WC013 Bergrevier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December										
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	10,093	10,093	-		20,186
Roads Infrastructure		2,859	3,172	3,172	264	1,586	1,586	-		3,172
<i>Roads</i>		2,859	3,172	3,172	264	1,586	1,586	-		3,172
Storm water Infrastructure		422	414	414	35	207	207	-		414
<i>Drainage Collection</i>		422	414	414	35	207	207	-		414
Electrical Infrastructure		1,991	2,154	2,154	180	1,077	1,077	-		2,154
<i>MV Substations</i>		1,991	2,151	2,151	179	1,076	1,076	-		2,151
<i>LV Networks</i>		-	3	3	0	2	2	-		3
Water Supply Infrastructure		2,541	2,585	2,585	215	1,293	1,293	-		2,585
<i>Pump Stations</i>		2,541	2,577	2,577	215	1,289	1,289	-		2,577
<i>Water Treatment Works</i>		-	8	8	1	4	4	-		8
Sanitation Infrastructure		3,040	3,044	3,044	254	1,522	1,522	-		3,044
<i>Pump Station</i>		-	6	6	1	3	3	-		6
<i>Reticulation</i>		3,040	3,038	3,038	253	1,519	1,519	-		3,038
Solid Waste Infrastructure		9,820	8,817	8,817	735	4,409	4,409	-		8,817
<i>Landfill Sites</i>		9,294	8,491	8,491	708	4,245	4,245	-		8,491
<i>Waste Transfer Stations</i>		-	-	-	-	-	-	-		-
<i>Waste Processing Facilities</i>		-	-	-	-	-	-	-		-
<i>Waste Drop-off Points</i>		526	326	326	27	163	163	-		326
Community Assets		1,456	2,569	2,569	214	1,285	1,285	-		2,569
Community Facilities		881	767	767	64	384	384	-		767
<i>Halls</i>		99	267	267	22	134	134	-		267
<i>Centres</i>		315	69	69	6	35	35	-		69
<i>Libraries</i>		94	206	206	17	103	103	-		206
<i>Cemeteries/Crematoria</i>		111	203	203	17	102	102	-		203
<i>Public Open Space</i>		262	22	22	2	11	11	-		22
Sport and Recreation Facilities		575	1,802	1,802	150	901	901	-		1,802
<i>Indoor Facilities</i>		-	36	36	3	18	18	-		36
<i>Outdoor Facilities</i>		575	1,766	1,766	147	883	883	-		1,766
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Investment properties		17	24	24	2	12	12	-		24
Revenue Generating		17	24	24	2	12	12	-		24
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		17	24	24	2	12	12	-		24
Non-revenue Generating		-	-	-	-	-	-	-		-
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
Other assets		531	801	801	67	401	401	-		801
Operational Buildings		531	801	801	67	401	401	-		801
<i>Municipal Offices</i>		531	801	801	67	401	401	-		801
Intangible Assets		396	346	346	29	173	173	-		346
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		396	346	346	29	173	173	-		346
<i>Computer Software and Applications</i>		396	346	346	29	173	173	-		346
Computer Equipment		630	619	619	52	309	309	-		619
Computer Equipment		630	619	619	52	309	309	-		619
Furniture and Office Equipment		974	874	874	73	437	437	-		874
Furniture and Office Equipment		974	874	874	73	437	437	-		874
Machinery and Equipment		873	843	843	70	421	421	-		843
Machinery and Equipment		873	843	843	70	421	421	-		843
Transport Assets		2,075	2,406	2,406	200	1,203	1,203	-		2,406
Transport Assets		2,075	2,406	2,406	200	1,203	1,203	-		2,406
Total Depreciation	1	27,625	28,668	28,668	2,389	14,334	14,334	-		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 - M06										
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	21,373	2,093	10,802	14,807	4,005	27.0%	21,373
Roads Infrastructure		-	10,890	11,498	2,052	8,670	8,352	(319)	-3.8%	11,498
Roads			10,890	11,498	2,052	8,670	8,352	(319)	-3.8%	11,498
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	3,500	3,500	39	130	2,500	2,370	94.8%	3,500
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			700	700	14	61	700	639	91.3%	700
LV Networks			2,800	2,800	25	69	1,800	1,731	96.2%	2,800
Capital Spares										
Water Supply Infrastructure		-	1,525	3,875	2	1,616	3,755	2,139	57.0%	3,875
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution			1,525	3,875	2	1,616	3,755	2,139	57.0%	3,875
Sanitation Infrastructure		-	2,500	2,500	-	385	200	(185)	-92.6%	2,500
Pump Station										
Reticulation										
Waste Water Treatment Works			2,500	2,500	-	385	200	(185)	-92.6%	2,500
Community Assets		-	1,450	1,420	65	570	720	150	20.8%	1,420
Community Facilities		-	100	97	65	97	97	0	0.0%	97
Public Open Space			100	97	65	97	97	0	0.0%	97
Sport and Recreation Facilities		-	1,350	1,323	-	473	623	150	24.1%	1,323
Indoor Facilities										
Outdoor Facilities			1,350	1,323	-	473	623	150	24.1%	1,323
Capital Spares										
Other assets		-	300	290	-	198	290	92	31.6%	290
Operational Buildings		-	300	290	-	198	290	92	31.6%	290
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops			300	290	-	198	290	92	31.6%	290
Total Capital Expenditure on upgrading of existing	1	-	20,165	23,082	2,158	11,570	15,816	4,246	26.8%	23,082

Section 11 – COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS:

National Treasury as part of the drive for more efficient use of government resources introduced the Local Government: Municipal Cost Containment regulation (MCCR) promulgated on the 7 June 2019 with effective date of 1 July 2019. This is an attempt to ensure that resources of a municipality are used effectively, efficiently and economically by implementing cost containment measures.

As part of the regulation municipalities is required to report as part of the in-year reporting mechanisms of the MFMA to the municipal council's relating to COST CONTAINMENT initiatives implemented. Numerous other requirements were also introduced that enforce reviewed of municipal policies and documentation as well as business processes. These will be implemented by the Chief Financial Officer as required.

Below the standardised report relating to Cost containment measures implemented by the municipality.

Bergviev Municipality						
Cost Containment In-Year Report - 30 June 2023						
Measures	Budget	Actual Expenditure				Savings
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
Use of consultants	38,528,400.00	5,672,341.03	7,960,842.79			24,895,216.18
Vehicles used for political office - bearers	-	-	-			-
Travel and subsistence	-	-	-			-
Domestic accommodation	961,800.00	308,841.36	362,320.21			290,638.43
Sponsorships, events and catering	193,000.00	46,592.39	36,782.43			109,625.18
Communication	3,241,500.00	615,727.10	750,765.82			1,875,007.08
Conferences, meetings and study tours	394,000.00	18,853.05	21,568.70			353,578.25
Other related expenditure items	-	-				
Overtime (Non-Structured)	4,783,150.00	1,770,511.26	1,695,602.36			1,317,036.38
Total	48,101,850.00	8,432,866.19	10,827,882.31	-	-	28,841,101.50
Savings can only be measured at year-end						

In order to generate value and adhere to the spirit of the Regulation with related to the cost containment reporting, management will need to interrogate each individual cost item and determine whether value for money was received when procuring or incurring the necessary expenses

Section 12 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

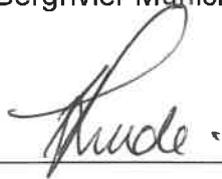
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of December 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

16 January 2023