

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 September 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 September 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 September 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

FINANCIAL POSITION

Assets

Current Assets have increased from R268,022 million as of 30 June 2023 to an amount of R286,865 million which represent mainly Cash, Call Investments Deposits and Consumer debtors which include the annual billing.

Cash and cash equivalents have increased from R174,711 million as of 30 June 2023 to R191,287 million on 30 September 2023.

Non-current assets, which includes Property Plant and equipment amounts to R563,944 million on 30 September 2023.

In total assets have increased from R821,366 million as of 30 June 2023 to R850,809 million on 30 September 2023.

Liabilities

Current liabilities have decreased from R78,467 million as of 30 June 2023 to an amount of R74,345 million which is mainly due to the Unspent Conditional Grants on 30 September 2023.

Outstanding borrowing (loans that were taken up for capital purchases in prior years) amount to R105,522 million.

Non-current liabilities amount to R253,259 million on 30 September 2023. It consists of Long-Term Borrowing and Provisions.

Net Assets

Net assets have increased from R493,889 million as of 30 June 2023 to R523,205 million on 30 September 2023.

Conclusion on financial position

The financial position on 30 September 2023 is above the best practice benchmark with a current ratio of 3.86:1 meaning current assets are 3.86 times more than current liabilities. (The best practice benchmark is between 2 and 3). This ratio indicates the municipality's ability to pay its current or short-term obligations.

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)	527,673,934.00	529,229,961.00	140,542,053.90	129,728,099.00	10,813,954.90	8%
Total Expenditure	540,375,276.00	540,375,276.00	116,046,128.21	127,264,105.00	- 11,217,976.79	-9%
Total Capital Expenditure	102,440,609.00	112,533,065.00	11,009,399.13	13,797,994.00	- 2,788,594.87	-20%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a positive variance of R10.814 million against the total budget for the period ended 30 September 2023.

The operating expenditure is underspent by R11218 million. See below reasons per expenditure type.

The total capital budget amounts to R112.533 million. The expenditure for the period amounts to R11.009 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 September 2023.

Revenue by Source (Table C4)

Description	Budget Year 2023/24					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
Revenue						
Exchange Revenue						
Service charges - Electricity	168,206	168,206	41,325	42,098	(773)	-2%
Service charges - Water	40,832	40,832	8,998	10,259	(1,261)	-12%
Service charges - Waste Water Management	19,207	19,207	4,243	4,777	(534)	-11%
Service charges - Waste management	39,604	39,604	9,802	9,855	(53)	-1%
Sale of Goods and Rendering of Services	8,951	8,951	2,509	1,937	572	30%
Agency services	4,925	4,925	607	1,128	(521)	-46%
Interest earned from Receivables	-	-	1,374	-	1,374	#DIV/0!
Interest from Current and Non Current Assets	11,533	11,533	4,662	2,686	1,976	74%
Rental from Fixed Assets	1,669	1,669	191	(356)	547	-154%
Licence and permits	82	82	1	4	(3)	-81%
Operational Revenue	1,957	1,957	443	471	(28)	-6%
Non-Exchange Revenue					-	0%
Property rates	104,434	104,434	32,960	26,108	6,852	26%
Fines, penalties and forfeits	24,344	24,344	38	1,107	(1,069)	-97%
Transfers and subsidies - Operational	92,430	93,986	30,661	27,259	3,402	12%
Interest	6,200	6,200	918	1,569	(651)	-42%
Operational Revenue	-	-	1,810	-	1,810	#DIV/0!
Gains on disposal of Assets	500	500	-	125	(125)	-100%
Other Gains	2,800	2,800	-	700	(700)	-100%
Total Revenue (excluding capital transfers and contributions)	527,674	529,230	140,542	129,728	10,814	8%

Total revenue received to date was R140.542 million which represents 26.56% of the total operating revenue budget for the year.

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

Service Charges – Water Revenue: A negative variance of 12% due to consumers using less water during the winter months. The budget for water availability is part of this revenue source but the actual expenditure shows under Operational revenue non exchange revenue. A correction will be done during the adjustment budget.

Service Charges – Wastewater Management: A negative result of 11% which is below the budgeted monthly target. The budget for wastewater management availability is part of this revenue source but the actual expenditure shows under Operational revenue non exchange revenue. A correction will be done during the adjustment budget.

Sale of Goods and Rendering of Services – A positive variance of 30% was attained for this revenue source due to more camping fees and building plan fees received as budgeted.

Interest from Current and Non-Current Assets: Improved cashflow and investment management yielded a positive variance of 74% in comparison to budgeted income for this category of income.

Rental from Fixed Assets: A negative variance of 154% was attained for this revenue source for August 2023 as a result of less revenue received than anticipated in the budget.

Property Rates: A positive YTD variance of 26% 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.

Interest: A negative variance of 42% is recorded for the YTD. This category refers to the interest received on outstanding property rates debtors.

Please refer to table C4 for a Breakdown of Revenue by Source.

Operating expenditure by type (Table C4)

Description	Budget Year 2023/24					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
Expenditure By Type						
Employee related costs	182,396	182,346	36,804	40,758	(3,954)	-10%
Remuneration of councillors	7,273	7,273	1,980	1,748	231	13%
Bulk purchases - electricity	129,216	129,216	33,981	34,880	(899)	-3%
Inventory consumed	23,235	23,235	3,658	3,653	5	0%
Debt impairment	34,208	34,208	8,552	8,552	-	0%
Depreciation and amortisation	32,656	32,656	8,164	8,164	-	0%
Interest	26,527	26,527	4,240	4,471	(232)	-5%
Contracted services	46,526	46,576	5,633	8,094	(2,461)	-30%
Transfers and subsidies	9,701	9,701	3,169	4,190	(1,021)	-24%
Operational costs	45,832	45,832	9,866	12,052	(2,186)	-18%
Other Losses	2,805	2,805	-	701	(701)	-100%
Total Expenditure	540,375	540,375	116,046	127,264	(11,218)	-9%

The total expenditure to date is R116.046 million which represents 21.48% 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 10%, is recorded due to budgeted vacancies not filled.

Contracted services: A negative YTD budget variance of 30% is reflected due to an underspending on professional fees: accounting and auditing, housing grant expenditure and professional fees: ecological.

Transfers and Subsidies: A negative YTD budget variance of 24% is reflected. Actual payments are not aligned with the year-to-date budget as performance on grant funded programs are difficult

to predict upon compilation of the initial budget. Transfers and grants solely get paid out when a claim gets handed in according to the legislative framework.

Refer to Table C4 for further details on both revenue by source and expenditure by type.

Capital Expenditure and Funding (Table C5)

Vote Description	Budget Year 2023/24					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						
Multi-Year expenditure appropriation						
Vote 1 - Vote 1 - Municipal Manager	1,460	2,959	1,015	423	593	140%
Vote 2 - Vote 2 - Finance	500	500	-	-	-	
Vote 3 - Vote 3 - Corporate Services	2,775	2,775	384	-	384	#DIV/0!
Vote 4 - Vote 4 - Technical Services	44,284	50,235	2,565	3,830	(1,265)	-33%
Vote 5 - Vote 5 - Technical Services (Continued)	40,192	42,436	5,542	7,763	(2,221)	-29%
Vote 6 - Vote 6 - Community Services	8,905	9,303	1,116	1,782	(666)	-37%
Vote 7 - Vote 7 - Community Services (Continued)	4,325	4,325	387	-	387	#DIV/0!
Total Capital Multi-year expenditure	102,441	112,533	11,009	13,798	(2,789)	-20%
Single Year expenditure appropriation						
Vote 1 - Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Vote 2 - Finance	-	-	-	-	-	
Vote 3 - Vote 3 - Corporate Services	-	-	-	-	-	
Vote 4 - Vote 4 - Technical Services	-	-	-	-	-	
Vote 5 - Vote 5 - Technical Services (Continued)	-	-	-	-	-	
Vote 6 - Vote 6 - Community Services	-	-	-	-	-	
Vote 7 - Vote 7 - Community Services (Continued)	-	-	-	-	-	
Total Capital single-year expenditure	-	-	-	-	-	
Total Capital Expenditure	102,441	112,533	11,009	13,798	(2,789)	-20%
Funded by:						
National Government	22,362	22,362	4,050	3,995	55	1%
Provincial Government	27,269	28,150	1,407	170	1,237	727%
District Municipality	-	1,353	817	246	571	232%
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	240	425	-	34	(34)	-100%
Transfers recognised - capital	49,871	52,290	6,274	4,445	1,829	41%
Borrowing	30,910	37,464	3,858	7,372	(3,514)	-48%
Internally generated funds	21,660	22,779	877	1,981	(1,104)	-56%
Total Capital Funding	102,441	112,533	11,009	13,798	(2,789)	-20%

Capital Expenditure:

Total year to date capital expenditure as at 30 September 2023 amounts to R11.009 million.

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 R1,015,457.81 or 34.32% of the adjusted budget of R2,959,000.00

Vote 2 – Finance

No capital expenditure at the end of September 2023. Shadow costs amounted to R217,685.24 at the end of September 2023.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R383,799.00 or 13.83% of the adjusted budget of R2,775,000.00. Shadow costs amounted to R 1,027,509.15 at the end of September 2023.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R8,106,928.47 or 8.75% of the adjusted budget of R92,671,065.00. Shadow costs amounted to R 33,549,672.90 at the end of September 2023.

Vote 5 – Community Services

The directorate's capital budget performance indicates actual capital expenditure of R1,503,213.85 or 11.03% of the adjusted budget of R13,628,000.00. Shadow costs amounted to R 4,583,516.68 at the end of September 2023.

Cash flow

The Cash Book Balance (investments included) as at 30 September 2023 reflects a positive amount of R 191.287 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											
						2023-09-01					2023-09-30
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	93 6177 2313	call	2021-09-15			11,749,607.90				85,949.19	11,835,557.09
Nedbank	037881004312/50	Fixed	2023-04-14	2024-01-09	9.7100%	51,862,191.80				399,041.10	52,261,232.90
ABSA	2081024857	Fixed	2023-04-14	2024-01-09	9.5000%	41,457,534.24				312,328.77	41,769,863.01
ABSA	2081177048	Fixed	2023-07-18	2024-04-15	9.9100%	30,366,534.24				244,356.16	30,610,890.40
Standard Bank	078722675-015	Fixed	2023-07-18	2024-04-15	9.8250%	40,473,753.42				323,013.70	40,796,767.12
											0.00
Total Investment						175,909,621.60	0.00	0.00	0.00	1,364,688.92	177,274,310.52

During the month of September 2023, no investments were made. The accrued interest for September 2023 amount to R1,364,688.92. The total amount invested at 30 September was R177,274,310.52.

3.3 Material variances from SDBIP

There are no material variances to be reported.

3.4 Remedial or corrective steps

No action required.

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 6 – 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 CONTAINMNT 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.

Bergivier Municipality						
Cost Containment In-Year Report - 30 September 2023						
Measures	Budget	Actual Expenditure				Savings
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
Use of consultants	42,741,262.00	5,589,190.73	-	-	-	37,152,071.27
Vehicles used for political office - bearers	-	-	-	-	-	-
Travel and subsistence	796,900.00	289,261.98	-	-	-	507,638.02
Domestic accommodation	402,400.00	66,901.78	-	-	-	335,498.22
Sponsorships, events and catering	199,000.00	43,553.46	-	-	-	155,446.54
Communication	3,246,500.00	506,175.27	-	-	-	2,740,324.73
Conferences, meetings and study tours	436,511.00	35,600.87	-	-	-	400,910.13
Other related expenditure items		-	-	-	-	
Overtime (Non-Structured)	5,050,150.00	1,308,837.17	-	-	-	3,741,312.83
Total	52,872,723.00	7,839,521.26	-	-	-	45,033,201.74
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 7 – 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 September 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 10 October 2023

Municipal In-year reports & supporting tables



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Municipality Name

WC013 Bergrivier

Budget Year

2023/24

Period

M03 September

WC013 Bergrievier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	194 809	194 809	9 938	65 746	57 527	8 219	14%	194 809
Executive and council		-	63 604	63 604	-	26 477	26 476	2	0%	63 604
Finance and administration		-	131 205	131 205	9 938	39 269	31 051	8 218	26%	131 205
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	74 305	74 305	1 561	4 238	3 345	893	27%	74 305
Community and social services		-	9 113	9 113	675	2 146	252	1 894	751%	9 113
Sport and recreation		-	5 518	5 518	413	1 594	1 089	505	46%	5 518
Public safety		-	24 450	24 450	473	498	2 004	(1 506)	-75%	24 450
Housing		-	35 224	35 224	-	-	0	(0)	-100%	35 224
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	28 644	30 200	2 926	6 856	2 963	3 893	131%	30 200
Planning and development		-	19 783	21 339	2 729	5 782	1 818	3 964	218%	21 339
Road transport		-	8 861	8 861	198	1 074	1 145	(71)	-6%	8 861
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	279 787	280 853	22 095	68 522	70 113	(1 591)	-2%	280 853
Energy sources		-	168 802	169 683	12 917	42 650	42 456	194	0%	169 683
Water management		-	51 665	51 665	3 885	10 320	12 968	(2 648)	-20%	51 665
Waste water management		-	19 232	19 232	1 780	5 113	4 780	333	7%	19 232
Waste management		-	40 088	40 273	3 513	10 439	9 909	529	5%	40 273
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	577 545	580 167	36 520	145 362	133 948	11 414	9%	580 167
Expenditure - Functional										
<i>Governance and administration</i>		-	125 115	125 205	10 286	29 499	33 234	(3 734)	-11%	125 205
Executive and council		-	29 478	29 478	3 798	10 841	11 252	(411)	-4%	29 478
Finance and administration		-	94 060	94 150	6 318	18 270	21 572	(3 302)	-15%	94 150
Internal audit		-	1 577	1 577	170	388	409	(22)	-5%	1 577
<i>Community and public safety</i>		-	92 609	92 519	5 818	16 068	20 222	(4 153)	-21%	92 519
Community and social services		-	15 044	15 044	1 037	3 073	3 214	(141)	-4%	15 044
Sport and recreation		-	24 400	24 310	1 446	3 674	4 956	(1 282)	-26%	24 310
Public safety		-	40 474	40 474	3 183	8 874	8 963	(89)	-1%	40 474
Housing		-	12 690	12 690	152	448	3 089	(2 641)	-86%	12 690
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	61 122	61 122	4 450	12 446	11 300	1 147	10%	61 122
Planning and development		-	22 303	22 303	1 593	4 299	3 423	876	26%	22 303
Road transport		-	38 819	38 819	2 857	8 147	7 877	270	3%	38 819
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	261 530	261 530	26 256	58 032	62 509	(4 477)	-7%	261 530
Energy sources		-	158 727	158 727	19 046	38 692	41 025	(2 334)	-6%	158 727
Water management		-	30 035	30 035	2 068	5 504	5 619	(116)	-2%	30 035
Waste water management		-	17 461	17 461	955	2 534	3 733	(1 199)	-32%	17 461
Waste management		-	55 307	55 307	4 187	11 303	12 132	(828)	-7%	55 307
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	540 375	540 375	46 811	116 046	127 264	(11 218)	-9%	540 375
Surplus/ (Deficit) for the year		-	37 169	39 792	(10 291)	29 316	6 684	22 632	339%	39 792

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Health		-	-	-	-	-	-	-		-
Ambulance										
Health Services										
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases including immunizations										
Vector Control										
Chemical Safety										
Economic and environmental services		-	28 644	30 200	2 926	6 856	2 963	3 893	131%	30 200
Planning and development		-	19 783	21 339	2 729	5 782	1 818	3 964	218%	21 339
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		-	1 100	2 656	939	939	1 383	(443)	-32%	2 656
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City Engineer		-	2 140	2 140	159	565	435	130	30%	2 140
Project Management Unit		-	16 543	16 543	1 630	4 277	-	4 277	#DIV/0!	16 543
Provincial Planning										
Support to Local Municipalities										
Road transport		-	8 861	8 861	198	1 074	1 145	(71)	-6%	8 861
Public Transport										
Road and Traffic Regulation		-	4 925	4 925	-	607	1 128	(521)	-46%	4 925
Roads		-	3 936	3 936	198	467	17	450	2679%	3 936
Taxi Ranks										
Environmental protection		-	-	-	-	-	-	-		-
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services		-	279 787	280 853	22 095	68 522	70 113	(1 591)	-2%	280 853
Energy sources		-	168 802	169 683	12 917	42 650	42 456	194	0%	169 683
Electricity		-	168 802	169 683	12 917	42 650	42 456	194	0%	169 683
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		-	51 665	51 665	3 885	10 320	12 968	(2 648)	-20%	51 665
Water Treatment										
Water Distribution		-	51 665	51 665	3 885	10 320	12 968	(2 648)	-20%	51 665
Water Storage										
Waste water management		-	19 232	19 232	1 780	5 113	4 780	333	7%	19 232
Public Toilets										
Sewerage		-	19 232	19 232	1 780	5 113	4 780	333	7%	19 232
Storm Water Management		-	-	-	-	-	-	-		-
Waste Water Treatment										
Waste management		-	40 088	40 273	3 513	10 439	9 909	529	5%	40 273
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal		-	40 088	40 273	3 513	10 439	9 909	529	5%	40 273
Street Cleaning										
Other		-	-	-	-	-	-	-		-
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Revenue - Functional	2	-	577 545	580 167	36 520	145 362	133 948	11 414	9%	580 167

WC013 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Sport and recreation		-	24 400	24 310	1 446	3 674	4 956	(1 282)	-26%	24 310
<i>Beaches and Jetties</i>								-		
<i>Casinos, Racing, Gambling, Wagering</i>								-		
<i>Community Parks (including Nurseries)</i>		-	11 091	11 013	749	1 797	2 342	(544)	-23%	11 013
<i>Recreational Facilities</i>		-	9 037	9 037	509	1 373	1 818	(445)	-24%	9 037
<i>Sports Grounds and Stadiums</i>		-	4 272	4 260	189	503	796	(293)	-37%	4 260
Public safety		-	40 474	40 474	3 183	8 874	8 963	(89)	-1%	40 474
<i>Civil Defence</i>								-		
<i>Cleansing</i>								-		
<i>Control of Public Nuisances</i>								-		
<i>Fencing and Fences</i>								-		
<i>Fire Fighting and Protection</i>		-	4 177	4 177	116	373	835	(462)	-55%	4 177
<i>Licensing and Control of Animals</i>								-		
<i>Police Forces, Traffic and Street Parking Control</i>		-	36 297	36 297	3 067	8 501	8 128	373	5%	36 297
<i>Pounds</i>								-		
Housing		-	12 690	12 690	152	448	3 089	(2 641)	-86%	12 690
<i>Housing</i>		-	12 690	12 690	152	448	3 089	(2 641)	-86%	12 690
<i>Informal Settlements</i>								-		
Health		-	-	-	-	-	-	-		-
<i>Ambulance</i>								-		
<i>Health Services</i>								-		
<i>Laboratory Services</i>								-		
<i>Food Control</i>								-		
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>								-		
<i>Vector Control</i>								-		
<i>Chemical Safety</i>								-		
Economic and environmental services		-	61 122	61 122	4 450	12 446	11 300	1 147	10%	61 122
Planning and development		-	22 303	22 303	1 593	4 299	3 423	876	26%	22 303
<i>Billboards</i>								-		
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>								-		
<i>Central City Improvement District</i>								-		
<i>Development Facilitation</i>								-		
<i>Economic Development/Planning</i>		-	5 665	5 665	327	1 035	1 278	(243)	-19%	5 665
<i>Regional Planning and Development</i>								-		
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		-	10 512	10 512	783	2 072	964	1 108	115%	10 512
<i>Project Management Unit</i>		-	6 126	6 126	483	1 192	1 181	11	1%	6 126
<i>Provincial Planning</i>								-		
<i>Support to Local Municipalities</i>								-		
Road transport		-	38 819	38 819	2 857	8 147	7 877	270	3%	38 819
<i>Public Transport</i>								-		
<i>Road and Traffic Regulation</i>		-	1 870	1 870	148	359	408	(49)	-12%	1 870
<i>Roads</i>		-	36 949	36 949	2 710	7 789	7 470	319	4%	36 949
<i>Taxi Ranks</i>								-		
Environmental protection		-	-	-	-	-	-	-		-
<i>Biodiversity and Landscape</i>								-		
<i>Coastal Protection</i>								-		
<i>Indigenous Forests</i>								-		
<i>Nature Conservation</i>								-		
<i>Pollution Control</i>								-		
<i>Soil Conservation</i>								-		

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Trading services		-	261 530	261 530	26 256	58 032	62 509	(4 477)	-7%	261 530
Energy sources		-	158 727	158 727	19 046	38 692	41 025	(2 334)	-6%	158 727
Electricity		-	157 249	157 249	18 890	38 369	40 730	(2 361)	-6%	157 249
Street Lighting and Signal Systems		-	1 478	1 478	155	323	296	27	9%	1 478
Nonelectric Energy		-								
Water management		-	30 035	30 035	2 068	5 504	5 619	(116)	-2%	30 035
Water Treatment		-	3 023	3 023	71	506	597	(91)	-15%	3 023
Water Distribution		-	27 012	27 012	1 998	4 998	5 023	(25)	0%	27 012
Water Storage		-								
Waste water management		-	17 461	17 461	955	2 534	3 733	(1 199)	-32%	17 461
Public Toilets		-								
Sewerage		-	13 330	13 330	711	1 996	2 979	(983)	-33%	13 330
Storm Water Management		-	834	834	53	155	246	(91)	-37%	834
Waste Water Treatment		-	3 297	3 297	191	383	507	(125)	-25%	3 297
Waste management		-	55 307	55 307	4 187	11 303	12 132	(828)	-7%	55 307
Recycling		-								
Solid Waste Disposal (Landfill Sites)		-								
Solid Waste Removal		-	50 100	50 100	3 796	10 199	10 966	(768)	-7%	50 100
Street Cleaning		-	5 207	5 207	391	1 105	1 165	(61)	-5%	5 207
Other		-	-	-	-	-	-	-		-
Abattoirs		-								
Air Transport		-								
Forestry		-								
Licensing and Regulation		-								
Markets		-								
Tourism		-								
Total Expenditure - Functional	3	-	540 375	540 375	46 811	116 046	127 264	(11 218)	-9%	540 375
Surplus/ (Deficit) for the year		-	37 169	39 792	(10 291)	29 316	6 684	22 632	339%	39 792

WC013 Bergrievier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Vote 1 - Municipal Manager		-	64 704	66 260	939	27 417	27 859	(442)	-1.6%	66 260
Vote 2 - Vote 2 - Finance		-	126 318	126 318	9 892	38 852	30 548	8 303	27.2%	126 318
Vote 3 - Vote 3 - Corporate Services		-	3 254	3 254	12	41	789	(749)	-94.8%	3 254
Vote 4 - Vote 4 - Technical Services		-	233 142	234 208	18 451	58 775	52 531	6 244	11.9%	234 208
Vote 5 - Vote 5 - Technical Services (Continued)		-	70 897	70 897	5 665	15 433	17 748	(2 314)	-13.0%	70 897
Vote 6 - Vote 6 - Community Services		-	73 819	73 819	1 148	3 251	3 383	(132)	-3.9%	73 819
Vote 7 - Vote 7 - Community Services (Continued)		-	5 411	5 411	413	1 594	1 090	504	46.2%	5 411
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	577 545	580 167	36 520	145 362	133 948	11 414	8.5%	580 167
Expenditure by Vote	1									
Vote 1 - Vote 1 - Municipal Manager		-	36 719	36 719	4 295	12 264	12 939	(675)	-5.2%	36 719
Vote 2 - Vote 2 - Finance		-	43 497	43 447	3 083	9 179	10 217	(1 037)	-10.2%	43 447
Vote 3 - Vote 3 - Corporate Services		-	41 927	41 977	3 075	8 524	10 083	(1 560)	-15.5%	41 977
Vote 4 - Vote 4 - Technical Services		-	272 852	272 852	27 145	61 073	63 265	(2 192)	-3.5%	272 852
Vote 5 - Vote 5 - Technical Services (Continued)		-	47 911	47 911	3 023	8 038	9 456	(1 418)	-15.0%	47 911
Vote 6 - Vote 6 - Community Services		-	84 159	84 171	5 492	15 093	18 691	(3 598)	-19.2%	84 171
Vote 7 - Vote 7 - Community Services (Continued)		-	13 310	13 297	697	1 876	2 614	(738)	-28.2%	13 297
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	540 375	540 375	46 811	116 046	127 264	(11 218)	-8.8%	540 375
Surplus/ (Deficit) for the year	2	-	37 169	39 792	(10 291)	29 316	6 684	22 632	338.6%	39 792

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Vote 1 - Municipal Manager		–	64 704	66 260	939	27 417	27 859	(442)	-2%	66 260
1.1 - Mayor and Council		–	–	–	–	–	–	–	–	–
1.2 - Municipal Manager		–	63 604	63 604	–	26 477	26 476	2	0%	63 604
1.3 - Economic Development/Planning		–	1 100	2 656	939	939	1 383	(443)	-32%	2 656
1.4 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 2 - Vote 2 - Finance		–	126 318	126 318	9 892	38 852	30 548	8 303	27%	126 318
2.1 - Finance		–	126 268	126 268	9 886	38 843	30 540	8 303	27%	126 268
2.2 - Budget and Treasury Office		–	–	–	–	–	–	–	–	–
2.3 - Supply Chain Management		–	50	50	6	9	8	1	8%	50
2.4 - Director Finance Services		–	–	–	–	–	–	–	–	–
Vote 3 - Vote 3 - Corporate Services		–	3 254	3 254	12	41	789	(749)	-95%	3 254
3.1 - Town Planning and Environmental Management		–	239	239	12	40	36	4	12%	239
3.2 - Human Resources		–	3 012	3 012	–	–	753	(753)	-100%	3 012
3.3 - Information Technology		–	–	–	–	–	–	–	–	–
3.4 - Administrative and Corporate Support		–	3	3	0	1	1	0	47%	3
3.5 - Director Corporate Services		–	–	–	–	–	–	–	–	–
Vote 4 - Vote 4 - Technical Services		–	233 142	234 208	18 451	58 775	52 531	6 244	12%	234 208
4.1 - Building Control		–	1 901	1 901	147	525	400	126	31%	1 901
4.2 - Project Management Unit		–	16 543	16 543	1 630	4 277	–	4 277	#DIV/0!	16 543
4.3 - Property Services		–	1 872	1 872	46	416	(251)	667	-266%	1 872
4.4 - Director Technical Services		–	–	–	–	–	–	–	–	–
4.5 - Solid Waste Removal		–	40 088	40 273	3 513	10 439	9 909	529	5%	40 273
4.6 - Street Cleaning		–	–	–	–	–	–	–	–	–
4.7 - Roads		–	3 936	3 936	198	467	17	450	2679%	3 936
4.8 - Electricity		–	168 802	169 683	12 917	42 650	42 456	194	0%	169 683
4.9 - Street Lighting		–	–	–	–	–	–	–	–	–
Vote 5 - Vote 5 - Technical Services (Continued)		–	70 897	70 897	5 665	15 433	17 748	(2 314)	-13%	70 897
5.1 - Fleet management		–	–	–	–	–	–	–	–	–
5.2 - Sewerage		–	19 232	19 232	1 780	5 113	4 780	333	7%	19 232
5.3 - Waste Water Treatment		–	–	–	–	–	–	–	–	–
5.4 - Storm Water Management		–	–	–	–	–	–	–	–	–
5.5 - Water Distribution		–	51 665	51 665	3 885	10 320	12 968	(2 648)	-20%	51 665
5.6 - Water Treatment		–	–	–	–	–	–	–	–	–
Vote 6 - Vote 6 - Community Services		–	73 819	73 819	1 148	3 251	3 383	(132)	-4%	73 819
6.1 - Director Community Services		–	–	–	–	–	–	–	–	–
6.2 - Libraries and Archives		–	8 292	8 292	608	1 900	10	1 890	19115%	8 292
6.3 - Community Halls and Facilities		–	211	211	25	70	15	55	363%	211
6.4 - Cemeteries		–	610	610	42	175	227	(52)	-23%	610
6.5 - Housing Core		–	1	1	–	–	0	(0)	-100%	1
6.6 - Housing Non-Core		–	35 223	35 223	–	–	–	–	–	35 223
6.7 - Traffic Control		–	23 519	23 519	10	35	1 076	(1 042)	-97%	23 519
6.8 - Fire Fighting and Protection		–	931	931	463	463	927	(464)	-50%	931
6.9 - Community Parks		–	107	107	–	–	(1)	1	-100%	107
6.10 - Road and Traffic Regulation		–	4 925	4 925	–	607	1 128	(521)	-46%	4 925

WC013 Bergrievier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	540 375	540 375	46 811	116 046	127 264	(11 218)	(0)	540 375
Surplus/ (Deficit) for the year	2	-	37 169	39 792	(10 291)	29 316	6 684	22 632	0	39 792

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	168 206	168 206	12 283	41 325	42 098	(773)	-2%	168 206
Service charges - Water		-	40 832	40 832	3 041	8 998	10 259	(1 261)	-12%	40 832
Service charges - Waste Water Management		-	19 207	19 207	1 488	4 243	4 777	(534)	-11%	19 207
Service charges - Waste management		-	39 604	39 604	3 293	9 802	9 855	(53)	-1%	39 604
Sale of Goods and Rendering of Services		-	8 951	8 951	675	2 509	1 937	572	30%	8 951
Agency services		-	4 925	4 925	-	607	1 128	(521)	-46%	4 925
Interest		-	-	-	-	-	-	-	0%	-
Interest earned from Receivables		-	-	-	472	1 374	-	1 374	#DIV/0!	-
Interest from Current and Non Current Assets		-	11 533	11 533	1 477	4 662	2 686	1 976	74%	11 533
Dividends		-	-	-	-	-	-	-	0%	-
Rent on Land		-	-	-	-	-	-	-	0%	-
Rental from Fixed Assets		-	1 669	1 669	80	191	(356)	547	-154%	1 669
Licence and permits		-	82	82	0	1	4	(3)	-81%	82
Operational Revenue		-	1 957	1 957	14	443	471	(28)	-6%	1 957
Non-Exchange Revenue										
Property rates		-	104 434	104 434	8 051	32 960	26 108	6 852	26%	104 434
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		-	24 344	24 344	14	38	1 107	(1 069)	-97%	24 344
Licence and permits		-	-	-	-	-	-	-	0%	-
Transfers and subsidies - Operational		-	92 430	93 986	2 128	30 661	27 259	3 402	12%	93 986
Interest		-	6 200	6 200	260	918	1 569	(651)	-42%	6 200
Fuel Levy		-	-	-	-	-	-	-	0%	-
Operational Revenue		-	-	-	599	1 810	-	1 810	#DIV/0!	-
Gains on disposal of Assets		-	500	500	-	-	125	(125)	-100%	500
Other Gains		-	2 800	2 800	-	-	700	(700)	-100%	2 800
Discontinued Operations		-	-	-	-	-	-	-	0%	-
Total Revenue (excluding capital transfers and contributions)		-	527 674	529 230	33 873	140 542	129 728	10 814	8%	529 230
Expenditure By Type										
Employee related costs		-	182 396	182 346	12 895	36 804	40 758	(3 954)	-10%	182 346
Remuneration of councillors		-	7 273	7 273	897	1 980	1 748	231	13%	7 273
Bulk purchases - electricity		-	129 216	129 216	17 144	33 981	34 880	(899)	-3%	129 216
Inventory consumed		-	23 235	23 235	1 594	3 658	3 653	5	0%	23 235
Debt impairment		-	34 208	34 208	2 851	8 552	8 552	-	0%	34 208
Depreciation and amortisation		-	32 656	32 656	2 721	8 164	8 164	-	0%	32 656
Interest		-	26 527	26 527	1 413	4 240	4 471	(232)	-5%	26 527
Contracted services		-	46 526	46 576	2 484	5 633	8 094	(2 461)	-30%	46 576
Transfers and subsidies		-	9 701	9 701	2 160	3 169	4 190	(1 021)	-24%	9 701
Irrecoverable debts written off		-	-	-	-	-	-	-	0%	-
Operational costs		-	45 832	45 832	2 651	9 866	12 052	(2 186)	-18%	45 832
Losses on Disposal of Assets		-	-	-	-	-	-	-	0%	-
Other Losses		-	2 805	2 805	-	-	701	(701)	-100%	2 805
Total Expenditure		-	540 375	540 375	46 811	116 046	127 264	(11 218)	-9%	540 375
Surplus/(Deficit)		-	(12 701)	(11 145)	(12 938)	24 496	2 464	22 032	894%	(11 145)
Transfers and subsidies - capital (monetary allocations)		-	49 871	50 937	2 647	4 820	4 220	600	14%	50 937
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	0%	-
Surplus/(Deficit) after capital transfers & contributions		-	37 169	39 792	(10 291)	29 316	6 684			39 792
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	37 169	39 792	(10 291)	29 316	6 684			39 792
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	37 169	39 792	(10 291)	29 316	6 684			39 792
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	37 169	39 792	(10 291)	29 316	6 684			39 792

WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2022/23		Budget Year 2023/24						
		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 - Vote 1 - Municipal Manager		-	1 460	2 959	996	1 015	423	593	140%	2 959
Vote 2 - Vote 2 - Finance		-	500	500	-	-	-	-	-	500
Vote 3 - Vote 3 - Corporate Services		-	2 775	2 775	5	384	-	384	#DIV/0!	2 775
Vote 4 - Vote 4 - Technical Services		-	44 284	50 235	1 386	2 565	3 830	(1 265)	-33%	50 235
Vote 5 - Vote 5 - Technical Services (Continued)		-	40 192	42 436	1 940	5 542	7 763	(2 221)	-29%	42 436
Vote 6 - Vote 6 - Community Services		-	8 905	9 303	1 112	1 116	1 782	(666)	-37%	9 303
Vote 7 - Vote 7 - Community Services (Continued)		-	4 325	4 325	382	387	-	387	#DIV/0!	4 325
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	102 441	112 533	5 820	11 009	13 798	(2 789)	-20%	112 533
Single Year expenditure appropriation	2									
Vote 1 - Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - Technical Services (Continued)		-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - Community Services		-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - Community Services (Continued)		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	102 441	112 533	5 820	11 009	13 798	(2 789)	-20%	112 533
Capital Expenditure - Functional Classification										
Governance and administration		-	8 450	8 599	8	393	77	316	410%	8 599
Executive and council		-	20	20	3	9	-	9	#DIV/0!	20
Finance and administration		-	8 430	8 579	5	384	77	307	398%	8 579
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	12 730	13 128	1 494	1 503	1 782	(279)	-16%	13 128
Community and social services		-	2 420	2 420	1	1	1 420	(1 419)	-100%	2 420
Sport and recreation		-	5 714	5 714	391	396	-	396	#DIV/0!	5 714
Public safety		-	1 536	1 536	463	463	280	183	65%	1 536
Housing		-	3 060	3 458	638	643	82	560	680%	3 458
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	36 218	40 169	2 014	3 141	2 558	583	23%	40 169
Planning and development		-	31 463	35 414	1 869	2 957	2 368	589	25%	35 414
Road transport		-	4 755	4 755	145	184	190	(6)	-3%	4 755
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	45 043	50 637	2 305	5 972	9 380	(3 408)	-36%	50 637
Energy sources		-	6 736	9 901	366	430	1 493	(1 063)	-71%	9 901
Water management		-	22 757	23 346	1 358	3 531	6 342	(2 811)	-44%	23 346
Waste water management		-	13 935	15 590	582	2 011	1 421	590	42%	15 590
Waste management		-	1 615	1 800	-	-	124	(124)	-100%	1 800
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	102 441	112 533	5 820	11 009	13 798	(2 789)	-20%	112 533
Funded by:										
National Government		-	22 362	22 362	1 877	4 050	3 995	55	1%	22 362
Provincial Government		-	27 269	28 150	1 407	1 407	170	1 237	727%	28 150
District Municipality Transfers and subsidies - capital (monetary allocations) (nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	1 353	817	817	246	571	232%	1 353
Transfers recognised - capital		-	49 871	52 290	4 101	6 274	4 445	1 829	41%	52 290
Borrowing	6	-	30 910	37 464	986	3 858	7 372	(3 514)	-48%	37 464
Internally generated funds		-	21 660	22 779	733	877	1 981	(1 104)	-56%	22 779
Total Capital Funding		-	102 441	112 533	5 820	11 009	13 798	(2 789)	-20%	112 533

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	102 441	112 533	5 820	11 009	13 798	(2 789)	(0)	112 533

WC013 Bergvriervier - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		-	140 195	176 507	191 287	176 507
Trade and other receivables from exchange transactions		-	48 798	47 492	53 882	47 492
Receivables from non-exchange transactions		-	29 994	33 401	28 816	33 401
Current portion of non-current receivables		-	2 637	-	-	-
Inventory		-	945	1 064	910	1 064
VAT		-	(0)	4 634	12 257	4 634
Other current assets		-	172	384	(288)	384
Total current assets		-	222 741	263 482	286 865	263 482
Non current assets						
Investments		-	58	33	-	33
Investment property		-	18 702	21 880	18 588	21 880
Property, plant and equipment		-	603 512	603 485	529 873	603 485
Biological assets						
Living and non-living resources						
Heritage assets		-	454	454	454	454
Intangible assets		-	3 404	3 391	2 763	3 391
Trade and other receivables from exchange transactions		-	13 709	11 951	12 266	11 951
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets						
Total non current assets		-	639 839	641 193	563 944	641 193
TOTAL ASSETS		-	862 580	904 675	850 809	904 675
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	9 657	(2 003)	11 964	(2 003)
Consumer deposits		-	5 275	5 652	5 779	5 652
Trade and other payables from exchange transactions		-	31 036	39 169	22 374	39 169
Trade and other payables from non-exchange transactions		-	6 343	3 417	5 992	3 417
Provision		-	40 813	31 293	16 846	31 293
VAT		-	630	4 324	11 390	4 324
Other current liabilities						
Total current liabilities		-	93 754	81 852	74 345	81 852
Non current liabilities						
Financial liabilities		-	109 716	131 021	93 557	131 021
Provision		-	109 883	122 514	124 659	122 514
Long term portion of trade payables						
Other non-current liabilities		-	39 945	35 606	35 042	35 606
Total non current liabilities		-	259 544	289 142	253 259	289 142
TOTAL LIABILITIES		-	353 298	370 994	327 604	370 994
NET ASSETS	2	-	509 282	533 681	523 205	533 681
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		-	473 914	491 103	480 627	491 103
Reserves and funds		-	35 368	42 579	42 579	42 579
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	509 282	533 681	523 205	533 681

WC013 Bergrevier - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	Budget Year 2023/24								
		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		–	102 622	102 622	10 403	27 499	25 628	1 871	7%	102 622
Service charges		–	260 214	260 112	20 036	67 192	65 061	2 131	3%	260 112
Other revenue		–	21 921	21 921	2 617	8 229	3 218	5 011	156%	21 921
Transfers and Subsidies - Operational		–	92 430	92 633	–	28 746	27 013	1 733	6%	92 633
Transfers and Subsidies - Capital		–	49 631	51 865	926	5 683	4 432	1 251	28%	51 865
Interest		–	11 500	11 500	1 477	4 662	2 678	1 984	74%	11 500
Dividends								–		
Payments										
Suppliers and employees		–	(432 563)	(432 563)	(42 080)	(123 611)	(99 609)	24 002	-24%	(432 563)
Interest		–	(11 259)	(11 259)	–	–	(232)	(232)	100%	(11 259)
Transfers and Subsidies		–	(9 696)	(9 696)	–	–	(4 189)	(4 189)	100%	(9 696)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	84 800	87 135	(6 621)	18 400	24 000	5 600	23%	87 135
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	740	425	–	–	34	(34)	-100%	425
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments		–	58	33	–	–	8	(8)	-100%	33
Payments										
Capital assets		–	(102 441)	(112 533)	(5 105)	(12 371)	(13 798)	(1 427)	10%	(112 533)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(101 643)	(112 075)	(5 105)	(12 371)	(13 756)	(1 385)	10%	(112 075)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing		–	30 910	37 464	–	–	–	–		37 464
Increase (decrease) in consumer deposits		–	5 275	5 652	60	127	–	127	#DIV/0!	5 652
Payments										
Repayment of borrowing		–	(14 360)	(13 967)	–	–	–	–		(13 967)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	21 825	29 148	60	127	–	(127)	#DIV/0!	29 148
NET INCREASE/ (DECREASE) IN CASH HELD		–	4 983	4 209	(11 666)	6 156	10 244			4 209
Cash/cash equivalents at beginning:		–	137 334	174 772	174 772	174 772	174 772			174 772
Cash/cash equivalents at month/year end:		–	142 316	178 981		180 928	185 016			178 981

WC013 Bergrivier - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Exchange Revenue			
	Service charges - Electricity	-2%		
	Service charges - Water	-12%		
	Service charges - Waste Water Management	-11%		
	Service charges - Waste management	-1%		
	Sale of Goods and Rendering of Services	30%		
	Agency services	-46%		
	Interest	0%		
	Interest earned from Receivables	#DIV/0!		
	Interest from Current and Non Current Assets	74%		
	Dividends	0%		
	Rent on Land	0%		
	Rental from Fixed Assets	-154%		
	Licence and permits	-81%		
	Operational Revenue	-6%		
	Non-Exchange Revenue			
	Property rates	26%		
	Surcharges and Taxes	0%		
	Fines, penalties and forfeits	-97%		
	Licence and permits	0%		
	Transfers and subsidies - Operational	12%		
	Interest	-42%		
	Fuel Levy	0%		
	Operational Revenue	#DIV/0!		
	Gains on disposal of Assets	-100%		
	Other Gains	-100%		
	Discontinued Operations	0%		
2	Expenditure By Type			
	Employee related costs	-10%		
	Remuneration of councillors	13%		
	Bulk purchases - electricity	-3%		
	Inventory consumed	0%		
	Debt impairment	0%		
	Depreciation and amortisation	0%		
	Interest	-5%		
	Contracted services	-30%		
	Transfers and subsidies	-24%		
	Irrecoverable debts written off	0%		
	Operational costs	-18%		
	Losses on Disposal of Assets	0%		
	Other Losses	-100%		
3	Capital Expenditure			
	Governance and administration	410%		
	Community and public safety	-16%		
	Economic and environmental services	23%		
	Trading services	-36%		
	Other			
4	Financial Position			
	Current assets	-29%		
	Non current assets	12%		
	Current liabilities	21%		
	Non current liabilities	2%		
5	Cash Flow			
	OPERATING ACTIVITIES			
	Receipts	11%		
	Payments	-19%		
	INVESTING ACTIVITIES			
	Receipts	-100%		
	Payments	10%		
	FINANCING ACTIVITIES			
	Receipts	#DIV/0!		
	Payments			
6	Measureable performance			
7	Municipal Entities			

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.0%	11.0%	3.7%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	30.2%	33.3%	66.3%	340.3%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	38.6%	38.8%	32.3%	38.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	237.6%	321.9%	385.9%	321.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	149.5%	215.6%	257.3%	215.6%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	34.6%	34.5%	26.2%	34.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	6.4%	6.4%	3.5%	6.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	11.2%	11.2%	3.0%	6.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2023/24										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	2 826	1 238	684	742	480	496	3 297	7 181	16 946	12 198	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 229	1 145	482	163	152	159	800	4 563	13 694	5 837	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 719	1 882	3 752	705	630	576	3 782	24 967	42 013	30 660	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 413	751	526	463	443	418	2 592	8 033	14 638	11 948	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 932	1 458	981	751	709	677	4 266	12 509	24 282	18 911	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	750	745	657	625	603	562	3 268	8 561	15 772	13 619	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	389	1 454	915	418	455	283	1 814	4 837	10 565	7 807	-	-
Total By Income Source	2000	20 258	8 673	7 997	3 868	3 472	3 171	19 820	70 650	137 910	100 981	-	-
2022/23 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	328	526	1 585	222	224	216	1 282	3 452	7 835	5 396	-	-
Commercial	2300	6 531	1 386	1 362	414	389	356	2 179	12 084	24 701	15 422	-	-
Households	2400	9 166	5 357	4 198	2 848	2 472	2 343	14 817	53 322	94 523	75 802	-	-
Other	2500	4 233	1 404	853	383	387	256	1 542	1 793	10 851	4 361	-	-
Total By Customer Group	2600	20 258	8 673	7 997	3 868	3 472	3 171	19 820	70 650	137 910	100 981	-	-

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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														
<u>Municipality</u>														
														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
<u>Entities</u>														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	72 148	72 148	591	27 850	26 976	874	3.2%	72 148
Local Government Equitable Share		-	63 544	63 544	-	26 477	26 476	1	0.0%	63 544
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	2 873	2 873	197	427	-	427	#DIV/0!	2 873
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	1 550	1 550	39	116	-	116	#DIV/0!	1 550
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	2 877	2 877	277	751	-	751	#DIV/0!	2 877
Water Services Infrastructure Grant		-	1 304	1 304	79	79	500	(421)	-84.3%	1 304
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Rehabilitation Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	20 142	20 142	597	1 871	-	1 871	#DIV/0!	20 142
Infrastructure		-	990	990	-	-	-	-	-	990
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	19 152	19 152	597	1 871	-	1 871	#DIV/0!	19 152
Capacity Building		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	1 556	939	939	283	657	232.1%	1 556
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	1 556	939	939	283	657	232.1%	1 556
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other Grants Received		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	92 290	93 846	2 128	30 661	27 259	3 402	12.5%	93 846
Capital Transfers and Grants										
National Government:		-	22 362	22 362	1 877	4 050	2 000	2 050	102.5%	22 362
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	13 666	13 666	1 353	3 526	-	3 526	#DIV/0!	13 666
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Urban Settlements Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	8 696	8 696	524	524	2 000	(1 476)	-73.8%	8 696
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	27 269	28 150	770	770	2 186	(1 416)	-64.8%	28 150
Infrastructure		-	25 223	25 223	-	-	-	-	-	25 223
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	2 046	2 927	770	770	2 186	(1 416)	-64.8%	2 927
Capacity Building		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		-	240	425	-	-	34	(34)	-100.0%	425
[insert description]		-	240	425	-	-	34	(34)	-100.0%	425
Total Capital Transfers and Grants	5	-	49 871	50 937	2 647	4 820	4 220	600	14.2%	50 937
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	142 161	144 783	4 775	35 481	31 478	4 002	12.7%	144 783

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		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:		-	34 700	34 700	2 917	7 273	7 492	(219)	-2.9%	34 700
Equitable Share		-	29 436	29 436	2 608	6 505	6 185	320	5.2%	29 436
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	2 873	2 873	197	427	650	(222)	-34.2%	2 873
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	1 550	1 550	39	115	453	(337)	-74.5%	1 550
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	841	841	74	225	205	20	9.8%	841
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Rehabilitation Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	20 393	20 393	597	1 871	4 514	(2 642)	-58.5%	20 393
Infrastructure		-	990	990	-	-	-	-	-	990
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	19 403	19 403	597	1 871	4 514	(2 642)	-58.5%	19 403
Capacity Building		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		-	140	140	-	-	24	(24)	-100.0%	140
Expenditure on Other Grants		-	140	140	-	-	24	(24)	-100.0%	140
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	55 233	55 233	3 514	9 144	12 030	(2 885)	-24.0%	55 233

WC013 Bergvrievier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure of Transfers and Grants										
National Government:		-	22 362	22 362	1 877	4 050	3 995	55	1.4%	22 362
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	13 666	13 666	1 353	3 526	3 945	(419)	-10.6%	13 666
Neighbourhood Development Partnership Grant										
Rural Road Asset Management Systems Grant										
Urban Settlement Development Grant										
Integrated City Development Grant										
Municipal Disaster Recovery Grant										
Energy Efficiency and Demand Side Management Grant										
Local Government Financial Management Grant										
Public Transport Network Grant										
Regional Bulk Infrastructure Grant										
Water Services Infrastructure Grant		-	8 696	8 696	524	524	50	474	947.3%	8 696
Infrastructure Skills Development Grant										
Municipal Disaster Relief Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Provincial Government:		-	27 269	28 150	1 407	1 407	170	1 237	727.0%	28 150
Infrastructure		-	25 223	25 223	637	637	-	637	#DIV/0!	25 223
Infrastructure										
Capacity Building		-	2 046	2 927	770	770	170	600	352.7%	2 927
Capacity Building										
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure										
Infrastructure										
Capacity Building										
Capacity Building										
Other grant providers:		-	240	1 778	817	817	280	537	192.1%	1 778
Expenditure on Oteher Grants		-	240	1 778	817	817	280	537	192.1%	1 778
Total capital expenditure of Transfers and Grants		-	49 871	52 290	4 101	6 274	4 445	1 829	41.1%	52 290
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	105 104	107 523	7 615	15 418	16 474	(1 056)	-6.4%	107 523

WC013 Bergrivier - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Energy Efficiency and Demand Side Management Grant					-	
Expanded Public Works Programme Integrated Grant					-	
Infrastructure Skills Development Grant					-	
Local Government Financial Management Grant					-	
Municipal Disaster Relief Grant					-	
Municipal Systems Improvement Grant					-	
Municipal Disaster Recovery Grant					-	
Municipal Demarcation Transition Grant					-	
Integrated City Development Grant					-	
Municipal Infrastructure Grant					-	
Water Services Infrastructure Grant					-	
Neighbourhood Development Partnership Grant					-	
Public Transport Network Grant					-	
Rural Road Asset Management Systems Grant					-	
Urban Settlement Development Grant					-	
Integrated National Electrification Programme Grant					-	
Municipal Rehabilitation Grant					-	
Municipal Emergency Housing Grant					-	
Regional Bulk Infrastructure Grant					-	
Metro Informal Settlements Partnership Grant					-	
Integrated Urban Development Grant					-	
Programme and Project Preparation Support Grant					-	
Provincial Government:		-	-	-	-	
Infrastructure					-	
Infrastructure					-	
Capacity Building					-	
Capacity Building					-	
District Municipality:		-	-	-	-	
Infrastructure					-	
Infrastructure					-	
Capacity Building					-	
Capacity Building					-	
Other grant providers:		-	-	-	-	
Other Grants Received					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	

WC013 Bergrivier - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Integrated National Electrification Programme Grant					-	
Municipal Infrastructure Grant					-	
Neighbourhood Development Partnership Grant					-	
Rural Road Asset Management Systems Grant					-	
Urban Settlements Development Grant					-	
Integrated City Development Grant					-	
Municipal Disaster Recovery Grant					-	
Energy Efficiency and Demand Side Management Grant					-	
Water Services Infrastructure Grant					-	
Public Transport Network Grant					-	
Regional Bulk Infrastructure Grant					-	
Infrastructure Skills Development Grant					-	
Municipal Disaster Relief Grant					-	
Municipal Emergency Housing Grant					-	
Metro Informal Settlements Partnership Grant					-	
Integrated Urban Development Grant					-	
					-	
					-	
Provincial Government:		-	-	-	-	
Infrastructure					-	
Infrastructure					-	
Capacity Building					-	
Capacity Building					-	
					-	
District Municipality:		-	-	-	-	
Infrastructure					-	
Infrastructure					-	
Capacity Building					-	
Capacity Building					-	
					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
					-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
					-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		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
Senior Managers of Entities	1									
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Senior Managers of Entities	2							-		
% increase	4	-	-	-	-	-	-	-		-
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Other Staff of Entities								-		
% increase	4	-	-	-	-	-	-	-		-
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	189 669	189 619	13 792	38 784	42 506	(3 722)	-9%	189 619
% increase	4	-	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	182 396	182 346	12 895	36 804	40 758	(3 954)	-10%	182 346

WC013 Bergrivier - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2023/24											2023/24 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		6 686	10 410	10 403	8 543	8 543	8 543	8 615	8 536	8 545	8 541	8 585	6 672	102 622	109 800	116 368
Service charges - Electricity revenue		14 227	18 345	12 646	13 857	13 816	13 767	13 840	13 911	13 891	13 870	13 886	10 273	166 329	183 695	200 203
Service charges - Water revenue		3 009	3 113	3 054	3 458	3 433	3 399	3 436	3 459	3 444	3 440	3 434	4 658	41 337	44 517	47 733
Service charges - Waste Water Management		1 387	1 525	1 445	1 442	1 337	1 436	1 502	1 410	1 409	1 433	1 418	1 450	17 194	18 708	20 431
Service charges - Waste Mangement		2 590	2 958	2 892	2 943	2 909	2 976	2 974	2 953	2 968	2 941	2 947	3 302	35 354	41 217	45 105
Rental of facilities and equipment		17	15	23	(253)	(1 560)	(74)	8	2 358	115	(79)	(73)	1 171	1 669	1 768	1 872
Interest earned - external investments		1 342	1 844	1 477	1 092	975	975	974	925	985	979	1 052	(1 118)	11 500	12 550	13 303
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits		0	24	10	115	13	170	3	41	128	84	2 972	935	4 495	4 721	4 957
Licences and permits		0	0	0	5	5	5	18	9	7	6	8	19	82	87	92
Agency services		-	-	-	365	309	265	1 148	454	310	163	595	1 315	4 925	5 172	5 431
Transfers and Subsidies - Operational		26 477	2 269	-	518	3 997	22 728	18	12 934	17 199	4 971	3 236	(1 918)	92 430	88 275	162 025
Other revenue		2 579	2 976	2 584	864	872	1 238	920	784	717	993	548	(4 324)	10 750	11 269	11 600
Cash Receipts by Source		58 314	43 480	34 533	32 950	34 649	55 428	33 455	47 774	49 718	37 341	38 609	22 435	488 688	521 779	629 120
Other Cash Flows by Source													-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		4 757	-	926	10 203	203	7 204	203	4 989	3 899	9 722	8 584	(1 059)	49 631	24 129	21 111
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	17	17	17	17	136	17	131	24	(135)	240	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	500	500	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	30 910	30 910	29 700	29 700
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	3	3	3	3	3	3	3	3	36	58	(35)	(37)
Total Cash Receipts by Source		63 071	43 480	35 459	43 173	34 872	62 652	33 678	52 901	53 637	47 197	47 219	52 687	570 026	575 572	679 894
Cash Payments by Type													-			
Employee related costs		13 336	13 517	14 056	15 915	22 233	13 991	(2 460 106)	16 017	(4 502 837)	146 114	(9 167 716)	16 063 302	187 822	195 267	206 905
Remuneration of councillors		-	-	-	(583)	(553)	(626)	(626)	(626)	(626)	(628)	(628)	4 897	-	-	-
Interest		-	-	-	77	77	2 499	77	77	77	77	77	8 220	11 259	11 898	12 323
Bulk purchases - Electricity		15 055	19 563	19 908	13 046	9 968	9 978	10 093	10 932	11 961	10 940	11 135	(13 364)	129 216	145 626	161 354
Acquisitions - water & other inventory		-	704	792	1 616	1 502	1 359	1 165	1 101	9 133	1 123	2 213	2 527	23 235	16 232	16 980
Contracted services		-	-	-	2	2	2	2	2	2	2	2	46 445	46 458	44 730	113 027
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	280	1 073	337	411	1 139	271	904	860	4 422	9 696	18 379	27 472
Other expenditure		13 867	5 488	7 323	6 940	7 058	7 875	9 066	6 112	8 742	9 127	7 935	(43 702)	45 832	49 989	52 443
Cash Payments by Type		42 258	39 273	42 080	37 294	41 360	35 414	(2 439 918)	34 753	(4 473 278)	167 658	(9 146 122)	16 072 747	453 518	482 121	590 504
Other Cash Flows/Payments by Type																
Capital assets		2 153	5 113	5 105	5 400	7 720	4 297	3 897	8 953	13 018	12 278	36 057	(1 552)	102 441	73 313	70 669
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		44 411	44 386	47 186	42 694	49 080	39 711	(2 436 021)	43 706	(4 460 259)	179 936	(9 110 065)	16 071 194	555 959	555 433	661 173
NET INCREASE/(DECREASE) IN CASH HELD		18 661	(906)	(11 726)	478	(14 208)	22 941	2 469 698	9 195	4 513 896	(132 739)	9 157 284	(16 018 507)	14 067	20 139	18 721
Cash/cash equivalents at the month/year beginning:		174 772	193 433	192 527	180 801	181 279	167 071	190 011	2 659 710	2 668 905	7 182 801	7 050 062	16 207 346	174 772	188 840	208 979
Cash/cash equivalents at the month/year end:		193 433	192 527	180 801	181 279	167 071	190 011	2 659 710	2 668 905	7 182 801	7 050 062	16 207 346	188 840	188 840	208 979	227 700

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2022/23	Budget Year 2023/24							
	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	-	2 770	2 770	709	709	2 770	2 061	74.4%	1%
August	-	3 435	4 352	4 480	5 189	7 122	1 934	27.1%	5%
September	-	5 758	6 675	5 820	11 009	13 798	2 789	20.2%	11%
October	-	4 483	5 400	-	-	19 198	-	-	-
November	-	6 803	7 720	-	-	26 919	-	-	-
December	-	3 380	4 297	-	-	31 216	-	-	-
January	-	2 980	3 897	-	-	35 113	-	-	-
February	-	8 036	8 953	-	-	44 067	-	-	-
March	-	12 101	13 018	-	-	57 085	-	-	-
April	-	11 361	12 278	-	-	69 363	-	-	-
May	-	35 139	36 057	-	-	105 420	-	-	-
June	-	6 196	7 113	-	-	112 533	-	-	-
Total Capital expenditure	-	102 441	112 533	11 009					

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	1 030	1 030	-	68	-	(68)	#DIV/0!	1 030
Servitudes								-		
Licences and Rights		-	1 030	1 030	-	68	-	(68)	#DIV/0!	1 030
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications		-	1 030	1 030	-	68	-	(68)	#DIV/0!	1 030
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		-	1 510	1 510	-	-	-	-		1 510
Computer Equipment		-	1 510	1 510	-	-	-	-		1 510
Furniture and Office Equipment		-	885	1 216	-	19	120	101	84.2%	1 216
Furniture and Office Equipment		-	885	1 216	-	19	120	101	84.2%	1 216
Machinery and Equipment		-	5 316	6 197	347	370	305	(65)	-21.2%	6 197
Machinery and Equipment		-	5 316	6 197	347	370	305	(65)	-21.2%	6 197
Transport Assets		-	4 426	4 426	463	463	-	(463)	#DIV/0!	4 426
Transport Assets		-	4 426	4 426	463	463	-	(463)	#DIV/0!	4 426
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital Expenditure on new assets	1	-	70 707	73 954	4 542	6 858	8 165	1 307	16.0%	73 954

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>										
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		-	300	300	-	298	-	(298)	#DIV/0!	300
Computer Equipment		-	300	300	-	298	-	(298)	#DIV/0!	300
Furniture and Office Equipment		-	125	125	9	9	35	26	75.0%	125
Furniture and Office Equipment		-	125	125	9	9	35	26	75.0%	125
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on renewal of existing assets	1	-	11 899	16 298	901	2 284	3 043	759	24.9%	16 298

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	Budget Year 2023/24								
		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		-	6 020	6 020	366	954	750	(204)	-27.2%	6 020
Roads Infrastructure		-	1 689	1 689	64	375	104	(270)	-258.5%	1 689
Roads		-	1 689	1 689	64	375	104	(270)	-258.5%	1 689
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	371	371	17	48	139	91	65.7%	371
Drainage Collection										
Storm water Conveyance		-	371	371	17	48	139	91	65.7%	371
Attenuation										
Electrical Infrastructure		-	2 578	2 578	209	403	378	(25)	-6.6%	2 578
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		-	2 578	2 578	209	403	378	(25)	-6.6%	2 578
Capital Spares										
Water Supply Infrastructure		-	800	800	55	109	107	(2)	-1.7%	800
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		-	800	800	55	109	107	(2)	-1.7%	800
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	565	565	20	20	18	(3)	-15.3%	565
Pump Station										
Reticulation		-	565	565	20	20	18	(3)	-15.3%	565
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	17	17	-	-	4	4	100.0%	17
Landfill Sites		-	17	17	-	-	4	4	100.0%	17
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	15 109	15 019	907	2 220	3 069	849	27.7%	15 019
Community Facilities		-	10 852	10 774	737	1 757	2 244	487	21.7%	10 774

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Halls								-		
Centres								-		
Crèches								-		
Clinics/Care Centres								-		
Fire/Ambulance Stations								-		
Testing Stations								-		
Museums								-		
Galleries								-		
Theatres								-		
Libraries								-		
Cemeteries/Crematoria		-	950	950	64	158	214	56	26.2%	950
Police								-		
Purfs		-	9 902	9 824	673	1 599	2 031	431	21.2%	9 824
Public Open Space								-		
Nature Reserves								-		
Public Ablution Facilities								-		
Markets								-		
Stalls								-		
Abattoirs								-		
Airports								-		
Taxi Ranks/Bus Terminals								-		
Capital Spares								-		
Sport and Recreation Facilities		-	4 257	4 245	170	463	825	361	43.8%	4 245
Indoor Facilities		-	4 257	4 245	170	463	825	361	43.8%	4 245
Outdoor Facilities								-		
Capital Spares								-		
Heritage assets		-	-	-	-	-	-	-		-
Monuments								-		
Historic Buildings								-		
Works of Art								-		
Conservation Areas								-		
Other Heritage								-		
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Other assets		-	7 403	7 403	316	900	1 525	624	40.9%	7 403
Operational Buildings		-	7 292	7 292	316	900	1 524	624	40.9%	7 292
Municipal Offices		-	7 292	7 292	316	900	1 524	624	40.9%	7 292
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops								-		
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing		-	111	111	0	0	1	0	40.7%	111
Staff Housing								-		
Social Housing		-	111	111	0	0	1	0	40.7%	111
Capital Spares								-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>										
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		-	380	380	-	-	5	5	100.0%	380
Computer Equipment		-	380	380	-	-	5	5	100.0%	380
Furniture and Office Equipment		-	33	33	-	-	6	6	100.0%	33
Furniture and Office Equipment		-	33	33	-	-	6	6	100.0%	33
Machinery and Equipment		-	1 175	1 175	170	213	165	(47)	-28.7%	1 175
Machinery and Equipment		-	1 175	1 175	170	213	165	(47)	-28.7%	1 175
Transport Assets		-	3 625	3 625	355	667	650	(17)	-2.6%	3 625
Transport Assets		-	3 625	3 625	355	667	650	(17)	-2.6%	3 625
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Repairs and Maintenance Expenditure	1	-	33 745	33 655	2 115	4 955	6 171	1 216	19.7%	33 655

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	Budget Year 2023/24								
		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		-	24 556	24 556	2 046	6 139	6 139	-		24 556
Roads Infrastructure		-	3 749	3 749	312	937	937	-		3 749
Roads		-	3 749	3 749	312	937	937	-		3 749
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	427	427	36	107	107	-		427
Drainage Collection		-	427	427	36	107	107	-		427
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	2 371	2 371	198	593	593	-		2 371
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	2 371	2 371	198	593	593	-		2 371
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	3 161	3 161	263	790	790	-		3 161
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	3 161	3 161	263	790	790	-		3 161
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		-	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	3 484	3 484	290	871	871	-		3 484
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	3 484	3 484	290	871	871	-		3 484
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	11 364	11 364	947	2 841	2 841	-		11 364
Landfill Sites		-	10 744	10 744	895	2 686	2 686	-		10 744
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		-	620	620	52	155	155	-		620
Waste Separation Facilities		-	-	-	-	-	-	-		-
Electricity Generation Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Rail Structures		-	-	-	-	-	-	-		-
Rail Furniture		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revetments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Community Assets		-	1 868	1 868	156	467	467	-		1 868
Community Facilities		-	1 112	1 112	93	278	278	-		1 112

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Halls		-	254	254	21	64	64	-		254
Centres		-	330	330	28	83	83	-		330
Crèches		-						-		
Clinics/Care Centres		-						-		
Fire/Ambulance Stations		-						-		
Testing Stations		-						-		
Museums		-						-		
Galleries		-						-		
Theatres		-						-		
Libraries		-	89	89	7	22	22	-		89
Cemeteries/Crematoria		-	179	179	15	45	45	-		179
Police		-						-		
Purls		-						-		
Public Open Space		-	260	260	22	65	65	-		260
Nature Reserves		-						-		
Public Ablution Facilities		-						-		
Markets		-						-		
Stalls		-						-		
Abattoirs		-						-		
Airports		-						-		
Taxi Ranks/Bus Terminals		-						-		
Capital Spares		-						-		
Sport and Recreation Facilities		-	756	756	63	189	189	-		756
Indoor Facilities		-	756	756	63	189	189	-		756
Outdoor Facilities		-						-		
Capital Spares		-						-		
Heritage assets		-						-		
Monuments		-						-		
Historic Buildings		-						-		
Works of Art		-						-		
Conservation Areas		-						-		
Other Heritage		-						-		
Investment properties		-	18	18	2	5	5	-		18
Revenue Generating		-	18	18	2	5	5	-		18
Improved Property		-						-		
Unimproved Property		-	18	18	2	5	5	-		18
Non-revenue Generating		-						-		
Improved Property		-						-		
Unimproved Property		-						-		
Other assets		-	589	589	49	147	147	-		589
Operational Buildings		-	589	589	49	147	147	-		589
Municipal Offices		-	589	589	49	147	147	-		589
Pay/Enquiry Points		-						-		
Building Plan Offices		-						-		
Workshops		-						-		
Yards		-						-		
Stores		-						-		
Laboratories		-						-		
Training Centres		-						-		
Manufacturing Plant		-						-		
Depots		-						-		
Capital Spares		-						-		
Housing		-						-		
Staff Housing		-						-		
Social Housing		-						-		
Capital Spares		-						-		
Biological or Cultivated Assets		-						-		
Biological or Cultivated Assets		-						-		

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	445	445	37	111	111	-		445
Servitudes								-		
Licences and Rights		-	445	445	37	111	111	-		445
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
<i>Solid Waste Licenses</i>								-		
<i>Computer Software and Applications</i>		-	445	445	37	111	111	-		445
<i>Load Settlement Software Applications</i>								-		
<i>Unspecified</i>								-		
Computer Equipment		-	731	731	61	183	183	-		731
Computer Equipment		-	731	731	61	183	183	-		731
Furniture and Office Equipment		-	980	980	82	245	245	-		980
Furniture and Office Equipment		-	980	980	82	245	245	-		980
Machinery and Equipment		-	1 048	1 048	87	262	262	-		1 048
Machinery and Equipment		-	1 048	1 048	87	262	262	-		1 048
Transport Assets		-	2 421	2 421	202	605	605	-		2 421
Transport Assets		-	2 421	2 421	202	605	605	-		2 421
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Depreciation	1	-	32 656	32 656	2 721	8 164	8 164	-		32 656

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Halls								-		
Centres								-		
Crèches								-		
Clinics/Care Centres								-		
Fire/Ambulance Stations								-		
Testing Stations		-	-	-	-	-	-	-		-
Museums								-		
Galleries								-		
Theatres								-		
Libraries								-		
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police								-		
Purls								-		
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves								-		
Public Ablution Facilities								-		
Markets								-		
Stalls								-		
Abattoirs								-		
Airports								-		
Taxi Ranks/Bus Terminals								-		
Capital Spares								-		
Sport and Recreation Facilities		-	2 520	2 520	-	-	-	-		2 520
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	2 520	2 520	-	-	-	-		2 520
Capital Spares								-		
Heritage assets		-	-	-	-	-	-	-		-
Monuments								-		
Historic Buildings								-		
Works of Art								-		
Conservation Areas								-		
Other Heritage								-		
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Other assets		-	780	780	-	-	-	-		780
Operational Buildings		-	780	780	-	-	-	-		780
Municipal Offices		-	-	-	-	-	-	-		-
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops		-	780	780	-	-	-	-		780
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing		-	-	-	-	-	-	-		-
Staff Housing								-		
Social Housing								-		
Capital Spares								-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	90	90	-	-	90	90	100.0%	90
Machinery and Equipment		-	90	90	-	-	90	90	100.0%	90
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on upgrading of existing assets	1	-	19 834	22 281	377	1 867	2 590	723	27.9%	22 281

Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target

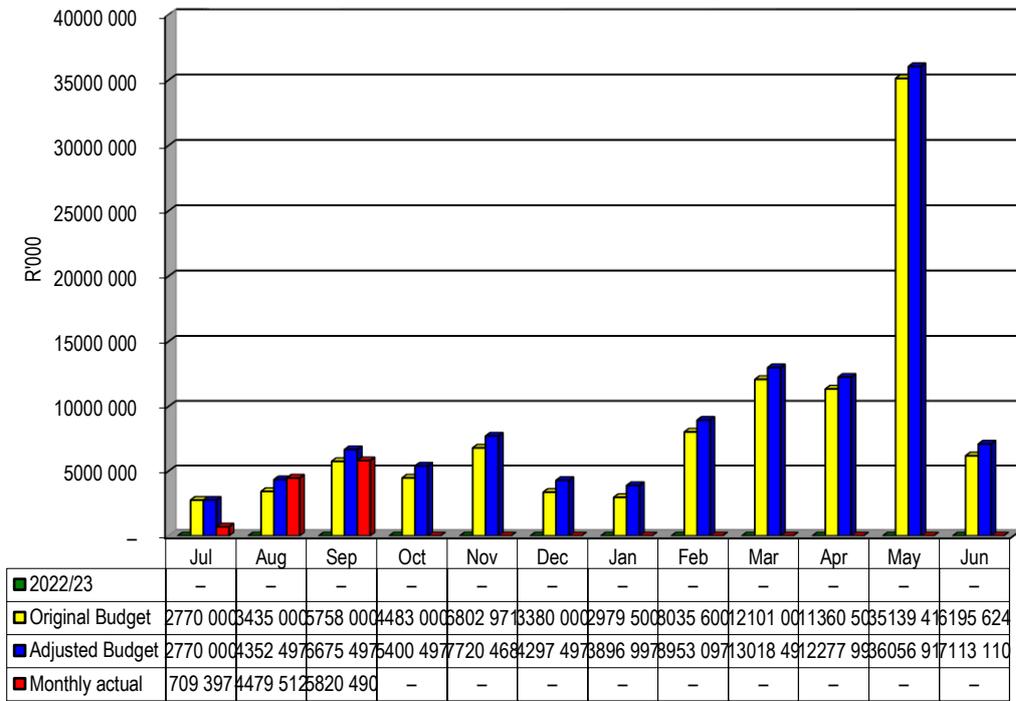


Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target

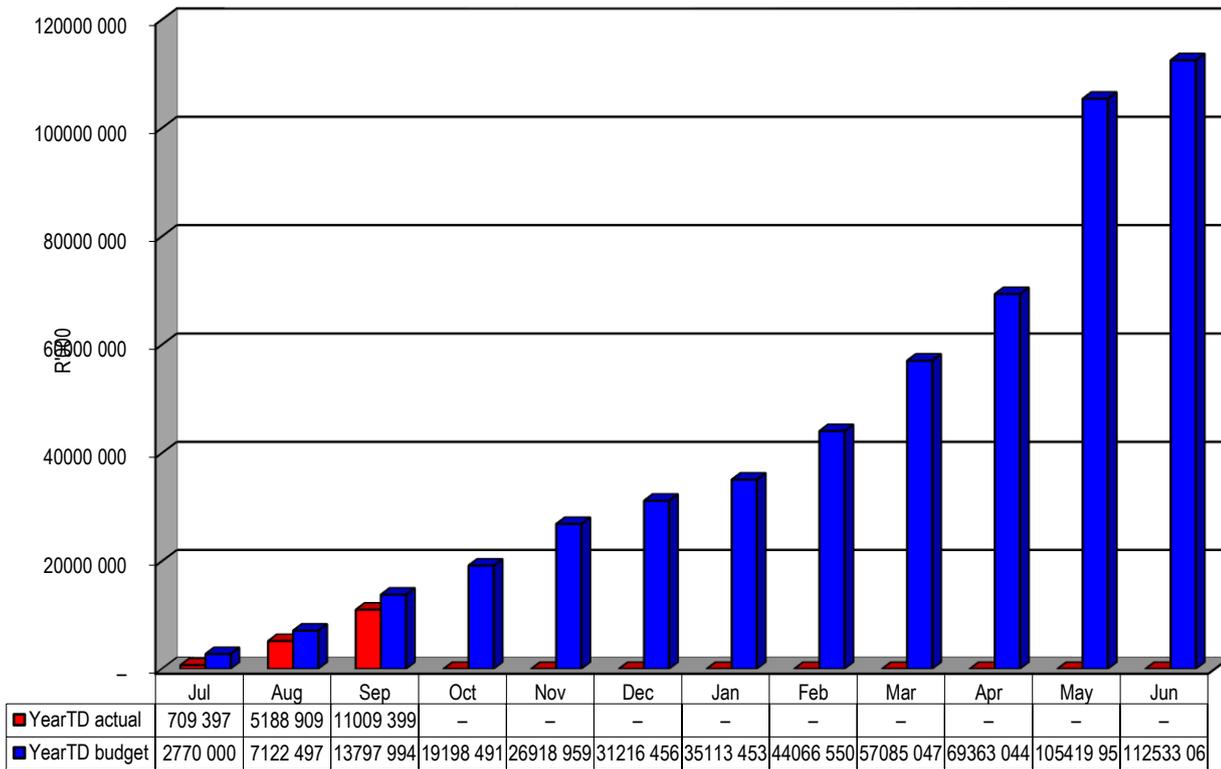
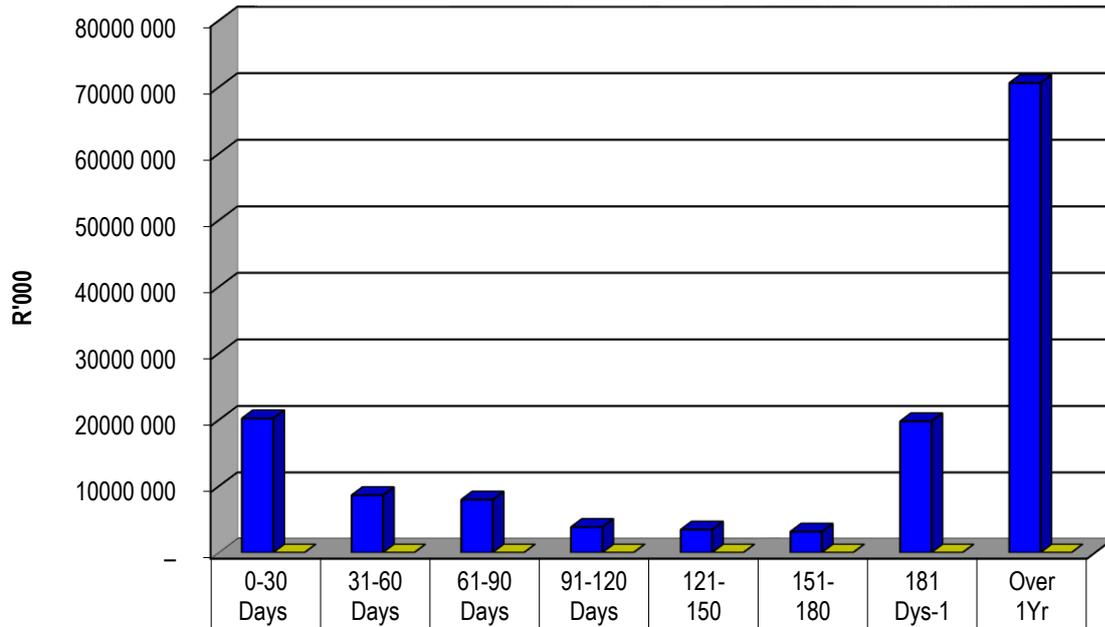
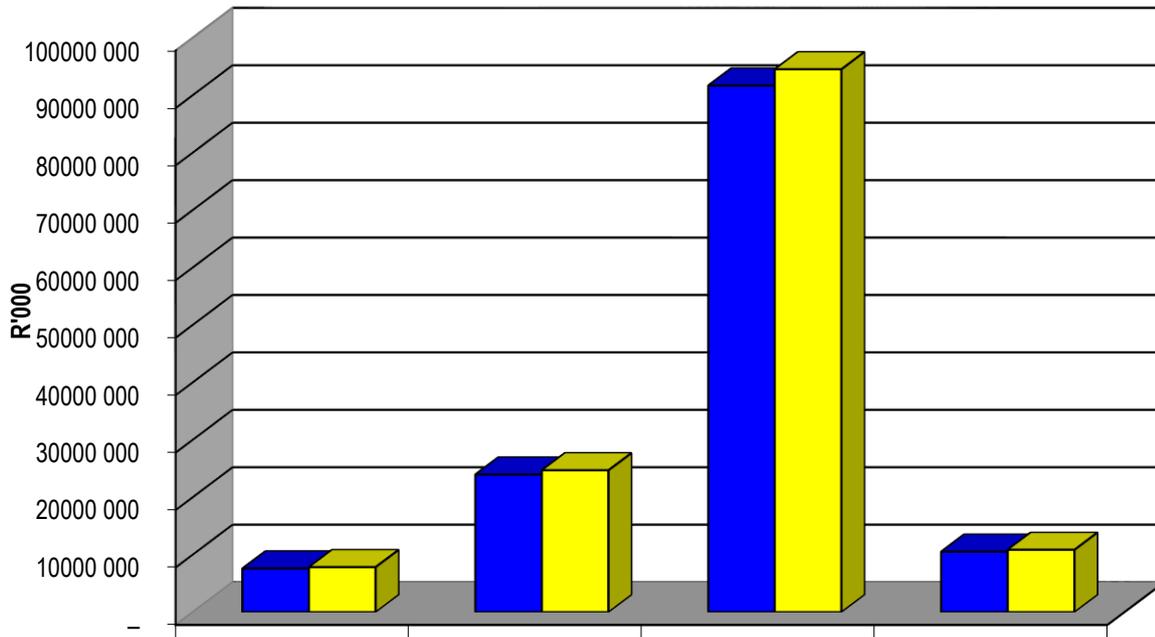


Chart C3 Aged Consumer Debtors Analysis



■ Budget Year 2023/24	20258 46	8673 333	7996 848	3867 733	3471 755	3170 926	19820 45	70650 07
■ 2022/23	-	-	-	-	-	-	-	-

Chart C4 Consumer Debtors (total by Debtor Customer Category)



■ 2022/23	7599 478	23959 538	91687 727	10525 562
■ Budget Year 2023/24	7834 513	24700 555	94523 430	10851 095

Chart C5 Aged Creditors Analysis

