

# 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 July 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 July 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.

#### **1.1.3 Other information**

The municipality approved its annual budget for 2022/23 financial year on the 31 May 2022. Operating expenditure amounts to R 488,069 million and the operating revenue amounts to R 472,147 million. The Municipality's capital budget amounts to R 83,155 million.

## **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 July 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	-	63,990,417.72	53,380,754.00	10,609,663.72	20%
Total Expenditure	488,069,437.00	-	22,562,670.25	28,005,773.00	- 5,443,102.75	-19%
Total Capital Expenditure	83,154,566.00	-	399,442.45	1,632,471.00	- 1,233,028.55	-76%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a positive variance of R10.609 million against the total budget for the period ended 31 July 2022.

The operating expenditure is underspent by R5.443 million. See below reasons per expenditure type

The total capital budget amounts to R83.155 million. The expenditure for the period amounts to R399 thousand.

### 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 July 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 %
<b>R thousands</b>							
<b>Revenue By Source</b>							
Property rates	-	94,702	-	15,519	7,892	7,627	97%
Service charges - electricity revenue	-	160,568	-	16,070	13,314	2,756	21%
Service charges - water revenue	-	36,807	-	2,741	3,038	(297)	-10%
Service charges - sanitation revenue	-	17,762	-	1,483	1,436	48	3%
Service charges - refuse revenue	-	32,567	-	2,714	2,670	44	2%
Rental of facilities and equipment	-	1,674	-	38	154	(116)	-75%
Interest earned - external investments	-	7,981	-	843	3	840	32522%
Interest earned - outstanding debtors	-	5,000	-	296	595	(299)	-50%
Fines, penalties and forfeits	-	21,286	-	692	302	390	129%
Licences and permits	-	77	-	1	1	0	30%
Agency services	-	5,788	-	268	388	(120)	-31%
Transfers and subsidies	-	73,909	-	22,427	23,116	(689)	-3%
Other revenue	-	11,325	-	899	247	651	263%
Gains	-	2,700	-	-	225	(225)	-100%
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>472,147</b>	-	<b>63,990</b>	<b>53,381</b>	<b>10,610</b>	<b>20%</b>

Total revenue received to date was R63,990,417.72 which represents 13.55% 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 97% due to the majority of ratepayers electing not to pay assessment rates on an annual basis.

**Service Charges – Electricity Revenue:** A positive variance of 21% which is due to an increase in electricity consumption because of the cold winter months.

**Service Charges – Water Revenue:** A negative variance of 10% due to consumers using less water during the winter months.



**Service Charges – Sanitation Revenue:** A positive result of 3% which is slightly above the budgeted monthly target

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

**Rental of Facilities and Equipment –** A negative result of 75% was achieved as a result of less revenue received than anticipated in the budget.

**Interest earned – outstanding debtors:** A negative variance of 50% is recorded for the month. This can mainly be ascribed to write-offs that were approved, arrangements for the payment that was concluded and handovers.

**Fines, penalties and forfeits:** A positive variance of 129% is reflected as a result of more revenue received than anticipated in the budget.

**Agency Services:** A negative YTD variance of 31% as a result of less revenue received than anticipated in the budget.

**Transfers and subsidies:** A negative YTD variance of 3% due to the revenue recognition journals that have still to be done.

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	-	166,890	-	12,001	13,961	(1,961)	-14%
Remuneration of councillors	-	6,993	-	572	583	(11)	-2%
Debt impairment	-	30,490	-	2,541	2,541	-	
Depreciation & asset impairment	-	28,668	-	2,389	2,389	-	
Finance charges	-	19,514	-	-	23	(23)	-100%
Bulk purchases - electricity	-	128,498	-	607	19	588	3116%
Inventory consumed	-	17,780	-	584	1,489	(905)	-61%
Contracted services	-	38,447	-	1,509	1,339	170	13%
Transfers and Grants	-	7,797	-	728	142	586	414%
Other expenditure	-	40,287	-	1,633	5,296	(3,663)	-69%
Losses	-	2,705	-	-	225	(225)	-100%
<b>Total Expenditure</b>	-	<b>488,069</b>	-	<b>22,563</b>	<b>28,006</b>	<b>(5,443)</b>	<b>-19%</b>

The total expenditure to date is R22,562,670.25 which represents 4.62% 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 14%, is recorded due to budgeted vacancies not filled.

**Bulk Purchases – Electricity:** A negative budget variance due to the incorrect YTD budget amount.

**Inventory Consumed:** A negative YTD budget variance of 61% as procurement is usually slow in the first month of the financial year.

**Other expenditure:** A negative YTD budget variance of 69% less than budget is recorded due to general expenses such as postage, telephone, repairs and maintenance which are payable in 30 days.

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	-	-	-	-	
Vote 4 - Technical Services	-	27,321	-	231	902	(671)	-74%
Vote 5 - Community Services	-	160	-	-	-	-	
<b>Total Capital Multi-year expenditure</b>	<b>-</b>	<b>27,601</b>	<b>-</b>	<b>231</b>	<b>902</b>	<b>(671)</b>	<b>-74%</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	-	450	-	-	-	-	
Vote 2 - Finance	-	960	-	-	-	-	
Vote 3 - Corporate Services	-	2,145	-	-	-	-	
Vote 4 - Technical Services	-	43,248	-	141	730	(589)	-81%
Vote 5 - Community Services	-	8,750	-	27	-	27	#DIV/0!
<b>Total Capital single-year expenditure</b>	<b>-</b>	<b>55,553</b>	<b>-</b>	<b>168</b>	<b>730</b>	<b>(562)</b>	<b>-77%</b>
<b>Total Capital Expenditure</b>	<b>-</b>	<b>83,155</b>	<b>-</b>	<b>399</b>	<b>1,632</b>	<b>(1,233)</b>	<b>-76%</b>
<b>Funded by:</b>							
National Government	-	15,971	-	117	1,424	(1,306)	-92%
Provincial Government	-	7,640	-	-	87	(87)	-100%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	528	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>-</b>	<b>24,139</b>	<b>-</b>	<b>117</b>	<b>1,511</b>	<b>(1,393)</b>	<b>-92%</b>
<b>Borrowing</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>121</b>	<b>122</b>	<b>(1)</b>	<b>0%</b>
<b>Internally generated funds</b>	<b>-</b>	<b>19,016</b>	<b>-</b>	<b>161</b>	<b>-</b>	<b>161</b>	<b>#DIV/0!</b>
<b>Total Capital Funding</b>	<b>-</b>	<b>83,155</b>	<b>-</b>	<b>399</b>	<b>1,632</b>	<b>(1,233)</b>	<b>-76%</b>

### Capital Expenditure:

Total year to date capital expenditure as at 30 June 2022 amounts to R399,442.45

Refer to table C5 for Capital Expenditure per Government Finance Statistics and table SC12 for the monthly Capital Expenditure trend. It must be pointed out that the slow spending is exposing the municipality to the risk of losing conditional grant allocations as spending targets in accordance with the grant frameworks are not being met. It is of utmost importance that capital expenditure receives the highest priority and is expedited over the remainder of the financial year.

### **Vote 1 - Municipal Manager**

No capital expenditure for July 2022.

### **Vote 2 – Finance**

No capital expenditure for July 2022. Shadow costs amounted to R773,470.26 at the end of July 2022.

### **Vote 3 - Corporate Services**

No capital expenditure for July 2022. Shadow costs amounted to R311,838.52 at the end of July 2022.

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

The directorate's capital budget performance indicates actual capital expenditure of R372,885.92 or 0.53% of the original budget of R70,569,566.00. Shadow costs amounted to R 3,833,242.57 at the end of July 2022.

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

The directorate's capital budget performance indicates actual capital expenditure of R26,556.53 or 0.30% of the original budget of R8,910,000.00. Shadow costs amounted to R 1,002,528.06 at the end of July 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	40,264,341.60
Gross Debtors Closing balance 31 July 2022	C	139,593,243.90
Bad debts written-off (July 22 - June 23)	D	-
Billed Revenue 2022/23(July - June)		40,264,341.60
Nett Billed Revenue		32,179,346.20
<b>% debtor payment achieved</b>		<b>79.92</b>
Nett Payment received - July 22		21,085,168.52

## Cash flow

The Cash Book Balance (investments included) as at 30 June 2022 reflects a positive amount of R169,966 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

<u>Investment Register</u>											
						2022-07-01					2022-07-31
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		call	2021-09-15			10,458,366.13				50,114.20	10,508,480.33
Nedbank	03/7881004312/000047	Fixed	2022-05-12	2022-07-12	5.2800%	30,216,986.30		30,264,723.29		47,736.99	0.00
ABSA	2080494253	Fixed	2022-06-23	2022-09-25	5.8700%	40,051,463.01				199,419.18	40,250,882.19
Standard Bank	00078722675/010	Fixed	2022-06-23	2022-09-25	5.8750%	40,051,506.85				199,589.04	40,251,095.89
Standard Bank	078722675-012	Fixed	2022-07-08	2022-09-06	5.90%		40,000,000.00			155,178.08	40,155,178.08
<b>Total Investment</b>						<b>120,778,322.29</b>	<b>40,000,000.00</b>	<b>30,264,723.29</b>	<b>0.00</b>	<b>652,037.49</b>	<b>131,165,636.49</b>

During the month of July 2022 investments of R40,000,000.00 was made. The accrued interest for July 2022 amount to R652,037.49. The total amount invested at 31 July is R131,165,636.49.

## Transfers and Grant Receipts

### Transfers and Grant Receipts - 2022/2023

	Budget	Total Budget	Monthly actual	YearTD actual	Outstanding
<b><u>National Government: Transfers and Grants</u></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	22,427,000.00	22,427,000.00	35,079,000.00
Municipal Infrastructure Grant	16,017,000.00	16,017,000.00	3,340,000.00	3,340,000.00	12,677,000.00
Water Services Infrastructure Grant	3,150,000.00	3,150,000.00	-	-	3,150,000.00
				-	
	<b>79,885,000.00</b>	<b>79,885,000.00</b>	<b>25,767,000.00</b>	<b>25,767,000.00</b>	<b>54,118,000.00</b>
<b><u>Provincial Government: Transfers and Grants</u></b>					
Human Settlements	9,150,000.00	9,150,000.00	-	-	9,150,000.00
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading	120,000.00	120,000.00	-	-	120,000.00
Libraries	8,053,000.00	8,053,000.00	-	-	8,053,000.00
Maintenance of Roads	140,000.00	140,000.00	-	-	140,000.00
			-	-	-
	<b>17,463,000.00</b>	<b>17,463,000.00</b>	<b>-</b>	<b>-</b>	<b>17,463,000.00</b>
<b>Total Transfers and Grants</b>	<b>97,348,000.00</b>	<b>97,348,000.00</b>	<b>25,767,000.00</b>	<b>25,767,000.00</b>	<b>71,581,000.00</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 - M01 July							
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><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.9%	0.0%	0.0%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	48.1%	0.0%	30.4%	48.1%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	31.3%	0.0%	19.7%	31.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	309.9%	0.0%	247.0%	309.9%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	0.0%	305.6%	0.0%	577.4%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	184.3%	0.0%	348.3%	184.3%
<b><u>Revenue Management</u></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		0.0%	17.9%	0.0%	193.8%	17.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></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		0.0%	35.3%	0.0%	18.8%	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		0.0%	10.2%	0.0%	0.0%	5.6%
<b><u>IDP regulation financial viability indicators</u></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 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July										
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>										
<i>Governance and administration</i>		-	173,145	-	39,165	39,165	31,751	7,414	23%	173,145
Executive and council		-	57,657	-	22,427	22,427	22,879	(452)	-2%	57,657
Finance and administration		-	115,488	-	16,738	16,738	8,872	7,866	89%	115,488
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	44,934	-	1,281	1,281	1,158	123	11%	44,934
Community and social services		-	8,877	-	75	75	57	18	31%	8,877
Sport and recreation		-	5,618	-	514	514	38	477	1265%	5,618
Public safety		-	21,267	-	691	691	298	393	132%	21,267
Housing		-	9,172	-	-	-	764	(764)	-100%	9,172
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	25,559	-	487	487	459	28	6%	25,559
Planning and development		-	17,913	-	218	218	67	151	227%	17,913
Road transport		-	7,646	-	269	269	392	(123)	-31%	7,646
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	252,647	-	23,058	23,058	21,682	1,376	6%	252,647
Energy sources		-	160,753	-	16,100	16,100	13,323	2,778	21%	160,753
Water management		-	40,743	-	2,741	2,741	4,203	(1,462)	-35%	40,743
Waste water management		-	17,786	-	1,489	1,489	1,436	53	4%	17,786
Waste management		-	33,365	-	2,728	2,728	2,720	7	0%	33,365
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	496,285	-	63,990	63,990	55,050	8,941	16%	496,285
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	118,962	-	7,766	7,766	10,550	(2,784)	-26%	118,962
Executive and council		-	26,211	-	1,846	1,846	3,686	(1,840)	-50%	26,211
Finance and administration		-	91,251	-	5,855	5,855	6,752	(897)	-13%	91,251
Internal audit		-	1,500	-	64	64	112	(47)	-42%	1,500
<i>Community and public safety</i>		-	76,550	-	5,103	5,103	6,106	(1,003)	-16%	76,550
Community and social services		-	13,873	-	932	932	1,323	(391)	-30%	13,873
Sport and recreation		-	22,168	-	1,372	1,372	1,606	(234)	-15%	22,168
Public safety		-	36,852	-	2,659	2,659	2,881	(223)	-8%	36,852
Housing		-	3,657	-	140	140	296	(156)	-53%	3,657
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	52,940	-	3,663	3,663	4,013	(350)	-9%	52,940
Planning and development		-	17,411	-	1,258	1,258	1,300	(42)	-3%	17,411
Road transport		-	35,529	-	2,405	2,405	2,713	(308)	-11%	35,529
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	239,618	-	6,031	6,031	7,337	(1,306)	-18%	239,618
Energy sources		-	150,339	-	1,711	1,711	1,462	248	17%	150,339
Water management		-	23,509	-	1,260	1,260	1,989	(729)	-37%	23,509
Waste water management		-	15,219	-	753	753	1,105	(352)	-32%	15,219
Waste management		-	50,551	-	2,307	2,307	2,781	(474)	-17%	50,551
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	488,069	-	22,563	22,563	28,006	(5,443)	-19%	488,069
<b>Surplus/ (Deficit) for the year</b>		-	8,216	-	41,428	41,428	27,044	14,384	53%	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) - M01 July										
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		-	57,657	-	22,427	22,427	22,879	(452)	-2.0%	57,657
Vote 2 - Finance		-	109,990	-	16,731	16,731	8,511	8,219	96.6%	109,990
Vote 3 - Corporate Services		-	3,248	-	14	14	233	(218)	-93.9%	3,248
Vote 4 - Technical Services		-	274,668	-	23,270	23,270	21,882	1,388	6.3%	274,668
Vote 5 - Community Services		-	50,722	-	1,549	1,549	1,545	3	0.2%	50,722
<b>Total Revenue by Vote</b>	2	-	<b>496,285</b>	-	<b>63,990</b>	<b>63,990</b>	<b>55,050</b>	<b>8,941</b>	<b>16.2%</b>	<b>496,285</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	32,593	-	2,225	2,225	4,146	(1,921)	-46.3%	32,593
Vote 2 - Finance		-	46,098	-	3,584	3,584	3,426	157	4.6%	46,098
Vote 3 - Corporate Services		-	38,156	-	1,941	1,941	2,865	(924)	-32.3%	38,156
Vote 4 - Technical Services		-	289,667	-	9,490	9,490	11,087	(1,597)	-14.4%	289,667
Vote 5 - Community Services		-	81,555	-	5,323	5,323	6,482	(1,159)	-17.9%	81,555
<b>Total Expenditure by Vote</b>	2	-	<b>488,069</b>	-	<b>22,563</b>	<b>22,563</b>	<b>28,006</b>	<b>(5,443)</b>	<b>-19.4%</b>	<b>488,069</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>8,216</b>	-	<b>41,428</b>	<b>41,428</b>	<b>27,044</b>	<b>14,384</b>	<b>53.2%</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) - M01 July										
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		-	94,702	-	15,519	15,519	7,892	7,627	97%	94,702
Service charges - electricity revenue		-	160,568	-	16,070	16,070	13,314	2,756	21%	160,568
Service charges - water revenue		-	36,807	-	2,741	2,741	3,038	(297)	-10%	36,807
Service charges - sanitation revenue		-	17,762	-	1,483	1,483	1,436	48	3%	17,762
Service charges - refuse revenue		-	32,567	-	2,714	2,714	2,670	44	2%	32,567
Rental of facilities and equipment		-	1,674	-	38	38	154	(116)	-75%	1,674
Interest earned - external investments		-	7,981	-	843	843	3	840	32522%	7,981
Interest earned - outstanding debtors		-	5,000	-	296	296	595	(299)	-50%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	21,286	-	692	692	302	390	129%	21,286
Licences and permits		-	77	-	1	1	1	0	30%	77
Agency services		-	5,788	-	268	268	388	(120)	-31%	5,788
Transfers and subsidies		-	73,909	-	22,427	22,427	23,116	(689)	-3%	73,909
Other revenue		-	11,325	-	899	899	247	651	263%	11,325
Gains		-	2,700	-	-	-	225	(225)	-100%	2,700
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>472,147</b>	-	<b>63,990</b>	<b>63,990</b>	<b>53,381</b>	<b>10,610</b>	<b>20%</b>	<b>472,147</b>
<b>Expenditure By Type</b>										
Employee related costs		-	166,890	-	12,001	12,001	13,961	(1,961)	-14%	166,890
Remuneration of councillors		-	6,993	-	572	572	583	(11)	-2%	6,993
Debt impairment		-	30,490	-	2,541	2,541	2,541	-	-	30,490
Depreciation & asset impairment		-	28,668	-	2,389	2,389	2,389	-	-	28,668
Finance charges		-	19,514	-	-	-	23	(23)	-100%	19,514
Bulk purchases - electricity		-	128,498	-	607	607	19	588	3116%	128,498
Inventory consumed		-	17,780	-	584	584	1,489	(905)	-61%	17,780
Contracted services		-	38,447	-	1,509	1,509	1,339	170	13%	38,447
Transfers and Grants		-	7,797	-	728	728	142	586	414%	7,797
Other expenditure		-	40,287	-	1,633	1,633	5,296	(3,663)	-69%	40,287
Losses		-	2,705	-	-	-	225	(225)	-100%	2,705
<b>Total Expenditure</b>		-	<b>488,069</b>	-	<b>22,563</b>	<b>22,563</b>	<b>28,006</b>	<b>(5,443)</b>	<b>-19%</b>	<b>488,069</b>
<b>Surplus/(Deficit)</b>		-	<b>(15,923)</b>	-	<b>41,428</b>	<b>41,428</b>	<b>25,375</b>	<b>16,053</b>	<b>0</b>	<b>(15,923)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	23,611	-	-	-	1,625	(1,625)	(0)	23,611
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	528	-	-	-	44	(44)	(0)	528
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>8,216</b>	-	<b>41,428</b>	<b>41,428</b>	<b>27,044</b>			<b>8,216</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>8,216</b>	-	<b>41,428</b>	<b>41,428</b>	<b>27,044</b>			<b>8,216</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>8,216</b>	-	<b>41,428</b>	<b>41,428</b>	<b>27,044</b>			<b>8,216</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>8,216</b>	-	<b>41,428</b>	<b>41,428</b>	<b>27,044</b>			<b>8,216</b>

## 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) - M01 July										
Vote Description	Ref	Budget Year 2022/23								
		2021/22 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
Vote 4 - Technical Services		-	27,321	-	231	231	902	(671)	-74%	27,321
Vote 5 - Community Services		-	160	-	-	-	-	-	-	160
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>27,601</b>	-	<b>231</b>	<b>231</b>	<b>902</b>	<b>(671)</b>	<b>-74%</b>	<b>27,601</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	450	-	-	-	-	-	-	450
Vote 2 - Finance		-	960	-	-	-	-	-	-	960
Vote 3 - Corporate Services		-	2,145	-	-	-	-	-	-	2,145
Vote 4 - Technical Services		-	43,248	-	141	141	730	(589)	-81%	43,248
Vote 5 - Community Services		-	8,750	-	27	27	-	27	#DIV/0!	8,750
<b>Total Capital single-year expenditure</b>	4	-	<b>55,553</b>	-	<b>168</b>	<b>168</b>	<b>730</b>	<b>(562)</b>	<b>-77%</b>	<b>55,553</b>
<b>Total Capital Expenditure</b>		-	<b>83,155</b>	-	<b>399</b>	<b>399</b>	<b>1,632</b>	<b>(1,233)</b>	<b>-76%</b>	<b>83,155</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>4,798</b>	-	<b>64</b>	<b>64</b>	-	<b>64</b>	<b>#DIV/0!</b>	<b>4,798</b>
Executive and council		-	140	-	-	-	-	-	-	140
Finance and administration		-	4,658	-	64	64	-	64	#DIV/0!	4,658
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>8,910</b>	-	<b>27</b>	<b>27</b>	-	<b>27</b>	<b>#DIV/0!</b>	<b>8,910</b>
Community and social services		-	1,910	-	-	-	-	-	-	1,910
Sport and recreation		-	4,925	-	27	27	-	27	#DIV/0!	4,925
Public safety		-	1,060	-	-	-	-	-	-	1,060
Housing		-	1,015	-	-	-	-	-	-	1,015
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>26,260</b>	-	<b>250</b>	<b>250</b>	<b>939</b>	<b>(689)</b>	<b>-73%</b>	<b>26,260</b>
Planning and development		-	13,360	-	-	-	209	(209)	-100%	13,360
Road transport		-	12,900	-	250	250	730	(480)	-66%	12,900
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>43,187</b>	-	<b>59</b>	<b>59</b>	<b>693</b>	<b>(634)</b>	<b>-91%</b>	<b>43,187</b>
Energy sources		-	8,020	-	59	59	-	59	#DIV/0!	8,020
Water management		-	24,250	-	-	-	693	(693)	-100%	24,250
Waste water management		-	6,230	-	-	-	-	-	-	6,230
Waste management		-	4,688	-	-	-	-	-	-	4,688
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>83,155</b>	-	<b>399</b>	<b>399</b>	<b>1,632</b>	<b>(1,233)</b>	<b>-76%</b>	<b>83,155</b>
<b>Funded by:</b>										
National Government		-	15,971	-	117	117	1,424	(1,306)	-92%	15,971
Provincial Government		-	7,640	-	-	-	87	(87)	-100%	7,640
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	528	-	-	-	-	-	-	528
<b>Transfers recognised - capital</b>		-	<b>24,139</b>	-	<b>117</b>	<b>117</b>	<b>1,511</b>	<b>(1,393)</b>	<b>-92%</b>	<b>24,139</b>
<b>Borrowing</b>	6	-	40,000	-	121	121	122	(1)	0%	40,000
<b>Internally generated funds</b>		-	19,016	-	161	161	-	161	#DIV/0!	19,016
<b>Total Capital Funding</b>		-	<b>83,155</b>	-	<b>399</b>	<b>399</b>	<b>1,632</b>	<b>(1,233)</b>	<b>-76%</b>	<b>83,155</b>

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

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M01 July						
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		–	23,537	–	38,801	23,537
Call investment deposits		–	100,000	–	131,166	100,000
Consumer debtors		–	70,064	–	85,919	70,064
Other debtors		–	7,643	–	21,920	7,643
Current portion of long-term receivables		–	2,516	–	2,637	2,516
Inventory		–	1,080	–	1,353	1,080
<b>Total current assets</b>		–	<b>204,840</b>	–	<b>281,796</b>	<b>204,840</b>
<b>Non current assets</b>						
Long-term receivables		–	4,430	–	13,526	4,430
Investments		–	–	–	–	–
Investment property		–	15,898	–	14,950	15,898
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	536,321	–	499,410	536,321
Biological		–	–	–	–	–
Intangible		–	4,185	–	4,162	4,185
Other non-current assets		–	454	–	454	454
<b>Total non current assets</b>		–	<b>561,288</b>	–	<b>532,503</b>	<b>561,288</b>
<b>TOTAL ASSETS</b>		–	<b>766,128</b>	–	<b>814,298</b>	<b>766,128</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	31,578	–
Borrowing		–	10,082	–	(1,338)	10,082
Consumer deposits		–	5,114	–	5,343	5,114
Trade and other payables		–	33,765	–	–	33,765
Provisions		–	18,073	–	13,219	18,073
<b>Total current liabilities</b>		–	<b>67,034</b>	–	<b>48,801</b>	<b>67,034</b>
<b>Non current liabilities</b>						
Borrowing		–	96,411	–	76,830	96,411
Provisions		–	154,591	–	144,830	154,591
<b>Total non current liabilities</b>		–	<b>251,002</b>	–	<b>221,660</b>	<b>251,002</b>
<b>TOTAL LIABILITIES</b>		–	<b>318,036</b>	–	<b>270,461</b>	<b>318,036</b>
<b>NET ASSETS</b>	2	–	<b>448,091</b>	–	<b>543,837</b>	<b>448,091</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		–	416,982	–	512,728	416,982
Reserves		–	31,109	–	31,109	31,109
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	–	<b>448,091</b>	–	<b>543,837</b>	<b>448,091</b>

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

WC013 Bergvriev - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	89,143	-	6,111	6,111	7,429	(1,318)	-18%	89,143
Service charges		-	241,842	-	22,380	22,380	20,154	2,227	11%	241,842
Other revenue		-	22,932	-	7,400	7,400	1,911	5,489	287%	22,932
Transfers and Subsidies - Operational		-	73,909	-	22,766	22,766	6,159	16,607	270%	73,909
Transfers and Subsidies - Capital		-	24,139	-	3,340	3,340	2,012	1,328	66%	24,139
Interest		-	10,433	-	1,139	1,139	869	269	31%	10,433
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(396,866)	-	(35,683)	(35,683)	(33,072)	2,611	-8%	(396,866)
Finance charges		-	(7,802)	-	-	-	(650)	(650)	100%	(7,802)
Transfers and Grants		-	(7,797)	-	(728)	(728)	(650)	78	-12%	(7,797)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>49,932</b>	-	<b>26,725</b>	<b>26,725</b>	<b>4,161</b>	<b>(22,564)</b>	<b>-542%</b>	<b>49,932</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(83,155)	-	(399)	(399)	(6,930)	(6,530)	94%	(83,155)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(83,155)</b>	-	<b>(399)</b>	<b>(399)</b>	<b>(6,930)</b>	<b>(6,530)</b>	<b>94%</b>	<b>(83,155)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	40,000	-	-	-	-	-		40,000
Increase (decrease) in consumer deposits		-	395	-	-	-	-	-		395
<b>Payments</b>										
Repayment of borrowing		-	(10,082)	-	-	-	-	-		(10,082)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>30,313</b>	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>30,313</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>(2,910)</b>	-	<b>26,326</b>	<b>26,326</b>	<b>(2,769)</b>			<b>(2,910)</b>
Cash/cash equivalents at beginning:		-	126,447	-		143,641	126,447			143,641
Cash/cash equivalents at month/year end:		-	123,537	-		169,966	123,678			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 - M01 July													
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	3,231	1,306	1,064	552	472	546	2,023	5,265	14,461	8,859		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,856	1,090	1,212	303	225	396	871	4,919	16,871	6,714		
Receivables from Non-exchange Transactions - Property Rates	1400	14,586	2,007	4,853	2,186	697	2,158	3,982	18,557	49,026	27,579		
Receivables from Exchange Transactions - Waste Water Management	1500	1,607	753	1,045	465	479	516	1,774	6,306	12,945	9,540		
Receivables from Exchange Transactions - Waste Management	1600	3,011	1,215	1,714	709	672	1,025	2,690	9,132	20,167	14,228		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	520	464	1,695	768	468	762	1,968	7,527	14,172	11,493		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,316)	47	248	80	33	247	211	2,873	(1,577)	3,445		
<b>Total By Income Source</b>	<b>2000</b>	<b>25,494</b>	<b>6,883</b>	<b>11,830</b>	<b>5,063</b>	<b>3,047</b>	<b>5,650</b>	<b>13,519</b>	<b>54,579</b>	<b>126,064</b>	<b>81,857</b>	-	-
<b>2021/22 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,985	195	161	144	133	127	1,501	1,503	5,749	3,408		
Commercial	2300	5,190	540	121	109	91	74	464	1,331	7,920	2,069		
Households	2400	9,702	3,871	2,153	1,856	1,710	1,595	8,861	33,733	63,480	47,754		
Other	2500	8,617	2,277	9,395	2,954	1,113	3,854	2,693	18,012	48,915	28,626		
<b>Total By Customer Group</b>	<b>2600</b>	<b>25,494</b>	<b>6,883</b>	<b>11,830</b>	<b>5,063</b>	<b>3,047</b>	<b>5,650</b>	<b>13,519</b>	<b>54,579</b>	<b>126,064</b>	<b>81,857</b>	-	-





# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July														
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					10,458	50			10,508
Nedbank		2			fixed	5.28%			12 July 2022	30,217	48	(30,265)		-
ABSA		3			fixed	5.87%			25 September 2022	40,051	199			40,251
Standard Bank		3			fixed	5.88%			25 September 2022	40,052	200			40,251
Standard Bank		2			fixed	5.90%			06 September 2022		155		40,000	40,155
														-
														-
<b>Municipality sub-total</b>										<b>120,778</b>		<b>(30,265)</b>	<b>40,000</b>	<b>131,166</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									<b>120,778</b>		<b>(30,265)</b>	<b>40,000</b>	<b>131,166</b>

# 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 - M01 July										
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	-	22,863	22,863	5,326	17,601	330.5%	63,914
Local Government Equitable Share		-	57,506	-	22,427	22,427	4,792	17,635	368.0%	57,506
Municipal Infrastructure Grant		-	2,786	-	436	436	232			2,786
Expanded Public Works Programme		-	1,662	-	-	-	139			1,662
Financial Management Grant		-	1,550	-	-	-	129			1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant	3	-	411	-	-	-	34	(34)	-100.0%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
<b>Provincial Government:</b>		-	9,823	-	-	-	819	(681)	-83.2%	9,823
Libraries		-	8,033	-	-	-	669	(669)	-100.0%	8,033
Department of Human Settlements		-	1,650	-	-	-	138			1,650
Maintenance of Roads		-	140	-	-	-	12	(12)	-100.0%	140
Financial Management Support Grant	4	-	-	-	-	-	-			-
Municipal Capacity Building Grant		-	-	-	-	-	-			-
Public Employment Support Grant		-	-	-	-	-	-			-
Local Government Support Grant - COVID-19		-	-	-	-	-	-			-
<b>District Municipality:</b>		-	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-			-
<b>Other grant providers:</b>		-	172	-	-	-	14	(14)	-100.0%	172
Heist op den Berg		-	172	-	-	-	14	(14)	-100.0%	172
		-	-	-	-	-	-			-
<b>Total Operating Transfers and Grants</b>	5	-	73,909	-	22,863	22,863	6,159	16,905	274.5%	73,909
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	15,971	-	2,904	2,904	1,331	1,802	135.4%	15,971
Municipal Infrastructure Grant		-	13,231	-	2,904	2,904	1,103	1,802	163.4%	13,231
Financial Management Grant		-	-	-	-	-	-			-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-			-
Water Services Infrastructure Grant		-	2,739	-	-	-	228			2,739
Other capital transfers [insert description]		-	-	-	-	-	-			-
<b>Provincial Government:</b>		-	7,640	-	-	-	637	(637)	-100.0%	7,640
Regional Socio - Economic Project		-	120	-	-	-	10	(10)	-100.0%	120
Libraries		-	20	-	-	-	2			20
Fire Service Capacity Building Grant		-	-	-	-	-	-			-
Development of Sport and Recreation Facilities Support Grant		-	-	-	-	-	-			-
Department of Human Settlements		-	7,500	-	-	-	625			7,500
		-	-	-	-	-	-			-
<b>District Municipality:</b>		-	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-			-
<b>Other grant providers:</b>		-	528	-	339	339	44	295	671.4%	528
Heist op den Berg		-	528	-	339	339	44	295	671.4%	528
		-	-	-	-	-	-			-
<b>Total Capital Transfers and Grants</b>	5	-	24,139	-	3,244	3,244	2,012	1,460	72.6%	24,139
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	98,048	-	26,106	26,106	8,171	18,366	224.8%	98,048

## 8.2 Supporting Table C7

WC013 Bergervier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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	-	5,128	5,128	5,326	(198)	-3.7%	63,914
Local Government Equitable Share		-	57,506	-	4,792	4,792	4,792	-		57,506
Municipal Infrastructure Grant		-	2,786	-	88	88	232	(144)	-62.0%	2,786
Expanded Public Works Programme		-	1,662	-	212	212	139	74	53.2%	1,662
Financial Management Grant		-	1,550	-	35	35	129	(94)	-72.7%	1,550
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	411	-	-	-	34	(34)	-100.0%	411
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	9,823	-	537	537	819	(282)	-34.4%	9,823
Libraries		-	8,033	-	537	537	669	(133)	-19.8%	8,033
Maintenance of Roads		-	1,650	-	-	-	138	(138)	-100.0%	1,650
Financial Management Support Grant		-	140	-	-	-	12	(12)	-100.0%	140
Municipal Capacity Building Grant		-	-	-	-	-	-	-		-
Public Employment Support Grant		-	-	-	-	-	-	-		-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	172	-	-	-	14	(14)	-100.0%	172
Heist op den Berg		-	172	-	-	-	14	(14)	-100.0%	172
		-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		-	73,909	-	5,665	5,665	6,159	(495)	-8.0%	73,909
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	15,971	-	117	-	1,331	(1,331)	-100.0%	15,971
Municipal Infrastructure Grant		-	13,231	-	117	-	1,103	(1,103)	-100.0%	13,231
Financial Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	2,739	-	-	-	228	(228)	-100.0%	2,739
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	140	-	-	-	12	(12)	-100.0%	140
<b>Regional Socio - Economic Project</b>		-	120	-	-	-	10	(10)	-100.0%	120
Libraries		-	20	-	-	-	2	(2)	-100.0%	20
Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Support Grant		-	7,500	-	-	-	625	-		7,500
Department of Human Settlements		-	-	-	-	-	-	-		-
#REF!		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	528	-	-	-	44	(44)	-100.0%	528
Heist op den Berg		-	528	-	-	-	44	(44)	-100.0%	528
		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	16,639	-	117	-	1,387	(1,387)	-100.0%	16,639
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	90,548	-	5,782	5,665	7,546	(1,881)	-24.9%	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 - M01 July										
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		-	5,895	-	476	476	491	(15)	-3%	5,895
Pension and UIF Contributions			133	-	10	10	11	(1)	-10%	133
Medical Aid Contributions			-	-	2	2	-	2	#DIV/0!	-
Motor Vehicle Allowance			407	-	40	40	34	6	17%	407
Cellphone Allowance			558	-	44	44	46	(2)	-5%	558
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
<b>Sub Total - Councillors</b>		-	<b>6,993</b>	-	<b>572</b>	<b>572</b>	<b>583</b>	<b>(11)</b>	<b>-2%</b>	<b>6,993</b>
<b>% increase</b>	4		<b>#DIV/0!</b>							<b>#DIV/0!</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		-	6,122	-	464	464	510	(47)	-9%	6,122
Pension and UIF Contributions			716	-	79	79	60	20	33%	716
Medical Aid Contributions			149	-	10	10	12	(3)	-23%	149
Overtime			-	-	-	-	-	-		-
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			1,159	-	81	81	97	(15)	-16%	1,159
Cellphone Allowance			-	-	0	0	-	0	#DIV/0!	-
Housing Allowances			158	-	13	13	13	(1)	-5%	158
Other benefits and allowances			279	-	15	15	23	(9)	-37%	279
Payments in lieu of leave			-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-		-
Post-retirement benefit obligations	2		-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		-	<b>8,583</b>	-	<b>661</b>	<b>661</b>	<b>715</b>	<b>(54)</b>	<b>-8%</b>	<b>8,583</b>
<b>% increase</b>	4		<b>#DIV/0!</b>							<b>#DIV/0!</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	109,536	-	7,528	7,528	9,182	(1,654)	-18%	109,536
Pension and UIF Contributions			17,553	-	1,316	1,316	1,463	(146)	-10%	17,553
Medical Aid Contributions			7,652	-	512	512	638	(126)	-20%	7,652
Overtime			4,783	-	612	612	399	214	54%	4,783
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			5,793	-	415	415	483	(68)	-14%	5,793
Cellphone Allowance			24	-	3	3	2	1	40%	24
Housing Allowances			731	-	46	46	61	(15)	-25%	731
Other benefits and allowances			7,770	-	664	664	648	17	3%	7,770
Payments in lieu of leave			1,968	-	36	36	164	(128)	-78%	1,968
Long service awards			636	-	53	53	53	-		636
Post-retirement benefit obligations	2		1,860	-	155	155	155	-		1,860
<b>Sub Total - Other Municipal Staff</b>		-	<b>158,307</b>	-	<b>11,339</b>	<b>11,339</b>	<b>13,246</b>	<b>(1,907)</b>	<b>-14%</b>	<b>158,307</b>
<b>% increase</b>	4		<b>#DIV/0!</b>							<b>#DIV/0!</b>
<b>Total Parent Municipality</b>		-	<b>173,883</b>	-	<b>12,572</b>	<b>12,572</b>	<b>14,544</b>	<b>(1,972)</b>	<b>-14%</b>	<b>173,883</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>173,883</b>	-	<b>12,572</b>	<b>12,572</b>	<b>14,544</b>	<b>(1,972)</b>	<b>-14%</b>	<b>173,883</b>
<b>% increase</b>	4		<b>#DIV/0!</b>							<b>#DIV/0!</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>166,890</b>	-	<b>12,001</b>	<b>12,001</b>	<b>13,961</b>	<b>(1,961)</b>	<b>-14%</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 - M01 July									
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	1,632	1,233	75.5%	0%
August	-	7,085	-	-		8,717	-		
September	-	5,410	-	-		14,127	-		
October	-	8,460	-	-		22,587	-		
November	-	9,603	-	-		32,190	-		
December	-	7,405	-	-		39,595	-		
January	-	8,921	-	-		48,516	-		
February	-	10,437	-	-		58,953	-		
March	-	12,385	-	-		71,338	-		
April	-	6,432	-	-		77,770	-		
May	-	3,499	-	-		81,269	-		
June	-	1,886	-	-		83,155	-		
<b>Total Capital expenditure</b>	-	<b>83,155</b>	-	<b>399</b>					

## 10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

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	-	18	18	780	762	97.6%	23,255
Roads Infrastructure		-	1,259	-	18	18	-	(18)	#DIV/0!	1,259
<i>Roads</i>		-	1,100	-	18	18	-	(18)	#DIV/0!	1,100
<i>Road Structures</i>		-	159	-	-	-	-	-		159
Storm water Infrastructure		-	605	-	-	-	-	-		605
<i>Storm water Conveyance</i>		-	605	-	-	-	-	-		605
<i>Attenuation</i>		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	1,500	-	-	-	87	87	100.0%	1,500
<i>LV Networks</i>		-	1,500	-	-	-	87	87	100.0%	1,500
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	13,733	-	-	-	693	693	100.0%	13,733
<i>Reservoirs</i>		-	7,391	-	-	-	693	693	100.0%	7,391
<i>Pump Stations</i>		-	600	-	-	-	-	-		600
<i>Distribution</i>		-	5,742	-	-	-	-	-		5,742
Sanitation Infrastructure		-	5,358	-	-	-	-	-		5,358
<i>Pump Station</i>		-	250	-	-	-	-	-		250
<i>Reticulation</i>		-	3,258	-	-	-	-	-		3,258
<i>Waste Water Treatment Works</i>		-	1,850	-	-	-	-	-		1,850
Solid Waste Infrastructure		-	800	-	-	-	-	-		800
<i>Waste Processing Facilities</i>		-	180	-	-	-	-	-		180
<i>Waste Drop-off Points</i>		-	620	-	-	-	-	-		620
<b>Community Assets</b>		-	2,925	-	-	-	-	-		2,925
Community Facilities		-	1,470	-	-	-	-	-		1,470
<i>Halls</i>		-	300	-	-	-	-	-		300
<i>Centres</i>		-	120	-	-	-	-	-		120
<i>Cemeteries/Crematoria</i>		-	1,050	-	-	-	-	-		1,050
Sport and Recreation Facilities		-	1,455	-	-	-	-	-		1,455
<i>Indoor Facilities</i>		-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>		-	1,455	-	-	-	-	-		1,455
<b>Other assets</b>		-	1,980	-	64	64	87	23	26.5%	1,980
Operational Buildings		-	1,980	-	64	64	87	23	26.5%	1,980
<i>Municipal Offices</i>		-	1,680	-	-	-	87	87	100.0%	1,680
<i>Yards</i>		-	300	-	64	64	-	(64)	#DIV/0!	300
<b>Intangible Assets</b>		-	610	-	-	-	-	-		610
Licences and Rights		-	610	-	-	-	-	-		610
<i>Computer Software and Applications</i>		-	610	-	-	-	-	-		610
<b>Computer Equipment</b>		-	1,620	-	-	-	-	-		1,620
Computer Equipment		-	1,620	-	-	-	-	-		1,620
<b>Furniture and Office Equipment</b>		-	1,601	-	-	-	-	-		1,601
Furniture and Office Equipment		-	1,601	-	-	-	-	-		1,601
<b>Machinery and Equipment</b>		-	2,070	-	51	51	(12)	(63)	523.0%	2,070
Machinery and Equipment		-	2,070	-	51	51	(12)	(63)	523.0%	2,070
<b>Transport Assets</b>		-	7,310	-	-	-	12	12	100.0%	7,310
Transport Assets		-	7,310	-	-	-	12	12	100.0%	7,310
<b>Total Capital Expenditure on new assets</b>	1	-	41,370	-	133	133	867	734	84.6%	41,370

### 10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

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 renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	14,124	-	6	6	-	(6)	#DIV/0!	14,124
Roads Infrastructure		-	50	-	-	-	-	-		50
<i>Roads</i>			50	-	-	-	-	-		50
Electrical Infrastructure		-	2,120	-	6	6	-	(6)	#DIV/0!	2,120
<i>MV Substations</i>			1,000	-	-	-	-	-		1,000
<i>MV Switching Stations</i>			70	-	-	-	-	-		70
<i>MV Networks</i>			-	-	-	-	-	-		-
<i>LV Networks</i>			1,050	-	6	6	-	(6)	#DIV/0!	1,050
<i>Capital Spares</i>			-	-	-	-	-	-		-
Water Supply Infrastructure		-	11,954	-	-	-	-	-		11,954
<i>Dams and Weirs</i>			-	-	-	-	-	-		-
<i>Boreholes</i>			50	-	-	-	-	-		50
<i>Distribution</i>			11,904	-	-	-	-	-		11,904
<b>Community Assets</b>		-	5,745	-	24	24	35	11	30.4%	5,745
Community Facilities		-	445	-	-	-	-	-		445
<i>Cemeteries/Crematoria</i>			400	-	-	-	-	-		400
<i>Police</i>			-	-	-	-	-	-		-
<i>Purfs</i>			-	-	-	-	-	-		-
<i>Public Open Space</i>			45	-	-	-	-	-		45
Sport and Recreation Facilities		-	5,300	-	24	24	35	11	30.4%	5,300
<i>Indoor Facilities</i>			200	-	24	24	-	(24)	#DIV/0!	200
<i>Outdoor Facilities</i>			5,100	-	-	-	35	35	100.0%	5,100
<i>Capital Spares</i>			-	-	-	-	-	-		-
<b>Investment properties</b>		-	1,000	-	-	-	-	-		1,000
Non-revenue Generating		-	1,000	-	-	-	-	-		1,000
<i>Improved Property</i>			1,000	-	-	-	-	-		1,000
<i>Unimproved Property</i>			-	-	-	-	-	-		-
<b>Computer Equipment</b>		-	400	-	-	-	-	-		400
Computer Equipment			400	-	-	-	-	-		400
<b>Furniture and Office Equipment</b>		-	350	-	2	2	-	(2)	#DIV/0!	350
Furniture and Office Equipment			350	-	2	2	-	(2)	#DIV/0!	350
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	21,619	-	32	32	35	3	7.8%	21,619



## 10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

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>		-	4,632	-	162	162	462	301	65.0%	4,632
Roads Infrastructure		-	810	-	17	17	56	39	69.1%	810
Roads		-	810	-	17	17	56	39	69.1%	810
Storm water Infrastructure		-	335	-	14	14	24	10	40.7%	335
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	335	-	14	14	24	10	40.7%	335
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,350	-	93	93	86	(7)	-8.4%	2,350
LV Networks		-	2,350	-	93	93	86	(7)	-8.4%	2,350
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	580	-	26	26	295	269	91.3%	580
Distribution		-	580	-	26	26	295	269	91.3%	580
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	541	-	11	11	0	(11)	-102172.7%	541
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	541	-	11	11	0	(11)	-102172.7%	541
Solid Waste Infrastructure		-	16	-	-	-	1	1	100.0%	16
Landfill Sites		-	16	-	-	-	1	1	100.0%	16
<b>Community Assets</b>		-	13,869	-	801	801	1,221	420	34.4%	13,869
Community Facilities		-	10,295	-	522	522	993	471	47.4%	10,295
Cemeteries/Crematoria		-	900	-	47	47	255	208	81.6%	900
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	9,395	-	475	475	737	262	35.6%	9,395
Sport and Recreation Facilities		-	3,574	-	279	279	228	(51)	-22.3%	3,574
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	3,574	-	279	279	228	(51)	-22.3%	3,574
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	5,167	-	336	336	403	67	16.7%	5,167
Operational Buildings		-	5,108	-	336	336	395	59	15.0%	5,108
Municipal Offices		-	5,108	-	336	336	395	59	15.0%	5,108
Housing		-	59	-	0	0	8	8	99.3%	59
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	59	-	0	0	8	8	99.3%	59
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	371	-	-	-	-	-	-	371
Computer Equipment		-	371	-	-	-	-	-	-	371
<b>Furniture and Office Equipment</b>		-	30	-	-	-	1	1	100.0%	30
Furniture and Office Equipment		-	30	-	-	-	1	1	100.0%	30
<b>Machinery and Equipment</b>		-	1,042	-	18	18	1	(17)	-1475.3%	1,042
Machinery and Equipment		-	1,042	-	18	18	1	(17)	-1475.3%	1,042
<b>Transport Assets</b>		-	3,375	-	28	28	8	(20)	-240.0%	3,375
Transport Assets		-	3,375	-	28	28	8	(20)	-240.0%	3,375
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	-	28,485	-	1,345	1,345	2,097	752	35.9%	28,485

## 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July										
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>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	20,186	-	1,682	1,682	1,682	-		20,186
Roads Infrastructure		-	3,172	-	264	264	264	-		3,172
Roads		-	3,172	-	264	264	264	-		3,172
Storm water Infrastructure		-	414	-	35	35	35	-		414
Drainage Collection		-	414	-	35	35	35	-		414
Electrical Infrastructure		-	2,154	-	180	180	180	-		2,154
MV Substations		-	2,151	-	179	179	179	-		2,151
LV Networks		-	3	-	0	0	0	-		3
Water Supply Infrastructure		-	2,585	-	215	215	215	-		2,585
Pump Stations		-	2,577	-	215	215	215	-		2,577
Water Treatment Works		-	8	-	1	1	1	-		8
Sanitation Infrastructure		-	3,044	-	254	254	254	-		3,044
Pump Station		-	6	-	1	1	1	-		6
Reticulation		-	3,038	-	253	253	253	-		3,038
Solid Waste Infrastructure		-	8,817	-	735	735	735	-		8,817
Landfill Sites		-	8,491	-	708	708	708	-		8,491
Waste Transfer Stations		-		-	-	-	-	-		
Waste Processing Facilities		-		-	-	-	-	-		
Waste Drop-off Points		-	326	-	27	27	27	-		326
<b>Community Assets</b>		-	2,569	-	214	214	214	-		2,569
Community Facilities		-	767	-	64	64	64	-		767
Halls		-	267	-	22	22	22	-		267
Centres		-	69	-	6	6	6	-		69
Libraries		-	206	-	17	17	17	-		206
Cemeteries/Crematoria		-	203	-	17	17	17	-		203
Public Open Space		-	22	-	2	2	2	-		22
Sport and Recreation Facilities		-	1,802	-	150	150	150	-		1,802
Indoor Facilities		-	36	-	3	3	3	-		36
Outdoor Facilities		-	1,766	-	147	147	147	-		1,766
Capital Spares		-		-	-	-	-	-		
<b>Investment properties</b>		-	24	-	2	2	2	-		24
Revenue Generating		-	24	-	2	2	2	-		24
Improved Property		-		-	-	-	-	-		
Unimproved Property		-	24	-	2	2	2	-		24
Non-revenue Generating		-		-	-	-	-	-		
Improved Property		-		-	-	-	-	-		
Unimproved Property		-		-	-	-	-	-		
<b>Other assets</b>		-	801	-	67	67	67	-		801
Operational Buildings		-	801	-	67	67	67	-		801
Municipal Offices		-	801	-	67	67	67	-		801
<b>Intangible Assets</b>		-	346	-	29	29	29	-		346
Servitudes		-		-	-	-	-	-		
Licences and Rights		-	346	-	29	29	29	-		346
Computer Software and Applications		-	346	-	29	29	29	-		346
<b>Computer Equipment</b>		-	619	-	52	52	52	-		619
Computer Equipment		-	619	-	52	52	52	-		619
<b>Furniture and Office Equipment</b>		-	874	-	73	73	73	-		874
Furniture and Office Equipment		-	874	-	73	73	73	-		874
<b>Machinery and Equipment</b>		-	843	-	70	70	70	-		843
Machinery and Equipment		-	843	-	70	70	70	-		843
<b>Transport Assets</b>		-	2,406	-	200	200	200	-		2,406
Transport Assets		-	2,406	-	200	200	200	-		2,406
<b>Total Depreciation</b>	1	-	28,668	-	2,389	2,389	2,389	-		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 - M01										
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	-	234	234	730	496	67.9%	18,415
Roads Infrastructure		-	10,890	-	231	231	730	499	68.3%	10,890
<i>Roads</i>			10,890	-	231	231	730	499	68.3%	10,890
Electrical Infrastructure		-	3,500	-	3	3	-	(3)	#DIV/0!	3,500
<i>MV Switching Stations</i>			-	-	-	-	-	-		-
<i>MV Networks</i>			700	-	3	3	-	(3)	#DIV/0!	700
<i>LV Networks</i>			2,800	-	-	-	-	-		2,800
<i>Capital Spares</i>			-	-	-	-	-	-		-
Water Supply Infrastructure		-	1,525	-	-	-	-	-		1,525
<i>Distribution</i>			1,525	-	-	-	-	-		1,525
<i>Distribution Points</i>			-	-	-	-	-	-		-
<i>PRV Stations</i>			-	-	-	-	-	-		-
<i>Capital Spares</i>			-	-	-	-	-	-		-
Sanitation Infrastructure		-	2,500	-	-	-	-	-		2,500
<i>Pump Station</i>			-	-	-	-	-	-		-
<i>Reticulation</i>			-	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>			2,500	-	-	-	-	-		2,500
<i>Outfall Sewers</i>			-	-	-	-	-	-		-
<i>Toilet Facilities</i>			-	-	-	-	-	-		-
<i>Capital Spares</i>			-	-	-	-	-	-		-
<b>Community Assets</b>		-	1,450	-	-	-	-	-		1,450
Community Facilities		-	100	-	-	-	-	-		100
<i>Public Open Space</i>			100	-	-	-	-	-		100
Sport and Recreation Facilities		-	1,350	-	-	-	-	-		1,350
<i>Indoor Facilities</i>			-	-	-	-	-	-		-
<i>Outdoor Facilities</i>			1,350	-	-	-	-	-		1,350
<i>Capital Spares</i>			-	-	-	-	-	-		-
<b>Other assets</b>		-	300	-	-	-	-	-		300
Operational Buildings		-	300	-	-	-	-	-		300
<i>Municipal Offices</i>			-	-	-	-	-	-		-
<i>Pay/Enquiry Points</i>			-	-	-	-	-	-		-
<i>Building Plan Offices</i>			-	-	-	-	-	-		-
<i>Workshops</i>			300	-	-	-	-	-		300
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	20,165	-	234	234	730	496	67.9%	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 July 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



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Date

15 August 2022