

# 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 May 2023

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# Glossary

**Adjustments budget** – Prescribed in section 28 of the MFMA. This formally means by which a municipality may revise its annual budget during the year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**Budget** – The financial plan of the Municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

**Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

**Cash flow statement** – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

**MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

**Operating expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages.

**Rates** – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted

spending must contribute towards the achievement of the strategic objectives.

**Unauthorised expenditure** – Generally, is spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

**Virement policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – One of the main segments into which a budget is divided.

**mSCOA** – Municipal Standard Chart of Accounts.

# Legislative Framework

This report has been prepared in terms of the following enabling legislation

## The Municipal Finance Management Act

Section 71: Monthly budget statements

### Local Government: Municipal Finance Management Act (56/2003) Municipal budget and reporting regulations (MBRR)

Highlighted in the text box below are the relevant sections from the MBRR:

#### Format of monthly budget statements

*28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168{1} of the Act.*

#### *Tabling of monthly budget statements*

*29. The mayor may table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in Schedule C.*

#### *Publication of monthly budget statements*

*30. {1} The monthly budget statement of a municipality must be placed on the municipality's website.*

*(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including -*

*(a) summaries of monthly budget statements in alternate languages predominant in the community; and*

*(b) information relevant to each ward in the municipality.*

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1 In-Year Report - Monthly Budget Statement**

#### *Mayor's report*

3. *The mayor's report accompanying an in-year monthly budget statement must provide-*

*(a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;*

*(b) a summary of any financial problems or risks facing the municipality or any such entity; and*

*(c) any other information considered relevant by the mayor.*

#### **1.1.1 In-Year Report - Monthly Budget**

The monthly budget statement for May 2023 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

#### **1.1.2 Financial problems or risks facing the municipality.**

No problems or risks are facing the municipality currently. The municipality shows a positive cash flow. The municipality can meet its current commitments.

## **Section 2 – Resolutions**

### *Resolutions*

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant –

(a) noting the monthly budget statement and any supporting documents;

(b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;

(c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;

(d) noting the in-year reports of any municipal entities; and

(e) any other resolutions that may be required.

### **RECOMMENDATION:**

That Council notes the monthly budget statement and supporting documentation for May 2023.

## **Section 3 – Executive Summary**

### *Executive summary*

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

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

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

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

### **3.1 Introduction**

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

### **3.2 Consolidated performance**

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	472,146,835.83	471,476,500.00	406,395,659.45	438,650,094.00	- 32,254,434.55	-7%
Total Expenditure	488,069,437.00	490,205,744.00	402,644,245.88	447,913,689.00	- 45,269,443.12	-10%
Total Capital Expenditure	83,154,566.00	85,001,344.35	53,798,448.76	81,964,499.00	- 28,166,050.24	-34%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a negative variance of R32.254 million against the total budget for the period ended 31 May 2023.

The operating expenditure is underspent by R45.269 million. See below reasons per expenditure type.

The total capital budget amounts to R85.001 million. The expenditure for the period amounts to 53.798 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 31 May 2023.

#### Revenue by Source (Table C4)

Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							%
<b>Revenue By Source</b>							
Property rates	84,411	94,702	94,702	87,961	86,810	1,151	1%
Service charges - electricity revenue	144,645	160,568	149,193	121,948	138,022	(16,075)	-12%
Service charges - water revenue	36,020	36,807	38,726	36,528	35,224	1,304	4%
Service charges - sanitation revenue	15,866	17,762	17,912	16,297	16,394	(98)	-1%
Service charges - refuse revenue	26,650	32,567	32,565	30,260	29,854	406	1%
Rental of facilities and equipment	1,506	1,674	1,645	1,394	2,983	(1,589)	-53%
Interest earned - external investments	7,447	7,981	10,325	11,205	8,171	3,033	37%
Interest earned - outstanding debtors	5,166	5,000	6,000	6,293	5,618	675	12%
Fines, penalties and forfeits	18,737	21,286	22,922	4,448	21,642	(17,194)	-79%
Licences and permits	85	77	57	79	59	19	32%
Agency services	4,676	5,788	4,691	4,385	4,616	(231)	-5%
Transfers and subsidies	68,725	73,909	75,884	72,327	74,138	(1,812)	-2%
Other revenue	10,304	11,325	10,754	12,828	9,923	2,904	29%
Gains	1,638	2,700	6,100	444	5,195	(4,751)	-91%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>425,875</b>	<b>472,147</b>	<b>471,477</b>	<b>406,396</b>	<b>438,650</b>	<b>(32,254)</b>	<b>-7%</b>

Total revenue received to date was R406,395,659.45 which represents 86.20% 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 1% 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 53% due to an incorrect YTD budget amount for the rental of the commonage.

**Interest earned – External Investments:** A positive YTD variance of 37% as a result of more cash being held on investments than anticipated during the budget coupled with better cash management measures.

**Fines, penalties and forfeits:** A negative variance of 79% as a result of less fines revenue that was received in this period. Revenue generated from traffic infringements are recorded monthly based on the budgeted amount for the financial year. Due to the volume of transactions relating to traffic infringements that need to be processed, the actual financial information for a specific month can take up to 2 months to become available after which it still needs to be processed for accounting purposes. For this reason, budgetary information is used for monthly accounting.

At the end of the financial year, budgetary amounts are replaced with the actual results for the year as required by the relevant accounting standards.

**Licences and permits:** A positive YTD variance of 32% representing approximately R19 000.

**Transfers and subsidies:** A negative YTD variance of 2% due to the misalignment between the actual receipts and the budgetary predictions. All National allocations were received in accordance with the disbursement schedule.

**Other Revenue:** A positive YTD variance of 29% due to more revenue recognized than anticipated in the budget. Sale of land, revenue from camping sites and building fees largely contributed to the variance.

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

## Operating expenditure by type (Table C4)

Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							%
<b>Expenditure By Type</b>							
Employee related costs	146,035	166,890	161,669	145,276	147,737	(2,461)	-2%
Remuneration of councillors	6,801	6,993	6,985	6,242	6,404	(162)	-3%
Debt impairment	13,606	30,490	31,673	28,896	28,896	-	
Depreciation & asset impairment	27,625	28,668	30,270	27,561	27,561	-	
Finance charges	17,971	19,514	21,848	14,035	16,788	(2,753)	-16%
Bulk purchases - electricity	118,995	128,498	122,498	96,973	113,062	(16,089)	-14%
Inventory consumed	15,362	17,780	23,046	16,541	20,222	(3,681)	-18%
Contracted services	32,895	38,447	36,625	24,653	34,642	(9,989)	-29%
Transfers and Grants	6,736	7,797	8,134	7,727	8,234	(507)	-6%
Other expenditure	30,995	40,287	44,753	34,741	41,889	(7,148)	-17%
Losses	-	2,705	2,705	-	2,480	(2,480)	-100%
<b>Total Expenditure</b>	<b>417,021</b>	<b>488,069</b>	<b>490,206</b>	<b>402,644</b>	<b>447,914</b>	<b>(45,269)</b>	<b>-10%</b>

The total expenditure to date is R402,644,245.88 which represents 82.14% of the total operating expenditure budget for the year.

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

**Employee related costs:** A negative budget variance of 2%, is recorded due to budgeted vacancies not filled.

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

**Inventory Consumed:** A negative YTD budget variance of 18% due to a combination of under-over expenditure on community upliftment (over), bulk water(under) and fuel(under).

**Contracted services:** A negative YTD budget variance of 29% is reflected due to a combination of under-over expenditure on valuation cost (under), security (under), cleaning of transfer stations (under) and accounting and auditing (under).

**Transfers and Subsidies:** A positive YTD budget variance of 6% 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 and internal services, and over expenditure on fuel, and audit 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 %
<b>R thousands</b>							
<b>Multi-Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	-	120	120	120	120	(0)	0%
Vote 4 - Technical Services	-	27,321	20,224	10,026	20,439	(10,413)	-51%
Vote 5 - Community Services	-	160	652	652	810	(158)	-20%
<b>Total Capital Multi-year expenditure</b>	<b>-</b>	<b>27,601</b>	<b>20,996</b>	<b>10,797</b>	<b>21,369</b>	<b>(10,571)</b>	<b>-49%</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	-	450	2,191	239	1,933	(1,695)	-88%
Vote 2 - Finance	-	960	495	493	588	(95)	-16%
Vote 3 - Corporate Services	-	2,145	2,181	2,045	2,174	(129)	-6%
Vote 4 - Technical Services	-	43,248	50,643	36,725	48,521	(11,796)	-24%
Vote 5 - Community Services	-	8,750	8,495	3,499	7,380	(3,881)	-53%
<b>Total Capital single-year expenditure</b>	<b>-</b>	<b>55,553</b>	<b>64,005</b>	<b>43,001</b>	<b>60,596</b>	<b>(17,595)</b>	<b>-29%</b>
<b>Total Capital Expenditure</b>	<b>-</b>	<b>83,155</b>	<b>85,001</b>	<b>53,798</b>	<b>81,964</b>	<b>(28,166)</b>	<b>-34%</b>
<b>Funded by:</b>							
National Government	-	15,971	16,611	14,195	16,520	(2,325)	-14%
Provincial Government	-	7,640	4,541	2,991	4,848	(1,857)	-38%
District Municipality	-	-	1,583	-	1,357	(1,357)	-100%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	528	648	508	624	(116)	-19%
Transfers and subsidies - capital (in-kind)	-	-	2,250	2,250	1,125	1,125	100%
<b>Transfers recognised - capital</b>	<b>-</b>	<b>24,139</b>	<b>25,634</b>	<b>19,945</b>	<b>24,474</b>	<b>(4,529)</b>	<b>-19%</b>
<b>Borrowing</b>	<b>-</b>	<b>40,000</b>	<b>39,630</b>	<b>21,481</b>	<b>38,584</b>	<b>(17,104)</b>	<b>-44%</b>
<b>Internally generated funds</b>	<b>-</b>	<b>19,016</b>	<b>19,737</b>	<b>12,373</b>	<b>18,906</b>	<b>(6,533)</b>	<b>-35%</b>
<b>Total Capital Funding</b>	<b>-</b>	<b>83,155</b>	<b>85,001</b>	<b>53,798</b>	<b>81,964</b>	<b>(28,166)</b>	<b>-34%</b>

### Capital Expenditure:

Total year to date capital expenditure as at 31 May 2023 amounts to R53,798,448.76

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 R238,654.10 or 10.89% of the adjusted budget of R2,190,928.00. Shadow costs amounted to R519,845.10 at the end of May 2023.

### Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R493,421.97 or 99.66% of the adjusted budget of R495,123.00. Shadow costs amounted to R1,564.35 at the end of May 2023.

### **ote 3 - Corporate Services**

The directorate's capital budget performance indicates actual capital expenditure of R2,165,053.11 or 93.07% of the adjusted budget of R2,326,235.00 . Shadow costs amounted to R 87,617.99 at the end of May 2023.

### **Vote 4 - Technical Services**

The directorate's capital budget performance indicates actual capital expenditure of R46,751,099.98 or 65.85% of the adjusted budget of R71,000,658.00 . Shadow costs amounted to R16,060,779.42 at the end of May 2023.

### **Vote 5 - Community Services**

The directorate's capital budget performance indicates actual capital expenditure of R4,150,219.60 or 46.17% of the adjusted budget of R8,988,400.00 . Shadow costs amounted to R 3,825,814.18 at the end of May 2023.

### **Debtors**

Achieve a debtor payment percentage of 96% {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100} [77]		% debtor payment achieved
Gross Debtors Opening Balance 30 June 2022	A	136,950,882.55
Billed Revenue 2022/23(July - June)	B	292,994,500.00
Gross Debtors Closing balance 31 May 2023	C	145,851,025.81
Bad debts written-off (July 22 - June 23)	D	2,891,913.18
Billed Revenue 2022/23(July - June)		292,994,500.00
Nett Billed Revenue		281,202,443.56
<b>% debtor payment achieved</b>		<b>95.98</b>
Nett Payment received - May 23		25,025,632.55

## Cash flow

The Cash Book Balance (investments included) as at 31 May 2023 reflects a positive amount of R170,402 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

Please refer to table C7 for the Monthly Budget Statement – Cash Flow.

## Investments

### Investment Register

						2023-05-01					2023-05-31
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	Interest Rate Per Annum	Balance at Beginning of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee This Month	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
ABSA	9361772313	call	2021-09-15			21,137,829.21				152,539.84	21,290,369.05
ABSA	2080671978	Fixed	2022-09-28	2023-03-27	7.9800%	-0.01				0.01	-
Standard Bank	078722675/014	Fixed	2022-12-21	2023-06-21	8.5500%	41,218,082.18				290,465.75	41,508,547.94
Nedbank	037881004312/50	Fixed	2023-04-14	2024-01-09	9.7100%	50,226,123.29				412,342.47	50,638,465.75
ABSA		Fixed	2023-04-14	2024-01-09	9.5000%	40,176,986.30				322,739.72	40,499,726.02
<b>Total Investment</b>						<b>152,759,020.97</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,178,087.79</b>	<b>153,937,108.76</b>

During the month of May 2023, no investments were made. The accrued interest for May 2023 amount to R1,178,087.79 . The total amount invested at 31 May was R153,937,108.76 .

## Transfers and Grant Receipts

### Transfers and Grant Receipts - 2022/2023

	Budget	Adjustments	Roll-over	Total Budget	Monthly actual	YearTD actual	Outstanding
<b>National Government: Transfers and Grants</b>							
Expanded Public Works Programme	1,662,000.00			1,662,000.00	-	1,662,000.00	-
Financial Management Grant	1,550,000.00			1,550,000.00	-	1,550,000.00	-
Local Government Equitable Share	57,506,000.00			57,506,000.00	-	57,505,995.23	4.77
Municipal Infrastructure Grant	16,017,000.00		737,027.00	16,754,027.00	-	16,754,027.00	-
Water Services Infrastructure Grant	3,150,000.00			3,150,000.00	-	3,150,000.00	-
						-	
	<b>79,885,000.00</b>	-	<b>737,027.00</b>	<b>80,622,027.00</b>	-	<b>80,622,022.23</b>	<b>4.77</b>
<b>Provincial Government: Transfers and Grants</b>							
Human Settlements	9,150,000.00	-8,624,000.00		526,000.00	-	309,831.47	216,168.53
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading	120,000.00			120,000.00	-	120,000.00	-
Libraries	8,053,000.00		608,285.00	8,661,285.00	-	8,661,285.00	-
Maintenance of Roads	140,000.00			140,000.00	-	-	140,000.00
Loadshedding Emergency Relief Grant		3,600,000.00		3,600,000.00	-	3,600,000.00	-
Municipal Capacity Building Grant		2,325,000.00	188,525.00	2,513,525.00	-	2,513,525.00	-
Public Employment Support Grant			444,739.00	444,739.00	-	444,739.00	-
	<b>17,463,000.00</b>	<b>-2,699,000.00</b>	<b>1,241,549.00</b>	<b>16,005,549.00</b>	-	<b>15,649,380.47</b>	<b>356,168.53</b>
<b>District Municipality:</b>							
Joint Distict and Metro Approach Grant			1,820,000.00	1,820,000.00	1,820,000.00	1,820,000.00	-
	-	-	<b>1,820,000.00</b>	<b>1,820,000.00</b>	<b>1,820,000.00</b>	<b>1,820,000.00</b>	-
<b>Total Transfers and Grants</b>	<b>97,348,000.00</b>	<b>-2,699,000.00</b>	<b>3,798,576.00</b>	<b>98,447,576.00</b>	<b>1,820,000.00</b>	<b>98,091,402.70</b>	<b>356,173.30</b>

### 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 - M11 May							
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
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.4%	9.9%	10.6%	3.5%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	46.6%	39.9%	46.6%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.4%	31.3%	28.9%	23.9%	31.3%
Gearing	Long Term Borrowing/ Funds & Reserves		186.1%	309.9%	255.9%	209.5%	309.9%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	346.9%	305.6%	332.0%	391.5%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.0%	184.3%	195.9%	274.9%	184.3%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.0%	17.9%	20.9%	20.4%	17.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.3%	35.3%	34.3%	35.7%	35.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.7%	10.2%	11.1%	3.5%	5.6%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

### 3.6 Conclusion

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

## Section 4 – In-year budget statement tables

### ***In-Year budget statement tables***

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

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

And

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





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

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

WC013 Bergrievier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
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									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		143,007	173,145	181,597	10,828	171,331	170,993	338	0%	173,145
Executive and council		33,904	57,657	57,600	0	57,596	57,461	134	0%	57,657
Finance and administration		109,102	115,488	123,997	10,828	113,736	113,532	204	0%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		32,470	44,934	37,863	994	17,918	36,682	(18,765)	-51%	44,934
Community and social services		9,304	8,877	9,505	709	7,699	9,324	(1,625)	-17%	8,877
Sport and recreation		5,259	5,618	5,314	271	5,615	4,945	670	14%	5,618
Public safety		17,528	21,267	22,518	14	4,604	21,345	(16,741)	-78%	21,267
Housing		380	9,172	526	-	-	1,068	(1,068)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		26,534	25,559	27,760	2,908	22,614	20,731	1,883	9%	25,559
Planning and development		19,633	17,913	21,192	2,268	16,548	14,313	2,234	16%	17,913
Road transport		6,901	7,646	6,568	640	6,066	6,418	(351)	-5%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		243,902	252,647	247,641	20,685	211,931	228,864	(16,932)	-7%	252,647
Energy sources		147,769	160,753	153,523	10,943	122,454	141,496	(19,042)	-13%	160,753
Water management		38,232	40,743	42,662	3,244	40,036	39,095	941	2%	40,743
Waste water management		24,727	17,786	17,936	1,498	16,321	16,418	(97)	-1%	17,786
Waste management		33,174	33,365	33,520	5,000	33,120	31,854	1,266	4%	33,365
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	445,913	496,285	494,860	35,414	423,795	457,271	(33,476)	-7%	496,285
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		91,701	118,962	116,685	8,743	100,875	108,443	(7,568)	-7%	118,962
Executive and council		23,509	26,211	26,666	1,680	24,821	25,412	(591)	-2%	26,211
Finance and administration		67,078	91,251	88,734	6,962	74,998	81,998	(7,000)	-9%	91,251
Internal audit		1,114	1,500	1,285	101	1,056	1,033	23	2%	1,500
<b>Community and public safety</b>		65,398	76,550	74,865	5,799	63,569	68,726	(5,158)	-8%	76,550
Community and social services		12,272	13,873	13,972	1,012	11,314	12,662	(1,349)	-11%	13,873
Sport and recreation		18,282	22,168	21,166	1,376	16,426	19,266	(2,840)	-15%	22,168
Public safety		32,701	36,852	37,763	3,272	34,135	34,923	(788)	-2%	36,852
Housing		2,143	3,657	1,963	138	1,694	1,875	(181)	-10%	3,657
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		46,343	52,940	53,701	4,164	45,281	47,985	(2,703)	-6%	52,940
Planning and development		15,403	17,411	17,827	1,650	15,154	16,665	(1,511)	-9%	17,411
Road transport		30,940	35,529	35,874	2,514	30,127	31,320	(1,192)	-4%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		213,579	239,618	244,955	20,493	192,919	222,760	(29,841)	-13%	239,618
Energy sources		135,169	150,339	147,549	10,691	116,301	134,980	(18,679)	-14%	150,339
Water management		23,469	23,509	29,006	2,375	21,991	25,782	(3,791)	-15%	23,509
Waste water management		10,395	15,219	15,355	1,205	10,728	13,618	(2,890)	-21%	15,219
Waste management		44,545	50,551	53,045	6,221	43,899	48,381	(4,482)	-9%	50,551
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	417,021	488,069	490,206	39,199	402,644	447,914	(45,269)	-10%	488,069
<b>Surplus/ (Deficit) for the year</b>		28,893	8,216	4,655	(3,784)	21,150	9,357	11,793	126%	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 Bergvriër - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
	1									
Vote 1 - Municipal Manager		34,300	57,657	59,627	84	57,762	59,198	(1,436)	-2.4%	57,657
Vote 2 - Finance		106,273	109,990	116,399	10,790	109,607	105,083	4,523	4.3%	109,990
Vote 3 - Corporate Services		1,664	3,248	3,213	14	350	2,943	(2,594)	-88.1%	3,248
Vote 4 - Technical Services		266,530	274,668	273,068	22,982	233,773	248,747	(14,974)	-6.0%	274,668
Vote 5 - Community Services		37,146	50,722	42,554	1,544	22,303	41,298	(18,995)	-46.0%	50,722
<b>Total Revenue by Vote</b>	<b>2</b>	<b>445,913</b>	<b>496,285</b>	<b>494,860</b>	<b>35,414</b>	<b>423,795</b>	<b>457,271</b>	<b>(33,476)</b>	<b>-7.3%</b>	<b>496,285</b>
<b>Expenditure by Vote</b>										
	1									
Vote 1 - Municipal Manager		28,342	32,593	32,960	2,348	30,122	31,469	(1,347)	-4.3%	32,593
Vote 2 - Finance		31,997	46,098	43,992	2,199	36,342	40,928	(4,586)	-11.2%	46,098
Vote 3 - Corporate Services		28,839	38,156	37,362	4,521	33,016	35,285	(2,269)	-6.4%	38,156
Vote 4 - Technical Services		257,739	289,667	295,275	23,888	234,806	266,452	(31,646)	-11.9%	289,667
Vote 5 - Community Services		70,104	81,555	80,617	6,242	68,357	73,780	(5,423)	-7.3%	81,555
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>417,021</b>	<b>488,069</b>	<b>490,206</b>	<b>39,199</b>	<b>402,644</b>	<b>447,914</b>	<b>(45,269)</b>	<b>-10.1%</b>	<b>488,069</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>28,893</b>	<b>8,216</b>	<b>4,655</b>	<b>(3,784)</b>	<b>21,150</b>	<b>9,357</b>	<b>11,793</b>	<b>126.0%</b>	<b>8,216</b>

#### 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) - M11 May										
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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		84,411	94,702	94,702	7,327	87,961	86,810	1,151	1%	94,702
Service charges - electricity revenue		144,645	160,568	149,193	10,866	121,948	138,022	(16,075)	-12%	160,568
Service charges - water revenue		36,020	36,807	38,726	2,980	36,528	35,224	1,304	4%	36,807
Service charges - sanitation revenue		15,866	17,762	17,912	1,489	16,297	16,394	(98)	-1%	17,762
Service charges - refuse revenue		26,650	32,567	32,565	2,715	30,260	29,854	406	1%	32,567
Rental of facilities and equipment		1,506	1,674	1,645	69	1,394	2,983	(1,589)	-53%	1,674
Interest earned - external investments		7,447	7,981	10,325	1,627	11,205	8,171	3,033	37%	7,981
Interest earned - outstanding debtors		5,166	5,000	6,000	694	6,293	5,618	675	12%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,737	21,286	22,922	24	4,448	21,642	(17,194)	-79%	21,286
Licences and permits		85	77	57	5	79	59	19	32%	77
Agency services		4,676	5,788	4,691	551	4,385	4,616	(231)	-5%	5,788
Transfers and subsidies		68,725	73,909	75,884	1,758	72,327	74,138	(1,812)	-2%	73,909
Other revenue		10,304	11,325	10,754	760	12,828	9,923	2,904	29%	11,325
Gains		1,638	2,700	6,100	444	444	5,195	(4,751)	-91%	2,700
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>425,875</b>	<b>472,147</b>	<b>471,477</b>	<b>31,308</b>	<b>406,396</b>	<b>438,650</b>	<b>(32,254)</b>	<b>-7%</b>	<b>472,147</b>
<b>Expenditure By Type</b>										
Employee related costs		146,035	166,890	161,669	13,321	145,276	147,737	(2,461)	-2%	166,890
Remuneration of councillors		6,801	6,993	6,985	549	6,242	6,404	(162)	-3%	6,993
Debt impairment		13,606	30,490	31,673	2,777	28,896	28,896	-	-	30,490
Depreciation & asset impairment		27,625	28,668	30,270	2,709	27,561	27,561	-	-	28,668
Finance charges		17,971	19,514	21,848	2,402	14,035	16,788	(2,753)	-16%	19,514
Bulk purchases - electricity		118,995	128,498	122,498	8,402	96,973	113,062	(16,089)	-14%	128,498
Inventory consumed		15,362	17,780	23,046	1,674	16,541	20,222	(3,681)	-18%	17,780
Contracted services		32,895	38,447	36,625	2,772	24,653	34,642	(9,989)	-29%	38,447
Transfers and Grants		6,736	7,797	8,134	699	7,727	8,234	(507)	-6%	7,797
Other expenditure		30,995	40,287	44,753	3,892	34,741	41,889	(7,148)	-17%	40,287
Losses		-	2,705	2,705	-	-	2,480	(2,480)	-100%	2,705
<b>Total Expenditure</b>		<b>417,021</b>	<b>488,069</b>	<b>490,206</b>	<b>39,199</b>	<b>402,644</b>	<b>447,914</b>	<b>(45,269)</b>	<b>-10%</b>	<b>488,069</b>
<b>Surplus/(Deficit)</b>		<b>8,855</b>	<b>(15,923)</b>	<b>(18,729)</b>	<b>(7,891)</b>	<b>3,751</b>	<b>(9,264)</b>	<b>13,015</b>	<b>(0)</b>	<b>(15,923)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,804	23,611	22,735	1,857	14,813	16,915	(2,102)	(0)	23,611
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		234	528	648	-	336	580	(245)	(0)	528
Transfers and subsidies - capital (in-kind - all)		-	-	-	2,250	2,250	1,125	1,125	0	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>28,893</b>	<b>8,216</b>	<b>4,655</b>	<b>(3,784)</b>	<b>21,150</b>	<b>9,357</b>			<b>8,216</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>28,893</b>	<b>8,216</b>	<b>4,655</b>	<b>(3,784)</b>	<b>21,150</b>	<b>9,357</b>			<b>8,216</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>28,893</b>	<b>8,216</b>	<b>4,655</b>	<b>(3,784)</b>	<b>21,150</b>	<b>9,357</b>			<b>8,216</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>28,893</b>	<b>8,216</b>	<b>4,655</b>	<b>(3,784)</b>	<b>21,150</b>	<b>9,357</b>			<b>8,216</b>

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

WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	120	120	-	120	120	(0)	0%	120
Vote 4 - Technical Services		-	27,321	20,224	1,751	10,026	20,439	(10,413)	-51%	20,133
Vote 5 - Community Services		-	160	652	604	652	810	(158)	-20%	911
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>27,601</b>	<b>20,996</b>	<b>2,355</b>	<b>10,797</b>	<b>21,369</b>	<b>(10,571)</b>	<b>-49%</b>	<b>21,164</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	450	2,191	125	239	1,933	(1,695)	-88%	2,191
Vote 2 - Finance		-	960	495	37	493	588	(95)	-16%	495
Vote 3 - Corporate Services		-	2,145	2,181	394	2,045	2,174	(129)	-6%	2,206
Vote 4 - Technical Services		-	43,248	50,643	6,253	36,725	48,521	(11,796)	-24%	50,868
Vote 5 - Community Services		-	8,750	8,495	562	3,499	7,380	(3,881)	-53%	8,078
<b>Total Capital single-year expenditure</b>	4	-	<b>55,553</b>	<b>64,005</b>	<b>7,370</b>	<b>43,001</b>	<b>60,596</b>	<b>(17,595)</b>	<b>-29%</b>	<b>63,837</b>
<b>Total Capital Expenditure</b>		-	<b>83,155</b>	<b>85,001</b>	<b>9,725</b>	<b>53,798</b>	<b>81,964</b>	<b>(28,166)</b>	<b>-34%</b>	<b>85,001</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>4,798</b>	<b>4,561</b>	<b>489</b>	<b>3,168</b>	<b>4,633</b>	<b>(1,465)</b>	<b>-32%</b>	<b>4,586</b>
Executive and council		-	140	140	49	99	140	(41)	-30%	140
Finance and administration		-	4,658	4,421	440	3,069	4,493	(1,424)	-32%	4,446
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>8,910</b>	<b>9,146</b>	<b>1,165</b>	<b>4,150</b>	<b>8,190</b>	<b>(4,040)</b>	<b>-49%</b>	<b>8,988</b>
Community and social services		-	1,910	2,754	866	1,309	2,148	(839)	-39%	2,613
Sport and recreation		-	4,925	4,387	95	2,478	4,287	(1,809)	-42%	4,370
Public safety		-	1,060	992	204	340	990	(651)	-66%	992
Housing		-	1,015	1,014	-	23	764	(741)	-97%	1,014
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>26,260</b>	<b>21,792</b>	<b>413</b>	<b>13,972</b>	<b>21,598</b>	<b>(7,626)</b>	<b>-35%</b>	<b>21,777</b>
Planning and development		-	13,360	8,237	91	979	8,170	(7,191)	-88%	8,237
Road transport		-	12,900	13,554	322	12,994	13,428	(434)	-3%	13,539
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>43,187</b>	<b>49,502</b>	<b>7,658</b>	<b>32,508</b>	<b>47,544</b>	<b>(15,036)</b>	<b>-32%</b>	<b>49,650</b>
Energy sources		-	8,020	12,605	45	5,372	11,598	(6,225)	-54%	12,605
Water management		-	24,250	24,338	4,203	17,447	24,308	(6,861)	-28%	24,247
Waste water management		-	6,230	6,371	1,159	3,666	6,412	(2,747)	-43%	6,621
Waste management		-	4,688	6,188	2,250	6,023	5,225	798	15%	6,178
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>83,155</b>	<b>85,001</b>	<b>9,725</b>	<b>53,798</b>	<b>81,964</b>	<b>(28,166)</b>	<b>-34%</b>	<b>85,001</b>
<b>Funded by:</b>										
National Government		-	15,971	16,611	1,853	14,195	16,520	(2,325)	-14%	16,611
Provincial Government		-	7,640	4,541	4	2,991	4,848	(1,857)	-38%	4,541
District Municipality		-	-	1,583	-	-	1,357	(1,357)	-100%	1,583
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	528	648	-	508	624	(116)	-19%	648
Transfers and subsidies - capital (in-kind)		-	-	2,250	2,250	2,250	1,125	1,125	100%	2,250
<b>Transfers recognised - capital</b>		-	<b>24,139</b>	<b>25,634</b>	<b>4,107</b>	<b>19,945</b>	<b>24,474</b>	<b>(4,529)</b>	<b>-19%</b>	<b>25,634</b>
<b>Borrowing</b>	6	-	<b>40,000</b>	<b>39,630</b>	<b>3,204</b>	<b>21,481</b>	<b>38,584</b>	<b>(17,104)</b>	<b>-44%</b>	<b>39,630</b>
<b>Internally generated funds</b>		-	<b>19,016</b>	<b>19,737</b>	<b>2,415</b>	<b>12,373</b>	<b>18,906</b>	<b>(6,533)</b>	<b>-35%</b>	<b>19,737</b>
<b>Total Capital Funding</b>		-	<b>83,155</b>	<b>85,001</b>	<b>9,725</b>	<b>53,798</b>	<b>81,964</b>	<b>(28,166)</b>	<b>-34%</b>	<b>85,001</b>

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		22,810	23,537	34,225	16,465	23,537
Call investment deposits		120,778	100,000	100,000	153,937	100,000
Consumer debtors		71,875	70,064	83,664	81,280	70,064
Other debtors		17,232	7,643	6,186	(13,098)	7,643
Current portion of long-term receivables		2,409	2,516	2,409	2,503	2,516
Inventory		955	1,080	950	1,551	1,080
<b>Total current assets</b>		<b>236,059</b>	<b>204,840</b>	<b>227,435</b>	<b>242,639</b>	<b>204,840</b>
<b>Non current assets</b>						
Long-term receivables		6,253	4,430	6,253	12,053	4,430
Investments		-	-	-	-	-
Investment property		14,688	15,898	15,670	14,680	15,898
Investments in Associate		-	-	-	-	-
Property, plant and equipment		483,301	536,321	537,344	509,793	536,321
Biological		-	-	-	-	-
Intangible		3,113	4,185	2,819	2,867	4,185
Other non-current assets		454	454	454	454	454
<b>Total non current assets</b>		<b>507,809</b>	<b>561,288</b>	<b>562,540</b>	<b>539,847</b>	<b>561,288</b>
<b>TOTAL ASSETS</b>		<b>743,868</b>	<b>766,128</b>	<b>789,975</b>	<b>782,486</b>	<b>766,128</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		9,657	10,082	12,299	(1,945)	10,082
Consumer deposits		4,786	5,114	5,181	5,783	5,114
Trade and other payables		38,381	33,765	34,316	44,670	33,765
Provisions		15,231	18,073	16,707	13,468	18,073
<b>Total current liabilities</b>		<b>68,055</b>	<b>67,034</b>	<b>68,503</b>	<b>61,976</b>	<b>67,034</b>
<b>Non current liabilities</b>						
Borrowing		65,834	96,411	90,523	74,109	96,411
Provisions		142,733	154,591	156,957	158,513	154,591
<b>Total non current liabilities</b>		<b>208,567</b>	<b>251,002</b>	<b>247,481</b>	<b>232,621</b>	<b>251,002</b>
<b>TOTAL LIABILITIES</b>		<b>276,623</b>	<b>318,036</b>	<b>315,984</b>	<b>294,598</b>	<b>318,036</b>
<b>NET ASSETS</b>	2	<b>467,246</b>	<b>448,091</b>	<b>473,991</b>	<b>487,888</b>	<b>448,091</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		431,877	416,982	438,623	452,520	416,982
Reserves		35,368	31,109	35,368	35,368	31,109
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>467,246</b>	<b>448,091</b>	<b>473,991</b>	<b>487,888</b>	<b>448,091</b>

## 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		83,108	89,143	89,143	7,367	79,310	81,714	(2,405)	-3%	89,143
Service charges		214,279	241,842	232,482	21,726	220,073	221,689	(1,615)	-1%	241,842
Other revenue		22,696	22,932	22,172	4,250	71,518	21,021	50,498	240%	22,932
Transfers and Subsidies - Operational		68,725	73,909	74,820	-	70,487	67,750	2,737	4%	73,909
Transfers and Subsidies - Capital		15,848	24,139	20,383	1,820	24,897	22,127	2,770	13%	24,139
Interest		7,429	10,433	13,279	2,321	17,628	9,563	8,065	84%	10,433
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(349,255)	(396,866)	(393,786)	(32,528)	(389,552)	(363,794)	25,759	-7%	(396,866)
Finance charges		(7,206)	(7,802)	(7,938)	-	(3,353)	(7,152)	(3,799)	53%	(7,802)
Transfers and Grants		(6,736)	(7,797)	(8,134)	(699)	(7,727)	(7,147)	580	-8%	(7,797)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>48,888</b>	<b>49,932</b>	<b>42,421</b>	<b>4,257</b>	<b>83,281</b>	<b>45,771</b>	<b>(37,510)</b>	<b>-82%</b>	<b>49,932</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		617	-	3,400	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(54,333)	(83,155)	(82,910)	(9,725)	(53,798)	(76,225)	(22,427)	29%	(83,155)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(53,716)</b>	<b>(83,155)</b>	<b>(79,510)</b>	<b>(9,725)</b>	<b>(53,798)</b>	<b>(76,225)</b>	<b>(22,427)</b>	<b>29%</b>	<b>(83,155)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		14,650	40,000	39,630	-	-	36,667	(36,667)	-100%	40,000
Increase (decrease) in consumer deposits		-	395	395	-	-	362	(362)	-100%	395
<b>Payments</b>										
Repayment of borrowing		(7,880)	(10,082)	(12,299)	-	(2,721)	(9,242)	(6,521)	71%	(10,082)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>6,770</b>	<b>30,313</b>	<b>27,726</b>	<b>-</b>	<b>(2,721)</b>	<b>27,787</b>	<b>30,507</b>	<b>110%</b>	<b>30,313</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1,942</b>	<b>(2,910)</b>	<b>(9,363)</b>	<b>(5,468)</b>	<b>26,762</b>	<b>(2,667)</b>			<b>(2,910)</b>
Cash/cash equivalents at beginning:		141,646	126,447	143,588		143,641	143,588			143,641
Cash/cash equivalents at month/year end:		143,588	123,537	134,225		170,402	140,921			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 - M11 May													
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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,425	1,328	813	694	834	523	3,371	6,472	17,459	11,894		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,748	1,060	444	374	274	193	1,808	4,402	15,303	7,051		
Receivables from Non-exchange Transactions - Property Rates	1400	7,100	2,053	1,172	846	762	686	8,859	21,302	42,779	32,453		
Receivables from Exchange Transactions - Waste Water Management	1500	1,664	780	566	498	471	429	3,009	7,132	14,548	11,538		
Receivables from Exchange Transactions - Waste Management	1600	3,084	1,378	965	840	805	707	4,886	11,025	23,690	18,263		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	764	691	665	593	560	524	3,967	8,192	15,956	13,836		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,248)	44	40	38	33	58	558	3,145	(1,332)	3,832		
<b>Total By Income Source</b>	<b>2000</b>	<b>17,536</b>	<b>7,334</b>	<b>4,665</b>	<b>3,883</b>	<b>3,738</b>	<b>3,119</b>	<b>26,458</b>	<b>61,670</b>	<b>128,403</b>	<b>98,867</b>	<b>-</b>	<b>-</b>
<b>2021/22 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	199	308	252	235	219	217	2,072	3,039	6,542	5,782		
Commercial	2300	6,350	1,160	632	512	413	350	4,185	10,114	23,715	15,573		
Households	2400	6,784	4,680	2,971	2,731	2,754	2,267	18,886	46,976	88,048	73,613		
Other	2500	4,203	1,186	809	406	351	285	1,315	1,542	10,097	3,899		
<b>Total By Customer Group</b>	<b>2600</b>	<b>17,536</b>	<b>7,334</b>	<b>4,665</b>	<b>3,883</b>	<b>3,738</b>	<b>3,119</b>	<b>26,458</b>	<b>61,670</b>	<b>128,403</b>	<b>98,867</b>	<b>-</b>	<b>-</b>





# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May														
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 <sup>a</sup>	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												
<b>R thousands</b>														
<b>Municipality</b>														
ABSA		call			variable					21,138	153	-	-	21,290
Nedbank		2			fixed	5.28%			12 July 2022	-		-		-
ABSA		3			fixed	5.87%			25 September 2022	-		-		-
Standard Bank		3			fixed	5.88%			25 September 2022	-		-		-
Standard Bank		2			fixed	5.90%			06 September 2022	-		-		-
Nedbank		2			fixed	6.45%			14 November 2022	0		-		0
Standard Bank		3			fixed	6.70%			13 December 2022	(0)		-		(0)
ABSA		6			fixed	7.98%			27 March 2023	(0)		-		(0)
Nedbank		6			fixed	7.93%			27 March 2023	0		-		0
Standard Bank		6			fixed	8.55%			21 June 2023	41,218	290	-		41,509
Nedbank		9			fixed	9.71%			09 January 2024	50,226	412	-	-	50,638
ABSA		9			fixed	9.50%			09 January 2024	40,177	323	-	-	40,500
														-
<b>Municipality sub-total</b>										<b>152,759</b>	<b>1,178</b>	<b>-</b>	<b>-</b>	<b>153,937</b>

# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May										
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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	63,914	63,914	-	63,914	58,588	4,826	8.2%	63,914
Local Government Equitable Share		-	57,506	57,506	-	57,506	52,714	4,792	9.1%	57,506
Municipal Infrastructure Grant		-	2,786	2,786	-	2,786	2,553			2,786
Expanded Public Works Programme		-	1,662	1,662	-	1,662	1,524			1,662
Financial Management Grant		-	1,550	1,550	-	1,550	1,421			1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant	3	-	411	411	-	411	377	34	9.1%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
<b>Provincial Government:</b>		-	9,823	10,496	-	10,356	9,004	2,864	31.8%	9,823
Libraries		-	8,033	8,031	-	8,031	7,364	667	9.1%	8,033
Department of Human Settlements		-	1,650	-	-	-	1,513			1,650
Maintenance of Roads		-	140	140	-	-	128	(128)	-100.0%	140
Financial Management Support Grant		-	-	-	-	-	-			-
Municipal Capacity Building Grant	4	-	-	2,325	-	2,325	-	2,325	#DIV/0!	-
Public Employment Support Grant		-	-	-	-	-	-			-
Local Government Support Grant - COVID-19		-	-	-	-	-	-			-
<b>District Municipality:</b>		-	-	237	237	237	-	237	#DIV/0!	-
Joint Distict and Metro Approach Grant		-	-	237	237	237	-	237	#DIV/0!	-
Other grant providers:		-	172	172	-	362	158	204	129.4%	172
Heist op den Berg		-	172	172	-	362	158	204	129.4%	172
		-	-	-	-	-	-			-
<b>Total Operating Transfers and Grants</b>	5	-	73,909	74,820	237	74,869	67,750	8,132	12.0%	73,909
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	15,971	15,971	-	15,971	14,640	1,103	7.5%	15,971
Municipal Infrastructure Grant		-	13,231	13,231	-	13,231	12,129	1,103	9.1%	13,231
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant		-	2,739	2,739	-	2,739	2,511			2,739
Other capital transfers [insert description]		-	-	-	-	-	-			-
<b>Provincial Government:</b>		-	7,640	4,268	-	4,052	7,003	(2,952)	-42.1%	7,640
Regional Socio - Economic Project		-	120	120	-	120	110	10	9.1%	120
Libraries		-	20	22	-	22	18			20
Fire Service Capacity Building Grant		-	-	-	-	-	-			-
Development of Sport and Recreation Facilities Support Grant		-	-	-	-	-	-			-
Department of Human Settlements		-	7,500	526	-	310	6,875			7,500
Loadshedding Emergency Relief Grant		-	-	3,600	-	3,600	-	3,600	#DIV/0!	-
<b>District Municipality:</b>		-	-	1,583	1,583	1,583	-	1,583	#DIV/0!	-
Joint Distict and Metro Approach Grant		-	-	1,583	1,583	1,583	-	1,583	#DIV/0!	-
Other grant providers:		-	528	528	-	339	484	(145)	-29.9%	528
Heist op den Berg		-	528	528	-	339	484	(145)	-29.9%	528
		-	-	-	-	-	-			-
<b>Total Capital Transfers and Grants</b>	5	-	24,139	22,349	1,583	21,944	22,127	(411)	-1.9%	24,139
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	98,048	97,169	1,820	96,814	89,877	7,721	8.6%	98,048

## 8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	63,914	64,011	5,706	58,568	58,588	(20)	0.0%	63,914
Local Government Equitable Share		-	57,506	57,506	4,792	52,714	52,714	-		57,506
Municipal Infrastructure Grant		-	2,786	2,882	314	2,496	2,553	(57)	-2.2%	2,786
Expanded Public Works Programme		-	1,662	1,662	89	1,540	1,524	17	1.1%	1,662
Financial Management Grant		-	1,550	1,550	476	1,407	1,421	(14)	-1.0%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	411	411	34	411	377	34	9.1%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	9,823	11,464	841	8,688	9,004	(317)	-3.5%	9,823
Libraries		-	8,033	8,366	602	6,730	7,364	(634)	-8.6%	8,033
Department of Human Settlements		-	1,650	-	-	-	1,513	(1,513)	-100.0%	1,650
Maintenance of Roads		-	140	140	-	34	128	(95)	-73.8%	140
Municipal Capacity Building Grant		-	-	2,514	155	1,517	-	1,517	#DIV/0!	-
Public Employment Support Grant		-	-	445	84	407	-	407	#DIV/0!	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	237	-	-	-	-		-
		-	-	-	-	-	-	-		-
<i>Joint Distict and Metro Approach Grant</i>		-	-	237	-	-	-	-		-
<b>Other grant providers:</b>		-	172	172	3	112	158	(45)	-28.8%	172
<i>Heist op den Berg</i>		-	172	172	3	112	158	(45)	-28.8%	172
		-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		-	73,909	75,884	6,550	67,368	67,750	(382)	-0.6%	73,909
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	15,971	16,611	1,853	14,195	14,640	(444)	-3.0%	15,971
Municipal Infrastructure Grant		-	13,231	13,872	1,624	11,456	12,129	(673)	-5.5%	13,231
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	2,739	2,739	229	2,739	2,511	228	9.1%	2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	140	4,541	4	310	7,003	182	948.7%	7,640
Regional Socio - Economic Project		-	120	120	-	120	110	10	8.9%	120
Libraries		-	20	295	4	191	18	172	939.8%	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Department of Human Settlements		-	7,500	526	-	-	6,875	-		7,500
Loadshedding Emergency Relief Grant		-	-	3,600	-	-	-	-		-
<b>District Municipality:</b>		-	-	1,583	-	-	-	-		-
<i>Joint Distict and Metro Approach Grant</i>		-	-	1,583	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	528	648	-	508	484	24	5.1%	528
<i>Heist op den Berg</i>		-	528	648	-	508	484	24	5.1%	528
		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	16,639	23,384	1,857	15,014	22,127	(238)	-1.1%	24,139
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	90,548	99,268	8,407	82,382	89,877	(620)	-0.7%	98,048

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

## 9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May										
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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,536	5,895	5,819	445	5,102	5,343	(241)	-5%	5,895
Pension and UIF Contributions			133	124	10	109	115	(5)	-5%	133
Medical Aid Contributions			-	23	-	11	18	(7)	-39%	-
Motor Vehicle Allowance			407	487	46	450	437	13	3%	407
Cellphone Allowance			558	532	48	569	491	79	16%	558
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5,536</b>	<b>6,993</b>	<b>6,985</b>	<b>549</b>	<b>6,242</b>	<b>6,404</b>	<b>(162)</b>	<b>-3%</b>	<b>6,993</b>
<b>% increase</b>	4		<b>26.3%</b>	<b>26.2%</b>						<b>26.3%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5,375	6,122	4,950	340	3,883	4,663	(780)	-17%	6,122
Pension and UIF Contributions			716	761	78	634	692	(58)	-8%	716
Medical Aid Contributions			149	171	12	127	154	(27)	-18%	149
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1,159	769	62	705	750	(45)	-6%	1,159
Cellphone Allowance			-	22	3	15	18	(2)	-13%	-
Housing Allowances			158	150	13	138	138	(1)	-1%	158
Other benefits and allowances			279	355	19	188	290	(101)	-35%	279
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,375</b>	<b>8,583</b>	<b>7,178</b>	<b>527</b>	<b>5,691</b>	<b>6,706</b>	<b>(1,015)</b>	<b>-15%</b>	<b>8,583</b>
<b>% increase</b>	4		<b>59.7%</b>	<b>33.6%</b>						<b>59.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		96,186	109,536	106,874	7,617	92,499	97,210	(4,712)	-5%	109,536
Pension and UIF Contributions			17,553	16,703	1,304	14,543	15,372	(829)	-5%	17,553
Medical Aid Contributions			7,652	7,248	565	5,909	6,663	(754)	-11%	7,652
Overtime			4,783	6,641	594	6,306	5,881	425	7%	4,783
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5,793	3,459	431	4,856	3,392	1,464	43%	5,793
Cellphone Allowance			24	40	2	28	28	(1)	-2%	24
Housing Allowances			731	652	48	521	597	(76)	-13%	731
Other benefits and allowances			7,770	8,649	596	7,328	7,987	(659)	-8%	7,770
Payments in lieu of leave			1,968	1,968	181	315	1,804	(1,489)	-83%	1,968
Long service awards			636	605	371	1,855	558	1,297	232%	636
Post-retirement benefit obligations	2		1,860	1,652	1,085	5,425	1,539	3,886	253%	1,860
<b>Sub Total - Other Municipal Staff</b>		<b>96,186</b>	<b>158,307</b>	<b>154,491</b>	<b>12,794</b>	<b>139,585</b>	<b>141,031</b>	<b>(1,446)</b>	<b>-1%</b>	<b>158,307</b>
<b>% increase</b>	4		<b>64.6%</b>	<b>60.6%</b>						<b>64.6%</b>
<b>Total Parent Municipality</b>		<b>107,097</b>	<b>173,883</b>	<b>168,654</b>	<b>13,871</b>	<b>151,518</b>	<b>154,141</b>	<b>(2,623)</b>	<b>-2%</b>	<b>173,883</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>107,097</b>	<b>173,883</b>	<b>168,654</b>	<b>13,871</b>	<b>151,518</b>	<b>154,141</b>	<b>(2,623)</b>	<b>-2%</b>	<b>173,883</b>
<b>% increase</b>	4		<b>62.4%</b>	<b>57.5%</b>						<b>62.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>101,560</b>	<b>166,890</b>	<b>161,669</b>	<b>13,321</b>	<b>145,276</b>	<b>147,737</b>	<b>(2,461)</b>	<b>-2%</b>	<b>166,890</b>

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	-	1,632	399	399	399	399	-		0%
August	-	7,085	2,053	2,053	2,452	2,452	-		3%
September	-	5,410	5,869	5,869	8,321	8,321	-		10%
October	-	8,460	5,053	5,053	13,375	13,375	-		16%
November	-	9,603	4,936	4,936	18,310	18,310	-		22%
December	-	7,405	4,547	4,547	22,857	22,857	-		27%
January	-	8,921	1,209	1,209	24,067	24,067	-		29%
February	-	10,437	5,528	5,528	29,595	29,595	-		36%
March	-	12,385	8,009	8,009	37,604	37,604	-		45%
April	-	6,432	6,469	6,469	44,073	44,073	-		0
May	-	3,499	37,802	9,725	53,798	81,875	28,076	34.3%	0
June	-	1,886	3,126	-		85,001	-		
<b>Total Capital expenditure</b>	-	<b>83,155</b>	<b>85,001</b>	<b>53,798</b>					

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	23,255	15,358	3,205	9,702	16,640	6,938	41.7%	15,358
Roads Infrastructure		-	1,259	100	-	44	322	278	86.2%	100
<i>Roads</i>		-	1,100	100	-	44	243	199	81.7%	100
<i>Road Structures</i>			159				80	80	100.0%	-
Storm water Infrastructure		-	605	571	11	567	571	4	0.8%	571
<i>Storm water Conveyance</i>			605	571	11	567	571	4	0.8%	571
Electrical Infrastructure		-	1,500	578	-	-	715	715	100.0%	578
<i>LV Networks</i>			1,500	578	-	-	715	715	100.0%	578
Water Supply Infrastructure		-	13,733	10,960	2,600	6,697	11,406	4,709	41.3%	10,960
<i>Reservoirs</i>			7,391	7,391	1,624	5,239	7,391	2,153	29.1%	7,391
<i>Pump Stations</i>			600	562	23	319	569	250	43.9%	562
<i>Distribution</i>			5,742	3,007	953	1,139	3,446	2,307	66.9%	3,007
Sanitation Infrastructure		-	5,358	2,846	594	2,091	3,222	1,130	35.1%	2,846
<i>Pump Station</i>			250	227	-	231	232	0	0.1%	227
<i>Reticulation</i>			3,258	941	361	454	1,289	835	64.8%	941
<i>Waste Water Treatment Works</i>			1,850	1,678	234	1,406	1,701	295	17.3%	1,678
Solid Waste Infrastructure		-	800	303	-	302	404	102	25.2%	303
<i>Waste Processing Facilities</i>			180	173	-	173	174	1	0.8%	173
<i>Waste Drop-off Points</i>			620	130	-	129	230	100	43.6%	130
<b>Community Assets</b>		-	2,925	5,117	741	2,421	4,938	2,518	51.0%	5,117
Community Facilities		-	1,470	3,743	741	1,109	3,394	2,286	67.3%	3,743
<i>Halls</i>			300	286	-	86	86	0	0.0%	286
<i>Centres</i>			120	1,703	-	120	1,477	1,357	91.9%	1,703
<i>Libraries</i>			-	162	-	162	140	(22)	-15.4%	162
<i>Cemeteries/Crematoria</i>			1,050	1,593	741	741	1,692	950	56.2%	1,593
Sport and Recreation Facilities		-	1,455	1,373	-	1,312	1,544	232	15.0%	1,373
<i>Outdoor Facilities</i>			1,455	1,373	-	1,312	1,544	232	15.0%	1,373
<b>Other assets</b>		-	1,980	2,278	379	660	2,230	1,570	70.4%	2,278
Operational Buildings		-	1,980	2,278	379	660	2,230	1,570	70.4%	2,278
<i>Municipal Offices</i>			1,680	1,978	379	477	1,930	1,453	75.3%	1,978
<i>Yards</i>			300	300	-	183	300	117	39.0%	300
<b>Intangible Assets</b>		-	610	145	-	145	238	93	39.0%	145
Licences and Rights		-	610	145	-	145	238	93	39.0%	145
<i>Computer Software and Applications</i>			610	145	-	145	238	93	39.0%	145
<b>Computer Equipment</b>		-	1,620	1,364	12	1,216	1,414	198	14.0%	1,364
Computer Equipment			1,620	1,364	12	1,216	1,414	198	14.0%	1,364
<b>Furniture and Office Equipment</b>		-	1,601	2,193	91	1,068	2,086	1,018	48.8%	2,193
Furniture and Office Equipment			1,601	2,193	91	1,068	2,086	1,018	48.8%	2,193
<b>Machinery and Equipment</b>		-	2,070	6,041	46	3,788	5,134	1,346	26.2%	6,041
Machinery and Equipment			2,070	6,041	46	3,788	5,134	1,346	26.2%	6,041
<b>Transport Assets</b>		-	7,310	9,381	2,454	8,436	8,211	(225)	-2.7%	9,381
Transport Assets			7,310	9,381	2,454	8,436	8,211	(225)	-2.7%	9,381
<b>Total Capital Expenditure on new assets</b>	1	-	41,370	41,877	6,928	27,435	40,891	13,456	32.9%	41,877

## 10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	23,255	15,358	3,205	9,702	16,640	6,938	41.7%	15,358
Roads Infrastructure		-	1,259	100	-	44	322	278	86.2%	100
<i>Roads</i>		-	1,100	100	-	44	243	199	81.7%	100
<i>Road Structures</i>		-	159	-	-	-	80	80	100.0%	-
Storm water Infrastructure		-	605	571	11	567	571	4	0.8%	571
<i>Storm water Conveyance</i>		-	605	571	11	567	571	4	0.8%	571
Electrical Infrastructure		-	1,500	578	-	-	715	715	100.0%	578
<i>LV Networks</i>		-	1,500	578	-	-	715	715	100.0%	578
Water Supply Infrastructure		-	13,733	10,960	2,600	6,697	11,406	4,709	41.3%	10,960
<i>Reservoirs</i>		-	7,391	7,391	1,624	5,239	7,391	2,153	29.1%	7,391
<i>Pump Stations</i>		-	600	562	23	319	569	250	43.9%	562
<i>Distribution</i>		-	5,742	3,007	953	1,139	3,446	2,307	66.9%	3,007
Sanitation Infrastructure		-	5,358	2,846	594	2,091	3,222	1,130	35.1%	2,846
<i>Pump Station</i>		-	250	227	-	231	232	0	0.1%	227
<i>Reticulation</i>		-	3,258	941	361	454	1,289	835	64.8%	941
<i>Waste Water Treatment Works</i>		-	1,850	1,678	234	1,406	1,701	295	17.3%	1,678
Solid Waste Infrastructure		-	800	303	-	302	404	102	25.2%	303
<i>Waste Processing Facilities</i>		-	180	173	-	173	174	1	0.8%	173
<i>Waste Drop-off Points</i>		-	620	130	-	129	230	100	43.6%	130
<b>Community Assets</b>		-	2,925	5,117	741	2,421	4,938	2,518	51.0%	5,117
Community Facilities		-	1,470	3,743	741	1,109	3,394	2,286	67.3%	3,743
<i>Halls</i>		-	300	286	-	86	86	0	0.0%	286
<i>Centres</i>		-	120	1,703	-	120	1,477	1,357	91.9%	1,703
<i>Libraries</i>		-	-	162	-	162	140	(22)	-15.4%	162
<i>Cemeteries/Crematoria</i>		-	1,050	1,593	741	741	1,692	950	56.2%	1,593
Sport and Recreation Facilities		-	1,455	1,373	-	1,312	1,544	232	15.0%	1,373
<i>Outdoor Facilities</i>		-	1,455	1,373	-	1,312	1,544	232	15.0%	1,373
<b>Other assets</b>		-	1,980	2,278	379	660	2,230	1,570	70.4%	2,278
Operational Buildings		-	1,980	2,278	379	660	2,230	1,570	70.4%	2,278
<i>Municipal Offices</i>		-	1,680	1,978	379	477	1,930	1,453	75.3%	1,978
<i>Yards</i>		-	300	300	-	183	300	117	39.0%	300
<b>Intangible Assets</b>		-	610	145	-	145	238	93	39.0%	145
Licences and Rights		-	610	145	-	145	238	93	39.0%	145
<i>Computer Software and Applications</i>		-	610	145	-	145	238	93	39.0%	145
<b>Computer Equipment</b>		-	1,620	1,364	12	1,216	1,414	198	14.0%	1,364
<i>Computer Equipment</i>		-	1,620	1,364	12	1,216	1,414	198	14.0%	1,364
<b>Furniture and Office Equipment</b>		-	1,601	2,193	91	1,068	2,086	1,018	48.8%	2,193
<i>Furniture and Office Equipment</i>		-	1,601	2,193	91	1,068	2,086	1,018	48.8%	2,193
<b>Machinery and Equipment</b>		-	2,070	6,041	46	3,788	5,134	1,346	26.2%	6,041
<i>Machinery and Equipment</i>		-	2,070	6,041	46	3,788	5,134	1,346	26.2%	6,041
<b>Transport Assets</b>		-	7,310	9,381	2,454	8,436	8,211	(225)	-2.7%	9,381
<i>Transport Assets</i>		-	7,310	9,381	2,454	8,436	8,211	(225)	-2.7%	9,381
<b>Total Capital Expenditure on new assets</b>	1	-	41,370	41,877	6,928	27,435	40,891	13,456	32.9%	41,877



## 10.4 Supporting Table C13c

WC013 Bergvrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>4,288</b>	<b>4,632</b>	<b>4,991</b>	<b>375</b>	<b>4,163</b>	<b>4,306</b>	142	3.3%	<b>4,632</b>
Roads Infrastructure		852	810	776	40	698	708	9	1.3%	810
Roads		852	810	776	40	698	708	9	1.3%	810
Storm water Infrastructure		193	335	365	16	195	332	137	41.1%	335
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		193	335	365	16	195	332	137	41.1%	335
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,948	2,350	2,660	198	2,182	2,095	(87)	-4.1%	2,350
LV Networks		1,948	2,350	2,660	198	2,182	2,095	(87)	-4.1%	2,350
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		624	580	671	108	728	756	27	3.6%	580
Distribution		624	580	671	108	728	756	27	3.6%	580
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		672	541	514	12	359	409	50	12.2%	541
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		672	541	514	12	359	409	50	12.2%	541
Solid Waste Infrastructure		-	16	5	-	-	6	6	100.0%	16
Landfill Sites		-	16	5	-	-	6	6	100.0%	16
<b>Community Assets</b>		<b>10,811</b>	<b>13,869</b>	<b>12,836</b>	<b>880</b>	<b>9,667</b>	<b>11,446</b>	<b>1,779</b>	<b>15.5%</b>	<b>13,869</b>
Community Facilities		7,821	10,295	9,094	657	6,769	8,025	1,256	15.7%	10,295
Cemeteries/Crematoria		815	900	699	55	606	688	82	11.9%	900
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		7,005	9,395	8,395	602	6,163	7,338	1,174	16.0%	9,395
Sport and Recreation Facilities		2,990	3,574	3,742	223	2,898	3,421	523	15.3%	3,574
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,990	3,574	3,742	223	2,898	3,421	523	15.3%	3,574
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>5,649</b>	<b>5,167</b>	<b>6,238</b>	<b>460</b>	<b>4,936</b>	<b>5,993</b>	<b>1,057</b>	<b>17.6%</b>	<b>5,167</b>
Operational Buildings		5,612	5,108	6,139	460	4,877	5,906	1,030	17.4%	5,108
Municipal Offices		5,612	5,108	6,139	460	4,877	5,906	1,030	17.4%	5,108
Housing		38	59	99	0	59	87	28	32.0%	59
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		38	59	99	0	59	87	28	32.0%	59
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>318</b>	<b>371</b>	<b>1,150</b>	<b>8</b>	<b>1,108</b>	<b>877</b>	<b>(231)</b>	<b>-26.3%</b>	<b>371</b>
Computer Equipment		318	371	1,150	8	1,108	877	(231)	-26.3%	371
<b>Furniture and Office Equipment</b>		<b>39</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>5</b>	<b>20</b>	<b>15</b>	<b>74.9%</b>	<b>30</b>
Furniture and Office Equipment		39	30	30	-	5	20	15	74.9%	30
<b>Machinery and Equipment</b>		<b>1,355</b>	<b>1,042</b>	<b>1,073</b>	<b>74</b>	<b>711</b>	<b>1,127</b>	<b>416</b>	<b>36.9%</b>	<b>1,042</b>
Machinery and Equipment		1,355	1,042	1,073	74	711	1,127	416	36.9%	1,042
<b>Transport Assets</b>		<b>3,256</b>	<b>3,375</b>	<b>3,293</b>	<b>284</b>	<b>2,638</b>	<b>2,992</b>	<b>353</b>	<b>11.8%</b>	<b>3,375</b>
Transport Assets		3,256	3,375	3,293	284	2,638	2,992	353	11.8%	3,375
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	<b>25,716</b>	<b>28,485</b>	<b>29,611</b>	<b>2,081</b>	<b>23,228</b>	<b>26,761</b>	<b>3,533</b>	<b>13.2%</b>	<b>28,485</b>

## 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		20,673	20,186	23,003	2,246	20,757	20,757	-		20,186
Roads Infrastructure		2,859	3,172	3,224	275	2,949	2,949	-		3,172
<i>Roads</i>		2,859	3,172	3,224	275	2,949	2,949	-		3,172
Storm water Infrastructure		422	414	419	36	384	384	-		414
<i>Drainage Collection</i>		422	414	419	36	384	384	-		414
Electrical Infrastructure		1,991	2,154	2,166	182	1,984	1,984	-		2,154
<i>MV Substations</i>		1,991	2,151	2,165	182	1,983	1,983	-		2,151
<i>LV Networks</i>		-	3	1	(0)	1	1	-		3
Water Supply Infrastructure		2,541	2,585	2,759	250	2,509	2,509	-		2,585
<i>Pump Stations</i>		2,541	2,577	2,758	251	2,507	2,507	-		2,577
<i>Water Treatment Works</i>		-	8	1	(1)	2	2	-		8
Sanitation Infrastructure		3,040	3,044	3,181	281	2,900	2,900	-		3,044
<i>Pump Station</i>		-	6	1	(1)	2	2	-		6
<i>Reticulation</i>		3,040	3,038	3,180	282	2,898	2,898	-		3,038
Solid Waste Infrastructure		9,820	8,817	11,254	1,222	10,032	10,032	-		8,817
<i>Landfill Sites</i>		9,294	8,491	10,744	1,158	9,586	9,586	-		8,491
<i>Waste Drop-off Points</i>		526	326	510	64	446	446	-		326
<b>Community Assets</b>		1,456	2,569	1,672	35	1,637	1,637	-		2,569
Community Facilities		881	767	991	109	882	882	-		767
<i>Halls</i>		99	267	233	15	218	218	-		267
<i>Centres</i>		315	69	286	49	237	237	-		69
<i>Libraries</i>		94	206	88	(6)	94	94	-		206
<i>Cemeteries/Crematoria</i>		111	203	132	3	129	129	-		203
<i>Public Open Space</i>		262	22	252	48	204	204	-		22
Sport and Recreation Facilities		575	1,802	681	(74)	755	755	-		1,802
<i>Indoor Facilities</i>		-	36	1	(4)	5	5	-		36
<i>Outdoor Facilities</i>		575	1,766	680	(70)	750	750	-		1,766
<b>Investment properties</b>		17	24	18	1	17	17	-		24
Revenue Generating		17	24	18	1	17	17	-		24
<i>Unimproved Property</i>		17	24	18	1	17	17	-		24
<b>Other assets</b>		531	801	563	19	544	544	-		801
Operational Buildings		531	801	563	19	544	544	-		801
<i>Municipal Offices</i>		531	801	563	19	544	544	-		801
<b>Intangible Assets</b>		396	346	439	47	392	392	-		346
Licences and Rights		396	346	439	47	392	392	-		346
<i>Computer Software and Applications</i>		396	346	439	47	392	392	-		346
<b>Computer Equipment</b>		630	619	635	55	580	580	-		619
Computer Equipment		630	619	635	55	580	580	-		619
<b>Furniture and Office Equipment</b>		974	874	907	79	828	828	-		874
Furniture and Office Equipment		974	874	907	79	828	828	-		874
<b>Machinery and Equipment</b>		873	843	898	81	817	817	-		843
Machinery and Equipment		873	843	898	81	817	817	-		843
<b>Transport Assets</b>		2,075	2,406	2,135	146	1,989	1,989	-		2,406
Transport Assets		2,075	2,406	2,135	146	1,989	1,989	-		2,406
<b>Total Depreciation</b>	1	27,625	28,668	30,270	2,709	27,561	27,561	-		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 - M11										
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									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	18,415	22,087	1,018	16,587	21,920	5,333	24.3%	22,087
Roads Infrastructure		-	10,890	11,497	286	11,049	11,437	388	3.4%	11,497
Roads			10,890	11,497	286	11,049	11,437	388	3.4%	11,497
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	3,500	3,400	11	847	3,420	2,573	75.2%	3,400
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			700	700	11	174	700	526	75.1%	700
LV Networks			2,800	2,700	-	673	2,720	2,047	75.3%	2,700
Capital Spares										
Water Supply Infrastructure		-	1,525	3,875	166	3,617	3,855	238	6.2%	3,875
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution			1,525	3,875	166	3,617	3,855	238	6.2%	3,875
Sanitation Infrastructure		-	2,500	3,315	554	1,075	3,208	2,133	66.5%	3,315
Pump Station										
Reticulation										
Waste Water Treatment Works			2,500	3,315	554	1,075	3,208	2,133	66.5%	3,315
<b>Community Assets</b>		-	1,450	1,263	43	613	1,059	446	42.1%	1,263
Community Facilities		-	100	97	-	97	97	0	0.0%	97
Public Open Space			100	97	-	97	97	0	0.0%	97
Sport and Recreation Facilities		-	1,350	1,166	43	516	962	446	46.4%	1,166
Indoor Facilities										
Outdoor Facilities			1,350	1,166	43	516	962	446	46.4%	1,166
Capital Spares										
<b>Other assets</b>		-	300	199	-	198	230	31	13.5%	199
Operational Buildings		-	300	199	-	198	230	31	13.5%	199
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops			300	199	-	198	230	31	13.5%	199
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	20,165	23,549	1,060	17,398	23,208	5,810	25.0%	23,549

## 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 May 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date 12 June 2023