

Bergrivier Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement August 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 budget statement for August 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 August 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 Material variances from SDBIP

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

3.3 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrievier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August							
Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	10.7%	0.0%	0.0%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	15.2%	0.0%	3.1%	15.2%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	26.3%	0.0%	17.2%	26.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	165.0%	0.0%	203.4%	165.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	353.4%	0.0%	672.2%	353.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	178.1%	0.0%	282.7%	178.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	25.2%	0.0%	175.7%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	38.0%	0.0%	34.9%	38.0%
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%	10.9%	0.0%	0.0%	6.2%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure			8.08	#DIV/0!	51.94	7.44

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) - M02 August										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		-	111,400	-	7,004	23,336	18,567	4,769	26%	111,400
Executive and council		-	31,027	-	-	-	5,171	(5,171)	-100%	31,027
Finance and administration		-	80,373	-	7,004	23,336	13,396	9,941	74%	80,373
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	19,663	-	242	603	3,277	(2,674)	-82%	14,813
Community and social services		-	7,765	-	43	104	1,294	(1,190)	-92%	7,765
Sport and recreation		-	4,849	-	199	499	808	(309)	-38%	-
Public safety		-	6	-	-	-	1	(1)	-100%	6
Housing		-	7,042	-	-	-	1,174	(1,174)	-100%	7,042
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	37,552	-	(423)	(796)	6,259	(7,055)	-113%	37,552
Planning and development		-	22,205	-	77	187	3,701	(3,514)	-95%	22,205
Road transport		-	15,348	-	(500)	(983)	2,558	(3,541)	-138%	15,348
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	181,546	-	13,288	29,501	30,258	(757)	-3%	181,546
Energy sources		-	116,660	-	8,428	18,211	19,443	(1,233)	-6%	116,660
Water management		-	23,761	-	1,463	3,965	3,960	5	0%	23,761
Waste water management		-	15,639	-	1,307	2,623	2,607	17	1%	15,639
Waste management		-	25,486	-	2,090	4,702	4,248	454	11%	25,486
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	350,161	-	20,112	52,644	58,360	(5,717)	-10%	345,312
Expenditure - Functional										
Governance and administration		-	85,832	-	10,792	24,011	14,305	9,706	68%	85,832
Executive and council		-	18,935	-	10,136	22,260	3,156	19,104	605%	18,935
Finance and administration		-	65,663	-	640	1,731	10,944	(9,212)	-84%	65,663
Internal audit		-	1,234	-	16	20	206	(186)	-90%	1,234
Community and public safety		-	37,609	-	152	449	6,268	(5,819)	-93%	37,609
Community and social services		-	8,992	-	15	147	1,499	(1,351)	-90%	8,992
Sport and recreation		-	18,870	-	109	243	3,145	(2,902)	-92%	18,870
Public safety		-	1,349	-	25	48	225	(177)	-79%	1,349
Housing		-	8,398	-	2	10	1,400	(1,390)	-99%	8,398
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	58,924	-	476	1,024	9,821	(8,797)	-90%	58,924
Planning and development		-	12,617	-	60	221	2,103	(1,882)	-89%	12,617
Road transport		-	46,307	-	415	803	7,718	(6,915)	-90%	46,307
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	153,480	-	1,489	12,243	25,580	(13,337)	-52%	153,480
Energy sources		-	95,778	-	515	10,097	15,963	(5,866)	-37%	95,778
Water management		-	20,731	-	426	988	3,455	(2,467)	-71%	20,731
Waste water management		-	13,140	-	25	107	2,190	(2,083)	-95%	13,140
Waste management		-	23,831	-	523	1,051	3,972	(2,921)	-74%	23,831
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	335,845	-	12,909	37,726	55,974	(18,248)	-33%	335,845
Surplus/ (Deficit) for the year		-	14,316	-	7,203	14,917	2,386	12,531	525%	9,467

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) - M02 August										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		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		-	31,447	-	-	-	5,241	(5,241)	-100.0%	31,447
Vote 2 - Finance		-	79,119	-	6,079	22,307	13,187	9,120	69.2%	79,119
Vote 3 - Corporate Services		-	1,701	-	15	40	283	(244)	-86.0%	1,701
Vote 4 - Technical Services		-	204,538	-	13,543	29,250	34,090	(4,839)	-14.2%	204,538
Vote 5 - Community Services		-	33,356	-	474	1,047	5,559	(4,513)	-81.2%	33,356
Total Revenue by Vote	2	-	350,161	-	20,112	52,644	58,360	(5,717)	-9.8%	350,161
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	24,745	-	10,211	22,440	4,124	18,315	444.1%	24,745
Vote 2 - Finance		-	28,858	-	312	759	4,810	(4,050)	-84.2%	28,858
Vote 3 - Corporate Services		-	30,079	-	285	928	5,013	(4,086)	-81.5%	30,079
Vote 4 - Technical Services		-	192,932	-	1,818	12,874	32,155	(19,281)	-60.0%	192,932
Vote 5 - Community Services		-	59,231	-	283	726	9,872	(9,146)	-92.6%	59,231
Total Expenditure by Vote	2	-	335,845	-	12,909	37,726	55,974	(18,248)	-32.6%	335,845
Surplus/ (Deficit) for the year	2	-	14,316	-	7,203	14,917	2,386	12,531	525.2%	14,316

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August													
Description	Ref	2017/18	Budget Year 2018/19										
		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			67,182			4,805	19,924	11,197	8,727	-78%	67,182		
Service charges - electricity revenue			112,164			7,949	17,345	18,694	(1,349)	-7%	112,164		
Service charges - water revenue			21,866			1,416	3,885	3,644	241	7%	21,866		
Service charges - sanitation revenue			12,906			1,302	2,618	2,151	467	22%	12,906		
Service charges - refuse revenue			21,263			2,083	4,689	3,544	1,146	32%	21,263		
Service charges - other			-			-	-	-	-	-	-		
Rental of facilities and equipment			908			941	1,071	151	919	607%	908		
Interest earned - external investments			5,119			414	778	853	(76)	-9%	5,119		
Interest earned - outstanding debtors			4,285			850	1,579	714	865	121%	4,285		
Dividends received			-			-	-	-	-	-	-		
Fines, penalties and forfeits			9,691			3	5	1,615	(1,610)	-100%	9,691		
Licences and permits			11			0	0	2	(2)	-86%	11		
Agency services			4,210			232	443	702	(258)	-37%	4,210		
Transfers and subsidies			61,748			(732)	(1,427)	10,291	(11,719)	-114%	61,748		
Other revenue			7,373			849	1,734	1,229	505	41%	7,373		
Gains on disposal of PPE			-			-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)			-			328,727	-	20,112	52,644	54,788	(2,144)	-4%	328,727
Expenditure By Type													
Employee related costs			125,027			9,553	18,391	20,838	(2,447)	-12%	125,027		
Remuneration of councillors			6,378			471	926	1,063	(137)	-13%	6,378		
Debt impairment			14,142			-	-	2,357	(2,357)	-100%	14,142		
Depreciation & asset impairment			21,891			-	-	3,648	(3,648)	-100%	21,891		
Finance charges			14,014			-	-	2,336	(2,336)	-100%	14,014		
Bulk purchases			79,480			631	10,286	13,247	(2,960)	-22%	79,480		
Other materials			11,415			731	1,738	1,902	(164)	-9%	11,415		
Contracted services			24,447			1,017	1,451	4,075	(2,623)	-64%	24,447		
Transfers and subsidies			5,281			61	2,099	880	1,219	139%	5,281		
Other expenditure			33,771			446	2,835	5,629	(2,794)	-50%	33,771		
Loss on disposal of PPE			-			-	-	-	-	-	-		
Total Expenditure			-			335,845	-	12,909	37,726	55,974	(18,248)	-33%	335,845
Surplus/(Deficit)													
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			-			(7,119)	-	7,203	14,917	(1,186)	16,104	(0)	(7,119)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			21,435			-	-	-	3,572	(3,572)	(0)		21,435
Transfers and subsidies - capital (in-kind - all)			-			-	-	-	-	-	-	-	-
Surplus/(Deficit) Deter capital transfers & contributions			-			14,316	-	7,203	14,917	2,386			14,316
Taxation			-			-	-	-	-	-	-	-	-
Surplus/(Deficit) Deter taxation			-			14,316	-	7,203	14,917	2,386			14,316
Attributable to minorities			-			-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			-			14,316	-	7,203	14,917	2,386			14,316
Share of surplus/ (deficit) of associate			-			-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			-			14,316	-	7,203	14,917	2,386			14,316

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) - M02 August										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		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	-	217	217	167	50	30%	1,000
Vote 4 - Technical Services		-	7,983	-	894	894	1,330	(436)	-33%	7,983
Vote 5 - Community Services		-	908	-	-	-	151	(151)	-100%	908
Total Capital Multi-year expenditure	4,7	-	9,891	-	1,111	1,111	1,648	(537)	-33%	9,891
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	93	-	3	3	16	(12)	-80%	93
Vote 2 - Finance		-	844	-	-	-	141	(141)	-100%	844
Vote 3 - Corporate Services		-	1,138	-	5	5	190	(185)	-97%	1,138
Vote 4 - Technical Services		-	26,397	-	1,242	1,242	4,399	(3,157)	-72%	26,397
Vote 5 - Community Services		-	7,301	-	338	338	1,217	(879)	-72%	7,301
Total Capital single-year expenditure	4	-	35,773	-	1,589	1,589	5,962	(4,374)	-73%	35,773
Total Capital Expenditure		-	45,664	-	2,700	2,700	7,611	(4,911)	-65%	45,664
Capital Expenditure - Functional Classification										
Governance and administration		-	4,455	-	18	18	743	(725)	-98%	4,455
Executive and council		-	56	-	3	3	9	(6)	-67%	56
Finance and administration		-	4,399	-	15	15	733	(718)	-98%	4,399
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7,566	-	338	338	1,261	(923)	-73%	7,566
Community and social services		-	985	-	2	2	164	(162)	-99%	985
Sport and recreation		-	6,365	-	-	-	1,061	(1,061)	-100%	6,365
Public safety		-	208	-	336	336	35	301	870%	208
Housing		-	8	-	-	-	1	(1)	-100%	8
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,906	-	271	271	1,318	(1,047)	-79%	7,906
Planning and development		-	1,045	-	217	217	174	43	25%	1,045
Road transport		-	6,861	-	54	54	1,144	(1,090)	-95%	6,861
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	25,737	-	2,073	2,073	4,289	(2,217)	-52%	25,737
Energy sources		-	5,267	-	889	889	878	11	1%	5,267
Water management		-	6,305	-	-	-	1,051	(1,051)	-100%	6,305
Waste water management		-	13,063	-	1,132	1,132	2,177	(1,045)	-48%	13,063
Waste management		-	1,102	-	52	52	184	(132)	-72%	1,102
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	45,664	-	2,700	2,700	7,611	(4,911)	-65%	45,664
Funded by:										
National Government		-	19,163	-	1,284	1,284	3,194	(1,909)	-60%	19,163
Provincial Government		-	2,272	-	219	219	379	(160)	-42%	2,272
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	21,435	-	1,504	1,504	3,572	(2,069)	-58%	21,435
Public contributions & donations	5	-	10	-	-	-	2	(2)	-100%	10
Borrowing	6	-	6,950	-	83	83	1,158	(1,076)	-93%	6,950
Internally generated funds		-	17,269	-	1,113	1,113	2,878	(1,765)	-61%	17,269
Total Capital Funding		-	45,664	-	2,700	2,700	7,611	(4,911)	-65%	45,664

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			78,218		69,273	78,218
Call investment deposits			6,022			6,022
Consumer debtors			72,417		56,910	72,417
Other debtors			7,790		34,250	7,790
Current portion of long-term receivables					1,304	
Inventory			2,704		2,972	2,704
Total current assets			-	167,150	-	164,709
Non current assets						
Long-term receivables			2,536		23	2,536
Investments						
Investment property			13,110		12,930	13,110
Investments in Associate						
Property, plant and equipment			374,851		356,113	374,851
Agricultural						
Biological assets						
Intangible assets			4,576		4,293	4,576
Other non-current assets			454		454	454
Total non current assets			-	395,527	-	373,812
TOTAL ASSETS			-	562,677	-	538,521
LIABILITIES						
Current liabilities						
Bank overdraft			-			-
Borrowing			4,350		5,113	4,350
Consumer deposits			3,332		3,489	3,332
Trade and other payables			30,666		4,940	30,666
Provisions			8,948		10,961	8,948
Total current liabilities			-	47,295	-	24,503
Non current liabilities						
Borrowing			54,825		51,243	54,825
Provisions			118,511		106,180	118,511
Total non current liabilities			-	173,335	-	157,423
TOTAL LIABILITIES			-	220,631	-	181,926
NET ASSETS	2		-	342,046	-	356,595
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			308,827		331,400	308,827
Reserves			33,218		25,195	33,218
TOTAL COMMUNITY WEALTH/EQUITY	2		-	342,046	-	342,046

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M02 August											
Description	Ref	2017/18	Budget Year 2018/19								
		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			64,831		4,665	8,774	10,805	(2,032)	-19%	64,831	
Service charges			162,311		10,117	21,349	27,052	(5,703)	-21%	162,311	
Other revenue			14,224		5,141	9,229	2,371	6,858	289%	14,224	
Government - operating			61,748			17,281	10,291	6,990	68%	61,748	
Government - capital			21,435			7,764	3,572	4,192	117%	21,435	
Interest			9,254		414	839	1,542	(703)	-46%	9,254	
Dividends			-		-	-	-	-		-	
Payments											
Suppliers and employees			(279,622)		(26,014)	(48,106)	(46,604)	1,502	-3%	(279,622)	
Finance charges			(6,596)				(1,099)	(1,099)	100%	(6,596)	
Transfers and Grants			(5,281)		(61)	(2,099)	(880)	1,219	-139%	(5,281)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	42,303	-	(5,737)	15,031	7,051	(7,980)	-113%	42,303
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			-		-	-	-	-		-	
Decrease (increase) in non-current debtors			-		-	-	-	-		-	
Decrease (increase) other non-current receivables			-		-	-	-	-		-	
Decrease (increase) in non-current investments			-		-	-	-	-		-	
Payments											
Capital assets			(45,664)		(2,700)	(2,700)	(7,611)	(4,911)	65%	(45,664)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(45,664)	-	(2,700)	(2,700)	(7,611)	(4,911)	65%	(45,664)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-		-	-	-	-		-	
Borrowing long term/refinancing			6,950				1,158	(1,158)	-100%	6,950	
Increase (decrease) in consumer deposits			134				22	(22)	-100%	134	
Payments											
Repayment of borrowing			(4,127)				(688)	(688)	100%	(4,127)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	2,957	-	-	493	493	100%	2,957	
NET INCREASE/ (DECREASE) IN CASH HELD			-	(403)	-	(8,437)	12,331	(67)		(403)	
Cash/cash equivalents at beginning:			84,643	70,987		77,936	70,987			77,936	
Cash/cash equivalents at month/year end:			-	84,240	70,987		90,267	70,920		77,533	

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,394	1,764	492	326	6,673	-	-	-	10,649	6,999		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,168	2,745	765	507	10,381	-	-	-	16,565	10,887		
Receivables from Non-ex change Transactions - Property Rates	1400	4,391	5,558	1,549	1,026	21,021	-	-	-	33,545	22,047		
Receivables from Ex change Transactions - Waste Water Management	1500	1,433	1,814	506	335	6,861	-	-	-	10,948	7,196		
Receivables from Ex change Transactions - Waste Management	1600	2,241	2,836	791	524	10,726	-	-	-	17,117	11,250		
Receivables from Ex change Transactions - Property Rental Debtors	1700	4	5	1	1	18	-	-	-	29	19		
Interest on Arrear Debtor Accounts	1810	1,011	1,279	357	236	4,839	-	-	-	7,721	5,075		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	2,634	3,334	929	616	12,611	-	-	-	20,125	13,227		
Total By Income Source	2000	15,275	19,336	5,389	3,569	73,130	-	-	-	116,700	76,700	-	-
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	422	2,401	205	171	3,343	-	-	-	6,541	3,513		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	14,854	16,935	5,185	3,399	69,788	-	-	-	110,159	73,186		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	15,275	19,336	5,389	3,569	73,130	-	-	-	116,700	76,700	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2018/19								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		
R thousands											
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	618									618
Total By Customer Type	1000	618	-	-	-	-	-	-	-	-	618

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
NO INVESTMENTS									
Municipality sub-total									
					-		-	-	-
Entities									
Entities sub-total									
					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-
<i>References</i>									

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	47,292	-	17,246	17,246	7,882	9,364	118.8%	47,292
Local Government Equitable Share			41,390	-	17,246	17,246	6,898	10,348	150.0%	41,390
Finance Management			898	-	-	-	150	(150)	-	898
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	-	65	(65)	-	391
EPWP Incentive	3		1,413	-	-	-	236	(236)	-100.0%	1,413
Municipal Infrastructure (MIG)			3,200	-	-	-	533	(533)	-100.0%	3,200
ACIP			-	-	-	-	-	-	-	-
Provincial Government:		-	14,423	-	-	-	2,404	(2,404)	-100.0%	14,423
CDW - Operational Support Grant			-	-	-	-	-	-	-	-
Library Services			6,635	-	-	-	1,106	(1,106)	-	6,635
Maintenance of Proclaimed Roads			98	-	-	-	16	(16)	-100.0%	98
Financial Management Grant - Internal Audit	4		-	-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			-	-	-	-	-	-	-	-
Financial Management Support Grant			690	-	-	-	115	(115)	-	690
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Housing			7,000	-	-	-	1,167	(1,167)	-	7,000
Western Cape Financial Management Support Grant			-	-	-	-	-	-	-	-
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:		-	33	-	-	-	6	(6)	-100.0%	33
Go Flow			33	-	-	-	6	(6)	-100.0%	33
Heis op den Berg			-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	61,748	-	17,246	17,246	10,291	6,955	67.6%	61,748
Capital Transfers and Grants										
National Government:		-	19,815	-	6,764	6,764	3,302	3,462	104.8%	19,815
Municipal Infrastructure (MIG)			16,554	-	6,764	6,764	2,759	4,005	145.2%	16,554
DME Electricity			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	-	-	-	435	(435)	-	2,609
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-	-	-
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Finance Management			652	-	-	-	109	(109)	-100.0%	652
ACIP			-	-	-	-	-	-	-	-
Provincial Government:		-	1,620	-	1,000	1,000	270	730	270.4%	1,620
Housing			-	-	-	-	-	-	-	-
Construction Sidewalks			-	-	-	-	-	-	-	-
Human Settlements Development Grant			-	-	-	-	-	-	-	-
Library Services			620	-	-	-	103	(103)	-	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-	-	-
Regional Socio - Economic Project/Violence Prevention			1,000	-	1,000	1,000	167	833	-	1,000
District Municipality:		-	-	-	-	-	-	-	-	-
West Coast DM - LED			-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
SETA			-	-	-	-	-	-	-	-
Cerebos			-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	21,435	-	7,764	7,764	3,572	4,192	117.3%	21,435
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	83,183	-	25,010	25,010	13,864	11,146	80.4%	83,183

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
Description	Ref	2017/18	Budget Year 2018/19							
		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:		-	47,292	-	3,548	7,097	7,882	(785)	-10.0%	47,292
Local Government Equitable Share			41,390	-	3,449	6,898	6,898	-		41,390
Finance Management			898	-	31	60	150	(89)	-59.6%	898
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	-	65	(65)	-100.0%	391
EPWP Incentive			1,413	-	6	18	236	(217)	-92.3%	1,413
Municipal Infrastructure (MIG)			3,200	-	62	119	533	(414)		3,200
ACIP			-	-	-	-	-	-	-	-
Provincial Government:		-	14,423	-	515	883	2,404	(1,520)	-63.3%	14,423
CDW - Operational Support Grant			-	-	-	-	-	-	-	-
Library Services			6,635	-	515	883	1,106	(222)	-20.1%	6,635
Maintenance of Proclaimed Roads			98	-	-	-	16	(16)	-100.0%	98
Financial Management Grant - Internal Audit			-	-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			-	-	-	-	-	-	-	-
Financial Management Support Grant			690	-	-	-	115	(115)	-100.0%	690
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Housing			7,000	-	-	-	1,167	(1,167)	-100.0%	7,000
Western Cape Financial Management Support Grant			-	-	-	-	-	-	-	-
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:		-	33	-	-	-	6	(6)	-100.0%	33
Go Flow			33	-	-	-	6	(6)	-100.0%	33
Heis op den Berg			-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	61,748	-	4,063	7,980	10,291	(2,311)	-22.5%	61,748
Capital expenditure of Transfers and Grants										
National Government:		-	19,815	-	-	-	3,302	(3,302)	-100.0%	19,815
Municipal Infrastructure (MIG)			16,554	-	-	-	2,759	(2,759)	-100.0%	16,554
DME Electricity			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	-	-	-	435	(435)	-100.0%	2,609
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-	-	-
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Finance Management			652	-	-	-	109	(109)	-100.0%	652
ACIP			-	-	-	-	-	-	-	-
Provincial Government:		-	1,620	-	-	-	270	(270)	-100.0%	1,620
Housing			-	-	-	-	-	-	-	-
Construction Sidewalks			-	-	-	-	-	-	-	-
Human Settlements Development Grant			-	-	-	-	-	-	-	-
Library Services			620	-	-	-	103	(103)	-100.0%	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-	-	-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000	-	-	-	167	(167)	-100.0%	1,000
District Municipality:		-	-	-	-	-	-	-	-	-
West Coast DM - LED			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
SETA			-	-	-	-	-	-	-	-
Cerebos			-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	21,435	-	-	-	3,572	(3,572)	-100.0%	21,435
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	83,183	-	4,063	7,980	13,864	(5,884)	-42.4%	83,183

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

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August											
Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19								
		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			4,636	-	327	653	773	(120)	-15%	4,636	
Pension and UIF Contributions			441	-	31	61	74	(12)	-17%	441	
Medical Aid Contributions			17	-	-	-	3	(3)	-100%	17	
Motor Vehicle Allowance			706	-	48	97	118	(21)	-18%	706	
Cellphone Allowance			577	-	-	-	96	(96)	-100%	577	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	65	115	-	115	#DIV/0!	-	
Sub Total - Councillors			-	6,378	-	471	926	1,063	(137)	-13%	6,378
% increase	4			#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			4,534	-	340	664	756	(91)	-12%	4,534	
Pension and UIF Contributions			782	-	64	125	130	(5)	-4%	782	
Medical Aid Contributions			98	-	8	15	16	(1)	-7%	98	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			716	-	60	116	119	(4)	-3%	716	
Cellphone Allowance			-	-	-	-	-	-	-	-	
Housing Allowances			316	-	25	50	53	(3)	-6%	316	
Other benefits and allowances			274	-	12	28	46	(18)	-39%	274	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	6,721	-	509	998	1,120	(122)	-11%	6,721
% increase	4			#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			82,524	-	6,113	11,255	13,754	(2,499)	-18%	82,524	
Pension and UIF Contributions			13,733	-	1,064	1,984	2,289	(305)	-13%	13,733	
Medical Aid Contributions			3,901	-	484	969	650	319	49%	3,901	
Overtime			3,730	-	364	739	622	118	19%	3,730	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,755	-	272	541	626	(84)	-13%	3,755	
Cellphone Allowance			-	-	-	-	-	-	-	-	
Housing Allowances			1,404	-	115	144	234	(90)	-39%	1,404	
Other benefits and allowances			5,309	-	631	1,157	885	273	31%	5,309	
Payments in lieu of leave			875	-	-	128	146	(18)	-12%	875	
Long service awards			1,020	-	-	20	170	(150)	-88%	1,020	
Post-retirement benefit obligations	2		2,055	-	-	-	343	(343)	-100%	2,055	
Sub Total - Other Municipal Staff			-	118,306	-	9,044	16,938	19,718	(2,780)	-14%	118,306
% increase	4			#DIV/0!						#DIV/0!	
Total Parent Municipality			-	131,404	-	10,023	18,861	21,901	(3,039)	-14%	131,404
TOTAL SALARY, ALLOWANCES & BENEFITS			-	131,404	-	10,023	18,861	21,901	(3,039)	-14%	131,404
% increase	4			#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	125,027	-	9,553	17,935	20,838	(2,902)	-14%	125,027

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
Month	2017/18	Budget Year 2018/19							
	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		-		-		-	-		
August		-		2,700	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
September		3,805				3,805	-		
October		3,805				7,611	-		
November		3,805				11,416	-		
December		3,805				15,221	-		
January		3,805				19,027	-		
February		5,708				24,735	-		
March		5,708				30,443	-		
April		5,708				36,151	-		
May		5,708				41,859	-		
June		3,805				45,664	-		
Total Capital expenditure		-	45,664	-	2,700				

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August										
Description	Ref	2017/18	Budget Year 2018/19							
		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		-	2,090	-	48	48	348	300	86.2%	2,090
Roads Infrastructure		-	500	-	5	5	83	78	93.7%	500
Roads		-	500	-	5	5	83	78	93.7%	500
Storm water Infrastructure		-	290	-	-	-	48	48	100.0%	290
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	290	-	-	-	48	48	100.0%	290
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	440	-	-	-	73	73	100.0%	440
MV Substations		-	410	-	-	-	68	68	100.0%	410
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	30	-	-	-	5	5	100.0%	30
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	400	-	-	-	67	67	100.0%	400
Bulk Mains		-	260	-	-	-	43	43	100.0%	260
PRV Stations		-	140	-	-	-	23	23	100.0%	140
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	110	-	20	20	18	(2)	-9.6%	110
Pump Station		-	60	-	-	-	10	10	100.0%	60
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	50	-	20	20	8	(12)	-141.1%	50
Solid Waste Infrastructure		-	350	-	23	23	58	36	60.9%	350
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	250	-	23	23	42	19	45.2%	250
Waste Processing Facilities		-	100	-	-	-	17	17	100.0%	100
Community Assets		-	1,764	-	217	217	294	77	26.2%	1,764
Community Facilities		-	1,514	-	217	217	252	35	14.0%	1,514
Halls		-	40	-	-	-	7	7	100.0%	40
Centres		-	1,000	-	217	217	167	(50)	-30.2%	1,000
Cemeteries/Crematoria		-	200	-	-	-	33	33	100.0%	200
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	24	-	-	-	4	4	100.0%	24
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	250	-	-	-	42	42	100.0%	250
Sport and Recreation Facilities		-	250	-	-	-	42	42	100.0%	250
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	250	-	-	-	42	42	100.0%	250
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	2,125	-	-	-	354	354	100.0%	2,125
Operational Buildings		-	2,125	-	-	-	354	354	100.0%	2,125
Municipal Offices		-	2,125	-	-	-	354	354	100.0%	2,125
Intangible Assets		-	652	-	-	-	109	109	100.0%	652
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	652	-	-	-	109	109	100.0%	652
Computer Software and Applications		-	652	-	-	-	109	109	100.0%	652
Computer Equipment		-	750	-	-	-	125	125	100.0%	750
Computer Equipment		-	750	-	-	-	125	125	100.0%	750
Furniture and Office Equipment		-	93	-	5	5	15	10	64.3%	93
Furniture and Office Equipment		-	93	-	5	5	15	10	64.3%	93
Machinery and Equipment		-	346	-	5	5	58	52	91.0%	346
Machinery and Equipment		-	346	-	5	5	58	52	91.0%	346
Transport Assets		-	3,310	-	-	-	552	552	100.0%	3,310
Transport Assets		-	3,310	-	-	-	552	552	100.0%	3,310
Total Capital Expenditure on new assets	1	-	11,129	-	276	276	1,855	1,579	85.1%	11,129

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02										
Description	Ref	2017/18	Budget Year 2018/19							
		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		-	9,514	-	176	176	1,586	1,410	88.9%	9,514
Roads Infrastructure		-	50	-	-	-	8	8	100.0%	50
Roads		-	50	-	-	-	8	8	100.0%	50
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,949	-	176	176	491	316	64.2%	2,949
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	30	-	-	-	5	5	100.0%	30
MV Networks		-	50	-	-	-	8	8	100.0%	50
LV Networks		-	2,869	-	176	176	478	302	63.2%	2,869
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	5,705	-	-	-	951	951	100.0%	5,705
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	50	-	-	-	8	8	100.0%	50
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	345	-	-	-	58	58	100.0%	345
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	5,010	-	-	-	835	835	100.0%	5,010
Distribution Points		-	300	-	-	-	50	50	100.0%	300
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	810	-	-	-	135	135	100.0%	810
Pump Station		-	720	-	-	-	120	120	100.0%	720
Reticulation		-	60	-	-	-	10	10	100.0%	60
Waste Water Treatment Works		-	30	-	-	-	5	5	100.0%	30
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	285	-	-	-	48	48	100.0%	285
Community Facilities		-	92	-	-	-	15	15	100.0%	92
Cemeteries/Crematoria		-	80	-	-	-	13	13	100.0%	80
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	12	-	-	-	2	2	100.0%	12
Sport and Recreation Facilities		-	193	-	-	-	32	32	100.0%	193
Indoor Facilities		-	100	-	-	-	17	17	100.0%	100
Outdoor Facilities		-	93	-	-	-	16	16	100.0%	93
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	50	-	8	8	8	0	4.0%	50
Operational Buildings		-	50	-	8	8	8	0	4.0%	50
Municipal Offices		-	50	-	8	8	8	0	4.0%	50
Computer Equipment		-	360	-	-	-	60	60	100.0%	360
Computer Equipment		-	360	-	-	-	60	60	100.0%	360
Furniture and Office Equipment		-	220	-	5	5	37	32	86.7%	220
Furniture and Office Equipment		-	220	-	5	5	37	32	86.7%	220
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	550	-	-	-	92	92	100.0%	550
Transport Assets		-	550	-	-	-	92	92	100.0%	550
Total Capital Expenditure on renewal of existing ass	1	-	10,979	-	189	189	1,830	1,641	89.7%	10,979

10.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August										
Description	Ref	2017/18	Budget Year 2018/19							
		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		-	4,000	-	167	296	667	370	55.6%	4,000
Roads Infrastructure		-	548	-	44	64	91	27	30.1%	548
Roads		-	548	-	44	64	91	27	30.1%	548
Storm water Infrastructure		-	531	-	-	7	88	82	92.5%	531
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	531	-	-	7	88	82	92.5%	531
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,004	-	66	160	334	174	52.0%	2,004
LV Networks		-	2,004	-	66	160	334	174	52.0%	2,004
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	587	-	56	62	98	36	36.7%	587
Distribution		-	587	-	56	62	98	36	36.7%	587
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	300	-	0	4	50	46	92.9%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	300	-	0	4	50	46	92.9%	300
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	30	-	-	-	5	5	100.0%	30
Landfill Sites		-	30	-	-	-	5	5	100.0%	30
Community Assets		-	12,048	-	39	153	2,008	1,855	92.4%	12,048
Community Facilities		-	9,679	-	33	131	1,613	1,482	91.9%	9,679
Cemeteries/Crematoria		-	568	-	-	42	95	53	55.9%	568
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	9,110	-	33	89	1,518	1,429	94.1%	9,110
Sport and Recreation Facilities		-	2,369	-	6	22	395	372	94.3%	2,369
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,369	-	6	22	395	372	94.3%	2,369
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	4,283	-	34	90	714	624	87.4%	4,283
Operational Buildings		-	4,267	-	34	88	711	623	87.6%	4,267
Municipal Offices		-	4,267	-	34	88	711	623	87.6%	4,267
Housing		-	16	-	0	2	3	1	39.8%	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	16	-	0	2	3	1	39.8%	16
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		-	624	-	-	44	104	60	57.7%	624
Computer Equipment		-	624	-	-	44	104	60	57.7%	624
Furniture and Office Equipment		-	38	-	0	2	6	4	62.8%	38
Furniture and Office Equipment		-	38	-	0	2	6	4	62.8%	38
Machinery and Equipment		-	826	-	81	92	138	46	33.1%	826
Machinery and Equipment		-	826	-	81	92	138	46	33.1%	826
Transport Assets		-	2,522	-	372	400	420	20	4.8%	2,522
Transport Assets		-	2,522	-	372	400	420	20	4.8%	2,522
Total Repairs and Maintenance Expenditure	1	-	24,341	-	693	1,078	4,057	2,979	73.4%	24,341

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August										
Description	Ref	2017/18	Budget Year 2018/19							
		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		-	14,188	-	-	-	2,365	2,365	100.0%	14,188
Roads Infrastructure		-	1,862	-	-	-	310	310	100.0%	1,862
Roads		-	1,814	-	-	-	302	302	100.0%	1,814
Road Structures		-	1	-	-	-	0	0	100.0%	1
Road Furniture		-	48	-	-	-	8	8	100.0%	48
Storm water Infrastructure		-	362	-	-	-	60	60	100.0%	362
Drainage Collection		-	94	-	-	-	16	16	100.0%	94
Storm water Conveyance		-	268	-	-	-	45	45	100.0%	268
Electrical Infrastructure		-	1,740	-	-	-	290	290	100.0%	1,740
MV Substations		-	388	-	-	-	65	65	100.0%	388
MV Switching Stations		-	29	-	-	-	5	5	100.0%	29
MV Networks		-	544	-	-	-	91	91	100.0%	544
LV Networks		-	779	-	-	-	130	130	100.0%	779
Water Supply Infrastructure		-	3,448	-	-	-	575	575	100.0%	3,448
Boreholes		-	84	-	-	-	14	14	100.0%	84
Reservoirs		-	953	-	-	-	159	159	100.0%	953
Pump Stations		-	244	-	-	-	41	41	100.0%	244
Water Treatment Works		-	1,420	-	-	-	237	237	100.0%	1,420
Distribution		-	744	-	-	-	124	124	100.0%	744
Distribution Points		-	4	-	-	-	1	1	100.0%	4
Sanitation Infrastructure		-	3,201	-	-	-	533	533	100.0%	3,201
Pump Station		-	2,838	-	-	-	473	473	100.0%	2,838
Reticulation		-	363	-	-	-	60	60	100.0%	363
Solid Waste Infrastructure		-	3,574	-	-	-	596	596	100.0%	3,574
Landfill Sites		-	3,074	-	-	-	512	512	100.0%	3,074
Waste Transfer Stations		-	389	-	-	-	65	65	100.0%	389
Waste Processing Facilities		-	34	-	-	-	6	6	100.0%	34
Waste Drop-off Points		-	41	-	-	-	7	7	100.0%	41
Waste Separation Facilities		-	37	-	-	-	6	6	100.0%	37
Community Assets		-	1,731	-	-	-	288	288	100.0%	1,731
Community Facilities		-	716	-	-	-	119	119	100.0%	716
Halls		-	84	-	-	-	14	14	100.0%	84
Centres		-	11	-	-	-	2	2	100.0%	11
Clinics/Care Centres		-	16	-	-	-	3	3	100.0%	16
Museums		-	51	-	-	-	9	9	100.0%	51
Libraries		-	186	-	-	-	31	31	100.0%	186
Cemeteries/Crematoria		-	148	-	-	-	25	25	100.0%	148
Public Open Space		-	95	-	-	-	16	16	100.0%	95
Public Ablution Facilities		-	31	-	-	-	5	5	100.0%	31
Markets		-	94	-	-	-	16	16	100.0%	94
Abattoirs		-	0	-	-	-	0	0	100.0%	0
Sport and Recreation Facilities		-	1,014	-	-	-	169	169	100.0%	1,014
Indoor Facilities		-	22	-	-	-	4	4	100.0%	22
Outdoor Facilities		-	992	-	-	-	165	165	100.0%	992
Investment properties		-	1	-	-	-	0	0	100.0%	1
Revenue Generating		-	1	-	-	-	0	0	100.0%	1
Unimproved Property		-	1	-	-	-	0	0	100.0%	1
Other assets		-	964	-	-	-	161	161	100.0%	964
Operational Buildings		-	964	-	-	-	161	161	100.0%	964
Municipal Offices		-	925	-	-	-	154	154	100.0%	925
Yards		-	11	-	-	-	2	2	100.0%	11
Stores		-	28	-	-	-	5	5	100.0%	28
Intangible Assets		-	436	-	-	-	73	73	100.0%	436
Licences and Rights		-	436	-	-	-	73	73	100.0%	436
Computer Software and Applications		-	436	-	-	-	73	73	100.0%	436
Computer Equipment		-	528	-	-	-	88	88	100.0%	528
Computer Equipment		-	528	-	-	-	88	88	100.0%	528
Furniture and Office Equipment		-	1,265	-	-	-	211	211	100.0%	1,265
Furniture and Office Equipment		-	1,265	-	-	-	211	211	100.0%	1,265
Machinery and Equipment		-	1,636	-	-	-	273	273	100.0%	1,636
Machinery and Equipment		-	1,636	-	-	-	273	273	100.0%	1,636
Transport Assets		-	1,142	-	-	-	190	190	100.0%	1,142
Transport Assets		-	1,142	-	-	-	190	190	100.0%	1,142
Total Depreciation	1	-	21,891	-	-	-	3,648	3,648	100.0%	21,891

10.6 Supporting Table C13e

WC013 Bergvriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02										
Description	Ref	2017/18	Budget Year 2018/19							
		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		-	17,150	-	1,899	1,899	2,858	959	33.6%	17,150
Roads Infrastructure		-	3,050	-	49	49	508	460	90.4%	3,050
Roads		-	3,050	-	49	49	508	460	90.4%	3,050
Storm water Infrastructure		-	35	-	-	-	6	6	100.0%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	35	-	-	-	6	6	100.0%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,320	-	713	713	220	(493)	-224.1%	1,320
MV Switching Stations		-	70	-	-	-	12	12	100.0%	70
MV Networks		-	600	-	271	271	100	(171)	-171.3%	600
LV Networks		-	650	-	442	442	108	(333)	-307.8%	650
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	200	-	-	-	33	33	100.0%	200
Distribution		-	200	-	-	-	33	33	100.0%	200
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	11,845	-	1,109	1,109	1,974	866	43.8%	11,845
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	2,689	-	-	-	448	448	100.0%	2,689
Waste Water Treatment Works		-	9,156	-	1,109	1,109	1,526	417	27.4%	9,156
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	700	-	29	29	117	88	75.4%	700
Waste Separation Facilities		-	700	-	29	29	117	88	75.4%	700
		-	-	-	-	-	-	-	-	-
Community Assets		-	6,406	-	336	336	1,068	732	68.5%	6,406
Community Facilities		-	960	-	336	336	160	(176)	-110.1%	960
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	350	-	336	336	58	(278)	-476.2%	350
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	600	-	-	-	100	100	100.0%	600
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		-	10	-	-	-	2	2	100.0%	10
Sport and Recreation Facilities		-	5,446	-	-	-	908	908	100.0%	5,446
Indoor Facilities		-	320	-	-	-	53	53	100.0%	320
Outdoor Facilities		-	5,126	-	-	-	854	854	100.0%	5,126
Capital Spares		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	-	23,556	-	2,235	2,235	3,926	1,691	43.1%	23,556

Section 11 – Municipal manager's quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of August 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

14 September 2018