

# 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 and Quarterly Budget Statement March 2018

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

The monthly and quarterly budget statement for March 2018 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.

### **1.1.3 Approval of 2017/18 Adjustments Budget**

The municipality approved an adjustments budget on 27 February 2018 emanating from the forecasts of declining revenue under Service Charges for water and electricity that is directly linked to the current drought situation being experienced.

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That Council notes the monthly and quarterly budget statement and supporting documentation for March 2018.

## **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.

### **3.2 Consolidated performance**

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	321,681,733.00	314,175,769.11	219,964,324.84	235,631,826.83	- 15,667,501.99	-7%
Total Expenditure	328,673,179.00	321,155,257.94	174,442,417.10	240,866,443.45	- 66,424,026.35	-28%
Total Capital Expenditure	31,319,500.00	34,210,933.72	16,981,904.29	25,658,200.29	- 8,676,296.00	-34%

### 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 March 2018.

#### Revenue by Source (Table C4)

The operating revenue budget was revised downwards from R321,682 million to R314,176 million.

Description	Budget Year 2017/18					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>						%
<b>Revenue By Source</b>						
Property rates	62,946	65,446	49,953	49,085	868	2%
Service charges - electricity revenue	108,363	104,134	72,425	78,101	(5,675)	-7%
Service charges - water revenue	28,924	21,542	17,113	16,156	957	6%
Service charges - sanitation revenue	11,497	12,597	4,910	9,448	(4,538)	-48%
Service charges - refuse revenue	19,137	20,285	17,501	15,214	2,287	15%
Rental of facilities and equipment	274	992	1,264	744	519	70%
Interest earned - external investments	4,973	4,826	3,957	3,620	337	9%
Interest earned - outstanding debtors	4,120	4,120	6,560	3,090	3,470	112%
Fines, penalties and forfeits	10,021	8,354	875	6,266	(5,390)	-86%
Licences and permits	11	11	2	8	(6)	-70%
Agency services	3,820	3,972	1,736	2,979	(1,243)	-42%
Transfers and subsidies	61,021	60,658	38,699	45,493	(6,795)	-15%
Other revenue	6,574	7,238	4,970	5,428	(459)	-8%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>321,682</b>	<b>314,176</b>	<b>219,964</b>	<b>235,632</b>	<b>(15,668)</b>	<b>-7%</b>

The annual billing for rates charges takes place in July and is reflected in this report.

#### Operating expenditure by type (Table C4)

The operating expenditure budget was revised downwards from R328,673 million to R321,155 million.

Description	Budget Year 2017/18					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>						%
<b>Expenditure By Type</b>						
Employee related costs	119,262	113,171	81,678	84,878	(3,200)	-4%
Remuneration of councillors	5,671	5,941	4,419	4,455	(36)	-1%
Debt impairment	12,445	13,763	-	10,322	(10,322)	-100%
Depreciation & asset impairment	19,902	20,849	-	15,636	(15,636)	-100%
Finance charges	12,299	13,131	2,373	9,848	(7,476)	-76%
Bulk purchases	83,556	76,937	52,722	57,703	(4,980)	-9%
Other materials	11,071	11,415	7,325	8,561	(1,236)	-14%
Contracted services	29,477	29,986	10,362	22,490	(12,128)	-54%
Transfers and subsidies	4,398	4,398	2,319	3,299	(979)	-30%
Other expenditure	30,593	31,565	13,243	23,674	(10,431)	-44%
<b>Total Expenditure</b>	<b>328,673</b>	<b>321,155</b>	<b>174,442</b>	<b>240,866</b>	<b>(66,424)</b>	<b>-28%</b>

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

### Capital expenditure (Table C5)

The Capital Budget was revised upwards from R31,320 million to R34,211 million due to Government asset contributions; additional grant funding and approved grant roll-overs being added to the Original Budget.

Vote Description	Budget Year 2017/18					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>						%
<b>Multi-Year expenditure appropriation</b>						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	
Vote 3 - Corporate Services	1,000	1,000	-	750	(750)	-100%
Vote 4 - Technical Services	1,845	1,455	1,198	1,091	107	10%
Vote 5 - Community Services	765	562	421	421	(0)	0%
<b>Total Capital Multi-year expenditure</b>	<b>3,610</b>	<b>3,017</b>	<b>1,619</b>	<b>2,262</b>	<b>(643)</b>	<b>-28%</b>
<b>Single Year expenditure appropriation</b>						
Vote 1 - Municipal Manager	102	102	11	76	(66)	-86%
Vote 2 - Finance	1,290	1,579	874	1,185	(311)	-26%
Vote 3 - Corporate Services	225	232	197	174	23	13%
Vote 4 - Technical Services	22,632	24,422	13,246	18,316	(5,070)	-28%
Vote 5 - Community Services	3,461	4,860	1,035	3,645	(2,610)	-72%
<b>Total Capital single-year expenditure</b>	<b>27,710</b>	<b>31,194</b>	<b>15,363</b>	<b>23,396</b>	<b>(8,033)</b>	<b>-34%</b>
<b>Total Capital Expenditure</b>	<b>31,320</b>	<b>34,211</b>	<b>16,982</b>	<b>25,658</b>	<b>(8,676)</b>	<b>-34%</b>

### Capital Expenditure:

The total capital expenditure as at 31 March 2018 amounts to R 16,982 million of the approved capital budget of R 34,211 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 Bergviev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

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
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.8%	10.6%	1.4%	5.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	19.4%	17.8%	14.3%	17.8%
<b><u>Safetv of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	27.1%	26.6%	28.0%	26.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	232.0%	202.3%	294.2%	202.3%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	0.0%	339.8%	354.9%	330.6%	354.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	165.5%	181.7%	160.5%	181.7%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	23.2%	25.6%	47.6%	25.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	37.1%	36.0%	37.1%	36.0%
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%	10.8%	1.1%	6.1%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Av ailable cash + Investments)/monthly fixed operational expenditure			6.84	8.45	13.25	8.36



## 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 Bergvrievier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	100,941	104,341	14,970	96,859	78,256	18,603	24%	104,341
Executive and council		-	26,298	26,298	9,286	33,723	19,724	13,999	71%	26,298
Finance and administration		-	74,643	78,043	5,684	63,136	58,532	4,604	8%	78,043
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	23,174	25,128	422	7,307	18,846	(11,539)	-61%	25,128
Community and social services		-	6,886	7,099	36	3,877	5,324	(1,447)	-27%	7,099
Sport and recreation		-	4,423	4,410	386	3,430	3,307	123	4%	4,410
Public safety		-	5	1,760	-	-	1,320	(1,320)	-100%	1,760
Housing		-	11,860	11,860	-	-	8,895	(8,895)	-100%	11,860
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	19,105	17,650	1,384	5,392	13,237	(7,845)	-59%	17,650
Planning and development		-	3,621	3,684	1,079	2,030	2,763	(733)	-27%	3,684
Road transport		-	15,484	13,966	306	3,362	10,474	(7,112)	-68%	13,966
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	192,485	183,958	11,551	112,126	137,968	(25,842)	-19%	183,958
Energy sources		-	109,911	106,053	6,072	72,613	79,539	(6,927)	-9%	106,053
Water management		-	30,871	23,489	2,903	17,113	17,616	(504)	-3%	23,489
Waste water management		-	28,165	29,265	601	4,913	21,949	(17,035)	-78%	29,265
Waste management		-	23,539	25,152	1,976	17,487	18,864	(1,377)	-7%	25,152
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	335,705	331,077	28,327	221,684	248,308	(26,624)	-11%	331,077
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	61,693	79,599	4,774	45,512	59,699	(14,187)	-24%	79,599
Executive and council		-	14,573	16,364	919	9,972	12,273	(2,301)	-19%	16,364
Finance and administration		-	47,121	61,827	3,756	34,719	46,370	(11,651)	-25%	61,827
Internal audit		-	-	1,408	99	821	1,056	(235)	-22%	1,408
<i>Community and public safety</i>		-	41,153	37,837	1,560	16,131	28,378	(12,246)	-43%	37,837
Community and social services		-	9,120	8,287	534	5,052	6,216	(1,163)	-19%	8,287
Sport and recreation		-	16,269	14,863	856	9,272	11,147	(1,875)	-17%	14,863
Public safety		-	1,283	1,460	104	1,043	1,095	(52)	-5%	1,460
Housing		-	14,480	13,226	66	764	9,920	(9,156)	-92%	13,226
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	58,538	57,348	2,639	29,498	43,011	(13,513)	-31%	57,348
Planning and development		-	13,826	12,801	703	6,965	9,601	(2,636)	-27%	12,801
Road transport		-	44,711	44,546	1,936	22,533	33,410	(10,877)	-33%	44,546
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	167,289	146,372	8,548	83,301	109,779	(26,478)	-24%	146,372
Energy sources		-	110,103	92,524	6,289	59,484	69,393	(9,909)	-14%	92,524
Water management		-	21,728	18,616	780	9,532	13,962	(4,430)	-32%	18,616
Waste water management		-	12,110	12,496	306	3,260	9,372	(6,112)	-65%	12,496
Waste management		-	23,348	22,735	1,173	11,024	17,051	(6,027)	-35%	22,735
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	328,673	321,155	17,521	174,442	240,866	(66,424)	-28%	321,155
<b>Surplus/ (Deficit) for the year</b>		-	7,032	9,922	10,806	47,242	7,442	39,800	535%	9,922



### 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 Bergvriev - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	26,917	26,880	9,286	33,723	20,160	13,563	67.3%	26,880
Vote 2 - Finance		-	73,460	76,790	5,676	61,978	57,592	4,386	7.6%	76,790
Vote 3 - Corporate Services		-	2,558	1,855	1,017	1,198	1,391	(194)	-13.9%	1,855
Vote 4 - Technical Services		-	195,948	188,294	11,732	115,058	141,220	(26,163)	-18.5%	188,294
Vote 5 - Community Services		-	36,822	37,258	616	9,728	27,944	(18,216)	-65.2%	37,258
<b>Total Revenue by Vote</b>	2	-	<b>335,705</b>	<b>331,077</b>	<b>28,327</b>	<b>221,684</b>	<b>248,308</b>	<b>(26,624)</b>	<b>-10.7%</b>	<b>331,077</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	23,474	23,014	1,244	13,345	17,260	(3,916)	-22.7%	23,014
Vote 2 - Finance		-	15,685	27,662	2,113	18,597	20,746	(2,149)	-10.4%	27,662
Vote 3 - Corporate Services		-	30,139	28,106	1,515	13,305	21,080	(7,775)	-36.9%	28,106
Vote 4 - Technical Services		-	200,708	184,448	10,350	105,272	138,336	(33,064)	-23.9%	184,448
Vote 5 - Community Services		-	58,667	57,926	2,299	23,924	43,444	(19,520)	-44.9%	57,926
<b>Total Expenditure by Vote</b>	2	-	<b>328,673</b>	<b>321,155</b>	<b>17,521</b>	<b>174,442</b>	<b>240,866</b>	<b>(66,424)</b>	<b>-27.6%</b>	<b>321,155</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>7,032</b>	<b>9,922</b>	<b>10,806</b>	<b>47,242</b>	<b>7,442</b>	<b>39,800</b>	<b>534.8%</b>	<b>9,922</b>

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	62,946	65,446	4,355	49,953	49,085	868	2%	65,446
Service charges - electricity revenue		-	108,363	104,134	6,054	72,425	78,101	(5,675)	-7%	104,134
Service charges - water revenue		-	28,924	21,542	2,903	17,113	16,156	957	6%	21,542
Service charges - sanitation revenue		-	11,497	12,597	600	4,910	9,448	(4,538)	-48%	12,597
Service charges - refuse revenue		-	19,137	20,285	1,968	17,501	15,214	2,287	15%	20,285
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	274	992	18	1,264	744	519	70%	992
Interest earned - external investments		-	4,973	4,826	587	3,957	3,620	337	9%	4,826
Interest earned - outstanding debtors		-	4,120	4,120	715	6,560	3,090	3,470	112%	4,120
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	10,021	8,354	13	875	6,266	(5,390)	-86%	8,354
Licences and permits		-	11	11	0	2	8	(6)	-70%	11
Agency services		-	3,820	3,972	191	1,736	2,979	(1,243)	-42%	3,972
Transfers and subsidies		-	61,021	60,658	9,362	38,699	45,493	(6,795)	-15%	60,658
Other revenue		-	6,574	7,238	561	4,970	5,428	(459)	-8%	7,238
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>321,682</b>	<b>314,176</b>	<b>27,327</b>	<b>219,964</b>	<b>235,632</b>	<b>(15,668)</b>	<b>-7%</b>	<b>314,176</b>
<b>Expenditure By Type</b>										
Employee related costs		-	119,262	113,171	8,221	81,678	84,878	(3,200)	-4%	113,171
Remuneration of councillors		-	5,671	5,941	506	4,419	4,455	(36)	-1%	5,941
Debt impairment		-	12,445	13,763	-	-	10,322	(10,322)	-100%	13,763
Depreciation & asset impairment		-	19,902	20,849	-	-	15,636	(15,636)	-100%	20,849
Finance charges		-	12,299	13,131	-	2,373	9,848	(7,476)	-76%	13,131
Bulk purchases		-	83,556	76,937	5,543	52,722	57,703	(4,980)	-9%	76,937
Other materials		-	11,071	11,415	547	7,325	8,561	(1,236)	-14%	11,415
Contracted services		-	29,477	29,986	938	10,362	22,490	(12,128)	-54%	29,986
Transfers and subsidies		-	4,398	4,398	279	2,319	3,299	(979)	-30%	4,398
Other expenditure		-	30,593	31,565	1,486	13,243	23,674	(10,431)	-44%	31,565
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	<b>328,673</b>	<b>321,155</b>	<b>17,521</b>	<b>174,442</b>	<b>240,866</b>	<b>(66,424)</b>	<b>-28%</b>	<b>321,155</b>
<b>Surplus/(Deficit)</b>		-	<b>(6,991)</b>	<b>(6,979)</b>	<b>9,806</b>	<b>45,522</b>	<b>(5,235)</b>	<b>50,757</b>	<b>(0)</b>	<b>(6,979)</b>
Transfers and subsidies - capital (inter-municipal allocations) (National / Provincial and District)		-	14,023	15,008	1,000	1,720	11,256	(9,536)	(0)	15,008
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	1,894	-	-	1,420	(1,420)	(0)	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) Deter capital transfers &amp; contributions</b>		-	<b>7,032</b>	<b>9,922</b>	<b>10,806</b>	<b>47,242</b>	<b>7,442</b>			<b>8,029</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) Deter taxation</b>		-	<b>7,032</b>	<b>9,922</b>	<b>10,806</b>	<b>47,242</b>	<b>7,442</b>			<b>8,029</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>7,032</b>	<b>9,922</b>	<b>10,806</b>	<b>47,242</b>	<b>7,442</b>			<b>8,029</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>7,032</b>	<b>9,922</b>	<b>10,806</b>	<b>47,242</b>	<b>7,442</b>			<b>8,029</b>

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

**WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March**

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1,000	1,000	-	-	750	(750)	-100%	1,000
Vote 4 - Technical Services		-	1,845	1,455	-	1,198	1,091	107	10%	1,455
Vote 5 - Community Services		-	765	562	7	421	421	(0)	0%	562
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>3,610</b>	<b>3,017</b>	<b>7</b>	<b>1,619</b>	<b>2,262</b>	<b>(643)</b>	<b>-28%</b>	<b>3,017</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	102	102	6	11	76	(66)	-86%	102
Vote 2 - Finance		-	1,290	1,579	5	874	1,185	(311)	-26%	1,579
Vote 3 - Corporate Services		-	225	232	185	197	174	23	13%	232
Vote 4 - Technical Services		-	22,632	24,422	2,185	13,246	18,316	(5,070)	-28%	24,422
Vote 5 - Community Services		-	3,461	4,860	23	1,035	3,645	(2,610)	-72%	4,860
<b>Total Capital single-year expenditure</b>	4	-	<b>27,710</b>	<b>31,194</b>	<b>2,404</b>	<b>15,363</b>	<b>23,396</b>	<b>(8,033)</b>	<b>-34%</b>	<b>31,194</b>
<b>Total Capital Expenditure</b>		-	<b>31,320</b>	<b>34,211</b>	<b>2,411</b>	<b>16,982</b>	<b>25,658</b>	<b>(8,676)</b>	<b>-34%</b>	<b>34,211</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>2,559</b>	<b>2,002</b>	<b>196</b>	<b>1,178</b>	<b>1,501</b>	<b>(323)</b>	<b>-22%</b>	<b>2,002</b>
Executive and council		-	100	100	6	11	75	(64)	-86%	100
Finance and administration		-	2,459	1,902	190	1,167	1,426	(259)	-18%	1,902
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>2,271</b>	<b>3,793</b>	<b>30</b>	<b>918</b>	<b>2,845</b>	<b>(1,926)</b>	<b>-68%</b>	<b>3,793</b>
Community and social services		-	870	999	11	125	749	(625)	-83%	999
Sport and recreation		-	1,071	864	19	627	648	(21)	-3%	864
Public safety		-	320	1,920	-	159	1,440	(1,281)	-89%	1,920
Housing		-	10	10	-	8	8	1	10%	10
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>7,147</b>	<b>6,642</b>	<b>644</b>	<b>3,775</b>	<b>4,982</b>	<b>(1,207)</b>	<b>-24%</b>	<b>6,642</b>
Planning and development		-	1,212	1,092	-	53	819	(766)	-94%	1,092
Road transport		-	5,935	5,550	644	3,722	4,163	(440)	-11%	5,550
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>19,343</b>	<b>21,774</b>	<b>1,541</b>	<b>11,111</b>	<b>16,331</b>	<b>(5,220)</b>	<b>-32%</b>	<b>21,774</b>
Energy sources		-	1,325	1,650	-	1,128	1,238	(110)	-9%	1,650
Water management		-	1,370	3,618	59	763	2,714	(1,951)	-72%	3,618
Waste water management		-	13,211	13,403	1,007	8,532	10,053	(1,520)	-15%	13,403
Waste management		-	3,437	3,102	475	687	2,327	(1,639)	-70%	3,102
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>31,320</b>	<b>34,211</b>	<b>2,411</b>	<b>16,982</b>	<b>25,658</b>	<b>(8,676)</b>	<b>-34%</b>	<b>34,211</b>
<b>Funded by:</b>										
National Government		-	13,023	13,429	958	8,586	10,071	(1,486)	-15%	13,429
Provincial Government		-	1,000	1,579	-	-	1,185	(1,185)	-100%	1,579
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>14,023</b>	<b>15,008</b>	<b>958</b>	<b>8,586</b>	<b>11,256</b>	<b>(2,671)</b>	<b>-24%</b>	<b>15,008</b>
<b>Public contributions &amp; donations</b>	5	-	-	1,894	-	-	1,420	(1,420)	-100%	1,894
<b>Borrowing</b>	6	-	6,080	6,080	1,060	2,427	4,560	(2,133)	-47%	6,080
<b>Internally generated funds</b>		-	11,217	11,229	394	5,969	8,422	(2,453)	-29%	11,229
<b>Total Capital Funding</b>		-	<b>31,320</b>	<b>34,211</b>	<b>2,411</b>	<b>16,982</b>	<b>25,658</b>	<b>(8,676)</b>	<b>-34%</b>	<b>34,211</b>

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

### WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2016/17	Budget Year 2017/18				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			64,046	78,621	99,538	78,621	
Call investment deposits			6,360	6,022		6,022	
Consumer debtors			65,248	70,200	17,844	70,200	
Other debtors			5,396	7,790	83,629	7,790	
Current portion of long-term receivables			-	-	1,199	-	
Inventory			3,455	2,704	2,900	2,704	
<b>Total current assets</b>			-	144,505	165,337	205,110	165,337
<b>Non current assets</b>							
Long-term receivables			3,890	2,536	2,068	2,536	
Investments			-	-		-	
Investment property			12,911	13,111	12,908	13,111	
Investments in Associate			-	-		-	
Property, plant and equipment			356,348	351,292	355,495	351,292	
Agricultural			-	-		-	
Biological assets			-	-		-	
Intangible assets			4,904	4,360	4,088	4,360	
Other non-current assets			-	454	454	454	
<b>Total non current assets</b>			-	378,052	371,753	375,013	371,753
<b>TOTAL ASSETS</b>			-	522,557	537,090	580,123	537,090
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft			-	-	-	-	
Borrowing			3,544	4,127	365	4,127	
Consumer deposits			3,392	3,198	4,803	3,198	
Trade and other payables			27,426	30,666	48,643	30,666	
Provisions			8,167	8,598	8,222	8,598	
<b>Total current liabilities</b>			-	42,529	46,589	62,034	46,589
<b>Non current liabilities</b>							
Borrowing			53,149	52,224	52,830	52,224	
Provisions			116,370	110,548	101,993	110,548	
<b>Total non current liabilities</b>			-	169,519	162,772	154,823	162,772
<b>TOTAL LIABILITIES</b>			-	212,048	209,360	216,856	209,360
<b>NET ASSETS</b>	2		-	310,509	327,729	363,267	327,729
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			287,600	301,920	345,312	301,920	
Reserves			22,909	25,810	17,955	25,810	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	310,509	327,729	363,267	327,729

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

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		61,681	63,156	3,754	48,378	47,367	1,011	2%	63,156	
Service charges		164,544	153,009	9,237	98,072	114,756	(16,685)	-15%	153,009	
Other revenue		11,061	12,976	5,829	137,433	9,732	127,701	1312%	12,976	
Government - operating		61,021	60,538	9,362	54,485	45,404	9,081	20%	60,538	
Government - capital		14,023	14,683	6,627	14,288	11,012	3,276	30%	14,683	
Interest		9,011	8,802	145	2,289	6,601	(4,312)	-65%	8,802	
Dividends		-	-	-	-	-	-	-	-	
<b>Payments</b>										
Suppliers and employees		(278,408)	(270,232)	(16,501)	(313,947)	(202,674)	111,273	-55%	(270,232)	
Finance charges		(5,357)	(6,282)	(2,373)	(2,373)	(4,712)	(2,339)	50%	(6,282)	
Transfers and Grants		(4,398)	(4,398)	(279)	(2,772)	(3,299)	(527)	16%	(4,398)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	33,176	32,250	18,174	35,853	24,188	(11,665)	-48%	32,250
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors		(220)	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	425	-	425	#DIV/0!	-	
<b>Payments</b>										
Capital assets		(31,320)	(32,317)	(2,411)	(17,211)	(24,238)	(7,027)	29%	(32,317)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(31,540)	(32,317)	(2,411)	(16,787)	(24,238)	(7,451)	31%	(32,317)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		6,080	6,080	-	-	4,560	(4,560)	-100%	6,080	
Increase (decrease) in consumer deposits		192	-	-	-	-	-	-	192	
<b>Payments</b>										
Repayment of borrowing		(4,535)	(4,534)	-	(1,609)	(3,400)	(1,791)	53%	(4,534)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	1,737	1,546	-	(1,609)	1,160	2,769	239%	1,738
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		67,032	83,164	83,164	82,080	83,164			82,080	
Cash/cash equivalents at monthly year end:		70,406	84,644	84,644	99,538	84,274			83,752	

# PART 2 – SUPPORTING DOCUMENTATION

## Section 5 – Debtors' analysis

### 5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,447	1,412	1,139	758	760	4,723			10,238	6,240		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,088	1,610	687	487	488	8,460			17,821	9,435		
Receivables from Non-ex change Transactions - Property Rates	1400	4,111	1,837	1,243	1,079	1,058	14,845			24,172	16,981		
Receivables from Ex change Transactions - Waste Water Management	1500	1,015	785	610	622	637	6,418			10,086	7,676		
Receivables from Ex change Transactions - Waste Management	1600	1,587	1,306	966	974	967	10,179			15,980	12,120		
Receivables from Ex change Transactions - Property Rental Debtors	1700		2	3	3	3	21			32	27		
Interest on Arrear Debtor Accounts	1810	475	-	-	-	-	4,362			4,837	4,362		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820		-	-	-	-	-			-	-		
Other	1900	398	32	75	166	91	20,177			20,939	20,434		
<b>Total By Income Source</b>	<b>2000</b>	<b>15,123</b>	<b>6,985</b>	<b>4,722</b>	<b>4,086</b>	<b>4,003</b>	<b>69,186</b>	<b>-</b>	<b>-</b>	<b>104,105</b>	<b>77,276</b>	<b>-</b>	<b>-</b>
<b>2016/17 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(68)	524	181	101	105	3,047			3,890	3,253		
Commercial	2300	-	-	-	-	-	-			-	-		
Households	2400	15,190	6,461	4,541	3,985	3,899	66,139			100,216	74,023		
Other	2500	-	-	-	-	-	-			-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>15,123</b>	<b>6,985</b>	<b>4,722</b>	<b>4,086</b>	<b>4,003</b>	<b>69,186</b>	<b>-</b>	<b>-</b>	<b>104,105</b>	<b>77,276</b>	<b>-</b>	<b>-</b>

## Section 6 – Creditors' analysis

### 6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900	625									625	
<b>Total By Customer Type</b>	<b>1000</b>	<b>625</b>	-	-	-	-	-	-	-	-	<b>625</b>	-

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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							
<b>Municipality</b>									
NEDBANK		0		2018-06-27	138		20,091		20,229
INVESTEC		0		2018-06-27	269		40,191		40,460
<b>Municipality sub-total</b>					407		60,282	-	60,689
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>407</b>		<b>60,282</b>	<b>-</b>	<b>60,689</b>

<b>PROVINCIAL TREASURY</b>		
<b>Withdrawals from Municipal Bank Accounts</b>		
<b>In accordance with Section 11, Sub-section 1 (b) to (j)</b>		
<b>NAME OF MUNICIPALITY:</b>	BERGRIVIER MUNICIPALITY	
<b>MUNICIPAL DEMARCATION CODE:</b>	WC 013	
<b>QUARTER ENDED:</b>	31-Mar-18	
	<b>Amount</b>	<b>Reason for withdrawal</b>
<b>MFMA section 11.</b> (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -	R 128,367,968.77	Payment of salary, wages, allowances and other creditors
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;		
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -		
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0.00	Motorregistration monies
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;		
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 0.00	consumer deposit's
(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 60,000,000.00	Investments
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be <i>prescribed</i> .		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	<b>Name and Surname:</b>	J.P. SASS
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	<b>Rank/Position:</b>	MANAGER BTO
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<b>Signature:</b>	
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>
022-9136000	022-9131380	<a href="mailto:sassj@bergmun.org.za">sassj@bergmun.org.za</a>



# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table C6

WC013 Bergvriër - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	41,999	41,919	10,074	30,629	31,439	(810)	-2.6%	41,919
Local Government Equitable Share			37,144	37,144	9,286	27,858	27,858	-		37,144
Finance Management			800	800		800	600	200		800
Municipal Systems Improvement										
Integrated National Electrification Program(Eskom)										
Integrated National Electrification Programme (Municipal) Grant										
EPWP Incentive	3		1,601	1,601		1,601	1,201	400	33.3%	1,601
Municipal Infrastructure (MIG)			2,454	2,374	788	370	1,780	(1,411)	-79.2%	2,374
ACIP										
<b>Provincial Government:</b>		-	18,540	18,254	-	5,220	13,690	(8,470)	-61.9%	18,254
CDW - Operational Support Grant			37	-		-	-	-		-
Library Services			2,500	2,500		1,667	1,875	(208)		2,500
Maintenance of Proclaimed Roads			100	100		-	75	(75)	-100.0%	100
Financial Management Grant - Internal Audit										
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities	4		3,843	3,553		3,553	2,665	888	33.3%	3,553
Finance Management			240	240		-	180	(180)		240
Development of Sport and Recreation Facilities										
Housing			11,820	11,820		-	8,865	(8,865)		11,820
Western Cape Financial Management Support Grant				41		-	30	(30)		41
Municipal Infrastructure Support Grant										
Financial Management Grant - Internal Audit										
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>West Coast DM - LED</i>										
<b>Other grant providers:</b>		-	482	440	-	-	330	(330)	-100.0%	440
SETA			482	-			-	-		-
Heis op den Berg				440			330	(330)		440
<b>Total Operating Transfers and Grants</b>	5	-	61,021	60,612	10,074	35,848	45,459	(9,611)	-21.1%	60,612
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	13,023	13,103	5,627	8,041	9,827	(1,786)	-18.2%	13,103
Municipal Infrastructure (MIG)			12,273	12,353	5,627	7,291	9,265	(1,974)	-21.3%	12,353
DME Electricity										
Integrated National Electrification Programme (Municipal) Grant										
Integrated National Electrification Programme (Eskom) Grant										
Municipal Systems Improvement										
Finance Management			750	750		750	563	188	33.3%	750
ACIP										
<b>Provincial Government:</b>		-	1,000	1,579	1,000	290	1,185	(895)	-75.5%	1,579
Housing										
Construction Sidewalks										
Human Settlements Development Grant										
Library Services				290		290	218	73		290
Western Cape Financial Management Support Grant				289		-	217	(217)		289
Regional Socio - Economic Project/Violence Prevention			1,000	1,000	1,000	-	750	(750)		1,000
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>West Coast DM - LED</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
SETA										
Cerebos										
<b>Total Capital Transfers and Grants</b>	5	-	14,023	14,683	6,627	8,331	11,012	(2,681)	-24.3%	14,683
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	75,044	75,295	16,701	44,180	56,471	(12,292)	-21.8%	75,295

## 8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	41,999	41,964	3,351	27,380	31,473	(4,094)	-13.0%	41,964
Local Government Equitable Share			37,144	37,144	3,095	24,763	27,858	(3,095)	-11.1%	37,144
Finance Management			800	800	10	532	600	(68)	-11.3%	800
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			-	46	46	46	34	11	33.3%	46
EPWP Incentive			1,601	1,601	-	874	1,201	(326)	-27.2%	1,601
Municipal Infrastructure (MIG)			2,454	2,374	200	1,165	1,780	(615)	-	2,374
ACIP			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	18,540	18,254	601	3,402	13,690	(10,288)	-75.2%	18,254
CDW - Operational Support Grant			37	-	-	-	-	-	-	-
Library Services			2,500	2,500	221	1,716	1,875	(159)	-8.5%	2,500
Maintenance of Proclaimed Roads			100	100	-	-	75	(75)	-100.0%	100
Financial Management Grant - Internal Audit			-	-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			3,843	3,553	249	1,686	2,665	(979)	-36.7%	3,553
Finance Management			240	240	131	-	180	(180)	-100.0%	240
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Housing			11,820	11,820	-	-	8,865	(8,865)	-100.0%	11,820
Western Cape Financial Management Support Grant			-	41	-	-	30	(30)	-100.0%	41
Municipal Infrastructure Support Grant			-	-	-	-	-	-	-	-
Financial Management Grant - Internal Audit			-	-	-	-	-	-	-	-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
West Coast DM - LED			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	482	440	4	356	330	26	7.9%	440
SETA			482	-	-	-	-	-	-	-
Heis op den Berg			-	440	4	356	330	26	7.9%	440
<b>Total operating expenditure of Transfers and Grants:</b>		-	61,021	60,658	3,955	31,138	45,493	(14,356)	-31.6%	60,658
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	13,023	13,429	1,364	6,659	10,071	(3,413)	-33.9%	13,429
Municipal Infrastructure (MIG)			12,273	12,353	1,038	5,595	9,265	(3,670)	-39.6%	12,353
DME Electricity			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			-	325	325	325	244	81	33.3%	325
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-	-	-
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Finance Management			750	750	-	738	563	176	31.2%	750
ACIP			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	1,000	1,579	-	-	1,185	(1,185)	-100.0%	1,579
Housing			-	-	-	-	-	-	-	-
Construction Sidewalks			-	-	-	-	-	-	-	-
Human Settlements Development Grant			-	-	-	-	-	-	-	-
Library Services			-	290	-	-	218	(218)	-100.0%	290
Western Cape Financial Management Support Grant			-	289	-	-	217	(217)	-100.0%	289
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000	1,000	-	-	750	(750)	-100.0%	1,000
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
West Coast DM - LED			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
SETA			-	-	-	-	-	-	-	-
Cerebos			-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	14,023	15,008	1,364	6,659	11,256	(4,598)	-40.8%	15,008
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	75,044	75,666	5,319	37,796	56,750	(18,953)	-33.4%	75,666

# 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 - M09 March

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4,210	4,246	354	3,403	3,185	219	7%	4,246
Pension and UIF Contributions			379	379	37	349	285	64	22%	379
Medical Aid Contributions			79	79	1	14	59	(45)	-76%	79
Motor Vehicle Allowance			706	706	59	580	530	51	10%	706
Cellphone Allowance			296	530	44	282	398	(116)	-29%	530
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	22	92	-	92	#DIV/0!	-
<b>Sub Total - Councillors</b>			5,671	5,941	517	4,721	4,455	266	6%	5,941
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			4,001	3,568	324	2,797	2,676	121	5%	3,568
Pension and UIF Contributions			788	789	61	529	592	(63)	-11%	789
Medical Aid Contributions			174	174	8	78	130	(52)	-40%	174
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			599	649	56	478	487	(9)	-2%	649
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			623	623	25	205	467	(262)	-56%	623
Other benefits and allowances			89	43	12	241	32	209	653%	43
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			6,273	5,845	486	4,329	4,384	(55)	-1%	5,845
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			72,168	72,693	5,279	47,348	54,520	(7,171)	-13%	72,693
Pension and UIF Contributions			12,825	12,560	933	8,454	9,420	(965)	-10%	12,560
Medical Aid Contributions			5,147	5,076	502	4,267	3,807	460	12%	5,076
Overtime			3,448	3,566	334	3,329	2,674	655	25%	3,566
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,748	3,702	284	2,505	2,777	(271)	-10%	3,702
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			1,044	1,035	74	668	776	(109)	-14%	1,035
Other benefits and allowances			10,758	5,131	432	8,914	3,848	5,066	132%	5,131
Payments in lieu of leave			818	960	24	310	720	(410)	-57%	960
Long service awards			785	730	13	204	548	(344)	-63%	730
Post-retirement benefit obligations			2,248	1,873	-	-	1,405	(1,405)	-100%	1,873
<b>Sub Total - Other Municipal Staff</b>			112,989	107,325	7,875	76,000	80,494	(4,494)	-6%	107,325
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>			124,932	119,111	8,878	85,050	89,334	(4,284)	-5%	119,111
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			124,932	119,111	8,878	85,050	89,334	(4,284)	-5%	119,111
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			119,262	113,171	8,361	80,329	84,878	(4,549)	-5%	113,171

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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									
<b>Monthly expenditure performance trend</b>									
July		900	-	0	0	900	900	100.0%	0%
August		1,380	781	781	781	781	(0)	0.0%	2%
September		3,355	1,373	1,373	2,154	2,154	(0)	0.0%	7%
October		4,484	2,883	2,883	5,038	5,038	(0)	0.0%	16%
November		5,054	3,158	3,158	8,195	8,195	(0)	0.0%	26%
December		2,880	1,904	1,904	10,099	10,099	(0)	0.0%	32%
January		1,739	1,454	1,454	11,553	11,553	(0)	0.0%	37%
February		1,761	4,103	3,017	14,570	15,656	1,086	6.9%	47%
March		2,824	4,103	2,411	16,982	19,759	2,777	14.1%	54%
April		2,015	4,103			23,862	-		
May		2,045	4,103			27,965	-		
June		2,883	6,246			34,211	-		
<b>Total Capital expenditure</b>	-	<b>31,320</b>	<b>34,211</b>	<b>16,982</b>					

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	2,285	2,188	-	638	1,641	1,003	61.1%	2,188
Roads Infrastructure		-	100	100	-	50	75	25	33.7%	100
Roads		-	100	100	-	50	75	25	33.7%	100
Storm water Infrastructure		-	315	315	-	332	236	(96)	-40.6%	315
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	315	315	-	332	236	(96)	-40.6%	315
Attenuation		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	120	-	-	-	-	-	-	-
PRV Stations		-	120	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	50	47	-	47	36	(12)	-33.1%	47
Pump Station		-	50	47	-	47	36	(12)	-33.1%	47
Solid Waste Infrastructure		-	1,700	1,400	-	209	1,050	841	80.1%	1,400
Waste Processing Facilities		-	200	200	-	199	150	(49)	-32.9%	200
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	1,500	1,200	-	10	900	890	98.9%	1,200
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	1,980	1,609	0	192	1,207	1,015	84.1%	1,609
Community Facilities		-	1,870	1,551	-	157	1,163	1,006	86.5%	1,551
Halls		-	-	-	-	-	-	-	-	-
Centres		-	1,000	1,000	-	-	750	750	100.0%	1,000
Libraries		-	200	81	-	52	60	9	14.5%	81
Cemeteries/Crematoria		-	670	470	-	106	353	247	70.0%	470
Sport and Recreation Facilities		-	110	58	0	34	44	9	20.9%	58
Indoor Facilities		-	10	8	-	9	6	(3)	-44.5%	8
Outdoor Facilities		-	100	50	0	26	38	12	31.5%	50
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	850	-	-	-	-	-	-	-
Operational Buildings		-	850	-	-	-	-	-	-	-
Municipal Offices		-	850	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	1,250	1,539	5	852	1,155	302	26.2%	1,539
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,250	1,539	5	852	1,155	302	26.2%	1,539
Computer Software and Applications		-	1,250	1,539	5	852	1,155	302	26.2%	1,539
<b>Computer Equipment</b>		-	25	164	12	13	123	110	89.1%	164
Computer Equipment		-	25	164	12	13	123	110	89.1%	164
<b>Furniture and Office Equipment</b>		-	869	984	-	70	738	668	90.5%	984
Furniture and Office Equipment		-	869	984	-	70	738	668	90.5%	984
<b>Machinery and Equipment</b>		-	220	165	-	159	124	(35)	-28.2%	165
Machinery and Equipment		-	220	165	-	159	124	(35)	-28.2%	165
<b>Transport Assets</b>		-	505	2,383	-	443	1,787	1,344	75.2%	2,383
Transport Assets		-	505	2,383	-	443	1,787	1,344	75.2%	2,383
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	7,984	9,032	17	2,367	6,774	4,407	65.1%	9,032

## 10.3 Supporting Table C13b

WC013 Bergriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09

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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	1,610	2,489	42	642	1,867	1,226	65.6%	2,489
Roads Infrastructure		-	50	42	-	41	31	(10)	-32.1%	42
Electrical Infrastructure		-	60	60	-	-	45	45	100.0%	60
<i>LV Networks</i>		-	60	60	-	-	45	45	100.0%	60
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	865	1,757	-	387	1,318	931	70.7%	1,757
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	50	46	-	40	35	(6)	-16.9%	46
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		-	200	200	-	-	150	150	100.0%	200
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	75	75	-	25	56	31	54.9%	75
<i>Distribution</i>		-	300	1,196	-	112	897	785	87.5%	1,196
<i>Distribution Points</i>		-	240	240	-	209	180	(29)	-15.9%	240
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	635	631	42	214	473	259	54.8%	631
<i>Pump Station</i>		-	560	556	-	142	417	275	65.9%	556
<i>Reticulation</i>		-	50	50	17	34	38	3	8.3%	50
<i>Waste Water Treatment Works</i>		-	25	25	25	37	19	(19)	-99.2%	25
<b>Community Assets</b>		-	497	2,117	38	495	1,587	1,092	68.8%	2,117
Community Facilities		-	285	1,910	38	355	1,432	1,077	75.2%	1,910
<i>Libraries</i>		-	285	1,910	38	355	1,432	1,077	75.2%	1,910
Sport and Recreation Facilities		-	212	207	-	140	155	15	9.6%	207
<i>Indoor Facilities</i>		-	100	170	-	110	128	17	13.5%	170
<i>Outdoor Facilities</i>		-	112	37	-	30	28	(2)	-7.8%	37
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	50	50	-	67	38	(29)	-78.3%	50
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	50	50	-	67	38	(29)	-78.3%	50
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	50	50	-	67	38	(29)	-78.3%	50
<b>Other assets</b>		-	30	26	-	26	20	(6)	-32.9%	26
Operational Buildings		-	30	26	-	26	20	(6)	-32.9%	26
<i>Municipal Offices</i>		-	30	26	-	26	20	(6)	-32.9%	26
<b>Computer Equipment</b>		-	200	207	185	189	155	(34)	-21.6%	207
Computer Equipment		-	200	207	185	189	155	(34)	-21.6%	207
<b>Furniture and Office Equipment</b>		-	434	349	17	115	262	147	56.1%	349
Furniture and Office Equipment		-	434	349	17	115	262	147	56.1%	349
<b>Machinery and Equipment</b>		-	307	312	31	184	234	50	21.3%	312
Machinery and Equipment		-	307	312	31	184	234	50	21.3%	312
<b>Transport Assets</b>		-	1,660	1,650	475	1,185	1,238	53	4.3%	1,650
Transport Assets		-	1,660	1,650	475	1,185	1,238	53	4.3%	1,650
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	4,788	7,200	789	2,902	5,400	2,498	46.3%	7,200

## 10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	3,616	4,192	272	2,827	3,144	317	10.1%	4,192
Roads Infrastructure		-	100	550	2	217	413	196	47.4%	550
Roads		-	100	550	2	217	413	196	47.4%	550
Storm water Infrastructure		-	657	647	38	419	485	66	13.7%	647
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	657	647	38	419	485	66	13.7%	647
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,068	2,107	143	1,564	1,580	16	1.0%	2,107
LV Networks		-	2,068	2,107	143	1,564	1,580	16	1.0%	2,107
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	490	587	49	464	440	(23)	-5.3%	587
Distribution		-	490	587	49	464	440	(23)	-5.3%	587
Sanitation Infrastructure		-	301	301	40	163	226	63	27.7%	301
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	301	301	40	163	226	63	27.7%	301
<b>Community Assets</b>		-	9,051	8,906	605	6,187	6,680	493	7.4%	8,906
Community Facilities		-	6,234	6,172	441	4,547	4,629	82	1.8%	6,172
Halls		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	516	515	35	414	386	(28)	-7.2%	515
Public Open Space		-	5,718	5,657	406	4,134	4,243	109	2.6%	5,657
Sport and Recreation Facilities		-	2,818	2,734	164	1,639	2,051	411	20.1%	2,734
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,818	2,734	164	1,639	2,051	411	20.1%	2,734
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	4,818	4,522	285	2,815	3,392	577	17.0%	4,522
Operational Buildings		-	4,802	4,467	285	2,813	3,351	537	16.0%	4,467
Municipal Offices		-	4,802	4,467	285	2,813	3,351	537	16.0%	4,467
Housing		-	16	55	-	2	41	40	96.1%	55
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	16	55	-	2	41	40	96.1%	55
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	645	353	442	450	265	(185)	-70.1%	353
Computer Equipment		-	645	353	442	450	265	(185)	-70.1%	353
<b>Furniture and Office Equipment</b>		-	87	41	1	6	30	25	80.8%	41
Furniture and Office Equipment		-	87	41	1	6	30	25	80.8%	41
<b>Machinery and Equipment</b>		-	898	779	27	452	584	133	22.7%	779
Machinery and Equipment		-	898	779	27	452	584	133	22.7%	779
<b>Transport Assets</b>		-	2,425	2,614	148	1,794	1,961	167	8.5%	2,614
Transport Assets		-	2,425	2,614	148	1,794	1,961	167	8.5%	2,614
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	-	21,540	21,407	1,780	14,530	16,055	1,525	9.5%	21,407

# 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	12,309	13,513	-	-	11,652	11,652	100.0%	12,309
Roads Infrastructure		-	2,662	1,774	-	-	1,330	1,330	100.0%	2,662
Roads		-	2,662	1,774	-	-	1,330	1,330	100.0%	2,662
Storm water Infrastructure		-	67	345	-	-	259	259	100.0%	67
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	67	345	-	-	259	259	100.0%	67
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,221	1,658	-	-	1,243	1,243	100.0%	1,221
LV Networks		-	1,221	1,658	-	-	1,243	1,243	100.0%	1,221
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1,751	3,284	-	-	2,463	2,463	100.0%	1,751
Water Treatment Works		-	-	1,352	-	-	1,014	1,014	100.0%	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	1,751	1,932	-	-	1,449	1,449	100.0%	1,751
Sanitation Infrastructure		-	2,989	3,049	-	-	2,301	2,301	100.0%	2,989
Pump Station		-	-	531	-	-	-	-	-	-
Reticulation		-	2,989	2,518	-	-	413	413	100.0%	2,989
Waste Water Treatment Works		-	-	-	-	-	1,889	1,889	100.0%	-
Solid Waste Infrastructure		-	3,619	3,404	-	-	2,553	2,553	100.0%	3,619
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	3,619	3,404	-	-	2,553	2,553	100.0%	3,619
Rail Infrastructure		-	-	-	-	-	1,502	1,502	100.0%	-
Storm water Conveyance		-	-	-	-	-	259	259	100.0%	-
LV Networks		-	-	-	-	-	1,243	1,243	100.0%	-
<b>Community Assets</b>		-	1,039	1,648	-	-	1,236	1,236	100.0%	1,039
Community Facilities		-	124	1,006	-	-	754	754	100.0%	124
Halls		-	56	1,006	-	-	754	754	100.0%	56
Clinics/Care Centres		-	18	-	-	-	-	-	-	18
Museums		-	50	-	-	-	-	-	-	50
Sport and Recreation Facilities		-	915	643	-	-	482	482	100.0%	915
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	915	643	-	-	482	482	100.0%	915
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	1	-	-	2	2	100.0%	-
Revenue Generating		-	-	1	-	-	1	1	100.0%	-
Improved Property		-	-	1	-	-	1	1	100.0%	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	1	1	100.0%	-
Improved Property		-	-	-	-	-	1	1	100.0%	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	1,655	918	-	-	688	688	100.0%	1,655
Operational Buildings		-	1,655	918	-	-	688	688	100.0%	1,655
Municipal Offices		-	1,655	918	-	-	688	688	100.0%	1,655
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	400	416	-	-	312	312	100.0%	400
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	400	416	-	-	312	312	100.0%	400
Computer Software and Applications		-	400	416	-	-	312	312	100.0%	400
<b>Computer Equipment</b>		-	-	502	-	-	377	377	100.0%	-
Computer Equipment		-	-	502	-	-	377	377	100.0%	-
<b>Furniture and Office Equipment</b>		-	1,516	1,204	-	-	903	903	100.0%	1,516
Furniture and Office Equipment		-	1,516	1,204	-	-	903	903	100.0%	1,516
<b>Machinery and Equipment</b>		-	1,369	1,558	-	-	1,154	1,154	100.0%	1,369
Machinery and Equipment		-	1,369	1,558	-	-	1,154	1,154	100.0%	1,369
<b>Transport Assets</b>		-	1,470	1,088	-	-	816	816	100.0%	1,470
Transport Assets		-	1,470	1,088	-	-	816	816	100.0%	1,470
<b>Libraries</b>		-	144	-	-	-	-	-	-	144
Libraries		-	144	-	-	-	-	-	-	144
<b>Total Depreciation</b>	1	-	19,902	20,849	-	-	17,139	17,139	100.0%	19,902



## 10.6 Supporting Table C13e

WC013 Bergriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09

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
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	2,805	2,561	119	2,028	1,921	(107)	-5.6%	2,561
Roads Infrastructure		-	850	850	96	815	638	(177)	-27.8%	850
Roads		-	850	850	96	815	638	(177)	-27.8%	850
Storm water Infrastructure		-	35	35	-	38	26	(11)	-43.6%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	35	35	-	38	26	(11)	-43.6%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,220	1,200	-	1,073	900	(173)	-19.3%	1,200
MV Networks		-	600	1,080	-	1,073	810	(263)	-32.5%	1,080
LV Networks		-	620	120	-	-	90	90	100.0%	120
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	300	76	23	99	57	(42)	-73.2%	76
Distribution		-	300	76	23	99	57	(42)	-73.2%	76
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	400	400	-	3	300	297	98.9%	400
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	400	400	-	3	300	297	98.9%	400
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	13,993	13,768	958	8,227	10,326	2,099	20.3%	13,768
Community Facilities		-	13,583	13,443	958	7,902	10,082	2,180	21.6%	13,443
Testing Stations		-	1,500	1,000	-	94	750	656	87.4%	1,000
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	12,073	12,433	958	7,798	9,324	1,526	16.4%	12,433
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	10	10	-	10	8	(2)	-29.4%	10
Sport and Recreation Facilities		-	410	325	-	325	244	(81)	-33.3%	325
Indoor Facilities		-	410	325	-	325	244	(81)	-33.3%	325
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	1,650	1,650	529	1,457	1,238	(220)	-17.7%	1,650
Furniture and Office Equipment		-	1,650	1,650	529	1,457	1,238	(220)	-17.7%	1,650
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	100	-	-	-	-	-	-	-
Transport Assets		-	100	-	-	-	-	-	-	-
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	18,548	17,979	1,606	11,712	13,484	1,772	13.1%	17,979

## 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)

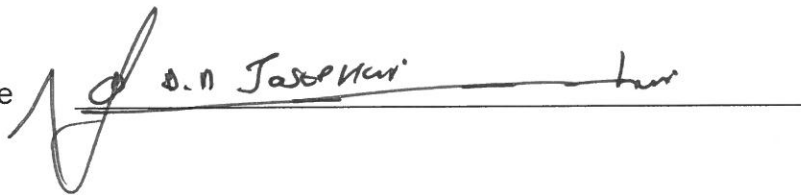
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of March 2018 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



A handwritten signature in black ink, appearing to read 'Adv H Linde', is written over a horizontal line. The signature is stylized and cursive.

Date 16 April 2018