

Bergrivier Municipality

In - Year Report of Municipalities

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



Quarterly & Monthly Budget Statement March 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 March 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 March 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	345,042,202.08	351,180,125.00	- 6,137,922.92	-2%
Total Expenditure	488,069,437.00	490,205,744.00	325,359,160.10	360,154,142.00	- 34,794,981.90	-10%
Total Capital Expenditure	83,154,566.00	82,910,344.35	37,604,417.88	70,777,901.00	- 33,173,483.12	-47%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R6.138 million against the total budget for the period ended 31 March 2023.

The operating expenditure is underspent by R34.795 million. See below reasons per expenditure type.

The total capital budget amounts to R82.910 million. The expenditure for the period amounts to R37.604 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 March 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	73,385	71,027	2,358	3%
Service charges - electricity revenue	144,645	160,568	149,193	100,181	115,759	(15,578)	-13%
Service charges - water revenue	36,020	36,807	38,726	30,293	28,279	2,014	7%
Service charges - sanitation revenue	15,866	17,762	17,912	13,351	13,362	(11)	0%
Service charges - refuse revenue	26,650	32,567	32,565	24,776	24,399	376	2%
Rental of facilities and equipment	1,506	1,674	1,645	1,295	2,884	(1,588)	-55%
Interest earned - external investments	7,447	7,981	10,325	8,488	4,138	4,350	105%
Interest earned - outstanding debtors	5,166	5,000	6,000	4,946	4,528	418	9%
Fines, penalties and forfeits	18,737	21,286	22,922	4,215	3,258	957	29%
Licences and permits	85	77	57	67	53	14	26%
Agency services	4,676	5,788	4,691	3,662	4,572	(910)	-20%
Transfers and subsidies	68,725	73,909	75,884	69,020	67,103	1,917	3%
Other revenue	10,304	11,325	10,754	11,364	8,434	2,930	35%
Gains	1,638	2,700	6,100	-	3,385	(3,385)	-100%
Total Revenue (excluding capital transfers and contributions)	425,875	472,147	471,477	345,042	351,180	(6,138)	-2%

Total revenue received to date was R345,042,202.08 which represents 73.18% 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 3% due to more ratepayers that chose to be charged annual rates that was not anticipated in the budget, a correction will be considered as revenue trends establish during the course of the year.

Service Charges – Electricity Revenue: A negative variance of 13% which is due to the impact of loadshedding.

Rental of Facilities and Equipment – A negative variance of 55% due to an incorrect YTD budget amount for the rental of the commonage.

Interest earned – External Investments: A positive YTD variance of 105% 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 29% is reflected as a result of more revenue received than anticipated in the budget.

Licences and permits: A positive YTD variance of 26% representing approximately R14 000.

Transfers and subsidies: A positive YTD variance of 3% due to the misalignment between the actual receipts and the budgetary predictions.

Other Revenue: A positive YTD variance of 35% 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	118,083	123,066	(4,982)	-4%
Remuneration of councillors	6,801	6,993	6,985	5,144	5,242	(98)	-2%
Debt impairment	13,606	30,490	31,673	23,341	23,341	-	
Depreciation & asset impairment	27,625	28,668	30,270	22,142	22,142	-	
Finance charges	17,971	19,514	21,848	9,563	11,442	(1,879)	-16%
Bulk purchases - electricity	118,995	128,498	122,498	80,530	94,404	(13,875)	-15%
Inventory consumed	15,362	17,780	23,046	13,488	14,801	(1,314)	-9%
Contracted services	32,895	38,447	36,625	19,321	26,598	(7,277)	-27%
Transfers and Grants	6,736	7,797	8,134	6,021	6,171	(150)	-2%
Other expenditure	30,995	40,287	44,753	27,727	30,919	(3,192)	-10%
Losses	-	2,705	2,705	-	2,029	(2,029)	-100%
Total Expenditure	417,021	488,069	490,206	325,359	360,154	(34,795)	-10%

The total expenditure to date is R325,359,160.10 which represents 66.37% 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 4%, is recorded due to budgeted vacancies not filled.

Bulk Purchases – Electricity: A negative budget variance of 15% is reflected due to loadshedding and people leaving the grid.

Inventory Consumed: A negative YTD budget variance of 9% 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 27% 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 negative YTD budget variance of 2% 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	6,440	15,480	(9,040)	-58%
Vote 5 - Community Services	-	160	650	44	349	(304)	-87%
Total Capital Multi-year expenditure	-	27,601	20,994	6,604	15,949	(9,344)	-59%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	-	450	2,191	109	1,418	(1,308)	-92%
Vote 2 - Finance	-	960	495	449	774	(325)	-42%
Vote 3 - Corporate Services	-	2,145	2,181	1,642	2,159	(518)	-24%
Vote 4 - Technical Services	-	43,248	48,552	26,050	43,948	(17,898)	-41%
Vote 5 - Community Services	-	8,750	8,497	2,750	6,530	(3,780)	-58%
Total Capital single-year expenditure	-	55,553	61,916	31,000	54,829	(23,829)	-43%
Total Capital Expenditure	-	83,155	82,910	37,604	70,778	(33,173)	-47%
Funded by:							
National Government	-	15,971	16,611	10,615	13,800	(3,185)	-23%
Provincial Government	-	7,640	4,541	2,622	4,262	(1,641)	-38%
District Municipality	-	-	1,583	-	904	(904)	-100%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	528	648	508	576	(68)	-12%
Transfers recognised - capital	-	24,139	23,384	13,745	19,542	(5,798)	-30%
Borrowing	-	40,000	39,630	14,529	33,690	(19,161)	-57%
Internally generated funds	-	19,016	19,896	9,331	17,546	(8,215)	-47%
Total Capital Funding	-	83,155	82,910	37,604	70,778	(33,173)	-47%

Capital Expenditure:

Total year to date capital expenditure as at 31 March 2023 amounts to R37,604,417.88

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 R109,242.70 or 4.99% of the adjusted budget of R2,190,928.00. Shadow costs amounted to R23,931.29 at the end of March 2023.

Vote 2 - Finance

The directorate's capital budget performance indicates actual capital expenditure of R448,900.61 or 90.66% of the adjusted budget of R495,123.00. Shadow costs amounted to R46,085.71 at the end of March 2023.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,761,740.62 or 76.56% of the adjusted budget of R2,301,235.00 . Shadow costs amounted to R 40,344.99 at the end of March 2023.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R32,490,016.49 or 47.24% of the adjusted budget of R 68,776,658.00 . Shadow costs amounted to R12,143,142.06 at the end of March 2023.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R2,794,517.46 or 30.55% of the adjusted budget of R9,146,400.00 . Shadow costs amounted to R 4,222,418.20 at the end of March 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	241,984,690.64
Gross Debtors Closing balance 31 March 2023	C	143,145,584.88
Bad debts written-off (July 22 - June 23)	D	2,493,667.01
Billed Revenue 2022/23(July - June)		241,984,690.64
Nett Billed Revenue		233,296,321.30
% debtor payment achieved		96.41
Nett Payment received - March 23		22,836,409.53

Cash flow

The Cash Book Balance (investments included) as at 31 March 2023 reflects a positive amount of R186,274 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											
						2023-03-01					2023-03-31
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate Per Annum	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee This Month	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA	9361772313	call	2021-09-15			10,948,991.43				73,613.22	11,022,604.65
ABSA	2080671978	Fixed	2022-09-28	2023-03-27	7.9800%	41,338,016.44		41,574,136.99		236,120.55	-0.00
Nedbank	03/7881 004 312/000049	Fixed	2022-09-28	2023-03-27	7.9300%	41,338,323.29		41,572,964.38		234,641.09	-0.01
Standard Bank	078722675/014	Fixed	2022-12-21	2023-06-21	8.5500%	40,646,520.55				290,465.75	40,936,986.30
Total Investment						134,271,851.70	-	83,147,101.37	-	834,840.61	51,959,590.94

The accrued interest for March 2023 amount to R834,840.61 . The total amount invested at 31 March was R51,959,590.94 .

Transfers and Grant Receipts

Transfers and Grant Receipts - 2022/2023

	Budget	Adjustments	Roll-over	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	498,000.00	1,662,000.00	-
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	16,103,000.00	57,505,995.23	4.77
Municipal Infrastructure Grant	16,017,000.00		737,027.00	16,754,027.00	7,700,000.00	16,754,027.00	-
Water Services Infrastructure Grant	3,150,000.00			3,150,000.00	1,795,000.00	3,150,000.00	-
						-	
	79,885,000.00	-	737,027.00	80,622,027.00	26,096,000.00	80,622,022.23	4.77
<u>Provincial Government: Transfers and Grants</u>							
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	-	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	3,600,000.00	-
Municipal Capacity Building Grant		2,325,000.00	188,525.00	2,513,525.00	-	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	3,600,000.00	15,649,380.47	356,168.53
<u>District Municipality:</u>							
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	29,696,000.00	96,271,402.70	2,176,173.30

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 Bergervier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March							
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%	10.6%	2.9%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	47.8%	38.6%	47.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.4%	31.3%	29.1%	24.1%	31.3%
Gearing	Long Term Borrowing/ Funds & Reserves		186.1%	309.9%	255.9%	209.5%	309.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	346.9%	305.6%	332.0%	404.7%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.0%	184.3%	195.9%	288.9%	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%	20.9%	24.8%	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%	34.3%	34.2%	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%	2.8%	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) - M09 March										
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	25,507	150,917	146,273	4,643	3%	173,145
Executive and council		33,904	57,657	57,600	16,103	57,595	57,484	111	0%	57,657
Finance and administration		109,102	115,488	123,997	9,404	93,321	88,789	4,532	5%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		32,470	44,934	37,863	1,420	15,721	16,702	(981)	-6%	44,934
Community and social services		9,304	8,877	9,505	660	6,348	6,998	(650)	-9%	8,877
Sport and recreation		5,259	5,618	5,314	387	4,993	4,406	587	13%	5,618
Public safety		17,528	21,267	22,518	373	4,380	3,146	1,234	39%	21,267
Housing		380	9,172	526	-	-	2,152	(2,152)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,534	25,559	27,760	2,508	17,461	10,754	6,708	62%	25,559
Planning and development		19,633	17,913	21,192	1,952	12,309	5,802	6,506	112%	17,913
Road transport		6,901	7,646	6,568	557	5,153	4,951	201	4%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		243,902	252,647	247,641	19,597	172,508	188,047	(15,540)	-8%	252,647
Energy sources		147,769	160,753	153,523	11,483	100,577	117,531	(16,954)	-14%	160,753
Water management		38,232	40,743	42,662	3,463	33,231	32,020	1,211	4%	40,743
Waste water management		24,727	17,786	17,936	1,487	13,367	13,383	(16)	0%	17,786
Waste management		33,174	33,365	33,520	3,164	25,333	25,114	219	1%	33,365
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	445,913	496,285	494,860	49,032	356,606	361,776	(5,170)	-1%	496,285
Expenditure - Functional										
Governance and administration		91,701	118,962	116,685	8,128	81,465	85,442	(3,976)	-5%	118,962
Executive and council		23,509	26,211	26,666	1,298	20,135	18,870	1,265	7%	26,211
Finance and administration		67,078	91,251	88,734	6,715	60,467	65,566	(5,100)	-8%	91,251
Internal audit		1,114	1,500	1,285	114	863	1,005	(141)	-14%	1,500
Community and public safety		65,398	76,550	74,865	5,779	52,481	55,834	(3,353)	-6%	76,550
Community and social services		12,272	13,873	13,972	1,014	9,375	10,363	(988)	-10%	13,873
Sport and recreation		18,282	22,168	21,166	1,325	13,755	16,366	(2,611)	-16%	22,168
Public safety		32,701	36,852	37,763	3,300	27,937	27,310	627	2%	36,852
Housing		2,143	3,657	1,963	141	1,414	1,795	(381)	-21%	3,657
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		46,343	52,940	53,701	3,130	37,422	39,328	(1,906)	-5%	52,940
Planning and development		15,403	17,411	17,827	1,431	12,190	13,474	(1,284)	-10%	17,411
Road transport		30,940	35,529	35,874	1,699	25,232	25,854	(621)	-2%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		213,579	239,618	244,955	19,866	153,991	179,551	(25,560)	-14%	239,618
Energy sources		135,169	150,339	147,549	11,473	95,621	111,628	(16,007)	-14%	150,339
Water management		23,469	23,509	29,006	2,673	17,482	19,690	(2,209)	-11%	23,509
Waste water management		10,395	15,219	15,355	1,159	8,419	10,996	(2,577)	-23%	15,219
Waste management		44,545	50,551	53,045	4,561	32,469	37,236	(4,767)	-13%	50,551
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	417,021	488,069	490,206	36,903	325,359	360,154	(34,795)	-10%	488,069
Surplus/ (Deficit) for the year		28,893	8,216	4,655	12,129	31,247	1,622	29,625	1826%	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 Bergvrievier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March										
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	59,627	16,103	57,678	58,642	(964)	-1.6%	57,657
Vote 2 - Finance		106,273	109,990	116,399	9,386	89,235	81,858	7,377	9.0%	109,990
Vote 3 - Corporate Services		1,664	3,248	3,213	34	311	2,372	(2,062)	-86.9%	3,248
Vote 4 - Technical Services		266,530	274,668	273,068	21,794	190,000	197,630	(7,630)	-3.9%	274,668
Vote 5 - Community Services		37,146	50,722	42,554	1,715	19,383	21,274	(1,891)	-8.9%	50,722
Total Revenue by Vote	2	445,913	496,285	494,860	49,032	356,606	361,776	(5,170)	-1.4%	496,285
Expenditure by Vote	1									
Vote 1 - Municipal Manager		28,342	32,593	32,960	1,807	24,254	23,753	501	2.1%	32,593
Vote 2 - Finance		31,997	46,098	43,992	3,001	31,353	32,995	(1,642)	-5.0%	46,098
Vote 3 - Corporate Services		28,839	38,156	37,362	4,334	24,283	27,979	(3,695)	-13.2%	38,156
Vote 4 - Technical Services		257,739	289,667	295,275	21,672	189,124	215,695	(26,571)	-12.3%	289,667
Vote 5 - Community Services		70,104	81,555	80,617	6,090	56,344	59,732	(3,388)	-5.7%	81,555
Total Expenditure by Vote	2	417,021	488,069	490,206	36,903	325,359	360,154	(34,795)	-9.7%	488,069
Surplus/ (Deficit) for the year	2	28,893	8,216	4,655	12,129	31,247	1,622	29,625	1826.4%	8,216

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

WC013 Bergvriër - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
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	7,287	73,385	71,027	2,358	3%	94,702
Service charges - electricity revenue		144,645	160,568	149,193	11,450	100,181	115,759	(15,578)	-13%	160,568
Service charges - water revenue		36,020	36,807	38,726	3,463	30,293	28,279	2,014	7%	36,807
Service charges - sanitation revenue		15,866	17,762	17,912	1,487	13,351	13,362	(11)	0%	17,762
Service charges - refuse revenue		26,650	32,567	32,565	2,798	24,776	24,399	376	2%	32,567
Rental of facilities and equipment		1,506	1,674	1,645	55	1,295	2,884	(1,588)	-55%	1,674
Interest earned - external investments		7,447	7,981	10,325	1,005	8,488	4,138	4,350	105%	7,981
Interest earned - outstanding debtors		5,166	5,000	6,000	668	4,946	4,528	418	9%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,737	21,286	22,922	371	4,215	3,258	957	29%	21,286
Licences and permits		85	77	57	8	67	53	14	26%	77
Agency services		4,676	5,788	4,691	295	3,662	4,572	(910)	-20%	5,788
Transfers and subsidies		68,725	73,909	75,884	17,638	69,020	67,103	1,917	3%	73,909
Other revenue		10,304	11,325	10,754	771	11,364	8,434	2,930	35%	11,325
Gains		1,638	2,700	6,100	-	-	3,385	(3,385)	-100%	2,700
		425,875	472,147	471,477	47,295	345,042	351,180	(6,138)	-2%	472,147
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		146,035	166,890	161,669	13,364	118,083	123,066	(4,982)	-4%	166,890
Remuneration of councillors		6,801	6,993	6,985	622	5,144	5,242	(98)	-2%	6,993
Debt impairment		13,606	30,490	31,673	2,777	23,341	23,341	-	-	30,490
Depreciation & asset impairment		27,625	28,668	30,270	2,709	22,142	22,142	-	-	28,668
Finance charges		17,971	19,514	21,848	2,070	9,563	11,442	(1,879)	-16%	19,514
Bulk purchases - electricity		118,995	128,498	122,498	8,906	80,530	94,404	(13,875)	-15%	128,498
Inventory consumed		15,362	17,780	23,046	1,638	13,488	14,801	(1,314)	-9%	17,780
Contracted services		32,895	38,447	36,625	1,451	19,321	26,598	(7,277)	-27%	38,447
Transfers and Grants		6,736	7,797	8,134	143	6,021	6,171	(150)	-2%	7,797
Other expenditure		30,995	40,287	44,753	3,223	27,727	30,919	(3,192)	-10%	40,287
Losses		-	2,705	2,705	-	-	2,029	(2,029)	-100%	2,705
		417,021	488,069	490,206	36,903	325,359	360,154	(34,795)	-10%	488,069
Total Expenditure										
Surplus/(Deficit)										
		8,855	(15,923)	(18,729)	10,392	19,683	(8,974)	28,657	(0)	(15,923)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,804	23,611	22,735	1,408	11,229	10,152	1,077	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	329	336	444	(109)	(0)	528
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28,893	8,216	4,655	12,129	31,247	1,622			8,216
Taxation										
Surplus/(Deficit) after taxation		28,893	8,216	4,655	12,129	31,247	1,622			8,216
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		28,893	8,216	4,655	12,129	31,247	1,622			8,216
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		28,893	8,216	4,655	12,129	31,247	1,622			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) - M09 March										
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	1,634	6,440	15,480	(9,040)	-58%	20,224
Vote 5 - Community Services		-	160	650	-	44	349	(304)	-87%	652
Total Capital Multi-year expenditure	4,7	-	27,601	20,994	1,634	6,604	15,949	(9,344)	-59%	20,996
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	450	2,191	78	109	1,418	(1,308)	-92%	2,191
Vote 2 - Finance		-	960	495	10	449	774	(325)	-42%	495
Vote 3 - Corporate Services		-	2,145	2,181	255	1,642	2,159	(518)	-24%	2,181
Vote 4 - Technical Services		-	43,248	48,552	5,992	26,050	43,948	(17,898)	-41%	48,552
Vote 5 - Community Services		-	8,750	8,497	39	2,750	6,530	(3,780)	-58%	8,495
Total Capital single-year expenditure	4	-	55,553	61,916	6,375	31,000	54,829	(23,829)	-43%	61,914
Total Capital Expenditure		-	83,155	82,910	8,009	37,604	70,778	(33,173)	-47%	82,910
Capital Expenditure - Functional Classification										
Governance and administration		-	4,798	4,610	168	2,611	4,655	(2,044)	-44%	4,610
Executive and council		-	140	140	14	45	140	(95)	-68%	140
Finance and administration		-	4,658	4,470	154	2,566	4,515	(1,949)	-43%	4,470
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	8,910	9,146	39	2,795	6,879	(4,084)	-59%	9,146
Community and social services		-	1,910	2,755	4	384	1,337	(953)	-71%	2,754
Sport and recreation		-	4,925	4,417	1	2,251	4,331	(2,079)	-48%	4,419
Public safety		-	1,060	961	34	136	947	(811)	-86%	959
Housing		-	1,015	1,014	-	23	264	(241)	-91%	1,014
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	26,260	21,811	990	12,859	18,756	(5,897)	-31%	21,811
Planning and development		-	13,360	8,256	178	321	5,894	(5,573)	-95%	8,256
Road transport		-	12,900	13,554	812	12,538	12,862	(324)	-3%	13,554
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	43,187	47,343	6,812	19,339	40,488	(21,148)	-52%	47,343
Energy sources		-	8,020	12,305	290	4,361	9,384	(5,023)	-54%	12,305
Water management		-	24,250	24,208	3,205	9,011	21,019	(12,008)	-57%	24,344
Waste water management		-	6,230	6,851	52	2,195	5,997	(3,802)	-63%	6,715
Waste management		-	4,688	3,979	3,266	3,773	4,088	(316)	-8%	3,979
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	83,155	82,910	8,009	37,604	70,778	(33,173)	-47%	82,910
Funded by:										
National Government		-	15,971	16,611	1,404	10,615	13,800	(3,185)	-23%	16,611
Provincial Government		-	7,640	4,541	221	2,622	4,262	(1,641)	-38%	4,541
District Municipality		-	-	1,583	-	-	904	(904)	-100%	1,583
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	528	648	329	508	576	(68)	-12%	648
Transfers recognised - capital		-	24,139	23,384	1,954	13,745	19,542	(5,798)	-30%	23,384
Borrowing	6	-	40,000	39,630	5,406	14,529	33,690	(19,161)	-57%	39,630
Internally generated funds		-	19,016	19,896	649	9,331	17,546	(8,215)	-47%	19,896
Total Capital Funding		-	83,155	82,910	8,009	37,604	70,778	(33,173)	-47%	82,910

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M09 March						
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	134,314	23,537
Call investment deposits		120,778	100,000	100,000	51,960	100,000
Consumer debtors		71,875	70,064	83,664	80,874	70,064
Other debtors		17,232	7,643	6,186	(10,136)	7,643
Current portion of long-term receivables		2,409	2,516	2,409	2,637	2,516
Inventory		955	1,080	950	1,317	1,080
Total current assets		236,059	204,840	227,435	260,966	204,840
Non current assets						
Long-term receivables		6,253	4,430	6,253	12,320	4,430
Investments		-	-	-	-	-
Investment property		14,688	15,898	15,670	14,681	15,898
Investments in Associate		-	-	-	-	-
Property, plant and equipment		483,301	536,321	535,253	498,922	536,321
Biological		-	-	-	-	-
Intangible		3,113	4,185	2,819	2,961	4,185
Other non-current assets		454	454	454	454	454
Total non current assets		507,809	561,288	560,449	529,339	561,288
TOTAL ASSETS		743,868	766,128	787,884	790,305	766,128
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		9,657	10,082	12,299	(1,308)	10,082
Consumer deposits		4,786	5,114	5,181	5,702	5,114
Trade and other payables		38,381	33,765	34,316	47,140	33,765
Provisions		15,231	18,073	16,707	12,953	18,073
Total current liabilities		68,055	67,034	68,503	64,486	67,034
Non current liabilities						
Borrowing		65,834	96,411	90,523	74,109	96,411
Provisions		142,733	154,591	156,957	153,724	154,591
Total non current liabilities		208,567	251,002	247,481	227,833	251,002
TOTAL LIABILITIES		276,623	318,036	315,984	292,320	318,036
NET ASSETS	2	467,246	448,091	471,900	497,985	448,091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		431,877	416,982	436,532	462,617	416,982
Reserves		35,368	31,109	35,368	35,368	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	467,246	448,091	471,900	497,985	448,091

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
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	6,824	65,898	66,857	(959)	-1%	89,143
Service charges		214,279	241,842	232,482	21,836	179,650	181,382	(1,732)	-1%	241,842
Other revenue		22,696	22,932	22,172	5,861	63,216	17,199	46,017	268%	22,932
Transfers and Subsidies - Operational		68,725	73,909	74,820	16,601	70,389	55,432	14,957	27%	73,909
Transfers and Subsidies - Capital		15,848	24,139	20,383	13,095	23,077	18,104	4,973	27%	24,139
Interest		7,429	10,433	13,279	1,673	13,565	7,825	5,740	73%	10,433
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(349,255)	(396,866)	(393,786)	(32,730)	(323,462)	(297,649)	25,813	-9%	(396,866)
Finance charges		(7,206)	(7,802)	(7,938)	-	(3,353)	(5,852)	(2,499)	43%	(7,802)
Transfers and Grants		(6,736)	(7,797)	(8,134)	(143)	(6,021)	(5,848)	173	-3%	(7,797)
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,888	49,932	42,421	33,018	82,958	37,449	(45,509)	-122%	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)	(8,009)	(37,604)	(62,366)	(24,762)	40%	(83,155)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(53,716)	(83,155)	(79,510)	(8,009)	(37,604)	(62,366)	(24,762)	40%	(83,155)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,650	40,000	39,630	-	-	30,000	(30,000)	-100%	40,000
Increase (decrease) in consumer deposits		-	395	395	-	-	296	(296)	-100%	395
Payments										
Repayment of borrowing		(7,880)	(10,082)	(12,299)	-	(2,721)	(7,561)	(4,841)	64%	(10,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		6,770	30,313	27,726	-	(2,721)	22,734	25,455	112%	30,313
NET INCREASE/ (DECREASE) IN CASH HELD		1,942	(2,910)	(9,363)	25,009	42,633	(2,182)			(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		186,274	141,406			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 - M09 March													
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	4,115	1,498	1,048	610	693	481	3,117	6,136	17,698	11,038		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,140	909	517	263	398	151	1,690	4,369	15,437	6,872		
Receivables from Non-exchange Transactions - Property Rates	1400	7,362	2,100	1,047	827	1,040	661	10,132	19,522	42,692	32,183		
Receivables from Exchange Transactions - Waste Water Management	1500	1,650	801	555	473	547	418	2,903	6,743	14,089	11,083		
Receivables from Exchange Transactions - Waste Management	1600	3,179	1,451	986	801	953	686	4,540	10,383	22,978	17,363		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	745	643	594	550	591	476	4,094	7,655	15,348	13,366		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,492)	55	36	59	64	124	487	3,107	(1,561)	3,840		
Total By Income Source	2000	18,698	7,456	4,783	3,583	4,286	2,997	26,962	57,916	126,681	95,745	-	-
2021/22 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	190	330	263	231	226	225	2,056	2,910	6,431	5,647		
Commercial	2300	6,473	1,078	606	473	358	346	5,632	8,211	23,177	15,020		
Households	2400	7,166	4,862	3,342	2,505	3,156	2,220	18,335	45,344	86,929	71,560		
Other	2500	4,870	1,185	572	374	547	206	940	1,451	10,145	3,517		
Total By Customer Group	2600	18,698	7,456	4,783	3,583	4,286	2,997	26,962	57,916	126,681	95,745	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March														
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					10,949	74	-		11,023
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	41,338	236	(41,574)		(0)
Nedbank		6			fixed	7.93%			27 March 2023	41,338	235	(41,573)		(0)
Standard Bank		6			fixed	8.55			21 June 2023	40,647	290	-		40,937
Municipality sub-total										133,455	835	(83,147)	-	51,960
TOTAL INVESTMENTS AND INTEREST	2									133,455	835	(83,147)	-	51,960

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 - M09 March										
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	18,536	63,914	47,936	14,479	30.2%	63,914
Local Government Equitable Share		-	57,506	57,506	16,103	57,506	43,130	14,377	33.3%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	1,701	2,786	2,089			2,786
Expanded Public Works Programme		-	1,662	1,662	498	1,662	1,247			1,662
Financial Management Grant		-	1,550	1,550	-	1,550	1,163			1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant	3	-	411	411	234	411	308	103	33.3%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	9,823	10,496	-	10,356	7,367	4,226	57.4%	9,823
Libraries		-	8,033	8,031	-	8,031	6,025	2,006	33.3%	8,033
Department of Human Settlements		-	1,650	-	-	-	1,238			1,650
Maintenance of Roads		-	140	140	-	-	105	(105)	-100.0%	140
Financial Management Support Grant		-	-	-	-	-	-			-
Municipal Capacity Building Grant	4	-	-	2,325	-	2,325	-	2,325	#DIV/0!	-
Public Employment Support Grant		-	-	-	-	-	-			-
Local Government Support Grant - COVID-19		-	-	-	-	-	-			-
District Municipality:		-	-	237	-	-	-	-		-
Joint District and Metro Approach Grant		-	-	237	-	-	-	-		-
Other grant providers:		-	172	172	-	362	129	233	180.4%	172
Heist op den Berg		-	172	172	-	362	129	233	180.4%	172
		-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	-	73,909	74,820	18,536	74,632	55,432	18,938	34.2%	73,909
Capital Transfers and Grants										
National Government:		-	15,971	15,971	7,560	15,971	11,978	3,308	27.6%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	5,999	13,231	9,924	3,308	33.3%	13,231
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant		-	2,739	2,739	1,561	2,739	2,054			2,739
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	7,640	4,268	3,600	4,052	5,730	(1,678)	-29.3%	7,640
Regional Socio - Economic Project		-	120	120	-	120	90	30	33.3%	120
Libraries		-	20	22	-	22	15			20
Fire Service Capacity Building Grant		-	-	-	-	-	-			-
Development of Sport and Recreation Facilities Support Grant		-	-	-	-	-	-			-
Department of Human Settlements		-	7,500	526	-	310	5,625			7,500
Loadshedding Emergency Relief Grant		-	-	3,600	3,600	3,600	-	3,600	#DIV/0!	-
District Municipality:		-	-	1,583	-	-	-	-		-
Joint District and Metro Approach Grant		-	-	1,583	-	-	-	-		-
Other grant providers:		-	528	528	-	339	396	(57)	-14.3%	528
Heist op den Berg		-	528	528	-	339	396	(57)	-14.3%	528
		-	-	-	-	-	-			-
Total Capital Transfers and Grants	5	-	24,139	22,349	11,160	20,362	18,104	1,573	8.7%	24,139
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	98,048	97,169	29,696	94,994	73,536	20,511	27.9%	98,048

8.2 Supporting Table C7

WC013 Bergvriër - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
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	5,415	47,560	47,936	(376)	-0.8%	63,914
Local Government Equitable Share		-	57,506	57,506	4,792	43,130	43,130	-		57,506
Municipal Infrastructure Grant		-	2,786	2,882	281	1,892	2,089	(197)	-9.4%	2,786
Expanded Public Works Programme		-	1,662	1,662	138	1,350	1,247	104	8.3%	1,662
Financial Management Grant		-	1,550	1,550	203	805	1,163	(357)	-30.7%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	411	411	-	383	308	75	24.2%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Provincial Government:		-	9,823	11,464	723	6,862	7,367	(505)	-6.9%	9,823
Libraries		-	8,033	8,366	586	5,550	6,025	(475)	-7.9%	8,033
Department of Human Settlements		-	1,650	-	-	-	1,238	(1,238)	-100.0%	1,650
Maintenance of Roads		-	140	140	-	34	105	(71)	-68.0%	140
Municipal Capacity Building Grant		-	-	2,514	120	964	-	964	#DIV/0!	-
Public Employment Support Grant		-	-	445	17	315	-	315	#DIV/0!	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-		-
District Municipality:		-	-	237	-	-	-	-		-
<i>Joint District and Metro Approach Grant</i>		-	-	237	-	-	-	-		-
Other grant providers:		-	172	172	19	101	129	(28)	-21.7%	172
<i>Heist op den Berg</i>		-	172	172	19	101	129	(28)	-21.7%	172
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	73,909	75,884	6,156	54,523	55,432	(909)	-1.6%	73,909
Capital expenditure of Transfers and Grants										
National Government:		-	15,971	16,611	1,404	10,922	11,978	(1,056)	-8.8%	15,971
Municipal Infrastructure Grant		-	13,231	13,872	1,404	8,371	9,924	(1,553)	-15.6%	13,231
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	2,739	2,739	-	2,551	2,054	497	24.2%	2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	140	4,541	4	306	5,730	201	1177.4%	7,640
Regional Socio - Economic Project		-	120	120	-	120	90	30	33.1%	120
Libraries		-	20	295	4	187	15	172	1144.3%	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Department of Human Settlements		-	7,500	526	-	-	5,625	-		7,500
Loadshedding Emergency Relief Grant		-	-	3,600	-	-	-	-		-
District Municipality:		-	-	1,583	-	-	-	-		-
<i>Joint District and Metro Approach Grant</i>		-	-	1,583	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	528	648	329	508	396	112	28.4%	528
<i>Heist op den Berg</i>		-	528	648	329	508	396	112	28.4%	528
		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	16,639	23,384	1,737	11,737	18,104	(742)	-4.1%	24,139
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	90,548	99,268	7,893	66,260	73,536	(1,651)	-2.2%	98,048

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

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
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	4,211	4,391	(180)	-4%	5,895
Pension and UIF Contributions			133	124	11	90	96	(6)	-6%	133
Medical Aid Contributions			-	23	-	11	9	2	22%	-
Motor Vehicle Allowance			407	487	40	358	337	21	6%	407
Cellphone Allowance			558	532	120	473	408	65	16%	558
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
Sub Total - Councillors		5,536	6,993	6,985	622	5,144	5,242	(98)	-2%	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	3,187	3,613	(425)	-12%	6,122
Pension and UIF Contributions			716	761	68	487	555	(68)	-12%	716
Medical Aid Contributions			149	171	12	102	121	(18)	-15%	149
Overtime			-	-	-	-	-	-		-
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			1,159	769	62	581	713	(132)	-19%	1,159
Cellphone Allowance			-	22	3	10	9	1	16%	-
Housing Allowances			158	150	13	113	115	(3)	-2%	158
Other benefits and allowances			279	355	19	151	240	(89)	-37%	279
Payments in lieu of leave			-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-		-
Post-retirement benefit obligations			-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		5,375	8,583	7,178	532	4,631	5,365	(734)	-14%	8,583
% increase	4		59.7%	33.6%						59.7%
Other Municipal Staff										
Basic Salaries and Wages		96,186	109,536	106,874	7,794	76,822	81,590	(4,768)	-6%	109,536
Pension and UIF Contributions			17,553	16,703	1,326	11,919	12,787	(868)	-7%	17,553
Medical Aid Contributions			7,652	7,248	571	4,778	5,549	(771)	-14%	7,652
Overtime			4,783	6,641	522	5,068	4,331	737	17%	4,783
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			5,793	3,459	454	3,970	3,400	570	17%	5,793
Cellphone Allowance			24	40	2	23	26	(3)	-13%	24
Housing Allowances			731	652	49	425	507	(82)	-16%	731
Other benefits and allowances			7,770	8,649	607	6,000	6,259	(259)	-4%	7,770
Payments in lieu of leave			1,968	1,968	50	80	1,476	(1,396)	-95%	1,968
Long service awards			636	605	371	1,113	465	648	140%	636
Post-retirement benefit obligations			1,860	1,652	1,085	3,255	1,312	1,943	148%	1,860
Sub Total - Other Municipal Staff		96,186	158,307	154,491	12,832	113,452	117,700	(4,248)	-4%	158,307
% increase	4		64.6%	60.6%						64.6%
Total Parent Municipality		107,097	173,883	168,654	13,986	123,227	128,307	(5,080)	-4%	173,883
TOTAL SALARY, ALLOWANCES & BENEFITS		107,097	173,883	168,654	13,986	123,227	128,307	(5,080)	-4%	173,883
% increase	4		62.4%	57.5%						62.4%
TOTAL MANAGERS AND STAFF		101,560	166,890	161,669	13,364	118,083	123,066	(4,982)	-4%	166,890

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
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	8,009	37,604	70,509	32,905	46.7%	45%
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	37,604					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

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	1,451	5,004	14,605	9,602	65.7%	15,517
Roads Infrastructure		-	1,259	259	-	44	538	493	91.8%	259
Roads		-	1,100	100	-	44	379	334	88.3%	100
Road Structures			159	159	-	-	159	159	100.0%	159
Storm water Infrastructure		-	605	571	-	556	571	15	2.6%	571
Storm water Conveyance			605	571	-	556	571	15	2.6%	571
Electrical Infrastructure		-	1,500	578	-	-	988	988	100.0%	578
LV Networks			1,500	578	-	-	988	988	100.0%	578
Water Supply Infrastructure		-	13,733	10,824	1,404	2,780	8,679	5,899	68.0%	10,824
Reservoirs			7,391	7,391	1,404	2,531	4,854	2,323	47.9%	7,391
Pump Stations			600	562	-	250	545	295	54.2%	562
Distribution			5,742	2,871	-	-	3,281	3,281	100.0%	2,871
Sanitation Infrastructure		-	5,358	2,982	47	1,321	3,472	2,152	62.0%	2,982
Pump Station			250	227	14	207	241	33	13.8%	227
Reticulation			3,258	1,077	-	-	1,485	1,485	100.0%	1,077
Waste Water Treatment Works			1,850	1,678	33	1,113	1,746	633	36.2%	1,678
Solid Waste Infrastructure		-	800	303	-	302	357	55	15.3%	303
Waste Processing Facilities			180	173	-	173	177	4	2.4%	173
Waste Drop-off Points			620	130	-	129	180	50	28.0%	130
Community Assets		-	2,925	5,111	-	1,554	3,364	1,811	53.8%	5,111
Community Facilities		-	1,470	3,743	-	368	1,919	1,551	80.8%	3,743
Halls			300	286	-	86	86	0	0.0%	286
Centres			120	1,703	-	120	1,024	905	88.3%	1,703
Libraries			-	162	-	162	97	(65)	-66.9%	162
Cemeteries/Crematoria			1,050	1,593	-	-	712	712	100.0%	1,593
Sport and Recreation Facilities		-	1,455	1,367	-	1,186	1,445	259	17.9%	1,367
Outdoor Facilities			1,455	1,367	-	1,186	1,445	259	17.9%	1,367
Other assets		-	1,980	2,240	-	239	2,095	1,855	88.6%	2,240
Operational Buildings		-	1,980	2,240	-	239	2,095	1,855	88.6%	2,240
Municipal Offices			1,680	1,940	-	56	1,795	1,739	96.9%	1,940
Yards			300	300	-	183	300	117	39.0%	300
Intangible Assets		-	610	145	-	145	424	279	65.8%	145
Licences and Rights		-	610	145	-	145	424	279	65.8%	145
Computer Software and Applications			610	145	-	145	424	279	65.8%	145
Computer Equipment		-	1,620	1,369	139	1,204	1,519	315	20.7%	1,369
Computer Equipment			1,620	1,369	139	1,204	1,519	315	20.7%	1,369
Furniture and Office Equipment		-	1,601	2,283	525	966	1,774	808	45.5%	2,283
Furniture and Office Equipment			1,601	2,283	525	966	1,774	808	45.5%	2,283
Machinery and Equipment		-	2,070	6,046	259	3,361	3,172	(189)	-6.0%	6,046
Machinery and Equipment			2,070	6,046	259	3,361	3,172	(189)	-6.0%	6,046
Transport Assets		-	7,310	7,213	2,932	5,982	7,336	1,354	18.5%	7,213
Transport Assets			7,310	7,213	2,932	5,982	7,336	1,354	18.5%	7,213
Total Capital Expenditure on new assets	1	-	41,370	39,923	5,306	18,456	34,290	15,835	46.2%	39,923

10.3 Supporting Table C13b

WC013 Bergvrievier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

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	1,451	5,004	14,605	9,602	65.7%	15,517
Roads Infrastructure		–	1,259	259	–	44	538	493	91.8%	259
Roads		–	1,100	100	–	44	379	334	88.3%	100
Road Structures			159	159	–	–	159	159	100.0%	159
Storm water Infrastructure		–	605	571	–	556	571	15	2.6%	571
Storm water Conveyance			605	571	–	556	571	15	2.6%	571
Electrical Infrastructure		–	1,500	578	–	–	988	988	100.0%	578
LV Networks			1,500	578	–	–	988	988	100.0%	578
Water Supply Infrastructure		–	13,733	10,824	1,404	2,780	8,679	5,899	68.0%	10,824
Reservoirs			7,391	7,391	1,404	2,531	4,854	2,323	47.9%	7,391
Pump Stations			600	562	–	250	545	295	54.2%	562
Distribution			5,742	2,871	–	–	3,281	3,281	100.0%	2,871
Sanitation Infrastructure		–	5,358	2,982	47	1,321	3,472	2,152	62.0%	2,982
Pump Station			250	227	14	207	241	33	13.8%	227
Reticulation			3,258	1,077	–	–	1,485	1,485	100.0%	1,077
Waste Water Treatment Works			1,850	1,678	33	1,113	1,746	633	36.2%	1,678
Solid Waste Infrastructure		–	800	303	–	302	357	55	15.3%	303
Waste Processing Facilities			180	173	–	173	177	4	2.4%	173
Waste Drop-off Points			620	130	–	129	180	50	28.0%	130
Community Assets		–	2,925	5,111	–	1,554	3,364	1,811	53.8%	5,111
Community Facilities		–	1,470	3,743	–	368	1,919	1,551	80.8%	3,743
Halls			300	286	–	86	86	0	0.0%	286
Centres			120	1,703	–	120	1,024	905	88.3%	1,703
Libraries			–	162	–	162	97	(65)	-66.9%	162
Cemeteries/Crematoria			1,050	1,593	–	–	712	712	100.0%	1,593
Sport and Recreation Facilities		–	1,455	1,367	–	1,186	1,445	259	17.9%	1,367
Outdoor Facilities			1,455	1,367	–	1,186	1,445	259	17.9%	1,367
Other assets		–	1,980	2,240	–	239	2,095	1,855	88.6%	2,240
Operational Buildings		–	1,980	2,240	–	239	2,095	1,855	88.6%	2,240
Municipal Offices			1,680	1,940	–	56	1,795	1,739	96.9%	1,940
Yards			300	300	–	183	300	117	39.0%	300
Intangible Assets		–	610	145	–	145	424	279	65.8%	145
Licences and Rights		–	610	145	–	145	424	279	65.8%	145
Computer Software and Applications			610	145	–	145	424	279	65.8%	145
Computer Equipment		–	1,620	1,369	139	1,204	1,519	315	20.7%	1,369
Computer Equipment			1,620	1,369	139	1,204	1,519	315	20.7%	1,369
Furniture and Office Equipment		–	1,601	2,283	525	966	1,774	808	45.5%	2,283
Furniture and Office Equipment			1,601	2,283	525	966	1,774	808	45.5%	2,283
Machinery and Equipment		–	2,070	6,046	259	3,361	3,172	(189)	-6.0%	6,046
Machinery and Equipment			2,070	6,046	259	3,361	3,172	(189)	-6.0%	6,046
Transport Assets		–	7,310	7,213	2,932	5,982	7,336	1,354	18.5%	7,213
Transport Assets			7,310	7,213	2,932	5,982	7,336	1,354	18.5%	7,213
Total Capital Expenditure on new assets	1	–	41,370	39,923	5,306	18,456	34,290	15,835	46.2%	39,923

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March										
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	495	3,309	3,101	(208)	-6.7%	4,632
Roads Infrastructure		852	810	776	67	608	592	(16)	-2.7%	810
Roads		852	810	776	67	608	592	(16)	-2.7%	810
Storm water Infrastructure		193	335	365	16	160	256	96	37.5%	335
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		193	335	365	16	160	256	96	37.5%	335
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,948	2,350	2,660	294	1,782	1,596	(186)	-11.6%	2,350
LV Networks		1,948	2,350	2,660	294	1,782	1,596	(186)	-11.6%	2,350
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		624	580	671	83	572	377	(195)	-51.8%	580
Distribution		624	580	671	83	572	377	(195)	-51.8%	580
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		672	541	514	35	186	272	85	31.4%	541
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		672	541	514	35	186	272	85	31.4%	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	842	8,055	9,815	1,760	17.9%	13,869
Community Facilities		7,821	10,295	9,094	602	5,598	7,062	1,465	20.7%	10,295
Cemeteries/Crematoria		815	900	699	52	509	665	156	23.5%	900
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		7,005	9,395	8,395	550	5,089	6,398	1,309	20.5%	9,395
Sport and Recreation Facilities		2,990	3,574	3,742	240	2,458	2,753	295	10.7%	3,574
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,990	3,574	3,742	240	2,458	2,753	295	10.7%	3,574
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		5,649	5,167	6,238	395	4,097	4,830	733	15.2%	5,167
Operational Buildings		5,612	5,108	6,139	395	4,040	4,795	755	15.7%	5,108
Municipal Offices		5,612	5,108	6,139	395	4,040	4,795	755	15.7%	5,108
Housing		38	59	99	1	58	35	(22)	-63.6%	59
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		38	59	99	1	58	35	(22)	-63.6%	59
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		318	371	1,150	1,087	1,100	497	(603)	-121.4%	371
Computer Equipment		318	371	1,150	1,087	1,100	497	(603)	-121.4%	371
Furniture and Office Equipment		39	30	30	2	4	17	14	78.2%	30
Furniture and Office Equipment		39	30	30	2	4	17	14	78.2%	30
Machinery and Equipment		1,355	1,042	1,073	53	602	695	93	13.4%	1,042
Machinery and Equipment		1,355	1,042	1,073	53	602	695	93	13.4%	1,042
Transport Assets		3,256	3,375	3,293	226	2,171	2,200	29	1.3%	3,375
Transport Assets		3,256	3,375	3,293	226	2,171	2,200	29	1.3%	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	3,101	19,338	21,155	1,817	8.6%	28,485

10.5 Supporting Table C13d

WC013 Bergervier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
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	16,266	16,266	-		20,186
Roads Infrastructure		2,859	3,172	3,224	275	2,400	2,400	-		3,172
<i>Roads</i>		2,859	3,172	3,224	275	2,400	2,400	-		3,172
Storm water Infrastructure		422	414	419	36	313	313	-		414
<i>Drainage Collection</i>		422	414	419	36	313	313	-		414
Electrical Infrastructure		1,991	2,154	2,166	182	1,620	1,620	-		2,154
<i>MV Substations</i>		1,991	2,151	2,165	182	1,619	1,619	-		2,151
<i>LV Networks</i>		-	3	1	(0)	1	1	-		3
Water Supply Infrastructure		2,541	2,585	2,759	250	2,008	2,008	-		2,585
<i>Pump Stations</i>		2,541	2,577	2,758	251	2,005	2,005	-		2,577
<i>Water Treatment Works</i>		-	8	1	(1)	3	3	-		8
Sanitation Infrastructure		3,040	3,044	3,181	281	2,338	2,338	-		3,044
<i>Pump Station</i>		-	6	1	(1)	3	3	-		6
<i>Reticulation</i>		3,040	3,038	3,180	282	2,335	2,335	-		3,038
Solid Waste Infrastructure		9,820	8,817	11,254	1,222	7,588	7,588	-		8,817
<i>Landfill Sites</i>		9,294	8,491	10,744	1,158	7,269	7,269	-		8,491
<i>Waste Drop-off Points</i>		526	326	510	64	318	318	-		326
Community Assets		1,456	2,569	1,672	35	1,568	1,568	-		2,569
Community Facilities		881	767	991	109	665	665	-		767
<i>Halls</i>		99	267	233	15	187	187	-		267
<i>Centres</i>		315	69	286	49	139	139	-		69
<i>Libraries</i>		94	206	88	(6)	107	107	-		206
<i>Cemeteries/Crematoria</i>		111	203	132	3	124	124	-		203
<i>Public Open Space</i>		262	22	252	48	108	108	-		22
Sport and Recreation Facilities		575	1,802	681	(74)	903	903	-		1,802
<i>Indoor Facilities</i>		-	36	1	(4)	13	13	-		36
<i>Outdoor Facilities</i>		575	1,766	680	(70)	890	890	-		1,766
Investment properties		17	24	18	1	16	16	-		24
Revenue Generating		17	24	18	1	16	16	-		24
<i>Unimproved Property</i>		17	24	18	1	16	16	-		24
Other assets		531	801	563	19	506	506	-		801
Operational Buildings		531	801	563	19	506	506	-		801
<i>Municipal Offices</i>		531	801	563	19	506	506	-		801
Intangible Assets		396	346	439	47	297	297	-		346
Licences and Rights		396	346	439	47	297	297	-		346
<i>Computer Software and Applications</i>		396	346	439	47	297	297	-		346
Computer Equipment		630	619	635	55	471	471	-		619
Computer Equipment		630	619	635	55	471	471	-		619
Furniture and Office Equipment		974	874	907	79	669	669	-		874
Furniture and Office Equipment		974	874	907	79	669	669	-		874
Machinery and Equipment		873	843	898	81	654	654	-		843
Machinery and Equipment		873	843	898	81	654	654	-		843
Transport Assets		2,075	2,406	2,135	146	1,696	1,696	-		2,406
Transport Assets		2,075	2,406	2,135	146	1,696	1,696	-		2,406
Total Depreciation	1	27,625	28,668	30,270	2,709	22,142	22,142	-		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 - M09 March										
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										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	18,415	22,272	2,649	14,702	20,692	5,991	29.0%	22,272
Roads Infrastructure		–	10,890	11,497	812	10,629	10,917	288	2.6%	11,497
Roads			10,890	11,497	812	10,629	10,917	288	2.6%	11,497
Road Structures				–	–	–	–	–		
Road Furniture				–	–	–	–	–		
Capital Spares				–	–	–	–	–		
Electrical Infrastructure		–	3,500	3,400	44	253	3,360	3,107	92.5%	3,400
Power Plants			–	–	–	–	–	–		
HV Substations			–	–	–	–	–	–		
HV Switching Station			–	–	–	–	–	–		
HV Transmission Conductors			–	–	–	–	–	–		
MV Substations			–	–	–	–	–	–		
MV Switching Stations			–	–	–	–	–	–		
MV Networks			700	700	42	144	700	556	79.5%	700
LV Networks			2,800	2,700	3	109	2,660	2,551	95.9%	2,700
Capital Spares				–	–	–	–	–		
Water Supply Infrastructure		–	1,525	3,875	1,793	3,435	3,815	380	10.0%	3,875
Dams and Weirs			–	–	–	–	–	–		
Boreholes			–	–	–	–	–	–		
Reservoirs			–	–	–	–	–	–		
Pump Stations			–	–	–	–	–	–		
Water Treatment Works			–	–	–	–	–	–		
Bulk Mains			–	–	–	–	–	–		
Distribution			1,525	3,875	1,793	3,435	3,815	380	10.0%	3,875
Sanitation Infrastructure		–	2,500	3,500	–	385	2,600	2,215	85.2%	3,500
Pump Station			–	–	–	–	–	–		
Reticulation			–	–	–	–	–	–		
Waste Water Treatment Works			2,500	3,500	–	385	2,600	2,215	85.2%	3,500
Community Assets		–	1,450	1,220	–	570	1,040	470	45.2%	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	943	470	49.9%	1,123
Indoor Facilities			–	–	–	–	–	–		
Outdoor Facilities			1,350	1,123	–	473	943	470	49.9%	1,123
Capital Spares				–	–	–	–	–		
Other assets		–	300	240	–	198	270	72	26.5%	240
Operational Buildings		–	300	240	–	198	270	72	26.5%	240
Municipal Offices			–	–	–	–	–	–		
Pay/Enquiry Points			–	–	–	–	–	–		
Building Plan Offices			–	–	–	–	–	–		
Workshops			300	240	–	198	270	72	26.5%	240
Total Capital Expenditure on upgrading of existing assets	1	–	20,165	23,732	2,649	15,470	22,002	6,532	29.7%	23,732

Section 11 – COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS:

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

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

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

Bergvriew Municipality						
Cost Containment In-Year Report - 31 March 2023						
Measures	Budget	Actual Expenditure				Savings
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
Use of consultants	38,528,400.00	5,642,341.03	7,933,182.37	6,040,733.03		18,912,143.57
Vehicles used for political office - bearers	-	-	-	-		-
Travel and subsistence	-	-	-	-		-
Domestic accommodation	961,800.00	308,841.36	362,320.21	240,833.46		49,804.97
Sponsorships, events and catering	193,000.00	46,592.39	36,782.43	76,521.79		33,103.39
Communication	3,241,500.00	605,814.67	740,625.23	718,884.51		1,176,175.59
Conferences, meetings and study tours	394,000.00	18,853.05	21,568.70	11,044.34		342,533.91
Other related expenditure items	-	-	-	-		-
Overtime (Non-Structured)	4,783,150.00	1,770,511.26	1,695,602.36	1,929,907.60		-612,871.22
Total	48,101,850.00	8,392,953.76	10,790,081.30	9,017,924.73	-	19,900,890.21
Savings can only be measured at year-end						

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

Section 12 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

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

for the month of March 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

18 April 2023