

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 February 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 February 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 February 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	471,476,500.00	297,746,987.51	307,151,790.00	- 9,404,802.49	-3%
Total Expenditure	488,069,437.00	490,205,744.00	288,456,137.54	320,145,384.00	- 31,689,246.46	-10%
Total Capital Expenditure	83,154,566.00	82,910,344.35	29,595,101.25	58,287,504.00	- 28,692,402.75	-49%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R9.405 million against the total budget for the period ended 28 February 2023.

The operating expenditure is underspent by R31.689 million. See below reasons per expenditure type.

The total capital budget amounts to R82.910 million. The expenditure for the period amounts to R29.595 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 28 February 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	66,098	63,135	2,963	5%
Service charges - electricity revenue	144,645	160,568	149,193	88,730	104,657	(15,927)	-15%
Service charges - water revenue	36,020	36,807	38,726	26,830	24,825	2,005	8%
Service charges - sanitation revenue	15,866	17,762	17,912	11,864	11,869	(4)	0%
Service charges - refuse revenue	26,650	32,567	32,565	21,977	21,654	323	1%
Rental of facilities and equipment	1,506	1,674	1,645	1,241	2,795	(1,555)	-56%
Interest earned - external investments	7,447	7,981	10,325	7,483	3,250	4,233	130%
Interest earned - outstanding debtors	5,166	5,000	6,000	4,278	3,851	427	11%
Fines, penalties and forfeits	18,737	21,286	22,922	3,844	2,920	924	32%
Licences and permits	85	77	57	59	51	8	17%
Agency services	4,676	5,788	4,691	3,367	4,413	(1,046)	-24%
Transfers and subsidies	68,725	73,909	75,884	51,382	53,692	(2,311)	-4%
Other revenue	10,304	11,325	10,754	10,593	7,559	3,034	40%
Gains	1,638	2,700	6,100	-	2,480	(2,480)	-100%
Total Revenue (excluding capital transfers and contributions)	425,875	472,147	471,477	297,747	307,152	(9,405)	-3%

Total revenue received to date was R297,746,987.51 which represents 63.15% 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 5% 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.

Rental of Facilities and Equipment – A negative variance of 56% due to an incorrect YTD budget amount for the rental of the commonage.

Interest earned – External Investments: A positive YTD variance of 130% as a result of more cash being held on investments than anticipated during the budget coupled with better cash management measures.

Fines, penalties and forfeits: A positive variance of 32% is reflected as a result of more revenue received than anticipated in the budget.

Licences and permits: A positive YTD variance of 17% representing approximately R9 000.

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 40% due to more revenue recognized 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	161,669	104,720	110,905	(6,185)	-6%
Remuneration of councillors	6,801	6,993	6,985	4,522	4,660	(139)	-3%
Debt impairment	13,606	30,490	31,673	20,563	20,563	-	
Depreciation & asset impairment	27,625	28,668	30,270	19,432	19,432	-	
Finance charges	17,971	19,514	21,848	7,493	9,668	(2,175)	-22%
Bulk purchases - electricity	118,995	128,498	122,498	71,623	84,289	(12,665)	-15%
Inventory consumed	15,362	17,780	23,046	11,850	12,738	(888)	-7%
Contracted services	32,895	38,447	36,625	17,870	23,906	(6,036)	-25%
Transfers and Grants	6,736	7,797	8,134	5,879	4,921	958	19%
Other expenditure	30,995	40,287	44,753	24,504	27,260	(2,755)	-10%
Losses	-	2,705	2,705	-	1,803	(1,803)	-100%
Total Expenditure	417,021	488,069	490,206	288,456	320,145	(31,689)	-10%

The total expenditure to date is R288,456,137.54 which represents 58.84% 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 6%, is recorded due to budgeted vacancies not filled.

Bulk Purchases – Electricity: A negative budget variance of 15% is reflected but it must be noted that the accrual is in respect of seven months only.

Inventory Consumed: A negative YTD budget variance of 7% 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 25% 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 19% 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 10% 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	20,224	4,806	12,732	(7,926)	-62%
Vote 5 - Community Services	-	160	650	44	246	(201)	-82%
Total Capital Multi-year expenditure	-	27,601	20,994	4,970	13,098	(8,128)	-62%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	-	450	2,191	31	850	(819)	-96%
Vote 2 - Finance	-	960	495	438	557	(119)	-21%
Vote 3 - Corporate Services	-	2,145	2,181	1,387	2,002	(616)	-31%
Vote 4 - Technical Services	-	43,248	48,552	20,058	35,849	(15,792)	-44%
Vote 5 - Community Services	-	8,750	8,497	2,712	5,932	(3,220)	-54%
Total Capital single-year expenditure	-	55,553	61,916	24,625	45,190	(20,565)	-46%
Total Capital Expenditure	-	83,155	82,910	29,595	58,288	(28,692)	-49%
Funded by:							
National Government	-	15,971	16,611	9,211	12,196	(2,985)	-24%
Provincial Government	-	7,640	4,541	2,401	2,969	(568)	-19%
District Municipality	-	-	1,583	-	678	(678)	-100%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	528	648	179	552	(373)	-68%
Transfers recognised - capital	-	24,139	23,384	11,790	16,395	(4,605)	-28%
Borrowing	-	40,000	39,630	9,123	26,486	(17,363)	-66%
Internally generated funds	-	19,016	19,896	8,682	15,406	(6,725)	-44%
Total Capital Funding	-	83,155	82,910	29,595	58,288	(28,692)	-49%

Capital Expenditure:

Total year to date capital expenditure as at 28 February 2023 amounts to R29,595,101.25

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 1.42% of the adjusted budget of R2,190,928.00. Shadow costs amounted to R78,294.46 at the end of February 2023.

Vote 2 – Finance

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

R438,420.61 or 88.55% of the adjusted budget of R495,123.00 Shadow costs amounted to R 17,534.00 at the end of February 2023.

Vote 3 - Corporate Services

The directorate’s capital budget performance indicates actual capital expenditure of R1,506,407.79 or 65.46% of the adjusted budget of R2,301,235.00 . Shadow costs amounted to R44,466.38 at the end of February 2023.

Vote 4 - Technical Services

The directorate’s capital budget performance indicates actual capital expenditure of R24,863,164.01 or 36.15% of the adjusted budget of R 68,776,658.00 . Shadow costs amounted to R8,916,606.27 at the end of February 2023.

Vote 5 - Community Services

The directorate’s capital budget performance indicates actual capital expenditure of R2,756,016.84 or 30.13% of the adjusted budget of R9,146,400.00 . Shadow costs amounted to R3,196,244.50 at the end of February 2023.

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	215,500,002.73
Gross Debtors Closing balance 28 February 2023	C	144,674,119.19
Bad debts written-off (July 22 - June 23)	D	2,493,667.01
Billed Revenue 2022/23(July - June)		215,500,002.73
Nett Billed Revenue		205,283,099.08
% debtor payment achieved		95.26
Nett Payment received - Febr 23		22,836,409.53

Cash flow

The Cash Book Balance (investments included) as at 28 February 2023 reflects a positive amount of R161,265 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

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

Investments

<u>Investment Register</u>											
						2023-02-01					2023-02-28
						Balance	Investment	Partial / Premature		Accrued	Balance
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			10,883,037.24				65,954.19	10,948,991.43
ABSA	2080671978	Fixed	2022-09-28	2023-03-27	7.9800%	41,093,150.68				244,865.75	41,338,016.44
Nedbank	03/7881 004 312/000049	Fixed	2022-09-28	2023-03-27	7.930%	41,094,991.78				243,331.51	41,338,323.29
Standard Bank	078722675/014	Fixed	2022-12-21	2023-06-21	8.550%	40,384,164.38				262,356.16	40,646,520.55
Total Investment						133,455,344.09	-	-	-	816,507.61	134,271,851.70

The accrued interest for February 2023 amount to R816,507.61 . The total amount invested at 28 February was R134,271,851.70 .

Transfers and Grant Receipts

Transfers and Grant Receipts - 2022/2023

	Budget	Adjustments	Roll-over	Total Budget	Monthly actual	YearTD actual	Outstanding
National Government: Transfers and Grants							
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		737,027.00	16,754,027.00	-	9,054,027.00	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	-	737,027.00	80,622,027.00	-	52,860,027.00	27,762,000.00
Provincial Government: Transfers and Grants							
Human Settlements	9,150,000.00	-8,624,000.00		526,000.00	-	309,831.47	216,168.53
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading	120,000.00			120,000.00	-	120,000.00	-
Libraries	8,053,000.00		608,285.00	8,661,285.00	2,684,000.00	8,661,285.00	-
Maintenance of Roads	140,000.00			140,000.00	-	-	140,000.00
Loadshedding Emergency Relief Grant		3,600,000.00		3,600,000.00	-	-	3,600,000.00
Municipal Capacity Building Grant		2,325,000.00	188,525.00	2,513,525.00	2,325,000.00	2,513,525.00	-
Public Employment Support Grant			444,739.00	444,739.00	-	444,739.00	-
	17,463,000.00	-2,699,000.00	1,241,549.00	16,005,549.00	5,009,000.00	12,049,380.47	3,956,168.53
District Municipality:							
Joint Distict and Metro Approach Grant			1,820,000.00	1,820,000.00	-	-	1,820,000.00
	-	-	1,820,000.00	1,820,000.00	-	-	1,820,000.00
Total Transfers and Grants	97,348,000.00	-2,699,000.00	3,798,576.00	98,447,576.00	5,009,000.00	64,909,407.47	33,538,168.53

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 - M08 February							
Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.4%	9.9%	10.6%	2.6%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	47.8%	30.8%	47.8%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.4%	31.3%	29.1%	22.1%	31.3%
Gearing	Long Term Borrowing/ Funds & Reserves		186.1%	309.9%	255.9%	217.2%	309.9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	346.9%	305.6%	332.0%	482.9%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.0%	184.3%	195.9%	327.1%	184.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.0%	17.9%	20.9%	29.7%	17.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.3%	35.3%	34.3%	35.2%	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%	11.1%	2.5%	5.6%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

3.6 Conclusion

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

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

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

And

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

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

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

WC013 Bergrievier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February										
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	181,597	9,854	125,410	122,719	2,691	2%	173,145
Executive and council		33,904	57,657	57,600	-	41,492	44,785	(3,292)	-7%	57,657
Finance and administration		109,102	115,488	123,997	9,854	83,917	77,934	5,983	8%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		32,470	44,934	37,863	1,886	14,301	16,320	(2,019)	-12%	44,934
Community and social services		9,304	8,877	9,505	738	5,688	6,825	(1,137)	-17%	8,877
Sport and recreation		5,259	5,618	5,314	536	4,606	3,903	703	18%	5,618
Public safety		17,528	21,267	22,518	612	4,006	2,897	1,109	38%	21,267
Housing		380	9,172	526	-	-	2,694	(2,694)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,534	25,559	27,760	1,384	14,953	9,851	5,102	52%	25,559
Planning and development		19,633	17,913	21,192	941	10,357	5,206	5,150	99%	17,913
Road transport		6,901	7,646	6,568	443	4,596	4,645	(48)	-1%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		243,902	252,647	247,641	18,585	152,911	167,416	(14,505)	-9%	252,647
Energy sources		147,769	160,753	153,523	9,082	89,094	105,590	(16,496)	-16%	160,753
Water management		38,232	40,743	42,662	5,271	29,768	27,651	2,117	8%	40,743
Waste water management		24,727	17,786	17,936	1,494	11,880	11,889	(9)	0%	17,786
Waste management		33,174	33,365	33,520	2,737	22,169	22,286	(117)	-1%	33,365
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	445,913	496,285	494,860	31,709	307,574	316,305	(8,730)	-3%	496,285
Expenditure - Functional										
Governance and administration		91,701	118,962	116,685	7,484	73,338	76,749	(3,411)	-4%	118,962
Executive and council		23,509	26,211	26,666	1,176	18,837	16,559	2,279	14%	26,211
Finance and administration		67,078	91,251	88,734	6,178	53,751	59,261	(5,510)	-9%	91,251
Internal audit		1,114	1,500	1,285	129	749	929	(180)	-19%	1,500
Community and public safety		65,398	76,550	74,865	5,425	46,701	49,747	(3,046)	-6%	76,550
Community and social services		12,272	13,873	13,972	851	8,361	9,154	(793)	-9%	13,873
Sport and recreation		18,282	22,168	21,166	1,314	12,431	14,869	(2,439)	-16%	22,168
Public safety		32,701	36,852	37,763	3,122	24,636	23,973	663	3%	36,852
Housing		2,143	3,657	1,963	138	1,273	1,751	(478)	-27%	3,657
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		46,343	52,940	53,701	3,620	34,292	34,979	(687)	-2%	52,940
Planning and development		15,403	17,411	17,827	1,164	10,758	11,913	(1,155)	-10%	17,411
Road transport		30,940	35,529	35,874	2,456	23,533	23,066	468	2%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		213,579	239,618	244,955	18,995	134,125	158,671	(24,545)	-15%	239,618
Energy sources		135,169	150,339	147,549	10,426	84,148	99,211	(15,063)	-15%	150,339
Water management		23,469	23,509	29,006	2,326	14,809	16,718	(1,909)	-11%	23,509
Waste water management		10,395	15,219	15,355	982	7,260	9,805	(2,545)	-26%	15,219
Waste management		44,545	50,551	53,045	5,261	27,908	32,936	(5,028)	-15%	50,551
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	417,021	488,069	490,206	35,524	288,456	320,145	(31,689)	-10%	488,069
Surplus/ (Deficit) for the year		28,893	8,216	4,655	(3,814)	19,118	(3,840)	22,959	-598%	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) - M08 February										
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	59,627	75	41,575	45,653	(4,079)	-8.9%	57,657
Vote 2 - Finance		106,273	109,990	116,399	9,857	79,850	71,827	8,022	11.2%	109,990
Vote 3 - Corporate Services		1,664	3,248	3,213	20	277	2,149	(1,872)	-87.1%	3,248
Vote 4 - Technical Services		266,530	274,668	273,068	19,459	168,205	175,942	(7,737)	-4.4%	274,668
Vote 5 - Community Services		37,146	50,722	42,554	2,298	17,668	20,733	(3,065)	-14.8%	50,722
Total Revenue by Vote	2	445,913	496,285	494,860	31,709	307,574	316,305	(8,730)	-2.8%	496,285
Expenditure by Vote										
Vote 1 - Municipal Manager	1	28,342	32,593	32,960	1,662	22,447	20,753	1,694	8.2%	32,593
Vote 2 - Finance		31,997	46,098	43,992	1,712	28,353	30,310	(1,957)	-6.5%	46,098
Vote 3 - Corporate Services		28,839	38,156	37,362	4,161	19,949	24,850	(4,900)	-19.7%	38,156
Vote 4 - Technical Services		257,739	289,667	295,275	22,236	167,452	191,064	(23,611)	-12.4%	289,667
Vote 5 - Community Services		70,104	81,555	80,617	5,752	50,255	53,169	(2,914)	-5.5%	81,555
Total Expenditure by Vote	2	417,021	488,069	490,206	35,524	288,456	320,145	(31,689)	-9.9%	488,069
Surplus/ (Deficit) for the year	2	28,893	8,216	4,655	(3,814)	19,118	(3,840)	22,959	-597.8%	8,216

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
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	7,289	66,098	63,135	2,963	5%	94,702
Service charges - electricity revenue		144,645	160,568	149,193	8,947	88,730	104,657	(15,927)	-15%	160,568
Service charges - water revenue		36,020	36,807	38,726	4,393	26,830	24,825	2,005	8%	36,807
Service charges - sanitation revenue		15,866	17,762	17,912	1,494	11,864	11,869	(4)	0%	17,762
Service charges - refuse revenue		26,650	32,567	32,565	2,711	21,977	21,654	323	1%	32,567
Rental of facilities and equipment		1,506	1,674	1,645	36	1,241	2,795	(1,555)	-56%	1,674
Interest earned - external investments		7,447	7,981	10,325	991	7,483	3,250	4,233	130%	7,981
Interest earned - outstanding debtors		5,166	5,000	6,000	620	4,278	3,851	427	11%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,737	21,286	22,922	508	3,844	2,920	924	32%	21,286
Licences and permits		85	77	57	8	59	51	8	17%	77
Agency services		4,676	5,788	4,691	412	3,367	4,413	(1,046)	-24%	5,788
Transfers and subsidies		68,725	73,909	75,884	1,964	51,382	53,692	(2,311)	-4%	73,909
Other revenue		10,304	11,325	10,754	854	10,593	7,559	3,034	40%	11,325
Gains		1,638	2,700	6,100	-	-	2,480	(2,480)	-100%	2,700
Total Revenue (excluding capital transfers and contributions)		425,875	472,147	471,477	30,226	297,747	307,152	(9,405)	-3%	472,147
Expenditure By Type										
Employee related costs		146,035	166,890	161,669	12,847	104,720	110,905	(6,185)	-6%	166,890
Remuneration of councillors		6,801	6,993	6,985	546	4,522	4,660	(139)	-3%	6,993
Debt impairment		13,606	30,490	31,673	2,777	20,563	20,563	-	-	30,490
Depreciation & asset impairment		27,625	28,668	30,270	2,709	19,432	19,432	-	-	28,668
Finance charges		17,971	19,514	21,848	2,070	7,493	9,668	(2,175)	-22%	19,514
Bulk purchases - electricity		118,995	128,498	122,498	8,311	71,623	84,289	(12,665)	-15%	128,498
Inventory consumed		15,362	17,780	23,046	1,580	11,850	12,738	(888)	-7%	17,780
Contracted services		32,895	38,447	36,625	2,289	17,870	23,906	(6,036)	-25%	38,447
Transfers and Grants		6,736	7,797	8,134	268	5,879	4,921	958	19%	7,797
Other expenditure		30,995	40,287	44,753	2,125	24,504	27,260	(2,755)	-10%	40,287
Losses		-	2,705	2,705	-	-	1,803	(1,803)	-100%	2,705
Total Expenditure		417,021	488,069	490,206	35,524	288,456	320,145	(31,689)	-10%	488,069
Surplus/(Deficit)		8,855	(15,923)	(18,729)	(5,297)	9,291	(12,994)	22,284	(0)	(15,923)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,804	23,611	22,735	1,483	9,821	8,777	1,044	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	648	-	6	376	(370)	(0)	528
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28,893	8,216	4,655	(3,814)	19,118	(3,840)			8,216
Taxation								-		
Surplus/(Deficit) after taxation		28,893	8,216	4,655	(3,814)	19,118	(3,840)			8,216
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		28,893	8,216	4,655	(3,814)	19,118	(3,840)			8,216
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		28,893	8,216	4,655	(3,814)	19,118	(3,840)			8,216

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

WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	120	120	-	120	120	(0)	0%	120
Vote 4 - Technical Services		-	27,321	20,224	122	4,806	12,732	(7,926)	-62%	20,224
Vote 5 - Community Services		-	160	650	10	44	246	(201)	-82%	650
Total Capital Multi-year expenditure	4,7	-	27,601	20,994	132	4,970	13,098	(8,128)	-62%	20,994
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	450	2,191	-	31	850	(819)	-96%	2,191
Vote 2 - Finance		-	960	495	145	438	557	(119)	-21%	495
Vote 3 - Corporate Services		-	2,145	2,181	25	1,387	2,002	(616)	-31%	2,181
Vote 4 - Technical Services		-	43,248	48,552	4,972	20,058	35,849	(15,792)	-44%	48,552
Vote 5 - Community Services		-	8,750	8,497	254	2,712	5,932	(3,220)	-54%	8,497
Total Capital single-year expenditure	4	-	55,553	61,916	5,397	24,625	45,190	(20,565)	-46%	61,916
Total Capital Expenditure		-	83,155	82,910	5,528	29,595	58,288	(28,692)	-49%	82,910
Capital Expenditure - Functional Classification										
Governance and administration		-	4,798	4,610	192	2,443	4,233	(1,790)	-42%	4,610
Executive and council		-	140	140	-	31	140	(109)	-78%	140
Finance and administration		-	4,658	4,470	192	2,412	4,093	(1,681)	-41%	4,470
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	8,910	9,146	264	2,756	6,177	(3,421)	-55%	9,146
Community and social services		-	1,910	2,755	164	380	940	(560)	-60%	2,755
Sport and recreation		-	4,925	4,417	60	2,250	4,275	(2,025)	-47%	4,417
Public safety		-	1,060	961	41	103	948	(845)	-89%	961
Housing		-	1,015	1,014	-	23	14	9	67%	1,014
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	26,260	21,811	2,101	11,869	15,273	(3,404)	-22%	21,811
Planning and development		-	13,360	8,256	2	143	4,267	(4,124)	-97%	8,256
Road transport		-	12,900	13,554	2,099	11,726	11,006	720	7%	13,554
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	43,187	47,343	2,971	12,527	32,605	(20,078)	-62%	47,343
Energy sources		-	8,020	12,305	2,162	4,071	8,487	(4,416)	-52%	12,305
Water management		-	24,250	24,208	783	5,806	18,659	(12,853)	-69%	24,208
Waste water management		-	6,230	6,851	27	2,143	4,579	(2,436)	-53%	6,851
Waste management		-	4,688	3,979	-	507	880	(373)	-42%	3,979
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	83,155	82,910	5,528	29,595	58,288	(28,692)	-49%	82,910
Funded by:										
National Government		-	15,971	16,611	1,319	9,211	12,196	(2,985)	-24%	16,611
Provincial Government		-	7,640	4,541	2,261	2,401	2,969	(568)	-19%	4,541
District Municipality		-	-	1,583	-	-	678	(678)	-100%	1,583
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	528	648	-	179	552	(373)	-68%	648
Transfers recognised - capital		-	24,139	23,384	3,581	11,790	16,395	(4,605)	-28%	23,384
Borrowing	6	-	40,000	39,630	1,037	9,123	26,486	(17,363)	-66%	39,630
Internally generated funds		-	19,016	19,896	910	8,682	15,406	(6,725)	-44%	19,896
Total Capital Funding		-	83,155	82,910	5,528	29,595	58,288	(28,692)	-49%	82,910

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M08 February						
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	34,225	26,994	23,537
Call investment deposits		120,778	100,000	100,000	134,272	100,000
Consumer debtors		71,875	70,064	83,664	81,814	70,064
Other debtors		17,232	7,643	6,186	(8,810)	7,643
Current portion of long-term receivables		2,409	2,516	2,409	2,637	2,516
Inventory		955	1,080	950	1,141	1,080
Total current assets		236,059	204,840	227,435	238,046	204,840
Non current assets						
Long-term receivables		6,253	4,430	6,253	12,680	4,430
Investments		-	-	-	-	-
Investment property		14,688	15,898	15,670	14,682	15,898
Investments in Associate		-	-	-	-	-
Property, plant and equipment		483,301	536,321	535,253	493,573	536,321
Biological		-	-	-	-	-
Intangible		3,113	4,185	2,819	3,009	4,185
Other non-current assets		454	454	454	454	454
Total non current assets		507,809	561,288	560,449	524,399	561,288
TOTAL ASSETS		743,868	766,128	787,884	762,445	766,128
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		9,657	10,082	12,299	(4,059)	10,082
Consumer deposits		4,786	5,114	5,181	5,649	5,114
Trade and other payables		38,381	33,765	34,316	34,752	33,765
Provisions		15,231	18,073	16,707	12,953	18,073
Total current liabilities		68,055	67,034	68,503	49,295	67,034
Non current liabilities						
Borrowing		65,834	96,411	90,523	76,830	96,411
Provisions		142,733	154,591	156,957	150,464	154,591
Total non current liabilities		208,567	251,002	247,481	227,293	251,002
TOTAL LIABILITIES		276,623	318,036	315,984	276,589	318,036
NET ASSETS	2	467,246	448,091	471,900	485,856	448,091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		431,877	416,982	436,532	450,488	416,982
Reserves		35,368	31,109	35,368	35,368	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	467,246	448,091	471,900	485,856	448,091

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
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	6,498	59,075	59,429	(354)	-1%	89,143
Service charges		214,279	241,842	232,482	18,056	157,813	161,228	(3,415)	-2%	241,842
Other revenue		22,696	22,932	22,172	5,168	57,355	15,288	42,067	275%	22,932
Transfers and Subsidies - Operational		68,725	73,909	74,820	5,009	53,788	49,273	4,515	9%	73,909
Transfers and Subsidies - Capital		15,848	24,139	20,383	-	9,982	16,092	(6,111)	-38%	24,139
Interest		7,429	10,433	13,279	1,741	11,892	6,955	4,937	71%	10,433
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(349,255)	(396,866)	(393,786)	(32,238)	(290,732)	(264,577)	26,155	-10%	(396,866)
Finance charges		(7,206)	(7,802)	(7,938)	-	(3,353)	(5,202)	(1,849)	36%	(7,802)
Transfers and Grants		(6,736)	(7,797)	(8,134)	(268)	(5,879)	(5,198)	681	-13%	(7,797)
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,888	49,932	42,421	3,967	49,940	33,288	(16,652)	-50%	49,932
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		617	-	3,400	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(54,333)	(83,155)	(82,910)	(5,528)	(29,595)	(55,436)	(25,841)	47%	(83,155)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(53,716)	(83,155)	(79,510)	(5,528)	(29,595)	(55,436)	(25,841)	47%	(83,155)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,650	40,000	39,630	-	-	26,667	(26,667)	-100%	40,000
Increase (decrease) in consumer deposits		-	395	395	-	-	263	(263)	-100%	395
Payments										
Repayment of borrowing		(7,880)	(10,082)	(12,299)	-	(2,721)	(6,721)	(4,001)	60%	(10,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		6,770	30,313	27,726	-	(2,721)	20,208	22,929	113%	30,313
NET INCREASE/ (DECREASE) IN CASH HELD		1,942	(2,910)	(9,363)	(1,561)	17,625	(1,940)			(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	134,225		161,265	141,648			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 - M08 February													
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	4,112	2,264	743	779	512	498	3,152	5,871	17,930	10,811		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,968	1,126	769	528	166	212	1,773	4,261	15,803	6,940		
Receivables from Non-exchange Transactions - Property Rates	1400	7,034	2,348	1,117	1,170	737	919	11,421	17,909	42,655	32,155		
Receivables from Exchange Transactions - Waste Water Management	1500	1,643	857	545	588	441	429	2,966	6,464	13,931	10,887		
Receivables from Exchange Transactions - Waste Management	1600	3,158	1,578	957	1,037	727	686	4,854	9,704	22,702	17,010		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	686	629	574	616	486	516	4,225	7,199	14,931	13,042		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,403)	47	63	65	124	66	665	2,894	(1,479)	3,814		
Total By Income Source	2000	18,199	8,849	4,767	4,782	3,193	3,325	29,056	54,303	126,473	94,659	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	219	422	272	231	229	219	2,018	2,904	6,514	5,601		
Commercial	2300	5,980	1,190	853	466	366	666	5,470	7,830	22,821	14,798		
Households	2400	7,483	5,782	3,083	3,407	2,353	2,165	20,734	42,174	87,181	70,833		
Other	2500	4,517	1,455	559	678	245	275	833	1,396	9,958	3,426		
Total By Customer Group	2600	18,199	8,849	4,767	4,782	3,193	3,325	29,056	54,303	126,473	94,659	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February														
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					10,883	66			10,949
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	41,093	245			41,338
Nedbank		6			fixed	7.93%			27 March 2023	41,095	243			41,338
Standard Bank		6			fixed	8.55			21 June 2023	40,384	262			40,647
Municipality sub-total										133,455	817	-	-	134,272
TOTAL INVESTMENTS AND INTEREST	2									133,455	817	-	-	134,272

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February										
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	42,610	1,302	3.1%	63,914
Local Government Equitable Share		-	57,506	57,506	-	39,737	38,337	1,400	3.7%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	-	1,085	1,857	-	-	2,786
Expanded Public Works Programme		-	1,662	1,662	-	1,164	1,108	-	-	1,662
Financial Management Grant		-	1,550	1,550	-	1,550	1,033	-	-	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	3	-	411	411	-	177	274	(97)	-35.5%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	9,823	10,496	4,987	10,356	6,549	4,907	74.9%	9,823
Libraries		-	8,033	8,031	2,662	8,031	5,355	2,676	50.0%	8,033
Department of Human Settlements		-	1,650	-	-	-	1,100	-	-	1,650
Maintenance of Roads		-	140	140	-	-	93	(93)	-100.0%	140
Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant	4	-	-	2,325	2,325	2,325	-	2,325	#DIV/0!	-
Public Employment Support Grant		-	-	-	-	-	-	-	-	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	237	-	-	-	-	-	-
Joint Distict and Metro Approach Grant		-	-	237	-	-	-	-	-	-
Other grant providers:		-	172	172	-	362	115	247	215.4%	172
Heist op den Berg		-	172	172	-	362	115	247	215.4%	172
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	73,909	74,820	4,987	54,430	49,273	6,457	13.1%	73,909
Capital Transfers and Grants										
National Government:		-	15,971	15,971	-	8,410	10,647	(1,589)	-14.9%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	-	7,232	8,821	(1,589)	-18.0%	13,231
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	2,739	2,739	-	1,178	1,826	-	-	2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	7,640	4,268	22	452	5,093	(4,642)	-91.1%	7,640
Regional Socio - Economic Project		-	120	120	-	120	80	40	50.0%	120
Libraries		-	20	22	22	22	13	-	-	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities Support Grant		-	-	-	-	-	-	-	-	-
Department of Human Settlements		-	7,500	526	-	310	5,000	-	-	7,500
Loadshedding Emergency Relief Grant		-	-	3,600	-	-	-	-	-	-
District Municipality:		-	-	1,583	-	-	-	-	-	-
Joint Distict and Metro Approach Grant		-	-	1,583	-	-	-	-	-	-
Other grant providers:		-	528	528	-	339	352	(13)	-3.6%	528
Heist op den Berg		-	528	528	-	339	352	(13)	-3.6%	528
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	24,139	22,349	22	9,202	16,092	(6,243)	-38.8%	24,139
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	98,048	97,169	5,009	63,632	65,365	214	0.3%	98,048

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	5,134	42,145	42,610	(465)	-1.1%	63,914
Local Government Equitable Share		-	57,506	57,506	4,792	38,337	38,337	-		57,506
Municipal Infrastructure Grant		-	2,786	2,882	155	1,611	1,857	(246)	-13.3%	2,786
Expanded Public Works Programme		-	1,662	1,662	31	1,212	1,108	104	9.4%	1,662
Financial Management Grant		-	1,550	1,550	41	602	1,033	(431)	-41.7%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	411	411	114	383	274	109	39.7%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Provincial Government:		-	9,823	11,464	1,609	6,139	6,549	(410)	-6.3%	9,823
Libraries		-	8,033	8,366	497	4,963	5,355	(392)	-7.3%	8,033
Department of Human Settlements		-	1,650	-	-	-	1,100	(1,100)	-100.0%	1,650
Maintenance of Roads		-	140	140	-	34	93	(60)	-64.0%	140
Municipal Capacity Building Grant		-	-	2,514	844	844	-	844	#DIV/0!	-
Public Employment Support Grant		-	-	445	268	298	-	298	#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	14	82	115	(32)	-28.1%	172
<i>Heist op den Berg</i>		-	172	172	14	82	115	(32)	-28.1%	172
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	73,909	75,884	6,757	48,366	49,273	(906)	-1.8%	73,909
Capital expenditure of Transfers and Grants										
National Government:		-	15,971	16,611	1,319	9,518	10,647	(1,129)	-10.6%	15,971
Municipal Infrastructure Grant		-	13,231	13,872	559	6,967	8,821	(1,854)	-21.0%	13,231
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	2,739	2,739	760	2,551	1,826	725	39.7%	2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	140	4,541	164	303	5,093	210	1322.6%	7,640
Regional Socio - Economic Project		-	120	120	-	120	80	40	49.8%	120
Libraries		-	20	295	164	183	13	170	1272.9%	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Department of Human Settlements		-	7,500	526	-	-	5,000	-		7,500
Loadshedding Emergency Relief Grant		-	-	3,600	-	-	-	-		-
District Municipality:		-	-	1,583	-	-	-	-		-
<i>Joint Distict and Metro Approach Grant</i>		-	-	1,583	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	528	648	-	179	352	(173)	-49.1%	528
<i>Heist op den Berg</i>		-	528	648	-	179	352	(173)	-49.1%	528
		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	16,639	23,384	1,483	10,000	16,092	(1,092)	-6.8%	24,139
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	90,548	99,268	8,239	58,367	65,365	(1,998)	-3.1%	98,048

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

9.1 Supporting Table C8

WC013 Bergvrievier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February										
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	5,819	452	3,759	3,915	(156)	-4%	5,895
Pension and UIF Contributions			133	124	10	80	87	(7)	-8%	133
Medical Aid Contributions			-	23	-	11	5	7	145%	-
Motor Vehicle Allowance			407	487	40	318	287	31	11%	407
Cellphone Allowance			558	532	44	354	367	(13)	-4%	558
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors		5,536	6,993	6,985	546	4,522	4,660	(139)	-3%	6,993
% increase	4		26.3%	26.2%						26.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,375	6,122	4,950	356	2,832	3,326	(494)	-15%	6,122
Pension and UIF Contributions			716	761	68	419	486	(67)	-14%	716
Medical Aid Contributions			149	171	12	90	104	(14)	-13%	149
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1,159	769	62	519	695	(176)	-25%	1,159
Cellphone Allowance			-	22	3	8	4	3	73%	-
Housing Allowances			158	150	13	100	104	(4)	-4%	158
Other benefits and allowances			279	355	19	132	201	(69)	-34%	279
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,375	8,583	7,178	532	4,099	4,920	(821)	-17%	8,583
% increase	4		59.7%	33.6%						59.7%
Other Municipal Staff										
Basic Salaries and Wages		96,186	109,536	106,874	7,715	69,028	73,595	(4,567)	-6%	109,536
Pension and UIF Contributions			17,553	16,703	1,335	10,593	11,532	(939)	-8%	17,553
Medical Aid Contributions			7,652	7,248	573	4,207	5,021	(814)	-16%	7,652
Overtime			4,783	6,641	571	4,546	3,560	986	28%	4,783
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5,793	3,459	454	3,516	3,475	41	1%	5,793
Cellphone Allowance			24	40	2	20	22	(1)	-6%	24
Housing Allowances			731	652	49	376	471	(95)	-20%	731
Other benefits and allowances			7,770	8,649	679	5,393	5,381	12	0%	7,770
Payments in lieu of leave			1,968	1,968	(236)	30	1,312	(1,282)	-98%	1,968
Long service awards			636	605	89	742	418	324	78%	636
Post-retirement benefit obligations	2		1,860	1,652	1,085	2,170	1,198	972	81%	1,860
Sub Total - Other Municipal Staff		96,186	158,307	154,491	12,315	100,621	105,985	(5,364)	-5%	158,307
% increase	4		64.6%	60.6%						64.6%
Total Parent Municipality		107,097	173,883	168,654	13,393	109,242	115,565	(6,324)	-5%	173,883
TOTAL SALARY, ALLOWANCES & BENEFITS		107,097	173,883	168,654	13,393	109,242	115,565	(6,324)	-5%	173,883
% increase	4		62.4%	57.5%						62.4%
TOTAL MANAGERS AND STAFF		101,560	166,890	161,669	12,847	104,720	110,905	(6,185)	-6%	166,890

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
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	5,869	5,869	8,321	8,321	-		10%
October	-	8,460	5,053	5,053	13,375	13,375	-		16%
November	-	9,603	4,936	4,936	18,310	18,310	-		22%
December	-	7,405	4,547	4,547	22,857	22,857	-		27%
January	-	8,921	1,209	1,209	24,067	24,067	-		29%
February	-	10,437	33,862	5,528	29,595	57,929	28,334	48.9%	36%
March	-	12,385	12,580	-		70,509	-		
April	-	6,432	6,627	-		77,136	-		
May	-	3,499	3,693	-		80,829	-		
June	-	1,886	2,081	-		82,910	-		
Total Capital expenditure	-	83,155	82,910	29,595					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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	15,517	27	3,553	11,303	7,750	68.6%	15,517
Roads Infrastructure		-	1,259	259	-	44	480	436	90.8%	259
<i>Roads</i>		-	1,100	100	-	44	321	277	86.2%	100
<i>Road Structures</i>			159	159	-	-	159	159	100.0%	159
Storm water Infrastructure		-	605	571	-	556	556	0	0.0%	571
<i>Storm water Conveyance</i>			605	571	-	556	556	0	0.0%	571
Electrical Infrastructure		-	1,500	578	-	-	1,105	1,105	100.0%	578
<i>LV Networks</i>			1,500	578	-	-	1,105	1,105	100.0%	578
Water Supply Infrastructure		-	13,733	10,824	-	1,376	5,877	4,501	76.6%	10,824
<i>Reservoirs</i>			7,391	7,391	-	1,127	3,342	2,215	66.3%	7,391
<i>Pump Stations</i>			600	562	-	250	552	303	54.8%	562
<i>Distribution</i>			5,742	2,871	-	-	1,983	1,983	100.0%	2,871
Sanitation Infrastructure		-	5,358	2,982	27	1,274	3,076	1,802	58.6%	2,982
<i>Pump Station</i>			250	227	-	193	245	52	21.3%	227
<i>Reticulation</i>			3,258	1,077	-	-	1,262	1,262	100.0%	1,077
<i>Waste Water Treatment Works</i>			1,850	1,678	27	1,081	1,568	488	31.1%	1,678
Solid Waste Infrastructure		-	800	303	-	302	209	(94)	-45.0%	303
<i>Waste Processing Facilities</i>			180	173	-	173	179	6	3.2%	173
<i>Waste Drop-off Points</i>			620	130	-	129	30	(100)	-332.6%	130
Community Assets		-	2,925	5,111	162	1,554	2,658	1,104	41.5%	5,111
Community Facilities		-	1,470	3,743	162	368	1,311	943	71.9%	3,743
<i>Halls</i>			300	286	-	86	86	0	0.0%	286
<i>Centres</i>			120	1,703	-	120	798	678	85.0%	1,703
<i>Libraries</i>			-	162	162	162	75	(87)	-114.9%	162
<i>Cemeteries/Crematoria</i>			1,050	1,593	-	-	351	351	100.0%	1,593
Sport and Recreation Facilities		-	1,455	1,367	-	1,186	1,346	161	11.9%	1,367
<i>Outdoor Facilities</i>			1,455	1,367	-	1,186	1,346	161	11.9%	1,367
Other assets		-	1,980	2,240	-	239	2,046	1,807	88.3%	2,240
Operational Buildings		-	1,980	2,240	-	239	2,046	1,807	88.3%	2,240
<i>Municipal Offices</i>			1,680	1,940	-	56	1,746	1,690	96.8%	1,940
<i>Yards</i>			300	300	-	183	300	117	39.0%	300
Intangible Assets		-	610	145	145	145	207	62	29.9%	145
Licences and Rights		-	610	145	145	145	207	62	29.9%	145
<i>Computer Software and Applications</i>			610	145	145	145	207	62	29.9%	145
Computer Equipment		-	1,620	1,369	24	1,064	1,569	505	32.2%	1,369
Computer Equipment			1,620	1,369	24	1,064	1,569	505	32.2%	1,369
Furniture and Office Equipment		-	1,601	2,283	25	442	1,321	879	66.6%	2,283
Furniture and Office Equipment			1,601	2,283	25	442	1,321	879	66.6%	2,283
Machinery and Equipment		-	2,070	6,046	2,157	3,102	2,353	(749)	-31.8%	6,046
Machinery and Equipment			2,070	6,046	2,157	3,102	2,353	(749)	-31.8%	6,046
Transport Assets		-	7,310	7,213	1,445	3,051	2,678	(372)	-13.9%	7,213
Transport Assets			7,310	7,213	1,445	3,051	2,678	(372)	-13.9%	7,213
Total Capital Expenditure on new assets	1	-	41,370	39,923	3,985	13,150	24,135	10,985	45.5%	39,923

10.3 Supporting Table C13b

WC013 Bergrevier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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	15,517	27	3,553	11,303	7,750	68.6%	15,517
Roads Infrastructure		-	1,259	259	-	44	480	436	90.8%	259
<i>Roads</i>		-	1,100	100	-	44	321	277	86.2%	100
<i>Road Structures</i>		-	159	159	-	-	159	159	100.0%	159
Storm water Infrastructure		-	605	571	-	556	556	0	0.0%	571
<i>Storm water Conveyance</i>		-	605	571	-	556	556	0	0.0%	571
Electrical Infrastructure		-	1,500	578	-	-	1,105	1,105	100.0%	578
<i>LV Networks</i>		-	1,500	578	-	-	1,105	1,105	100.0%	578
Water Supply Infrastructure		-	13,733	10,824	-	1,376	5,877	4,501	76.6%	10,824
<i>Reservoirs</i>		-	7,391	7,391	-	1,127	3,342	2,215	66.3%	7,391
<i>Pump Stations</i>		-	600	562	-	250	552	303	54.8%	562
<i>Distribution</i>		-	5,742	2,871	-	-	1,983	1,983	100.0%	2,871
Sanitation Infrastructure		-	5,358	2,982	27	1,274	3,076	1,802	58.6%	2,982
<i>Pump Station</i>		-	250	227	-	193	245	52	21.3%	227
<i>Reticulation</i>		-	3,258	1,077	-	-	1,262	1,262	100.0%	1,077
<i>Waste Water Treatment Works</i>		-	1,850	1,678	27	1,081	1,568	488	31.1%	1,678
Solid Waste Infrastructure		-	800	303	-	302	209	(94)	-45.0%	303
<i>Waste Processing Facilities</i>		-	180	173	-	173	179	6	3.2%	173
<i>Waste Drop-off Points</i>		-	620	130	-	129	30	(100)	-332.6%	130
Community Assets		-	2,925	5,111	162	1,554	2,658	1,104	41.5%	5,111
Community Facilities		-	1,470	3,743	162	368	1,311	943	71.9%	3,743
<i>Halls</i>		-	300	286	-	86	86	0	0.0%	286
<i>Centres</i>		-	120	1,703	-	120	798	678	85.0%	1,703
<i>Libraries</i>		-	-	162	162	162	75	(87)	-114.9%	162
<i>Cemeteries/Crematoria</i>		-	1,050	1,593	-	-	351	351	100.0%	1,593
Sport and Recreation Facilities		-	1,455	1,367	-	1,186	1,346	161	11.9%	1,367
<i>Outdoor Facilities</i>		-	1,455	1,367	-	1,186	1,346	161	11.9%	1,367
Other assets		-	1,980	2,240	-	239	2,046	1,807	88.3%	2,240
Operational Buildings		-	1,980	2,240	-	239	2,046	1,807	88.3%	2,240
<i>Municipal Offices</i>		-	1,680	1,940	-	56	1,746	1,690	96.8%	1,940
<i>Yards</i>		-	300	300	-	183	300	117	39.0%	300
Intangible Assets		-	610	145	145	145	207	62	29.9%	145
Licences and Rights		-	610	145	145	145	207	62	29.9%	145
<i>Computer Software and Applications</i>		-	610	145	145	145	207	62	29.9%	145
Computer Equipment		-	1,620	1,369	24	1,064	1,569	505	32.2%	1,369
<i>Computer Equipment</i>		-	1,620	1,369	24	1,064	1,569	505	32.2%	1,369
Furniture and Office Equipment		-	1,601	2,283	25	442	1,321	879	66.6%	2,283
<i>Furniture and Office Equipment</i>		-	1,601	2,283	25	442	1,321	879	66.6%	2,283
Machinery and Equipment		-	2,070	6,046	2,157	3,102	2,353	(749)	-31.8%	6,046
<i>Machinery and Equipment</i>		-	2,070	6,046	2,157	3,102	2,353	(749)	-31.8%	6,046
Transport Assets		-	7,310	7,213	1,445	3,051	2,678	(372)	-13.9%	7,213
<i>Transport Assets</i>		-	7,310	7,213	1,445	3,051	2,678	(372)	-13.9%	7,213
Total Capital Expenditure on new assets	1	-	41,370	39,923	3,985	13,150	24,135	10,985	45.5%	39,923

10.4 Supporting Table C13c

WC013 Bergvrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

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	4,991	386	2,814	2,801	(12)	-0.4%	4,632
Roads Infrastructure		852	810	776	41	541	476	(66)	-13.8%	810
Roads		852	810	776	41	541	476	(66)	-13.8%	810
Storm water Infrastructure		193	335	365	18	144	226	82	36.1%	335
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		193	335	365	18	144	226	82	36.1%	335
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,948	2,350	2,660	278	1,488	1,439	(49)	-3.4%	2,350
LV Networks		1,948	2,350	2,660	278	1,488	1,439	(49)	-3.4%	2,350
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		624	580	671	47	489	383	(106)	-27.6%	580
Distribution		624	580	671	47	489	383	(106)	-27.6%	580
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		672	541	514	2	151	269	118	43.8%	541
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		672	541	514	2	151	269	118	43.8%	541
Solid Waste Infrastructure		-	16	5	-	-	8	8	100.0%	16
Landfill Sites		-	16	5	-	-	8	8	100.0%	16
Community Assets		10,811	13,869	12,836	907	7,213	8,903	1,690	19.0%	13,869
Community Facilities		7,821	10,295	9,094	584	4,996	6,446	1,450	22.5%	10,295
Cemeteries/Crematoria		815	900	699	56	457	654	198	30.2%	900
Police		-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-
Public Open Space		7,005	9,395	8,395	528	4,539	5,791	1,253	21.6%	9,395
Sport and Recreation Facilities		2,990	3,574	3,742	323	2,218	2,458	240	9.8%	3,574
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,990	3,574	3,742	323	2,218	2,458	240	9.8%	3,574
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		5,649	5,167	6,238	384	3,702	4,271	569	13.3%	5,167
Operational Buildings		5,612	5,108	6,139	384	3,645	4,246	601	14.2%	5,108
Municipal Offices		5,612	5,108	6,139	384	3,645	4,246	601	14.2%	5,108
Housing		38	59	99	-	57	25	(32)	-127.2%	59
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		38	59	99	-	57	25	(32)	-127.2%	59
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		318	371	1,150	-	12	291	278	95.7%	371
Computer Equipment		318	371	1,150	-	12	291	278	95.7%	371
Furniture and Office Equipment		39	30	30	1	2	16	14	88.2%	30
Furniture and Office Equipment		39	30	30	1	2	16	14	88.2%	30
Machinery and Equipment		1,355	1,042	1,073	34	549	494	(55)	-11.1%	1,042
Machinery and Equipment		1,355	1,042	1,073	34	549	494	(55)	-11.1%	1,042
Transport Assets		3,256	3,375	3,293	204	1,945	1,914	(31)	-1.6%	3,375
Transport Assets		3,256	3,375	3,293	204	1,945	1,914	(31)	-1.6%	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	29,611	1,916	16,237	18,690	2,454	13.1%	28,485

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February										
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	23,003	2,246	14,021	14,021	-		20,186
Roads Infrastructure		2,859	3,172	3,224	275	2,125	2,125	-		3,172
<i>Roads</i>		2,859	3,172	3,224	275	2,125	2,125	-		3,172
Storm water Infrastructure		422	414	419	36	277	277	-		414
<i>Drainage Collection</i>		422	414	419	36	277	277	-		414
Electrical Infrastructure		1,991	2,154	2,166	182	1,438	1,438	-		2,154
<i>MV Substations</i>		1,991	2,151	2,165	182	1,437	1,437	-		2,151
<i>LV Networks</i>		-	3	1	(0)	2	2	-		3
Water Supply Infrastructure		2,541	2,585	2,759	250	1,758	1,758	-		2,585
<i>Pump Stations</i>		2,541	2,577	2,758	251	1,754	1,754	-		2,577
<i>Water Treatment Works</i>		-	8	1	(1)	4	4	-		8
Sanitation Infrastructure		3,040	3,044	3,181	281	2,057	2,057	-		3,044
<i>Pump Station</i>		-	6	1	(1)	3	3	-		6
<i>Reticulation</i>		3,040	3,038	3,180	282	2,054	2,054	-		3,038
Solid Waste Infrastructure		9,820	8,817	11,254	1,222	6,365	6,365	-		8,817
<i>Landfill Sites</i>		9,294	8,491	10,744	1,158	6,111	6,111	-		8,491
<i>Waste Transfer Stations</i>		-	-	-	-	-	-	-		-
<i>Waste Processing Facilities</i>		-	-	-	-	-	-	-		-
<i>Waste Drop-off Points</i>		526	326	510	64	254	254	-		326
Community Assets		1,456	2,569	1,672	35	1,533	1,533	-		2,569
Community Facilities		881	767	991	109	556	556	-		767
<i>Halls</i>		99	267	233	15	171	171	-		267
<i>Centres</i>		315	69	286	49	89	89	-		69
<i>Libraries</i>		94	206	88	(6)	114	114	-		206
<i>Cemeteries/Crematoria</i>		111	203	132	3	121	121	-		203
<i>Public Open Space</i>		262	22	252	48	61	61	-		22
Sport and Recreation Facilities		575	1,802	681	(74)	977	977	-		1,802
<i>Indoor Facilities</i>		-	36	1	(4)	17	17	-		36
<i>Outdoor Facilities</i>		575	1,766	680	(70)	960	960	-		1,766
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Investment properties		17	24	18	1	15	15	-		24
Revenue Generating		17	24	18	1	15	15	-		24
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		17	24	18	1	15	15	-		24
Non-revenue Generating		-	-	-	-	-	-	-		-
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
Other assets		531	801	563	19	486	486	-		801
Operational Buildings		531	801	563	19	486	486	-		801
<i>Municipal Offices</i>		531	801	563	19	486	486	-		801
Intangible Assets		396	346	439	47	249	249	-		346
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		396	346	439	47	249	249	-		346
<i>Computer Software and Applications</i>		396	346	439	47	249	249	-		346
Computer Equipment		630	619	635	55	416	416	-		619
Computer Equipment		630	619	635	55	416	416	-		619
Furniture and Office Equipment		974	874	907	79	589	589	-		874
Furniture and Office Equipment		974	874	907	79	589	589	-		874
Machinery and Equipment		873	843	898	81	573	573	-		843
Machinery and Equipment		873	843	898	81	573	573	-		843
Transport Assets		2,075	2,406	2,135	146	1,550	1,550	-		2,406
Transport Assets		2,075	2,406	2,135	146	1,550	1,550	-		2,406
Total Depreciation	1	27,625	28,668	30,270	2,709	19,432	19,432	-		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 - M08										
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	22,272	703	12,053	19,213	7,160	37.3%	22,272
Roads Infrastructure		-	10,890	11,497	654	9,817	10,658	840	7.9%	11,497
Roads			10,890	11,497	654	9,817	10,658	840	7.9%	11,497
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	3,500	3,400	28	209	3,360	3,151	93.8%	3,400
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			700	700	18	102	700	598	85.4%	700
LV Networks			2,800	2,700	10	107	2,660	2,553	96.0%	2,700
Capital Spares										
Water Supply Infrastructure		-	1,525	3,875	21	1,642	3,795	2,153	56.7%	3,875
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution			1,525	3,875	21	1,642	3,795	2,153	56.7%	3,875
Sanitation Infrastructure		-	2,500	3,500	-	385	1,400	1,015	72.5%	3,500
Pump Station										
Reticulation										
Waste Water Treatment Works			2,500	3,500	-	385	1,400	1,015	72.5%	3,500
Community Assets		-	1,450	1,220	-	570	1,080	510	47.2%	1,220
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	1,123	-	473	983	510	51.9%	1,123
Indoor Facilities										
Outdoor Facilities			1,350	1,123	-	473	983	510	51.9%	1,123
Capital Spares										
Other assets		-	300	240	-	198	280	82	29.1%	240
Operational Buildings		-	300	240	-	198	280	82	29.1%	240
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops			300	240	-	198	280	82	29.1%	240
Total Capital Expenditure on upgrading of existing	1	-	20,165	23,732	703	12,821	20,572	7,751	37.7%	23,732

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 February 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

13 March 2023