

Bergrivier Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement August 2017

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for August 2017 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.

Section 2 - Resolutions

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for August 2017.

Section 3 – Executive Summary

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.

The municipality has implemented a new financial system with effect from 01 July 2017 in line with the Regulations on the Municipal Standard Chart of Accounts (mSCOA). The new system is called Phoenix and is supplied by Vesta Technical Solutions (Pty) Ltd.

Capital Expenditure:

The total capital expenditure as at 31 August 2017 amounts to R 1,011 million of the approved capital budget of R 31,320 million.

Refer to Table C5 for more detail.

3.2.2 Reports, tables, charts & explanations

Summary tables or charts are included under the section Other Supporting Documentation.

3.3 Material variances from SDBIP

There are no material variances between the year to date budget and the year to date actual.

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergvriev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.8%	0.0%	0.0%	5.5%
Borrowed funding of 'low n' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	19.4%	0.0%	5.4%	19.4%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	27.1%	0.0%	19.8%	27.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	232.0%	0.0%	280.0%	232.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	339.8%	0.0%	533.0%	339.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	165.5%	0.0%	301.7%	165.5%
Revenue Management							
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%	23.2%	0.0%	137.2%	23.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	37.1%	0.0%	32.2%	37.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	10.0%	0.0%	0.0%	5.6%
IDP regulation financial viability indicators							
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						

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M02 August

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	62,946	-	3,971	19,693	10,491	9,202	88%	62,946
Service charges	-	167,921	-	17,379	27,581	27,987	(406)	-1%	167,921
Investment revenue	-	4,973	-	-	-	829	(829)	-100%	4,973
Transfers and subsidies	-	61,021	-	-	(0)	10,170	(10,170)	-100%	61,021
Other own revenue	-	24,820	-	1,396	2,179	4,137	(1,957)	-47%	24,820
Total Revenue (excluding capital transfers and contributions)	-	321,682	-	22,747	49,453	53,614	(4,161)	-8%	321,682
Employee costs	-	119,262	-	7,929	15,908	19,877	(3,969)	-20%	119,262
Remuneration of Councillors	-	5,671	-	428	854	945	(92)	-10%	5,671
Depreciation & asset impairment	-	19,902	-	-	-	3,317	(3,317)	-100%	19,902
Finance charges	-	12,299	-	-	-	2,050	(2,050)	-100%	12,299
Materials and bulk purchases	-	94,627	-	10,990	11,064	15,771	(4,707)	-30%	94,627
Transfers and subsidies	-	4,398	-	571	571	733	(162)	-22%	4,398
Other expenditure	-	72,515	-	1,996	3,007	12,086	(9,079)	-75%	72,515
Total Expenditure	-	328,673	-	21,913	31,403	54,779	(23,375)	-43%	328,673
Surplus/(Deficit)	-	(6,991)	-	833	18,049	(1,165)	19,215	-1649%	(6,991)
Transfers and subsidies - capital (monetary allocation)	-	14,023	-	-	-	2,337	(2,337)	-100%	14,023
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	7,032	-	833	18,049	1,172	16,878	1440%	7,032
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	7,032	-	833	18,049	1,172	16,878	1440%	7,032
Capital expenditure & funds sources									
Capital expenditure	-	31,320	-	781	1,011	5,220	(4,209)	-81%	31,320
Capital transfers recognised	-	14,023	-	386	508	2,337	(1,829)	-78%	14,023
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	6,080	-	55	55	1,013	(958)	-95%	6,080
Internally generated funds	-	11,217	-	341	447	1,869	(1,422)	-76%	11,217
Total sources of capital funds	-	31,320	-	781	1,011	5,220	(4,209)	-81%	31,320
Financial position									
Total current assets	-	144,505	-	-	159,489	-	-	-	144,505
Total non current assets	-	378,052	-	-	360,233	-	-	-	378,052
Total current liabilities	-	42,529	-	-	29,923	-	-	-	42,529
Total non current liabilities	-	169,519	-	-	151,645	-	-	-	169,519
Community wealth/Equity	-	310,509	-	-	338,155	-	-	-	310,509
Cash flows									
Net cash from (used) operating	-	33,176	-	10,857	9,222	5,529	(3,693)	-67%	33,176
Net cash from (used) investing	-	(31,540)	-	(781)	(1,011)	(5,257)	(4,246)	81%	(31,540)
Net cash from (used) financing	-	1,737	-	-	-	289	289	100%	1,737
Cash/cash equivalents at the month/year end	-	70,406	-	-	90,292	67,595	(22,697)	-34%	85,454
Debtors & creditors 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	Total
Debtors Age Analysis									
Total By Income Source	18,789	17,911	3,810	2,439	1,882	56,040	-	-	100,871
Creditors Age Analysis									
Total Creditors	185	-	-	-	-	-	-	-	185

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

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

WC013 Bergvriër - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		-	100,941	-	4,734	21,111	16,824	4,287	25%	100,941
Executive and council		-	26,298	-	-	-	4,383	(4,383)	-100%	26,298
Finance and administration		-	74,643	-	4,734	21,111	12,440	8,670	70%	74,643
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	23,174	-	162	221	3,862	(3,641)	-94%	23,174
Community and social services		-	6,886	-	49	67	1,148	(1,080)	-94%	6,886
Sport and recreation		-	4,423	-	113	154	737	(583)	-79%	4,423
Public safety		-	5	-	-	-	1	(1)	-100%	5
Housing		-	11,860	-	-	-	1,977	(1,977)	-100%	11,860
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	19,105	-	458	525	3,184	(2,659)	-84%	19,105
Planning and development		-	3,621	-	58	122	603	(482)	-80%	3,621
Road transport		-	15,484	-	400	403	2,581	(2,177)	-84%	15,484
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	192,485	-	17,484	27,715	32,081	(4,366)	-14%	192,485
Energy sources		-	109,911	-	13,154	18,738	18,318	420	2%	109,911
Water management		-	30,871	-	1,864	4,080	5,145	(1,065)	-21%	30,871
Waste water management		-	28,165	-	500	989	4,694	(3,706)	-79%	28,165
Waste management		-	23,539	-	1,966	3,909	3,923	(14)	0%	23,539
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	335,705	-	22,839	49,573	55,951	(6,378)	-11%	335,705
Expenditure - Functional										
Governance and administration		-	61,693	-	4,603	8,339	10,282	(1,943)	-19%	61,693
Executive and council		-	14,573	-	1,488	2,146	2,429	(283)	-12%	14,573
Finance and administration		-	47,121	-	3,115	6,193	7,853	(1,660)	-21%	47,121
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	41,153	-	1,577	2,976	6,859	(3,883)	-57%	41,153
Community and social services		-	9,120	-	448	875	1,520	(645)	-42%	9,120
Sport and recreation		-	16,269	-	954	1,824	2,711	(888)	-33%	16,269
Public safety		-	1,283	-	98	135	214	(79)	-37%	1,283
Housing		-	14,480	-	77	143	2,413	(2,271)	-94%	14,480
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	58,538	-	3,159	5,589	9,756	(4,167)	-43%	58,538
Planning and development		-	13,826	-	678	1,174	2,304	(1,130)	-49%	13,826
Road transport		-	44,711	-	2,481	4,415	7,452	(3,037)	-41%	44,711
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	167,289	-	12,667	14,619	27,882	(13,262)	-48%	167,289
Energy sources		-	110,103	-	10,252	10,899	18,350	(7,451)	-41%	110,103
Water management		-	21,728	-	1,086	1,491	3,621	(2,130)	-59%	21,728
Waste water management		-	12,110	-	285	499	2,018	(1,519)	-75%	12,110
Waste management		-	23,348	-	1,043	1,730	3,891	(2,162)	-56%	23,348
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	328,673	-	22,005	31,523	54,779	(23,256)	-42%	328,673
Surplus/ (Deficit) for the year		-	7,032	-	833	18,049	1,172	16,878	1440%	7,032

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

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

WC013 Bergvriër - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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 - Municipal Manager		-	26,917	-	-	-	4,486	(4,486)	-100.0%	26,917
Vote 2 - Finance		-	73,460	-	4,733	21,109	12,243	8,865	72.4%	73,460
Vote 3 - Corporate Services		-	2,558	-	59	124	426	(302)	-71.0%	2,558
Vote 4 - Technical Services		-	195,948	-	17,485	27,715	32,658	(4,943)	-15.1%	195,948
Vote 5 - Community Services		-	36,822	-	562	625	6,137	(5,512)	-89.8%	36,822
Total Revenue by Vote	2	-	335,705	-	22,839	49,573	55,951	(6,378)	-11.4%	335,705
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	23,474	-	1,990	3,045	3,912	(867)	-22.2%	23,474
Vote 2 - Finance		-	15,685	-	1,534	3,335	2,614	720	27.6%	15,685
Vote 3 - Corporate Services		-	30,139	-	1,665	3,007	5,023	(2,017)	-40.1%	30,139
Vote 4 - Technical Services		-	200,708	-	14,646	18,116	33,451	(15,335)	-45.8%	200,708
Vote 5 - Community Services		-	58,667	-	2,170	4,021	9,778	(5,757)	-58.9%	58,667
Total Expenditure by Vote	2	-	328,673	-	22,005	31,523	54,779	(23,256)	-42.5%	328,673
Surplus/ (Deficit) for the year	2	-	7,032	-	833	18,049	1,172	16,878	1440.2%	7,032

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	62,946	-	3,971	19,693	10,491	9,202	88%	62,946
Service charges - electricity revenue		-	108,363	-	13,146	18,730	18,061	669	4%	108,363
Service charges - water revenue		-	28,924	-	1,772	3,960	4,821	(861)	-18%	28,924
Service charges - sanitation revenue		-	11,497	-	500	988	1,916	(929)	-48%	11,497
Service charges - refuse revenue		-	19,137	-	1,962	3,903	3,189	714	22%	19,137
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	274	-	25	33	46	(12)	-27%	274
Interest earned - external investments		-	4,973	-	-	-	829	(829)	-100%	4,973
Interest earned - outstanding debtors		-	4,120	-	751	1,403	687	716	104%	4,120
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	10,021	-	13	17	1,670	(1,653)	-99%	10,021
Licences and permits		-	11	-	0	0	2	(1)	-79%	11
Agency services		-	3,820	-	397	397	637	(240)	-38%	3,820
Transfers and subsidies		-	61,021	-	-	(0)	10,170	(10,170)	-100%	61,021
Other revenue		-	6,574	-	210	329	1,096	(767)	-70%	6,574
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	321,682	-	22,747	49,453	53,614	(4,161)	-8%	321,682
Expenditure By Type										
Employee related costs		-	119,262	-	7,929	15,908	19,877	(3,969)	-20%	119,262
Remuneration of councillors		-	5,671	-	428	854	945	(92)	-10%	5,671
Debt impairment		-	12,445	-	-	-	2,074	(2,074)	-100%	12,445
Depreciation & asset impairment		-	19,902	-	-	-	3,317	(3,317)	-100%	19,902
Finance charges		-	12,299	-	-	-	2,050	(2,050)	-100%	12,299
Bulk purchases		-	83,556	-	9,930	9,994	13,926	(3,932)	-28%	83,556
Other materials		-	11,071	-	1,060	1,070	1,845	(775)	-42%	11,071
Contracted services		-	29,477	-	917	1,441	4,913	(3,472)	-71%	29,477
Transfers and subsidies		-	4,398	-	571	571	733	(162)	-22%	4,398
Other expenditure		-	30,593	-	1,079	1,566	5,099	(3,533)	-69%	30,593
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	328,673	-	21,913	31,403	54,779	(23,375)	-43%	328,673
Surplus/(Deficit)										
Transfers and subsidies - capital (inter-entity allocations)		-	(6,991)	-	833	18,049	(1,165)	19,215	(0)	(6,991)
(National / Provincial and District)		-	14,023	-	-	-	2,337	(2,337)	(0)	14,023
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) DEter capital transfers & contributions		-	7,032	-	833	18,049	1,172			7,032
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) DEter taxation		-	7,032	-	833	18,049	1,172			7,032
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	7,032	-	833	18,049	1,172			7,032
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	7,032	-	833	18,049	1,172			7,032

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

WC013 Bergervier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1,000	-	-	-	167	(167)	-100%	1,000
Vote 4 - Technical Services		-	1,845	-	-	-	308	(308)	-100%	1,845
Vote 5 - Community Services		-	765	-	-	-	128	(128)	-100%	765
Total Capital Multi-year expenditure	4,7	-	3,610	-	-	-	602	(602)	-100%	3,610
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	102	-	5	5	17	(12)	-72%	102
Vote 2 - Finance		-	1,290	-	202	309	215	94	44%	1,290
Vote 3 - Corporate Services		-	225	-	-	-	38	(38)	-100%	225
Vote 4 - Technical Services		-	22,632	-	574	697	3,772	(3,075)	-82%	22,632
Vote 5 - Community Services		-	3,461	-	-	-	577	(577)	-100%	3,461
Total Capital single-year expenditure	4	-	27,710	-	781	1,011	4,618	(3,607)	-78%	27,710
Total Capital Expenditure		-	31,320	-	781	1,011	5,220	(4,209)	-81%	31,320
Capital Expenditure - Functional Classification										
Governance and administration		-	2,559	-	207	314	427	(113)	-26%	2,559
Executive and council		-	100	-	5	5	17	(12)	-72%	100
Finance and administration		-	2,459	-	202	309	410	(101)	-25%	2,459
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	2,271	-	-	-	379	(379)	-100%	2,271
Community and social services		-	870	-	-	-	145	(145)	-100%	870
Sport and recreation		-	1,071	-	-	-	179	(179)	-100%	1,071
Public safety		-	320	-	-	-	53	(53)	-100%	320
Housing		-	10	-	-	-	2	(2)	-100%	10
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,147	-	76	76	1,191	(1,115)	-94%	7,147
Planning and development		-	1,212	-	18	18	202	(184)	-91%	1,212
Road transport		-	5,935	-	58	58	989	(931)	-94%	5,935
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	19,343	-	499	622	3,224	(2,602)	-81%	19,343
Energy sources		-	1,325	-	-	-	221	(221)	-100%	1,325
Water management		-	1,370	-	167	167	228	(62)	-27%	1,370
Waste water management		-	13,211	-	332	455	2,202	(1,747)	-79%	13,211
Waste management		-	3,437	-	-	-	573	(573)	-100%	3,437
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	31,320	-	781	1,011	5,220	(4,209)	-81%	31,320
Funded by:										
National Government		-	13,023	-	386	508	2,171	(1,662)	-77%	13,023
Provincial Government		-	1,000	-	-	-	167	(167)	-100%	1,000
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,023	-	386	508	2,337	(1,829)	-78%	14,023
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	6,080	-	55	55	1,013	(958)	-95%	6,080
Internally generated funds		-	11,217	-	341	447	1,869	(1,422)	-76%	11,217
Total Capital Funding		-	31,320	-	781	1,011	5,220	(4,209)	-81%	31,320

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2016/17	Budget Year 2017/18				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			64,046		90,292	64,046	
Call investment deposits			6,360			6,360	
Consumer debtors			65,248		44,783	65,248	
Other debtors			5,396		20,544	5,396	
Current portion of long-term receivables			-		1,314	-	
Inventory			3,455		2,556	3,455	
Total current assets			-	144,505	-	159,489	144,505
Non current assets							
Long-term receivables			3,890		1,221	3,890	
Investments			-			-	
Investment property			12,911		12,841	12,911	
Investments in Associate			-			-	
Property, plant and equipment			356,348		342,284	356,348	
Agricultural			-			-	
Biological assets			-			-	
Intangible assets			4,904		3,887	4,904	
Other non-current assets			-			-	
Total non current assets			-	378,052	-	360,233	378,052
TOTAL ASSETS			-	522,557	-	519,722	522,557
LIABILITIES							
Current liabilities							
Bank overdraft			-			-	
Borrowing			3,544		4,536	3,544	
Consumer deposits			3,392		3,271	3,392	
Trade and other payables			27,426		12,302	27,426	
Provisions			8,167		9,814	8,167	
Total current liabilities			-	42,529	-	29,923	42,529
Non current liabilities							
Borrowing			53,149		50,268	53,149	
Provisions			116,370		101,377	116,370	
Total non current liabilities			-	169,519	-	151,645	169,519
TOTAL LIABILITIES			-	212,048	-	181,568	212,048
NET ASSETS	2		-	310,509	-	338,155	310,509
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			287,600		320,199	287,600	
Reserves			22,909		17,955	22,909	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	310,509	-	338,155	310,509

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2016/17		Budget Year 2017/18						
		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		61,681			7,929	10,027	10,280	(253)	-2%	61,681
Service charges		164,544			14,751	26,764	27,424	(660)	-2%	164,544
Other revenue		11,061			5,974	10,165	1,843	8,321	451%	11,061
Government - operating		61,021					10,170	(10,170)	-100%	61,021
Government - capital		14,023					2,337	(2,337)	-100%	14,023
Interest		9,011					1,502	(1,502)	-100%	9,011
Dividends		-					-	-		-
Payments										
Suppliers and employees		(278,408)			(17,226)	(36,648)	(46,401)	(9,754)	21%	(278,408)
Finance charges		(5,357)					(893)	(893)	100%	(5,357)
Transfers and Grants		(4,398)			(571)	(1,087)	(733)	354	-48%	(4,398)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	33,176	-	10,857	9,222	5,529	(3,693)	-67%	33,176
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-					-	-		-
Decrease (Increase) in non-current debtors		(220)					(37)	37	-100%	(220)
Decrease (increase) other non-current receivables		-					-	-		-
Decrease (increase) in non-current investments		-					-	-		-
Payments										
Capital assets		(31,320)			(781)	(1,011)	(5,220)	(4,209)	81%	(31,320)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(31,540)	-	(781)	(1,011)	(5,257)	(4,246)	81%	(31,540)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-					-	-		-
Borrowing long term/refinancing		6,080					1,013	(1,013)	-100%	6,080
Increase (decrease) in consumer deposits		192					32	(32)	-100%	192
Payments										
Repayment of borrowing		(4,535)					(756)	(756)	100%	(4,535)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	1,737	-	-	-	289	289	100%	1,737
NET INCREASE/ (DECREASE) IN CASH HELD		-	3,374	-	10,076	8,211	562			3,374
Cash/cash equivalents at beginning:		67,032				82,080	67,032			82,080
Cash/cash equivalents at monthly year end:		-	70,406	-		90,292	67,595			85,454

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2017/18									Total over 90 days	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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,362	938	1,038	575	374	6,958			12,244	7,906		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,088	1,151	276	337	236	5,283			14,371	5,856		
Receivables from Non-ex change Transactions - Property Rates	1400	6,345	14,345	1,183	597	367	10,228			33,066	11,193		
Receivables from Ex change Transactions - Waste Water Management	1500	1,084	530	381	343	319	7,285			9,943	7,948		
Receivables from Ex change Transactions - Waste Management	1600	1,796	959	870	523	510	10,449			15,107	11,482		
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	2	2	1	1	30			39	33		
Interest on Arrear Debtor Accounts	1810	5	-	-	-	-	159			164	159		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-			-	-		
Other	1900	105	(13)	60	63	74	15,647			15,936	15,784		
Total By Income Source	2000	18,789	17,911	3,810	2,439	1,882	56,040	-	-	100,871	60,361	-	-
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	413	3,138	141	77	49	1,753			5,570	1,879		
Commercial	2300	-	-	-	-	-	-			-	-		
Households	2400	18,376	14,773	3,670	2,362	1,833	54,287			95,301	58,482		
Other	2500	-	-	-	-	-	-			-	-		
Total By Customer Group	2600	18,789	17,911	3,810	2,439	1,882	56,040	-	-	100,871	60,361	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2017/18								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	185									185	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	185	-	-	-	-	-	-	-	-	185	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
NO INVESTMENTS									
Municipality sub-total					-		-	-	-
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	41,999	-	-	16,647	7,000	9,647	137.8%	41,999
Local Government Equitable Share			37,144			15,477	6,191	9,286	150.0%	37,144
Finance Management			800			800	133	667		800
Municipal Systems Improvement										
Integrated National Electrification Program(Eskom)										
Integrated National Electrification Programme (Municipal) Grant										
EPWP Incentive	3		1,601				267	(267)	-100.0%	1,601
Municipal Infrastructure (MIG)			2,454			370	409	(39)	-9.6%	2,454
ACIP										
Provincial Government:		-	18,540	-	-	2,114	3,090	(976)	-31.6%	18,540
CDW - Operational Support Grant			37				6	(6)	-100.0%	37
Library Services			2,500			833	417	417		2,500
Maintenance of Proclaimed Roads			100				17	(17)	-100.0%	100
Financial Management Grant - Internal Audit	4									
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			3,843			1,281	641	641	100.0%	3,843
Finance Management			240				40	(40)		240
Development of Sport and Recreation Facilities										
Housing			11,820				1,970	(1,970)		11,820
Water Wiltewater										
Municipal Infrastructure Support Grant										
Financial Management Grant - Internal Audit										
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>West Coast DM - LED</i>										
Other grant providers:		-	482	-	-	-	80	(80)	-100.0%	482
SETA			482				80	(80)	-100.0%	482
Chieta										
Total Operating Transfers and Grants	5	-	61,021	-	-	18,761	10,170	8,591	84.5%	61,021
Capital Transfers and Grants										
National Government:		-	13,023	-	-	3,391	2,171	1,221	56.2%	13,023
Municipal Infrastructure (MIG)			12,273			2,641	2,046	596	29.1%	12,273
DME Electricity										
Integrated National Electrification Programme (Municipal) Grant										
Integrated National Electrification Programme (Eskom) Grant										
Municipal Systems Improvement										
Finance Management			750			750	125	625	500.0%	750
ACIP										
Provincial Government:		-	1,000	-	-	-	167	(167)	-100.0%	1,000
Housing										
Construction Sidewalks										
Human Settlements Development Grant										
Library Services										
Finance Management										
Regional Socio - Economic Project/Violence Prevention			1,000				167	(167)		1,000
District Municipality:		-	-	-	-	-	-	-	-	-
<i>West Coast DM - LED</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
SETA										
Cerebos										
Total Capital Transfers and Grants	5	-	14,023	-	-	3,391	2,337	1,054	45.1%	14,023
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	75,044	-	-	22,152	12,507	9,645	77.1%	75,044

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2016/17	Budget Year 2017/18							
		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:		-	41,999	-	3,202	6,431	7,000	(568)	-8.1%	41,999
Local Government Equitable Share			37,144		3,095	6,191	6,191	-		37,144
Finance Management			800		107	111	133	(22)	-16.4%	800
Municipal Systems Improvement										
Integrated National Electrification Program(Eskom)										
Integrated National Electrification Programme (Municipal) Grant										
EPWP Incentive			1,601		-	54	267	(213)	-79.8%	1,601
Municipal Infrastructure (MIG)			2,454		-	75	409	(334)		2,454
ACIP										
Provincial Government:		-	18,540	-	-	339	3,090	(2,751)	-89.0%	18,540
CDW - Operational Support Grant			37				6	(6)	-100.0%	37
Library Services			2,500				417	(417)	-100.0%	2,500
Maintenance of Proclaimed Roads			100				17	(17)	-100.0%	100
Financial Management Grant - Internal Audit										
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			3,843		-	339	641	(302)	-47.1%	3,843
Finance Management			240				40	(40)	-100.0%	240
Development of Sport and Recreation Facilities										
Housing			11,820				1,970	(1,970)	-100.0%	11,820
Water Wiltewater										
Municipal Infrastructure Support Grant										
Financial Management Grant - Internal Audit										
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading										
District Municipality:		-	-	-	-	-	-	-	-	-
West Coast DM - LED										
Other grant providers:		-	482	-	-	-	80	(80)	-100.0%	482
SETA			482				80	(80)	-100.0%	482
Chieta										
Total operating expenditure of Transfers and Grants:		-	61,021	-	3,202	6,770	10,170	(3,400)	-33.4%	61,021
Capital expenditure of Transfers and Grants										
National Government:		-	13,023	-	-	123	2,171	(2,048)	-94.3%	13,023
Municipal Infrastructure (MIG)			12,273			123	2,046	(1,923)	-94.0%	12,273
DME Electricity										
Integrated National Electrification Programme (Municipal) Grant										
Integrated National Electrification Programme (Eskom) Grant										
Municipal Systems Improvement			750				125	(125)	-100.0%	750
Finance Management										
ACIP										
Provincial Government:		-	1,000	-	-	-	167	(167)	-100.0%	1,000
Housing										
Construction Sidewalks										
Human Settlements Development Grant										
Library Services										
Finance Management										
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000				167	(167)	-100.0%	1,000
District Municipality:		-	-	-	-	-	-	-	-	-
West Coast DM - LED										
Other grant providers:		-	-	-	-	-	-	-	-	-
SETA										
Cerebos										
Total capital expenditure of Transfers and Grants		-	14,023	-	-	123	2,337	(2,214)	-94.7%	14,023
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	75,044	-	3,202	6,893	12,507	(5,614)	-44.9%	75,044

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

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4,210		313	627	702	(75)	-11%	4,210
Pension and UIF Contributions			379		33	67	63	4	6%	379
Medical Aid Contributions			79		1	3	13	(10)	-78%	79
Motor Vehicle Allowance			706		55	110	118	(8)	-6%	706
Cellphone Allowance			296		23	46	49	(4)	-8%	296
Housing Allowances										
Other benefits and allowances					6	8		8	#DIV/0!	
Sub Total - Councillors			5,671		433	860	945	(85)	-9%	5,671
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4,001		271	536	666,752.40	(131)	-20%	4,001
Pension and UIF Contributions			788		51	102	131	(30)	-22%	788
Medical Aid Contributions			174		8	15	29	(14)	-47%	174
Overtime										
Performance Bonus										
Motor Vehicle Allowance			599		43	86	100	(14)	-14%	599
Cellphone Allowance										
Housing Allowances			623		21	43	104	(61)	-59%	623
Other benefits and allowances			89		12	15	15	0	1%	89
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality			6,273		406	796	1,046	(249)	-24%	6,273
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			72,168		5,235	10,461	12,028	(1,567)	-13%	72,168
Pension and UIF Contributions			12,825		939	1,880	2,138	(258)	-12%	12,825
Medical Aid Contributions			5,147		469	943	858	85	10%	5,147
Overtime			3,448		419	767	575	193	34%	3,448
Performance Bonus										
Motor Vehicle Allowance			3,748		278	557	625	(68)	-11%	3,748
Cellphone Allowance										
Housing Allowances			1,044		74	149	174	(25)	-15%	1,044
Other benefits and allowances			10,758		482	904	1,793	(889)	-50%	10,758
Payments in lieu of leave			818		3	67	136	(69)	-50%	818
Long service awards			785				131	(131)	-100%	785
Post-retirement benefit obligations			2,248				375	(375)	-100%	2,248
Sub Total - Other Municipal Staff			112,989		7,899	15,728	18,831	(3,103)	-16%	112,989
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality			124,932		8,738	17,384	20,822	(3,438)	-17%	124,932
TOTAL SALARY, ALLOWANCES & BENEFITS			124,932		8,738	17,384	20,822	(3,438)	-17%	124,932
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			119,262		8,305	16,524	19,877	(3,353)	-17%	119,262

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2016/17	Budget Year 2017/18							
	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		900		230	230	900	670	74.5%	1%
August		1,380				2,280	-		
September		3,355				5,635	-		
October		4,484				10,119	-		
November		5,054				15,173	-		
December		2,880				18,053	-		
January		1,739				19,792	-		
February		1,761				21,553	-		
March		2,824				24,377	-		
April		2,015				26,392	-		
May		2,045				28,437	-		
June		2,883				31,320	-		
Total Capital expenditure	-	31,320	-	230					

10.2 Supporting Table C13a

WC013 Bergrievier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	2,285	-	56	56	381	325	85.3%	2,285
Roads Infrastructure		-	100	-	-	-	17	17	100.0%	100
Roads		-	100	-	-	-	17	17	100.0%	100
Storm water Infrastructure		-	315	-	56	56	53	(3)	-6.6%	315
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	315	-	56	56	53	(3)	-6.6%	315
Attenuation		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	120	-	-	-	20	20	100.0%	120
PRV Stations		-	120	-	-	-	20	20	100.0%	120
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	50	-	-	-	8	8	100.0%	50
Pump Station		-	50	-	-	-	8	8	100.0%	50
Solid Waste Infrastructure		-	1,700	-	-	-	283	283	100.0%	1,700
Waste Processing Facilities		-	200	-	-	-	33	33	100.0%	200
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	1,500	-	-	-	250	250	100.0%	1,500
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	1,980	-	18	18	330	312	94.6%	1,980
Community Facilities		-	1,870	-	18	18	312	294	94.3%	1,870
Halls		-	-	-	-	-	-	-	-	-
Centres		-	1,000	-	-	-	167	167	100.0%	1,000
Libraries		-	200	-	18	18	33	15	46.3%	200
Cemeteries/Crematoria		-	670	-	-	-	112	112	100.0%	670
Sport and Recreation Facilities		-	110	-	-	-	18	18	100.0%	110
Indoor Facilities		-	10	-	-	-	2	2	100.0%	10
Outdoor Facilities		-	100	-	-	-	17	17	100.0%	100
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	850	-	-	-	142	142	100.0%	850
Operational Buildings		-	850	-	-	-	142	142	100.0%	850
Municipal Offices		-	850	-	-	-	142	142	100.0%	850
Intangible Assets		-	1,250	-	200	307	208	(99)	-47.5%	1,250
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,250	-	200	307	208	(99)	-47.5%	1,250
Computer Software and Applications		-	1,250	-	200	307	208	(99)	-47.5%	1,250
Computer Equipment		-	25	-	-	-	4	4	100.0%	25
Computer Equipment		-	25	-	-	-	4	4	100.0%	25
Furniture and Office Equipment		-	869	-	-	-	145	145	100.0%	869
Furniture and Office Equipment		-	869	-	-	-	145	145	100.0%	869
Machinery and Equipment		-	220	-	-	-	37	37	100.0%	220
Machinery and Equipment		-	220	-	-	-	37	37	100.0%	220
Transport Assets		-	505	-	-	-	84	84	100.0%	505
Transport Assets		-	505	-	-	-	84	84	100.0%	505
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	7,984	-	274	381	1,331	949	71.4%	7,984

10.3 Supporting Table C13b

WC013 Bergrevier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	1,610	-	98	98	268	170	63.4%	1,610
Roads Infrastructure		-	50	-	-	-	8	8	100.0%	50
Electrical Infrastructure		-	60	-	-	-	10	10	100.0%	60
<i>LV Networks</i>		-	60	-	-	-	10	10	100.0%	60
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	865	-	98	98	144	46	31.8%	865
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	50	-	-	-	8	8	100.0%	50
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		-	200	-	-	-	33	33	100.0%	200
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	75	-	-	-	13	13	100.0%	75
<i>Distribution</i>		-	300	-	-	-	50	50	100.0%	300
<i>Distribution Points</i>		-	240	-	98	98	40	(58)	-145.6%	240
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	635	-	-	-	106	106	100.0%	635
<i>Pump Station</i>		-	560	-	-	-	93	93	100.0%	560
<i>Reticulation</i>		-	50	-	-	-	8	8	100.0%	50
<i>Waste Water Treatment Works</i>		-	25	-	-	-	4	4	100.0%	25
Community Assets		-	497	-	-	-	83	83	100.0%	497
Community Facilities		-	285	-	-	-	47	47	100.0%	285
<i>Libraries</i>		-	285	-	-	-	47	47	100.0%	285
Sport and Recreation Facilities		-	212	-	-	-	35	35	100.0%	212
<i>Indoor Facilities</i>		-	100	-	-	-	17	17	100.0%	100
<i>Outdoor Facilities</i>		-	112	-	-	-	19	19	100.0%	112
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	50	-	-	-	8	8	100.0%	50
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	50	-	-	-	8	8	100.0%	50
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	50	-	-	-	8	8	100.0%	50
Other assets		-	30	-	-	-	5	5	100.0%	30
Operational Buildings		-	30	-	-	-	5	5	100.0%	30
<i>Municipal Offices</i>		-	30	-	-	-	5	5	100.0%	30
Computer Equipment		-	200	-	-	-	33	33	100.0%	200
Computer Equipment		-	200	-	-	-	33	33	100.0%	200
Furniture and Office Equipment		-	434	-	6	6	72	66	91.2%	434
Furniture and Office Equipment		-	434	-	6	6	72	66	91.2%	434
Machinery and Equipment		-	307	-	-	-	51	51	100.0%	307
Machinery and Equipment		-	307	-	-	-	51	51	100.0%	307
Transport Assets		-	1,660	-	-	-	277	277	100.0%	1,660
Transport Assets		-	1,660	-	-	-	277	277	100.0%	1,660
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	4,788	-	105	105	798	693	86.9%	4,788

10.4 Supporting Table C13e

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	2,805	-	123	123	468	344	73.6%	2,805
Roads Infrastructure		-	850	-	55	55	142	87	61.2%	850
Roads		-	850	-	55	55	142	87	61.2%	850
Storm water Infrastructure		-	35	-	-	-	6	6	100.0%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	35	-	-	-	6	6	100.0%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,220	-	-	-	203	203	100.0%	1,220
MV Networks		-	600	-	-	-	100	100	100.0%	600
LV Networks		-	620	-	-	-	103	103	100.0%	620
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	300	-	69	69	50	(19)	-37.0%	300
Distribution		-	300	-	69	69	50	(19)	-37.0%	300
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	400	-	-	-	67	67	100.0%	400
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	400	-	-	-	67	67	100.0%	400
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	13,993	-	279	402	2,332	1,931	82.8%	13,993
Community Facilities		-	13,583	-	279	402	2,264	1,862	82.3%	13,583
Testing Stations		-	1,500	-	-	-	250	250	100.0%	1,500
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	12,073	-	279	402	2,012	1,611	80.0%	12,073
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	10	-	-	-	2	2	100.0%	10
Sport and Recreation Facilities		-	410	-	-	-	68	68	100.0%	410
Indoor Facilities		-	410	-	-	-	68	68	100.0%	410
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	1,650	-	-	-	275	275	100.0%	1,650
Furniture and Office Equipment		-	1,650	-	-	-	275	275	100.0%	1,650
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	100	-	-	-	17	17	100.0%	100
Transport Assets		-	100	-	-	-	17	17	100.0%	100
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	-	18,548	-	402	525	3,091	2,566	83.0%	18,548

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of August 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

14 September 2017