

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 2022

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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 2022 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 2022.

Section 3 – Executive Summary

Executive summary

6. The executive summary must cover at least the following –

(a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;

(b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and

(c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

3.2 Consolidated performance

The following table summarises the overall position on the capital and operating Budgets Year to date

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	472,146,835.83	472,146,835.83	124,762,536.37	118,476,907.00	6,285,629.37	5%
Total Expenditure	488,069,437.00	488,275,997.16	102,987,354.77	119,561,710.00	- 16,574,355.23	-14%
Total Capital Expenditure	83,154,566.00	83,891,593.00	8,321,418.73	14,200,818.00	- 5,879,399.27	-41%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a positive variance of R6.285 million against the total budget for the period ended 30 September 2022.

The operating expenditure is underspent by R16.574 million. See below reasons per expenditure type

The total capital budget amounts to R83.891 million. The expenditure for the period amounts to R8.321 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 2022.

Revenue by Source (Table C4)

Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							%
Revenue By Source							
Property rates	84,411	94,702	94,702	29,853	23,676	6,177	26%
Service charges - electricity revenue	144,645	160,568	160,568	38,635	40,087	(1,452)	-4%
Service charges - water revenue	36,020	36,807	36,807	8,533	9,151	(617)	-7%
Service charges - sanitation revenue	15,866	17,762	17,762	4,476	4,432	44	1%
Service charges - refuse revenue	26,650	32,567	32,567	8,211	8,055	156	2%
Rental of facilities and equipment	1,506	1,674	1,674	157	2,596	(2,439)	-94%
Interest earned - external investments	7,447	7,981	7,981	2,375	964	1,411	146%
Interest earned - outstanding debtors	5,166	5,000	5,000	1,386	1,527	(141)	-9%
Fines, penalties and forfeits	18,737	21,286	21,286	1,612	601	1,011	168%
Licences and permits	85	77	77	6	3	2	60%
Agency services	4,676	5,788	5,788	1,090	1,248	(158)	-13%
Transfers and subsidies	68,725	73,909	73,909	25,455	23,956	1,499	6%
Other revenue	10,304	11,325	11,325	2,974	1,505	1,468	98%
Gains	1,638	2,700	2,700	-	675	(675)	-100%
Total Revenue (excluding capital transfers and contributions)	425,875	472,147	472,147	124,763	118,477	6,286	5%

Total revenue received to date was R124,762,536.37 which represents 26.42% of the total operating revenue budget for the year.

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

Property Rates: A positive YTD variance of 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.

Service Charges – Electricity Revenue: A negative variance of 4% which is due to the impact of loadshedding.

Service Charges – Water Revenue: A negative variance of 7% due to consumers using less water during the winter months. A further impact on consumption is loadshedding as consumers are requested to reduce water consumption.

Service Charges – Sanitation Revenue: A positive variance of 1% which is slightly above the budgeted monthly target

Service Charges – Refuse Revenue: A positive variance of 2% due to more accurate billing, and more revenue raised in respect of refuse received at the transfer stations than anticipated in the original budget as the revenue enhancement program gains momentum

Rental of Facilities and Equipment – A negative variance of 94% due to an incorrect YTD budget amount for the rental of the commonage.

Interest earned – outstanding debtors: A negative variance of 9% is recorded for the month. This can mainly be ascribed to better credit control which include handover of outstanding accounts.

Fines, penalties and forfeits: A positive variance of 168% is reflected as a result of more revenue received than anticipated in the budget.

Agency Services: A negative YTD variance of 13% as a result of agency fees not yet allocated.

Transfers and subsidies: A positive YTD variance of 6% due to more revenue recognize than anticipated in the budget.

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

Operating expenditure by type (Table C4)

Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							%
Expenditure By Type							
Employee related costs	146,035	166,890	167,046	36,285	39,192	(2,908)	-7%
Remuneration of councillors	6,801	6,993	6,993	1,715	1,748	(33)	-2%
Debt impairment	13,606	30,490	30,490	7,623	7,623	-	
Depreciation & asset impairment	27,625	28,668	28,668	7,167	7,167	-	
Finance charges	17,971	19,514	19,514	-	3,105	(3,105)	-100%
Bulk purchases - electricity	118,995	128,498	128,498	28,272	33,389	(5,117)	-15%
Inventory consumed	15,362	17,780	17,830	3,322	3,407	(85)	-2%
Contracted services	32,895	38,447	38,447	5,516	7,554	(2,038)	-27%
Transfers and Grants	6,736	7,797	7,797	2,893	3,469	(577)	-17%
Other expenditure	30,995	40,287	40,287	10,195	12,230	(2,036)	-17%
Losses	-	2,705	2,705	-	676	(676)	-100%
Total Expenditure	417,021	488,069	488,276	102,987	119,562	(16,574)	-14%

The total expenditure to date is R102,987,354.77 which represents 21.09% 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 7%, is recorded due to budgeted vacancies not filled.

Bulk Purchases – Electricity: A negative budget variance of 15% is reflected due to the impact of loadshedding.

Inventory Consumed: A negative YTD budget variance of 2% due to a combination of under-over expenditure on bulk water (under), community upliftment (over) and repairs on network fees.

Contracted services: A negative YTD budget variance of 27% is reflected due to a combination of under-over expenditure on professional fees phoenix (over), ecological (under), security (over), revenue enhancement (over), cleaning of transfer stations (under) and refuse bags (under).

Transfers and Subsidies: A negative YTD budget variance of 17% is reflected. Actual payments are not aligned with the budget. Transfers and grants solely get paid out when a claim gets handed in according to legislation.

Other expenditure: A negative YTD budget variance of 17% less than budget is recorded due to under expenditure on rehabilitation refuse sites, advertisements, telephone costs and internal services, and over expenditure on fuel, audit fees and membership fees.

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

Capital Expenditure and Funding (Table C5)

Vote Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	120	120	-	-	-	
Vote 4 - Technical Services	-	27,321	27,321	1,017	4,294	(3,277)	-76%
Vote 5 - Community Services	-	160	160	29	88	(59)	-67%
Total Capital Multi-year expenditure	-	27,601	27,601	1,046	4,382	(3,336)	-76%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	-	450	450	-	-	-	
Vote 2 - Finance	-	960	960	75	20	55	274%
Vote 3 - Corporate Services	-	2,145	2,145	165	20	145	724%
Vote 4 - Technical Services	-	43,248	43,985	5,280	8,666	(3,386)	-39%
Vote 5 - Community Services	-	8,750	8,750	1,756	1,113	644	58%
Total Capital single-year expenditure	-	55,553	56,290	7,276	9,819	(2,543)	-26%
Total Capital Expenditure	-	83,155	83,892	8,321	14,201	(5,879)	-41%
Funded by:							
National Government	-	15,971	15,971	981	2,654	(1,673)	-63%
Provincial Government	-	7,640	7,640	2	522	(520)	-100%
District Municipality	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	528	528	173	-	173	#DIV/0!
Transfers recognised - capital	-	24,139	24,139	1,155	3,175	(2,020)	-64%
Borrowing	-	40,000	40,000	2,859	8,082	(5,223)	-65%
Internally generated funds	-	19,016	19,753	4,307	2,944	1,363	46%
Total Capital Funding	-	83,155	83,892	8,321	14,201	(5,879)	-41%

Capital Expenditure:

Total year to date capital expenditure as at 30 September 2022 amounts to R 8,321,418.73

Refer to table C5 for Capital Expenditure per Government Finance Statistics and table SC12 for the monthly Capital Expenditure trend.

Vote 1 - Municipal Manager

No capital expenditure for September 2022. Shadow costs amounted to R 26,356.00 at the end of September 2022

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R74,860.00 or 7.80% of the original budget of R960,000.00. Shadow costs amounted to R 725,700.09 at the end of September 2022.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R164,823.53 or 7.28% of the original budget of R2,265,000.00 . Shadow costs amounted to R 1,213,233.66 at the end of September 2022.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R6,296,973.38 or 8.83% of the original budget of R71,306,593.00 . Shadow costs amounted to R 6,026,739.30 at the end of September 2022.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R1,784,761.82 or 20.03% of the original budget of R8,910,000.00 . Shadow costs amounted to R 348,856.53 at the end of September 2022.

Debtors

Achieve a debtor payment percentage of 96% {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100} [77]		% debtor payment achieved
Gross Debtors Opening Balance 30 June 2022	A	131,508,248.50
Billed Revenue 2022/23(July - June)	B	99,252,888.50
Gross Debtors Closing balance 31 Aug 2022	C	135,384,514.20
Bad debts written-off (July 22 - June 23)	D	1,162,679.11
Billed Revenue 2022/23(July - June)		99,252,888.50
Nett Billed Revenue		94,213,943.69
% debtor payment achieved		94.92
Nett Payment received - Aug 22		22,330,736.40

Cash flow

The Cash Book Balance (investments included) as at 30 September 2022 reflects a positive amount of R160,939 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											
						2022-09-01					2022-09-30
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			10,563,369.15				55,132.10	10,618,501.25
ABSA	2080494253	Fixed	2022-06-23	2022-09-25	5.8700%	40,450,301.36		40,578,958.90		128,657.54	0.00
Standard Bank	00078722675/010	Fixed	2022-06-23	2022-09-25	5.8750%	40,450,684.93		40,592,328.77		141,643.84	0.00
Standard Bank	078722675-012	Fixed	2022-07-08	2022-09-06	5.90%	40,355,616.44		40,400,876.71		45,260.27	0.00
Nedbank	03/7881004312/000048	Fixed	2022-09-13	2022-11-14	6.4500%		20,000,000.00			63,616.44	20,063,616.44
Standard Bank	078722675/013	Fixed	2022-09-13	2022-12-13	6.7000%		30,000,000.00			93,616.44	30,093,616.44
ABSA	20-8067-1978	Fixed	2022-09-28	2023-03-27	7.9800%		40,000,000.00			17,490.41	40,017,490.41
Nedbank	03/7881004312/000049	Fixed	2022-09-28	2023-03-27	7.930%		40,000,000.00			26,071.23	40,026,071.23
Total Investment						131,819,971.88	130,000,000.00	121,572,164.38	0.00	571,488.27	140,819,295.77

During the month of September 2022 investments of 130,000,000.00 was made. The accrued interest for September 2022 amount to R571,488.27. The total amount invested at 30 September R140,819,295.77.

Transfers and Grant Receipts

Transfers and Grant Receipts - 2022/2023

	Budget	Total Budget	Monthly actual	YearTD actual	Outstanding
National Government: Transfers and Grants					
Expanded Public Works Programme	1,662,000.00	1,662,000.00	-	416,000.00	1,246,000.00
Financial Management Grant	1,550,000.00	1,550,000.00	-	1,550,000.00	-
Local Government Equitable Share	57,506,000.00	57,506,000.00	-	22,427,000.00	35,079,000.00
Municipal Infrastructure Grant	16,017,000.00	16,017,000.00	-	3,340,000.00	12,677,000.00
Water Services Infrastructure Grant	3,150,000.00	3,150,000.00	-	-	3,150,000.00
				-	
	79,885,000.00	79,885,000.00	-	27,733,000.00	52,152,000.00
Provincial Government: Transfers and Grants					
Human Settlements	9,150,000.00	9,150,000.00	-	-	9,150,000.00
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading	120,000.00	120,000.00	120,000.00	120,000.00	-
Libraries	8,053,000.00	8,053,000.00	-	2,685,000.00	5,368,000.00
Maintenance of Roads	140,000.00	140,000.00	-	-	140,000.00
			-	-	-
	17,463,000.00	17,463,000.00	120,000.00	2,805,000.00	14,658,000.00
Total Transfers and Grants	97,348,000.00	97,348,000.00	120,000.00	30,538,000.00	66,810,000.00

3.3 Material variances from SDBIP

There are no material variances to be reported

3.4 Remedial or corrective steps

No action required

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter							
Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.4%	9.9%	9.9%	0.0%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	47.7%	34.4%	48.1%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.4%	31.3%	31.3%	21.1%	31.3%
Gearing	Long Term Borrowing/ Funds & Reserves		186.1%	309.9%	309.9%	217.2%	309.9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	346.9%	305.6%	304.2%	529.8%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.0%	184.3%	182.9%	353.9%	184.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.0%	17.9%	17.9%	73.9%	17.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.3%	35.3%	35.4%	29.1%	35.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.7%	10.2%	10.2%	0.0%	5.6%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

3.6 Conclusion

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

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

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

And

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

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

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

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		143,007	173,145	173,145	8,557	56,404	52,588	3,816	7%	173,145
Executive and council		33,904	57,657	57,657	5	22,432	22,879	(447)	-2%	57,657
Finance and administration		109,102	115,488	115,488	8,552	33,971	29,709	4,263	14%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32,470	44,934	44,934	3,085	5,232	3,616	1,616	45%	44,934
Community and social services		9,304	8,877	8,877	1,812	1,967	153	1,814	1185%	8,877
Sport and recreation		5,259	5,618	5,618	607	1,608	572	1,036	181%	5,618
Public safety		17,528	21,267	21,267	666	1,657	598	1,059	177%	21,267
Housing		380	9,172	9,172	-	-	2,293	(2,293)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26,534	25,559	25,559	2,669	3,901	4,764	(863)	-18%	25,559
Planning and development		19,633	17,913	17,913	1,398	1,987	3,312	(1,325)	-40%	17,913
Road transport		6,901	7,646	7,646	1,271	1,914	1,452	462	32%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		243,902	252,647	252,647	18,120	60,208	63,211	(3,003)	-5%	252,647
Energy sources		147,769	160,753	160,753	10,938	38,780	40,118	(1,337)	-3%	160,753
Water management		38,232	40,743	40,743	2,930	8,688	10,446	(1,757)	-17%	40,743
Waste water management		24,727	17,786	17,786	1,485	4,488	4,444	44	1%	17,786
Waste management		33,174	33,365	33,365	2,767	8,251	8,203	47	1%	33,365
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	445,913	496,285	496,285	32,432	125,745	124,179	1,566	1%	496,285
Expenditure - Functional										
<i>Governance and administration</i>		91,701	118,962	118,962	9,027	27,657	30,387	(2,730)	-9%	118,962
Executive and council		23,509	26,211	26,211	2,430	9,935	8,968	968	11%	26,211
Finance and administration		67,078	91,251	91,251	6,507	17,485	21,100	(3,614)	-17%	91,251
Internal audit		1,114	1,500	1,500	90	237	320	(83)	-26%	1,500
<i>Community and public safety</i>		65,398	76,550	76,550	5,255	15,736	17,652	(1,916)	-11%	76,550
Community and social services		12,272	13,873	13,873	971	2,947	3,475	(528)	-15%	13,873
Sport and recreation		18,282	22,168	22,168	1,441	4,185	4,803	(618)	-13%	22,168
Public safety		32,701	36,852	36,852	2,702	8,183	8,508	(325)	-4%	36,852
Housing		2,143	3,657	3,657	142	422	867	(445)	-51%	3,657
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		46,343	52,940	53,147	4,126	11,860	12,158	(298)	-2%	52,940
Planning and development		15,403	17,411	17,617	1,398	4,131	4,377	(247)	-6%	17,411
Road transport		30,940	35,529	35,529	2,728	7,730	7,781	(51)	-1%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		213,579	239,618	239,618	22,096	47,734	59,364	(11,631)	-20%	239,618
Energy sources		135,169	150,339	150,339	16,493	32,381	38,222	(5,841)	-15%	150,339
Water management		23,469	23,509	23,509	1,699	4,617	5,274	(657)	-12%	23,509
Waste water management		10,395	15,219	15,219	834	2,446	3,405	(959)	-28%	15,219
Waste management		44,545	50,551	50,551	3,070	8,290	12,464	(4,173)	-33%	50,551
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	417,021	488,069	488,276	40,505	102,987	119,562	(16,574)	-14%	488,069
Surplus/ (Deficit) for the year		28,893	8,216	8,009	(8,073)	22,758	4,617	18,140	393%	8,216

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager, Finance, Corporate Services and Technical Services.

WC013 Bergvriev - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Municipal Manager	1	34,300	57,657	57,657	5	22,432	22,879	(447)	-2.0%	57,657
Vote 2 - Finance		106,273	109,990	109,990	8,506	33,900	26,489	7,412	28.0%	109,990
Vote 3 - Corporate Services		1,664	3,248	3,248	27	59	720	(661)	-91.8%	3,248
Vote 4 - Technical Services		266,530	274,668	274,668	20,361	63,032	69,228	(6,196)	-9.0%	274,668
Vote 5 - Community Services		37,146	50,722	50,722	3,532	6,322	4,864	1,458	30.0%	50,722
Total Revenue by Vote	2	445,913	496,285	496,285	32,432	125,745	124,179	1,566	1.3%	496,285
Expenditure by Vote										
Vote 1 - Municipal Manager	1	28,342	32,593	32,800	2,854	11,159	10,514	644	6.1%	32,593
Vote 2 - Finance		31,997	46,098	46,098	3,828	10,311	10,601	(290)	-2.7%	46,098
Vote 3 - Corporate Services		28,839	38,156	38,156	2,106	5,973	9,444	(3,471)	-36.8%	38,156
Vote 4 - Technical Services		257,739	289,667	289,667	25,956	58,794	70,165	(11,371)	-16.2%	289,667
Vote 5 - Community Services		70,104	81,555	81,555	5,760	16,752	18,838	(2,086)	-11.1%	81,555
Total Expenditure by Vote	2	417,021	488,069	488,276	40,505	102,987	119,562	(16,574)	-13.9%	488,069
Surplus/ (Deficit) for the year	2	28,893	8,216	8,009	(8,073)	22,758	4,617	18,140	392.9%	8,216

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		84,411	94,702	94,702	7,168	29,853	23,676	6,177	26%	94,702
Service charges - electricity revenue		144,645	160,568	160,568	10,819	38,635	40,087	(1,452)	-4%	160,568
Service charges - water revenue		36,020	36,807	36,807	2,775	8,533	9,151	(617)	-7%	36,807
Service charges - sanitation revenue		15,866	17,762	17,762	1,484	4,476	4,432	44	1%	17,762
Service charges - refuse revenue		26,650	32,567	32,567	2,756	8,211	8,055	156	2%	32,567
Rental of facilities and equipment		1,506	1,674	1,674	70	157	2,596	(2,439)	-94%	1,674
Interest earned - external investments		7,447	7,981	7,981	752	2,375	964	1,411	146%	7,981
Interest earned - outstanding debtors		5,166	5,000	5,000	422	1,386	1,527	(141)	-9%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,737	21,286	21,286	667	1,612	601	1,011	168%	21,286
Licences and permits		85	77	77	3	6	3	2	60%	77
Agency services		4,676	5,788	5,788	447	1,090	1,248	(158)	-13%	5,788
Transfers and subsidies		68,725	73,909	73,909	3,028	25,455	23,956	1,499	6%	73,909
Other revenue		10,304	11,325	11,325	1,060	2,974	1,505	1,468	98%	11,325
Gains		1,638	2,700	2,700	-	-	675	(675)	-100%	2,700
Total Revenue (excluding capital transfers and contributions)		425,875	472,147	472,147	31,449	124,763	118,477	6,286	5%	472,147
Expenditure By Type										
Employee related costs		146,035	166,890	167,046	12,255	36,285	39,192	(2,908)	-7%	166,890
Remuneration of councillors		6,801	6,993	6,993	572	1,715	1,748	(33)	-2%	6,993
Debt impairment		13,606	30,490	30,490	2,541	7,623	7,623	-	-	30,490
Depreciation & asset impairment		27,625	28,668	28,668	2,389	7,167	7,167	-	-	28,668
Finance charges		17,971	19,514	19,514	-	-	3,105	(3,105)	-100%	19,514
Bulk purchases - electricity		118,995	128,498	128,498	14,856	28,272	33,389	(5,117)	-15%	128,498
Inventory consumed		15,362	17,780	17,830	1,432	3,322	3,407	(85)	-2%	17,780
Contracted services		32,895	38,447	38,447	2,508	5,516	7,554	(2,038)	-27%	38,447
Transfers and Grants		6,736	7,797	7,797	116	2,893	3,469	(577)	-17%	7,797
Other expenditure		30,995	40,287	40,287	3,836	10,195	12,230	(2,036)	-17%	40,287
Losses		-	2,705	2,705	-	-	676	(676)	-100%	2,705
Total Expenditure		417,021	488,069	488,276	40,505	102,987	119,562	(16,574)	-14%	488,069
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,804	23,611	23,611	982	982	5,570	(4,588)	(0)	23,611
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		234	528	528	-	-	132	(132)	(0)	528
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28,893	8,216	8,009	(8,073)	22,758	4,617			8,216
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		28,893	8,216	8,009	(8,073)	22,758	4,617			8,216
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		28,893	8,216	8,009	(8,073)	22,758	4,617			8,216
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		28,893	8,216	8,009	(8,073)	22,758	4,617			8,216

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	120	120	-	-	-	-	-	120
Vote 4 - Technical Services		-	27,321	27,321	635	1,017	4,294	(3,277)	-76%	27,321
Vote 5 - Community Services		-	160	160	3	29	88	(59)	-67%	160
Total Capital Multi-year expenditure	4,7	-	27,601	27,601	638	1,046	4,382	(3,336)	-76%	27,601
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	450	450	-	-	-	-	-	450
Vote 2 - Finance		-	960	960	75	75	20	55	274%	960
Vote 3 - Corporate Services		-	2,145	2,145	155	165	20	145	724%	2,145
Vote 4 - Technical Services		-	43,248	43,985	3,903	5,280	8,666	(3,386)	-39%	43,248
Vote 5 - Community Services		-	8,750	8,750	1,099	1,756	1,113	644	58%	8,750
Total Capital single-year expenditure	4	-	55,553	56,290	5,232	7,276	9,819	(2,543)	-26%	55,553
Total Capital Expenditure		-	83,155	83,892	5,869	8,321	14,201	(5,879)	-41%	83,155
Capital Expenditure - Functional Classification										
Governance and administration		-	4,798	4,798	411	475	440	35	8%	4,798
Executive and council		-	140	140	-	-	-	-	-	140
Finance and administration		-	4,658	4,658	411	475	440	35	8%	4,658
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	8,910	8,910	1,102	1,785	1,200	585	49%	8,910
Community and social services		-	1,910	1,910	1	64	126	(62)	-49%	1,910
Sport and recreation		-	4,925	4,925	1,099	1,718	864	855	99%	4,925
Public safety		-	1,060	1,060	2	2	195	(193)	-99%	1,060
Housing		-	1,015	1,015	-	-	15	(15)	-100%	1,015
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	26,260	26,997	942	2,293	3,871	(1,578)	-41%	26,260
Planning and development		-	13,360	13,360	8	18	1,283	(1,265)	-99%	13,360
Road transport		-	12,900	13,637	934	2,275	2,588	(313)	-12%	12,900
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	43,187	43,187	3,414	3,768	8,689	(4,921)	-57%	43,187
Energy sources		-	8,020	8,020	1,099	1,205	4,080	(2,875)	-70%	8,020
Water management		-	24,250	24,250	1,449	1,598	4,033	(2,435)	-60%	24,250
Waste water management		-	6,230	6,230	495	593	576	17	3%	6,230
Waste management		-	4,688	4,688	371	371	-	371	#DIV/0!	4,688
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	83,155	83,892	5,869	8,321	14,201	(5,879)	-41%	83,155
Funded by:										
National Government		-	15,971	15,971	49	981	2,654	(1,673)	-63%	15,971
Provincial Government		-	7,640	7,640	-	2	522	(520)	-100%	7,640
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	528	528	173	173	-	173	#DIV/0!	528
Transfers recognised - capital		-	24,139	24,139	222	1,155	3,175	(2,020)	-64%	24,139
Borrowing	6	-	40,000	40,000	2,684	2,859	8,082	(5,223)	-65%	40,000
Internally generated funds		-	19,016	19,753	2,963	4,307	2,944	1,363	46%	19,016
Total Capital Funding		-	83,155	83,892	5,869	8,321	14,201	(5,879)	-41%	83,155

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		22,810	23,537	22,594	20,120	23,537
Call investment deposits		120,778	100,000	100,000	140,819	100,000
Consumer debtors		71,875	70,064	70,064	77,380	70,064
Other debtors		17,232	7,643	7,643	(1,527)	7,643
Current portion of long-term receivables		2,409	2,516	2,516	2,637	2,516
Inventory		955	1,080	1,080	1,518	1,080
Total current assets		236,059	204,840	203,896	240,947	204,840
Non current assets						
Long-term receivables		6,253	4,430	4,430	13,653	4,430
Investments		–	–	–	–	–
Investment property		14,688	15,898	15,898	14,682	15,898
Investments in Associate		–	–	–	–	–
Property, plant and equipment		483,301	536,321	537,058	484,548	536,321
Biological		–	–	–	–	–
Intangible		3,113	4,185	4,185	3,026	4,185
Other non-current assets		454	454	454	454	454
Total non current assets		507,809	561,288	562,025	516,363	561,288
TOTAL ASSETS		743,868	766,128	765,921	757,310	766,128
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		9,657	10,082	10,082	(1,338)	10,082
Consumer deposits		4,786	5,114	5,114	5,455	5,114
Trade and other payables		38,381	33,765	33,765	28,141	33,765
Provisions		15,231	18,073	18,073	13,219	18,073
Total current liabilities		68,055	67,034	67,034	45,476	67,034
Non current liabilities						
Borrowing		65,834	96,411	96,411	76,830	96,411
Provisions		142,733	154,591	154,591	145,001	154,591
Total non current liabilities		208,567	251,002	251,002	221,830	251,002
TOTAL LIABILITIES		276,623	318,036	318,036	267,307	318,036
NET ASSETS	2	467,246	448,091	447,885	490,003	448,091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		431,877	416,982	416,776	454,635	416,982
Reserves		35,368	31,109	31,109	35,368	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	467,246	448,091	447,885	490,003	448,091

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		83,108	89,143	89,143	8,242	24,291	7,429	16,862	227%	89,143
Service charges		214,279	241,842	241,842	19,229	61,832	20,154	41,678	207%	241,842
Other revenue		22,696	22,932	22,932	9,068	24,584	1,911	22,673	1186%	22,932
Transfers and Subsidies - Operational		68,725	73,909	73,909	120	27,537	6,159	21,378	347%	73,909
Transfers and Subsidies - Capital		15,848	24,139	24,139	-	3,340	2,012	1,328	66%	24,139
Interest		7,429	10,433	10,433	1,173	3,761	869	2,892	333%	10,433
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(349,255)	(396,866)	(397,072)	(41,137)	(116,833)	(33,072)	83,760	-253%	(396,866)
Finance charges		(7,206)	(7,802)	(7,802)	-	-	(650)	(650)	100%	(7,802)
Transfers and Grants		(6,736)	(7,797)	(7,797)	(116)	(2,893)	(650)	2,243	-345%	(7,797)
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,888	49,932	49,726	(3,421)	25,620	4,161	(21,459)	-516%	49,932
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		617	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(54,333)	(83,155)	(83,892)	(5,869)	(8,321)	(6,930)	1,392	-20%	(83,155)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(53,716)	(83,155)	(83,892)	(5,869)	(8,321)	(6,930)	1,392	-20%	(83,155)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,650	40,000	40,000	-	-	3,333	(3,333)	-100%	40,000
Increase (decrease) in consumer deposits		-	395	395	-	-	33	(33)	-100%	395
Payments										
Repayment of borrowing		(7,880)	(10,082)	(10,082)	-	-	(840)	(840)	100%	(10,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		6,770	30,313	30,313	-	-	2,526	2,526	100%	30,313
NET INCREASE/ (DECREASE) IN CASH HELD		1,942	(2,910)	(3,853)	(9,291)	17,298	(242)			(2,910)
Cash/cash equivalents at beginning:		141,646	126,447	126,447		143,641	126,447			143,641
Cash/cash equivalents at month/year end:		143,588	123,537	122,594		160,939	126,205			140,731

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,318	1,259	577	532	886	482	2,399	5,405	14,859	9,704		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,400	775	346	192	1,030	238	1,064	4,948	15,993	7,472		
Receivables from Non-exchange Transactions - Property Rates	1400	7,153	2,013	3,962	699	4,427	2,060	4,377	19,032	43,723	30,595		
Receivables from Exchange Transactions - Waste Water Management	1500	1,651	783	509	423	939	421	2,173	6,503	13,402	10,459		
Receivables from Exchange Transactions - Waste Management	1600	3,114	1,361	870	634	1,531	630	3,469	9,445	21,053	15,708		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	632	490	455	401	1,621	739	2,542	7,450	14,330	12,753		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,360)	50	54	24	245	78	447	2,831	(1,629)	3,626		
Total By Income Source	2000	17,907	6,731	6,774	2,906	10,680	4,648	16,471	55,613	121,729	90,317	-	-
2021/22 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	161	200	1,165	145	128	125	544	1,418	3,887	2,361		
Commercial	2300	3,638	516	255	88	84	83	449	1,230	6,341	1,933		
Households	2400	6,527	3,774	3,414	2,045	1,816	1,653	9,205	34,289	62,723	49,008		
Other	2500	7,581	2,240	1,941	628	8,652	2,788	6,272	18,676	48,778	37,015		
Total By Customer Group	2600	17,907	6,731	6,774	2,906	10,680	4,648	16,471	55,613	121,729	90,317	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
ABSA		call			variable					10,563	55			10,619
Nedbank		2			fixed	5.28%			12 July 2022	-				-
ABSA		3			fixed	5.87%			25 September 2022	40,450	129	(40,579)		-
Standard Bank		3			fixed	5.88%			25 September 2022	40,451	142	(40,592)		-
Standard Bank		2			fixed	5.90%			06 September 2022	40,356	45	(40,401)		-
Nedbank		2			fixed	6.45%			14 November 2022	-	64		20,000	20,064
Standard Bank		3			fixed	6.70%			13 December 2022		94		30,000	30,094
ABSA		6			fixed	7.98%			27 March 2023		17		40,000	40,017
Nedbank		6			fixed	7.93%			27 March 2023		26		40,000	40,026
										-				-
Municipality sub-total										131,820	571	(121,572)	130,000	140,819

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvriev - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	63,914	63,914	-	24,829	5,326	17,601	330.5%	63,914
Local Government Equitable Share		-	57,506	57,506	-	22,427	4,792	17,635	368.0%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	-	436	232			2,786
Expanded Public Works Programme		-	1,662	1,662	-	416	139			1,662
Financial Management Grant		-	1,550	1,550	-	1,550	129			1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant	3	-	411	411	-	-	34	(34)	-100.0%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	9,823	9,823	-	2,685	819	2,004	244.8%	9,823
Libraries		-	8,033	8,033	-	2,685	669	2,016	301.1%	8,033
Department of Human Settlements		-	1,650	1,650	-	-	138			1,650
Maintenance of Roads		-	140	140	-	-	12	(12)	-100.0%	140
Financial Management Support Grant		-	-	-	-	-	-			-
Municipal Capacity Building Grant		-	-	-	-	-	-			-
Public Employment Support Grant		-	-	-	-	-	-			-
Local Government Support Grant - COVID-19		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-			-
Other grant providers:		-	172	172	-	-	14	(14)	-100.0%	172
Heist op den Berg		-	172	172	-	-	14	(14)	-100.0%	172
		-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	-	73,909	73,909	-	27,514	6,159	19,590	318.1%	73,909
Capital Transfers and Grants										
National Government:		-	15,971	15,971	-	2,904	1,331	1,802	135.4%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	-	2,904	1,103	1,802	163.4%	13,231
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant		-	2,739	2,739	-	-	228			2,739
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	7,640	7,640	120	120	637	(517)	-81.2%	7,640
Regional Socio - Economic Project		-	120	120	120	120	10	110	1100.0%	120
Libraries		-	20	20	-	-	2			20
Fire Service Capacity Building Grant		-	-	-	-	-	-			-
Development of Sport and Recreation Facilities Support Grant		-	-	-	-	-	-			-
Department of Human Settlements		-	7,500	7,500	-	-	625			7,500
District Municipality:		-	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-			-
Other grant providers:		-	528	528	-	339	44	295	671.4%	528
Heist op den Berg		-	528	528	-	339	44	295	671.4%	528
		-	-	-	-	-	-			-
Total Capital Transfers and Grants	5	-	24,139	24,139	120	3,364	2,012	1,580	78.6%	24,139
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	98,048	98,048	120	30,877	8,171	21,171	259.1%	98,048

8.2 Supporting Table C7

WC013 Bergvrievier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	63,914	63,914	5,190	15,665	5,326	10,339	194.1%	63,914
Local Government Equitable Share		-	57,506	57,506	4,792	14,377	4,792	9,584	200.0%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	78	339	232	107	46.0%	2,786
Expanded Public Works Programme		-	1,662	1,662	284	823	139	685	494.6%	1,662
Financial Management Grant		-	1,550	1,550	36	106	129	(23)	-17.7%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	411	411	-	20	34	(14)	-41.0%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-	-	-
Provincial Government:		-	9,823	9,823	566	1,745	819	926	113.2%	9,823
Libraries		-	8,033	8,033	566	1,745	669	1,076	160.7%	8,033
Department of Human Settlements		-	1,650	1,650	-	-	138	(138)	-100.0%	1,650
Maintenance of Roads		-	140	140	-	-	12	(12)	-100.0%	140
Municipal Capacity Building Grant		-	-	-	-	-	-	-	-	-
Public Employment Support Grant		-	-	-	-	-	-	-	-	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	172	172	-	-	14	(14)	-100.0%	172
Heist op den Berg		-	172	172	-	-	14	(14)	-100.0%	172
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	73,909	73,909	5,756	17,411	6,159	11,251	182.7%	73,909
Capital expenditure of Transfers and Grants										
National Government:		-	15,971	15,971	49	981	1,331	(350)	-26.3%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	49	846	1,103	(257)	-23.3%	13,231
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	2,739	2,739	-	135	228	(93)	-41.0%	2,739
Other capital transfers <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Provincial Government:		-	140	140	-	2	12	(10)	-86.3%	140
Regional Socio - Economic Project		-	120	120	-	-	10	(10)	-100.0%	120
Libraries		-	20	20	-	2	2	(0)	-4.0%	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Department of Human Settlements		-	7,500	7,500	-	-	625	-	-	7,500
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	528	528	-	-	44	(44)	-100.0%	528
Heist op den Berg		-	528	528	-	-	44	(44)	-100.0%	528
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	16,639	16,639	49	982	1,387	(404)	-29.1%	16,639
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	90,548	90,548	5,805	18,393	7,546	10,847	143.8%	90,548

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

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,536	5,895	5,895	476	1,428	1,474	(46)	-3%	5,895
Pension and UIF Contributions			133	133	10	30	33	(3)	-10%	133
Medical Aid Contributions			-	-	2	6	-	6	#DIV/0!	-
Motor Vehicle Allowance			407	407	40	119	102	18	17%	407
Cellphone Allowance			558	558	44	133	139	(7)	-5%	558
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
Sub Total - Councillors		5,536	6,993	6,993	572	1,715	1,748	(33)	-2%	6,993
% increase	4		26.3%	26.3%						26.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,375	6,122	6,122	449	1,207	1,399	(191)	-14%	6,122
Pension and UIF Contributions			716	716	44	183	179	4	2%	716
Medical Aid Contributions			149	149	12	29	37	(8)	-22%	149
Overtime			-	-	-	-	-	-		-
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			1,159	1,159	72	211	290	(79)	-27%	1,159
Cellphone Allowance			-	-	1	1	-	1	#DIV/0!	-
Housing Allowances			158	158	13	38	40	(2)	-5%	158
Other benefits and allowances			279	279	21	47	70	(22)	-32%	279
Payments in lieu of leave			-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-		-
Post-retirement benefit obligations	2		-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		5,375	8,583	8,583	612	1,715	2,014	(298)	-15%	8,583
% increase	4		59.7%	59.7%						59.7%
Other Municipal Staff										
Basic Salaries and Wages		96,186	109,536	109,692	7,779	23,017	24,878	(1,861)	-7%	109,536
Pension and UIF Contributions			17,553	17,553	1,315	3,937	4,388	(451)	-10%	17,553
Medical Aid Contributions			7,652	7,652	508	1,530	1,913	(383)	-20%	7,652
Overtime			4,783	4,783	550	1,703	1,196	507	42%	4,783
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			5,793	5,793	433	1,289	1,548	(259)	-17%	5,793
Cellphone Allowance			24	24	3	9	9	(1)	-6%	24
Housing Allowances			731	731	47	138	183	(45)	-25%	731
Other benefits and allowances			7,770	7,770	721	2,019	1,948	72	4%	7,770
Payments in lieu of leave			1,968	1,968	30	192	492	(299)	-61%	1,968
Long service awards			636	636	102	270	159	111	70%	636
Post-retirement benefit obligations	2		1,860	1,860	155	465	465	-		1,860
Sub Total - Other Municipal Staff		96,186	158,307	158,463	11,643	34,569	37,179	(2,610)	-7%	158,307
% increase	4		64.6%	64.7%						64.6%
Total Parent Municipality		107,097	173,883	174,039	12,826	38,000	40,941	(2,941)	-7%	173,883
TOTAL SALARY, ALLOWANCES & BENEFITS		107,097	173,883	174,039	12,826	38,000	40,941	(2,941)	-7%	173,883
% increase	4		62.4%	62.5%						62.4%
TOTAL MANAGERS AND STAFF		101,560	166,890	167,046	12,255	36,285	39,192	(2,908)	-7%	166,890

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	1,632	399	399	399	399	-		0%
August	-	7,085	2,053	2,053	2,452	2,452	-		3%
September	-	5,410	5,410	5,869	8,321	7,862	(459)	-5.8%	10%
October	-	8,460	8,460	-		16,322	-		
November	-	9,603	9,603	-		25,925	-		
December	-	7,405	7,405	-		33,330	-		
January	-	8,921	8,921	-		42,251	-		
February	-	10,437	10,437	-		52,688	-		
March	-	12,385	12,385	-		65,073	-		
April	-	6,432	6,432	-		71,505	-		
May	-	3,499	3,499	-		75,003	-		
June	-	1,886	8,888	-		83,892	-		
Total Capital expenditure	-	83,155	83,892	8,321					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	23,255	23,255	812	961	1,971	1,011	51.3%	23,255
Roads Infrastructure		-	1,259	1,259	26	44	-	(44)	#DIV/0!	1,259
<i>Roads</i>		-	1,100	1,100	26	44	-	(44)	#DIV/0!	1,100
<i>Road Structures</i>			159	159	-	-	-	-		159
Storm water Infrastructure		-	605	605	10	73	86	13	14.7%	605
<i>Storm water Conveyance</i>			605	605	10	73	86	13	14.7%	605
Electrical Infrastructure		-	1,500	1,500	-	-	522	522	100.0%	1,500
<i>LV Networks</i>			1,500	1,500	-	-	522	522	100.0%	1,500
Water Supply Infrastructure		-	13,733	13,733	111	111	843	732	86.8%	13,733
<i>Reservoirs</i>			7,391	7,391	-	-	693	693	100.0%	7,391
<i>Pump Stations</i>			600	600	111	111	150	39	25.7%	600
<i>Distribution</i>			5,742	5,742	-	-	-	-		5,742
Sanitation Infrastructure		-	5,358	5,358	491	559	510	(49)	-9.5%	5,358
<i>Pump Station</i>			250	250	143	153	200	47	23.5%	250
<i>Reticulation</i>			3,258	3,258	-	-	-	-		3,258
<i>Waste Water Treatment Works</i>			1,850	1,850	348	406	310	(96)	-30.8%	1,850
Solid Waste Infrastructure		-	800	800	173	173	10	(163)	-1628.7%	800
<i>Waste Processing Facilities</i>			180	180	173	173	-	(173)	#DIV/0!	180
<i>Waste Drop-off Points</i>			620	620	-	-	10	10	100.0%	620
Community Assets		-	2,925	2,925	659	1,154	724	(430)	-59.5%	2,925
Community Facilities		-	1,470	1,470	-	-	(14)	(14)	100.0%	1,470
<i>Halls</i>			300	300	-	-	(14)	(14)	100.0%	300
<i>Centres</i>			120	120	-	-	-	-		120
<i>Cemeteries/Crematoria</i>			1,050	1,050	-	-	-	-		1,050
Sport and Recreation Facilities		-	1,455	1,455	659	1,154	737	(417)	-56.5%	1,455
<i>Outdoor Facilities</i>			1,455	1,455	659	1,154	737	(417)	-56.5%	1,455
Other assets		-	1,980	1,980	71	135	672	537	80.0%	1,980
Operational Buildings		-	1,980	1,980	71	135	672	537	80.0%	1,980
<i>Municipal Offices</i>			1,680	1,680	-	-	622	622	100.0%	1,680
<i>Yards</i>			300	300	71	135	50	(85)	-169.2%	300
Intangible Assets		-	610	610	-	-	-	-		610
Licences and Rights		-	610	610	-	-	-	-		610
<i>Computer Software and Applications</i>			610	610	-	-	-	-		610
Computer Equipment		-	1,620	1,620	-	-	15	15	100.0%	1,620
Computer Equipment			1,620	1,620	-	-	15	15	100.0%	1,620
Furniture and Office Equipment		-	1,601	1,601	143	153	381	228	59.9%	1,601
Furniture and Office Equipment			1,601	1,601	143	153	381	228	59.9%	1,601
Machinery and Equipment		-	2,070	2,070	9	119	241	121	50.4%	2,070
Machinery and Equipment			2,070	2,070	9	119	241	121	50.4%	2,070
Transport Assets		-	7,310	7,310	1,079	1,413	530	(884)	-166.9%	7,310
Transport Assets			7,310	7,310	1,079	1,413	530	(884)	-166.9%	7,310
Total Capital Expenditure on new assets	1	-	41,370	41,370	2,772	3,935	4,533	598	13.2%	41,370

10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	14,124	14,124	22	186	3,325	3,139	94.4%	14,124
Roads Infrastructure		-	50	50	-	-	(50)	(50)	100.0%	50
<i>Roads</i>			50	50	-	-	(50)	(50)	100.0%	50
<i>Road Structures</i>			-	-	-	-	-	-		-
<i>Road Furniture</i>			-	-	-	-	-	-		-
<i>Capital Spares</i>			-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
<i>Drainage Collection</i>			-	-	-	-	-	-		-
<i>Storm water Conveyance</i>			-	-	-	-	-	-		-
<i>Attenuation</i>			-	-	-	-	-	-		-
Electrical Infrastructure		-	2,120	2,120	7	22	1,530	1,508	98.6%	2,120
<i>MV Substations</i>			1,000	1,000	-	-	1,000	1,000	100.0%	1,000
<i>MV Switching Stations</i>			70	70	-	-	30	30	100.0%	70
<i>MV Networks</i>			-	-	-	-	-	-		-
<i>LV Networks</i>			1,050	1,050	7	22	500	478	95.6%	1,050
<i>Capital Spares</i>			-	-	-	-	-	-		-
Water Supply Infrastructure		-	11,954	11,954	15	164	1,845	1,681	91.1%	11,954
<i>Dams and Weirs</i>			-	-	-	-	-	-		-
<i>Boreholes</i>			50	50	-	-	-	-		50
<i>Distribution</i>			11,904	11,904	15	164	1,845	1,681	91.1%	11,904
Community Assets		-	5,745	5,745	33	137	380	243	64.0%	5,745
Community Facilities		-	445	445	-	62	-	(62)	#DIV/0!	445
<i>Cemeteries/Crematoria</i>			400	400	-	62	-	(62)	#DIV/0!	400
<i>Public Open Space</i>			45	45	-	-	-	-		45
Sport and Recreation Facilities		-	5,300	5,300	33	75	380	305	80.2%	5,300
<i>Indoor Facilities</i>			200	200	33	75	40	(35)	-87.8%	200
<i>Outdoor Facilities</i>			5,100	5,100	-	-	340	340	100.0%	5,100
<i>Capital Spares</i>			-	-	-	-	-	-		-
Investment properties		-	1,000	1,000	-	-	-	-		1,000
Revenue Generating		-	-	-	-	-	-	-		-
<i>Improved Property</i>			-	-	-	-	-	-		-
<i>Unimproved Property</i>			-	-	-	-	-	-		-
Non-revenue Generating		-	1,000	1,000	-	-	-	-		1,000
<i>Improved Property</i>			1,000	1,000	-	-	-	-		1,000
<i>Unimproved Property</i>			-	-	-	-	-	-		-
Computer Equipment		-	400	400	218	218	-	(218)	#DIV/0!	400
Computer Equipment			400	400	218	218	-	(218)	#DIV/0!	400
Furniture and Office Equipment		-	350	350	2	6	155	149	96.3%	350
Furniture and Office Equipment			350	350	2	6	155	149	96.3%	350
Total Capital Expenditure on renewal of existing ass	1	-	21,619	21,619	275	547	3,860	3,313	85.8%	21,619

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4,288	4,632	4,632	383	694	865	170	19.7%	4,632
Roads Infrastructure		852	810	810	40	86	132	46	34.8%	810
<i>Roads</i>		852	810	810	40	86	132	46	34.8%	810
Storm water Infrastructure		193	335	335	21	49	88	39	44.6%	335
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		193	335	335	21	49	88	39	44.6%	335
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,948	2,350	2,350	277	461	401	(60)	-14.9%	2,350
<i>LV Networks</i>		1,948	2,350	2,350	277	461	401	(60)	-14.9%	2,350
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		624	580	580	42	83	144	61	42.5%	580
<i>Distribution</i>		624	580	580	42	83	144	61	42.5%	580
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		672	541	541	3	16	96	80	83.6%	541
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		672	541	541	3	16	96	80	83.6%	541
Solid Waste Infrastructure		-	16	16	-	-	4	4	100.0%	16
<i>Landfill Sites</i>		-	16	16	-	-	4	4	100.0%	16
Community Assets		10,811	13,869	13,869	748	2,292	3,108	816	26.2%	13,869
Community Facilities		7,821	10,295	10,295	563	1,624	2,456	832	33.9%	10,295
<i>Cemeteries/Crematoria</i>		815	900	900	62	157	359	202	56.3%	900
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Purls</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		7,005	9,395	9,395	502	1,466	2,097	630	30.1%	9,395
Sport and Recreation Facilities		2,990	3,574	3,574	184	669	652	(17)	-2.6%	3,574
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		2,990	3,574	3,574	184	669	652	(17)	-2.6%	3,574
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Other assets		5,645	5,167	5,167	523	1,241	1,196	(44)	-3.7%	5,167
Operational Buildings		5,607	5,108	5,108	523	1,240	1,184	(57)	-4.8%	5,108
<i>Municipal Offices</i>		5,607	5,108	5,108	523	1,240	1,184	(57)	-4.8%	5,108
Housing		38	59	59	0	0	13	12	97.5%	59
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		38	59	59	0	0	13	12	97.5%	59
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		318	371	371	3	3	9	6	65.6%	371
Computer Equipment		318	371	371	3	3	9	6	65.6%	371
Furniture and Office Equipment		39	30	30	-	1	5	5	86.4%	30
Furniture and Office Equipment		39	30	30	-	1	5	5	86.4%	30
Machinery and Equipment		1,355	1,042	1,042	101	172	72	(100)	-138.3%	1,042
Machinery and Equipment		1,355	1,042	1,042	101	172	72	(100)	-138.3%	1,042
Transport Assets		3,256	3,375	3,375	329	615	435	(179)	-41.2%	3,375
Transport Assets		3,256	3,375	3,375	329	615	435	(179)	-41.2%	3,375
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	25,712	28,485	28,485	2,087	5,018	5,691	673	11.8%	28,485

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		20,673	20,186	20,186	1,682	5,047	5,047	-		20,186
Roads Infrastructure		2,859	3,172	3,172	264	793	793	-		3,172
Roads		2,859	3,172	3,172	264	793	793	-		3,172
Storm water Infrastructure		422	414	414	35	104	104	-		414
Drainage Collection		422	414	414	35	104	104	-		414
Electrical Infrastructure		1,991	2,154	2,154	180	539	539	-		2,154
MV Substations		1,991	2,151	2,151	179	538	538	-		2,151
LV Networks		-	3	3	0	1	1	-		3
Water Supply Infrastructure		2,541	2,585	2,585	215	646	646	-		2,585
Pump Stations		2,541	2,577	2,577	215	644	644	-		2,577
Water Treatment Works		-	8	8	1	2	2	-		8
Sanitation Infrastructure		3,040	3,044	3,044	254	761	761	-		3,044
Pump Station		-	6	6	1	2	2	-		6
Reticulation		3,040	3,038	3,038	253	760	760	-		3,038
Solid Waste Infrastructure		9,820	8,817	8,817	735	2,204	2,204	-		8,817
Landfill Sites		9,294	8,491	8,491	708	2,123	2,123	-		8,491
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		526	326	326	27	82	82	-		326
Community Assets		1,456	2,569	2,569	214	642	642	-		2,569
Community Facilities		881	767	767	64	192	192	-		767
Halls		99	267	267	22	67	67	-		267
Centres		315	69	69	6	17	17	-		69
Libraries		94	206	206	17	52	52	-		206
Cemeteries/Crematoria		111	203	203	17	51	51	-		203
Public Open Space		262	22	22	2	5	5	-		22
Sport and Recreation Facilities		575	1,802	1,802	150	451	451	-		1,802
Indoor Facilities		-	36	36	3	9	9	-		36
Outdoor Facilities		575	1,766	1,766	147	442	442	-		1,766
Capital Spares		-	-	-	-	-	-	-		-
Investment properties		17	24	24	2	6	6	-		24
Revenue Generating		17	24	24	2	6	6	-		24
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		17	24	24	2	6	6	-		24
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		531	801	801	67	200	200	-		801
Operational Buildings		531	801	801	67	200	200	-		801
Municipal Offices		531	801	801	67	200	200	-		801
Intangible Assets		396	346	346	29	86	86	-		346
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		396	346	346	29	86	86	-		346
Computer Software and Applications		396	346	346	29	86	86	-		346
Computer Equipment		630	619	619	52	155	155	-		619
Computer Equipment		630	619	619	52	155	155	-		619
Furniture and Office Equipment		974	874	874	73	218	218	-		874
Furniture and Office Equipment		974	874	874	73	218	218	-		874
Machinery and Equipment		873	843	843	70	211	211	-		843
Machinery and Equipment		873	843	843	70	211	211	-		843
Transport Assets		2,075	2,406	2,406	200	601	601	-		2,406
Transport Assets		2,075	2,406	2,406	200	601	601	-		2,406
Total Depreciation	1	27,625	28,668	28,668	2,389	7,167	7,167	-		28,668

10.6 Supporting Table C13e

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q1										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	18,415	19,152	2,224	3,197	5,845	2,648	45.3%	18,415
Roads Infrastructure		-	10,890	11,627	890	1,846	2,500	654	26.2%	10,890
<i>Roads</i>			10,890	11,627	890	1,846	2,500	654	26.2%	10,890
<i>Road Structures</i>				-	-	-	-	-		
<i>Road Furniture</i>				-	-	-	-	-		
<i>Capital Spares</i>				-	-	-	-	-		
Electrical Infrastructure		-	3,500	3,500	11	28	2,000	1,972	98.6%	3,500
<i>Power Plants</i>				-	-	-	-	-		
<i>HV Substations</i>				-	-	-	-	-		
<i>HV Switching Station</i>				-	-	-	-	-		
<i>HV Transmission Conductors</i>				-	-	-	-	-		
<i>MV Substations</i>				-	-	-	-	-		
<i>MV Switching Stations</i>				-	-	-	-	-		
<i>MV Networks</i>			700	700	11	28	600	572	95.3%	700
<i>LV Networks</i>			2,800	2,800	-	-	1,400	1,400	100.0%	2,800
<i>Capital Spares</i>				-	-	-	-	-		
Water Supply Infrastructure		-	1,525	1,525	1,323	1,323	1,345	22	1.7%	1,525
<i>Dams and Weirs</i>				-	-	-	-	-		
<i>Boreholes</i>				-	-	-	-	-		
<i>Reservoirs</i>				-	-	-	-	-		
<i>Pump Stations</i>				-	-	-	-	-		
<i>Water Treatment Works</i>				-	-	-	-	-		
<i>Bulk Mains</i>				-	-	-	-	-		
<i>Distribution</i>			1,525	1,525	1,323	1,323	1,345	22	1.7%	1,525
Sanitation Infrastructure		-	2,500	2,500	-	-	-	-		2,500
<i>Pump Station</i>				-	-	-	-	-		
<i>Reticulation</i>				-	-	-	-	-		
<i>Waste Water Treatment Works</i>			2,500	2,500	-	-	-	-		2,500
Community Assets		-	1,450	1,450	400	444	(27)	(472)	1727.6%	1,450
Community Facilities		-	100	100	-	-	-	-		100
<i>Public Open Space</i>			100	100	-	-	-	-		100
Sport and Recreation Facilities		-	1,350	1,350	400	444	(27)	(472)	1727.6%	1,350
<i>Indoor Facilities</i>				-	-	-	-	-		
<i>Outdoor Facilities</i>			1,350	1,350	400	444	(27)	(472)	1727.6%	1,350
<i>Capital Spares</i>				-	-	-	-	-		
Other assets		-	300	300	198	198	(10)	(208)	2084.9%	300
Operational Buildings		-	300	300	198	198	(10)	(208)	2084.9%	300
<i>Municipal Offices</i>				-	-	-	-	-		
<i>Pay/Enquiry Points</i>				-	-	-	-	-		
<i>Building Plan Offices</i>				-	-	-	-	-		
<i>Workshops</i>			300	300	198	198	(10)	(208)	2084.9%	300
Total Capital Expenditure on upgrading of existing	1	-	20,165	20,902	2,823	3,840	5,808	1,968	33.9%	20,165

Section 11 – COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS:

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

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

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

Bergrivier Municipality						
Cost Containment In-Year Report - 30 June 2023						
Measures	Budget	Actual Expenditure				Savings
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	
Use of consultants	38,528,400.00	5,469,609.51				33,058,790.49
Vehicles used for political office - bearers	-	-				
Travel and subsistence	-	-				-
Domestic accomodation	959,700.00	308,841.36				650,858.64
Sponsorships, events and catering	193,000.00	46,592.39				146,407.61
Communication	3,241,500.00	573,379.88				2,668,120.12
Conferences, meetings and study tours	394,000.00	18,853.05				375,146.95
Other related expenditure items	-	-				
Overtime (Non-Structured)	4,783,150.00	1,702,909.07				3,080,240.93
Total	48,099,750.00	8,120,185.26	-	-	-	39,979,564.74

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 12 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

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

for the month of September 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

13 October 2022