

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 June 2023

Table of Contents

PART 1: IN-YEAR REPORT

- Section 1 - Mayor's Report
- Section 2 - Resolutions
- Section 3 - Executive Summary
- Section 4 - In-year budget statement tables

PART 2: SUPPORTING DOCUMENTATION

- Section 5 - Debtors' analysis
- Section 6 - Creditors' analysis
- Section 7 - Investment portfolio analysis
- Section 8 - Allocation and grant receipts and expenditure
- Section 9 - Councillor and board members allowances and Employee benefits
- Section 10 - Capital programme performance
- Section 11 - Municipal manager's quality certification

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 June 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 June 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	435,800,470.43	471,476,500.00	- 35,676,029.57	-8%
Total Expenditure	488,069,437.00	490,205,744.00	457,517,388.50	490,221,144.00	- 32,703,755.50	-7%
Total Capital Expenditure	83,154,566.00	85,001,344.35	73,766,555.74	85,001,344.00	- 11,234,788.26	-13%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R35.676 million against the total budget for the period ended 30 June 2023.

The operating expenditure is underspent by R32.704 million. See below reasons per expenditure type.

The total capital budget amounts to R85.001 million. The expenditure for the period amounts to 73.767 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 June 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	95,278	94,702	576	1%
Service charges - electricity revenue	144,645	160,568	149,193	130,382	149,193	(18,811)	-13%
Service charges - water revenue	36,020	36,807	38,726	39,603	38,726	877	2%
Service charges - sanitation revenue	15,866	17,762	17,912	17,807	17,912	(105)	-1%
Service charges - refuse revenue	26,650	32,567	32,565	33,031	32,565	466	1%
Rental of facilities and equipment	1,506	1,674	1,645	1,393	1,645	(252)	-15%
Interest earned - external investments	7,447	7,981	10,325	12,430	10,325	2,105	20%
Interest earned - outstanding debtors	5,166	5,000	6,000	7,077	6,000	1,077	18%
Fines, penalties and forfeits	18,737	21,286	22,922	5,349	22,922	(17,573)	-77%
Licences and permits	85	77	57	79	57	22	39%
Agency services	4,676	5,788	4,691	4,760	4,691	69	1%
Transfers and subsidies	68,725	73,909	75,884	74,411	75,884	(1,473)	-2%
Other revenue	10,304	11,325	10,754	13,755	10,754	3,001	28%
Gains	1,638	2,700	6,100	444	6,100	(5,656)	-93%
Total Revenue (excluding capital transfers and contributions)	425,875	472,147	471,477	435,800	471,477	(35,676)	-8%

Total revenue received to date was R435,800,470.43 which represents 92.43% of the total operating revenue budget for the year.

The following is highlighted with regards to the variances in Revenue:

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 15% was attained for this revenue source for the financial year ended 30 June 2023.

Interest earned – External Investments: Improved cashflow and investment management yielded

a positive variance of 20% in comparison to budgeted income for this category of income.

Fines, penalties and forfeits: A negative result variance of 77% is reflected as the iGRAP 1 consideration for fines issued still needs to be done as part of the year end process.

Licences and permits: A positive YTD variance of 39% was attained for this revenue source for the financial year ended 30 June 2023.

Transfers and subsidies: A negative YTD variance of 2% due to the revenue recognition journals that have still to be done. It is anticipated that upon the closing of the books this variance will be within an acceptable norm.

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	152,302	160,424	(8,122)	-5%
Remuneration of councillors	6,801	6,993	6,985	6,791	6,985	(194)	-3%
Debt impairment	13,606	30,490	31,673	31,673	31,673	-	
Depreciation & asset impairment	27,625	28,668	30,270	30,270	30,270	-	
Finance charges	17,971	19,514	21,848	21,847	21,848	(1)	0%
Bulk purchases - electricity	118,995	128,498	122,498	118,597	122,223	(3,626)	-3%
Inventory consumed	15,362	17,780	23,046	19,481	23,276	(3,795)	-16%
Contracted services	32,895	38,447	36,625	29,578	37,204	(7,626)	-20%
Transfers and Grants	6,736	7,797	8,134	8,389	8,566	(177)	-2%
Other expenditure	30,995	40,287	44,753	38,589	45,047	(6,459)	-14%
Losses	-	2,705	2,705	-	2,705	(2,705)	-100%
Total Expenditure	417,021	488,069	490,206	457,517	490,221	(32,704)	-7%

The total expenditure to date is R457,517,388.50 which represents 93.33% 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 5%, is recorded however the provision for employee benefits, both post-retirement and in-service benefits needs still to be done after receipt of actuarial reports.

Bulk Purchases – Electricity: A negative budget variance of 3% is reflected due to loadshedding and people leaving the grid.

Inventory Consumed: A negative YTD budget variance of 16% due underspending on bulk water, chemicals and fuel.

Contracted services: A negative YTD budget variance of 20% is reflected due to underspending on valuation cost, revenue enhancement, legal cost, security and accounting and auditing (under).

Transfers and Subsidies: A negative YTD budget variance of 2% is reflected for this expenditure category for the financial year ended 30 June 20203.

Other expenditure: A negative YTD budget variance of 14% less than budget is recorded due to a combination of under and over expenditure. It is anticipated that this figure will also change after the year end processes have been completed.

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	16,161	20,133	(3,972)	-20%
Vote 5 - Community Services	-	160	652	911	911	(0)	0%
Total Capital Multi-year expenditure	-	27,601	20,996	17,192	21,164	(3,972)	-19%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	-	450	2,191	697	2,210	(1,513)	-68%
Vote 2 - Finance	-	960	495	495	495	(0)	0%
Vote 3 - Corporate Services	-	2,145	2,181	2,175	2,205	(30)	-1%
Vote 4 - Technical Services	-	43,248	50,643	45,750	50,860	(5,110)	-10%
Vote 5 - Community Services	-	8,750	8,495	7,458	8,067	(610)	-8%
Total Capital single-year expenditure	-	55,553	64,005	56,575	63,837	(7,263)	-11%
Total Capital Expenditure	-	83,155	85,001	73,767	85,001	(11,235)	-13%
Funded by:							
National Government	-	15,971	16,611	16,348	16,611	(264)	-2%
Provincial Government	-	7,640	4,541	3,134	4,541	(1,407)	-31%
District Municipality	-	-	1,583	230	1,583	(1,353)	-85%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	528	648	540	648	(108)	-17%
Transfers and subsidies - capital (in-kind)	-	-	2,250	2,250	2,250	-	
Transfers recognised - capital	-	24,139	25,634	22,502	25,634	(3,132)	-12%
Borrowing	-	40,000	39,630	32,836	39,630	(6,795)	-17%
Internally generated funds	-	19,016	19,737	18,429	19,737	(1,308)	-7%
Total Capital Funding	-	83,155	85,001	73,767	85,001	(11,235)	-13%

Capital Expenditure:

Total year to date capital expenditure as at 30 June 2023 amounts to R73,766,555.74

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 R696,666.68 or 31.52% of the adjusted budget of R2,209,928.00.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R494,986.32 or 99.97% of the adjusted budget of R495,123.00.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R2,295,113.11 or 98.69% of the adjusted budget of R2,325,492.00.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R61,911,173.16 or 87.21% of the adjusted budget of R70,992,658.00.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R8,368,616.47 or 93.21% of the adjusted budget of R8,978,143.00.

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	316,101,000.00
Gross Debtors Closing balance 31 Mei 2023	C	146,105,060.91
Bad debts written-off (July 22 - June 23)	D	3,120,343.93
Billed Revenue 2022/23(July - June)		316,101,000.00
Nett Billed Revenue		303,826,477.71
% debtor payment achieved		96.12
Nett Payment received - June 23		21,523,905.09

Cash flow

The Cash Book Balance (investments included) as at 30 June 2023 reflects a positive amount of R175,391 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

						2023-06-01					2023-06-30
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	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			21,290,369.05				155,740.51	21,446,109.56
Standard Bank	078722675/014	Fixed	2022-12-21	2023-06-21	8.5500%	41,508,547.93		41,705,315.07		196,767.14	-
Nedbank	037881004312/50	Fixed	2023-04-14	2024-01-09	9.7100%	50,638,465.76				399,041.10	51,037,506.86
ABSA		Fixed	2023-04-14	2024-01-09	9.5000%	40,499,726.02				312,328.77	40,812,054.79
Total Investment						153,937,108.76	0.00	41,705,315.07	0.00	1,063,877.52	113,295,671.21

During the month of June 2023, no investments were made. The accrued interest for June 2023 amount to R1,063,877.52. The total amount invested at 30 June was R113,295,671.21.

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	-	57,506,000.00	-
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	-	80,622,027.00	-
Provincial Government: Transfers and Grants							
Human Settlements	9,150,000.00	-8,624,000.00		526,000.00	-	309,831.47	216,168.53
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading	120,000.00			120,000.00	-	120,000.00	-
Libraries	8,053,000.00		608,285.00	8,661,285.00	-	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	-	98,091,407.47	356,168.53

3.3 Material variances from SDBIP

There are no material variances to be reported

3.4 Remedial or corrective steps

No action required

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June							
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%	4.8%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	46.6%	44.5%	46.6%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.4%	31.3%	28.9%	34.3%	31.3%
Gearing	Long Term Borrowing/ Funds & Reserves		186.1%	309.9%	255.9%	321.6%	309.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	346.9%	305.6%	332.0%	375.7%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.0%	184.3%	195.9%	267.2%	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%	18.8%	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%	34.9%	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%	5.0%	5.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

3.6 Conclusion

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

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

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

And

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

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

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

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June										
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	9,987	181,319	181,597	(278)	0%	173,145
Executive and council		33,904	57,657	57,600	0	57,596	57,600	(4)	0%	57,657
Finance and administration		109,102	115,488	123,997	9,987	123,723	123,997	(274)	0%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		32,470	44,934	37,863	2,549	20,467	37,863	(17,396)	-46%	44,934
Community and social services		9,304	8,877	9,505	1,177	8,877	9,505	(629)	-7%	8,877
Sport and recreation		5,259	5,618	5,314	462	6,077	5,314	763	14%	5,618
Public safety		17,528	21,267	22,518	909	5,513	22,518	(17,004)	-76%	21,267
Housing		380	9,172	526	-	-	526	(526)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26,534	25,559	27,760	3,503	26,117	27,760	(1,643)	-6%	25,559
Planning and development		19,633	17,913	21,192	3,050	19,598	21,192	(1,594)	-8%	17,913
Road transport		6,901	7,646	6,568	453	6,519	6,568	(49)	-1%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		243,902	252,647	247,641	18,245	230,177	249,891	(19,715)	-8%	252,647
Energy sources		147,769	160,753	153,523	11,198	133,652	153,523	(19,871)	-13%	160,753
Water management		38,232	40,743	42,662	2,721	42,757	42,662	94	0%	40,743
Waste water management		24,727	17,786	17,936	1,512	17,833	17,936	(103)	-1%	17,786
Waste management		33,174	33,365	33,520	2,814	35,934	35,770	164	0%	33,365
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	445,913	496,285	494,860	34,284	458,079	497,110	(39,032)	-8%	496,285
Expenditure - Functional										
Governance and administration		91,701	118,962	116,685	5,222	106,097	116,492	(10,394)	-9%	118,962
Executive and council		23,509	26,211	26,666	1,693	26,514	27,004	(489)	-2%	26,211
Finance and administration		67,078	91,251	88,734	3,419	78,417	88,328	(9,911)	-11%	91,251
Internal audit		1,114	1,500	1,285	110	1,166	1,160	5	0%	1,500
Community and public safety		65,398	76,550	74,865	6,818	70,387	75,056	(4,669)	-6%	76,550
Community and social services		12,272	13,873	13,972	1,377	12,690	13,717	(1,026)	-7%	13,873
Sport and recreation		18,282	22,168	21,166	1,358	17,784	20,457	(2,673)	-13%	22,168
Public safety		32,701	36,852	37,763	3,908	38,043	38,918	(875)	-2%	36,852
Housing		2,143	3,657	1,963	175	1,869	1,964	(95)	-5%	3,657
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		46,343	52,940	53,701	5,615	50,897	53,639	(2,742)	-5%	52,940
Planning and development		15,403	17,411	17,827	2,195	17,350	18,261	(911)	-5%	17,411
Road transport		30,940	35,529	35,874	3,420	33,547	35,378	(1,831)	-5%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		213,579	239,618	244,955	37,218	230,137	245,034	(14,898)	-6%	239,618
Energy sources		135,169	150,339	147,549	24,799	141,100	147,565	(6,464)	-4%	150,339
Water management		23,469	23,509	29,006	3,985	25,976	29,265	(3,289)	-11%	23,509
Waste water management		10,395	15,219	15,355	1,447	12,175	15,326	(3,151)	-21%	15,219
Waste management		44,545	50,551	53,045	6,987	50,886	52,879	(1,993)	-4%	50,551
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	417,021	488,069	490,206	54,873	457,517	490,221	(32,704)	-7%	488,069
Surplus/ (Deficit) for the year		28,893	8,216	4,655	(20,589)	561	6,889	(6,328)	-92%	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) - M12 June										
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	232	57,994	59,627	(1,632)	-2.7%	57,657
Vote 2 - Finance		106,273	109,990	116,399	10,018	119,624	116,399	3,226	2.8%	109,990
Vote 3 - Corporate Services		1,664	3,248	3,213	9	359	3,213	(2,854)	-88.8%	3,248
Vote 4 - Technical Services		266,530	274,668	273,068	21,101	254,874	275,318	(20,444)	-7.4%	274,668
Vote 5 - Community Services		37,146	50,722	42,554	2,924	25,227	42,554	(17,327)	-40.7%	50,722
Total Revenue by Vote	2	445,913	496,285	494,860	34,284	458,079	497,110	(39,032)	-7.9%	496,285
Expenditure by Vote										
Vote 1 - Municipal Manager	1	28,342	32,593	32,960	2,490	32,612	33,722	(1,111)	-3.3%	32,593
Vote 2 - Finance		31,997	46,098	43,992	2,810	39,153	43,536	(4,383)	-10.1%	46,098
Vote 3 - Corporate Services		28,839	38,156	37,362	(875)	32,141	37,162	(5,021)	-13.5%	38,156
Vote 4 - Technical Services		257,739	289,667	295,275	43,292	278,099	295,231	(17,132)	-5.8%	289,667
Vote 5 - Community Services		70,104	81,555	80,617	7,156	75,513	80,570	(5,057)	-6.3%	81,555
Total Expenditure by Vote	2	417,021	488,069	490,206	54,873	457,517	490,221	(32,704)	-6.7%	488,069
Surplus/ (Deficit) for the year	2	28,893	8,216	4,655	(20,589)	561	6,889	(6,328)	-91.9%	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) - M12 June										
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	7,317	95,278	94,702	576	1%	94,702
Service charges - electricity revenue		144,645	160,568	149,193	8,434	130,382	149,193	(18,811)	-13%	160,568
Service charges - water revenue		36,020	36,807	38,726	3,074	39,603	38,726	877	2%	36,807
Service charges - sanitation revenue		15,866	17,762	17,912	1,510	17,807	17,912	(105)	-1%	17,762
Service charges - refuse revenue		26,650	32,567	32,565	2,771	33,031	32,565	466	1%	32,567
Rental of facilities and equipment		1,506	1,674	1,645	(1)	1,393	1,645	(252)	-15%	1,674
Interest earned - external investments		7,447	7,981	10,325	1,225	12,430	10,325	2,105	20%	7,981
Interest earned - outstanding debtors		5,166	5,000	6,000	785	7,077	6,000	1,077	18%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,737	21,286	22,922	901	5,349	22,922	(17,573)	-77%	21,286
Licences and permits		85	77	57	1	79	57	22	39%	77
Agency services		4,676	5,788	4,691	375	4,760	4,691	69	1%	5,788
Transfers and subsidies		68,725	73,909	75,884	2,085	74,411	75,884	(1,473)	-2%	73,909
Other revenue		10,304	11,325	10,754	927	13,755	10,754	3,001	28%	11,325
Gains		1,638	2,700	6,100	-	444	6,100	(5,656)	-93%	2,700
Total Revenue (excluding capital transfers and contributions)		425,875	472,147	471,477	29,405	435,800	471,477	(35,676)	-8%	472,147
Expenditure By Type										
Employee related costs		146,035	166,890	161,669	7,027	152,302	160,424	(8,122)	-5%	166,890
Remuneration of councillors		6,801	6,993	6,985	549	6,791	6,985	(194)	-3%	6,993
Debt impairment		13,606	30,490	31,673	2,777	31,673	31,673	-	-	30,490
Depreciation & asset impairment		27,625	28,668	30,270	2,709	30,270	30,270	-	-	28,668
Finance charges		17,971	19,514	21,848	7,812	21,847	21,848	(1)	0%	19,514
Bulk purchases - electricity		118,995	128,498	122,498	21,624	118,597	122,223	(3,626)	-3%	128,498
Inventory consumed		15,362	17,780	23,046	2,939	19,481	23,276	(3,795)	-16%	17,780
Contracted services		32,895	38,447	36,625	4,926	29,578	37,204	(7,626)	-20%	38,447
Transfers and Grants		6,736	7,797	8,134	662	8,389	8,566	(177)	-2%	7,797
Other expenditure		30,995	40,287	44,753	3,848	38,589	45,047	(6,459)	-14%	40,287
Losses		-	2,705	2,705	-	-	2,705	(2,705)	-100%	2,705
Total Expenditure		417,021	488,069	490,206	54,873	457,517	490,221	(32,704)	-7%	488,069
Surplus/(Deficit)		8,855	(15,923)	(18,729)	(25,468)	(21,717)	(18,745)	(2,972)	0	(15,923)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,804	23,611	22,735	4,848	19,661	22,735	(3,075)	(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	32	367	648	(281)	(0)	528
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	2,250	2,250	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28,893	8,216	4,655	(20,589)	561	6,889			8,216
Taxation								-		
Surplus/(Deficit) after taxation		28,893	8,216	4,655	(20,589)	561	6,889			8,216
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		28,893	8,216	4,655	(20,589)	561	6,889			8,216
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		28,893	8,216	4,655	(20,589)	561	6,889			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) - M12 June										
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	6,136	16,161	20,133	(3,972)	-20%	20,133
Vote 5 - Community Services		-	160	652	259	911	911	(0)	0%	911
Total Capital Multi-year expenditure	4,7	-	27,601	20,996	6,395	17,192	21,164	(3,972)	-19%	21,164
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	450	2,191	458	697	2,210	(1,513)	-68%	2,210
Vote 2 - Finance		-	960	495	2	495	495	(0)	0%	495
Vote 3 - Corporate Services		-	2,145	2,181	130	2,175	2,205	(30)	-1%	2,205
Vote 4 - Technical Services		-	43,248	50,643	9,025	45,750	50,860	(5,110)	-10%	50,860
Vote 5 - Community Services		-	8,750	8,495	3,959	7,458	8,067	(610)	-8%	8,067
Total Capital single-year expenditure	4	-	55,553	64,005	13,573	56,575	63,837	(7,263)	-11%	63,837
Total Capital Expenditure		-	83,155	85,001	19,968	73,767	85,001	(11,235)	-13%	85,001
Capital Expenditure - Functional Classification										
Governance and administration		-	4,798	4,561	1,267	4,435	4,605	(169)	-4%	4,605
Executive and council		-	140	140	55	153	159	(6)	-4%	159
Finance and administration		-	4,658	4,421	1,213	4,282	4,446	(164)	-4%	4,446
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	8,910	9,146	4,218	8,369	8,978	(610)	-7%	8,978
Community and social services		-	1,910	2,754	1,304	2,613	2,613	(0)	0%	2,613
Sport and recreation		-	4,925	4,387	1,860	4,338	4,365	(27)	-1%	4,365
Public safety		-	1,060	992	646	986	986	(0)	0%	986
Housing		-	1,015	1,014	408	432	1,014	(582)	-57%	1,014
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	26,260	21,792	3,238	17,211	21,775	(4,564)	-21%	21,775
Planning and development		-	13,360	8,237	3,109	4,088	8,237	(4,149)	-50%	8,237
Road transport		-	12,900	13,554	129	13,123	13,537	(414)	-3%	13,537
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	43,187	49,502	11,244	43,752	49,644	(5,892)	-12%	49,644
Energy sources		-	8,020	12,605	4,073	9,446	12,605	(3,159)	-25%	12,605
Water management		-	24,250	24,338	5,896	23,343	24,247	(904)	-4%	24,247
Waste water management		-	6,230	6,371	1,241	4,906	6,615	(1,708)	-26%	6,615
Waste management		-	4,688	6,188	34	6,057	6,178	(121)	-2%	6,178
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	83,155	85,001	19,968	73,767	85,001	(11,235)	-13%	85,001
Funded by:										
National Government		-	15,971	16,611	2,153	16,348	16,611	(264)	-2%	16,611
Provincial Government		-	7,640	4,541	143	3,134	4,541	(1,407)	-31%	4,541
District Municipality		-	-	1,583	230	230	1,583	(1,353)	-85%	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	32	540	648	(108)	-17%	648
Transfers and subsidies - capital (in-kind)		-	-	2,250	-	2,250	2,250	-	-	2,250
Transfers recognised - capital		-	24,139	25,634	2,557	22,502	25,634	(3,132)	-12%	25,634
Borrowing	6	-	40,000	39,630	11,355	32,836	39,630	(6,795)	-17%	39,630
Internally generated funds		-	19,016	19,737	6,056	18,429	19,737	(1,308)	-7%	19,737
Total Capital Funding		-	83,155	85,001	19,968	73,767	85,001	(11,235)	-13%	85,001

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M12 June						
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	62,095	23,537
Call investment deposits		120,778	100,000	100,000	113,296	100,000
Consumer debtors		71,875	70,064	83,664	80,661	70,064
Other debtors		17,232	7,643	6,186	(10,514)	7,643
Current portion of long-term receivables		2,409	2,516	2,409	–	2,516
Inventory		955	1,080	950	1,050	1,080
Total current assets		236,059	204,840	227,435	246,588	204,840
Non current assets						
Long-term receivables		6,253	4,430	6,253	11,951	4,430
Investments		–	–	–	–	–
Investment property		14,688	15,898	15,670	15,087	15,898
Investments in Associate		–	–	–	–	–
Property, plant and equipment		483,301	536,321	537,344	526,692	536,321
Biological		–	–	–	–	–
Intangible		3,113	4,185	2,819	2,819	4,185
Other non-current assets		454	454	454	454	454
Total non current assets		507,809	561,288	562,540	557,003	561,288
TOTAL ASSETS		743,868	766,128	789,975	803,591	766,128
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		9,657	10,082	12,299	(8,244)	10,082
Consumer deposits		4,786	5,114	5,181	5,832	5,114
Trade and other payables		38,381	33,765	34,316	54,581	33,765
Provisions		15,231	18,073	16,707	13,468	18,073
Total current liabilities		68,055	67,034	68,503	65,637	67,034
Non current liabilities						
Borrowing		65,834	96,411	90,523	113,739	96,411
Provisions		142,733	154,591	156,957	156,916	154,591
Total non current liabilities		208,567	251,002	247,481	270,655	251,002
TOTAL LIABILITIES		276,623	318,036	315,984	336,292	318,036
NET ASSETS	2	467,246	448,091	473,991	467,299	448,091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		431,877	416,982	438,623	431,930	416,982
Reserves		35,368	31,109	35,368	35,368	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	467,246	448,091	473,991	467,299	448,091

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
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	6,372	85,682	89,143	(3,461)	-4%	89,143
Service charges		214,279	241,842	232,482	17,613	237,687	241,842	(4,155)	-2%	241,842
Other revenue		22,696	22,932	22,172	4,554	76,073	22,932	53,141	232%	22,932
Transfers and Subsidies - Operational		68,725	73,909	74,820	-	70,487	73,909	(3,422)	-5%	73,909
Transfers and Subsidies - Capital		15,848	24,139	20,383	-	24,897	24,139	758	3%	24,139
Interest		7,429	10,433	13,279	2,010	19,638	10,433	9,205	88%	10,433
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(349,255)	(396,866)	(393,786)	(34,011)	(423,563)	(396,866)	26,697	-7%	(396,866)
Finance charges		(7,206)	(7,802)	(7,938)	(4,252)	(7,605)	(7,802)	(198)	3%	(7,802)
Transfers and Grants		(6,736)	(7,797)	(8,134)	(662)	(8,389)	(7,797)	592	-8%	(7,797)
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,888	49,932	42,421	(8,374)	74,907	49,932	(24,974)	-50%	49,932
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		617	-	3,400	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(54,333)	(83,155)	(82,910)	(19,968)	(73,767)	(83,155)	(9,388)	11%	(83,155)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(53,716)	(83,155)	(79,510)	(19,968)	(73,767)	(83,155)	(9,388)	11%	(83,155)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,650	40,000	39,630	39,630	39,630	40,000	(370)	-1%	40,000
Increase (decrease) in consumer deposits		-	395	395	-	-	395	(395)	-100%	395
Payments										
Repayment of borrowing		(7,880)	(10,082)	(12,299)	(6,299)	(9,020)	(10,082)	(1,062)	11%	(10,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		6,770	30,313	27,726	33,331	30,610	30,313	(298)	-1%	30,313
NET INCREASE/ (DECREASE) IN CASH HELD		1,942	(2,910)	(9,363)	4,989	31,750	(2,910)			(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		175,391	140,679			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 - M12 June													
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	3,503	1,220	723	690	629	780	3,060	7,029	17,635	12,189		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,965	1,051	490	319	283	206	1,044	5,111	14,469	6,963		
Receivables from Non-exchange Transactions - Property Rates	1400	7,053	2,489	1,014	952	733	665	5,362	24,674	42,942	32,386		
Receivables from Exchange Transactions - Waste Water Management	1500	1,649	846	540	512	473	454	2,602	7,807	14,884	11,848		
Receivables from Exchange Transactions - Waste Management	1600	3,093	1,478	916	856	784	764	4,191	11,952	24,034	18,548		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	777	733	660	638	576	545	3,040	9,193	16,163	13,992		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(4,573)	92	38	35	36	32	328	3,282	(729)	3,714		
Total By Income Source	2000	17,467	7,910	4,381	4,002	3,515	3,447	19,628	69,049	129,398	99,640	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	186	341	288	248	230	218	2,105	3,104	6,720	5,905		
Commercial	2300	5,978	1,326	598	453	444	344	2,174	11,949	23,266	15,364		
Households	2400	7,689	4,826	2,923	2,670	2,490	2,580	14,092	52,281	89,551	74,113		
Other	2500	3,614	1,417	572	632	350	304	1,257	1,715	9,862	4,258		
Total By Customer Group	2600	17,467	7,910	4,381	4,002	3,515	3,447	19,628	69,049	129,398	99,640	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June														
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	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial /	Investment Top Up	Closing Balance
		Yrs/Months										Premature Withdrawal (4)		
R thousands														
Municipality														
ABSA		call			variable					21,290	156		-	21,446
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	41,509	197	(41,705)		0
Nedbank		9			fixed	9.71%			09 January 2024	50,638	399		-	51,038
ABSA		9			fixed	9.50%			09 January 2024	40,500	312		-	40,812
										-				-
Municipality sub-total										153,937	1,064	(41,705)	-	113,296

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 - M12 June										
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	63,914	(0)	0.0%	63,914
Local Government Equitable Share		-	57,506	57,506	-	57,506	57,506	-		57,506
Municipal Infrastructure Grant		-	2,786	2,786	-	2,786	2,786	-		2,786
Expanded Public Works Programme		-	1,662	1,662	-	1,662	1,662	-		1,662
Financial Management Grant		-	1,550	1,550	-	1,550	1,550	-		1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant	3	-	411	411	-	411	411	(0)	0.0%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	9,823	10,496	-	10,356	9,823	2,183	22.2%	9,823
Libraries		-	8,033	8,031	-	8,031	8,033	(2)	0.0%	8,033
Department of Human Settlements		-	1,650	-	-	-	1,650	-		1,650
Maintenance of Roads		-	140	140	-	-	140	(140)	-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	-	237	-	237	#DIV/0!	-
Joint Distict and Metro Approach Grant		-	-	237	-	237	-	237	#DIV/0!	-
Other grant providers:		-	172	172	-	362	172	190	110.3%	172
Heist op den Berg		-	172	172	-	362	172	190	110.3%	172
		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	73,909	74,820	-	74,869	73,909	2,610	3.5%	73,909
Capital Transfers and Grants										
National Government:		-	15,971	15,971	-	15,971	15,971	-		15,971
Municipal Infrastructure Grant		-	13,231	13,231	-	13,231	13,231	-		13,231
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	2,739	2,739	-	2,739	2,739	-		2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	7,640	4,268	-	4,052	7,640	(3,588)	-47.0%	7,640
Regional Socio - Economic Project		-	120	120	-	120	120	-		120
Libraries		-	20	22	-	22	20	-		20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities Support Grant		-	-	-	-	-	-	-		-
Department of Human Settlements		-	7,500	526	-	310	7,500	-		7,500
Loadshedding Emergency Relief Grant		-	-	3,600	-	3,600	-	3,600	#DIV/0!	-
District Municipality:		-	-	1,583	-	1,583	-	1,583	#DIV/0!	-
Joint Distict and Metro Approach Grant		-	-	1,583	-	1,583	-	1,583	#DIV/0!	-
Other grant providers:		-	528	528	-	339	528	(189)	-35.7%	528
Heist op den Berg		-	528	528	-	339	528	(189)	-35.7%	528
		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	24,139	22,349	-	21,944	24,139	(2,194)	-9.1%	24,139
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	98,048	97,169	-	96,814	98,048	416	0.4%	98,048

8.2 Supporting Table C7

WC013 Bergvriervier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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	5,407	63,975	64,011	(36)	-0.1%	63,914
Local Government Equitable Share		-	57,506	57,506	4,792	57,506	57,506	-		57,506
Municipal Infrastructure Grant		-	2,786	2,882	394	2,890	2,882	8	0.3%	2,786
Expanded Public Works Programme		-	1,662	1,662	78	1,618	1,662	(44)	-2.7%	1,662
Financial Management Grant		-	1,550	1,550	143	1,550	1,550	0	0.0%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	411	411	-	411	411	(0)	0.0%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
Provincial Government:		-	9,823	11,464	1,490	10,177	11,464	(1,287)	-11.2%	9,823
Libraries		-	8,033	8,366	965	7,695	8,366	(671)	-8.0%	8,033
Department of Human Settlements		-	1,650	-	-	-	-	-		1,650
Maintenance of Roads		-	140	140	-	34	140	(106)	-76.0%	140
Municipal Capacity Building Grant		-	-	2,514	498	2,015	2,514	(499)	-19.8%	-
Public Employment Support Grant		-	-	445	27	434	445	(11)	-2.4%	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-		-
District Municipality:		-	-	237	34	34	237	(203)	-85.5%	-
		-	-	-	-	-	-	-		-
<i>Joint Distict and Metro Approach Grant</i>		-	-	237	34	34	237	(203)	-85.5%	-
Other grant providers:		-	172	172	-	112	172	(60)	-34.8%	172
<i>Heist op den Berg</i>		-	172	172	-	112	172	(60)	-34.8%	172
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	73,909	75,884	6,931	74,299	75,884	(1,585)	-2.1%	73,909
Capital expenditure of Transfers and Grants										
National Government:		-	15,971	16,611	2,153	16,348	16,611	(264)	-1.6%	15,971
Municipal Infrastructure Grant		-	13,231	13,872	2,153	13,609	13,872	(264)	-1.9%	13,231
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	2,739	2,739	-	2,739	2,739	(0)	0.0%	2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	140	4,541	149	3,134	4,541	(1,407)	-124.7%	7,640
Regional Socio - Economic Project		-	120	120	-	120	120	(0)	-0.2%	120
Libraries		-	20	295	105	295	295	(0)	0.0%	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Department of Human Settlements		-	7,500	526	-	-	526	(526)	-100.0%	7,500
Loadshedding Emergency Relief Grant		-	-	3,600	44	2,719	3,600	(881)	-24.5%	-
District Municipality:		-	-	1,583	230	230	1,583	(1,353)	-85.5%	-
<i>Joint Distict and Metro Approach Grant</i>		-	-	1,583	230	230	1,583	(1,353)	-85.5%	-
		-	-	-	-	-	-	-		-
Other grant providers:		-	528	648	32	540	648	(108)	-16.7%	528
<i>Heist op den Berg</i>		-	528	648	32	540	648	(108)	-16.7%	528
		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	16,639	23,384	2,563	20,252	23,384	(3,132)	-13.4%	24,139
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	90,548	99,268	9,493	94,550	99,268	(4,717)	-4.8%	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 - M12 June										
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	5,547	5,819	(272)	-5%	5,895
Pension and UIF Contributions			133	124	10	119	124	(5)	-4%	133
Medical Aid Contributions			-	23	-	11	23	(12)	-51%	-
Motor Vehicle Allowance			407	487	46	496	487	9	2%	407
Cellphone Allowance			558	532	48	618	532	86	16%	558
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors		5,536	6,993	6,985	549	6,791	6,985	(194)	-3%	6,993
% increase	4		26.3%	26.2%						26.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,375	6,122	4,950	367	4,250	4,950	(700)	-14%	6,122
Pension and UIF Contributions			716	761	71	705	761	(56)	-7%	716
Medical Aid Contributions			149	171	7	134	171	(37)	-21%	149
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1,159	769	53	759	769	(10)	-1%	1,159
Cellphone Allowance			-	22	1	17	22	(5)	-25%	-
Housing Allowances			158	150	13	150	150	-	-	158
Other benefits and allowances			279	355	18	207	328	(121)	-37%	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	530	6,221	7,151	(930)	-13%	8,583
% increase	4		59.7%	33.6%						59.7%
Other Municipal Staff										
Basic Salaries and Wages		96,186	109,536	106,874	7,441	99,940	105,169	(5,229)	-5%	109,536
Pension and UIF Contributions			17,553	16,703	1,316	15,859	16,665	(806)	-5%	17,553
Medical Aid Contributions			7,652	7,248	559	6,468	7,259	(791)	-11%	7,652
Overtime			4,783	6,641	796	7,102	6,861	241	4%	4,783
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5,793	3,459	422	5,277	3,559	1,718	48%	5,793
Cellphone Allowance			24	40	2	30	33	(3)	-8%	24
Housing Allowances			731	652	49	570	642	(72)	-11%	731
Other benefits and allowances			7,770	8,649	762	8,089	8,861	(771)	-9%	7,770
Payments in lieu of leave			1,968	1,968	158	473	1,968	(1,495)	-76%	1,968
Long service awards			636	605	(1,235)	620	605	15	2%	636
Post-retirement benefit obligations	2		1,860	1,652	(3,773)	1,652	1,652	-	-	1,860
Sub Total - Other Municipal Staff		96,186	158,307	154,491	6,496	146,081	153,273	(7,192)	-5%	158,307
% increase	4		64.6%	60.6%						64.6%
Total Parent Municipality		107,097	173,883	168,654	7,576	159,094	167,409	(8,316)	-5%	173,883
TOTAL SALARY, ALLOWANCES & BENEFITS		107,097	173,883	168,654	7,576	159,094	167,409	(8,316)	-5%	173,883
% increase	4		62.4%	57.5%						62.4%
TOTAL MANAGERS AND STAFF		101,560	166,890	161,669	7,027	152,302	160,424	(8,122)	-5%	166,890

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
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	5,528	5,528	29,595	29,595	-		36%
March	-	12,385	8,009	8,009	37,604	37,604	-		45%
April	-	6,432	6,469	6,469	44,073	44,073	-		0
May	-	3,499	37,802	9,725	53,798	81,875	28,076	34.3%	0
June	-	1,886	3,126	19,968	73,767	85,001	11,235	13.2%	0
Total Capital expenditure	-	83,155	85,001	73,767					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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	15,358	4,691	14,393	15,516	1,123	7.2%	15,358
Roads Infrastructure		-	1,259	100	27	72	100	28	28.3%	100
<i>Roads</i>		-	1,100	100	27	72	100	28	28.3%	100
<i>Road Structures</i>			159		-	-	-	-		-
Storm water Infrastructure		-	605	571	3	570	571	1	0.1%	571
<i>Storm water Conveyance</i>			605	571	3	570	571	1	0.1%	571
Electrical Infrastructure		-	1,500	578	343	343	578	235	40.6%	578
<i>LV Networks</i>			1,500	578	343	343	578	235	40.6%	578
Water Supply Infrastructure		-	13,733	10,960	3,645	10,343	10,869	526	4.8%	10,960
<i>Reservoirs</i>			7,391	7,391	2,153	7,391	7,391	0	0.0%	7,391
<i>Pump Stations</i>			600	562	150	469	470	1	0.2%	562
<i>Distribution</i>			5,742	3,007	1,343	2,482	3,007	525	17.5%	3,007
Sanitation Infrastructure		-	5,358	2,846	671	2,763	3,096	333	10.8%	2,846
<i>Pump Station</i>			250	227	-	231	227	(4)	-1.9%	227
<i>Reticulation</i>			3,258	941	168	622	941	319	33.9%	941
<i>Waste Water Treatment Works</i>			1,850	1,678	503	1,909	1,928	18	1.0%	1,678
Solid Waste Infrastructure		-	800	303	-	302	303	0	0.1%	303
<i>Waste Processing Facilities</i>			180	173	-	173	173	0	0.0%	173
<i>Waste Drop-off Points</i>			620	130	-	129	130	0	0.1%	130
Community Assets		-	2,925	5,117	1,708	4,129	5,482	1,353	24.7%	5,117
Community Facilities		-	1,470	3,743	1,382	2,491	3,844	1,353	35.2%	3,743
<i>Halls</i>			300	286	42	128	128	0	0.0%	286
<i>Centres</i>			120	1,703	230	349	1,703	1,353	79.5%	1,703
<i>Libraries</i>			-	162	-	162	162	0	0.0%	162
<i>Cemeteries/Crematoria</i>			1,050	1,593	1,111	1,852	1,852	0	0.0%	1,593
Sport and Recreation Facilities		-	1,455	1,373	326	1,638	1,638	0	0.0%	1,373
<i>Outdoor Facilities</i>			1,455	1,373	326	1,638	1,638	0	0.0%	1,373
Other assets		-	1,980	2,278	1,118	1,778	2,281	503	22.0%	2,278
Operational Buildings		-	1,980	2,278	1,118	1,778	2,281	503	22.0%	2,278
<i>Municipal Offices</i>			1,680	1,978	1,004	1,480	1,981	500	25.3%	1,978
<i>Yards</i>			300	300	114	298	300	2	0.8%	300
Intangible Assets		-	610	145	-	145	145	-		145
Licences and Rights		-	610	145	-	145	145	-		145
<i>Computer Software and Applications</i>			610	145	-	145	145	-		145
Computer Equipment		-	1,620	1,364	117	1,333	1,336	3	0.2%	1,364
Computer Equipment			1,620	1,364	117	1,333	1,336	3	0.2%	1,364
Furniture and Office Equipment		-	1,601	2,193	921	1,989	2,245	257	11.4%	2,193
Furniture and Office Equipment			1,601	2,193	921	1,989	2,245	257	11.4%	2,193
Machinery and Equipment		-	2,070	6,041	1,165	4,953	5,844	891	15.2%	6,041
Machinery and Equipment			2,070	6,041	1,165	4,953	5,844	891	15.2%	6,041
Transport Assets		-	7,310	9,381	822	9,258	9,295	37	0.4%	9,381
Transport Assets			7,310	9,381	822	9,258	9,295	37	0.4%	9,381
Total Capital Expenditure on new assets	1	-	41,370	41,877	10,542	37,977	42,144	4,167	9.9%	41,877

10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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	15,358	4,691	14,393	15,516	1,123	7.2%	15,358
Roads Infrastructure		-	1,259	100	27	72	100	28	28.3%	100
<i>Roads</i>		-	1,100	100	27	72	100	28	28.3%	100
<i>Road Structures</i>			159		-	-	-	-		-
Storm water Infrastructure		-	605	571	3	570	571	1	0.1%	571
<i>Storm water Conveyance</i>			605	571	3	570	571	1	0.1%	571
Electrical Infrastructure		-	1,500	578	343	343	578	235	40.6%	578
<i>LV Networks</i>			1,500	578	343	343	578	235	40.6%	578
Water Supply Infrastructure		-	13,733	10,960	3,645	10,343	10,869	526	4.8%	10,960
<i>Reservoirs</i>			7,391	7,391	2,153	7,391	7,391	0	0.0%	7,391
<i>Pump Stations</i>			600	562	150	469	470	1	0.2%	562
<i>Distribution</i>			5,742	3,007	1,343	2,482	3,007	525	17.5%	3,007
Sanitation Infrastructure		-	5,358	2,846	671	2,763	3,096	333	10.8%	2,846
<i>Pump Station</i>			250	227	-	231	227	(4)	-1.9%	227
<i>Reticulation</i>			3,258	941	168	622	941	319	33.9%	941
<i>Waste Water Treatment Works</i>			1,850	1,678	503	1,909	1,928	18	1.0%	1,678
Solid Waste Infrastructure		-	800	303	-	302	303	0	0.1%	303
<i>Waste Processing Facilities</i>			180	173	-	173	173	0	0.0%	173
<i>Waste Drop-off Points</i>			620	130	-	129	130	0	0.1%	130
Community Assets		-	2,925	5,117	1,708	4,129	5,482	1,353	24.7%	5,117
Community Facilities		-	1,470	3,743	1,382	2,491	3,844	1,353	35.2%	3,743
<i>Halls</i>			300	286	42	128	128	0	0.0%	286
<i>Centres</i>			120	1,703	230	349	1,703	1,353	79.5%	1,703
<i>Libraries</i>			-	162	-	162	162	0	0.0%	162
<i>Cemeteries/Crematoria</i>			1,050	1,593	1,111	1,852	1,852	0	0.0%	1,593
Sport and Recreation Facilities		-	1,455	1,373	326	1,638	1,638	0	0.0%	1,373
<i>Outdoor Facilities</i>			1,455	1,373	326	1,638	1,638	0	0.0%	1,373
Other assets		-	1,980	2,278	1,118	1,778	2,281	503	22.0%	2,278
Operational Buildings		-	1,980	2,278	1,118	1,778	2,281	503	22.0%	2,278
<i>Municipal Offices</i>			1,680	1,978	1,004	1,480	1,981	500	25.3%	1,978
<i>Yards</i>			300	300	114	298	300	2	0.8%	300
Intangible Assets		-	610	145	-	145	145	-		145
Licences and Rights		-	610	145	-	145	145	-		145
<i>Computer Software and Applications</i>			610	145	-	145	145	-		145
Computer Equipment		-	1,620	1,364	117	1,333	1,336	3	0.2%	1,364
<i>Computer Equipment</i>			1,620	1,364	117	1,333	1,336	3	0.2%	1,364
Furniture and Office Equipment		-	1,601	2,193	921	1,989	2,245	257	11.4%	2,193
<i>Furniture and Office Equipment</i>			1,601	2,193	921	1,989	2,245	257	11.4%	2,193
Machinery and Equipment		-	2,070	6,041	1,165	4,953	5,844	891	15.2%	6,041
<i>Machinery and Equipment</i>			2,070	6,041	1,165	4,953	5,844	891	15.2%	6,041
Transport Assets		-	7,310	9,381	822	9,258	9,295	37	0.4%	9,381
<i>Transport Assets</i>			7,310	9,381	822	9,258	9,295	37	0.4%	9,381
Total Capital Expenditure on new assets	1	-	41,370	41,877	10,542	37,977	42,144	4,167	9.9%	41,877

10.4 Supporting Table C13c

WC013 Bergvrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

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	893	5,056	5,240	183	3.5%	4,632
Roads Infrastructure		852	810	776	132	830	776	(54)	-7.0%	810
Roads		852	810	776	132	830	776	(54)	-7.0%	810
Storm water Infrastructure		193	335	365	107	303	365	62	17.1%	335
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		193	335	365	107	303	365	62	17.1%	335
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,948	2,350	2,660	294	2,476	2,620	144	5.5%	2,350
LV Networks		1,948	2,350	2,660	294	2,476	2,620	144	5.5%	2,350
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		624	580	671	147	875	860	(15)	-1.8%	580
Distribution		624	580	671	147	875	860	(15)	-1.8%	580
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		672	541	514	214	573	614	41	6.8%	541
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		672	541	514	214	573	614	41	6.8%	541
Solid Waste Infrastructure		-	16	5	-	-	5	5	100.0%	16
Landfill Sites		-	16	5	-	-	5	5	100.0%	16
Community Assets		10,811	13,869	12,836	717	10,384	11,957	1,573	13.2%	13,869
Community Facilities		7,821	10,295	9,094	555	7,324	8,153	829	10.2%	10,295
Cemeteries/Crematoria		815	900	699	49	655	699	44	6.3%	900
Police		-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-
Public Open Space		7,005	9,395	8,395	506	6,669	7,454	785	10.5%	9,395
Sport and Recreation Facilities		2,990	3,574	3,742	162	3,060	3,804	744	19.6%	3,574
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,990	3,574	3,742	162	3,060	3,804	744	19.6%	3,574
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		5,649	5,167	6,238	1,065	6,000	6,519	519	8.0%	5,167
Operational Buildings		5,612	5,108	6,139	1,036	5,913	6,430	517	8.0%	5,108
Municipal Offices		5,612	5,108	6,139	1,036	5,913	6,430	517	8.0%	5,108
Housing		38	59	99	28	87	89	2	1.8%	59
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		38	59	99	28	87	89	2	1.8%	59
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		318	371	1,150	-	1,108	1,147	39	3.4%	371
Computer Equipment		318	371	1,150	-	1,108	1,147	39	3.4%	371
Furniture and Office Equipment		39	30	30	1	6	30	24	81.3%	30
Furniture and Office Equipment		39	30	30	1	6	30	24	81.3%	30
Machinery and Equipment		1,355	1,042	1,073	251	962	1,178	216	18.3%	1,042
Machinery and Equipment		1,355	1,042	1,073	251	962	1,178	216	18.3%	1,042
Transport Assets		3,256	3,375	3,293	453	3,092	3,276	184	5.6%	3,375
Transport Assets		3,256	3,375	3,293	453	3,092	3,276	184	5.6%	3,375
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	25,716	28,485	29,611	3,380	26,608	29,346	2,738	9.3%	28,485

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June										
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	23,003	23,003	-		20,186
Roads Infrastructure		2,859	3,172	3,224	275	3,224	3,224	-		3,172
Roads		2,859	3,172	3,224	275	3,224	3,224	-		3,172
Storm water Infrastructure		422	414	419	36	419	419	-		414
Drainage Collection		422	414	419	36	419	419	-		414
Electrical Infrastructure		1,991	2,154	2,166	182	2,166	2,166	-		2,154
MV Substations		1,991	2,151	2,165	182	2,165	2,165	-		2,151
LV Networks		-	3	1	(0)	1	1	-		3
Water Supply Infrastructure		2,541	2,585	2,759	250	2,759	2,759	-		2,585
Pump Stations		2,541	2,577	2,758	251	2,758	2,758	-		2,577
Water Treatment Works		-	8	1	(1)	1	1	-		8
Sanitation Infrastructure		3,040	3,044	3,181	281	3,181	3,181	-		3,044
Pump Station		-	6	1	(1)	1	1	-		6
Reticulation		3,040	3,038	3,180	282	3,180	3,180	-		3,038
Solid Waste Infrastructure		9,820	8,817	11,254	1,222	11,254	11,254	-		8,817
Landfill Sites		9,294	8,491	10,744	1,158	10,744	10,744	-		8,491
Waste Drop-off Points		526	326	510	64	510	510	-		326
Community Assets		1,456	2,569	1,672	35	1,672	1,672	-		2,569
Community Facilities		881	767	991	109	991	991	-		767
Halls		99	267	233	15	233	233	-		267
Centres		315	69	286	49	286	286	-		69
Libraries		94	206	88	(6)	88	88	-		206
Cemeteries/Crematoria		111	203	132	3	132	132	-		203
Public Open Space		262	22	252	48	252	252	-		22
Sport and Recreation Facilities		575	1,802	681	(74)	681	681	-		1,802
Indoor Facilities		-	36	1	(4)	1	1	-		36
Outdoor Facilities		575	1,766	680	(70)	680	680	-		1,766
Investment properties		17	24	18	1	18	18	-		24
Revenue Generating		17	24	18	1	18	18	-		24
Unimproved Property		17	24	18	1	18	18	-		24
Other assets		531	801	563	19	563	563	-		801
Operational Buildings		531	801	563	19	563	563	-		801
Municipal Offices		531	801	563	19	563	563	-		801
Intangible Assets		396	346	439	47	439	439	-		346
Licences and Rights		396	346	439	47	439	439	-		346
Computer Software and Applications		396	346	439	47	439	439	-		346
Computer Equipment		630	619	635	55	635	635	-		619
Computer Equipment		630	619	635	55	635	635	-		619
Furniture and Office Equipment		974	874	907	79	907	907	-		874
Furniture and Office Equipment		974	874	907	79	907	907	-		874
Machinery and Equipment		873	843	898	81	898	898	-		843
Machinery and Equipment		873	843	898	81	898	898	-		843
Transport Assets		2,075	2,406	2,135	146	2,135	2,135	-		2,406
Transport Assets		2,075	2,406	2,135	146	2,135	2,135	-		2,406
Total Depreciation	1	27,625	28,668	30,270	2,709	30,270	30,270	-		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 - M12										
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	22,087	2,633	19,220	22,086	2,866	13.0%	22,087
Roads Infrastructure		-	10,890	11,497	66	11,115	11,497	383	3.3%	11,497
Roads			10,890	11,497	66	11,115	11,497	383	3.3%	11,497
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	3,500	3,400	1,819	2,666	3,399	733	21.6%	3,400
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			700	700	281	456	700	244	34.9%	700
LV Networks			2,800	2,700	1,538	2,210	2,699	489	18.1%	2,700
Capital Spares										
Water Supply Infrastructure		-	1,525	3,875	200	3,817	3,875	58	1.5%	3,875
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution			1,525	3,875	200	3,817	3,875	58	1.5%	3,875
Sanitation Infrastructure		-	2,500	3,315	548	1,623	3,315	1,692	51.0%	3,315
Pump Station										
Reticulation										
Waste Water Treatment Works			2,500	3,315	548	1,623	3,315	1,692	51.0%	3,315
Community Assets		-	1,450	1,263	606	1,219	1,219	0	0.0%	1,263
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	1,166	606	1,122	1,122	0	0.0%	1,166
Indoor Facilities										
Outdoor Facilities			1,350	1,166	606	1,122	1,122	0	0.0%	1,166
Capital Spares										
Other assets		-	300	199	-	198	199	1	0.3%	199
Operational Buildings		-	300	199	-	198	199	1	0.3%	199
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops			300	199	-	198	199	1	0.3%	199
Total Capital Expenditure on upgrading of existing	1	-	20,165	23,549	3,239	20,637	23,504	2,867	12.2%	23,549

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.

Bergvriër Municipality						
Cost Containment In-Year Report - 30 June 2023						
Measures	Budget	Actual Expenditure				Savings
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
Use of consultants	38,528,400.00	5,469,609.51	7,771,017.86	5,920,397.29	10,260,726.27	9,106,649.07
Vehicles used for political office - bearers	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-
Domestic accommodation	961,800.00	308,841.36	362,320.21	240,833.46	430,664.64	-380,859.67
Sponsorships, events and catering	193,000.00	46,592.39	36,782.43	76,521.79	51,201.21	-18,097.82
Communication	3,241,500.00	573,379.88	711,499.13	691,706.87	944,578.31	320,335.81
Conferences, meetings and study tours	394,000.00	18,853.05	21,568.70	11,044.34	209,030.12	133,503.79
Other related expenditure items	-	-	-	-	-	-
Overtime (Non-Structured)	4,783,150.00	1,704,917.54	1,588,287.64	1,779,886.50	2,038,554.81	-2,328,496.49
Total	48,101,850.00	8,122,193.73	10,491,475.97	8,720,390.25	13,934,755.36	6,833,034.69
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 June 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

11 July 2023