

Bergrivier Municipality

In - Year Report of Municipalities

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



Quarterly & Monthly Budget Statement December 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 December 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 December 2023.

Section 3 – Executive Summary

Executive summary

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

- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;
- (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
- (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

3.1 Introduction

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

3.2 Consolidated performance

FINANCIAL POSITION

Assets

Current Assets have decreased from R268,022 million as of 30 June 2023 to an amount of R286,677 million which represent mainly Cash, Call Investments Deposits and Consumer debtors which include the annual billing.

Cash and cash equivalents have decreased from R174,711 million as of 30 June 2023 to R197,907 million on 31 December 2023.

Non-current assets, which includes Property Plant and equipment amounts to R587,621 million on 31 December 2023.

In total assets have increased from R821,366 million as of 30 June 2023 to R874,298 million on 31 December 2023.

Liabilities

Current liabilities have increased from R78,467 million as of 30 June 2023 to an amount of R89,086 million which is mainly due to the Unspent Conditional Grants on 31 December 2023.

Outstanding borrowing (loans that were taken up for capital purchases in prior years) amount to R100,821 million.

Non-current liabilities amount to R257,554 million on 31 December 2023. It consists of Long-Term Borrowing and Provisions.

Net Assets

Net assets have increased from R493,889 million as of 30 June 2023 to R527,658 million on 31 December 2023.

Conclusion on financial position

The financial position on 31 December 2023 is above the best practice benchmark with a current ratio of 3.22:1 meaning current assets are 3.22 times more than current liabilities. (The best practice benchmark is between 2 and 3). This ratio indicates the municipality's ability to pay its current or short-term obligations.

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	527,673,934.00	530,331,358.00	273,900,368.07	259,357,183.00	14,543,185.07	6%
Total Expenditure	540,375,276.00	540,816,585.00	247,917,527.72	267,619,959.00	-19,702,431.28	-7%
Total Capital Expenditure	102,440,609.00	111,136,542.00	42,969,899.48	30,518,194.00	12,451,705.48	41%

The actual operating revenue realised, excluding capital transfers and contributions, reflects a positive variance of R14.543 million against the total budget for the period ended 31 December 2023.

The operating expenditure is underspent by R19.702 million. See below reasons per expenditure type.

The total capital budget amounts to R111.136 million. The expenditure for the period amounts to R42.969 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 December 2023.

Revenue by Source (Table C4)

Description	Budget Year 2023/24					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						%
Revenue						
Exchange Revenue						
Service charges - Electricity	168,206	168,206	74,753	84,008	(9,255)	-11%
Service charges - Water	40,832	40,832	19,237	20,421	(1,184)	-6%
Service charges - Waste Water Management	19,207	19,207	8,489	9,515	(1,026)	-11%
Service charges - Waste management	39,604	39,604	19,853	19,743	111	1%
Sale of Goods and Rendering of Services	8,951	8,951	5,292	4,686	606	13%
Agency services	4,925	4,925	2,411	2,068	343	17%
Interest earned from Receivables	-	-	2,869	-	2,869	#DIV/0!
Interest from Current and Non Current Assets	11,533	11,533	9,073	5,736	3,337	58%
Rental from Fixed Assets	1,669	1,669	1,074	(2,243)	3,317	-148%
Licence and permits	82	82	1	19	(18)	-94%
Operational Revenue	1,957	1,957	668	909	(242)	-27%
Non-Exchange Revenue					-	0%
Property rates	104,434	104,434	57,478	52,217	5,261	10%
Fines, penalties and forfeits	24,344	24,344	9,784	2,554	7,230	283%
Transfers and subsidies - Operational	92,430	95,088	56,963	55,422	1,541	3%
Interest	6,200	6,200	1,666	2,652	(986)	-37%
Operational Revenue	-	-	3,678	-	3,678	#DIV/0!
Gains on disposal of Assets	500	500	612	250	362	145%
Other Gains	2,800	2,800	-	1,400	(1,400)	-100%
Total Revenue (excluding capital transfers and contributions)	527,674	530,331	273,900	259,357	14,543	6%

Total revenue received to date was R273.900 million which represents 51.65% of the total operating revenue budget for the year.

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

Service Charges – Electricity Revenue: A negative variance of 11% which is due to the impact of loadshedding. Consideration will still be given to an adjustment in the mid-year adjustments budget.

Service Charges – Water Revenue: A negative variance of 6% due to the decrease in water usage. The budget for water availability is part of this revenue source but the actual expenditure shows under Operational revenue non exchange revenue. A correction will be done during the adjustment budget.

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

Sale of Goods and Rendering of Services – A positive variance of 13% was attained for this revenue source due to more camping fees and building plan fees received as budgeted.

Interest from Current and Non-Current Assets: Improved cashflow and investment management yielded a positive variance of 58% in comparison to budgeted income for this category of income.

Rental from Fixed Assets: A negative variance of 148% was attained for this revenue source for December 2023 as a result of less revenue received than anticipated in the budget.

Property Rates: A positive YTD variance of 10% 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.

Fines, penalties and forfeits: A positive variance of 283% is recorded for the YTD. The original budget was incorrectly uploaded onto the Phoenix system which resulted in the variation between the actual results and budget to date.

The actual results are currently in line with expectations (original budget). The monthly budget will be amended during the next budget adjustment cycle. The monthly budgets will be amended without changing the total budgeted traffic fines income.

Interest: A negative variance of 37% is recorded for the YTD. This category refers to the interest received on outstanding property rates debtors.

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

Operating expenditure by type (Table C4)

Description	Budget Year 2023/24					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						%
Expenditure By Type						
Employee related costs	182,396	181,043	83,012	91,965	(8,953)	-10%
Remuneration of councillors	7,273	7,273	3,700	3,510	189	5%
Bulk purchases - electricity	129,216	129,216	66,806	67,872	(1,065)	-2%
Inventory consumed	23,235	23,251	9,136	10,152	(1,016)	-10%
Debt impairment	34,208	34,208	17,104	17,104	-	0%
Depreciation and amortisation	32,656	32,656	16,328	16,328	-	0%
Interest	26,527	26,527	13,820	9,951	3,869	39%
Contracted services	46,526	48,310	13,429	21,123	(7,694)	-36%
Transfers and subsidies	9,701	9,313	5,215	5,493	(278)	-5%
Operational costs	45,832	46,214	19,585	22,719	(3,134)	-14%
Losses on Disposal of Assets	-	-	(217)	-	(217)	#DIV/0!
Other Losses	2,805	2,805	-	1,403	(1,403)	-100%
Total Expenditure	540,375	540,817	247,918	267,620	(19,702)	-7%

The total expenditure to date is R247.918 million which represents 45.84% of the total operating expenditure budget for the year.

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

Employee related costs: A negative budget variance of 10%, is recorded due to budgeted vacancies not filled.

Inventory Consumed: A negative YTD budget variance of 10% due to a combination of under-over expenditure on bulk water consumption(over), fuel generators (under) and purchase of refuse bags(under).

Contracted services: A negative YTD budget variance of 36% is reflected due to a combination of under-over expenditure on Maintenance of Equipment (under), electrical contractors (under) and Consultants and Professional Services: Infrastructure and Planning (under).

Transfers and Subsidies: A negative YTD budget variance of 5% is reflected. Actual payments are not aligned with the year-to-date budget as performance on grant funded programs are difficult to predict upon compilation of the initial budget. Transfers and grants solely get paid out when a claim gets handed in according to the legislative framework.

Operational Costs: A negative YTD budget variance of 14% less than budget is recorded due to a combination of under and over expenditure on the following categories: Audit Fees (over), fuel (over), Registration fees (under) and Insurance (under).

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

Capital Expenditure and Funding (Table C5)

Vote Description	Budget Year 2023/24					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						
Multi-Year expenditure appropriation						
Vote 1 - Vote 1 - Municipal Manager	1,460	3,829	1,533	1,097	435	40%
Vote 2 - Vote 2 - Finance	500	500	269	10	259	2586%
Vote 3 - Vote 3 - Corporate Services	2,775	2,775	1,281	605	676	112%
Vote 4 - Vote 4 - Technical Services	44,284	50,213	19,394	9,701	9,694	100%
Vote 5 - Vote 5 - Technical Services (Continued)	40,192	40,191	13,572	12,064	1,508	12%
Vote 6 - Vote 6 - Community Services	8,905	9,304	3,730	2,210	1,520	69%
Vote 7 - Vote 7 - Community Services (Continued)	4,325	4,324	490	649	(159)	-24%
Total Capital Multi-year expenditure	102,441	111,137	40,269	26,337	13,932	53%
Single Year expenditure appropriation						
Vote 1 - Vote 1 - Municipal Manager	-	-	-	-	-	-
Vote 2 - Vote 2 - Finance	-	-	-	-	-	-
Vote 3 - Vote 3 - Corporate Services	-	-	-	-	-	-
Vote 4 - Vote 4 - Technical Services	-	-	-	-	-	-
Vote 5 - Vote 5 - Technical Services (Continued)	-	-	-	-	-	-
Vote 6 - Vote 6 - Community Services	-	-	-	-	-	-
Vote 7 - Vote 7 - Community Services (Continued)	-	-	-	-	-	-
Total Capital single-year expenditure	-	-	-	-	-	-
Total Capital Expenditure	102,441	111,137	40,269	26,337	13,932	53%
Funded by:						
National Government	22,362	20,096	5,940	4,545	1,395	31%
Provincial Government	27,269	28,150	12,444	330	12,113	3667%
District Municipality	-	2,223	1,332	854	477	56%
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	240	425	24	247	(224)	-90%
Transfers recognised - capital	49,871	50,894	19,739	5,977	13,762	230%
Borrowing	30,910	37,464	14,323	13,293	1,030	8%
Internally generated funds	21,660	22,779	6,207	7,067	(860)	-12%
Total Capital Funding	102,441	111,137	40,269	26,337	13,932	53%

Capital Expenditure:

Total year to date capital expenditure as at 31 December 2023 amounts to R40.269 million.

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

DirectorateDescription	BudgetOriginal	BudgetAdjustments	TotalBudget	TotalExpenditure	OnOrderAmountVATExclusive	% Spend
Vote 1 - Municipal Manager	1,460,000.00	2,368,565.00	3,828,565.00	1,537,086.29	21,290.44	40.15%
Vote 2 - Finance	500,000.00	-	500,000.00	270,948.82	1,738.00	54.19%
Vote 3 - Corporate Services	2,775,000.00	-	2,775,000.00	1,280,724.06	234,445.33	46.15%
Vote 4 - Technical Services	84,475,609.00	5,929,368.00	90,404,977.00	35,506,775.38	19,535,174.86	39.28%
Vote 5 - Community Services	13,230,000.00	398,000.00	13,628,000.00	4,374,364.93	2,850,589.80	32.10%
	102,440,609.00	8,695,933.00	111,136,542.00	42,969,899.48	22,643,238.43	38.66%

Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R1,537,086.29 or 40.15% of the adjusted budget of R3,828,565.00. Shadow costs amounted to R21,290.44 at the end of December 2023.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R270,948.82 or 54.19% of the adjusted budget of R500,000.00. Shadow costs amounted to R1,738.00 at the end of December 2023.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,280,724.06 or 46.15% of the adjusted budget of R2,775,000.00. Shadow costs amounted to R234,445.33 at the end of December 2023.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R35,506,775.38 or 39.28% of the adjusted budget of R90,404,977.00. Shadow costs amounted to R19,535,174.86 at the end of December 2023.

Vote 5 – Community Services

The directorate's capital budget performance indicates actual capital expenditure of R4,374,364.93 or 32.10% of the adjusted budget of R13,628,000.00. Shadow costs amounted to R4,374,364.93 at the end of December 2023.

Cash flow

The Cash Book Balance (investments included) as at 31 December 2023 reflects a positive amount of R 197.907 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											
						2023-12-01					2023-12-31
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate Per	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	9361772313	call	2021-09-15			1,987,869.71				15,026.12	2,002,895.83
Nedbank	037881004312/50	Fixed	2023-04-14	2024-01-09	9.71%	53,072,616.47				412,342.47	53,484,958.94
ABSA	2081024857	Fixed	2023-04-14	2024-01-09	9.50%	42,404,931.51				322,739.73	42,727,671.24
ABSA	2081177048	Fixed	2023-07-18	2024-04-15	9.91%	31,107,747.93				252,501.37	31,360,249.30
Standard Bank	078722675-015	Fixed	2023-07-18	2024-04-15	9.825%	41,453,561.64				333,780.82	41,787,342.46
Total Investment						170,026,727.26	-	-	-	1,336,390.51	171,363,117.77

During the month of December 2023, no investments were made. The accrued interest for December 2023 amount to R1,336,390.51. The total amount invested at 31 December 2023 was R171,363,117.77.

Expenditure on Staff Benefits : Section 66 of the MFMA : DECEMBER 2023

2022/2023

Expenditure per Type	Original Annual Budget	Adjusted Annual Budget	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	YTD (%) Variance
(a) Salaries and wages	122,830,902.00	119,974,327.00	8,474,405.42	56,803,522.94	61,974,767.00	-5,171,244.06	-8.34%
(b) Contributions for pensions and medical aid	29,398,782.00	29,398,782.00	2,164,145.58	12,792,923.86	14,514,608.00	-1,721,684.14	-11.86%
(c) Travel, motor car, accomodation, subsistence and other	6,873,687.00	6,873,687.00	510,517.40	2,990,328.10	3,426,193.00	-435,864.90	-12.72%
(d) Housing benefits and allowances	1,058,979.00	1,058,979.00	62,004.55	366,579.62	504,521.00	-137,941.38	-27.34%
(e) Overtime payments	6,248,182.00	6,248,182.00	721,558.09	3,226,767.17	2,842,304.00	384,463.17	13.53%
(f) loans and advances	-	-	-	-	-	-	-
(g) any other type of benefit or allowance related to staff	11,660,196.00	11,660,196.00	805,283.31	4,564,864.74	5,391,786.00	-826,921.26	-15.34%
	178,070,728.00	175,214,153.00	12,737,914.35	80,744,986.43	88,654,179.00	-7,909,192.57	-8.92%

Directorate	Original Annual Budget	Adjusted Annual Budget	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	YTD (%) Variance
Vote 1 - Municipal Manager	8,819,311.00	9,037,311.00	797,664.11	4,483,487.65	4,911,265.00	-427,777.35	-8.71%
Vote 2 - Finance	25,009,967.00	23,759,967.00	1,622,524.16	10,830,283.70	11,803,324.00	-973,040.30	-8.24%
Vote 3 - Corporate Services	22,760,831.00	22,770,831.00	1,748,661.60	11,459,570.67	11,803,123.00	-343,552.33	-2.91%
Vote 4 - Technical Services	77,164,142.00	76,843,142.00	5,393,488.07	33,742,579.28	38,440,716.00	-4,698,136.72	-12.22%
Vote 5 - Community Services	48,641,870.00	48,626,970.00	3,648,679.81	22,490,814.47	25,041,933.00	-2,551,118.53	-10.19%
	182,396,121.00	181,038,221.00	13,211,017.75	83,006,735.77	92,000,361.00	-8,993,625.23	

Councillors (Political Office Bearers plus Other)	Original Annual Budget	Adjusted Annual Budget	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	YTD (%) Variance
Basic Salaries and Wages	6,078,166.00	6,078,166.00	465,055.80	3,002,586.91	2,923,004.00	79,582.91	2.72%
Pension and UIF Contributions	126,488.00	126,488.00	10,445.79	68,696.10	72,590.00	-3,893.90	-5.36%
Medical Aid Contributions	-	-	-	-	-	-	-
Motor Vehicle Allowance	505,977.00	505,977.00	46,893.16	290,976.74	234,027.00	56,949.74	24.33%
Cellphone Allowance	562,224.00	562,224.00	50,921.00	337,304.13	280,550.00	56,754.13	20.23%
Housing Allowances	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-

TYDELIKE WERKERS

Directorate	Original Annual Budget	Adjusted Annual Budget	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	YTD (%) Variance
Vote 1 - Municipal Manager	183,000.00	526,000.00	52,199.44	264,209.22	459,304.00	-195,094.78	-42.48%
Vote 2 - Finance	70,000.00	260,000.00	16,327.32	43,783.13	226,106.00	-182,322.87	-80.64%
Vote 3 - Corporate Services	225,000.00	225,000.00	15,204.50	135,173.44	63,366.00	71,807.44	113.32%
Vote 4 - Technical Services	1,436,345.00	1,821,345.00	56,737.92	367,039.11	945,186.00	-578,146.89	-61.17%
Vote 5 - Community Services	2,411,048.00	3,006,623.00	332,634.22	1,456,821.43	1,667,120.00	-210,298.57	-12.61%
	4,325,393.00	5,838,968.00	473,103.40	2,267,026.33	3,361,082.00	-1,094,055.67	
	189,668,976.00	188,325,976.00	13,784,333.50	86,711,576.64	95,525,432.00		

ELECTRICITY BULK PURCHASES:

BULK PURCHASES: ELECTRICITY													
	JUL	AUG	SEPT	OKT	NOV	DES	JAN	FEB	MAR	APR	MEI	JUN	Totaal
2023/2024	19,312,252.79	19,680,324.04	14,975,359.25	11,735,824.87	15,885,791.07	10,370,754.02							91,960,306.04
2022/2023	15,387,318.70	17,057,411.94	12,838,938.28	9,276,430.06	9,567,286.05	8,776,613.89	9,532,933.55	10,206,649.61	9,395,985.40	9,633,805.00	9,460,664.87	15,372,951.45	136,506,988.80
2021/2022	13,467,516.61	14,142,625.15	10,327,188.21	7,883,718.01	9,077,186.25	9,179,994.54	9,943,484.65	10,879,930.45	9,947,267.10	10,131,573.41	9,924,090.20	14,093,602.60	128,998,177.18
2020/2021	11,326,659.74	12,042,707.78	8,772,932.85	6,881,334.70	6,874,897.29	6,444,556.73	7,288,709.69	7,916,833.22	6,866,802.00	7,531,918.26	7,640,298.53	10,168,014.66	99,755,665.45
2019/2020	10,650,738.77	11,033,028.13	8,348,426.35	6,169,180.80	6,243,423.01	6,095,166.94	6,655,215.23	7,312,933.38	6,896,769.81	6,486,876.17	6,564,875.79	9,660,185.61	92,116,819.99
ELECTRICITY PURCHASES: OTHER SERVICES													
	JUL	AUG	SEPT	OKT	NOV	DES	JAN	FEB	MAR	APR	MEI	JUN	Totaal
2023/2024	327,947.14	296,062.43	283,497.41	239,316.10	332,508.55	362,006.27							1,841,337.90
2022/2023	247,982.24	259,568.14	256,301.21	231,956.82	292,788.05	277,922.56	297,065.21	325,175.70	278,556.60	348,825.79	296,169.73	300,946.30	3,413,258.35
2021/2022	183,495.11	192,124.57	177,152.46	172,627.06	247,722.70	222,611.10	243,729.01	287,592.25	292,586.30	276,009.68	239,292.09	267,101.82	2,802,044.15
2020/2021	161,347.58	187,484.09	173,949.83	150,229.53	181,189.39	83,489.52	202,327.79	223,828.65	190,079.07	201,197.91	189,085.04	172,635.62	2,116,844.02
2019/2020	126,675.71	139,528.89	144,713.72	136,513.94	152,510.38	153,196.31	162,593.32	121,912.11	156,616.50	154,116.27	154,742.46	165,045.87	1,768,165.48

Debtors Payment Ratio:

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 2023	A	146,105,060.91
Billed Revenue 2023/24(July - June)	B	186,357,000.00
Gross Debtors Closing balance 31 Dec 2023	C	155,046,760.84
Bad debts written-off (July 23 - June 24)	D	3,282,740.66
Billed Revenue 2023/24 (July - June)		186,357,000.00
Nett Billed Revenue		174,132,559.41
% debtor payment achieved		93.44
Nett Payment received - Dec 23		22,553,042.30

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 Cost Containment Regulation And Circular Requirements:

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

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

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

3.7 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 – 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 December 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 January 2024

Municipal In-year reports & supporting tables



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Municipality Name

WC013 Bergrivier

Budget Year

2023/24

Period

M06 December

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	194 809	195 195	31 547	118 900	108 582	10 318	10%	195 195
Executive and council		-	63 604	63 604	21 181	47 658	47 657	1	0%	63 604
Finance and administration		-	131 205	131 591	10 366	71 242	60 924	10 317	17%	131 591
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	74 305	74 521	2 826	18 411	24 849	(6 438)	-26%	74 521
Community and social services		-	9 113	9 113	1 710	4 695	4 146	549	13%	9 113
Sport and recreation		-	5 518	5 518	1 116	3 486	3 159	326	10%	5 518
Public safety		-	24 450	24 450	-	10 231	3 435	6 796	198%	24 450
Housing		-	35 224	35 440	-	-	14 109	(14 109)	-100%	35 440
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	28 644	29 933	3 318	13 642	6 064	7 578	125%	29 933
Planning and development		-	19 783	21 233	2 440	9 854	2 922	6 932	237%	21 233
Road transport		-	8 861	8 700	878	3 788	3 142	646	21%	8 700
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	279 787	279 353	21 979	130 438	140 241	(9 803)	-7%	279 353
Energy sources		-	168 802	169 683	12 858	77 205	84 752	(7 547)	-9%	169 683
Water management		-	51 665	50 165	3 680	21 579	26 088	(4 508)	-17%	50 165
Waste water management		-	19 232	19 232	1 701	10 252	9 523	730	8%	19 232
Waste management		-	40 088	40 273	3 740	21 401	19 879	1 522	8%	40 273
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	577 545	579 002	59 670	281 392	279 736	1 656	1%	579 002
Expenditure - Functional										
<i>Governance and administration</i>		-	125 115	125 678	11 765	60 200	64 407	(4 207)	-7%	125 678
Executive and council		-	29 478	29 570	1 406	16 419	17 022	(602)	-4%	29 570
Finance and administration		-	94 060	94 624	10 292	43 168	46 551	(3 383)	-7%	94 624
Internal audit		-	1 577	1 484	67	612	834	(222)	-27%	1 484
<i>Community and public safety</i>		-	92 609	92 697	5 860	36 437	45 216	(8 779)	-19%	92 697
Community and social services		-	15 044	15 037	1 088	7 133	7 404	(270)	-4%	15 037
Sport and recreation		-	24 400	24 249	1 466	9 021	11 399	(2 378)	-21%	24 249
Public safety		-	40 474	40 505	3 156	19 285	19 920	(635)	-3%	40 505
Housing		-	12 690	12 906	149	998	6 492	(5 495)	-85%	12 906
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	61 122	61 072	5 066	28 202	27 169	1 032	4%	61 072
Planning and development		-	22 303	22 263	1 684	9 948	9 610	337	4%	22 263
Road transport		-	38 819	38 809	3 382	18 254	17 559	695	4%	38 809
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	261 530	261 370	20 649	123 079	130 828	(7 749)	-6%	261 370
Energy sources		-	158 727	158 567	12 559	79 192	81 577	(2 385)	-3%	158 567
Water management		-	30 035	30 035	3 492	12 782	15 303	(2 520)	-16%	30 035
Waste water management		-	17 461	17 461	849	5 772	7 848	(2 076)	-26%	17 461
Waste management		-	55 307	55 307	3 749	25 334	26 101	(767)	-3%	55 307
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	540 375	540 817	43 341	247 918	267 620	(19 702)	-7%	540 817
Surplus/ (Deficit) for the year		-	37 169	38 186	16 329	33 474	12 116	21 358	176%	38 186

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		-	194 809	195 195	31 547	118 900	108 582	10 318	10%	195 195
Executive and council		-	63 604	63 604	21 181	47 658	47 657	1	0%	63 604
<i>Mayor and Council</i>								-		
<i>Municipal Manager, Town Secretary and Chief Executive</i>		-	63 604	63 604	21 181	47 658	47 657	1	0%	63 604
Finance and administration		-	131 205	131 591	10 366	71 242	60 924	10 317	17%	131 591
<i>Administrative and Corporate Support</i>		-	3	3	0	1	1	(0)	-18%	3
<i>Asset Management</i>								-		
<i>Finance</i>		-	126 268	126 654	10 345	69 405	61 553	7 852	13%	126 654
<i>Fleet Management</i>								-		
<i>Human Resources</i>		-	3 012	3 012	-	-	1 506	(1 506)	-100%	3 012
<i>Information Technology</i>								-		
<i>Legal Services</i>								-		
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>								-		
<i>Property Services</i>		-	1 872	1 872	21	1 826	(2 171)	3 998	-184%	1 872
<i>Risk Management</i>								-		
<i>Security Services</i>								-		
<i>Supply Chain Management</i>		-	50	50	0	9	35	(26)	-73%	50
<i>Valuation Service</i>								-		
Internal audit		-	-	-	-	-	-	-		-
<i>Governance Function</i>								-		
Community and public safety		-	74 305	74 521	2 826	18 411	24 849	(6 438)	-26%	74 521
Community and social services		-	9 113	9 113	1 710	4 695	4 146	549	13%	9 113
<i>Aged Care</i>								-		
<i>Agricultural</i>								-		
<i>Animal Care and Diseases</i>								-		
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		-	610	610	33	320	349	(30)	-9%	610
<i>Child Care Facilities</i>								-		
<i>Community Halls and Facilities</i>		-	211	211	20	140	164	(24)	-14%	211
<i>Consumer Protection</i>								-		
<i>Cultural Matters</i>								-		
<i>Disaster Management</i>								-		
<i>Education</i>								-		
<i>Indigenous and Customary Law</i>								-		
<i>Industrial Promotion</i>								-		
<i>Language Policy</i>								-		
<i>Libraries and Archives</i>		-	8 292	8 292	1 657	4 235	3 633	602	17%	8 292
<i>Literacy Programmes</i>								-		
<i>Media Services</i>								-		
<i>Museums and Art Galleries</i>								-		
<i>Population Development</i>								-		
<i>Provincial Cultural Matters</i>								-		
<i>Theatres</i>								-		
<i>Zoo's</i>								-		
Sport and recreation		-	5 518	5 518	1 116	3 486	3 159	326	10%	5 518
<i>Beaches and Jetties</i>								-		
<i>Casinos, Racing, Gambling, Wagering</i>								-		
<i>Community Parks (including Nurseries)</i>		-	107	107	-	-	(1)	1	-100%	107
<i>Recreational Facilities</i>		-	5 411	5 411	1 116	3 486	3 160	325	10%	5 411
<i>Sports Grounds and Stadiums</i>		-	-	-	-	-	-	-		-
Public safety		-	24 450	24 450	-	10 231	3 435	6 796	198%	24 450
<i>Civil Defence</i>								-		
<i>Cleansing</i>								-		
<i>Control of Public Nuisances</i>								-		
<i>Fencing and Fences</i>								-		
<i>Fire Fighting and Protection</i>		-	931	931	-	463	928	(465)	-50%	931
<i>Licensing and Control of Animals</i>								-		
<i>Police Forces, Traffic and Street Parking Control</i>		-	23 519	23 519	-	9 767	2 506	7 261	290%	23 519
<i>Pounds</i>								-		
Housing		-	35 224	35 440	-	-	14 109	(14 109)	-100%	35 440
<i>Housing</i>		-	35 224	35 440	-	-	14 109	(14 109)	-100%	35 440
<i>Informal Settlements</i>								-		

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Health		-	-	-	-	-	-	-		-
<i>Ambulance</i>										
<i>Health Services</i>										
<i>Laboratory Services</i>										
<i>Food Control</i>										
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>										
<i>Vector Control</i>										
<i>Chemical Safety</i>										
Economic and environmental services		-	28 644	29 933	3 318	13 642	6 064	7 578	125%	29 933
Planning and development		-	19 783	21 233	2 440	9 854	2 922	6 932	237%	21 233
<i>Billboards</i>										
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>										
<i>Central City Improvement District</i>										
<i>Development Facilitation</i>										
<i>Economic Development/Planning</i>		-	1 100	3 656	592	1 531	2 307	(776)	-34%	3 656
<i>Regional Planning and Development</i>										
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		-	2 140	2 140	72	1 069	794	275	35%	2 140
<i>Project Management Unit</i>		-	16 543	15 437	1 776	7 254	(179)	7 433	-4150%	15 437
<i>Provincial Planning</i>										
<i>Support to Local Municipalities</i>										
Road transport		-	8 861	8 700	878	3 788	3 142	646	21%	8 700
<i>Public Transport</i>										
<i>Road and Traffic Regulation</i>		-	4 925	4 925	279	2 411	2 068	343	17%	4 925
<i>Roads</i>		-	3 936	3 775	599	1 377	1 074	303	28%	3 775
<i>Taxi Ranks</i>										
Environmental protection		-	-	-	-	-	-	-		-
<i>Biodiversity and Landscape</i>										
<i>Coastal Protection</i>										
<i>Indigenous Forests</i>										
<i>Nature Conservation</i>										
<i>Pollution Control</i>										
<i>Soil Conservation</i>										
Trading services		-	279 787	279 353	21 979	130 438	140 241	(9 803)	-7%	279 353
Energy sources		-	168 802	169 683	12 858	77 205	84 752	(7 547)	-9%	169 683
<i>Electricity</i>		-	168 802	169 683	12 858	77 205	84 752	(7 547)	-9%	169 683
<i>Street Lighting and Signal Systems</i>										
<i>Nonelectric Energy</i>										
Water management		-	51 665	50 165	3 680	21 579	26 088	(4 508)	-17%	50 165
<i>Water Treatment</i>										
<i>Water Distribution</i>		-	51 665	50 165	3 680	21 579	26 088	(4 508)	-17%	50 165
<i>Water Storage</i>										
Waste water management		-	19 232	19 232	1 701	10 252	9 523	730	8%	19 232
<i>Public Toilets</i>										
<i>Sewerage</i>		-	19 232	19 232	1 701	10 252	9 523	730	8%	19 232
<i>Storm Water Management</i>		-	-	-	-	-	-	-		-
<i>Waste Water Treatment</i>										
Waste management		-	40 088	40 273	3 740	21 401	19 879	1 522	8%	40 273
<i>Recycling</i>										
<i>Solid Waste Disposal (Landfill Sites)</i>										
<i>Solid Waste Removal</i>		-	40 088	40 273	3 740	21 401	19 879	1 522	8%	40 273
<i>Street Cleaning</i>										
Other		-	-	-	-	-	-	-		-
<i>Abattoirs</i>										
<i>Air Transport</i>										
<i>Forestry</i>										
<i>Licensing and Regulation</i>										
<i>Markets</i>										
<i>Tourism</i>										
Total Revenue - Functional	2	-	577 545	579 002	59 670	281 392	279 736	1 656	1%	579 002

WC013 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Sport and recreation		-	24 400	24 249	1 466	9 021	11 399	(2 378)	-21%	24 249
<i>Beaches and Jetties</i>								-		
<i>Casinos, Racing, Gambling, Wagering</i>								-		
<i>Community Parks (including Nurseries)</i>		-	11 091	10 982	797	4 624	5 474	(849)	-16%	10 982
<i>Recreational Facilities</i>		-	9 037	9 006	508	3 206	4 135	(928)	-22%	9 006
<i>Sports Grounds and Stadiums</i>		-	4 272	4 260	161	1 191	1 791	(601)	-34%	4 260
Public safety		-	40 474	40 505	3 156	19 285	19 920	(635)	-3%	40 505
<i>Civil Defence</i>								-		
<i>Cleansing</i>								-		
<i>Control of Public Nuisances</i>								-		
<i>Fencing and Fences</i>								-		
<i>Fire Fighting and Protection</i>		-	4 177	4 124	251	1 040	1 955	(915)	-47%	4 124
<i>Licensing and Control of Animals</i>								-		
<i>Police Forces, Traffic and Street Parking Control</i>		-	36 297	36 380	2 906	18 244	17 965	280	2%	36 380
<i>Pounds</i>								-		
Housing		-	12 690	12 906	149	998	6 492	(5 495)	-85%	12 906
<i>Housing</i>		-	12 690	12 906	149	998	6 492	(5 495)	-85%	12 906
<i>Informal Settlements</i>								-		
Health		-	-	-	-	-	-	-		-
<i>Ambulance</i>								-		
<i>Health Services</i>								-		
<i>Laboratory Services</i>								-		
<i>Food Control</i>								-		
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>								-		
<i>Vector Control</i>								-		
<i>Chemical Safety</i>								-		
Economic and environmental services		-	61 122	61 072	5 066	28 202	27 169	1 032	4%	61 072
Planning and development		-	22 303	22 263	1 684	9 948	9 610	337	4%	22 263
<i>Billboards</i>								-		
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>								-		
<i>Central City Improvement District</i>								-		
<i>Development Facilitation</i>								-		
<i>Economic Development/Planning</i>		-	5 665	5 665	382	2 439	2 844	(405)	-14%	5 665
<i>Regional Planning and Development</i>								-		
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		-	10 512	10 633	893	4 901	4 199	703	17%	10 633
<i>Project Management Unit</i>		-	6 126	5 965	409	2 607	2 568	40	2%	5 965
<i>Provincial Planning</i>								-		
<i>Support to Local Municipalities</i>								-		
Road transport		-	38 819	38 809	3 382	18 254	17 559	695	4%	38 809
<i>Public Transport</i>								-		
<i>Road and Traffic Regulation</i>		-	1 870	1 860	123	849	890	(42)	-5%	1 860
<i>Roads</i>		-	36 949	36 949	3 259	17 405	16 669	737	4%	36 949
<i>Taxi Ranks</i>								-		
Environmental protection		-	-	-	-	-	-	-		-
<i>Biodiversity and Landscape</i>								-		
<i>Coastal Protection</i>								-		
<i>Indigenous Forests</i>								-		
<i>Nature Conservation</i>								-		
<i>Pollution Control</i>								-		
<i>Soil Conservation</i>								-		

WC013 Bergervier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Trading services		-	261 530	261 370	20 649	123 079	130 828	(7 749)	-6%	261 370
Energy sources		-	158 727	158 567	12 559	79 192	81 577	(2 385)	-3%	158 567
Electricity		-	157 249	157 089	12 452	78 517	80 786	(2 269)	-3%	157 089
Street Lighting and Signal Systems		-	1 478	1 478	107	674	791	(116)	-15%	1 478
Nonelectric Energy		-								
Water management		-	30 035	30 035	3 492	12 782	15 303	(2 520)	-16%	30 035
Water Treatment		-	3 023	3 023	129	908	1 524	(616)	-40%	3 023
Water Distribution		-	27 012	27 012	3 363	11 874	13 779	(1 905)	-14%	27 012
Water Storage		-								
Waste water management		-	17 461	17 461	849	5 772	7 848	(2 076)	-26%	17 461
Public Toilets		-								
Sewerage		-	13 330	13 330	721	4 496	6 211	(1 715)	-28%	13 330
Storm Water Management		-	834	834	51	328	368	(40)	-11%	834
Waste Water Treatment		-	3 297	3 297	77	948	1 269	(321)	-25%	3 297
Waste management		-	55 307	55 307	3 749	25 334	26 101	(767)	-3%	55 307
Recycling		-								
Solid Waste Disposal (Landfill Sites)		-								
Solid Waste Removal		-	50 100	50 100	3 295	22 760	23 416	(656)	-3%	50 100
Street Cleaning		-	5 207	5 207	454	2 574	2 685	(111)	-4%	5 207
Other		-	-	-	-	-	-	-		-
Abattoirs		-								
Air Transport		-								
Forestry		-								
Licensing and Regulation		-								
Markets		-								
Tourism		-								
Total Expenditure - Functional	3	-	540 375	540 817	43 341	247 918	267 620	(19 702)	-7%	540 817
Surplus/ (Deficit) for the year		-	37 169	38 186	16 329	33 474	12 116	21 358	176%	38 186

WC013 Bergrievier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Vote 1 - Municipal Manager		-	64 704	67 260	21 773	49 190	49 965	(775)	-1.6%	67 260
Vote 2 - Vote 2 - Finance		-	126 318	126 704	10 345	69 414	61 588	7 826	12.7%	126 704
Vote 3 - Vote 3 - Corporate Services		-	3 254	3 254	10	92	1 573	(1 481)	-94.2%	3 254
Vote 4 - Vote 4 - Technical Services		-	233 142	232 941	19 056	110 042	104 083	5 959	5.7%	232 941
Vote 5 - Vote 5 - Technical Services (Continued)		-	70 897	69 397	5 381	31 832	35 611	(3 779)	-10.6%	69 397
Vote 6 - Vote 6 - Community Services		-	73 819	74 035	1 989	17 337	23 757	(6 420)	-27.0%	74 035
Vote 7 - Vote 7 - Community Services (Continued)		-	5 411	5 411	1 116	3 486	3 160	325	10.3%	5 411
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	577 545	579 002	59 670	281 392	279 736	1 656	0.6%	579 002
Expenditure by Vote	1									
Vote 1 - Vote 1 - Municipal Manager		-	36 719	36 719	1 855	19 470	20 699	(1 229)	-5.9%	36 719
Vote 2 - Vote 2 - Finance		-	43 497	43 834	4 285	20 723	23 454	(2 731)	-11.6%	43 834
Vote 3 - Vote 3 - Corporate Services		-	41 927	41 977	2 917	18 213	20 678	(2 465)	-11.9%	41 977
Vote 4 - Vote 4 - Technical Services		-	272 852	272 691	23 681	132 103	131 848	255	0.2%	272 691
Vote 5 - Vote 5 - Technical Services (Continued)		-	47 911	47 911	4 341	18 554	23 358	(4 804)	-20.6%	47 911
Vote 6 - Vote 6 - Community Services		-	84 159	84 418	5 592	34 458	41 656	(7 199)	-17.3%	84 418
Vote 7 - Vote 7 - Community Services (Continued)		-	13 310	13 266	669	4 397	5 926	(1 529)	-25.8%	13 266
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	540 375	540 817	43 341	247 918	267 620	(19 702)	-7.4%	540 817
Surplus/ (Deficit) for the year	2	-	37 169	38 186	16 329	33 474	12 116	21 358	176.3%	38 186

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Vote 1 - Municipal Manager		-	64 704	67 260	21 773	49 190	49 965	(775)	-2%	67 260
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	63 604	63 604	21 181	47 658	47 657	1	0%	63 604
1.3 - Economic Development/Planning		-	1 100	3 656	592	1 531	2 307	(776)	-34%	3 656
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - Finance		-	126 318	126 704	10 345	69 414	61 588	7 826	13%	126 704
2.1 - Finance		-	126 268	126 654	10 345	69 405	61 553	7 852	13%	126 654
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	50	50	0	9	35	(26)	-73%	50
2.4 - Director Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - Corporate Services		-	3 254	3 254	10	92	1 573	(1 481)	-94%	3 254
3.1 - Town Planning and Environmental Management		-	239	239	10	91	66	25	38%	239
3.2 - Human Resources		-	3 012	3 012	-	-	1 506	(1 506)	-100%	3 012
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	3	3	0	1	1	(0)	-18%	3
3.5 - Director Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - Technical Services		-	233 142	232 941	19 056	110 042	104 083	5 959	6%	232 941
4.1 - Building Control		-	1 901	1 901	62	978	728	250	34%	1 901
4.2 - Project Management Unit		-	16 543	15 437	1 776	7 254	(179)	7 433	-4150%	15 437
4.3 - Property Services		-	1 872	1 872	21	1 826	(2 171)	3 998	-184%	1 872
4.4 - Director Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		-	40 088	40 273	3 740	21 401	19 879	1 522	8%	40 273
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Roads		-	3 936	3 775	599	1 377	1 074	303	28%	3 775
4.8 - Electricity		-	168 802	169 683	12 858	77 205	84 752	(7 547)	-9%	169 683
4.9 - Street Lighting		-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - Technical Services (Continued)		-	70 897	69 397	5 381	31 832	35 611	(3 779)	-11%	69 397
5.1 - Fleet management		-	-	-	-	-	-	-	-	-
5.2 - Sewerage		-	19 232	19 232	1 701	10 252	9 523	730	8%	19 232
5.3 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
5.4 - Storm Water Management		-	-	-	-	-	-	-	-	-
5.5 - Water Distribution		-	51 665	50 165	3 680	21 579	26 088	(4 508)	-17%	50 165
5.6 - Water Treatment		-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - Community Services		-	73 819	74 035	1 989	17 337	23 757	(6 420)	-27%	74 035
6.1 - Director Community Services		-	-	-	-	-	-	-	-	-
6.2 - Libraries and Archives		-	8 292	8 292	1 657	4 235	3 633	602	17%	8 292
6.3 - Community Halls and Facilities		-	211	211	20	140	164	(24)	-14%	211
6.4 - Cemeteries		-	610	610	33	320	349	(30)	-9%	610
6.5 - Housing Core		-	1	1	-	-	1	(1)	-100%	1
6.6 - Housing Non-Core		-	35 223	35 439	-	-	14 108	(14 108)	-100%	35 439
6.7 - Traffic Control		-	23 519	23 519	-	9 767	2 506	7 261	290%	23 519
6.8 - Fire Fighting and Protection		-	931	931	-	463	928	(465)	-50%	931
6.9 - Community Parks		-	107	107	-	-	(1)	1	-100%	107
6.10 - Road and Traffic Regulation		-	4 925	4 925	279	2 411	2 068	343	17%	4 925

WC013 Bergrievier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	540 375	540 817	43 341	247 918	267 620	(19 702)	(0)	540 817
Surplus/ (Deficit) for the year	2	-	37 169	38 186	16 329	33 474	12 116	21 358	0	38 186

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	168 206	168 206	12 456	74 753	84 008	(9 255)	-11%	168 206
Service charges - Water		-	40 832	40 832	3 155	19 237	20 421	(1 184)	-6%	40 832
Service charges - Waste Water Management		-	19 207	19 207	1 396	8 489	9 515	(1 026)	-11%	19 207
Service charges - Waste management		-	39 604	39 604	3 359	19 853	19 743	111	1%	39 604
Sale of Goods and Rendering of Services		-	8 951	8 951	1 256	5 292	4 686	606	13%	8 951
Agency services		-	4 925	4 925	279	2 411	2 068	343	17%	4 925
Interest		-	-	-	-	-	-	-	0%	-
Interest earned from Receivables		-	-	-	518	2 869	-	2 869	#DIV/0!	-
Interest from Current and Non Current Assets		-	11 533	11 533	1 447	9 073	5 736	3 337	58%	11 533
Dividends		-	-	-	-	-	-	-	0%	-
Rent on Land		-	-	-	-	-	-	-	0%	-
Rental from Fixed Assets		-	1 669	1 669	41	1 074	(2 243)	3 317	-148%	1 669
Licence and permits		-	82	82	-	1	19	(18)	-94%	82
Operational Revenue		-	1 957	1 957	60	668	909	(242)	-27%	1 957
Non-Exchange Revenue										
Property rates		-	104 434	104 434	8 307	57 478	52 217	5 261	10%	104 434
Surcharges and Taxes		-	-	-	-	-	-	-	0%	-
Fines, penalties and forfeits		-	24 344	24 344	5	9 784	2 554	7 230	283%	24 344
Licence and permits		-	-	-	-	-	-	-	0%	-
Transfers and subsidies - Operational		-	92 430	95 088	24 741	56 963	55 422	1 541	3%	95 088
Interest		-	6 200	6 200	298	1 666	2 652	(986)	-37%	6 200
Fuel Levy		-	-	-	-	-	-	-	0%	-
Operational Revenue		-	-	-	671	3 678	-	3 678	#DIV/0!	-
Gains on disposal of Assets		-	500	500	3	612	250	362	145%	500
Other Gains		-	2 800	2 800	-	-	1 400	(1 400)	-100%	2 800
Discontinued Operations		-	-	-	-	-	-	-	0%	-
Total Revenue (excluding capital transfers and contributions)		-	527 674	530 331	57 993	273 900	259 357	14 543	6%	530 331
Expenditure By Type										
Employee related costs		-	182 396	181 043	13 211	83 012	91 965	(8 953)	-10%	181 043
Remuneration of councillors		-	7 273	7 273	573	3 700	3 510	189	5%	7 273
Bulk purchases - electricity		-	129 216	129 216	9 542	66 806	67 872	(1 065)	-2%	129 216
Inventory consumed		-	23 235	23 251	2 472	9 136	10 152	(1 016)	-10%	23 251
Debt impairment		-	34 208	34 208	2 851	17 104	17 104	-	0%	34 208
Depreciation and amortisation		-	32 656	32 656	2 721	16 328	16 328	-	0%	32 656
Interest		-	26 527	26 527	6 754	13 820	9 951	3 869	39%	26 527
Contracted services		-	46 526	48 310	844	13 429	21 123	(7 694)	-36%	48 310
Transfers and subsidies		-	9 701	9 313	272	5 215	5 493	(278)	-5%	9 313
Irrecoverable debts written off		-	-	-	-	-	-	-	0%	-
Operational costs		-	45 832	46 214	4 099	19 585	22 719	(3 134)	-14%	46 214
Losses on Disposal of Assets		-	-	-	-	(217)	-	(217)	#DIV/0!	-
Other Losses		-	2 805	2 805	-	-	1 403	(1 403)	-100%	2 805
Total Expenditure		-	540 375	540 817	43 341	247 918	267 620	(19 702)	-7%	540 817
Surplus/(Deficit)		-	(12 701)	(10 485)	14 652	25 983	(8 263)	34 246	-414%	(10 485)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	49 871	48 671	1 677	7 492	20 379	(12 887)	-63%	48 671
Surplus/(Deficit) after capital transfers & contributions		-	37 169	38 186	16 329	33 474	12 116			38 186
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	37 169	38 186	16 329	33 474	12 116			38 186
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	37 169	38 186	16 329	33 474	12 116			38 186
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	37 169	38 186	16 329	33 474	12 116			38 186

WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Vote 1 - Municipal Manager		-	1 460	3 829	4	1 537	1 306	231	18%	3 829
Vote 2 - Vote 2 - Finance		-	500	500	2	271	110	161	146%	500
Vote 3 - Vote 3 - Corporate Services		-	2 775	2 775	-	1 281	760	521	69%	2 775
Vote 4 - Vote 4 - Technical Services		-	44 284	50 213	2 082	21 477	10 780	10 697	99%	50 213
Vote 5 - Vote 5 - Technical Services (Continued)		-	40 192	40 191	458	14 030	13 591	439	3%	40 191
Vote 6 - Vote 6 - Community Services		-	8 905	9 304	113	3 844	2 617	1 227	47%	9 304
Vote 7 - Vote 7 - Community Services (Continued)		-	4 325	4 324	40	531	1 354	(824)	-61%	4 324
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	102 441	111 137	2 701	42 970	30 518	12 452	41%	111 137
Single Year expenditure appropriation	2									
Vote 1 - Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - Technical Services (Continued)		-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - Community Services		-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - Community Services (Continued)		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	102 441	111 137	2 701	42 970	30 518	12 452	41%	111 137
Capital Expenditure - Functional Classification										
Governance and administration		-	8 450	8 599	7	3 830	1 553	2 277	147%	8 599
Executive and council		-	20	20	4	16	-	16	#DIV/0!	20
Finance and administration		-	8 430	8 579	2	3 814	1 553	2 261	146%	8 579
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	12 730	13 128	154	4 374	3 971	403	10%	13 128
Community and social services		-	2 420	2 420	-	1 473	1 460	13	1%	2 420
Sport and recreation		-	5 714	5 713	71	1 117	1 959	(842)	-43%	5 713
Public safety		-	1 536	1 537	-	559	361	198	55%	1 537
Housing		-	3 060	3 458	82	1 225	191	1 034	542%	3 458
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	36 218	41 039	1 322	19 459	5 256	14 203	270%	41 039
Planning and development		-	31 463	36 284	436	17 337	4 061	13 276	327%	36 284
Road transport		-	4 755	4 755	886	2 122	1 195	927	78%	4 755
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	45 043	48 371	1 218	15 307	19 739	(4 432)	-22%	48 371
Energy sources		-	6 736	9 879	738	3 051	5 153	(2 102)	-41%	9 879
Water management		-	22 757	22 711	322	7 338	11 493	(4 155)	-36%	22 711
Waste water management		-	13 935	13 981	136	4 472	2 098	2 374	113%	13 981
Waste management		-	1 615	1 800	22	445	994	(549)	-55%	1 800
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	102 441	111 137	2 701	42 970	30 518	12 452	41%	111 137
Funded by:										
National Government		-	22 362	20 096	720	6 659	4 441	2 219	50%	20 096
Provincial Government		-	27 269	28 150	436	12 880	420	12 459	2963%	28 150
District Municipality transfers and subsidies - capital (monetary allocations) (nat / Prov Depanm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	2 223	-	1 332	1 050	282	27%	2 223
Transfers recognised - capital		-	49 871	50 894	1 178	20 917	6 235	14 681	235%	50 894
Borrowing	6	-	30 910	37 464	1 331	15 654	15 389	265	2%	37 464
Internally generated funds		-	21 660	22 779	192	6 399	8 894	(2 494)	-28%	22 779
Total Capital Funding		-	102 441	111 137	2 701	42 970	30 518	12 452	41%	111 137

WC013 Bergrevier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

Vote Description	Ref	Budget Year 2023/24								
		2022/23	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation										
Vote 1 - Vote 1 - Municipal Manager	1	-	1 460	3 829	4	1 537	1 306	231	18%	3 829
1.1 - Mayor and Council		-	10	10	4	7	-	7	#DIV/0!	10
1.2 - Municipal Manager		-	10	10	-	-	-	9	#DIV/0!	10
1.3 - Economic Development/Planning		-	1 440	3 809	-	1 521	1 306	215	16%	3 809
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - Finance		-	500	500	2	271	110	161	146%	500
2.1 - Finance		-	500	500	2	271	110	161	146%	500
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.4 - Director Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - Corporate Services		-	2 775	2 775	-	1 281	760	521	69%	2 775
3.1 - Town Planning and Environmental Management		-	-	-	-	-	-	-	-	-
3.2 - Human Resources		-	965	965	-	191	10	181	1805%	965
3.3 - Information Technology		-	1 650	1 650	-	1 085	600	485	81%	1 650
3.4 - Administrative and Corporate Support		-	150	150	-	-	150	(150)	-100%	150
3.5 - Director Corporate Services		-	10	10	-	5	-	5	#DIV/0!	10
Vote 4 - Vote 4 - Technical Services		-	44 284	50 213	2 082	21 477	10 780	10 697	99%	50 213
4.1 - Building Control		-	145	145	-	-	140	(140)	-100%	145
4.2 - Project Management Unit		-	29 878	32 330	436	15 816	2 615	13 201	505%	32 330
4.3 - Property Services		-	1 155	1 304	-	42	683	(641)	-94%	1 304
4.4 - Director Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		-	1 605	1 790	22	445	994	(549)	-55%	1 790
4.6 - Street Cleaning		-	10	10	-	-	-	-	-	10
4.7 - Roads		-	4 755	4 755	886	2 122	1 195	927	78%	4 755
4.8 - Electricity		-	6 096	9 239	738	2 752	4 513	(1 761)	-39%	9 239
4.9 - Street Lighting		-	640	640	-	299	640	(341)	-53%	640
Vote 5 - Vote 5 - Technical Services (Continued)		-	40 192	40 191	458	14 030	13 591	439	3%	40 191
5.1 - Fleet management		-	3 500	3 500	-	2 220	-	2 220	#DIV/0!	3 500
5.2 - Sewerage		-	10 286	8 981	136	1 049	(72)	1 121	-1554%	8 981
5.3 - Waste Water Treatment		-	2 080	3 735	-	3 069	2 232	837	37%	3 735
5.4 - Storm Water Management		-	1 569	1 265	-	354	(62)	416	-669%	1 265
5.5 - Water Distribution		-	14 783	14 937	322	6 530	10 609	(4 079)	-38%	14 937
5.6 - Water Treatment		-	7 974	7 773	-	808	885	(76)	-9%	7 773

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	102 441	111 137	2 701	42 970	30 518	12 452	0	111 137

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		–	140 195	176 298	197 907	176 298
Trade and other receivables from exchange transactions		–	48 798	47 492	54 717	47 492
Receivables from non-exchange transactions		–	29 994	33 401	29 954	33 401
Current portion of non-current receivables		–	2 637	–	–	–
Inventory		–	945	1 064	1 322	1 064
VAT		–	(0)	4 674	3 047	4 674
Other current assets		–	172	384	(270)	384
Total current assets		–	222 741	263 312	286 677	263 312
Non current assets						
Investments		–	58	33	–	33
Investment property		–	18 702	21 880	19 157	21 880
Property, plant and equipment		–	603 512	602 352	553 339	602 352
Biological assets						
Living and non-living resources						
Heritage assets		–	454	454	454	454
Intangible assets		–	3 404	3 391	2 778	3 391
Trade and other receivables from exchange transactions		–	13 709	11 951	11 892	11 951
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets						
Total non current assets		–	639 839	640 060	587 621	640 060
TOTAL ASSETS		–	862 580	903 372	874 298	903 372
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	9 657	(2 003)	7 264	(2 003)
Consumer deposits		–	5 275	5 652	5 913	5 652
Trade and other payables from exchange transactions		–	31 036	39 169	38 937	39 169
Trade and other payables from non-exchange transactions		–	6 343	3 720	11 545	3 720
Provision		–	40 813	31 293	16 846	31 293
VAT		–	630	4 324	8 580	4 324
Other current liabilities						
Total current liabilities		–	93 754	82 155	89 086	82 155
Non current liabilities						
Financial liabilities		–	109 716	131 021	93 557	131 021
Provision		–	109 883	122 514	127 673	122 514
Long term portion of trade payables						
Other non-current liabilities		–	39 945	35 606	36 324	35 606
Total non current liabilities		–	259 544	289 142	257 554	289 142
TOTAL LIABILITIES		–	353 298	371 297	346 640	371 297
NET ASSETS	2	–	509 282	532 075	527 658	532 075
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	473 914	489 497	485 079	489 497
Reserves and funds		–	35 368	42 579	42 579	42 579
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	509 282	532 075	527 658	532 075

WC013 Bergrevier - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	102 622	102 622	7 507	51 441	51 256	185	0%	102 622
Service charges		–	260 214	260 112	21 784	130 970	129 834	1 136	1%	260 112
Other revenue		–	21 921	21 921	4 524	22 308	5 559	16 749	301%	21 921
Transfers and Subsidies - Operational		–	92 430	92 865	21 181	51 219	54 372	(3 153)	-6%	92 865
Transfers and Subsidies - Capital		–	49 631	50 468	2 411	10 327	21 344	(11 017)	-52%	50 468
Interest		–	11 500	11 500	1 447	9 073	5 719	3 353	59%	11 500
Dividends								–		
Payments										
Suppliers and employees		–	(432 563)	(433 392)	(33 934)	(234 935)	(213 465)	21 470	-10%	(433 392)
Interest		–	(11 259)	(11 259)	–	–	(2 885)	(2 885)	100%	(11 259)
Transfers and Subsidies		–	(9 696)	(9 308)	–	–	(5 491)	(5 491)	100%	(9 308)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	84 800	85 529	24 920	40 403	46 244	5 841	13%	85 529
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	740	425	3	703	84	619	734%	425
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments		–	58	33	–	–	17	(17)	-100%	33
Payments										
Capital assets		–	(102 441)	(111 137)	(4 095)	(49 256)	(30 518)	18 738	-61%	(111 137)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(101 643)	(110 678)	(4 092)	(48 553)	(30 417)	18 135	-60%	(110 678)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing		–	30 910	37 464	–	–	–	–		37 464
Increase (decrease) in consumer deposits		–	5 275	5 652	52	261	–	261	#DIV/0!	5 652
Payments										
Repayment of borrowing		–	(14 360)	(13 967)	(1 477)	(1 477)	–	1 477	#DIV/0!	(13 967)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	21 825	29 148	(1 425)	(1 215)	–	1 215	#DIV/0!	29 148
NET INCREASE/ (DECREASE) IN CASH HELD		–	4 983	3 999	19 404	(9 365)	15 826			3 999
Cash/cash equivalents at beginning:		–	137 334	174 772	174 772	174 772	174 772			174 772
Cash/cash equivalents at month/year end:		–	142 316	178 771		165 407	190 598			178 771

WC013 Bergrivier - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Exchange Revenue			
	Service charges - Electricity	-11%		
	Service charges - Water	-6%		
	Service charges - Waste Water Management	-11%		
	Service charges - Waste management	1%		
	Sale of Goods and Rendering of Services	13%		
	Agency services	17%		
	Interest	0%		
	Interest earned from Receivables	#DIV/0!		
	Interest from Current and Non Current Assets	58%		
	Dividends	0%		
	Rent on Land	0%		
	Rental from Fixed Assets	-148%		
	Licence and permits	-94%		
	Operational Revenue	-27%		
	Non-Exchange Revenue			
	Property rates	10%		
	Surcharges and Taxes	0%		
	Fines, penalties and forfeits	283%		
	Licence and permits	0%		
	Transfers and subsidies - Operational	3%		
	Interest	-37%		
	Fuel Levy	0%		
	Operational Revenue	#DIV/0!		
	Gains on disposal of Assets	145%		
	Other Gains	-100%		
	Discontinued Operations	0%		
2	Expenditure By Type			
	Employee related costs	-10%		
	Remuneration of councillors	5%		
	Bulk purchases - electricity	-2%		
	Inventory consumed	-10%		
	Debt impairment	0%		
	Depreciation and amortisation	0%		
	Interest	39%		
	Contracted services	-36%		
	Transfers and subsidies	-5%		
	Irrecoverable debts written off	0%		
	Operational costs	-14%		
	Losses on Disposal of Assets	#DIV/0!		
	Other Losses	-100%		
3	Capital Expenditure			
	Governance and administration	147%		
	Community and public safety	10%		
	Economic and environmental services	270%		
	Trading services	-22%		
	Other			
4	Financial Position			
	Current assets	-29%		
	Non current assets	8%		
	Current liabilities	5%		
	Non current liabilities	1%		
5	Cash Flow			
	OPERATING ACTIVITIES			
	Receipts	3%		
	Payments	-6%		
	INVESTING ACTIVITIES			
	Receipts	598%		
	Payments	-61%		
	FINANCING ACTIVITIES			
	Receipts	#DIV/0!		
	Payments	#DIV/0!		
6	Measureable performance			
7	Municipal Entities			

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.0%	10.9%	5.6%	6.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	30.2%	33.7%	579.6%	87.2%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	38.6%	39.0%	35.6%	39.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	237.6%	320.5%	321.8%	320.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	149.5%	214.6%	222.2%	214.6%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	34.6%	34.1%	30.3%	34.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	6.4%	6.4%	4.5%	6.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	11.2%	11.2%	5.0%	6.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 770	1 995	887	771	627	571	3 533	7 668	19 822	13 170	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 625	976	644	446	325	266	867	4 507	12 655	6 411	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 954	2 767	2 676	929	810	2 874	3 639	24 439	46 087	32 690	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 745	920	581	537	504	473	2 735	8 469	15 962	12 716	-	-
Receivables from Exchange Transactions - Waste Management	1600	3 766	1 905	1 387	992	897	843	4 416	13 373	27 579	20 521	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	850	836	913	668	676	609	3 445	7 906	15 903	13 304	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(4 107)	101	117	82	57	76	319	3 500	144	4 034	-	-
Total By Income Source	2000	18 602	9 499	7 205	4 425	3 896	5 711	18 953	69 861	138 153	102 846	-	-
2022/23 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(96)	474	316	287	273	1 469	1 021	3 335	7 079	6 385	-	-
Commercial	2300	4 909	1 463	942	659	502	690	2 017	12 947	24 130	16 816	-	-
Households	2400	13 048	7 542	5 929	3 460	3 105	3 536	15 875	53 421	105 917	79 398	-	-
Other	2500	741	20	18	18	16	16	39	159	1 027	247	-	-
Total By Customer Group	2600	18 602	9 499	7 205	4 425	3 896	5 711	18 953	69 861	138 153	102 846	-	-

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
<u>Municipality</u>														
														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
<u>Entities</u>														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	72 148	71 647	22 429	50 842	50 295	547	1.1%	71 647
Local Government Equitable Share		-	63 544	63 544	21 181	47 658	47 657	1	0.0%	63 544
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		-	2 873	2 712	572	1 242	1 040	202	19.4%	2 712
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	1 550	1 550	283	499	394	105	26.6%	1 550
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	2 877	2 733	361	1 333	302	1 031	341.8%	2 733
Water Services Infrastructure Grant		-	1 304	1 109	32	111	902	(791)	-87.7%	1 109
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Rehabilitation Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	20 142	20 744	1 657	4 523	3 911	613	15.7%	20 744
Infrastructure		-	990	990	-	-	-	-	-	990
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	19 152	19 754	1 657	4 523	3 911	613	15.7%	19 754
Capacity Building		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	2 556	592	1 531	1 207	324	26.9%	2 556
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	2 556	592	1 531	1 207	324	26.9%	2 556
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other Grants Received		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	92 290	94 948	24 679	56 897	55 413	1 484	2.7%	94 948
Capital Transfers and Grants										
National Government:		-	22 362	20 096	1 630	6 659	3 867	2 792	72.2%	20 096
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	13 666	12 704	1 415	5 921	(481)	6 402	-1331.3%	12 704
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Urban Settlements Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	8 696	7 391	215	739	4 348	(3 609)	-83.0%	7 391
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	27 269	28 150	2	786	16 428	(15 641)	-95.2%	28 150
Infrastructure		-	25 223	25 223	-	-	14 000	(14 000)	-100.0%	25 223
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	2 046	2 927	2	786	2 428	(1 641)	-67.6%	2 927
Capacity Building		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Other grant providers:		-	240	425	46	46	84	(38)	-45.7%	425
[insert description]		-	240	425	46	46	84	(38)	-45.7%	425
Total Capital Transfers and Grants	5	-	49 871	48 671	1 677	7 492	20 379	(12 887)	-63.2%	48 671
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	142 161	143 619	26 356	64 389	75 792	(11 403)	-15.0%	143 619

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	34 700	34 529	2 620	16 012	17 103	(1 092)	-6.4%	34 529
Equitable Share		-	29 436	29 426	2 230	13 856	14 698	(843)	-5.7%	29 426
Energy Efficiency and Demand Side Management Grant								-		
Expanded Public Works Programme Integrated Grant		-	2 873	2 712	265	1 242	1 178	64	5.4%	2 712
Infrastructure Skills Development Grant								-		
Integrated City Development Grant								-		
Local Government Financial Management Grant		-	1 550	1 550	52	467	815	(347)	-42.7%	1 550
Municipal Demarcation Transition Grant								-		
Municipal Disaster Relief Grant								-		
Municipal Systems Improvement Grant								-		
Neighbourhood Development Partnership Grant								-		
Municipal Disaster Recovery Grant								-		
Rural Road Asset Management Systems Grant								-		
Municipal Infrastructure Grant		-	841	841	74	447	413	35	8.4%	841
Water Services Infrastructure Grant								-		
Public Transport Network Grant								-		
Urban Settlement Development Grant								-		
Integrated National Electrification Programme Grant								-		
Municipal Rehabilitation Grant								-		
Regional Bulk Infrastructure Grant								-		
Municipal Emergency Housing Grant								-		
Metro Informal Settlements Partnership Grant								-		
Integrated Urban Development Grant								-		
Programme and Project Preparation Support Grant								-		
Provincial Government:		-	20 393	20 995	650	4 569	10 009	(5 440)	-54.4%	20 995
Infrastructure		-	990	990	38	38	-	38	#DIV/0!	990
Infrastructure								-		
Capacity Building		-	19 403	20 005	612	4 531	10 009	(5 478)	-54.7%	20 005
Capacity Building								-		
District Municipality:		-	-	-	-	-	-	-		-
Infrastructure								-		
Infrastructure								-		
Capacity Building								-		
Capacity Building								-		
Other grant providers:		-	140	140	46	66	58	8	14.1%	140
Expenditure on Other Grants		-	140	140	46	66	58	8	14.1%	140
								-		
								-		
Total operating expenditure of Transfers and Grants:		-	55 233	55 664	3 316	20 647	27 170	(6 524)	-24.0%	55 664

WC013 Bergvrievier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure of Transfers and Grants										
National Government:		-	22 362	20 096	720	6 659	4 441	2 219	50.0%	20 096
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	13 666	12 704	583	5 921	4 993	928	18.6%	12 704
Neighbourhood Development Partnership Grant										
Rural Road Asset Management Systems Grant										
Urban Settlement Development Grant										
Integrated City Development Grant										
Municipal Disaster Recovery Grant										
Energy Efficiency and Demand Side Management Grant										
Local Government Financial Management Grant										
Public Transport Network Grant										
Regional Bulk Infrastructure Grant										
Water Services Infrastructure Grant		-	8 696	7 391	136	739	(552)	1 291	-233.8%	7 391
Infrastructure Skills Development Grant										
Municipal Disaster Relief Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Provincial Government:		-	27 269	28 150	436	12 880	420	12 459	2963.3%	28 150
Infrastructure		-	25 223	25 223	436	12 094	-	12 094	#DIV/0!	25 223
Infrastructure										
Capacity Building		-	2 046	2 927	-	786	420	366	87.0%	2 927
Capacity Building										
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure										
Infrastructure										
Capacity Building										
Capacity Building										
Other grant providers:		-	240	2 648	22	1 378	1 374	3	0.2%	2 648
Expenditure on Oteher Grants		-	240	2 648	22	1 378	1 374	3	0.2%	2 648
Total capital expenditure of Transfers and Grants		-	49 871	50 894	1 178	20 917	6 235	14 681	235.5%	50 894
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	105 104	106 558	4 494	41 564	33 406	8 158	24.4%	106 558

WC013 Bergrivier - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

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

WC013 Bergrivier - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

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

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Senior Managers of Entities	1									
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Senior Managers of Entities	2							-		
% increase	4	-	-	-	-	-	-	-		-
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Other Staff of Entities								-		
% increase	4	-	-	-	-	-	-	-		-
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	189 669	188 316	13 784	86 712	95 475	(8 764)	-9%	188 316
% increase	4	-	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	182 396	181 043	13 211	83 012	91 965	(8 953)	-10%	181 043

WC013 Bergrivier - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2023/24											2023/24 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		6 686	10 410	10 403	8 909	7 527	7 507	8 615	8 536	8 545	8 541	8 585	8 358	102 622	109 800	116 368
Service charges - Electricity revenue		14 227	18 345	12 646	11 418	14 606	14 050	13 840	13 911	13 891	13 870	13 886	11 640	166 329	183 695	200 203
Service charges - Water revenue		3 009	3 113	3 054	3 033	3 101	3 158	3 436	3 459	3 444	3 440	3 434	5 655	41 337	44 517	47 733
Service charges - Waste Water Management		1 387	1 525	1 445	1 899	1 512	1 513	1 502	1 410	1 409	1 433	1 418	741	17 194	18 708	20 431
Service charges - Waste Mangement		2 590	2 958	2 892	3 441	2 983	3 063	2 974	2 953	2 968	2 941	2 947	2 643	35 354	41 217	45 105
Rental of facilities and equipment		17	15	23	20	21	13	8	2 358	115	(79)	(73)	(769)	1 669	1 768	1 872
Interest earned - external investments		1 342	1 844	1 477	1 541	1 423	1 447	974	925	985	979	1 052	(2 487)	11 500	12 550	13 303
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits		0	24	10	5	4	5	3	41	128	84	2 972	1 219	4 495	4 721	4 957
Licences and permits		0	0	0	0	0	-	18	9	7	6	8	34	82	87	92
Agency services		-	-	-	-	-	-	1 148	454	310	163	595	2 254	4 925	5 172	5 431
Transfers and Subsidies - Operational		26 477	2 269	-	-	1 292	21 181	38	12 954	17 219	4 990	3 256	2 756	92 430	88 275	162 025
Other revenue		2 579	2 976	2 584	2 508	6 996	4 506	920	784	717	993	548	(15 362)	10 750	11 269	11 600
Cash Receipts by Source		58 314	43 480	34 533	32 774	39 467	56 443	33 474	47 793	49 738	37 361	38 629	16 682	488 688	521 779	629 120
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		4 757	-	926	2 233	-	2 411	87	4 872	3 782	9 605	8 467	12 490	49 631	24 129	21 111
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	17	136	17	131	24	(84)	240	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	700	-	3	-	-	-	-	-	(203)	500	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	30 910	30 910	29 700	29 700
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	3	3	3	3	3	44	58	(35)	(37)
Total Cash Receipts by Source		63 071	43 480	35 459	35 707	39 467	58 857	33 581	52 804	53 540	47 100	47 122	59 838	570 026	575 572	679 894
Cash Payments by Type																
Employee related costs		13 336	13 517	14 056	13 859	21 432	14 105	(2 460 119)	16 004	(4 502 851)	146 100	(9 167 729)	16 066 111	187 822	195 267	206 905
Remuneration of councillors		-	-	-	-	-	-	(626)	(626)	(626)	(628)	(628)	3 135	-	-	-
Interest		-	-	-	-	-	-	77	77	77	77	77	10 873	11 259	11 898	12 323
Bulk purchases - Electricity		15 055	19 563	19 908	15 169	11 736	11 590	10 093	10 932	11 961	10 940	11 135	(18 867)	129 216	145 626	161 354
Acquisitions - water & other inventory		-	704	792	315	312	2 309	1 165	1 101	9 133	1 123	2 213	4 068	23 235	16 232	16 980
Contracted services		-	-	-	-	-	-	2	2	2	2	2	46 450	46 458	44 730	113 027
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	411	1 139	271	904	860	6 112	9 696	18 379	27 472
Other expenditure		13 867	5 488	7 323	7 180	7 353	5 930	9 116	6 162	8 792	9 177	7 985	(42 543)	45 832	49 989	52 443
Cash Payments by Type		42 258	39 273	42 080	36 523	40 833	33 934	(2 439 881)	34 790	(4 473 241)	167 695	(9 146 085)	16 075 340	453 518	482 121	590 504
Other Cash Flows/Payments by Type																
Capital assets		2 153	5 113	5 105	8 376	24 414	4 095	3 781	8 837	12 902	12 162	35 941	(20 437)	102 441	73 313	70 669
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	10	24	-	-	-	-	-	-	(34)	-	-	-
Total Cash Payments by Type		44 411	44 386	47 186	44 909	65 270	38 029	(2 436 100)	43 627	(4 460 339)	179 856	(9 110 145)	16 054 869	555 959	555 433	661 173
NET INCREASE/(DECREASE) IN CASH HELD		18 661	(906)	(11 726)	(9 202)	(25 804)	20 828	2 469 681	9 178	4 513 879	(132 756)	9 157 267	(15 995 031)	14 067	20 139	18 721
Cash/cash equivalents at the month/year beginning:		174 772	193 433	192 527	180 801	171 598	145 794	166 623	2 636 304	2 645 481	7 159 360	7 026 604	16 183 870	174 772	188 840	208 979
Cash/cash equivalents at the month/year end:		193 433	192 527	180 801	171 598	145 794	166 623	2 636 304	2 645 481	7 159 360	7 026 604	16 183 870	188 840	188 840	208 979	227 700

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	2 770	2 654	709	709	2 654	1 944	73.3%	1%
August	-	3 435	4 236	4 480	5 189	6 890	1 701	24.7%	5%
September	-	5 758	6 559	5 820	11 009	13 449	2 439	18.1%	11%
October	-	4 483	5 284	6 817	17 827	18 733	906	4.8%	17%
November	-	6 803	7 604	22 442	40 269	26 337	(13 932)	-52.9%	39%
December	-	3 380	4 181	2 701	42 970	30 518	(12 452)	-40.8%	42%
January	-	2 980	3 781	-	-	34 299	-	-	-
February	-	8 036	8 837	-	-	43 136	-	-	-
March	-	12 101	12 902	-	-	56 038	-	-	-
April	-	11 361	12 162	-	-	68 199	-	-	-
May	-	35 139	35 941	-	-	104 140	-	-	-
June	-	6 196	6 997	-	-	111 137	-	-	-
Total Capital expenditure	-	102 441	111 137	42 970					

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	1 030	1 030	22	195	90	(105)	-116.8%	1 030
Servitudes								-		
Licences and Rights		-	1 030	1 030	22	195	90	(105)	-116.8%	1 030
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
<i>Solid Waste Licenses</i>								-		
<i>Computer Software and Applications</i>		-	1 030	1 030	22	195	90	(105)	-116.8%	1 030
<i>Load Settlement Software Applications</i>								-		
<i>Unspecified</i>								-		
Computer Equipment		-	1 510	1 510	-	787	740	(47)	-6.3%	1 510
Computer Equipment		-	1 510	1 510	-	787	740	(47)	-6.3%	1 510
Furniture and Office Equipment		-	885	1 216	8	81	601	520	86.5%	1 216
Furniture and Office Equipment		-	885	1 216	8	81	601	520	86.5%	1 216
Machinery and Equipment		-	5 316	6 175	607	1 998	2 265	268	11.8%	6 175
Machinery and Equipment		-	5 316	6 175	607	1 998	2 265	268	11.8%	6 175
Transport Assets		-	4 426	4 426	-	2 683	-	(2 683)	#DIV/0!	4 426
Transport Assets		-	4 426	4 426	-	2 683	-	(2 683)	#DIV/0!	4 426
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Capital Expenditure on new assets	1	-	70 707	72 758	1 503	29 905	17 732	(12 174)	-68.7%	72 758

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>										
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		-	300	300	-	298	-	(298)	#DIV/0!	300
Computer Equipment		-	300	300	-	298	-	(298)	#DIV/0!	300
Furniture and Office Equipment		-	125	125	7	90	95	5	4.8%	125
Furniture and Office Equipment		-	125	125	7	90	95	5	4.8%	125
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on renewal of existing assets	1	-	11 899	16 298	230	6 332	5 205	(1 128)	-21.7%	16 298

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	6 020	6 020	255	2 365	2 373	8	0.3%	6 020
Roads Infrastructure		-	1 689	1 689	53	640	346	(294)	-84.8%	1 689
Roads		-	1 689	1 689	53	640	346	(294)	-84.8%	1 689
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	371	371	15	114	154	40	26.1%	371
Drainage Collection								-		
Storm water Conveyance		-	371	371	15	114	154	40	26.1%	371
Attenuation								-		
Electrical Infrastructure		-	2 578	2 578	122	1 303	1 324	21	1.5%	2 578
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks		-	2 578	2 578	122	1 303	1 324	21	1.5%	2 578
Capital Spares								-		
Water Supply Infrastructure		-	800	800	65	260	297	37	12.5%	800
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution		-	800	800	65	260	297	37	12.5%	800
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	565	565	-	48	243	195	80.2%	565
Pump Station								-		
Reticulation		-	565	565	-	48	243	195	80.2%	565
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	17	17	-	-	8	8	100.0%	17
Landfill Sites		-	17	17	-	-	8	8	100.0%	17
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines								-		
Rail Structures								-		
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
MV Substations								-		
LV Networks								-		
Capital Spares								-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps								-		
Piers								-		
Revetments								-		
Promenades								-		
Capital Spares								-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres								-		
Core Layers								-		
Distribution Layers								-		
Capital Spares								-		
Community Assets		-	15 109	15 003	892	5 544	7 204	1 660	23.0%	15 003
Community Facilities		-	10 852	10 778	705	4 434	5 318	884	16.6%	10 778

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Halls								-		
Centres								-		
Crèches								-		
Clinics/Care Centres								-		
Fire/Ambulance Stations								-		
Testing Stations								-		
Museums								-		
Galleries								-		
Theatres								-		
Libraries								-		
Cemeteries/Crematoria		-	950	965	57	384	428	44	10.3%	965
Police								-		
Purls		-	9 902	9 813	647	4 049	4 890	840	17.2%	9 813
Public Open Space								-		
Nature Reserves								-		
Public Ablution Facilities								-		
Markets								-		
Stalls								-		
Abattoirs								-		
Airports								-		
Taxi Ranks/Bus Terminals								-		
Capital Spares								-		
Sport and Recreation Facilities		-	4 257	4 225	187	1 110	1 886	776	41.1%	4 225
Indoor Facilities		-	4 257	4 225	187	1 110	1 886	776	41.1%	4 225
Outdoor Facilities								-		
Capital Spares								-		
Heritage assets		-	-	-	-	-	-	-		-
Monuments								-		
Historic Buildings								-		
Works of Art								-		
Conservation Areas								-		
Other Heritage								-		
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Other assets		-	7 403	7 403	319	2 367	3 500	1 133	32.4%	7 403
Operational Buildings		-	7 292	7 292	318	2 366	3 436	1 070	31.1%	7 292
Municipal Offices		-	7 292	7 292	318	2 366	3 436	1 070	31.1%	7 292
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops								-		
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing		-	111	111	1	1	64	62	98.0%	111
Staff Housing								-		
Social Housing		-	111	111	1	1	64	62	98.0%	111
Capital Spares								-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>										
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		-	380	380	-	1	80	79	99.3%	380
Computer Equipment		-	380	380	-	1	80	79	99.3%	380
Furniture and Office Equipment		-	33	33	-	-	14	14	100.0%	33
Furniture and Office Equipment		-	33	33	-	-	14	14	100.0%	33
Machinery and Equipment		-	1 175	1 240	60	644	474	(169)	-35.7%	1 240
Machinery and Equipment		-	1 175	1 240	60	644	474	(169)	-35.7%	1 240
Transport Assets		-	3 625	3 615	123	1 409	1 755	346	19.7%	3 615
Transport Assets		-	3 625	3 615	123	1 409	1 755	346	19.7%	3 615
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Repairs and Maintenance Expenditure	1	-	33 745	33 694	1 648	12 329	15 400	3 070	19.9%	33 694

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	24 556	24 556	2 046	12 278	12 278	-		24 556
Roads Infrastructure		-	3 749	3 749	312	1 875	1 875	-		3 749
Roads		-	3 749	3 749	312	1 875	1 875	-		3 749
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	427	427	36	213	213	-		427
Drainage Collection		-	427	427	36	213	213	-		427
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	2 371	2 371	198	1 185	1 185	-		2 371
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	2 371	2 371	198	1 185	1 185	-		2 371
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	3 161	3 161	263	1 581	1 581	-		3 161
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	3 161	3 161	263	1 581	1 581	-		3 161
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		-	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	3 484	3 484	290	1 742	1 742	-		3 484
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	3 484	3 484	290	1 742	1 742	-		3 484
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	11 364	11 364	947	5 682	5 682	-		11 364
Landfill Sites		-	10 744	10 744	895	5 372	5 372	-		10 744
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		-	620	620	52	310	310	-		620
Waste Separation Facilities		-	-	-	-	-	-	-		-
Electricity Generation Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Rail Structures		-	-	-	-	-	-	-		-
Rail Furniture		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revetments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Community Assets		-	1 868	1 868	156	934	934	-		1 868
Community Facilities		-	1 112	1 112	93	556	556	-		1 112

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Halls		-	254	254	21	127	127	-		254
Centres		-	330	330	28	165	165	-		330
Crèches		-						-		
Clinics/Care Centres		-						-		
Fire/Ambulance Stations		-						-		
Testing Stations		-						-		
Museums		-						-		
Galleries		-						-		
Theatres		-						-		
Libraries		-	89	89	7	45	45	-		89
Cemeteries/Crematoria		-	179	179	15	90	90	-		179
Police		-						-		
Purls		-						-		
Public Open Space		-	260	260	22	130	130	-		260
Nature Reserves		-						-		
Public Ablution Facilities		-						-		
Markets		-						-		
Stalls		-						-		
Abattoirs		-						-		
Airports		-						-		
Taxi Ranks/Bus Terminals		-						-		
Capital Spares		-						-		
Sport and Recreation Facilities		-	756	756	63	378	378	-		756
Indoor Facilities		-	756	756	63	378	378	-		756
Outdoor Facilities		-						-		
Capital Spares		-						-		
Heritage assets		-						-		
Monuments		-						-		
Historic Buildings		-						-		
Works of Art		-						-		
Conservation Areas		-						-		
Other Heritage		-						-		
Investment properties		-	18	18	2	9	9	-		18
Revenue Generating		-	18	18	2	9	9	-		18
Improved Property		-						-		
Unimproved Property		-	18	18	2	9	9	-		18
Non-revenue Generating		-						-		
Improved Property		-						-		
Unimproved Property		-						-		
Other assets		-	589	589	49	294	294	-		589
Operational Buildings		-	589	589	49	294	294	-		589
Municipal Offices		-	589	589	49	294	294	-		589
Pay/Enquiry Points		-						-		
Building Plan Offices		-						-		
Workshops		-						-		
Yards		-						-		
Stores		-						-		
Laboratories		-						-		
Training Centres		-						-		
Manufacturing Plant		-						-		
Depots		-						-		
Capital Spares		-						-		
Housing		-						-		
Staff Housing		-						-		
Social Housing		-						-		
Capital Spares		-						-		
Biological or Cultivated Assets		-						-		
Biological or Cultivated Assets		-						-		

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	445	445	37	222	222	-		445
Servitudes								-		
Licences and Rights		-	445	445	37	222	222	-		445
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
<i>Solid Waste Licenses</i>								-		
<i>Computer Software and Applications</i>		-	445	445	37	222	222	-		445
<i>Load Settlement Software Applications</i>								-		
<i>Unspecified</i>								-		
Computer Equipment		-	731	731	61	365	365	-		731
Computer Equipment		-	731	731	61	365	365	-		731
Furniture and Office Equipment		-	980	980	82	490	490	-		980
Furniture and Office Equipment		-	980	980	82	490	490	-		980
Machinery and Equipment		-	1 048	1 048	87	524	524	-		1 048
Machinery and Equipment		-	1 048	1 048	87	524	524	-		1 048
Transport Assets		-	2 421	2 421	202	1 210	1 210	-		2 421
Transport Assets		-	2 421	2 421	202	1 210	1 210	-		2 421
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Depreciation	1	-	32 656	32 656	2 721	16 328	16 328	-		32 656

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Halls								-		
Centres								-		
Crèches								-		
Clinics/Care Centres								-		
Fire/Ambulance Stations								-		
Testing Stations		-	-	-	-	-	-	-		-
Museums								-		
Galleries								-		
Theatres								-		
Libraries								-		
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police								-		
Purls								-		
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves								-		
Public Ablution Facilities								-		
Markets								-		
Stalls								-		
Abattoirs								-		
Airports								-		
Taxi Ranks/Bus Terminals								-		
Capital Spares								-		
Sport and Recreation Facilities		-	2 520	2 520	-	-	1 200	1 200	100.0%	2 520
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	2 520	2 520	-	-	1 200	1 200	100.0%	2 520
Capital Spares								-		
Heritage assets		-	-	-	-	-	-	-		-
Monuments								-		
Historic Buildings								-		
Works of Art								-		
Conservation Areas								-		
Other Heritage								-		
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Other assets		-	780	780	-	22	580	558	96.2%	780
Operational Buildings		-	780	780	-	22	580	558	96.2%	780
Municipal Offices		-	-	-	-	-	-	-		-
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops		-	780	780	-	22	580	558	96.2%	780
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing		-	-	-	-	-	-	-		-
Staff Housing								-		
Social Housing								-		
Capital Spares								-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	90	90	-	-	90	90	100.0%	90
Machinery and Equipment		-	90	90	-	-	90	90	100.0%	90
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on upgrading of existing assets	1	-	19 834	22 080	968	6 732	7 582	849	11.2%	22 080

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

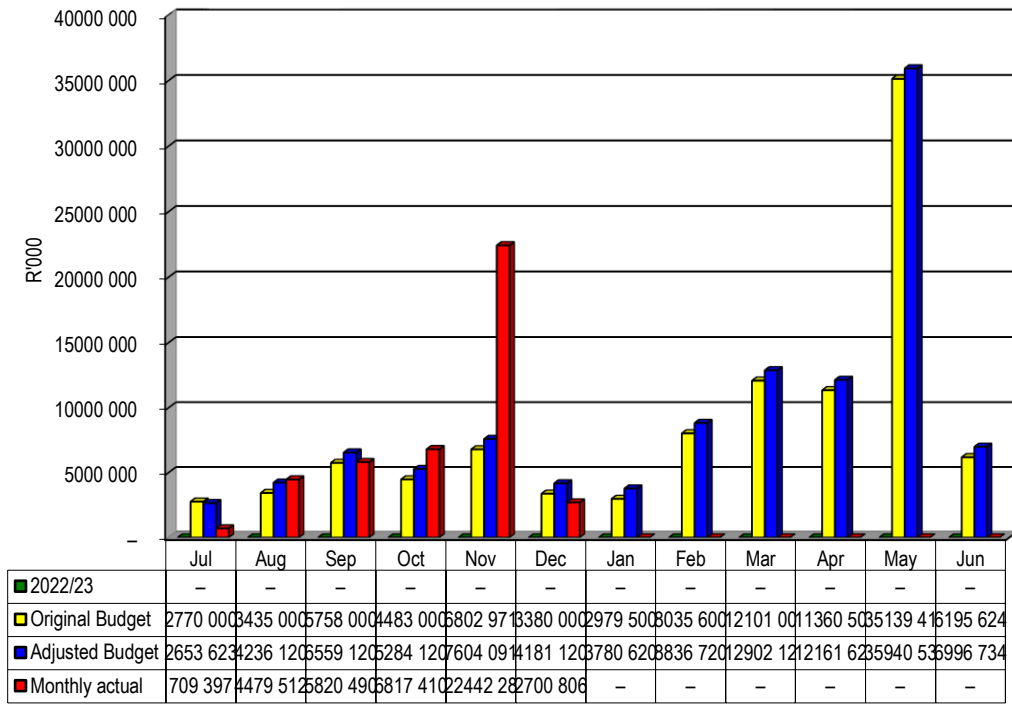


Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target

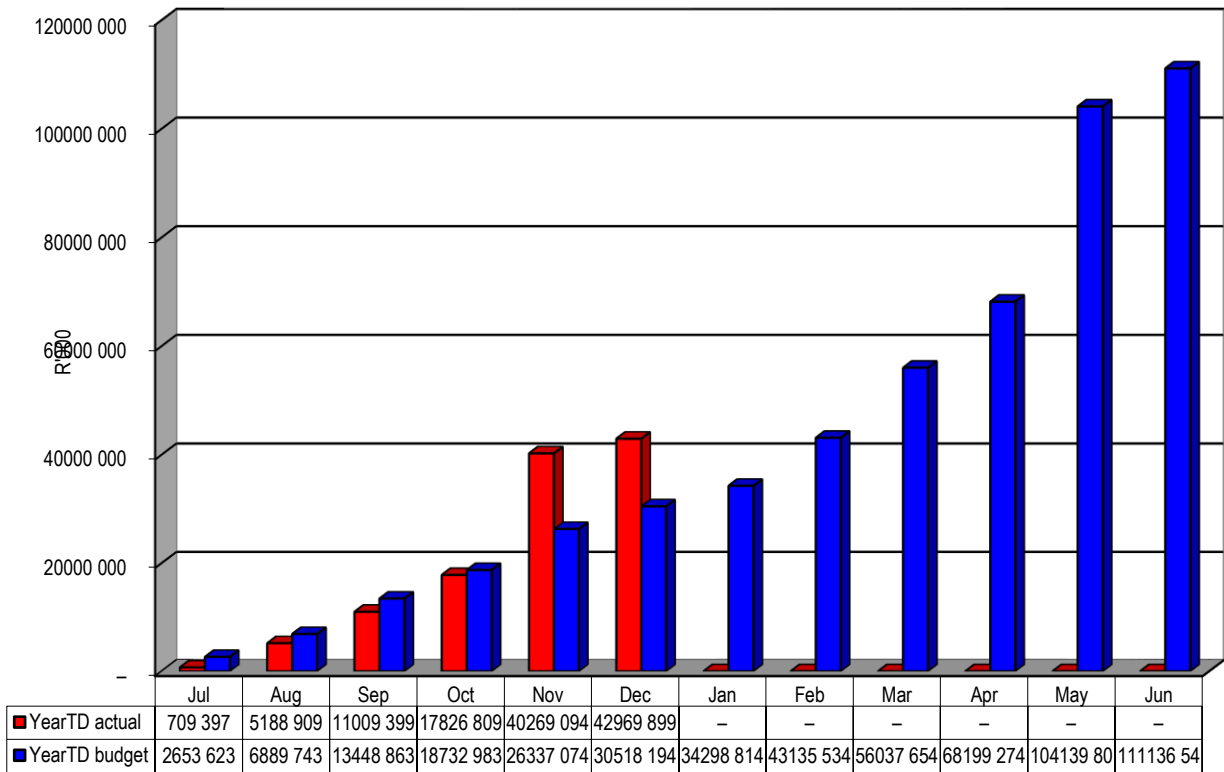
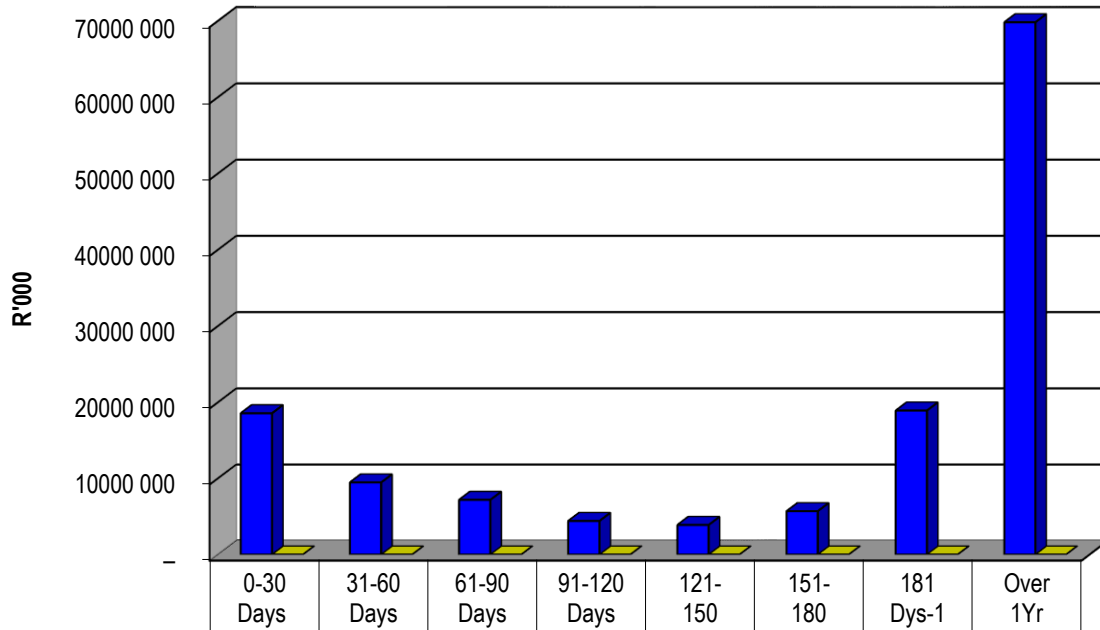
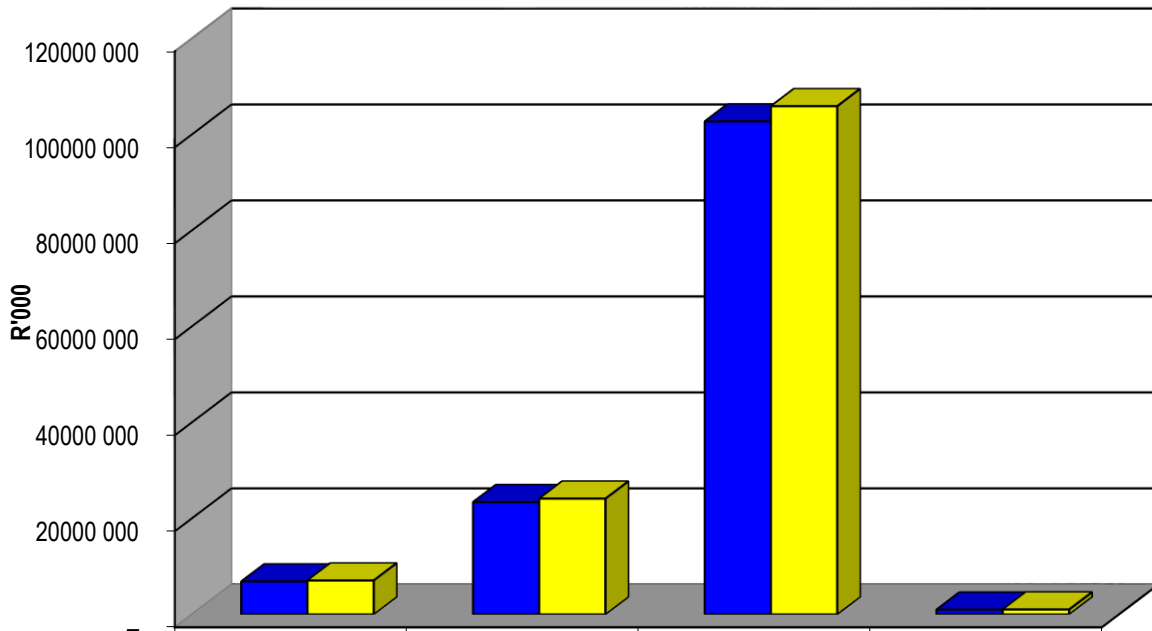


Chart C3 Aged Consumer Debtors Analysis



	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
■ Budget Year 2023/24	18602 29	9498 954	7205 340	4424 602	3896 254	5711 095	18952 63	69861 44
■ 2022/23	-	-	-	-	-	-	-	-

Chart C4 Consumer Debtors (total by Debtor Customer Category)



	Organs of State	Commercial	Households	Other
■ 2022/23	6866 754	23405 678	102739 590	996 015
■ Budget Year 2023/24	7079 128	24129 565	105917 103	1026 820

