

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 April 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 April 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 April 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	375,087,801.04	389,815,713.00	- 14,727,911.96	-4%
Total Expenditure	488,069,437.00	490,205,744.00	363,445,659.80	405,052,892.00	- 41,607,232.20	-10%
Total Capital Expenditure	83,154,566.00	82,910,344.35	44,073,131.46	77,315,152.00	- 33,242,020.54	-43%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R14.727 million against the total budget for the period ended 30 April 2023.

The operating expenditure is underspent by R41.607 million. See below reasons per expenditure type.

The total capital budget amounts to R82.910 million. The expenditure for the period amounts to R44.073 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 30 April 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	80,634	78,919	1,716	2%
Service charges - electricity revenue	144,645	160,568	149,193	111,082	126,877	(15,795)	-12%
Service charges - water revenue	36,020	36,807	38,726	33,548	31,738	1,811	6%
Service charges - sanitation revenue	15,866	17,762	17,912	14,808	14,893	(85)	-1%
Service charges - refuse revenue	26,650	32,567	32,565	27,545	27,140	405	1%
Rental of facilities and equipment	1,506	1,674	1,645	1,325	2,981	(1,657)	-56%
Interest earned - external investments	7,447	7,981	10,325	9,578	5,080	4,498	89%
Interest earned - outstanding debtors	5,166	5,000	6,000	5,598	5,038	560	11%
Fines, penalties and forfeits	18,737	21,286	22,922	4,424	5,120	(696)	-14%
Licences and permits	85	77	57	74	57	17	30%
Agency services	4,676	5,788	4,691	3,834	4,558	(724)	-16%
Transfers and subsidies	68,725	73,909	75,884	70,569	73,689	(3,120)	-4%
Other revenue	10,304	11,325	10,754	12,068	9,436	2,632	28%
Gains	1,638	2,700	6,100	-	4,290	(4,290)	-100%
Total Revenue (excluding capital transfers and contributions)	425,875	472,147	471,477	375,088	389,816	(14,728)	-4%

Total revenue received to date was R375,087,801.04 which represents 79.56% 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 2% 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 12% 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 89% 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 negative variance of 14% as a result of less fines revenue that was received in this period.

Licences and permits: A positive YTD variance of 30% representing approximately R17 000.

Transfers and subsidies: A negative YTD variance of 4% due to the misalignment between the actual receipts and the budgetary predictions. All National allocations were received in accordance with the disbursement schedule.

Other Revenue: A positive YTD variance of 28% 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	131,955	136,149	(4,194)	-3%
Remuneration of councillors	6,801	6,993	6,985	5,692	5,823	(130)	-2%
Debt impairment	13,606	30,490	31,673	26,118	26,118	-	
Depreciation & asset impairment	27,625	28,668	30,270	24,851	24,851	-	
Finance charges	17,971	19,514	21,848	11,633	14,115	(2,482)	-18%
Bulk purchases - electricity	118,995	128,498	122,498	88,571	103,025	(14,454)	-14%
Inventory consumed	15,362	17,780	23,046	14,868	17,307	(2,439)	-14%
Contracted services	32,895	38,447	36,625	21,881	30,728	(8,847)	-29%
Transfers and Grants	6,736	7,797	8,134	7,028	6,739	289	4%
Other expenditure	30,995	40,287	44,753	30,849	37,944	(7,095)	-19%
Losses	-	2,705	2,705	-	2,254	(2,254)	-100%
Total Expenditure	417,021	488,069	490,206	363,446	405,053	(41,607)	-10%

The total expenditure to date is R363,445,659.80 which represents 74.14% 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 3%, is recorded due to budgeted vacancies not filled.

Bulk Purchases – Electricity: A negative budget variance of 14% is reflected due to loadshedding and people leaving the grid.

Inventory Consumed: A negative YTD budget variance of 14% 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 29% 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 4% 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 19% 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							%
<u>Multi-Year expenditure appropriation</u>							
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	8,275	19,048	(10,773)	-57%
Vote 5 - Community Services	-	160	650	48	450	(402)	-89%
Total Capital Multi-year expenditure	-	27,601	20,994	8,442	19,618	(11,175)	-57%
<u>Single Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	450	2,191	114	1,675	(1,561)	-93%
Vote 2 - Finance	-	960	495	456	681	(225)	-33%
Vote 3 - Corporate Services	-	2,145	2,181	1,651	2,167	(516)	-24%
Vote 4 - Technical Services	-	43,248	48,552	30,473	46,086	(15,613)	-34%
Vote 5 - Community Services	-	8,750	8,497	2,937	7,088	(4,151)	-59%
Total Capital single-year expenditure	-	55,553	61,916	35,631	57,697	(22,067)	-38%
Total Capital Expenditure	-	83,155	82,910	44,073	77,315	(33,242)	-43%
<u>Funded by:</u>							
National Government	-	15,971	16,611	12,343	15,403	(3,061)	-20%
Provincial Government	-	7,640	4,541	2,987	4,855	(1,868)	-38%
District Municipality	-	-	1,583	-	1,130	(1,130)	-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	600	(92)	-15%
Transfers recognised - capital	-	24,139	23,384	15,838	21,989	(6,151)	-28%
Borrowing	-	40,000	39,630	18,277	37,008	(18,731)	-51%
Internally generated funds	-	19,016	19,896	9,958	18,318	(8,360)	-46%
Total Capital Funding	-	83,155	82,910	44,073	77,315	(33,242)	-43%

Capital Expenditure:

Total year to date capital expenditure as at 30 April 2023 amounts to R44,073,131.46

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 R114,005.99 or 5.20% of the adjusted budget of R2,190,928.00. Shadow costs amounted to R180,271.96 at the end of April 2023.

Vote 2 – Finance

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

R455,954.61 or 92.09% of the adjusted budget of R495,123.00 Shadow costs amounted to R 39,031.71 at the end of April 2023.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,771,040.62 or 76.96% of the adjusted budget of R2,301,235.00. Shadow costs amounted to R493,331.39 at the end of April 2023.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R38,747,231.20 or 56.34% of the adjusted budget of R68,776,658.00. Shadow costs amounted to R14,591,064.02 at the end of April 2023.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R2,984,899.04 or 32.63% of the adjusted budget of R9,146,400.00. Shadow costs amounted to R 3,869,230.31 at the end of April 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	267,617,691.11
Gross Debtors Closing balance 31 March 2023	C	144,538,173.33
Bad debts written-off (July 22 - June 23)	D	2,840,338.35
Billed Revenue 2022/23(July - June)		267,617,691.11
Nett Billed Revenue		257,190,061.98
% debtor payment achieved		96.10
Nett Payment received - March 23		23,398,415.60

Cash flow

The Cash Book Balance (investments included) as at 30 April 2023 reflects a positive amount of R175,870 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											
						2023-04-01					2023-04-30
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 (Rand)	Investment Top Up This Month (Rand)	Partial / Premature Withdrawals This Month (Rand)	Service Fee This Month (Rand)	Accrued Interest This Month (Rand)	Balance at End of Month (Rand)
ABSA	9361772313	call	2021-09-15		8.40%	11,022,604.65	10,000,000.00			115,224.56	21,137,829.21
Standard Bank	078722675/014	Fixed	2022-12-21	2023-06-21	8.5500%	40,936,986.30				281,095.89	41,218,082.19
Nedbank	037881004312/000050	Fixed	2023-04-14	2024-01-09	9.7100%	-	50,000,000.00			226,123.29	50,226,123.29
ABSA	2081024857	Fixed	2023-04-14	2024-01-09	9.5000%	-	40,000,000.00			176,986.30	40,176,986.30
						-					-
Total Investment						51,959,590.95	100,000,000.00	-	-	799,430.04	152,759,020.99

During the month of April 2023 investments of R100,000,000.00 was made. The accrued interest for April 2023 amount to R799,430.04. The total amount invested at 30 April was R152,759,020.99.

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	-	1,662,000.00	-
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	-	57,505,995.23	4.77
Municipal Infrastructure Grant	16,017,000.00		737,027.00	16,754,027.00	-	16,754,027.00	-
Water Services Infrastructure Grant	3,150,000.00			3,150,000.00	-	3,150,000.00	-
						-	
	79,885,000.00	-	737,027.00	80,622,027.00	-	80,622,022.23	4.77
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	-	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	-	2,513,525.00	-
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	-	15,649,380.47	356,168.53
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	-	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 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April							
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%	3.2%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	47.8%	41.5%	47.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.4%	31.3%	29.1%	24.5%	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%	391.5%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.0%	184.3%	195.9%	269.7%	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%	24.0%	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%	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%	3.1%	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 Bergrievier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April										
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	9,586	160,503	158,252	2,251	1%	173,145
Executive and council		33,904	57,657	57,600	-	57,595	57,473	123	0%	57,657
Finance and administration		109,102	115,488	123,997	9,586	102,908	100,780	2,128	2%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		32,470	44,934	37,863	1,203	16,924	20,466	(3,542)	-17%	44,934
Community and social services		9,304	8,877	9,505	642	6,990	9,160	(2,170)	-24%	8,877
Sport and recreation		5,259	5,618	5,314	351	5,344	4,783	561	12%	5,618
Public safety		17,528	21,267	22,518	211	4,590	4,914	(323)	-7%	21,267
Housing		380	9,172	526	-	-	1,610	(1,610)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,534	25,559	27,760	2,245	19,706	20,001	(295)	-1%	25,559
Planning and development		19,633	17,913	21,192	1,971	14,280	13,650	630	5%	17,913
Road transport		6,901	7,646	6,568	273	5,426	6,351	(925)	-15%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		243,902	252,647	247,641	18,739	191,247	207,888	(16,641)	-8%	252,647
Energy sources		147,769	160,753	153,523	10,934	111,511	129,494	(17,983)	-14%	160,753
Water management		38,232	40,743	42,662	3,562	36,793	35,544	1,249	4%	40,743
Waste water management		24,727	17,786	17,936	1,457	14,824	14,914	(90)	-1%	17,786
Waste management		33,174	33,365	33,520	2,787	28,120	27,936	184	1%	33,365
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	445,913	496,285	494,860	31,774	388,380	406,607	(18,227)	-4%	496,285
Expenditure - Functional										
Governance and administration		91,701	118,962	116,685	10,667	92,133	98,885	(6,752)	-7%	118,962
Executive and council		23,509	26,211	26,666	3,007	23,142	22,915	227	1%	26,211
Finance and administration		67,078	91,251	88,734	7,569	68,036	74,960	(6,924)	-9%	91,251
Internal audit		1,114	1,500	1,285	91	955	1,010	(55)	-5%	1,500
Community and public safety		65,398	76,550	74,865	5,289	57,770	61,997	(4,227)	-7%	76,550
Community and social services		12,272	13,873	13,972	926	10,301	11,539	(1,238)	-11%	13,873
Sport and recreation		18,282	22,168	21,166	1,294	15,049	17,880	(2,831)	-16%	22,168
Public safety		32,701	36,852	37,763	2,927	30,864	30,718	146	0%	36,852
Housing		2,143	3,657	1,963	142	1,556	1,860	(304)	-16%	3,657
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		46,343	52,940	53,701	3,695	41,117	43,564	(2,447)	-6%	52,940
Planning and development		15,403	17,411	17,827	1,315	13,505	15,013	(1,509)	-10%	17,411
Road transport		30,940	35,529	35,874	2,380	27,613	28,551	(938)	-3%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		213,579	239,618	244,955	18,435	172,426	200,607	(28,181)	-14%	239,618
Energy sources		135,169	150,339	147,549	9,988	105,609	122,595	(16,985)	-14%	150,339
Water management		23,469	23,509	29,006	2,134	19,616	22,826	(3,210)	-14%	23,509
Waste water management		10,395	15,219	15,355	1,103	9,523	12,166	(2,643)	-22%	15,219
Waste management		44,545	50,551	53,045	5,209	37,678	43,021	(5,343)	-12%	50,551
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	417,021	488,069	490,206	38,086	363,446	405,053	(41,607)	-10%	488,069
Surplus/ (Deficit) for the year		28,893	8,216	4,655	(6,313)	24,934	1,554	23,380	1504%	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 Bergvliet - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April										
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	-	57,678	58,920	(1,242)	-2.1%	57,657
Vote 2 - Finance		106,273	109,990	116,399	9,581	98,816	92,955	5,862	6.3%	109,990
Vote 3 - Corporate Services		1,664	3,248	3,213	25	336	2,692	(2,356)	-87.5%	3,248
Vote 4 - Technical Services		266,530	274,668	273,068	20,792	210,791	227,016	(16,225)	-7.1%	274,668
Vote 5 - Community Services		37,146	50,722	42,554	1,376	20,759	25,025	(4,266)	-17.0%	50,722
Total Revenue by Vote	2	445,913	496,285	494,860	31,774	388,380	406,607	(18,227)	-4.5%	496,285
Expenditure by Vote										
Vote 1 - Municipal Manager	1	28,342	32,593	32,960	3,520	27,774	28,377	(603)	-2.1%	32,593
Vote 2 - Finance		31,997	46,098	43,992	2,790	34,143	38,178	(4,035)	-10.6%	46,098
Vote 3 - Corporate Services		28,839	38,156	37,362	4,211	28,495	31,278	(2,783)	-8.9%	38,156
Vote 4 - Technical Services		257,739	289,667	295,275	21,795	210,919	240,546	(29,627)	-12.3%	289,667
Vote 5 - Community Services		70,104	81,555	80,617	5,771	62,115	66,675	(4,560)	-6.8%	81,555
Total Expenditure by Vote	2	417,021	488,069	490,206	38,086	363,446	405,053	(41,607)	-10.3%	488,069
Surplus/ (Deficit) for the year	2	28,893	8,216	4,655	(6,313)	24,934	1,554	23,380	1504.1%	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) - M10 April										
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	7,250	80,634	78,919	1,716	2%	94,702
Service charges - electricity revenue		144,645	160,568	149,193	10,901	111,082	126,877	(15,795)	-12%	160,568
Service charges - water revenue		36,020	36,807	38,726	3,255	33,548	31,738	1,811	6%	36,807
Service charges - sanitation revenue		15,866	17,762	17,912	1,457	14,808	14,893	(85)	-1%	17,762
Service charges - refuse revenue		26,650	32,567	32,565	2,770	27,545	27,140	405	1%	32,567
Rental of facilities and equipment		1,506	1,674	1,645	29	1,325	2,981	(1,657)	-56%	1,674
Interest earned - external investments		7,447	7,981	10,325	1,090	9,578	5,080	4,498	89%	7,981
Interest earned - outstanding debtors		5,166	5,000	6,000	652	5,598	5,038	560	11%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,737	21,286	22,922	209	4,424	5,120	(696)	-14%	21,286
Licences and permits		85	77	57	7	74	57	17	30%	77
Agency services		4,676	5,788	4,691	173	3,834	4,558	(724)	-16%	5,788
Transfers and subsidies		68,725	73,909	75,884	1,549	70,569	73,689	(3,120)	-4%	73,909
Other revenue		10,304	11,325	10,754	704	12,068	9,436	2,632	28%	11,325
Gains		1,638	2,700	6,100	-	-	4,290	(4,290)	-100%	2,700
Total Revenue (excluding capital transfers and contributions)		425,875	472,147	471,477	30,046	375,088	389,816	(14,728)	-4%	472,147
Expenditure By Type										
Employee related costs		146,035	166,890	161,669	13,871	131,955	136,149	(4,194)	-3%	166,890
Remuneration of councillors		6,801	6,993	6,985	549	5,692	5,823	(130)	-2%	6,993
Debt impairment		13,606	30,490	31,673	2,777	26,118	26,118	-	-	30,490
Depreciation & asset impairment		27,625	28,668	30,270	2,709	24,851	24,851	-	-	28,668
Finance charges		17,971	19,514	21,848	2,070	11,633	14,115	(2,482)	-18%	19,514
Bulk purchases - electricity		118,995	128,498	122,498	8,041	88,571	103,025	(14,454)	-14%	128,498
Inventory consumed		15,362	17,780	23,046	1,380	14,868	17,307	(2,439)	-14%	17,780
Contracted services		32,895	38,447	36,625	2,560	21,881	30,728	(8,847)	-29%	38,447
Transfers and Grants		6,736	7,797	8,134	1,007	7,028	6,739	289	4%	7,797
Other expenditure		30,995	40,287	44,753	3,121	30,849	37,944	(7,095)	-19%	40,287
Losses		-	2,705	2,705	-	-	2,254	(2,254)	-100%	2,705
Total Expenditure		417,021	488,069	490,206	38,086	363,446	405,053	(41,607)	-10%	488,069
Surplus/(Deficit)		8,855	(15,923)	(18,729)	(8,041)	11,642	(15,237)	26,879	(0)	(15,923)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,804	23,611	22,735	1,728	12,957	16,279	(3,323)	(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	-	336	512	(177)	(0)	528
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28,893	8,216	4,655	(6,313)	24,934	1,554			8,216
Taxation								-		
Surplus/(Deficit) after taxation		28,893	8,216	4,655	(6,313)	24,934	1,554			8,216
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		28,893	8,216	4,655	(6,313)	24,934	1,554			8,216
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		28,893	8,216	4,655	(6,313)	24,934	1,554			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) - M10 April										
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	1,835	8,275	19,048	(10,773)	-57%	20,224
Vote 5 - Community Services		-	160	650	3	48	450	(402)	-89%	652
Total Capital Multi-year expenditure	4,7	-	27,601	20,994	1,838	8,442	19,618	(11,175)	-57%	20,996
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	450	2,191	5	114	1,675	(1,561)	-93%	2,191
Vote 2 - Finance		-	960	495	7	456	681	(225)	-33%	495
Vote 3 - Corporate Services		-	2,145	2,181	9	1,651	2,167	(516)	-24%	2,181
Vote 4 - Technical Services		-	43,248	48,552	4,422	30,473	46,086	(15,613)	-34%	48,552
Vote 5 - Community Services		-	8,750	8,497	187	2,937	7,088	(4,151)	-59%	8,495
Total Capital single-year expenditure	4	-	55,553	61,916	4,631	35,631	57,697	(22,067)	-38%	61,914
Total Capital Expenditure		-	83,155	82,910	6,469	44,073	77,315	(33,242)	-43%	82,910
Capital Expenditure - Functional Classification										
Governance and administration		-	4,798	4,610	68	2,679	4,678	(1,999)	-43%	4,629
Executive and council		-	140	140	5	50	140	(90)	-64%	140
Finance and administration		-	4,658	4,470	63	2,629	4,538	(1,909)	-42%	4,489
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	8,910	9,146	190	2,985	7,538	(4,553)	-60%	9,146
Community and social services		-	1,910	2,755	59	443	1,734	(1,291)	-74%	2,754
Sport and recreation		-	4,925	4,417	131	2,382	4,333	(1,951)	-45%	4,387
Public safety		-	1,060	961	-	136	956	(820)	-86%	992
Housing		-	1,015	1,014	-	23	514	(491)	-95%	1,014
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	26,260	21,811	700	13,559	20,809	(7,250)	-35%	21,792
Planning and development		-	13,360	8,256	566	887	7,592	(6,704)	-88%	8,237
Road transport		-	12,900	13,554	134	12,672	13,218	(546)	-4%	13,554
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	43,187	47,343	5,511	24,850	44,290	(19,440)	-44%	47,343
Energy sources		-	8,020	12,305	966	5,327	10,591	(5,264)	-50%	12,305
Water management		-	24,250	24,208	4,234	13,244	23,025	(9,780)	-42%	24,344
Waste water management		-	6,230	6,851	311	2,506	6,428	(3,922)	-61%	6,715
Waste management		-	4,688	3,979	-	3,773	4,247	(474)	-11%	3,979
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	83,155	82,910	6,469	44,073	77,315	(33,242)	-43%	82,910
Funded by:										
National Government		-	15,971	16,611	1,728	12,343	15,403	(3,061)	-20%	16,611
Provincial Government		-	7,640	4,541	366	2,987	4,855	(1,868)	-38%	4,541
District Municipality		-	-	1,583	-	-	1,130	(1,130)	-100%	1,583
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	528	648	-	508	600	(92)	-15%	648
Transfers recognised - capital		-	24,139	23,384	2,094	15,838	21,989	(6,151)	-28%	23,384
Borrowing	6	-	40,000	39,630	3,748	18,277	37,008	(18,731)	-51%	39,630
Internally generated funds		-	19,016	19,896	627	9,958	18,318	(8,360)	-46%	19,896
Total Capital Funding		-	83,155	82,910	6,469	44,073	77,315	(33,242)	-43%	82,910

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M10 April						
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	23,111	23,537
Call investment deposits		120,778	100,000	100,000	152,759	100,000
Consumer debtors		71,875	70,064	83,664	84,118	70,064
Other debtors		17,232	7,643	6,186	(8,785)	7,643
Current portion of long-term receivables		2,409	2,516	2,409	2,637	2,516
Inventory		955	1,080	950	1,444	1,080
Total current assets		236,059	204,840	227,435	255,284	204,840
Non current assets						
Long-term receivables		6,253	4,430	6,253	12,059	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	502,729	536,321
Biological		-	-	-	-	-
Intangible		3,113	4,185	2,819	2,914	4,185
Other non-current assets		454	454	454	454	454
Total non current assets		507,809	561,288	560,449	532,837	561,288
TOTAL ASSETS		743,868	766,128	787,884	788,120	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	5,733	5,114
Trade and other payables		38,381	33,765	34,316	47,834	33,765
Provisions		15,231	18,073	16,707	12,953	18,073
Total current liabilities		68,055	67,034	68,503	65,212	67,034
Non current liabilities						
Borrowing		65,834	96,411	90,523	74,109	96,411
Provisions		142,733	154,591	156,957	157,127	154,591
Total non current liabilities		208,567	251,002	247,481	231,236	251,002
TOTAL LIABILITIES		276,623	318,036	315,984	296,448	318,036
NET ASSETS	2	467,246	448,091	471,900	491,672	448,091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		431,877	416,982	436,532	456,304	416,982
Reserves		35,368	31,109	35,368	35,368	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	467,246	448,091	471,900	491,672	448,091

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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	6,044	71,943	66,857	5,086	8%	89,143
Service charges		214,279	241,842	232,482	18,698	198,347	181,382	16,966	9%	241,842
Other revenue		22,696	22,932	22,172	4,053	67,269	17,199	50,070	291%	22,932
Transfers and Subsidies - Operational		68,725	73,909	74,820	98	70,487	55,432	15,055	27%	73,909
Transfers and Subsidies - Capital		15,848	24,139	20,383	-	23,077	18,104	4,973	27%	24,139
Interest		7,429	10,433	13,279	1,742	15,307	7,825	7,483	96%	10,433
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(349,255)	(396,866)	(393,786)	(33,563)	(357,025)	(297,649)	59,375	-20%	(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)	(1,007)	(7,028)	(5,848)	1,181	-20%	(7,797)
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,888	49,932	42,421	(3,935)	79,023	37,449	(41,574)	-111%	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)	(6,469)	(44,073)	(62,366)	(18,293)	29%	(83,155)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(53,716)	(83,155)	(79,510)	(6,469)	(44,073)	(62,366)	(18,293)	29%	(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)	(10,404)	32,230	(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		175,870	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 - M10 April													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,873	1,603	828	921	555	667	3,176	6,299	17,924	11,619		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,608	1,264	584	364	209	382	1,673	4,348	16,431	6,975		
Receivables from Non-exchange Transactions - Property Rates	1400	7,008	2,809	1,079	853	763	981	10,270	19,724	43,486	32,590		
Receivables from Exchange Transactions - Waste Water Management	1500	1,622	913	557	506	450	528	2,886	6,966	14,427	11,335		
Receivables from Exchange Transactions - Waste Management	1600	3,118	1,642	969	879	744	914	4,608	10,711	23,585	17,856		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	734	711	613	574	535	577	4,104	7,798	15,646	13,589		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,402)	79	43	34	58	63	579	3,102	(1,444)	3,836		
Total By Income Source	2000	18,561	9,021	4,674	4,130	3,314	4,111	27,296	58,949	130,056	97,800	-	-
2021/22 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	183	418	312	237	228	223	2,207	2,984	6,791	5,878		
Commercial	2300	7,070	1,363	711	449	378	339	5,816	8,336	24,462	15,318		
Households	2400	7,018	5,257	3,061	3,017	2,376	3,039	18,280	46,132	88,180	72,845		
Other	2500	4,289	1,984	590	427	332	510	993	1,497	10,622	3,759		
Total By Customer Group	2600	18,561	9,021	4,674	4,130	3,314	4,111	27,296	58,949	130,056	97,800	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April														
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					11,023	115	-	10,000	21,138
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	0		-		0
Standard Bank		3			fixed	6.70%			13 December 2022	(0)		-		(0)
ABSA		6			fixed	7.98%			27 March 2023	(0)		-		(0)
Nedbank		6			fixed	7.93%			27 March 2023	0		-		0
Standard Bank		6			fixed	8.55%			21 June 2023	40,937	281	-		41,218
Nedbank		9			fixed	9.71%			09 January 2024	-	226	-	50,000	50,226
ABSA		9			fixed	9.50%			09 January 2024	-	177	-	40,000	40,177
														-
Municipality sub-total										51,960	799	-	100,000	152,759

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 - M10 April										
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	-	63,914	47,936	14,479	30.2%	63,914
Local Government Equitable Share		-	57,506	57,506	-	57,506	43,130	14,377	33.3%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	-	2,786	2,089			2,786
Expanded Public Works Programme		-	1,662	1,662	-	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	-	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	4	-	-	-	-	-	-			-
Municipal Capacity Building Grant		-	-	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	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	-	74,632	55,432	18,938	34.2%	73,909
Capital Transfers and Grants										
National Government:		-	15,971	15,971	-	15,971	11,978	3,308	27.6%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	-	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	-	2,739	2,054			2,739
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	7,640	4,268	-	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	#DIV/0!	-
District Municipality:		-	-	1,583	-	-	-			-
Joint Distict 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	-	20,362	18,104	1,573	8.7%	24,139
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	98,048	97,169	-	94,994	73,536	20,511	27.9%	98,048

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	5,348	52,862	47,936	4,926	10.3%	63,914
Local Government Equitable Share		-	57,506	57,506	4,792	47,922	43,130	4,792	11.1%	57,506
Municipal Infrastructure Grant		-	2,786	2,882	290	2,182	2,089	93	4.4%	2,786
Expanded Public Works Programme		-	1,662	1,662	101	1,451	1,247	204	16.4%	1,662
Financial Management Grant		-	1,550	1,550	126	931	1,163	(231)	-19.9%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	411	411	40	377	308	68	22.2%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-	-	-
Provincial Government:		-	9,823	11,464	985	7,847	7,367	479	6.5%	9,823
Libraries		-	8,033	8,366	578	6,128	6,025	103	1.7%	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	398	1,362	-	1,362	#DIV/0!	-
Public Employment Support Grant		-	-	445	8	323	-	323	#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	8	109	129	(20)	-15.3%	172
<i>Heist op den Berg</i>		-	172	172	8	109	129	(20)	-15.3%	172
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	73,909	75,884	6,341	60,818	55,432	5,386	9.7%	73,909
Capital expenditure of Transfers and Grants										
National Government:		-	15,971	16,611	1,728	12,343	11,978	365	3.0%	15,971
Municipal Infrastructure Grant		-	13,231	13,872	1,462	9,832	9,924	(91)	-0.9%	13,231
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	2,739	2,739	266	2,510	2,054	456	22.2%	2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	140	4,541	-	306	5,730	201	1177.4%	7,640
Regional Socio - Economic Project		-	120	120	-	120	90	30	33.1%	120
Libraries		-	20	295	-	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 Distict and Metro Approach Grant</i>		-	-	1,583	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	528	648	-	508	396	112	28.4%	528
<i>Heist op den Berg</i>		-	528	648	-	508	396	112	28.4%	528
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	16,639	23,384	1,728	13,158	18,104	679	3.7%	24,139
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	90,548	99,268	8,069	73,976	73,536	6,065	8.2%	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 - M10 April										
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	445	4,656	4,867	(211)	-4%	5,895
Pension and UIF Contributions			133	124	9	99	105	(6)	-6%	133
Medical Aid Contributions			-	23	-	11	14	(3)	-18%	-
Motor Vehicle Allowance			407	487	46	404	387	17	4%	407
Cellphone Allowance			558	532	48	521	449	72	16%	558
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors		5,536	6,993	6,985	549	5,692	5,823	(130)	-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	3,543	4,376	(833)	-19%	6,122
Pension and UIF Contributions			716	761	69	556	624	(68)	-11%	716
Medical Aid Contributions			149	171	12	115	137	(23)	-17%	149
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1,159	769	62	643	732	(89)	-12%	1,159
Cellphone Allowance			-	22	3	13	13	(0)	-3%	-
Housing Allowances			158	150	13	125	127	(2)	-1%	158
Other benefits and allowances			279	355	19	169	278	(109)	-39%	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	533	5,164	6,288	(1,124)	-18%	8,583
% increase	4		59.7%	33.6%						59.7%
Other Municipal Staff										
Basic Salaries and Wages		96,186	109,536	106,874	8,060	84,882	89,930	(5,048)	-6%	109,536
Pension and UIF Contributions			17,553	16,703	1,321	13,239	14,079	(840)	-6%	17,553
Medical Aid Contributions			7,652	7,248	566	5,344	6,106	(763)	-12%	7,652
Overtime			4,783	6,641	645	5,713	5,101	612	12%	4,783
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5,793	3,459	454	4,425	3,396	1,029	30%	5,793
Cellphone Allowance			24	40	2	25	31	(6)	-18%	24
Housing Allowances			731	652	49	474	552	(78)	-14%	731
Other benefits and allowances			7,770	8,649	732	6,731	7,090	(359)	-5%	7,770
Payments in lieu of leave			1,968	1,968	55	134	1,640	(1,506)	-92%	1,968
Long service awards			636	605	371	1,484	511	973	190%	636
Post-retirement benefit obligations	2		1,860	1,652	1,085	4,340	1,425	2,915	205%	1,860
Sub Total - Other Municipal Staff		96,186	158,307	154,491	13,339	126,791	129,861	(3,070)	-2%	158,307
% increase	4		64.6%	60.6%						64.6%
Total Parent Municipality		107,097	173,883	168,654	14,420	137,647	141,971	(4,324)	-3%	173,883
TOTAL SALARY, ALLOWANCES & BENEFITS		107,097	173,883	168,654	14,420	137,647	141,971	(4,324)	-3%	173,883
% increase	4		62.4%	57.5%						62.4%
TOTAL MANAGERS AND STAFF		101,560	166,890	161,669	13,871	131,955	136,149	(4,194)	-3%	166,890

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
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	6,469	44,073	77,136	33,063	42.9%	0
May	–	3,499	3,693	–		80,829	–		
June	–	1,886	2,081	–		82,910	–		
Total Capital expenditure	–	83,155	82,910	44,073					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

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	1,494	6,497	16,547	10,050	60.7%	15,517
Roads Infrastructure		-	1,259	259	-	44	495	450	91.0%	259
<i>Roads</i>		-	1,100	100	-	44	336	291	86.8%	100
<i>Road Structures</i>			159	159	-	-	159	159	100.0%	159
Storm water Infrastructure		-	605	571	-	556	571	15	2.6%	571
<i>Storm water Conveyance</i>			605	571	-	556	571	15	2.6%	571
Electrical Infrastructure		-	1,500	578	-	-	851	851	100.0%	578
<i>LV Networks</i>			1,500	578	-	-	851	851	100.0%	578
Water Supply Infrastructure		-	13,733	10,824	1,317	4,098	10,527	6,430	61.1%	10,824
<i>Reservoirs</i>			7,391	7,391	1,084	3,615	6,366	2,751	43.2%	7,391
<i>Pump Stations</i>			600	562	47	296	577	281	48.6%	562
<i>Distribution</i>			5,742	2,871	186	186	3,584	3,398	94.8%	2,871
Sanitation Infrastructure		-	5,358	2,982	176	1,497	3,597	2,100	58.4%	2,982
<i>Pump Station</i>			250	227	24	231	236	5	2.0%	227
<i>Reticulation</i>			3,258	1,077	93	93	1,637	1,544	94.3%	1,077
<i>Waste Water Treatment Works</i>			1,850	1,678	59	1,172	1,723	551	32.0%	1,678
Solid Waste Infrastructure		-	800	303	-	302	506	203	40.2%	303
<i>Waste Processing Facilities</i>			180	173	-	173	176	3	1.6%	173
<i>Waste Drop-off Points</i>			620	130	-	129	330	200	60.7%	130
Community Assets		-	2,925	5,111	126	1,680	4,015	2,335	58.2%	5,111
Community Facilities		-	1,470	3,743	-	368	2,527	2,159	85.4%	3,743
<i>Halls</i>			300	286	-	86	86	0	0.0%	286
<i>Centres</i>			120	1,703	-	120	1,250	1,131	90.4%	1,703
<i>Libraries</i>			-	162	-	162	119	(43)	-36.5%	162
<i>Cemeteries/Crematoria</i>			1,050	1,593	-	-	1,072	1,072	100.0%	1,593
Sport and Recreation Facilities		-	1,455	1,367	126	1,312	1,488	176	11.8%	1,367
<i>Outdoor Facilities</i>			1,455	1,367	126	1,312	1,488	176	11.8%	1,367
Other assets		-	1,980	2,240	41	280	2,143	1,863	86.9%	2,240
Operational Buildings		-	1,980	2,240	41	280	2,143	1,863	86.9%	2,240
<i>Municipal Offices</i>			1,680	1,940	41	97	1,843	1,746	94.7%	1,940
<i>Yards</i>			300	300	-	183	300	117	39.0%	300
Intangible Assets		-	610	145	-	145	331	186	56.2%	145
Licences and Rights		-	610	145	-	145	331	186	56.2%	145
<i>Computer Software and Applications</i>			610	145	-	145	331	186	56.2%	145
Computer Equipment		-	1,620	1,369	-	1,204	1,469	265	18.0%	1,369
Computer Equipment			1,620	1,369	-	1,204	1,469	265	18.0%	1,369
Furniture and Office Equipment		-	1,601	2,283	11	977	1,976	999	50.5%	2,283
Furniture and Office Equipment			1,601	2,283	11	977	1,976	999	50.5%	2,283
Machinery and Equipment		-	2,070	6,046	380	3,742	4,290	549	12.8%	6,046
Machinery and Equipment			2,070	6,046	380	3,742	4,290	549	12.8%	6,046
Transport Assets		-	7,310	7,213	-	5,982	7,295	1,312	18.0%	7,213
Transport Assets			7,310	7,213	-	5,982	7,295	1,312	18.0%	7,213
Total Capital Expenditure on new assets	1	-	41,370	39,923	2,052	20,508	38,067	17,559	46.1%	39,923

10.3 Supporting Table C13b

WC013 Bergvrievier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

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	1,494	6,497	16,547	10,050	60.7%	15,517
Roads Infrastructure		-	1,259	259	-	44	495	450	91.0%	259
<i>Roads</i>		-	1,100	100	-	44	336	291	86.8%	100
<i>Road Structures</i>		-	159	159	-	-	159	159	100.0%	159
Storm water Infrastructure		-	605	571	-	556	571	15	2.6%	571
<i>Storm water Conveyance</i>		-	605	571	-	556	571	15	2.6%	571
Electrical Infrastructure		-	1,500	578	-	-	851	851	100.0%	578
<i>LV Networks</i>		-	1,500	578	-	-	851	851	100.0%	578
Water Supply Infrastructure		-	13,733	10,824	1,317	4,098	10,527	6,430	61.1%	10,824
<i>Reservoirs</i>		-	7,391	7,391	1,084	3,615	6,366	2,751	43.2%	7,391
<i>Pump Stations</i>		-	600	562	47	296	577	281	48.6%	562
<i>Distribution</i>		-	5,742	2,871	186	186	3,584	3,398	94.8%	2,871
Sanitation Infrastructure		-	5,358	2,982	176	1,497	3,597	2,100	58.4%	2,982
<i>Pump Station</i>		-	250	227	24	231	236	5	2.0%	227
<i>Reticulation</i>		-	3,258	1,077	93	93	1,637	1,544	94.3%	1,077
<i>Waste Water Treatment Works</i>		-	1,850	1,678	59	1,172	1,723	551	32.0%	1,678
Solid Waste Infrastructure		-	800	303	-	302	506	203	40.2%	303
<i>Waste Processing Facilities</i>		-	180	173	-	173	176	3	1.6%	173
<i>Waste Drop-off Points</i>		-	620	130	-	129	330	200	60.7%	130
Community Assets		-	2,925	5,111	126	1,680	4,015	2,335	58.2%	5,111
Community Facilities		-	1,470	3,743	-	368	2,527	2,159	85.4%	3,743
<i>Halls</i>		-	300	286	-	86	86	0	0.0%	286
<i>Centres</i>		-	120	1,703	-	120	1,250	1,131	90.4%	1,703
<i>Libraries</i>		-	-	162	-	162	119	(43)	-36.5%	162
<i>Cemeteries/Crematoria</i>		-	1,050	1,593	-	-	1,072	1,072	100.0%	1,593
Sport and Recreation Facilities		-	1,455	1,367	126	1,312	1,488	176	11.8%	1,367
<i>Outdoor Facilities</i>		-	1,455	1,367	126	1,312	1,488	176	11.8%	1,367
Other assets		-	1,980	2,240	41	280	2,143	1,863	86.9%	2,240
Operational Buildings		-	1,980	2,240	41	280	2,143	1,863	86.9%	2,240
<i>Municipal Offices</i>		-	1,680	1,940	41	97	1,843	1,746	94.7%	1,940
<i>Yards</i>		-	300	300	-	183	300	117	39.0%	300
Intangible Assets		-	610	145	-	145	331	186	56.2%	145
Licences and Rights		-	610	145	-	145	331	186	56.2%	145
<i>Computer Software and Applications</i>		-	610	145	-	145	331	186	56.2%	145
Computer Equipment		-	1,620	1,369	-	1,204	1,469	265	18.0%	1,369
<i>Computer Equipment</i>		-	1,620	1,369	-	1,204	1,469	265	18.0%	1,369
Furniture and Office Equipment		-	1,601	2,283	11	977	1,976	999	50.5%	2,283
<i>Furniture and Office Equipment</i>		-	1,601	2,283	11	977	1,976	999	50.5%	2,283
Machinery and Equipment		-	2,070	6,046	380	3,742	4,290	549	12.8%	6,046
<i>Machinery and Equipment</i>		-	2,070	6,046	380	3,742	4,290	549	12.8%	6,046
Transport Assets		-	7,310	7,213	-	5,982	7,295	1,312	18.0%	7,213
<i>Transport Assets</i>		-	7,310	7,213	-	5,982	7,295	1,312	18.0%	7,213
Total Capital Expenditure on new assets	1	-	41,370	39,923	2,052	20,508	38,067	17,559	46.1%	39,923

10.4 Supporting Table C13c

WC013 Bergvrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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	480	3,788	3,662	(126)	-3.4%	4,632
Roads Infrastructure		852	810	776	50	658	614	(44)	-7.2%	810
Roads		852	810	776	50	658	614	(44)	-7.2%	810
Storm water Infrastructure		193	335	365	19	179	295	116	39.2%	335
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		193	335	365	19	179	295	116	39.2%	335
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,948	2,350	2,660	203	1,984	1,776	(208)	-11.7%	2,350
LV Networks		1,948	2,350	2,660	203	1,984	1,776	(208)	-11.7%	2,350
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		624	580	671	48	621	602	(19)	-3.1%	580
Distribution		624	580	671	48	621	602	(19)	-3.1%	580
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		672	541	514	160	347	369	22	6.1%	541
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		672	541	514	160	347	369	22	6.1%	541
Solid Waste Infrastructure		-	16	5	-	-	7	7	100.0%	16
Landfill Sites		-	16	5	-	-	7	7	100.0%	16
Community Assets		10,811	13,869	12,836	731	8,787	10,704	1,917	17.9%	13,869
Community Facilities		7,821	10,295	9,094	514	6,112	7,731	1,619	20.9%	10,295
Cemeteries/Crematoria		815	900	699	42	550	675	125	18.5%	900
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		7,005	9,395	8,395	472	5,561	7,055	1,494	21.2%	9,395
Sport and Recreation Facilities		2,990	3,574	3,742	217	2,675	2,973	298	10.0%	3,574
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,990	3,574	3,742	217	2,675	2,973	298	10.0%	3,574
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		5,649	5,167	6,238	378	4,476	5,296	820	15.5%	5,167
Operational Buildings		5,612	5,108	6,139	377	4,417	5,228	811	15.5%	5,108
Municipal Offices		5,612	5,108	6,139	377	4,417	5,228	811	15.5%	5,108
Housing		38	59	99	1	59	68	9	13.8%	59
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		38	59	99	1	59	68	9	13.8%	59
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		318	371	1,150	-	1,100	703	(396)	-56.3%	371
Computer Equipment		318	371	1,150	-	1,100	703	(396)	-56.3%	371
Furniture and Office Equipment		39	30	30	1	5	18	13	73.1%	30
Furniture and Office Equipment		39	30	30	1	5	18	13	73.1%	30
Machinery and Equipment		1,355	1,042	1,073	35	637	983	346	35.2%	1,042
Machinery and Equipment		1,355	1,042	1,073	35	637	983	346	35.2%	1,042
Transport Assets		3,256	3,375	3,293	184	2,355	2,596	241	9.3%	3,375
Transport Assets		3,256	3,375	3,293	184	2,355	2,596	241	9.3%	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	1,810	21,147	23,963	2,816	11.7%	28,485

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April										
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	18,512	18,512	-		20,186
Roads Infrastructure		2,859	3,172	3,224	275	2,675	2,675	-		3,172
<i>Roads</i>		2,859	3,172	3,224	275	2,675	2,675	-		3,172
Storm water Infrastructure		422	414	419	36	348	348	-		414
<i>Drainage Collection</i>		422	414	419	36	348	348	-		414
Electrical Infrastructure		1,991	2,154	2,166	182	1,802	1,802	-		2,154
<i>MV Substations</i>		1,991	2,151	2,165	182	1,801	1,801	-		2,151
<i>LV Networks</i>		-	3	1	(0)	1	1	-		3
Water Supply Infrastructure		2,541	2,585	2,759	250	2,259	2,259	-		2,585
<i>Pump Stations</i>		2,541	2,577	2,758	251	2,256	2,256	-		2,577
<i>Water Treatment Works</i>		-	8	1	(1)	2	2	-		8
Sanitation Infrastructure		3,040	3,044	3,181	281	2,619	2,619	-		3,044
<i>Pump Station</i>		-	6	1	(1)	2	2	-		6
<i>Reticulation</i>		3,040	3,038	3,180	282	2,617	2,617	-		3,038
Solid Waste Infrastructure		9,820	8,817	11,254	1,222	8,810	8,810	-		8,817
<i>Landfill Sites</i>		9,294	8,491	10,744	1,158	8,428	8,428	-		8,491
<i>Waste Drop-off Points</i>		526	326	510	64	382	382	-		326
Community Assets		1,456	2,569	1,672	35	1,603	1,603	-		2,569
Community Facilities		881	767	991	109	774	774	-		767
<i>Halls</i>		99	267	233	15	202	202	-		267
<i>Centres</i>		315	69	286	49	188	188	-		69
<i>Libraries</i>		94	206	88	(6)	101	101	-		206
<i>Cemeteries/Crematoria</i>		111	203	132	3	127	127	-		203
<i>Public Open Space</i>		262	22	252	48	156	156	-		22
Sport and Recreation Facilities		575	1,802	681	(74)	829	829	-		1,802
<i>Indoor Facilities</i>		-	36	1	(4)	9	9	-		36
<i>Outdoor Facilities</i>		575	1,766	680	(70)	820	820	-		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	525	525	-		801
Operational Buildings		531	801	563	19	525	525	-		801
<i>Municipal Offices</i>		531	801	563	19	525	525	-		801
Intangible Assets		396	346	439	47	344	344	-		346
Licences and Rights		396	346	439	47	344	344	-		346
<i>Computer Software and Applications</i>		396	346	439	47	344	344	-		346
Computer Equipment		630	619	635	55	525	525	-		619
Computer Equipment		630	619	635	55	525	525	-		619
Furniture and Office Equipment		974	874	907	79	748	748	-		874
Furniture and Office Equipment		974	874	907	79	748	748	-		874
Machinery and Equipment		873	843	898	81	735	735	-		843
Machinery and Equipment		873	843	898	81	735	735	-		843
Transport Assets		2,075	2,406	2,135	146	1,842	1,842	-		2,406
Transport Assets		2,075	2,406	2,135	146	1,842	1,842	-		2,406
Total Depreciation	1	27,625	28,668	30,270	2,709	24,851	24,851	-		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 - M10										
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	868	15,569	21,652	6,083	28.1%	22,272
Roads Infrastructure		-	10,890	11,497	134	10,763	11,277	514	4.6%	11,497
Roads			10,890	11,497	134	10,763	11,277	514	4.6%	11,497
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	3,500	3,400	583	836	3,440	2,604	75.7%	3,400
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			700	700	20	163	700	537	76.7%	700
LV Networks			2,800	2,700	563	673	2,740	2,067	75.5%	2,700
Capital Spares										
Water Supply Infrastructure		-	1,525	3,875	16	3,451	3,835	384	10.0%	3,875
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution			1,525	3,875	16	3,451	3,835	384	10.0%	3,875
Sanitation Infrastructure		-	2,500	3,500	135	520	3,100	2,580	83.2%	3,500
Pump Station										
Reticulation										
Waste Water Treatment Works			2,500	3,500	135	520	3,100	2,580	83.2%	3,500
Community Assets		-	1,450	1,220	-	570	1,000	430	43.0%	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	903	430	47.6%	1,123
Indoor Facilities										
Outdoor Facilities			1,350	1,123	-	473	903	430	47.6%	1,123
Capital Spares										
Other assets		-	300	240	-	198	260	62	23.7%	240
Operational Buildings		-	300	240	-	198	260	62	23.7%	240
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops			300	240	-	198	260	62	23.7%	240
Total Capital Expenditure on upgrading of existing	1	-	20,165	23,732	868	16,338	22,912	6,574	28.7%	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 April 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

15
12 May 2023

