

Bergrivier Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement November 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 November 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 November 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	184,955,554.83	184,373,176.00	582,378.83	0%
Total Expenditure	488,069,437.00	488,275,997.16	187,372,723.06	204,229,878.00	- 16,857,154.94	-8%
Total Capital Expenditure	83,154,566.00	83,891,593.00	18,310,059.88	32,411,259.00	- 14,101,199.12	-44%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a positive variance of R582 thousand against the total budget for the period ended 30 November 2022.

The operating expenditure is underspent by R16.857 million. See below reasons per expenditure type

The total capital budget amounts to R83.891 million. The expenditure for the period amounts to R18.891 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 November 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	44,297	39,459	4,838	12%
Service charges - electricity revenue	144,645	160,568	160,568	58,559	66,821	(8,262)	-12%
Service charges - water revenue	36,020	36,807	36,807	15,021	15,258	(237)	-2%
Service charges - sanitation revenue	15,866	17,762	17,762	7,459	7,399	59	1%
Service charges - refuse revenue	26,650	32,567	32,567	13,731	13,450	280	2%
Rental of facilities and equipment	1,506	1,674	1,674	1,026	2,240	(1,214)	-54%
Interest earned - external investments	7,447	7,981	7,981	4,389	1,633	2,756	169%
Interest earned - outstanding debtors	5,166	5,000	5,000	2,483	2,390	93	4%
Fines, penalties and forfeits	18,737	21,286	21,286	2,359	1,488	871	59%
Licences and permits	85	77	77	19	26	(7)	-26%
Agency services	4,676	5,788	5,788	2,201	2,123	78	4%
Transfers and subsidies	68,725	73,909	73,909	25,455	26,431	(976)	-4%
Other revenue	10,304	11,325	11,325	7,956	4,529	3,427	76%
Gains	1,638	2,700	2,700	-	1,125	(1,125)	-100%
Total Revenue (excluding capital transfers and contributions)	425,875	472,147	472,147	184,956	184,373	582	0%

Total revenue received to date was R184,955,554.83 which represents 39.17% 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 12% due to more ratepayers that chose to be charged annual rates that was not anticipated in the budget, a correction will be considered as revenue trends establish during the course of the year.

Service Charges – Electricity Revenue: A negative variance of 12% which is due to the impact of loadshedding.

Rental of Facilities and Equipment – A negative variance of 54% due to an incorrect YTD budget amount for the rental of the commonage. An adjustment to the YTD budget figures is also necessary to predict the revenue trend more accurately.

Interest earned – External Investments: A positive YTD variance of 169% as a result of more cash being held on investments than anticipated during the budget coupled with better cash management measures.

Fines, penalties and forfeits: A positive variance of 59% is reflected as a result of more revenue received than anticipated in the budget.

Licences and permits: A negative YTD variance of 26% representing approximately R9 000. A component of this revenue relates to boat licenses that will increase significantly during the vacation season.

Transfers and subsidies: A negative YTD variance of 4% due to more revenue recognize than anticipated in the budget.

Other Revenue: A positive YTD variance of 76% due to more revenue recognize than anticipated in the budget. Sale of land largely contributed to the variance.

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

Operating expenditure by type (Table C4)

Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							%
Expenditure By Type							
Employee related costs	146,035	166,890	167,046	67,158	71,864	(4,705)	-7%
Remuneration of councillors	6,801	6,993	6,993	2,859	2,914	(55)	-2%
Debt impairment	13,606	30,490	30,490	12,704	12,704	-	
Depreciation & asset impairment	27,625	28,668	28,668	11,945	11,945	-	
Finance charges	17,971	19,514	19,514	8,280	4,140	4,140	100%
Bulk purchases - electricity	118,995	128,498	128,498	47,307	56,005	(8,697)	-16%
Inventory consumed	15,362	17,780	17,830	6,562	7,147	(585)	-8%
Contracted services	32,895	38,447	38,447	10,744	14,846	(4,103)	-28%
Transfers and Grants	6,736	7,797	7,797	3,804	4,190	(386)	-9%
Other expenditure	30,995	40,287	40,287	16,010	17,348	(1,338)	-8%
Losses	-	2,705	2,705	-	1,127	(1,127)	-100%
Total Expenditure	417,021	488,069	488,276	187,373	204,230	(16,857)	-8%

The total expenditure to date is R 187,372,723.06 which represents 38.37% of the total operating expenditure budget for the year.

With regards to the variances in respect of expenditure the following is highlighted:

Employee related costs: A negative budget variance of 7%, is recorded due to budgeted vacancies not filled.

Bulk Purchases – Electricity: A negative budget variance of 16% is reflected due to the impact of loadshedding.

Inventory Consumed: A negative YTD budget variance of 8% due to underspending on bulk water and refuse bags.

Contracted services: A negative YTD budget variance of 28% is reflected due to a combination of under-over expenditure on professional fees phoenix (over), security (over), revenue enhancement (over), cleaning of transfer stations (under) and accounting and auditing (under).

Transfers and Subsidies: A negative YTD budget variance of 9% 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 8% less than budget is recorded due to under expenditure on rehabilitation refuse sites and internal services, and over expenditure on fuel, audit fees and membership fees.

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

Capital Expenditure and Funding (Table C5)

Vote Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	120	120	44	-	44	#DIV/0!
Vote 4 - Technical Services	-	27,321	27,321	2,876	7,449	(4,573)	-61%
Vote 5 - Community Services	-	160	160	35	145	(110)	-76%
Total Capital Multi-year expenditure	-	27,601	27,601	2,955	7,594	(4,639)	-61%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	-	450	450	23	80	(57)	-71%
Vote 2 - Finance	-	960	960	272	570	(298)	-52%
Vote 3 - Corporate Services	-	2,145	2,145	1,296	250	1,046	418%
Vote 4 - Technical Services	-	43,248	43,985	11,698	21,587	(9,889)	-46%
Vote 5 - Community Services	-	8,750	8,750	2,066	2,330	(265)	-11%
Total Capital single-year expenditure	-	55,553	56,290	15,355	24,817	(9,462)	-38%
Total Capital Expenditure	-	83,155	83,892	18,310	32,411	(14,101)	-44%
Funded by:							
National Government	-	15,971	15,971	5,124	7,837	(2,712)	-35%
Provincial Government	-	7,640	7,640	63	1,340	(1,277)	-95%
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	180	(7)	-4%
Transfers recognised - capital	-	24,139	24,139	5,361	9,357	(3,996)	-43%
Borrowing	-	40,000	40,000	6,576	14,950	(8,374)	-56%
Internally generated funds	-	19,016	19,753	6,373	8,105	(1,731)	-21%
Total Capital Funding	-	83,155	83,892	18,310	32,411	(14,101)	-44%

Capital Expenditure:

Total year to date capital expenditure as at 30 November 2022 amounts to R18,310,059.88

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

Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R23,489.00 or 5.22% of the original budget of R450,000.00. Shadow costs amounted to R 7,603.00 at the end of November 2022

Vote 2 – Finance

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

R272,274.61 or 28.36% of the original budget of R960,000.00 . Shadow costs amounted to R 532,755.82 at the end of November 2022.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,339,944.10 or 59.16% of the original budget of R2,265,000.00 . Shadow costs amounted to R 161,527.77 at the end of November 2022.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R14,574,185.49 or 20.44% of the original budget of R71,306,593.00 . Shadow costs amounted to R12,303,706.28 at the end of November 2022.

Vote 5 - Community Services

The directorate's capital budget performance indicates actual capital expenditure of R2,100,166.68 or 23.57% of the original budget of R8,910,000.00 . Shadow costs amounted to R 1,608,023.08 at the end of November 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	157,893,115.90
Gross Debtors Closing balance 30 November 2022	C	133,002,117.10
Bad debts written-off (July 22 - June 23)	D	2,174,758.05
Billed Revenue 2022/23(July - June)		157,893,115.90
Nett Billed Revenue		154,224,489.25
% debtor payment achieved		97.68
Nett Payment received - Nov 22		23,680,264.80

Cash flow

The Cash Book Balance (investments included) as at 30 November 2022 reflects a positive amount of R157,823 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											
						2021-11-01					2021-11-30
						Balance	Investment	Partial / Premature		Accrued	Balance
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			10,680,728.58				61,889.70	10,742,618.28
Nedbank	037881004312/48	Fixed	2022-09-13	2022-11-14	6.4500%	20,173,178.08		20,219,123.29		45,945.21	0.00
Standard Bank	078722675/013	Fixed	2022-09-13	2022-12-13	6.7000%	30,264,328.77				165,205.48	30,429,534.25
ABSA	2080671978	Fixed	2022-09-28	2023-03-27	7.9800%	40,288,591.77				262,356.16	40,550,947.94
Nedbank	03/7881 004 312/000049	Fixed	2022-09-28	2023-03-27	7.930%	40,295,473.97				260,712.33	40,556,186.30
Total Investment						141,702,301.17	-	20,219,123.29	-	796,108.88	122,279,286.77

During the month of November 2022 no investments was made. The accrued interest for November 2022 amount to R796,108.88 . The total amount invested at 30 November was R122,279,286.77 .

Transfers and Grant Receipts

Transfers and Grant Receipts - 2020/2021

	Budget	Adjustments	Roll-over	Adjusted Budget	Monthly actual	YearTD actual	Outstanding
Local Government: Transfers and Grants							
Expanded Public Works Programme	2,135,000.00			2,135,000.00	-	2,135,000.00	-
Financial Management Grant	1,550,000.00			1,550,000.00	-	1,550,000.00	-
Integrated National Electrification Project	3,000,000.00	-	2,486,661.00	5,486,661.00	-	5,486,661.00	-
Local Government Equitable Share	48,940,000.00	6,415,000.00		55,355,000.00	-	55,355,000.00	-
Municipal Infrastructure Grant	14,479,000.00	-178,000.00		14,301,000.00	-	14,301,000.00	-
Water Services Infrastructure Grant		6,596,000.00		6,596,000.00	-	6,596,000.00	-
	70,104,000.00	12,833,000.00	2,486,661.00	85,423,661.00	-	85,423,661.00	-
Provincial Government: Transfers and Grants							
Human Settlements	5,000,000.00			5,000,000.00	-	4,142,441.00	857,559.00
Libraries	7,474,000.00	-	1,504,449.00	8,978,449.00	-	8,978,449.00	-
Maintenance of Roads	110,000.00			110,000.00	-	-	110,000.00
Municipal Capacity Building Grant	401,000.00	-101,000.00		300,000.00	-	300,000.00	-
Regional Socio - Economic Project	1,000,000.00		459,485.00	1,459,485.00	-	1,459,485.00	-
	13,985,000.00	-101,000.00	1,963,934.00	15,847,934.00	-	14,880,375.00	967,559.00
Total Transfers and Grants	84,089,000.00	12,732,000.00	4,450,595.00	101,271,595.00	-	100,304,036.00	967,559.00

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 - M05 November							
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%	4.4%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	47.7%	35.9%	48.1%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.4%	31.3%	31.3%	26.0%	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%	376.8%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.0%	184.3%	182.9%	250.5%	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%	49.4%	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%	36.3%	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%	4.5%	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) - M05 November										
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	9,542	78,100	71,065	7,036	10%	173,145
Executive and council		33,904	57,657	57,657	-	22,432	22,879	(447)	-2%	57,657
Finance and administration		109,102	115,488	115,488	9,542	55,668	48,186	7,482	16%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32,470	44,934	44,934	1,244	7,270	9,555	(2,285)	-24%	44,934
Community and social services		9,304	8,877	8,877	52	2,082	2,291	(209)	-9%	8,877
Sport and recreation		5,259	5,618	5,618	641	2,782	1,902	880	46%	5,618
Public safety		17,528	21,267	21,267	551	2,406	1,540	866	56%	21,267
Housing		380	9,172	9,172	-	-	3,822	(3,822)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26,534	25,559	25,559	619	5,373	5,895	(522)	-9%	25,559
Planning and development		19,633	17,913	17,913	191	2,332	3,558	(1,226)	-34%	17,913
Road transport		6,901	7,646	7,646	428	3,040	2,336	704	30%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		243,902	252,647	252,647	17,255	95,195	105,899	(10,704)	-10%	252,647
Energy sources		147,769	160,753	160,753	9,427	58,738	66,886	(8,148)	-12%	160,753
Water management		38,232	40,743	40,743	3,583	15,176	17,889	(2,713)	-15%	40,743
Waste water management		24,727	17,786	17,786	1,468	7,474	7,413	61	1%	17,786
Waste management		33,174	33,365	33,365	2,777	13,807	13,710	96	1%	33,365
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	445,913	496,285	496,285	28,660	185,938	192,413	(6,475)	-3%	496,285
Expenditure - Functional										
<i>Governance and administration</i>		91,701	118,962	118,962	11,116	48,877	50,167	(1,290)	-3%	118,962
Executive and council		23,509	26,211	26,211	1,379	13,329	12,433	896	7%	26,211
Finance and administration		67,078	91,251	91,251	9,618	35,109	37,071	(1,962)	-5%	91,251
Internal audit		1,114	1,500	1,500	118	439	662	(224)	-34%	1,500
<i>Community and public safety</i>		65,398	76,550	76,550	7,917	29,305	31,348	(2,042)	-7%	76,550
Community and social services		12,272	13,873	13,873	1,605	5,514	5,667	(153)	-3%	13,873
Sport and recreation		18,282	22,168	22,168	2,225	7,847	9,391	(1,543)	-16%	22,168
Public safety		32,701	36,852	36,852	3,855	15,146	14,756	389	3%	36,852
Housing		2,143	3,657	3,657	233	798	1,534	(735)	-48%	3,657
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		46,343	52,940	53,147	5,678	21,515	22,132	(617)	-3%	52,940
Planning and development		15,403	17,411	17,617	1,846	7,237	7,694	(457)	-6%	17,411
Road transport		30,940	35,529	35,529	3,832	14,278	14,438	(160)	-1%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		213,579	239,618	239,618	18,949	87,676	100,584	(12,908)	-13%	239,618
Energy sources		135,169	150,339	150,339	9,923	54,673	64,747	(10,074)	-16%	150,339
Water management		23,469	23,509	23,509	2,163	8,720	9,705	(985)	-10%	23,509
Waste water management		10,395	15,219	15,219	1,098	4,375	5,932	(1,557)	-26%	15,219
Waste management		44,545	50,551	50,551	5,765	19,908	20,199	(292)	-1%	50,551
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	417,021	488,069	488,276	43,660	187,373	204,230	(16,857)	-8%	488,069
Surplus/ (Deficit) for the year		28,893	8,216	8,009	(15,000)	(1,435)	(11,817)	10,382	-88%	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 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November										
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	-	22,432	22,879	(447)	-2.0%	57,657
Vote 2 - Finance		106,273	109,990	109,990	8,767	51,652	43,907	7,745	17.6%	109,990
Vote 3 - Corporate Services		1,664	3,248	3,248	28	104	1,213	(1,108)	-91.4%	3,248
Vote 4 - Technical Services		266,530	274,668	274,668	18,199	102,279	112,736	(10,458)	-9.3%	274,668
Vote 5 - Community Services		37,146	50,722	50,722	1,666	9,471	11,678	(2,207)	-18.9%	50,722
Total Revenue by Vote	2	445,913	496,285	496,285	28,660	185,938	192,413	(6,475)	-3.4%	496,285
Expenditure by Vote										
Vote 1 - Municipal Manager	1	28,342	32,593	32,800	1,971	15,592	15,165	428	2.8%	32,593
Vote 2 - Finance		31,997	46,098	46,098	4,572	18,616	18,930	(313)	-1.7%	46,098
Vote 3 - Corporate Services		28,839	38,156	38,156	4,491	14,307	16,241	(1,934)	-11.9%	38,156
Vote 4 - Technical Services		257,739	289,667	289,667	24,053	107,370	120,500	(13,129)	-10.9%	289,667
Vote 5 - Community Services		70,104	81,555	81,555	8,572	31,487	33,395	(1,908)	-5.7%	81,555
Total Expenditure by Vote	2	417,021	488,069	488,276	43,660	187,373	204,230	(16,857)	-8.3%	488,069
Surplus/ (Deficit) for the year	2	28,893	8,216	8,009	(15,000)	(1,435)	(11,817)	10,382	-87.9%	8,216

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

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
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	7,237	44,297	39,459	4,838	12%	94,702
Service charges - electricity revenue		144,645	160,568	160,568	9,416	58,559	66,821	(8,262)	-12%	160,568
Service charges - water revenue		36,020	36,807	36,807	3,583	15,021	15,258	(237)	-2%	36,807
Service charges - sanitation revenue		15,866	17,762	17,762	1,467	7,459	7,399	59	1%	17,762
Service charges - refuse revenue		26,650	32,567	32,567	2,760	13,731	13,450	280	2%	32,567
Rental of facilities and equipment		1,506	1,674	1,674	801	1,026	2,240	(1,214)	-54%	1,674
Interest earned - external investments		7,447	7,981	7,981	895	4,389	1,633	2,756	169%	7,981
Interest earned - outstanding debtors		5,166	5,000	5,000	532	2,483	2,390	93	4%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,737	21,286	21,286	547	2,359	1,488	871	59%	21,286
Licences and permits		85	77	77	12	19	26	(7)	-26%	77
Agency services		4,676	5,788	5,788	422	2,201	2,123	78	4%	5,788
Transfers and subsidies		68,725	73,909	73,909	-	25,455	26,431	(976)	-4%	73,909
Other revenue		10,304	11,325	11,325	987	7,956	4,529	3,427	76%	11,325
Gains		1,638	2,700	2,700	-	-	1,125	(1,125)	-100%	2,700
Total Revenue (excluding capital transfers and contributions)		425,875	472,147	472,147	28,660	184,956	184,373	582	0%	472,147
Expenditure By Type										
Employee related costs		146,035	166,890	167,046	19,029	67,158	71,864	(4,705)	-7%	166,890
Remuneration of councillors		6,801	6,993	6,993	572	2,859	2,914	(55)	-2%	6,993
Debt impairment		13,606	30,490	30,490	2,541	12,704	12,704	-	-	30,490
Depreciation & asset impairment		27,625	28,668	28,668	2,389	11,945	11,945	-	-	28,668
Finance charges		17,971	19,514	19,514	4,140	8,280	4,140	4,140	100%	19,514
Bulk purchases - electricity		118,995	128,498	128,498	8,087	47,307	56,005	(8,697)	-16%	128,498
Inventory consumed		15,362	17,780	17,830	1,689	6,562	7,147	(585)	-8%	17,780
Contracted services		32,895	38,447	38,447	2,094	10,744	14,846	(4,103)	-28%	38,447
Transfers and Grants		6,736	7,797	7,797	43	3,804	4,190	(386)	-9%	7,797
Other expenditure		30,995	40,287	40,287	3,077	16,010	17,348	(1,338)	-8%	40,287
Losses		-	2,705	2,705	-	-	1,127	(1,127)	-100%	2,705
Total Expenditure		417,021	488,069	488,276	43,660	187,373	204,230	(16,857)	-8%	488,069
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8,855	(15,923)	(16,129)	(15,000)	(2,417)	(19,857)	17,440	(0)	(15,923)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		19,804	23,611	23,611	-	982	7,820	(6,838)	(0)	23,611
Transfers and subsidies - capital (in-kind - all)		234	528	528	-	-	220	(220)	(0)	528
Surplus/(Deficit) after capital transfers & contributions		28,893	8,216	8,009	(15,000)	(1,435)	(11,817)			8,216
Taxation								-		
Surplus/(Deficit) after taxation		28,893	8,216	8,009	(15,000)	(1,435)	(11,817)			8,216
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		28,893	8,216	8,009	(15,000)	(1,435)	(11,817)			8,216
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		28,893	8,216	8,009	(15,000)	(1,435)	(11,817)			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) - M05 November										
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	44	44	-	44	#DIV/0!	120
Vote 4 - Technical Services		-	27,321	27,321	530	2,876	7,449	(4,573)	-61%	27,321
Vote 5 - Community Services		-	160	160	5	35	145	(110)	-76%	160
Total Capital Multi-year expenditure	4,7	-	27,601	27,601	579	2,955	7,594	(4,639)	-61%	27,601
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	450	450	5	23	80	(57)	-71%	450
Vote 2 - Finance		-	960	960	195	272	570	(298)	-52%	960
Vote 3 - Corporate Services		-	2,145	2,145	4	1,296	250	1,046	418%	2,145
Vote 4 - Technical Services		-	43,248	43,985	4,030	11,698	21,587	(9,889)	-46%	43,248
Vote 5 - Community Services		-	8,750	8,750	124	2,066	2,330	(265)	-11%	8,750
Total Capital single-year expenditure	4	-	55,553	56,290	4,357	15,355	24,817	(9,462)	-38%	55,553
Total Capital Expenditure		-	83,155	83,892	4,936	18,310	32,411	(14,101)	-44%	83,155
Capital Expenditure - Functional Classification										
Governance and administration		-	4,798	4,798	283	2,156	2,180	(24)	-1%	4,798
Executive and council		-	140	140	5	23	80	(57)	-71%	140
Finance and administration		-	4,658	4,658	278	2,132	2,100	32	2%	4,658
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	8,910	8,910	129	2,100	2,475	(375)	-15%	8,910
Community and social services		-	1,910	1,910	67	214	345	(131)	-38%	1,910
Sport and recreation		-	4,925	4,925	53	1,859	1,902	(43)	-2%	4,925
Public safety		-	1,060	1,060	8	13	214	(201)	-94%	1,060
Housing		-	1,015	1,015	-	14	14	(0)	0%	1,015
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	26,260	26,997	2,555	7,130	9,862	(2,731)	-28%	26,260
Planning and development		-	13,360	13,360	46	65	2,663	(2,597)	-98%	13,360
Road transport		-	12,900	13,637	2,508	7,065	7,199	(134)	-2%	12,900
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	43,187	43,187	1,969	6,924	17,895	(10,971)	-61%	43,187
Energy sources		-	8,020	8,020	45	1,800	5,460	(3,660)	-67%	8,020
Water management		-	24,250	24,250	1,114	3,155	10,538	(7,382)	-70%	24,250
Waste water management		-	6,230	6,230	810	1,597	1,575	22	1%	6,230
Waste management		-	4,688	4,688	-	371	322	49	15%	4,688
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	83,155	83,892	4,936	18,310	32,411	(14,101)	-44%	83,155
Funded by:										
National Government		-	15,971	15,971	2,652	5,124	7,837	(2,712)	-35%	15,971
Provincial Government		-	7,640	7,640	61	63	1,340	(1,277)	-95%	7,640
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	528	528	-	173	180	(7)	-4%	528
Transfers recognised - capital		-	24,139	24,139	2,713	5,361	9,357	(3,996)	-43%	24,139
Borrowing	6	-	40,000	40,000	992	6,576	14,950	(8,374)	-56%	40,000
Internally generated funds		-	19,016	19,753	1,231	6,373	8,105	(1,731)	-21%	19,016
Total Capital Funding		-	83,155	83,892	4,936	18,310	32,411	(14,101)	-44%	83,155

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergvrievier - Table C6 Monthly Budget Statement - Financial Position - M05 November						
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	35,544	23,537
Call investment deposits		120,778	100,000	100,000	122,279	100,000
Consumer debtors		71,875	70,064	70,064	76,931	70,064
Other debtors		17,232	7,643	7,643	(1,423)	7,643
Current portion of long-term receivables		2,409	2,516	2,516	2,637	2,516
Inventory		955	1,080	1,080	1,467	1,080
Total current assets		236,059	204,840	203,896	237,434	204,840
Non current assets						
Long-term receivables		6,253	4,430	4,430	13,236	4,430
Investments		–	–	–	–	–
Investment property		14,688	15,898	15,898	14,678	15,898
Investments in Associate		–	–	–	–	–
Property, plant and equipment		483,301	536,321	537,058	489,820	536,321
Biological		–	–	–	–	–
Intangible		3,113	4,185	4,185	2,969	4,185
Other non-current assets		454	454	454	454	454
Total non current assets		507,809	561,288	562,025	521,157	561,288
TOTAL ASSETS		743,868	766,128	765,921	758,591	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	5,532	5,114
Trade and other payables		38,381	33,765	33,765	45,595	33,765
Provisions		15,231	18,073	18,073	13,219	18,073
Total current liabilities		68,055	67,034	67,034	63,007	67,034
Non current liabilities						
Borrowing		65,834	96,411	96,411	76,830	96,411
Provisions		142,733	154,591	154,591	153,451	154,591
Total non current liabilities		208,567	251,002	251,002	230,280	251,002
TOTAL LIABILITIES		276,623	318,036	318,036	293,288	318,036
NET ASSETS	2	467,246	448,091	447,885	465,303	448,091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		431,877	416,982	416,776	429,934	416,982
Reserves		35,368	31,109	31,109	35,368	31,109
TOTAL COMMUNITY WEALTH/EQUITY	2	467,246	448,091	447,885	465,303	448,091

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
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	7,852	39,570	37,143	2,427	7%	89,143
Service charges		214,279	241,842	241,842	19,258	101,457	100,768	689	1%	241,842
Other revenue		22,696	22,932	22,932	5,881	40,559	9,555	31,004	324%	22,932
Transfers and Subsidies - Operational		68,725	73,909	73,909	748	30,969	30,796	174	1%	73,909
Transfers and Subsidies - Capital		15,848	24,139	24,139	4,087	8,782	10,058	(1,276)	-13%	24,139
Interest		7,429	10,433	10,433	1,428	6,872	4,347	2,525	58%	10,433
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(349,255)	(396,866)	(397,072)	(38,676)	(191,914)	(165,361)	26,553	-16%	(396,866)
Finance charges		(7,206)	(7,802)	(7,802)	-	-	(3,251)	(3,251)	100%	(7,802)
Transfers and Grants		(6,736)	(7,797)	(7,797)	(43)	(3,804)	(3,249)	555	-17%	(7,797)
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,888	49,932	49,726	535	32,493	20,805	(11,687)	-56%	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)	(4,936)	(18,310)	(34,648)	(16,338)	47%	(83,155)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(53,716)	(83,155)	(83,892)	(4,936)	(18,310)	(34,648)	(16,338)	47%	(83,155)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,650	40,000	40,000	-	-	16,667	(16,667)	-100%	40,000
Increase (decrease) in consumer deposits		-	395	395	-	-	164	(164)	-100%	395
Payments										
Repayment of borrowing		(7,880)	(10,082)	(10,082)	-	-	(4,201)	(4,201)	100%	(10,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		6,770	30,313	30,313	-	-	12,630	12,630	100%	30,313
NET INCREASE/ (DECREASE) IN CASH HELD		1,942	(2,910)	(3,853)	(4,401)	14,182	(1,212)			(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		157,823	125,235			140,731

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4,125	1,264	712	521	455	454	2,952	5,481	15,963	9,863		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,108	855	501	197	172	144	1,839	4,656	13,473	7,008		
Receivables from Non-exchange Transactions - Property Rates	1400	7,209	2,071	1,235	758	2,740	559	9,389	17,847	41,809	31,293		
Receivables from Exchange Transactions - Waste Water Management	1500	1,732	800	520	450	421	361	2,763	6,421	13,468	10,417		
Receivables from Exchange Transactions - Waste Management	1600	3,363	1,425	881	738	681	531	4,479	9,438	21,537	15,868		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	707	551	559	439	418	372	4,054	7,035	14,136	12,318		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(4,463)	147	74	29	50	22	648	2,872	(621)	3,621		
Total By Income Source	2000	17,781	7,113	4,482	3,132	4,937	2,442	26,125	53,751	119,763	90,387	-	-
2021/22 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	157	251	250	169	1,148	137	526	1,461	4,098	3,440		
Commercial	2300	1,952	412	173	107	123	80	430	1,324	4,600	2,063		
Households	2400	6,668	3,936	2,424	2,152	2,482	1,750	9,350	33,681	62,442	49,415		
Other	2500	9,004	2,514	1,636	704	1,185	475	15,820	17,286	48,624	35,470		
Total By Customer Group	2600	17,781	7,113	4,482	3,132	4,937	2,442	26,125	53,751	119,763	90,387	-	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvrierv - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
ABSA		call			variable				10,681	62				10,743
Nedbank		2			fixed	5.28%		12 July 2022	-	-				-
ABSA		3			fixed	5.87%		25 September 2022	-	-				-
Standard Bank		3			fixed	5.88%		25 September 2022	-	-				-
Standard Bank		2			fixed	5.90%		06 September 2022	-	-				-
Nedbank		2			fixed	6.45%		14 November 2022	20,173	46	(20,219)			-
Standard Bank		3			fixed	6.70%		13 December 2022	30,264	165				30,430
ABSA		6			fixed	7.98%		27 March 2023	40,289	262				40,551
Nedbank		6			fixed	7.93%		27 March 2023	40,295	261				40,556
									-	-				-
Municipality sub-total									141,702	796	(20,219)	-		122,279

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 - M05 November										
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	1,241	26,246	26,631	(1,528)	-5.7%	63,914
Local Government Equitable Share		-	57,506	57,506	-	22,427	23,961	(1,534)	-6.4%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	493	928	1,161			2,786
Expanded Public Works Programme		-	1,662	1,662	748	1,164	693			1,662
Financial Management Grant		-	1,550	1,550	-	1,550	646			1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant	3	-	411	411	-	177	171	6	3.2%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	9,823	9,823	-	5,369	4,093	1,964	48.0%	9,823
Libraries		-	8,033	8,033	-	5,369	3,347	2,022	60.4%	8,033
Department of Human Settlements		-	1,650	1,650	-	-	688			1,650
Maintenance of Roads		-	140	140	-	-	58	(58)	-100.0%	140
Financial Management Support Grant	4	-	-	-	-	-	-			-
Municipal Capacity Building Grant		-	-	-	-	-	-			-
Public Employment Support Grant		-	-	-	-	-	-			-
Local Government Support Grant - COVID-19		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-			-
Other grant providers:		-	172	172	-	-	72	(72)	-100.0%	172
Heist op den Berg		-	172	172	-	-	72	(72)	-100.0%	172
		-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	-	73,909	73,909	1,241	31,615	30,796	364	1.2%	73,909
Capital Transfers and Grants										
National Government:		-	15,971	15,971	3,284	7,367	6,654	676	10.2%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	3,284	6,189	5,513	676	12.3%	13,231
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant		-	2,739	2,739	-	1,178	1,141			2,739
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	7,640	7,640	310	430	3,183	(2,754)	-86.5%	7,640
Regional Socio - Economic Project		-	120	120	-	120	50	70	140.0%	120
Libraries		-	20	20	-	-	8			20
Fire Service Capacity Building Grant		-	-	-	-	-	-			-
Development of Sport and Recreation Facilities Support Grant		-	-	-	-	-	-			-
Department of Human Settlements		-	7,500	7,500	310	310	3,125			7,500
		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-			-
Other grant providers:		-	528	528	-	339	220	119	54.3%	528
Heist op den Berg		-	528	528	-	339	220	119	54.3%	528
		-	-	-	-	-	-			-
Total Capital Transfers and Grants	5	-	24,139	24,139	3,594	8,136	10,058	(1,958)	-19.5%	24,139
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	98,048	98,048	4,835	39,751	40,853	(1,595)	-3.9%	98,048

8.2 Supporting Table C7

WC013 Bergervier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	63,914	63,914	5,396	21,164	26,631	(5,467)	-20.5%	63,914
Local Government Equitable Share		-	57,506	57,506	4,792	19,169	23,961	(4,792)	-20.0%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	355	633	1,161	(527)	-45.4%	2,786
Expanded Public Works Programme		-	1,662	1,662	101	917	693	225	32.5%	1,662
Financial Management Grant		-	1,550	1,550	35	425	646	(221)	-34.3%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	411	411	113	20	171	(151)	-88.2%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-	-	-
Provincial Government:		-	9,823	9,823	991	2,334	4,093	(1,759)	-43.0%	9,823
Libraries		-	8,033	8,033	969	2,300	3,347	(1,047)	-31.3%	8,033
Department of Human Settlements		-	1,650	1,650	-	-	688	(688)	-100.0%	1,650
Maintenance of Roads		-	140	140	22	34	58	(25)	-42.3%	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	26	7	72	(64)	-89.9%	172
<i>Heist op den Berg</i>		-	172	172	26	7	72	(64)	-89.9%	172
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	73,909	73,909	6,413	23,505	30,796	(7,291)	-23.7%	73,909
Capital expenditure of Transfers and Grants										
National Government:		-	15,971	15,971	2,652	2,472	6,654	(4,182)	-62.8%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	1,896	2,337	5,513	(3,176)	-57.6%	13,231
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	2,739	2,739	757	135	1,141	(1,007)	-88.2%	2,739
Other capital transfers <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Provincial Government:		-	140	140	61	3	58	(55)	-95.0%	140
Regional Socio - Economic Project		-	120	120	44	-	50	(50)	-100.0%	120
Libraries		-	20	20	17	3	8	(5)	-65.2%	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Department of Human Settlements		-	7,500	7,500	-	-	3,125	-	-	7,500
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	528	528	-	173	220	(47)	-21.4%	528
<i>Heist op den Berg</i>		-	528	528	-	173	220	(47)	-21.4%	528
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	16,639	16,639	2,713	2,648	6,933	(4,285)	-61.8%	16,639
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	90,548	90,548	9,126	26,153	37,728	(11,575)	-30.7%	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 - M05 November										
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	2,380	2,456	(76)	-3%	5,895
Pension and UIF Contributions			133	133	10	50	55	(6)	-10%	133
Medical Aid Contributions			-	-	2	9	-	9	#DIV/0!	-
Motor Vehicle Allowance			407	407	40	199	170	29	17%	407
Cellphone Allowance			558	558	44	221	232	(11)	-5%	558
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
Sub Total - Councillors		5,536	6,993	6,993	572	2,859	2,914	(55)	-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	309	1,825	2,107	(282)	-13%	6,122
Pension and UIF Contributions			716	716	27	238	298	(61)	-20%	716
Medical Aid Contributions			149	149	12	53	62	(9)	-14%	149
Overtime			-	-	-	-	-	-		-
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			1,159	1,159	61	333	483	(150)	-31%	1,159
Cellphone Allowance			-	-	1	3	-	3	#DIV/0!	-
Housing Allowances			158	158	13	63	66	(3)	-5%	158
Other benefits and allowances			279	279	15	78	116	(38)	-33%	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	438	2,593	3,132	(539)	-17%	8,583
% increase	4		59.7%	59.7%						59.7%
Other Municipal Staff										
Basic Salaries and Wages		96,186	109,536	109,692	14,800	45,551	48,294	(2,744)	-6%	109,536
Pension and UIF Contributions			17,553	17,553	1,329	6,587	7,314	(726)	-10%	17,553
Medical Aid Contributions			7,652	7,652	510	2,554	3,188	(634)	-20%	7,652
Overtime			4,783	4,783	499	2,682	1,993	689	35%	4,783
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			5,793	5,793	442	2,164	2,514	(349)	-14%	5,793
Cellphone Allowance			24	24	2	13	13	0	1%	24
Housing Allowances			731	731	48	232	305	(73)	-24%	731
Other benefits and allowances			7,770	7,770	671	3,340	3,251	90	3%	7,770
Payments in lieu of leave			1,968	1,968	8	212	820	(608)	-74%	1,968
Long service awards			636	636	126	455	265	190	72%	636
Post-retirement benefit obligations	2		1,860	1,860	155	775	775	-		1,860
Sub Total - Other Municipal Staff		96,186	158,307	158,463	18,590	64,565	68,731	(4,166)	-6%	158,307
% increase	4		64.6%	64.7%						64.6%
Total Parent Municipality		107,097	173,883	174,039	19,600	70,017	74,777	(4,760)	-6%	173,883
TOTAL SALARY, ALLOWANCES & BENEFITS		107,097	173,883	174,039	19,600	70,017	74,777	(4,760)	-6%	173,883
% increase	4		62.4%	62.5%						62.4%
TOTAL MANAGERS AND STAFF		101,560	166,890	167,046	19,029	67,158	71,864	(4,705)	-7%	166,890

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
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	5,053	13,375	16,322	2,947	18.1%	16%
November	-	9,603	9,603	4,936	18,310	25,925	7,615	29.4%	22%
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	18,310					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

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	464	1,622	4,339	2,717	62.6%	23,255
Roads Infrastructure		–	1,259	1,259	–	44	209	165	78.8%	1,259
<i>Roads</i>		–	1,100	1,100	–	44	50	6	11.3%	1,100
<i>Road Structures</i>			159	159	–	–	159	159	100.0%	159
Storm water Infrastructure		–	605	605	113	189	156	(33)	-21.3%	605
<i>Storm water Conveyance</i>			605	605	113	189	156	(33)	-21.3%	605
Electrical Infrastructure		–	1,500	1,500	–	–	840	840	100.0%	1,500
<i>LV Networks</i>			1,500	1,500	–	–	840	840	100.0%	1,500
Water Supply Infrastructure		–	13,733	13,733	26	137	1,413	1,276	90.3%	13,733
<i>Reservoirs</i>			7,391	7,391	–	–	883	883	100.0%	7,391
<i>Pump Stations</i>			600	600	26	137	530	393	74.1%	600
<i>Distribution</i>			5,742	5,742	–	–	–	–		5,742
Sanitation Infrastructure		–	5,358	5,358	326	1,078	1,411	333	23.6%	5,358
<i>Pump Station</i>			250	250	18	188	200	12	5.8%	250
<i>Reticulation</i>			3,258	3,258	–	–	500	500	100.0%	3,258
<i>Waste Water Treatment Works</i>			1,850	1,850	307	890	711	(179)	-25.1%	1,850
Solid Waste Infrastructure		–	800	800	–	173	310	137	44.2%	800
<i>Waste Processing Facilities</i>			180	180	–	173	180	7	4.0%	180
<i>Waste Drop-off Points</i>			620	620	–	–	130	130	100.0%	620
Community Assets		–	2,925	2,925	93	1,309	981	(328)	-33.5%	2,925
Community Facilities		–	1,470	1,470	68	130	(23)	(153)	667.5%	1,470
<i>Halls</i>			300	300	24	86	(14)	(100)	718.5%	300
<i>Centres</i>			120	120	44	44	–	(44)	#DIV/0!	120
<i>Cemeteries/Crematoria</i>			1,050	1,050	–	–	(9)	(9)	100.0%	1,050
Sport and Recreation Facilities		–	1,455	1,455	25	1,179	1,004	(175)	-17.5%	1,455
<i>Outdoor Facilities</i>			1,455	1,455	25	1,179	1,004	(175)	-17.5%	1,455
Other assets		–	1,980	1,980	79	239	1,780	1,541	86.6%	1,980
Operational Buildings		–	1,980	1,980	79	239	1,780	1,541	86.6%	1,980
<i>Municipal Offices</i>			1,680	1,680	56	56	1,680	1,624	96.6%	1,680
<i>Yards</i>			300	300	22	183	100	(83)	-83.1%	300
Intangible Assets		–	610	610	–	–	300	300	100.0%	610
Licences and Rights		–	610	610	–	–	300	300	100.0%	610
<i>Computer Software and Applications</i>			610	610	–	–	300	300	100.0%	610
Computer Equipment		–	1,620	1,620	–	975	59	(916)	-1550.4%	1,620
Computer Equipment			1,620	1,620	–	975	59	(916)	-1550.4%	1,620
Furniture and Office Equipment		–	1,601	1,601	3	402	771	370	47.9%	1,601
Furniture and Office Equipment			1,601	1,601	3	402	771	370	47.9%	1,601
Machinery and Equipment		–	2,070	2,070	10	680	828	148	17.9%	2,070
Machinery and Equipment			2,070	2,070	10	680	828	148	17.9%	2,070
Transport Assets		–	7,310	7,310	192	1,606	1,109	(496)	-44.7%	7,310
Transport Assets			7,310	7,310	192	1,606	1,109	(496)	-44.7%	7,310
Total Capital Expenditure on new assets	1	–	41,370	41,370	842	6,832	10,167	3,335	32.8%	41,370

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05										
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	909	1,426	7,380	5,954	80.7%	14,124
Roads Infrastructure		-	50	50	-	-	(20)	(20)	100.0%	50
<i>Roads</i>		-	50	50	-	-	(20)	(20)	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	-	22	2,010	1,988	98.9%	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	-	22	980	958	97.8%	1,050
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	11,954	11,954	909	1,404	5,390	3,986	74.0%	11,954
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	50	50	-	-	25	25	100.0%	50
<i>Distribution</i>		-	11,904	11,904	909	1,404	5,365	3,961	73.8%	11,904
Community Assets		-	5,745	5,745	9	173	810	637	78.6%	5,745
Community Facilities		-	445	445	-	62	246	185	74.9%	445
<i>Cemeteries/Crematoria</i>		-	400	400	-	62	246	185	74.9%	400
<i>Public Open Space</i>		-	45	45	-	-	-	-	-	45
Sport and Recreation Facilities		-	5,300	5,300	9	112	564	452	80.2%	5,300
<i>Indoor Facilities</i>		-	200	200	9	112	64	(48)	-74.8%	200
<i>Outdoor Facilities</i>		-	5,100	5,100	-	-	500	500	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	-	374	50	(324)	-648.9%	400
Computer Equipment		-	400	400	-	374	50	(324)	-648.9%	400
Furniture and Office Equipment		-	350	350	56	92	217	125	57.6%	350
Furniture and Office Equipment		-	350	350	56	92	217	125	57.6%	350
Total Capital Expenditure on renewal of existing assets	1	-	21,619	21,619	974	2,066	8,458	6,392	75.6%	21,619

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November										
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	539	1,629	1,679	50	3.0%	4,632
Roads Infrastructure		852	810	810	195	316	231	(85)	-36.9%	810
<i>Roads</i>		852	810	810	195	316	231	(85)	-36.9%	810
Storm water Infrastructure		193	335	335	17	83	148	65	44.2%	335
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		193	335	335	17	83	148	65	44.2%	335
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,948	2,350	2,350	185	769	839	70	8.4%	2,350
<i>LV Networks</i>		1,948	2,350	2,350	185	769	839	70	8.4%	2,350
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		624	580	580	138	362	229	(134)	-58.4%	580
<i>Distribution</i>		624	580	580	138	362	229	(134)	-58.4%	580
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		672	541	541	4	99	225	126	56.1%	541
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		672	541	541	4	99	225	126	56.1%	541
Solid Waste Infrastructure		-	16	16	-	-	7	7	100.0%	16
<i>Landfill Sites</i>		-	16	16	-	-	7	7	100.0%	16
Community Assets		10,811	13,869	13,869	1,428	4,494	5,787	1,293	22.3%	13,869
Community Facilities		7,821	10,295	10,295	971	3,145	4,247	1,102	25.9%	10,295
<i>Cemeteries/Crematoria</i>		815	900	900	83	287	528	241	45.7%	900
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Purfs</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		7,005	9,395	9,395	888	2,858	3,719	861	23.1%	9,395
Sport and Recreation Facilities		2,990	3,574	3,574	456	1,349	1,540	191	12.4%	3,574
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		2,990	3,574	3,574	456	1,349	1,540	191	12.4%	3,574
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Other assets		5,645	5,167	5,167	670	2,320	2,899	579	20.0%	5,167
Operational Buildings		5,607	5,108	5,108	669	2,317	2,884	567	19.7%	5,108
<i>Municipal Offices</i>		5,607	5,108	5,108	669	2,317	2,884	567	19.7%	5,108
Housing		38	59	59	1	3	14	12	81.9%	59
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		38	59	59	1	3	14	12	81.9%	59
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		318	371	371	8	11	77	66	85.3%	371
Computer Equipment		318	371	371	8	11	77	66	85.3%	371
Furniture and Office Equipment		39	30	30	-	1	13	12	94.3%	30
Furniture and Office Equipment		39	30	30	-	1	13	12	94.3%	30
Machinery and Equipment		1,355	1,042	1,042	54	334	215	(119)	-55.1%	1,042
Machinery and Equipment		1,355	1,042	1,042	54	334	215	(119)	-55.1%	1,042
Transport Assets		3,256	3,375	3,375	429	1,318	1,096	(221)	-20.2%	3,375
Transport Assets		3,256	3,375	3,375	429	1,318	1,096	(221)	-20.2%	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	3,128	10,106	11,766	1,660	14.1%	28,485

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November										
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	8,411	8,411	–		20,186
Roads Infrastructure		2,859	3,172	3,172	264	1,322	1,322	–		3,172
Roads		2,859	3,172	3,172	264	1,322	1,322	–		3,172
Storm water Infrastructure		422	414	414	35	173	173	–		414
Drainage Collection		422	414	414	35	173	173	–		414
Electrical Infrastructure		1,991	2,154	2,154	180	898	898	–		2,154
MV Substations		1,991	2,151	2,151	179	896	896	–		2,151
LV Networks		–	3	3	0	1	1	–		3
Water Supply Infrastructure		2,541	2,585	2,585	215	1,077	1,077	–		2,585
Pump Stations		2,541	2,577	2,577	215	1,074	1,074	–		2,577
Water Treatment Works		–	8	8	1	3	3	–		8
Sanitation Infrastructure		3,040	3,044	3,044	254	1,268	1,268	–		3,044
Pump Station		–	6	6	1	3	3	–		6
Reticulation		3,040	3,038	3,038	253	1,266	1,266	–		3,038
Solid Waste Infrastructure		9,820	8,817	8,817	735	3,674	3,674	–		8,817
Landfill Sites		9,294	8,491	8,491	708	3,538	3,538	–		8,491
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		526	326	326	27	136	136	–		326
Community Assets		1,456	2,569	2,569	214	1,070	1,070	–		2,569
Community Facilities		881	767	767	64	320	320	–		767
Halls		99	267	267	22	111	111	–		267
Centres		315	69	69	6	29	29	–		69
Libraries		94	206	206	17	86	86	–		206
Cemeteries/Crematoria		111	203	203	17	85	85	–		203
Public Open Space		262	22	22	2	9	9	–		22
Sport and Recreation Facilities		575	1,802	1,802	150	751	751	–		1,802
Indoor Facilities		–	36	36	3	15	15	–		36
Outdoor Facilities		575	1,766	1,766	147	736	736	–		1,766
Capital Spares		–	–	–	–	–	–	–		–
Investment properties		17	24	24	2	10	10	–		24
Revenue Generating		17	24	24	2	10	10	–		24
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		17	24	24	2	10	10	–		24
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		531	801	801	67	334	334	–		801
Operational Buildings		531	801	801	67	334	334	–		801
Municipal Offices		531	801	801	67	334	334	–		801
Intangible Assets		396	346	346	29	144	144	–		346
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		396	346	346	29	144	144	–		346
Computer Software and Applications		396	346	346	29	144	144	–		346
Computer Equipment		630	619	619	52	258	258	–		619
Computer Equipment		630	619	619	52	258	258	–		619
Furniture and Office Equipment		974	874	874	73	364	364	–		874
Furniture and Office Equipment		974	874	874	73	364	364	–		874
Machinery and Equipment		873	843	843	70	351	351	–		843
Machinery and Equipment		873	843	843	70	351	351	–		843
Transport Assets		2,075	2,406	2,406	200	1,002	1,002	–		2,406
Transport Assets		2,075	2,406	2,406	200	1,002	1,002	–		2,406
Total Depreciation	1	27,625	28,668	28,668	2,389	11,945	11,945	–		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 - M05										
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	3,104	8,709	13,327	4,618	34.7%	18,415
Roads Infrastructure		-	10,890	11,627	2,495	6,618	6,992	374	5.3%	10,890
Roads			10,890	11,627	2,495	6,618	6,992	374	5.3%	10,890
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	3,500	3,500	45	91	2,400	2,309	96.2%	3,500
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			700	700	13	47	700	653	93.3%	700
LV Networks			2,800	2,800	32	44	1,700	1,656	97.4%	2,800
Capital Spares										
Water Supply Infrastructure		-	1,525	1,525	180	1,614	3,735	2,121	56.8%	1,525
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution			1,525	1,525	180	1,614	3,735	2,121	56.8%	1,525
Sanitation Infrastructure		-	2,500	2,500	385	385	200	(185)	-92.6%	2,500
Pump Station										
Reticulation										
Waste Water Treatment Works			2,500	2,500	385	385	200	(185)	-92.6%	2,500
Community Assets		-	1,450	1,450	15	505	470	(35)	-7.4%	1,450
Community Facilities		-	100	100	15	32	(3)	(35)	1212.1%	100
Public Open Space			100	100	15	32	(3)	(35)	1212.1%	100
Sport and Recreation Facilities		-	1,350	1,350	-	473	473	0	0.0%	1,350
Indoor Facilities										
Outdoor Facilities			1,350	1,350	-	473	473	0	0.0%	1,350
Capital Spares										
Other assets		-	300	300	-	198	(10)	(208)	2084.9%	300
Operational Buildings		-	300	300	-	198	(10)	(208)	2084.9%	300
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops			300	300	-	198	(10)	(208)	2084.9%	300
Total Capital Expenditure on upgrading of existing	1	-	20,165	20,902	3,119	9,412	13,786	4,375	31.7%	20,165

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(Mark as appropriate)

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

for the month of November 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

14 December 2022