

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 January 2023

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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 January 2023 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 January 2023.

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	267,520,501.14	273,761,158.00	- 6,240,656.86	-2%
Total Expenditure	488,069,437.00	489,187,576.00	252,932,491.06	281,587,186.00	- 28,654,694.94	-10%
Total Capital Expenditure	83,154,566.00	79,903,468.00	24,066,883.87	47,744,800.00	- 23,677,916.13	-50%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R6.240 million against the total budget for the period ended 31 January 2023.

The operating expenditure is underspent by R28.655 million. See below reasons per expenditure type

The total capital budget amounts to R79.903 million. The expenditure for the period amounts to R24.066 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 January 2023.

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	58,808	55,243	3,565	6%
Service charges - electricity revenue	144,645	160,568	160,568	79,783	93,549	(13,766)	-15%
Service charges - water revenue	36,020	36,807	36,807	22,438	21,369	1,069	5%
Service charges - sanitation revenue	15,866	17,762	17,762	10,370	10,342	28	0%
Service charges - refuse revenue	26,650	32,567	32,567	19,267	18,909	358	2%
Rental of facilities and equipment	1,506	1,674	1,674	1,204	2,603	(1,398)	-54%
Interest earned - external investments	7,447	7,981	7,981	6,492	2,426	4,066	168%
Interest earned - outstanding debtors	5,166	5,000	5,000	3,658	3,153	505	16%
Fines, penalties and forfeits	18,737	21,286	21,286	3,337	2,574	763	30%
Licences and permits	85	77	77	51	46	5	10%
Agency services	4,676	5,788	5,788	2,956	4,271	(1,315)	-31%
Transfers and subsidies	68,725	73,909	75,361	49,417	51,071	(1,654)	-3%
Other revenue	10,304	11,325	11,325	9,740	6,631	3,109	47%
Gains	1,638	2,700	2,700	-	1,575	(1,575)	-100%
Total Revenue (excluding capital transfers and contributions)	425,875	472,147	473,599	267,521	273,761	(6,241)	-2%

Total revenue received to date was R267,520,501.14 which represents 56.49% 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 6% 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 15% 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 54% 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 168% 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 30% is reflected as a result of more revenue received than anticipated in the budget.

Licences and permits: A positive YTD variance of 10% representing approximately R5 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 3% due to the misalignment between the actual receipts and the budgetary predictions.

Other Revenue: A positive YTD variance of 47% 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	91,873	98,474	(6,601)	-7%
Remuneration of councillors	6,801	6,993	6,993	3,976	4,079	(103)	-3%
Debt impairment	13,606	30,490	30,490	17,786	17,786	-	
Depreciation & asset impairment	27,625	28,668	28,668	16,723	16,723	-	
Finance charges	17,971	19,514	19,514	5,423	7,894	(2,471)	-31%
Bulk purchases - electricity	118,995	128,498	128,498	63,312	75,067	(11,755)	-16%
Inventory consumed	15,362	17,780	18,301	10,269	10,455	(185)	-2%
Contracted services	32,895	38,447	39,580	15,580	20,959	(5,379)	-26%
Transfers and Grants	6,736	7,797	8,163	5,611	4,586	1,025	22%
Other expenditure	30,995	40,287	40,725	22,379	23,986	(1,607)	-7%
Losses	-	2,705	2,705	-	1,578	(1,578)	-100%
Total Expenditure	417,021	488,069	489,188	252,932	281,587	(28,655)	-10%

The total expenditure to date is R252,932,491.06 which represents 51.70% 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 six 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 2% due to a combination of under-over expenditure on community upliftment (over), bulk water(under) and refuse bags(under).

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 22% 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 7% 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	120	120	(0)	0%
Vote 4 - Technical Services	-	27,321	21,440	4,684	9,664	(4,980)	-52%
Vote 5 - Community Services	-	160	145	35	145	(110)	-76%
Total Capital Multi-year expenditure	-	27,601	21,705	4,838	9,929	(5,090)	-51%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	-	450	2,033	31	532	(501)	-94%
Vote 2 - Finance	-	960	960	293	620	(327)	-53%
Vote 3 - Corporate Services	-	2,145	2,145	1,362	1,845	(483)	-26%
Vote 4 - Technical Services	-	43,248	44,023	15,085	30,308	(15,223)	-50%
Vote 5 - Community Services	-	8,750	9,039	2,457	4,511	(2,054)	-46%
Total Capital single-year expenditure	-	55,553	58,199	19,229	37,816	(18,587)	-49%
Total Capital Expenditure	-	83,155	79,903	24,067	47,745	(23,678)	-50%
Funded by:							
National Government	-	15,971	16,611	7,891	10,353	(2,462)	-24%
Provincial Government	-	7,640	2,165	139	1,876	(1,737)	-93%
District Municipality	-	-	1,583	-	452	(452)	-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	528	(349)	-66%
Transfers recognised - capital	-	24,139	20,887	8,210	13,209	(4,999)	-38%
Borrowing	-	40,000	40,000	8,085	21,500	(13,415)	-62%
Internally generated funds	-	19,016	19,016	7,772	13,036	(5,264)	-40%
Total Capital Funding	-	83,155	79,903	24,067	47,745	(23,678)	-50%

Capital Expenditure:

Total year to date capital expenditure as at 31 January 2023 amounts to R24,066,883.87

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. Shadow costs amounted to R73,531.17 at the end of January 2023.

Vote 2 – Finance

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

R293,297.61 or 30.55% of the adjusted budget of R960,000.00 Shadow costs amounted to R 530,434.78 at the end of January 2023.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,481,471.88 or 65.41% of the adjusted budget of R2,265,000.00 . Shadow costs amounted to R 44,935.90 at the end of January 2023.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R19,769,199.49 or 30.20% of the adjusted budget of R65,462,459.00 . Shadow costs amounted to R11,172,682.19 at the end of January 2022.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R2,491,822.89 or 27.13% of the adjusted budget of R9,183,400.00 . Shadow costs amounted to R 2,362,778.91 at the end of January 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	199,263,403.09
Gross Debtors Closing balance 31 January 2023	C	141,022,097.24
Bad debts written-off (July 22 - June 23)	D	2,243,879.98
Billed Revenue 2022/23(July - June)		199,263,403.09
Nett Billed Revenue		192,948,308.42
% debtor payment achieved		96.83
Nett Payment received - Jan 23		21,728,626.17

Cash flow

The Cash Book Balance (investments included) as at 31 January 2022 reflects a positive amount of R162,827 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												
						2023-01-01					2023-01-31	
						Balance	Investment	Partial / Premature			Accrued	Balance
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee	Accrued Interest This Month	Balance at End of Month	
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	
ABSA	93 6177 2313	call	2021-09-15			10,812,415.87				70,621.37	10,883,037.24	
ABSA	2080671978	Fixed	2022-09-28	2023-03-27	7.9800%	40,822,049.31				271,101.38	41,093,150.68	
Nedbank	03/7881 004 312/000049	Fixed	2022-09-28	2023-03-27	7.930%	40,825,589.04				269,402.74	41,094,991.78	
Standard Bank	078722675/014	Fixed	2022-12-21	2023-06-21	8.550%	40,093,698.63				290,465.75	40,384,164.38	
Total Investment						132,553,752.85	0.00	-	-	901,591.24	133,455,344.09	

The accrued interest for January 2023 amount to R901,591.24 . The total amount invested at 31 January was R133,455,344.09 .

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	-	39,737,000.00	17,769,000.00
Municipal Infrastructure Grant	16,017,000.00	16,017,000.00	-	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	-	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	-	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 - M07 January							
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%	2.1%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	50.1%	33.6%	50.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.4%	31.3%	29.1%	21.6%	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%	502.2%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.0%	184.3%	196.4%	341.0%	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%	33.2%	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%	35.0%	34.3%	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%	2.0%	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) - M07 January										
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	9,177	115,555	111,956	3,599	3%	173,145
Executive and council		33,904	57,657	57,657	-	41,492	44,796	(3,304)	-7%	57,657
Finance and administration		109,102	115,488	117,477	9,177	74,063	67,160	6,903	10%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		32,470	44,934	38,369	1,750	12,415	13,791	(1,376)	-10%	44,934
Community and social services		9,304	8,877	9,485	685	4,950	4,639	311	7%	8,877
Sport and recreation		5,259	5,618	5,728	547	4,070	3,268	803	25%	5,618
Public safety		17,528	21,267	21,382	518	3,394	2,648	746	28%	21,267
Housing		380	9,172	1,774	-	-	3,237	(3,237)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,534	25,559	28,323	1,411	13,569	9,056	4,513	50%	25,559
Planning and development		19,633	17,913	20,677	667	9,416	4,562	4,853	106%	17,913
Road transport		6,901	7,646	7,646	744	4,153	4,494	(340)	-8%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		243,902	252,647	252,661	18,457	134,326	147,408	(13,082)	-9%	252,647
Energy sources		147,769	160,753	160,753	9,812	80,012	93,635	(13,623)	-15%	160,753
Water management		38,232	40,743	40,743	4,281	24,497	24,130	368	2%	40,743
Waste water management		24,727	17,786	17,786	1,501	10,386	10,361	25	0%	17,786
Waste management		33,174	33,365	33,379	2,862	19,431	19,283	149	1%	33,365
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	445,913	496,285	494,486	30,794	275,865	282,210	(6,345)	-2%	496,285
Expenditure - Functional										
Governance and administration		91,701	118,962	121,121	7,457	65,854	69,123	(3,269)	-5%	118,962
Executive and council		23,509	26,211	26,361	2,074	17,661	15,111	2,550	17%	26,211
Finance and administration		67,078	91,251	93,260	5,292	47,573	53,140	(5,567)	-10%	91,251
Internal audit		1,114	1,500	1,500	91	620	872	(252)	-29%	1,500
Community and public safety		65,398	76,550	75,411	6,479	41,276	43,485	(2,208)	-5%	76,550
Community and social services		12,272	13,873	14,068	1,003	7,510	8,021	(511)	-6%	13,873
Sport and recreation		18,282	22,168	22,736	1,738	11,117	12,962	(1,845)	-14%	22,168
Public safety		32,701	36,852	36,606	3,573	21,515	20,790	724	3%	36,852
Housing		2,143	3,657	2,000	164	1,135	1,711	(576)	-34%	3,657
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		46,343	52,940	53,024	3,798	30,671	30,917	(246)	-1%	52,940
Planning and development		15,403	17,411	17,585	1,210	9,595	10,535	(940)	-9%	17,411
Road transport		30,940	35,529	35,439	2,588	21,077	20,382	695	3%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		213,579	239,618	239,632	12,807	115,131	138,062	(22,932)	-17%	239,618
Energy sources		135,169	150,339	150,339	9,131	73,722	87,647	(13,925)	-16%	150,339
Water management		23,469	23,509	23,509	1,778	12,483	13,756	(1,273)	-9%	23,509
Waste water management		10,395	15,219	15,219	859	6,279	8,629	(2,350)	-27%	15,219
Waste management		44,545	50,551	50,564	1,040	22,647	28,030	(5,383)	-19%	50,551
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	417,021	488,069	489,188	30,540	252,932	281,587	(28,655)	-10%	488,069
Surplus/ (Deficit) for the year		28,893	8,216	5,298	254	22,933	623	22,309	3579%	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) - M07 January										
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	59,684	-	41,500	45,375	(3,875)	-8.5%	57,657
Vote 2 - Finance		106,273	109,990	111,979	9,148	69,993	61,876	8,117	13.1%	109,990
Vote 3 - Corporate Services		1,664	3,248	3,248	102	256	1,892	(1,636)	-86.5%	3,248
Vote 4 - Technical Services		266,530	274,668	275,419	19,147	148,746	155,006	(6,260)	-4.0%	274,668
Vote 5 - Community Services		37,146	50,722	44,157	2,397	15,371	18,062	(2,691)	-14.9%	50,722
Total Revenue by Vote	2	445,913	496,285	494,486	30,794	275,865	282,210	(6,345)	-2.2%	496,285
Expenditure by Vote	1									
Vote 1 - Municipal Manager		28,342	32,593	32,800	2,534	20,785	18,829	1,956	10.4%	32,593
Vote 2 - Finance		31,997	46,098	48,086	3,719	26,640	27,736	(1,095)	-3.9%	46,098
Vote 3 - Corporate Services		28,839	38,156	38,156	830	15,788	21,816	(6,028)	-27.6%	38,156
Vote 4 - Technical Services		257,739	289,667	289,681	16,350	145,217	166,801	(21,585)	-12.9%	289,667
Vote 5 - Community Services		70,104	81,555	80,464	7,107	44,502	46,405	(1,903)	-4.1%	81,555
Total Expenditure by Vote	2	417,021	488,069	489,188	30,540	252,932	281,587	(28,655)	-10.2%	488,069
Surplus/ (Deficit) for the year	2	28,893	8,216	5,298	254	22,933	623	22,309	3579.4%	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) - M07 January										
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	7,275	58,808	55,243	3,565	6%	94,702
Service charges - electricity revenue		144,645	160,568	160,568	9,794	79,783	93,549	(13,766)	-15%	160,568
Service charges - water revenue		36,020	36,807	36,807	3,928	22,438	21,369	1,069	5%	36,807
Service charges - sanitation revenue		15,866	17,762	17,762	1,501	10,370	10,342	28	0%	17,762
Service charges - refuse revenue		26,650	32,567	32,567	2,847	19,267	18,909	358	2%	32,567
Rental of facilities and equipment		1,506	1,674	1,674	52	1,204	2,603	(1,398)	-54%	1,674
Interest earned - external investments		7,447	7,981	7,981	1,174	6,492	2,426	4,066	168%	7,981
Interest earned - outstanding debtors		5,166	5,000	5,000	567	3,658	3,153	505	16%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,737	21,286	21,286	520	3,337	2,574	763	30%	21,286
Licences and permits		85	77	77	25	51	46	5	10%	77
Agency services		4,676	5,788	5,788	647	2,956	4,271	(1,315)	-31%	5,788
Transfers and subsidies		68,725	73,909	75,361	946	49,417	51,071	(1,654)	-3%	73,909
Other revenue		10,304	11,325	11,325	828	9,740	6,631	3,109	47%	11,325
Gains		1,638	2,700	2,700	-	-	1,575	(1,575)	-100%	2,700
Total Revenue (excluding capital transfers and contributions)		425,875	472,147	473,599	30,103	267,521	273,761	(6,241)	-2%	472,147
Expenditure By Type										
Employee related costs		146,035	166,890	165,550	12,648	91,873	98,474	(6,601)	-7%	166,890
Remuneration of councillors		6,801	6,993	6,993	546	3,976	4,079	(103)	-3%	6,993
Debt impairment		13,606	30,490	30,490	2,541	17,786	17,786	-	-	30,490
Depreciation & asset impairment		27,625	28,668	28,668	2,389	16,723	16,723	-	-	28,668
Finance charges		17,971	19,514	19,514	(3,105)	5,423	7,894	(2,471)	-31%	19,514
Bulk purchases - electricity		118,995	128,498	128,498	7,657	63,312	75,067	(11,755)	-16%	128,498
Inventory consumed		15,362	17,780	18,301	1,794	10,269	10,455	(185)	-2%	17,780
Contracted services		32,895	38,447	39,580	2,256	15,580	20,959	(5,379)	-26%	38,447
Transfers and Grants		6,736	7,797	8,163	779	5,611	4,586	1,025	22%	7,797
Other expenditure		30,995	40,287	40,725	3,036	22,379	23,986	(1,607)	-7%	40,287
Losses		-	2,705	2,705	-	-	1,578	(1,578)	-100%	2,705
Total Expenditure		417,021	488,069	489,188	30,540	252,932	281,587	(28,655)	-10%	488,069
Surplus/(Deficit)		8,855	(15,923)	(15,589)	(437)	14,588	(7,826)	22,414	(0)	(15,923)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,804	23,611	20,359	691	8,338	8,141	197	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	308	(302)	(0)	528
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28,893	8,216	5,298	254	22,933	623			8,216
Taxation								-		
Surplus/(Deficit) after taxation		28,893	8,216	5,298	254	22,933	623			8,216
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		28,893	8,216	5,298	254	22,933	623			8,216
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		28,893	8,216	5,298	254	22,933	623			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) - M07 January										
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	76	120	120	(0)	0%	120
Vote 4 - Technical Services		–	27,321	21,440	147	4,684	9,664	(4,980)	-52%	21,440
Vote 5 - Community Services		–	160	145	–	35	145	(110)	-76%	145
Total Capital Multi-year expenditure	4,7	–	27,601	21,705	223	4,838	9,929	(5,090)	-51%	21,705
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		–	450	2,033	–	31	532	(501)	-94%	2,033
Vote 2 - Finance		–	960	960	19	293	620	(327)	-53%	960
Vote 3 - Corporate Services		–	2,145	2,145	66	1,362	1,845	(483)	-26%	2,145
Vote 4 - Technical Services		–	43,248	44,023	655	15,085	30,308	(15,223)	-50%	44,023
Vote 5 - Community Services		–	8,750	9,039	247	2,457	4,511	(2,054)	-46%	9,039
Total Capital single-year expenditure	4	–	55,553	58,199	986	19,229	37,816	(18,587)	-49%	58,199
Total Capital Expenditure		–	83,155	79,903	1,209	24,067	47,745	(23,678)	-50%	79,903
Capital Expenditure - Functional Classification										
Governance and administration		–	4,798	4,798	84	2,251	3,980	(1,729)	-43%	4,798
Executive and council		–	140	140	–	31	80	(49)	-61%	140
Finance and administration		–	4,658	4,658	84	2,220	3,900	(1,680)	-43%	4,658
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		–	8,910	9,183	247	2,492	4,656	(2,164)	-46%	9,183
Community and social services		–	1,910	2,213	–	216	543	(327)	-60%	2,213
Sport and recreation		–	4,925	5,017	237	2,190	3,272	(1,082)	-33%	5,002
Public safety		–	1,060	939	–	62	826	(764)	-93%	954
Housing		–	1,015	1,014	9	23	14	9	67%	1,014
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	26,260	22,769	577	9,768	13,290	(3,521)	-26%	22,769
Planning and development		–	13,360	9,194	76	141	3,559	(3,418)	-96%	9,194
Road transport		–	12,900	13,575	501	9,627	9,730	(103)	-1%	13,575
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	43,187	43,153	301	9,556	25,820	(16,264)	-63%	43,153
Energy sources		–	8,020	8,020	58	1,909	6,990	(5,081)	-73%	8,020
Water management		–	24,250	24,250	85	5,023	15,060	(10,037)	-67%	24,250
Waste water management		–	6,230	6,196	158	2,116	2,748	(632)	-23%	6,196
Waste management		–	4,688	4,688	–	507	1,022	(515)	-50%	4,688
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	–	83,155	79,903	1,209	24,067	47,745	(23,678)	-50%	79,903
Funded by:										
National Government		–	15,971	16,611	308	7,891	10,353	(2,462)	-24%	16,611
Provincial Government		–	7,640	2,165	76	139	1,876	(1,737)	-93%	2,165
District Municipality		–	–	1,583	–	–	452	(452)	-100%	1,583
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	528	528	–	179	528	(349)	-66%	528
Transfers recognised - capital		–	24,139	20,887	383	8,210	13,209	(4,999)	-38%	20,887
Borrowing	6	–	40,000	40,000	304	8,085	21,500	(13,415)	-62%	40,000
Internally generated funds		–	19,016	19,016	521	7,772	13,036	(5,264)	-40%	19,016
Total Capital Funding		–	83,155	79,903	1,209	24,067	47,745	(23,678)	-50%	79,903

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergvrievier - Table C6 Monthly Budget Statement - Financial Position - M07 January						
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	29,371	23,537
Call investment deposits		120,778	100,000	100,000	133,455	100,000
Consumer debtors		71,875	70,064	83,613	81,123	70,064
Other debtors		17,232	7,643	6,192	(7,972)	7,643
Current portion of long-term receivables		2,409	2,516	2,409	2,637	2,516
Inventory		955	1,080	950	1,191	1,080
Total current assets		236,059	204,840	227,990	239,805	204,840
Non current assets						
Long-term receivables		6,253	4,430	6,253	12,954	4,430
Investments		–	–	–	–	–
Investment property		14,688	15,898	15,664	14,683	15,898
Investments in Associate		–	–	–	–	–
Property, plant and equipment		483,301	536,321	533,297	490,851	536,321
Biological		–	–	–	–	–
Intangible		3,113	4,185	3,377	2,911	4,185
Other non-current assets		454	454	454	454	454
Total non current assets		507,809	561,288	559,044	521,853	561,288
TOTAL ASSETS		743,868	766,128	787,034	761,659	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	5,607	5,114
Trade and other payables		38,381	33,765	34,437	32,988	33,765
Provisions		15,231	18,073	16,707	13,219	18,073
Total current liabilities		68,055	67,034	68,648	47,755	67,034
Non current liabilities						
Borrowing		65,834	96,411	90,844	76,830	96,411
Provisions		142,733	154,591	154,998	147,404	154,591
Total non current liabilities		208,567	251,002	245,842	224,233	251,002
TOTAL LIABILITIES		276,623	318,036	314,490	271,988	318,036
NET ASSETS	2	467,246	448,091	472,544	489,670	448,091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		431,877	416,982	437,176	454,302	416,982
Reserves		35,368	31,109	35,368	35,368	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	467,246	448,091	472,544	489,670	448,091

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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	6,607	52,577	52,000	577	1%	89,143
Service charges		214,279	241,842	241,842	19,197	139,758	141,075	(1,317)	-1%	241,842
Other revenue		22,696	22,932	22,932	5,568	52,187	13,377	38,810	290%	22,932
Transfers and Subsidies - Operational		68,725	73,909	74,297	375	48,779	43,114	5,665	13%	73,909
Transfers and Subsidies - Capital		15,848	24,139	18,007	-	9,982	14,081	(4,099)	-29%	24,139
Interest		7,429	10,433	10,433	1,741	10,151	6,086	4,065	67%	10,433
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(349,255)	(396,866)	(397,619)	(33,472)	(258,495)	(231,505)	26,990	-12%	(396,866)
Finance charges		(7,206)	(7,802)	(7,802)	-	(3,353)	(4,551)	(1,198)	26%	(7,802)
Transfers and Grants		(6,736)	(7,797)	(8,163)	(779)	(5,611)	(4,548)	1,062	-23%	(7,797)
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,888	49,932	43,070	(763)	45,973	29,127	(16,846)	-58%	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)	(1,209)	(24,067)	(48,507)	(24,440)	50%	(83,155)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(53,716)	(83,155)	(79,903)	(1,209)	(24,067)	(48,507)	(24,440)	50%	(83,155)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,650	40,000	40,000	-	-	23,333	(23,333)	-100%	40,000
Increase (decrease) in consumer deposits		-	395	395	-	-	230	(230)	-100%	395
Payments										
Repayment of borrowing		(7,880)	(10,082)	(12,324)	-	(2,721)	(5,881)	(3,161)	54%	(10,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		6,770	30,313	28,071	-	(2,721)	17,682	20,403	115%	30,313
NET INCREASE/ (DECREASE) IN CASH HELD		1,942	(2,910)	(8,762)	(1,973)	19,186	(1,697)			(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		162,827	141,891			140,731

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January													
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	10,496	1,490	945	578	523	470	3,152	5,663	23,316	10,385		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,071	1,167	678	227	242	151	1,812	4,447	14,795	6,879		
Receivables from Non-exchange Transactions - Property Rates	1400	6,978	2,182	1,432	815	980	647	11,434	17,908	42,376	31,784		
Receivables from Exchange Transactions - Waste Water Management	1500	1,673	801	654	465	448	405	2,895	6,480	13,822	10,693		
Receivables from Exchange Transactions - Waste Management	1600	3,283	1,450	1,169	780	731	656	4,725	9,635	22,429	16,527		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	665	603	642	500	526	415	4,172	7,202	14,724	12,815		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,421)	89	71	126	68	25	673	2,877	(1,492)	3,769		
Total By Income Source	2000	23,746	7,783	5,591	3,492	3,517	2,768	28,863	54,211	129,970	92,851	-	-
2021/22 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	239	325	310	284	232	209	1,994	2,837	6,430	5,556		
Commercial	2300	5,052	1,376	629	408	698	274	5,103	4,102	17,642	10,585		
Households	2400	13,859	4,917	3,844	2,513	2,278	2,099	20,943	45,926	96,380	73,759		
Other	2500	4,595	1,165	807	287	309	186	823	1,345	9,519	2,951		
Total By Customer Group	2600	23,746	7,783	5,591	3,492	3,517	2,768	28,863	54,211	129,970	92,851	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriervier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January														
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					10,812	71			10,883
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	-				-
ABSA		6			fixed	7.98%			27 March 2023	40,822	271			41,093
Nedbank		6			fixed	7.93%			27 March 2023	40,826	269			41,095
Standard Bank		6			fixed	8.55			21 June 2023	40,094	290			40,384
Municipality sub-total										132,554	902	-	-	133,455

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 - M07 January										
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	-	43,713	37,283	6,129	16.4%	63,914
Local Government Equitable Share		-	57,506	57,506	-	39,737	33,545	6,192	18.5%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	-	1,085	1,625			2,786
Expanded Public Works Programme		-	1,662	1,662	-	1,164	970			1,662
Financial Management Grant		-	1,550	1,550	-	1,550	904			1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant	3	-	411	411	-	177	240	(63)	-26.3%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	9,823	9,973	-	5,369	5,730	601	10.5%	9,823
Libraries		-	8,033	8,033	-	5,369	4,686	683	14.6%	8,033
Department of Human Settlements		-	1,650	-	-	-	963			1,650
Maintenance of Roads		-	140	140	-	-	82	(82)	-100.0%	140
Financial Management Support Grant	4	-	-	-	-	-	-			-
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 Distict and Metro Approach Grant		-	-	237	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Other grant providers:		-	172	172	362	362	100	261	260.5%	172
Heist op den Berg		-	172	172	362	362	100	261	260.5%	172
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	-	73,909	74,297	362	49,443	43,114	6,992	16.2%	73,909
Capital Transfers and Grants										
National Government:		-	15,971	15,971	-	8,410	9,316	(486)	-5.2%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	-	7,232	7,718	(486)	-6.3%	13,231
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant		-	2,739	2,739	-	1,178	1,598			2,739
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	7,640	1,892	-	430	4,457	(4,027)	-90.4%	7,640
Regional Socio - Economic Project		-	120	120	-	120	70	50	71.4%	120
Libraries		-	20	20	-	-	12			20
Fire Service Capacity Building Grant		-	-	-	-	-	-			-
Development of Sport and Recreation Facilities Support Grant		-	-	-	-	-	-			-
Department of Human Settlements		-	7,500	1,752	-	310	4,375			7,500
Other capital transfers [insert description]		-	-	-	-	-	-			-
District Municipality:		-	-	1,583	-	-	-			-
Joint Distict and Metro Approach Grant		-	-	1,583	-	-	-			-
Other capital transfers [insert description]		-	-	-	-	-	-			-
Other grant providers:		-	528	528	-	339	308	31	10.2%	528
Heist op den Berg		-	528	528	-	339	308	31	10.2%	528
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Total Capital Transfers and Grants	5	-	24,139	19,973	-	9,180	14,081	(4,482)	-31.8%	24,139
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	98,048	94,270	362	58,623	57,195	2,510	4.4%	98,048

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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	5,126	37,012	37,283	(272)	-0.7%	63,914
Local Government Equitable Share		-	57,506	57,506	4,792	33,545	33,545	-		57,506
Municipal Infrastructure Grant		-	2,786	2,882	117	1,456	1,625	(169)	-10.4%	2,786
Expanded Public Works Programme		-	1,662	1,662	96	1,181	970	211	21.8%	1,662
Financial Management Grant		-	1,550	1,550	75	561	904	(343)	-38.0%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	411	411	46	269	240	29	12.1%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Provincial Government:		-	9,823	10,941	609	4,530	5,730	(1,200)	-20.9%	9,823
Libraries		-	8,033	8,368	609	4,466	4,686	(220)	-4.7%	8,033
Department of Human Settlements		-	1,650	-	-	-	963	(963)	-100.0%	1,650
Maintenance of Roads		-	140	140	-	34	82	(48)	-58.8%	140
Municipal Capacity Building Grant		-	-	1,989	-	-	-	-		-
Public Employment Support Grant		-	-	445	-	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	3	69	100	(32)	-31.6%	172
<i>Heist op den Berg</i>		-	172	172	3	69	100	(32)	-31.6%	172
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	73,909	75,361	5,739	41,610	43,114	(1,504)	-3.5%	73,909
Capital expenditure of Transfers and Grants										
National Government:		-	15,971	16,611	615	8,199	9,316	(1,117)	-12.0%	15,971
Municipal Infrastructure Grant		-	13,231	13,872	308	6,408	7,718	(1,311)	-17.0%	13,231
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	2,739	2,739	308	1,791	1,598	193	12.1%	2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	140	2,165	76	139	4,457	58	137.9%	7,640
Regional Socio - Economic Project		-	120	120	76	120	70	50	71.2%	120
Libraries		-	20	293	-	19	12	8	66.7%	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Department of Human Settlements		-	7,500	1,752	-	-	4,375	-		7,500
		-	-	-	-	-	-	-		-
District Municipality:		-	-	1,583	-	-	-	-		-
<i>Joint Distict and Metro Approach Grant</i>		-	-	1,583	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	528	528	-	179	308	(129)	-41.8%	528
<i>Heist op den Berg</i>		-	528	528	-	179	308	(129)	-41.8%	528
		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	16,639	20,887	691	8,517	14,081	(1,188)	-8.4%	24,139
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	90,548	96,249	6,430	50,127	57,195	(2,692)	-4.7%	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 - M07 January										
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	452	3,307	3,439	(131)	-4%	5,895
Pension and UIF Contributions			133	133	10	70	78	(8)	-10%	133
Medical Aid Contributions			-	-	-	11	-	11	#DIV/0!	-
Motor Vehicle Allowance			407	407	40	278	237	41	17%	407
Cellphone Allowance			558	558	44	309	325	(16)	-5%	558
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
Sub Total - Councillors		5,536	6,993	6,993	546	3,976	4,079	(103)	-3%	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	360	2,476	3,039	(563)	-19%	6,122
Pension and UIF Contributions			716	716	57	351	418	(67)	-16%	716
Medical Aid Contributions			149	149	12	78	87	(9)	-10%	149
Overtime			-	-	-	-	-	-		-
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			1,159	1,159	62	457	676	(220)	-32%	1,159
Cellphone Allowance			-	-	1	5	-	5	#DIV/0!	-
Housing Allowances			158	158	13	88	92	(5)	-5%	158
Other benefits and allowances			279	279	19	113	163	(50)	-31%	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	524	3,567	4,475	(908)	-20%	8,583
% increase	4		59.7%	54.6%						59.7%
Other Municipal Staff										
Basic Salaries and Wages		96,186	109,536	108,355	8,118	61,313	65,425	(4,112)	-6%	109,536
Pension and UIF Contributions			17,553	17,553	1,343	9,258	10,239	(981)	-10%	17,553
Medical Aid Contributions			7,652	7,652	563	3,634	4,464	(830)	-19%	7,652
Overtime			4,783	4,783	685	3,975	2,790	1,185	42%	4,783
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			5,793	5,893	454	3,061	3,479	(418)	-12%	5,793
Cellphone Allowance			24	27	2	18	17	1	4%	24
Housing Allowances			731	731	49	328	426	(99)	-23%	731
Other benefits and allowances			7,770	7,783	647	4,714	4,555	160	4%	7,770
Payments in lieu of leave			1,968	1,968	16	266	1,148	(882)	-77%	1,968
Long service awards			636	636	92	653	371	282	76%	636
Post-retirement benefit obligations			1,860	1,860	155	1,085	1,085	-		1,860
Sub Total - Other Municipal Staff		96,186	158,307	157,242	12,124	88,305	93,999	(5,694)	-6%	158,307
% increase	4		64.6%	63.5%						64.6%
Total Parent Municipality		107,097	173,883	172,543	13,194	95,849	102,553	(6,704)	-7%	173,883
TOTAL SALARY, ALLOWANCES & BENEFITS		107,097	173,883	172,543	13,194	95,849	102,553	(6,704)	-7%	173,883
% increase	4		62.4%	61.1%						62.4%
TOTAL MANAGERS AND STAFF		101,560	166,890	165,550	12,648	91,873	98,474	(6,601)	-7%	166,890

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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	1,209	24,067	42,251	18,184	43.0%	29%
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	24,067					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

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	223	3,526	7,963	4,437	55.7%	17,424
Roads Infrastructure		–	1,259	259	–	44	423	379	89.5%	259
<i>Roads</i>		–	1,100	100	–	44	264	220	83.2%	100
<i>Road Structures</i>		–	159	159	–	–	159	159	100.0%	159
Storm water Infrastructure		–	605	571	9	556	186	(370)	-198.9%	571
<i>Storm water Conveyance</i>		–	605	571	9	556	186	(370)	-198.9%	571
Electrical Infrastructure		–	1,500	666	–	–	1,162	1,162	100.0%	666
<i>LV Networks</i>		–	1,500	666	–	–	1,162	1,162	100.0%	666
Water Supply Infrastructure		–	13,733	11,359	56	1,376	3,281	1,905	58.1%	11,359
<i>Reservoirs</i>		–	7,391	7,391	56	1,127	1,830	703	38.4%	7,391
<i>Pump Stations</i>		–	600	600	–	250	530	280	52.9%	600
<i>Distribution</i>		–	5,742	3,368	–	–	922	922	100.0%	3,368
Sanitation Infrastructure		–	5,358	3,759	158	1,247	2,601	1,354	52.0%	3,759
<i>Pump Station</i>		–	250	250	–	193	250	57	22.7%	250
<i>Reticulation</i>		–	3,258	1,718	–	–	760	760	100.0%	1,718
<i>Waste Water Treatment Works</i>		–	1,850	1,791	158	1,054	1,591	537	33.7%	1,791
Solid Waste Infrastructure		–	800	810	–	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	130	1	0.4%	630
Community Assets		–	2,925	4,871	76	1,392	1,907	515	27.0%	4,871
Community Facilities		–	1,470	3,218	76	206	703	497	70.7%	3,218
<i>Halls</i>		–	300	286	–	86	86	0	0.0%	286
<i>Centres</i>		–	120	1,703	76	120	572	452	79.1%	1,703
<i>Libraries</i>		–	–	188	–	–	54	54	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	–	1,186	1,204	18	1.5%	1,654
<i>Outdoor Facilities</i>		–	1,455	1,654	–	1,186	1,204	18	1.5%	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	66	1,041	1,619	578	35.7%	1,619
<i>Computer Equipment</i>		–	1,620	1,619	66	1,041	1,619	578	35.7%	1,619
Furniture and Office Equipment		–	1,601	1,574	–	417	1,179	762	64.6%	1,574
<i>Furniture and Office Equipment</i>		–	1,601	1,574	–	417	1,179	762	64.6%	1,574
Machinery and Equipment		–	2,070	1,970	204	945	1,109	164	14.8%	1,970
<i>Machinery and Equipment</i>		–	2,070	1,970	204	945	1,109	164	14.8%	1,970
Transport Assets		–	7,310	7,419	–	1,606	2,719	1,114	41.0%	7,419
<i>Transport Assets</i>		–	7,310	7,419	–	1,606	2,719	1,114	41.0%	7,419
Total Capital Expenditure on new assets	1	–	41,370	37,469	568	9,165	18,745	9,579	51.1%	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 - M07										
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	31	2,054	10,155	8,101	79.8%	11,724
Roads Infrastructure		-	50	-	-	-	-	-		-
Roads		-	50	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	2,120	2,120	7	29	2,040	2,011	98.6%	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	7	29	1,010	981	97.2%	1,050
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	11,954	9,604	24	2,025	8,115	6,090	75.0%	9,604
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	50	50	-	-	50	50	100.0%	50
Distribution		-	11,904	9,554	24	2,025	8,065	6,040	74.9%	9,554
Community Assets		-	5,745	5,848	31	226	909	683	75.1%	5,848
Community Facilities		-	445	564	-	62	305	243	79.8%	564
Libraries		-	-	48	-	-	14	14	100.0%	48
Cemeteries/Crematoria		-	400	471	-	62	246	185	74.9%	471
Public Open Space		-	45	45	-	-	45	45	100.0%	45
Sport and Recreation Facilities		-	5,300	5,284	31	164	604	439	72.8%	5,284
Indoor Facilities		-	200	184	31	164	104	(61)	-58.2%	184
Outdoor Facilities		-	5,100	5,100	-	-	500	500	100.0%	5,100
Capital Spares		-	-	-	-	-	-	-		-
Investment properties		-	1,000	1,000	9	19	-	(19)	#DIV/0!	1,000
Revenue Generating		-	-	-	-	9	-	(9)	#DIV/0!	-
Improved Property		-	-	-	-	9	-	(9)	#DIV/0!	-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	1,000	1,000	9	9	-	(9)	#DIV/0!	1,000
Improved Property		-	1,000	1,000	9	9	-	(9)	#DIV/0!	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	22	119	254	135	53.2%	380
Furniture and Office Equipment		-	350	380	22	119	254	135	53.2%	380
Total Capital Expenditure on renewal of existing ass	1	-	21,619	19,352	93	2,792	11,418	8,625	75.5%	19,352

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January										
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	302	2,428	2,430	2	0.1%	4,632
Roads Infrastructure		852	810	810	65	501	455	(46)	-10.1%	810
<i>Roads</i>		852	810	810	65	501	455	(46)	-10.1%	810
Storm water Infrastructure		193	335	335	30	126	195	69	35.4%	335
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		193	335	335	30	126	195	69	35.4%	335
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,948	2,350	2,350	162	1,210	1,225	15	1.2%	2,350
<i>LV Networks</i>		1,948	2,350	2,350	162	1,210	1,225	15	1.2%	2,350
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		624	580	580	44	442	272	(171)	-62.9%	580
<i>Distribution</i>		624	580	580	44	442	272	(171)	-62.9%	580
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		672	541	541	-	149	274	125	45.5%	541
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		672	541	541	-	149	274	125	45.5%	541
Solid Waste Infrastructure		-	16	16	-	-	9	9	100.0%	16
<i>Landfill Sites</i>		-	16	16	-	-	9	9	100.0%	16
Community Assets		10,811	13,869	13,836	988	6,306	7,931	1,625	20.5%	13,869
Community Facilities		7,821	10,295	9,981	665	4,411	5,711	1,300	22.8%	10,295
<i>Cemeteries/Crematoria</i>		815	900	900	59	400	641	241	37.5%	900
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		7,005	9,395	9,081	606	4,011	5,070	1,060	20.9%	9,395
Sport and Recreation Facilities		2,990	3,574	3,855	322	1,895	2,220	325	14.6%	3,574
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		2,990	3,574	3,855	322	1,895	2,220	325	14.6%	3,574
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Other assets		5,649	5,167	6,172	472	3,318	3,825	507	13.2%	5,167
Operational Buildings		5,612	5,108	6,113	447	3,261	3,809	547	14.4%	5,108
<i>Municipal Offices</i>		5,612	5,108	6,113	447	3,261	3,809	547	14.4%	5,108
Housing		38	59	59	25	57	16	(41)	-249.2%	59
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		38	59	59	25	57	16	(41)	-249.2%	59
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		318	371	371	-	12	84	72	85.2%	371
Computer Equipment		318	371	371	-	12	84	72	85.2%	371
Furniture and Office Equipment		39	30	30	-	1	15	14	95.2%	30
Furniture and Office Equipment		39	30	30	-	1	15	14	95.2%	30
Machinery and Equipment		1,355	1,042	1,041	21	515	386	(128)	-33.3%	1,042
Machinery and Equipment		1,355	1,042	1,041	21	515	386	(128)	-33.3%	1,042
Transport Assets		3,256	3,375	3,375	134	1,741	1,730	(11)	-0.6%	3,375
Transport Assets		3,256	3,375	3,375	134	1,741	1,730	(11)	-0.6%	3,375
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	25,716	28,485	29,456	1,917	14,321	16,402	2,080	12.7%	28,485

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January										
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	11,775	11,775	-		20,186
Roads Infrastructure		2,859	3,172	3,172	264	1,850	1,850	-		3,172
<i>Roads</i>		2,859	3,172	3,172	264	1,850	1,850	-		3,172
Storm water Infrastructure		422	414	414	35	242	242	-		414
<i>Drainage Collection</i>		422	414	414	35	242	242	-		414
Electrical Infrastructure		1,991	2,154	2,154	180	1,257	1,257	-		2,154
<i>MV Substations</i>		1,991	2,151	2,151	179	1,255	1,255	-		2,151
<i>LV Networks</i>		-	3	3	0	2	2	-		3
Water Supply Infrastructure		2,541	2,585	2,585	215	1,508	1,508	-		2,585
<i>Pump Stations</i>		2,541	2,577	2,577	215	1,503	1,503	-		2,577
<i>Water Treatment Works</i>		-	8	8	1	5	5	-		8
Sanitation Infrastructure		3,040	3,044	3,044	254	1,776	1,776	-		3,044
<i>Pump Station</i>		-	6	6	1	4	4	-		6
<i>Reticulation</i>		3,040	3,038	3,038	253	1,772	1,772	-		3,038
Solid Waste Infrastructure		9,820	8,817	8,817	735	5,143	5,143	-		8,817
<i>Landfill Sites</i>		9,294	8,491	8,491	708	4,953	4,953	-		8,491
<i>Waste Transfer Stations</i>		-	-	-	-	-	-	-		-
<i>Waste Processing Facilities</i>		-	-	-	-	-	-	-		-
<i>Waste Drop-off Points</i>		526	326	326	27	190	190	-		326
Community Assets		1,456	2,569	2,569	214	1,499	1,499	-		2,569
Community Facilities		881	767	767	64	447	447	-		767
<i>Halls</i>		99	267	267	22	156	156	-		267
<i>Centres</i>		315	69	69	6	40	40	-		69
<i>Libraries</i>		94	206	206	17	120	120	-		206
<i>Cemeteries/Crematoria</i>		111	203	203	17	118	118	-		203
<i>Public Open Space</i>		262	22	22	2	13	13	-		22
Sport and Recreation Facilities		575	1,802	1,802	150	1,051	1,051	-		1,802
<i>Indoor Facilities</i>		-	36	36	3	21	21	-		36
<i>Outdoor Facilities</i>		575	1,766	1,766	147	1,030	1,030	-		1,766
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Investment properties		17	24	24	2	14	14	-		24
Revenue Generating		17	24	24	2	14	14	-		24
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		17	24	24	2	14	14	-		24
Non-revenue Generating		-	-	-	-	-	-	-		-
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
Other assets		531	801	801	67	467	467	-		801
Operational Buildings		531	801	801	67	467	467	-		801
<i>Municipal Offices</i>		531	801	801	67	467	467	-		801
Intangible Assets		396	346	346	29	202	202	-		346
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		396	346	346	29	202	202	-		346
<i>Computer Software and Applications</i>		396	346	346	29	202	202	-		346
Computer Equipment		630	619	619	52	361	361	-		619
Computer Equipment		630	619	619	52	361	361	-		619
Furniture and Office Equipment		974	874	874	73	510	510	-		874
Furniture and Office Equipment		974	874	874	73	510	510	-		874
Machinery and Equipment		873	843	843	70	492	492	-		843
Machinery and Equipment		873	843	843	70	492	492	-		843
Transport Assets		2,075	2,406	2,406	200	1,403	1,403	-		2,406
Transport Assets		2,075	2,406	2,406	200	1,403	1,403	-		2,406
Total Depreciation	1	27,625	28,668	28,668	2,389	16,723	16,723	-		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 - M07										
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	549	11,350	16,573	5,222	31.5%	21,373
Roads Infrastructure		-	10,890	11,498	493	9,163	9,398	235	2.5%	11,498
Roads			10,890	11,498	493	9,163	9,398	235	2.5%	11,498
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	3,500	3,500	51	181	3,200	3,019	94.3%	3,500
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			700	700	23	84	700	616	87.9%	700
LV Networks			2,800	2,800	28	96	2,500	2,404	96.1%	2,800
Capital Spares										
Water Supply Infrastructure		-	1,525	3,875	5	1,621	3,775	2,154	57.1%	3,875
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution			1,525	3,875	5	1,621	3,775	2,154	57.1%	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	-	570	720	150	20.8%	1,420
Community Facilities		-	100	97	-	97	97	0	0.0%	97
Public Open Space			100	97	-	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	549	12,119	17,582	5,464	31.1%	23,082

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 January 2023 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 February 2023