

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 April 2018

PART 1: IN-YEAR REPORT

- Section 1 - Mayor's Report
- Section 2 - Resolutions
- Section 3 - Executive Summary
- Section 4 - In-year budget statement tables

PART 2: SUPPORTING DOCUMENTATION

- Section 5 - Debtors' analysis
- Section 6 - Creditors' analysis
- Section 7 - Investment portfolio analysis
- Section 8 - Allocation and grant receipts and expenditure
- Section 9 - Councillor and board members allowances and Employee benefits
- Section 10 - Capital programme performance
- Section 11 - Municipal manager's quality certification

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for April 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.

Section 2 - Resolutions

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for April 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	244,128,821.90	261,813,140.92	- 17,684,319.02	-7%
Total Expenditure	328,673,179.00	321,155,257.94	196,925,142.84	267,629,381.61	- 70,704,238.77	-26%
Total Capital Expenditure	31,319,500.00	34,210,933.72	17,379,070.16	28,509,111.43	- 11,130,041.27	-39%

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 30 April 2018.

Revenue by Source (Table C4)

Description	Budget Year 2017/18					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
Revenue By Source						
Property rates	62,946	65,446	54,597	54,539	58	0%
Service charges - electricity revenue	108,363	104,134	82,261	86,778	(4,518)	-5%
Service charges - water revenue	28,924	21,542	19,029	17,951	1,078	6%
Service charges - sanitation revenue	11,497	12,597	5,504	10,498	(4,994)	-48%
Service charges - refuse revenue	19,137	20,285	19,461	16,904	2,557	15%
Rental of facilities and equipment	274	992	1,297	827	469	57%
Interest earned - external investments	4,973	4,826	4,380	4,022	359	9%
Interest earned - outstanding debtors	4,120	4,120	7,323	3,433	3,889	113%
Fines, penalties and forfeits	10,021	8,354	865	6,962	(6,097)	-88%
Licences and permits	11	11	3	9	(6)	-72%
Agency services	3,820	3,972	1,957	3,310	(1,353)	-41%
Transfers and subsidies	61,021	60,658	41,988	50,548	(8,560)	-17%
Other revenue	6,574	7,238	5,466	6,032	(565)	-9%
Gains on disposal of PPE	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	321,682	314,176	244,129	261,813	(17,684)	-7%

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

Operating expenditure by type (Table C4)

Description	Budget Year 2017/18					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
Expenditure By Type						
Employee related costs	119,262	113,171	89,773	94,309	(4,536)	-5%
Remuneration of councillors	5,671	5,941	4,918	4,950	(32)	-1%
Debt impairment	12,445	13,763	-	11,469	(11,469)	-100%
Depreciation & asset impairment	19,902	20,849	-	17,374	(17,374)	-100%
Finance charges	12,299	13,131	2,373	10,942	(8,570)	-78%
Bulk purchases	83,556	76,937	63,467	64,114	(647)	-1%
Other materials	11,071	11,415	7,567	9,512	(1,945)	-20%
Contracted services	29,477	29,986	11,386	24,989	(13,603)	-54%
Transfers and subsidies	4,398	4,398	3,291	3,665	(374)	-10%
Other expenditure	30,593	31,565	14,150	26,304	(12,154)	-46%
Loss on disposal of PPE	-	-	-	-	-	
Total Expenditure	328,673	321,155	196,925	267,629	(70,704)	-26%

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

Capital expenditure (Table C5)

Vote Description	Budget Year 2017/18					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
Multi-Year expenditure appropriation						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	
Vote 3 - Corporate Services	1,000	1,000	236	833	(598)	-72%
Vote 4 - Technical Services	1,845	1,455	1,198	1,213	(14)	-1%
Vote 5 - Community Services	765	562	479	468	11	2%
Total Capital Multi-year expenditure	3,610	3,017	1,913	2,514	(601)	-24%
Single Year expenditure appropriation						
Vote 1 - Municipal Manager	102	102	11	85	(74)	-87%
Vote 2 - Finance	1,290	1,579	874	1,316	(443)	-34%
Vote 3 - Corporate Services	225	232	197	193	4	2%
Vote 4 - Technical Services	22,632	24,422	13,348	20,351	(7,003)	-34%
Vote 5 - Community Services	3,461	4,860	1,036	4,050	(3,014)	-74%
Total Capital single-year expenditure	27,710	31,194	15,466	25,995	(10,529)	-41%
Total Capital Expenditure	31,320	34,211	17,379	28,509	(11,130)	-39%

Capital Expenditure:

The total capital expenditure as at 30 April 2018 amounts to R 17,379 million of the approved capital budget of R 34,211 million. Shadow costs amounts to R 8,735 million at the end of April 2018.

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 Bergrevier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.8%	10.6%	1.2%	5.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	19.4%	17.8%	14.0%	17.8%
<u>Safetv of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	27.1%	26.6%	26.7%	26.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	232.0%	202.3%	294.2%	202.3%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	339.8%	354.9%	351.1%	354.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	165.5%	181.7%	161.2%	181.7%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	23.2%	25.6%	47.0%	25.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	37.1%	36.0%	36.8%	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%	1.0%	6.1%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Av ailable cash + Investments)/monthly fixed operational expenditure			6.84	8.45	11.75	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 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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										
<i>Governance and administration</i>		-	100,941	104,341	6,113	102,972	86,951	16,021	18%	104,341
Executive and council		-	26,298	26,298	-	33,723	21,915	11,807	54%	26,298
Finance and administration		-	74,643	78,043	6,113	69,249	65,036	4,213	6%	78,043
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	23,174	25,128	1,366	8,674	20,940	(12,267)	-59%	25,128
Community and social services		-	6,886	7,099	981	4,858	5,916	(1,057)	-18%	7,099
Sport and recreation		-	4,423	4,410	385	3,815	3,675	140	4%	4,410
Public safety		-	5	1,760	-	-	1,467	(1,467)	-100%	1,760
Housing		-	11,860	11,860	-	-	9,883	(9,883)	-100%	11,860
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	19,105	17,650	(30)	5,362	14,708	(9,346)	-64%	17,650
Planning and development		-	3,621	3,684	(400)	1,630	3,070	(1,440)	-47%	3,684
Road transport		-	15,484	13,966	370	3,732	11,638	(7,906)	-68%	13,966
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	192,485	183,958	23,660	135,786	153,298	(17,512)	-11%	183,958
Energy sources		-	109,911	106,053	9,843	82,456	88,377	(5,921)	-7%	106,053
Water management		-	30,871	23,489	1,916	19,029	19,574	(545)	-3%	23,489
Waste water management		-	28,165	29,265	9,575	14,489	24,387	(9,899)	-41%	29,265
Waste management		-	23,539	25,152	2,325	19,812	20,960	(1,148)	-5%	25,152
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	335,705	331,077	31,110	252,794	275,898	(23,103)	-8%	331,077
Expenditure - Functional										
<i>Governance and administration</i>		-	61,693	79,599	5,002	50,514	66,332	(15,818)	-24%	79,599
Executive and council		-	14,573	16,364	1,999	11,971	13,637	(1,666)	-12%	16,364
Finance and administration		-	47,121	61,827	2,893	37,612	51,522	(13,910)	-27%	61,827
Internal audit		-	-	1,408	110	931	1,173	(242)	-21%	1,408
<i>Community and public safety</i>		-	41,153	37,837	1,487	17,619	31,531	(13,912)	-44%	37,837
Community and social services		-	9,120	8,287	512	5,564	6,906	(1,342)	-19%	8,287
Sport and recreation		-	16,269	14,863	823	10,095	12,385	(2,291)	-18%	14,863
Public safety		-	1,283	1,460	83	1,127	1,217	(90)	-7%	1,460
Housing		-	14,480	13,226	70	834	11,022	(10,189)	-92%	13,226
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	58,538	57,348	2,837	32,335	47,790	(15,455)	-32%	57,348
Planning and development		-	13,826	12,801	734	7,699	10,668	(2,969)	-28%	12,801
Road transport		-	44,711	44,546	2,103	24,636	37,122	(12,486)	-34%	44,546
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	167,289	146,372	13,119	96,457	121,977	(25,520)	-21%	146,372
Energy sources		-	110,103	92,524	11,045	70,529	77,104	(6,574)	-9%	92,524
Water management		-	21,728	18,616	903	10,473	15,514	(5,041)	-32%	18,616
Waste water management		-	12,110	12,496	212	3,472	10,414	(6,942)	-67%	12,496
Waste management		-	23,348	22,735	959	11,983	18,946	(6,962)	-37%	22,735
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	328,673	321,155	22,446	196,925	267,629	(70,704)	-26%	321,155
Surplus/ (Deficit) for the year		-	7,032	9,922	8,664	55,869	8,268	47,601	576%	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 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

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	26,880	-	33,723	22,400	11,323	50.5%	26,880
Vote 2 - Finance		-	73,460	76,790	6,105	68,084	63,991	4,092	6.4%	76,790
Vote 3 - Corporate Services		-	2,558	1,855	(997)	201	1,546	(1,345)	-87.0%	1,855
Vote 4 - Technical Services		-	195,948	188,294	24,428	139,486	156,912	(17,426)	-11.1%	188,294
Vote 5 - Community Services		-	36,822	37,258	1,574	11,301	31,049	(19,747)	-63.6%	37,258
Total Revenue by Vote	2	-	335,705	331,077	31,110	252,794	275,898	(23,103)	-8.4%	331,077
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	23,474	23,014	2,389	15,734	19,178	(3,444)	-18.0%	23,014
Vote 2 - Finance		-	15,685	27,662	1,651	20,248	23,051	(2,803)	-12.2%	27,662
Vote 3 - Corporate Services		-	30,139	28,106	1,143	14,448	23,422	(8,974)	-38.3%	28,106
Vote 4 - Technical Services		-	200,708	184,448	14,983	120,292	153,706	(33,415)	-21.7%	184,448
Vote 5 - Community Services		-	58,667	57,926	2,280	26,204	48,271	(22,068)	-45.7%	57,926
Total Expenditure by Vote	2	-	328,673	321,155	22,446	196,925	267,629	(70,704)	-26.4%	321,155
Surplus/ (Deficit) for the year	2	-	7,032	9,922	8,664	55,869	8,268	47,601	575.7%	9,922

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

WC013 Bergvriër - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	65,446	4,643	54,597	54,539	58	0%	65,446
Service charges - electricity revenue		-	108,363	104,134	9,835	82,261	86,778	(4,518)	-5%	104,134
Service charges - water revenue		-	28,924	21,542	1,916	19,029	17,951	1,078	6%	21,542
Service charges - sanitation revenue		-	11,497	12,597	594	5,504	10,498	(4,994)	-48%	12,597
Service charges - refuse revenue		-	19,137	20,285	1,960	19,461	16,904	2,557	15%	20,285
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	274	992	33	1,297	827	469	57%	992
Interest earned - external investments		-	4,973	4,826	423	4,380	4,022	359	9%	4,826
Interest earned - outstanding debtors		-	4,120	4,120	763	7,323	3,433	3,889	113%	4,120
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	10,021	8,354	(10)	865	6,962	(6,097)	-88%	8,354
Licences and permits		-	11	11	0	3	9	(6)	-72%	11
Agency services		-	3,820	3,972	221	1,957	3,310	(1,353)	-41%	3,972
Transfers and subsidies		-	61,021	60,658	3,289	41,988	50,548	(8,560)	-17%	60,658
Other revenue		-	6,574	7,238	496	5,466	6,032	(565)	-9%	7,238
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	321,682	314,176	24,164	244,129	261,813	(17,684)	-7%	314,176
Expenditure By Type										
Employee related costs		-	119,262	113,171	8,095	89,773	94,309	(4,536)	-5%	113,171
Remuneration of councillors		-	5,671	5,941	499	4,918	4,950	(32)	-1%	5,941
Debt impairment		-	12,445	13,763	-	-	11,469	(11,469)	-100%	13,763
Depreciation & asset impairment		-	19,902	20,849	-	-	17,374	(17,374)	-100%	20,849
Finance charges		-	12,299	13,131	-	2,373	10,942	(8,570)	-78%	13,131
Bulk purchases		-	83,556	76,937	10,745	63,467	64,114	(647)	-1%	76,937
Other materials		-	11,071	11,415	242	7,567	9,512	(1,945)	-20%	11,415
Contracted services		-	29,477	29,986	1,024	11,386	24,989	(13,603)	-54%	29,986
Transfers and subsidies		-	4,398	4,398	972	3,291	3,665	(374)	-10%	4,398
Other expenditure		-	30,593	31,565	869	14,150	26,304	(12,154)	-46%	31,565
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	328,673	321,155	22,446	196,925	267,629	(70,704)	-26%	321,155
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	(6,991)	(6,979)	1,719	47,204	(5,816)	53,020	(0)	(6,979)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		-	14,023	15,008	6,946	8,666	12,507	(3,841)	(0)	15,008
Transfers and subsidies - capital (in-kind - all)		-	-	1,894	-	-	1,578	(1,578)	(0)	-
Surplus/(Deficit) Deter capital transfers & contributions		-	7,032	9,922	8,664	55,869	8,268			8,029
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) Deter taxation		-	7,032	9,922	8,664	55,869	8,268			8,029
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	7,032	9,922	8,664	55,869	8,268			8,029
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	7,032	9,922	8,664	55,869	8,268			8,029

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) - M10 April

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	1,000	236	236	833	(598)	-72%	1,000
Vote 4 - Technical Services		-	1,845	1,455	-	1,198	1,213	(14)	-1%	1,455
Vote 5 - Community Services		-	765	562	58	479	468	11	2%	562
Total Capital Multi-year expenditure	4,7	-	3,610	3,017	294	1,913	2,514	(601)	-24%	3,017
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	102	102	-	11	85	(74)	-87%	102
Vote 2 - Finance		-	1,290	1,579	-	874	1,316	(443)	-34%	1,579
Vote 3 - Corporate Services		-	225	232	-	197	193	4	2%	232
Vote 4 - Technical Services		-	22,632	24,422	121	13,348	20,351	(7,003)	-34%	24,422
Vote 5 - Community Services		-	3,461	4,860	1	1,036	4,050	(3,014)	-74%	4,860
Total Capital single-year expenditure	4	-	27,710	31,194	122	15,466	25,995	(10,529)	-41%	31,194
Total Capital Expenditure		-	31,320	34,211	416	17,379	28,509	(11,130)	-39%	34,211
Capital Expenditure - Functional Classification										
Governance and administration		-	2,559	2,002	-	1,178	1,668	(490)	-29%	2,002
Executive and council		-	100	100	-	11	83	(73)	-87%	100
Finance and administration		-	2,459	1,902	-	1,167	1,585	(417)	-26%	1,902
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	2,271	3,793	59	978	3,161	(2,183)	-69%	3,793
Community and social services		-	870	999	59	184	832	(649)	-78%	999
Sport and recreation		-	1,071	864	-	627	720	(93)	-13%	864
Public safety		-	320	1,920	-	159	1,600	(1,441)	-90%	1,920
Housing		-	10	10	-	8	8	(0)	-1%	10
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,147	6,642	295	4,070	5,535	(1,466)	-26%	6,642
Planning and development		-	1,212	1,092	236	288	910	(622)	-68%	1,092
Road transport		-	5,935	5,550	59	3,781	4,625	(844)	-18%	5,550
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	19,343	21,524	43	11,154	17,937	(6,783)	-38%	21,524
Energy sources		-	1,325	1,650	-	1,128	1,375	(248)	-18%	1,650
Water management		-	1,370	3,618	39	802	3,015	(2,213)	-73%	3,618
Waste water management		-	13,211	13,403	-	8,532	11,170	(2,637)	-24%	13,403
Waste management		-	3,437	2,852	5	692	2,377	(1,685)	-71%	2,852
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	31,320	33,961	397	17,379	28,301	(10,922)	-39%	33,961
Funded by:										
National Government		-	13,023	13,429	-	8,586	11,190	(2,605)	-23%	13,429
Provincial Government		-	1,000	1,579	236	236	1,316	(1,080)	-82%	1,579
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,023	15,008	236	8,822	12,507	(3,685)	-29%	15,008
Public contributions & donations	5	-	-	1,894	-	-	1,578	(1,578)	-100%	1,894
Borrowing	6	-	6,080	6,080	19	2,427	5,067	(2,640)	-52%	6,080
Internally generated funds		-	11,217	11,229	161	6,130	9,358	(3,228)	-34%	11,229
Total Capital Funding		-	31,320	34,211	416	17,379	28,509	(11,130)	-39%	34,211

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	78,621	98,038	78,621
Call investment deposits			6,360	6,022		6,022
Consumer debtors			65,248	70,200	31,513	70,200
Other debtors			5,396	7,790	81,049	7,790
Current portion of long-term receivables			-	-	115	-
Inventory			3,455	2,704	2,851	2,704
Total current assets			-	144,505	165,337	213,566
Non current assets						
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	355,784	351,292
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets			4,904	4,360	4,107	4,360
Other non-current assets			-	454	454	454
Total non current assets			-	378,052	371,753	371,753
TOTAL ASSETS			-	522,557	537,090	588,888
LIABILITIES						
Current liabilities						
Bank overdraft			-	-	-	-
Borrowing			3,544	4,127	365	4,127
Consumer deposits			3,392	3,198	5,923	3,198
Trade and other payables			27,426	30,666	46,318	30,666
Provisions			8,167	8,598	8,222	8,598
Total current liabilities			-	42,529	46,589	60,829
Non current liabilities						
Borrowing			53,149	52,224	52,830	52,224
Provisions			116,370	110,548	101,886	110,548
Total non current liabilities			-	169,519	162,772	162,772
TOTAL LIABILITIES			-	212,048	209,360	209,360
NET ASSETS	2		-	310,509	327,729	373,344
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			287,600	301,920	355,388	301,920
Reserves			22,909	25,810	17,955	25,810
TOTAL COMMUNITY WEALTH/EQUITY	2		-	310,509	327,729	327,729

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	63,156	1,494	49,872	52,630	(2,758)	-5%	63,156	
Service charges		164,544	153,009	3,443	101,515	127,507	(25,992)	-20%	153,009	
Other revenue		11,061	12,976	12,454	149,887	10,813	139,074	1286%	12,976	
Government - operating		61,021	60,538	1,137	55,621	50,449	5,173	10%	60,538	
Government - capital		14,023	14,683	330	14,618	12,236	2,383	19%	14,683	
Interest		9,011	8,802	36	2,326	7,335	(5,009)	-68%	8,802	
Dividends		-	-	-	-	-	-	-	-	
Payments										
Suppliers and employees		(278,408)	(270,232)	(19,032)	(332,978)	(225,193)	107,785	-48%	(270,232)	
Finance charges		(5,357)	(6,282)	-	(2,373)	(5,235)	(2,863)	55%	(6,282)	
Transfers and Grants		(4,398)	(4,398)	(947)	(3,718)	(3,665)	53	-1%	(4,398)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	33,176	32,250	(1,084)	34,770	26,875	(7,894)	-29%	32,250
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
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!	-	
Payments										
Capital assets		(31,320)	(32,317)	(416)	(17,628)	(26,931)	(9,303)	35%	(32,317)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(31,540)	(32,317)	(416)	(17,203)	(26,931)	(9,728)	36%	(32,317)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		6,080	6,080	-	-	5,067	(5,067)	-100%	6,080	
Increase (decrease) in consumer deposits		192	-	-	-	-	-	-	192	
Payments										
Repayment of borrowing		(4,535)	(4,534)	-	(1,609)	(3,778)	(2,168)	57%	(4,534)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	1,737	1,546	-	(1,609)	1,289	2,898	225%	1,738
NET INCREASE/ (DECREASE) IN CASH HELD		-	3,374	1,480	(1,500)	15,957	1,233			1,672
Cash/cash equivalents at beginning:		67,032	83,164			82,080	83,164			82,080
Cash/cash equivalents at month/year end:		-	70,406	84,644		98,038	84,397			83,752

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

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	1,680	1,072	490	409	376	7,133			11,160	7,918		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,829	2,443	1,117	932	856	16,258			25,436	18,047		
Receivables from Non-ex change Transactions - Property Rates	1400	3,886	2,479	1,134	946	869	16,499			25,812	18,314		
Receivables from Ex change Transactions - Waste Water Management	1500	1,584	1,010	462	386	354	6,725			10,522	7,465		
Receivables from Ex change Transactions - Waste Management	1600	2,487	1,586	726	606	556	10,557			16,517	11,719		
Receivables from Ex change Transactions - Property Rental Debtors	1700	5	3	1	1	1	20			31	22		
Interest on Arrear Debtor Accounts	1810	833	531	243	203	186	3,535			5,530	3,924		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-			-	-		
Other	1900	2,516	1,605	734	613	563	10,682			16,712	11,857		
Total By Income Source	2000	16,819	10,729	4,908	4,096	3,761	71,409	-	-	111,721	79,266	-	-
2016/17 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	272	453	188	101	103	3,036			4,153	3,240		
Commercial	2300	-	-	-	-	-	-			-	-		
Households	2400	16,547	10,276	4,720	3,995	3,658	68,372			107,569	76,025		
Other	2500	-	-	-	-	-	-			-	-		
Total By Customer Group	2600	16,819	10,729	4,908	4,096	3,761	71,409	-	-	111,721	79,266	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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										-	
Auditor General	0800										-	
Other	0900	5,914									5,914	
Total By Customer Type	1000	5,914	-	-	-	-	-	-	-	-	5,914	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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									
NEDBANK		0		27/06/2018	130		20,229		20,358
INVESTEC		0		27/06/2018	260		40,460		40,720
Municipality sub-total					390		60,689	-	61,079
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				390		60,689	-	61,079

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 - M10 April

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	41,919	-	41,919	34,932	6,986	20.0%	41,919
Local Government Equitable Share			37,144	37,144		37,144	30,953	6,191	20.0%	37,144
Finance Management			800	800		800	667	133		800
Municipal Systems Improvement										
Integrated National Electrification Program(Eskom)										
Integrated National Electrification Programme (Municipal) Grant										
EPWP Incentive	3		1,601	1,601		1,601	1,334	267	20.0%	1,601
Municipal Infrastructure (MIG)			2,454	2,374		2,374	1,978	396	20.0%	2,374
ACIP										
Provincial Government:		-	18,540	18,254	1,114	6,409	15,211	(8,802)	-57.9%	18,254
CDW - Operational Support Grant			37	-		-	-	-		-
Library Services			2,500	2,500	833	2,500	2,083	417		2,500
Maintenance of Proclaimed Roads			100	100		76	83	(8)	-9.3%	100
Financial Management Grant - Internal Audit										
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities	4		3,843	3,553		3,553	2,961	592	20.0%	3,553
Finance Management			240	240	240	240	200	40		240
Development of Sport and Recreation Facilities										
Housing			11,820	11,820			9,850	(9,850)		11,820
Western Cape Financial Management Support Grant				41	41	41	34	7		41
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	440	-	-	367	(367)	-100.0%	440
SETA			482	-			-	-		-
Heis op den Berg				440			367	(367)		440
Total Operating Transfers and Grants	5	-	61,021	60,612	1,114	48,328	50,510	(2,182)	-4.3%	60,612
Capital Transfers and Grants										
National Government:		-	13,023	13,103	-	13,103	10,919	2,184	20.0%	13,103
Municipal Infrastructure (MIG)			12,273	12,353		12,353	10,294	2,059	20.0%	12,353
DME Electricity										
Integrated National Electrification Programme (Municipal) Grant										
Integrated National Electrification Programme (Eskom) Grant										
Municipal Systems Improvement										
Finance Management			750	750		750	625	125	20.0%	750
ACIP										
Provincial Government:		-	1,000	1,579	1,289	1,579	1,316	263	20.0%	1,579
Housing										
Construction Sidewalks										
Human Settlements Development Grant										
Library Services				290		290	242	48		290
Western Cape Financial Management Support Grant				289	289	289	241	48		289
Regional Socio - Economic Project/Violence Prevention			1,000	1,000	1,000	1,000	833	167		1,000
District Municipality:		-	-	-	-	-	-	-		-
<i>West Coast DM - LED</i>										
Other grant providers:		-	-	-	-	-	-	-		-
SETA										
Cerebos										
Total Capital Transfers and Grants	5	-	14,023	14,683	1,289	14,683	12,236	2,447	20.0%	14,683
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	75,044	75,295	2,403	63,011	62,746	265	0.4%	75,295

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8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	41,964	3,259	34,123	34,970	(847)	-2.4%	41,964
Local Government Equitable Share			37,144	37,144	3,095	30,953	30,953	-		37,144
Finance Management			800	800	101	488	667	(178)	-26.7%	800
Municipal Systems Improvement			-	-	-	-	-	-		-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			-	46	-	46	38	8	20.0%	46
EPWP Incentive			1,601	1,601	8	992	1,334	(342)	-25.7%	1,601
Municipal Infrastructure (MIG)			2,454	2,374	55	1,644	1,978	(334)		2,374
ACIP			-	-	-	-	-	-		-
Provincial Government:		-	18,540	18,254	486	5,016	15,211	(10,195)	-67.0%	18,254
CDW - Operational Support Grant			37	-	-	-	-	-		-
Library Services			2,500	2,500	232	2,388	2,083	305	14.6%	2,500
Maintenance of Proclaimed Roads			100	100	-	-	83	(83)	-100.0%	100
Financial Management Grant - Internal Audit			-	-	-	-	-	-		-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			3,843	3,553	229	2,408	2,961	(553)	-18.7%	3,553
Finance Management			240	240	25	220	200	20	10.0%	240
Development of Sport and Recreation Facilities			-	-	-	-	-	-		-
Housing			11,820	11,820	-	-	9,850	(9,850)	-100.0%	11,820
Western Cape Financial Management Support Grant			-	41	-	-	34	(34)	-100.0%	41
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	440	-	360	367	(7)	-1.9%	440
SETA			482	-	-	-	-	-		-
Heis op den Berg			-	440	-	360	367	(7)	-1.9%	440
Total operating expenditure of Transfers and Grants:		-	61,021	60,658	3,745	39,499	50,548	(11,049)	-21.9%	60,658
Capital expenditure of Transfers and Grants										
National Government:		-	13,023	13,429	-	8,895	11,190	(2,295)	-20.5%	13,429
Municipal Infrastructure (MIG)			12,273	12,353	-	7,850	10,294	(2,445)	-23.7%	12,353
DME Electricity			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			-	325	-	325	271	54	20.0%	325
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-		-
Municipal Systems Improvement			-	-	-	-	-	-		-
Finance Management			750	750	-	720	625	95	15.2%	750
ACIP			-	-	-	-	-	-		-
Provincial Government:		-	1,000	1,579	236	236	1,316	(1,081)	-82.1%	1,579
Housing			-	-	-	-	-	-		-
Construction Sidewalks			-	-	-	-	-	-		-
Human Settlements Development Grant			-	-	-	-	-	-		-
Library Services			-	290	-	-	242	(242)	-100.0%	290
Western Cape Financial Management Support Grant			-	289	-	-	241	(241)	-100.0%	289
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000	1,000	236	236	833	(598)	-71.7%	1,000
District Municipality:		-	-	-	-	-	-	-		-
West Coast DM - LED			-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
SETA			-	-	-	-	-	-		-
Cerebos			-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	14,023	15,008	236	9,131	12,507	(3,376)	-27.0%	15,008
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	75,044	75,666	3,981	48,630	63,055	(14,425)	-22.9%	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 - M10 April

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	4,246	354	3,757	3,538	218	6%	4,246
Pension and UIF Contributions			379	379	37	386	316	69	22%	379
Medical Aid Contributions			79	79	1	16	65	(50)	-76%	79
Motor Vehicle Allowance			706	706	59	639	588	51	9%	706
Cellphone Allowance			296	530	44	326	442	(116)	-26%	530
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	9	101	-	101	#DIV/0!	-
Sub Total - Councillors			5,671	5,941	504	5,225	4,950	274	6%	5,941
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4,001	3,568	324	3,121	2,973	148	5%	3,568
Pension and UIF Contributions			788	789	61	590	658	(68)	-10%	789
Medical Aid Contributions			174	174	8	86	145	(59)	-41%	174
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			599	649	56	534	541	(7)	-1%	649
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			623	623	25	230	519	(289)	-56%	623
Other benefits and allowances			89	43	11	253	36	217	610%	43
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			6,273	5,845	485	4,814	4,871	(57)	-1%	5,845
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			72,168	72,693	5,218	52,566	60,577	(8,011)	-13%	72,693
Pension and UIF Contributions			12,825	12,560	921	9,375	10,466	(1,091)	-10%	12,560
Medical Aid Contributions			5,147	5,076	487	4,754	4,230	524	12%	5,076
Overtime			3,448	3,566	408	3,738	2,971	767	26%	3,566
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,748	3,702	276	2,781	3,085	(304)	-10%	3,702
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			1,044	1,035	73	741	863	(122)	-14%	1,035
Other benefits and allowances			10,758	5,131	410	9,324	4,276	5,048	118%	5,131
Payments in lieu of leave			818	960	6	316	800	(484)	-60%	960
Long service awards			785	730	-	204	608	(405)	-67%	730
Post-retirement benefit obligations			2,248	1,873	-	-	1,561	(1,561)	-100%	1,873
Sub Total - Other Municipal Staff			112,989	107,325	7,798	83,798	89,438	(5,640)	-6%	107,325
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			124,932	119,111	8,787	93,837	99,260	(5,423)	-5%	119,111
TOTAL SALARY, ALLOWANCES & BENEFITS			124,932	119,111	8,787	93,837	99,260	(5,423)	-5%	119,111
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			119,262	113,171	8,283	88,612	94,309	(5,697)	-6%	113,171

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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	-	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	416	17,398	23,862	6,464	27.1%	0
May		2,045	4,103			27,965	-		
June		2,883	6,246			34,211	-		
Total Capital expenditure	-	31,320	34,211	17,398					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

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	2,438	69	688	2,032	1,344	66.1%	2,438
Roads Infrastructure		-	100	100	50	99	83	(16)	-19.1%	100
Roads		-	100	100	50	99	83	(16)	-19.1%	100
Storm water Infrastructure		-	315	315	-	332	263	(70)	-26.6%	315
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	315	315	-	332	263	(70)	-26.6%	315
Attenuation		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	120	-	-	-	-	-	-	-
PRV Stations		-	120	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	50	47	-	47	40	(8)	-19.8%	47
Pump Station		-	50	47	-	47	40	(8)	-19.8%	47
Solid Waste Infrastructure		-	1,700	1,650	19	209	1,375	1,166	84.8%	1,650
Waste Processing Facilities		-	200	200	-	199	167	(33)	-19.6%	200
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	1,500	1,200	-	10	1,000	990	99.0%	1,200
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	1,980	1,609	294	486	1,341	855	63.8%	1,609
Community Facilities		-	1,870	1,551	294	451	1,292	841	65.1%	1,551
Halls		-	-	-	-	-	-	-	-	-
Centres		-	1,000	1,000	236	236	833	598	71.7%	1,000
Libraries		-	200	81	-	52	67	15	23.0%	81
Cemeteries/Crematoria		-	670	470	58	164	392	228	58.1%	470
Sport and Recreation Facilities		-	110	58	-	34	48	14	28.8%	58
Indoor Facilities		-	10	8	-	9	7	(2)	-30.0%	8
Outdoor Facilities		-	100	50	-	26	42	16	38.3%	50
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	850	-	-	-	-	-	-	-
Operational Buildings		-	850	-	-	-	-	-	-	-
Municipal Offices		-	850	-	-	-	-	-	-	-
Intangible Assets		-	1,250	1,539	-	852	1,283	431	33.6%	1,539
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,250	1,539	-	852	1,283	431	33.6%	1,539
Computer Software and Applications		-	1,250	1,539	-	852	1,283	431	33.6%	1,539
Computer Equipment		-	25	164	-	13	137	123	90.2%	164
Computer Equipment		-	25	164	-	13	137	123	90.2%	164
Furniture and Office Equipment		-	869	734	-	70	612	542	88.6%	734
Furniture and Office Equipment		-	869	734	-	70	612	542	88.6%	734
Machinery and Equipment		-	220	165	-	159	138	(21)	-15.4%	165
Machinery and Equipment		-	220	165	-	159	138	(21)	-15.4%	165
Transport Assets		-	505	2,383	-	443	1,986	1,543	77.7%	2,383
Transport Assets		-	505	2,383	-	443	1,986	1,543	77.7%	2,383
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	9,032	362	2,711	7,527	4,816	64.0%	9,032

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	1,610	2,489	-	642	2,075	1,433	69.1%	2,489
Roads Infrastructure		-	50	42	-	41	35	(7)	-18.9%	42
Electrical Infrastructure		-	60	60	-	-	50	50	100.0%	60
<i>LV Networks</i>		-	60	60	-	-	50	50	100.0%	60
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	865	1,757	-	387	1,465	1,078	73.6%	1,757
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	50	46	-	40	38	(2)	-5.2%	46
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		-	200	200	-	-	167	167	100.0%	200
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	75	75	-	25	63	37	59.4%	75
<i>Distribution</i>		-	300	1,196	-	112	997	885	88.7%	1,196
<i>Distribution Points</i>		-	240	240	-	209	200	(9)	-4.3%	240
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	635	631	-	214	525	312	59.3%	631
<i>Pump Station</i>		-	560	556	-	142	463	321	69.3%	556
<i>Reticulation</i>		-	50	50	-	34	42	7	17.5%	50
<i>Waste Water Treatment Works</i>		-	25	25	-	37	21	(17)	-79.3%	25
Community Assets		-	497	2,117	39	534	1,764	1,230	69.7%	2,117
Community Facilities		-	285	1,910	39	394	1,591	1,198	75.3%	1,910
<i>Libraries</i>		-	285	1,910	39	394	1,591	1,198	75.3%	1,910
Sport and Recreation Facilities		-	212	207	-	140	173	32	18.7%	207
<i>Indoor Facilities</i>		-	100	170	-	110	142	31	22.1%	170
<i>Outdoor Facilities</i>		-	112	37	-	30	31	1	3.0%	37
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	50	50	-	67	42	(25)	-60.5%	50
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	50	50	-	67	42	(25)	-60.5%	50
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	50	50	-	67	42	(25)	-60.5%	50
Other assets		-	30	26	-	26	22	(4)	-19.6%	26
Operational Buildings		-	30	26	-	26	22	(4)	-19.6%	26
<i>Municipal Offices</i>		-	30	26	-	26	22	(4)	-19.6%	26
Computer Equipment		-	200	207	-	189	173	(16)	-9.4%	207
Computer Equipment		-	200	207	-	189	173	(16)	-9.4%	207
Furniture and Office Equipment		-	434	349	1	116	291	175	60.1%	349
Furniture and Office Equipment		-	434	349	1	116	291	175	60.1%	349
Machinery and Equipment		-	307	312	7	191	260	69	26.6%	312
Machinery and Equipment		-	307	312	7	191	260	69	26.6%	312
Transport Assets		-	1,660	1,650	-	1,185	1,375	190	13.8%	1,650
Transport Assets		-	1,660	1,650	-	1,185	1,375	190	13.8%	1,650
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	4,788	7,200	46	2,949	6,000	3,051	50.9%	7,200

10.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	3,616	4,192	171	2,998	3,493	496	14.2%	4,192
Roads Infrastructure		-	100	550	10	227	458	232	50.5%	550
Roads		-	100	550	10	227	458	232	50.5%	550
Storm water Infrastructure		-	657	647	22	441	539	98	18.2%	647
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	657	647	22	441	539	98	18.2%	647
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,068	2,107	95	1,659	1,756	97	5.5%	2,107
LV Networks		-	2,068	2,107	95	1,659	1,756	97	5.5%	2,107
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	490	587	41	505	489	(16)	-3.2%	587
Distribution		-	490	587	41	505	489	(16)	-3.2%	587
Sanitation Infrastructure		-	301	301	3	166	251	85	33.8%	301
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	301	301	3	166	251	85	33.8%	301
Community Assets		-	9,051	8,906	547	6,734	7,422	688	9.3%	8,906
Community Facilities		-	6,234	6,172	406	4,954	5,143	189	3.7%	6,172
Halls		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	516	515	30	444	429	(15)	-3.4%	515
Public Open Space		-	5,718	5,657	377	4,510	4,714	204	4.3%	5,657
Sport and Recreation Facilities		-	2,818	2,734	141	1,780	2,278	499	21.9%	2,734
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,818	2,734	141	1,780	2,278	499	21.9%	2,734
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	4,818	4,522	203	3,018	3,769	751	19.9%	4,522
Operational Buildings		-	4,802	4,467	203	3,016	3,723	707	19.0%	4,467
Municipal Offices		-	4,802	4,467	203	3,016	3,723	707	19.0%	4,467
Housing		-	16	55	-	2	46	44	96.5%	55
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	16	55	-	2	46	44	96.5%	55
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	645	353	0	450	294	(156)	-53.2%	353
Computer Equipment		-	645	353	0	450	294	(156)	-53.2%	353
Furniture and Office Equipment		-	87	41	-	6	34	28	82.7%	41
Furniture and Office Equipment		-	87	41	-	6	34	28	82.7%	41
Machinery and Equipment		-	898	779	4	455	649	194	29.9%	779
Machinery and Equipment		-	898	779	4	455	649	194	29.9%	779
Transport Assets		-	2,425	2,614	118	1,912	2,179	266	12.2%	2,614
Transport Assets		-	2,425	2,614	118	1,912	2,179	266	12.2%	2,614
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	21,540	21,407	1,043	15,573	17,839	2,266	12.7%	21,407

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	12,309	13,513	-	-	12,946	12,946	100.0%	12,309
Roads Infrastructure		-	2,662	1,774	-	-	1,478	1,478	100.0%	2,662
Roads		-	2,662	1,774	-	-	1,478	1,478	100.0%	2,662
Storm water Infrastructure		-	67	345	-	-	288	288	100.0%	67
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	67	345	-	-	288	288	100.0%	67
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,221	1,658	-	-	1,381	1,381	100.0%	1,221
LV Networks		-	1,221	1,658	-	-	1,381	1,381	100.0%	1,221
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1,751	3,284	-	-	2,737	2,737	100.0%	1,751
Water Treatment Works		-	-	1,352	-	-	1,127	1,127	100.0%	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	1,751	1,932	-	-	1,610	1,610	100.0%	1,751
Sanitation Infrastructure		-	2,989	3,049	-	-	2,557	2,557	100.0%	2,989
Pump Station		-	-	531	-	-	-	-	-	-
Reticulation		-	2,989	2,518	-	-	459	459	100.0%	2,989
Waste Water Treatment Works		-	-	-	-	-	2,098	2,098	100.0%	-
Solid Waste Infrastructure		-	3,619	3,404	-	-	2,837	2,837	100.0%	3,619
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	3,619	3,404	-	-	2,837	2,837	100.0%	3,619
Rail Infrastructure		-	-	-	-	-	1,669	1,669	100.0%	-
Storm water Conveyance		-	-	-	-	-	288	288	100.0%	-
LV Networks		-	-	-	-	-	1,381	1,381	100.0%	-
Community Assets		-	1,039	1,648	-	-	1,373	1,373	100.0%	1,039
Community Facilities		-	124	1,006	-	-	838	838	100.0%	124
Halls		-	56	1,006	-	-	838	838	100.0%	56
Clinics/Care Centres		-	18	-	-	-	-	-	-	18
Museums		-	50	-	-	-	-	-	-	50
Sport and Recreation Facilities		-	915	643	-	-	535	535	100.0%	915
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	915	643	-	-	535	535	100.0%	915
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	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		-	-	-	-	-	-	-	-	-
Other assets		-	1,655	918	-	-	765	765	100.0%	1,655
Operational Buildings		-	1,655	918	-	-	765	765	100.0%	1,655
Municipal Offices		-	1,655	918	-	-	765	765	100.0%	1,655
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	400	416	-	-	346	346	100.0%	400
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	400	416	-	-	346	346	100.0%	400
Computer Software and Applications		-	400	416	-	-	346	346	100.0%	400
Computer Equipment		-	-	502	-	-	419	419	100.0%	-
Computer Equipment		-	-	502	-	-	419	419	100.0%	-
Furniture and Office Equipment		-	1,516	1,204	-	-	1,004	1,004	100.0%	1,516
Furniture and Office Equipment		-	1,516	1,204	-	-	1,004	1,004	100.0%	1,516
Machinery and Equipment		-	1,369	1,558	-	-	1,282	1,282	100.0%	1,369
Machinery and Equipment		-	1,369	1,558	-	-	1,282	1,282	100.0%	1,369
Transport Assets		-	1,470	1,088	-	-	906	906	100.0%	1,470
Transport Assets		-	1,470	1,088	-	-	906	906	100.0%	1,470
Libraries		-	144	-	-	-	-	-	-	144
Libraries		-	144	-	-	-	-	-	-	144
Total Depreciation	1	-	19,902	20,849	-	-	19,044	19,044	100.0%	19,902

10.6 Supporting Table C13e

WC013 Bergvriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10

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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	2,805	2,561	7	2,035	2,134	99	4.6%	2,561
Roads Infrastructure		-	850	850	7	822	708	(114)	-16.1%	850
Roads		-	850	850	7	822	708	(114)	-16.1%	850
Storm water Infrastructure		-	35	35	-	38	29	(9)	-29.3%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	35	35	-	38	29	(9)	-29.3%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,220	1,200	-	1,073	1,000	(73)	-7.3%	1,200
MV Networks		-	600	1,080	-	1,073	900	(173)	-19.3%	1,080
LV Networks		-	620	120	-	-	100	100	100.0%	120
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	300	76	-	99	63	(35)	-55.9%	76
Distribution		-	300	76	-	99	63	(35)	-55.9%	76
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	400	400	-	3	333	330	99.0%	400
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	400	400	-	3	333	330	99.0%	400
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	13,993	13,768	-	8,227	11,473	3,246	28.3%	13,768
Community Facilities		-	13,583	13,443	-	7,902	11,202	3,300	29.5%	13,443
Testing Stations		-	1,500	1,000	-	94	833	739	88.7%	1,000
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	12,073	12,433	-	7,798	10,360	2,562	24.7%	12,433
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	10	10	-	10	8	(1)	-16.5%	10
Sport and Recreation Facilities		-	410	325	-	325	271	(54)	-20.0%	325
Indoor Facilities		-	410	325	-	325	271	(54)	-20.0%	325
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	1,650	1,650	-	1,457	1,375	(82)	-6.0%	1,650
Furniture and Office Equipment		-	1,650	1,650	-	1,457	1,375	(82)	-6.0%	1,650
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	100	-	-	-	-	-	-	-
Transport Assets		-	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	17,979	7	11,720	14,982	3,263	21.8%	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 April 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



Date

15 May 2018