

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 & Quarterly Budget Statement September 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 September 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 September 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 - M03 September							
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%	3.0%	15.2%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	26.3%	0.0%	27.6%	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%	333.4%	353.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	178.1%	0.0%	169.6%	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%	107.3%	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%	28.5%	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!	44.04	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 Bergvriër - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
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	-	13,319	55,237	27,850	27,387	98%	111,400
Executive and council		-	31,027	-	8,669	25,915	7,757	18,158	234%	31,027
Finance and administration		-	80,373	-	4,650	29,322	20,093	9,229	46%	80,373
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	19,663	-	507	1,178	4,916	(3,738)	-76%	19,663
Community and social services		-	7,765	-	101	189	1,941	(1,752)	-90%	7,765
Sport and recreation		-	4,849	-	406	989	1,212	(223)	-18%	4,849
Public safety		-	6	-	-	-	1	(1)	-100%	6
Housing		-	7,042	-	-	-	1,761	(1,761)	-100%	7,042
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	37,552	-	(1,013)	(1,138)	9,388	(10,526)	-112%	37,552
Planning and development		-	22,205	-	189	373	5,551	(5,179)	-93%	22,205
Road transport		-	15,348	-	(1,203)	(1,511)	3,837	(5,348)	-139%	15,348
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	181,546	-	11,037	44,399	45,387	(987)	-2%	181,546
Energy sources		-	116,660	-	10,301	27,731	29,165	(1,434)	-5%	116,660
Water management		-	23,761	-	2,621	5,953	5,940	13	0%	23,761
Waste water management		-	15,639	-	(4,656)	3,926	3,910	17	0%	15,639
Waste management		-	25,486	-	2,769	6,789	6,372	417	7%	25,486
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	350,161	-	23,850	99,676	87,540	12,135	14%	350,161
Expenditure - Functional										
Governance and administration		-	85,832	-	1,964	17,049	21,458	(4,409)	-21%	85,832
Executive and council		-	18,935	-	(5,416)	5,715	4,734	982	21%	18,935
Finance and administration		-	65,663	-	7,184	11,040	16,416	(5,376)	-33%	65,663
Internal audit		-	1,234	-	195	294	308	(15)	-5%	1,234
Community and public safety		-	37,609	-	4,786	6,418	9,402	(2,984)	-32%	37,609
Community and social services		-	8,992	-	1,464	1,940	2,248	(308)	-14%	8,992
Sport and recreation		-	18,870	-	2,974	3,942	4,718	(776)	-16%	18,870
Public safety		-	1,349	-	112	222	337	(115)	-34%	1,349
Housing		-	8,398	-	236	314	2,099	(1,785)	-85%	8,398
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	58,924	-	5,944	9,322	14,731	(5,409)	-37%	58,924
Planning and development		-	12,617	-	1,827	2,506	3,154	(648)	-21%	12,617
Road transport		-	46,307	-	4,118	6,816	11,577	(4,760)	-41%	46,307
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	153,480	-	24,721	28,930	38,370	(9,440)	-25%	153,480
Energy sources		-	95,778	-	20,621	21,954	23,945	(1,991)	-8%	95,778
Water management		-	20,731	-	1,705	2,720	5,183	(2,463)	-48%	20,731
Waste water management		-	13,140	-	571	883	3,285	(2,402)	-73%	13,140
Waste management		-	23,831	-	1,824	3,373	5,958	(2,584)	-43%	23,831
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	335,845	-	37,416	61,720	83,961	(22,241)	-26%	335,845
Surplus/ (Deficit) for the year		-	14,316	-	(13,565)	37,956	3,579	34,377	961%	14,316

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) - M03 September										
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	-	8,669	25,915	7,862	18,053	229.6%	31,447
Vote 2 - Finance		-	79,119	-	4,406	28,109	19,780	8,329	42.1%	79,119
Vote 3 - Corporate Services		-	1,701	-	30	56	425	(370)	-86.9%	1,701
Vote 4 - Technical Services		-	204,538	-	10,023	43,781	51,134	(7,353)	-14.4%	204,538
Vote 5 - Community Services		-	33,356	-	722	1,815	8,339	(6,524)	-78.2%	33,356
Total Revenue by Vote	2	-	350,161	-	23,850	99,676	87,540	12,135	13.9%	350,161
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	24,745	-	(4,805)	6,718	6,186	532	8.6%	24,745
Vote 2 - Finance		-	28,858	-	3,422	5,535	7,214	(1,679)	-23.3%	28,858
Vote 3 - Corporate Services		-	30,079	-	3,604	5,239	7,520	(2,281)	-30.3%	30,079
Vote 4 - Technical Services		-	192,932	-	28,614	35,107	48,233	(13,126)	-27.2%	192,932
Vote 5 - Community Services		-	59,231	-	6,581	9,121	14,808	(5,687)	-38.4%	59,231
Total Expenditure by Vote	2	-	335,845	-	37,416	61,720	83,961	(22,241)	-26.5%	335,845
Surplus/ (Deficit) for the year	2	-	14,316	-	(13,565)	37,956	3,579	34,377	960.5%	14,316

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

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September											
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		3,244	24,714	16,795	7,919	47%	67,182	
Service charges - electricity revenue			112,164		10,006	26,435	28,041	(1,606)	-6%	112,164	
Service charges - water revenue			21,866		2,551	5,835	5,466	368	7%	21,866	
Service charges - sanitation revenue			12,906		2,108	3,917	3,227	690	21%	12,906	
Service charges - refuse revenue			21,263		2,723	6,766	5,316	1,450	27%	21,263	
Service charges - other			-		-	-	-	-	-	-	
Rental of facilities and equipment			908		291	1,283	227	1,056	465%	908	
Interest earned - external investments			5,119		382	920	1,280	(360)	-28%	5,119	
Interest earned - outstanding debtors			4,285		861	2,418	1,071	1,347	126%	4,285	
Dividends received			-		-	-	-	-	-	-	
Fines, penalties and forfeits			9,691		(2)	7	2,423	(2,416)	-100%	9,691	
Licences and permits			11		0	0	3	(3)	-88%	11	
Agency services			4,210		216	637	1,053	(416)	-39%	4,210	
Transfers and subsidies			61,748		7,131	23,763	15,437	8,326	54%	61,748	
Other revenue			7,373		1,104	2,981	1,843	1,138	62%	7,373	
Gains on disposal of PPE			-		-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)			-	328,727	-	30,617	99,676	82,182	17,494	21%	328,727
Expenditure By Type											
Employee related costs			125,027		10,956	28,436	31,257	(2,820)	-9%	125,027	
Remuneration of councillors			6,378		550	1,456	1,594	(138)	-9%	6,378	
Debt impairment			14,142		-	-	3,536	(3,536)	-100%	14,142	
Depreciation & asset impairment			21,891		-	-	5,473	(5,473)	-100%	21,891	
Finance charges			14,014		(2)	-	3,503	(3,503)	-100%	14,014	
Bulk purchases			79,480		19,411	20,042	19,870	172	1%	79,480	
Other materials			11,415		952	2,414	2,854	(440)	-15%	11,415	
Contracted services			24,447		507	2,394	6,112	(3,718)	-61%	24,447	
Transfers and subsidies			5,281		2,043	2,324	1,320	1,004	76%	5,281	
Other expenditure			33,771		2,998	4,653	8,443	(3,790)	-45%	33,771	
Loss on disposal of PPE			-		-	-	-	-	-	-	
Total Expenditure			-	335,845	-	37,416	61,720	83,961	(22,241)	-26%	335,845
Surplus/(Deficit)			-	(7,119)	-	(6,798)	37,956	(1,780)	39,736	(0)	(7,119)
Transfers and subsidies - capital (monetary allocations)											
(National / Provincial and District)				21,435		(6,767)	-	5,359	(5,359)	(0)	21,435
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)											
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) DEter capital transfers & contributions			-	14,316	-	(13,565)	37,956	3,579			14,316
Taxation											
Surplus/(Deficit) DEter taxation			-	14,316	-	(13,565)	37,956	3,579			14,316
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-	14,316	-	(13,565)	37,956	3,579			14,316
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-	14,316	-	(13,565)	37,956	3,579			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) - M03 September										
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	-	472	689	250	439	176%	1,000
Vote 4 - Technical Services		-	7,983	-	10	904	1,996	(1,092)	-55%	7,983
Vote 5 - Community Services		-	908	-	-	-	227	(227)	-100%	908
Total Capital Multi-year expenditure	4,7	-	9,891	-	482	1,593	2,473	(880)	-36%	9,891
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	93	-	1	4	23	(19)	-81%	93
Vote 2 - Finance		-	844	-	280	280	211	69	33%	844
Vote 3 - Corporate Services		-	1,138	-	8	13	285	(271)	-95%	1,138
Vote 4 - Technical Services		-	26,397	-	1,990	3,232	6,599	(3,367)	-51%	26,397
Vote 5 - Community Services		-	7,301	-	47	385	1,825	(1,440)	-79%	7,301
Total Capital single-year expenditure	4	-	35,773	-	2,327	3,915	8,943	(5,028)	-56%	35,773
Total Capital Expenditure		-	45,664	-	2,809	5,508	11,416	(5,908)	-52%	45,664
Capital Expenditure - Functional Classification										
Governance and administration		-	4,455	-	290	308	1,114	(806)	-72%	4,455
Executive and council		-	56	-	1	4	14	(10)	-69%	56
Finance and administration		-	4,399	-	289	304	1,100	(796)	-72%	4,399
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7,566	-	47	385	1,892	(1,507)	-80%	7,566
Community and social services		-	985	-	7	9	246	(237)	-96%	985
Sport and recreation		-	6,365	-	40	40	1,591	(1,551)	-97%	6,365
Public safety		-	208	-	-	336	52	284	546%	208
Housing		-	8	-	-	-	2	(2)	-100%	8
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,906	-	573	843	1,977	(1,133)	-57%	7,906
Planning and development		-	1,045	-	472	689	261	428	164%	1,045
Road transport		-	6,861	-	100	154	1,715	(1,561)	-91%	6,861
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	25,737	-	1,899	3,972	6,434	(2,462)	-38%	25,737
Energy sources		-	5,267	-	207	1,096	1,317	(220)	-17%	5,267
Water management		-	6,305	-	22	22	1,576	(1,555)	-99%	6,305
Waste water management		-	13,063	-	1,552	2,684	3,266	(581)	-18%	13,063
Waste management		-	1,102	-	118	169	276	(106)	-38%	1,102
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	45,664	-	2,809	5,508	11,416	(5,908)	-52%	45,664
Funded by:										
National Government		-	19,163	-	1,824	3,109	4,791	(1,682)	-35%	19,163
Provincial Government		-	2,272	-	475	694	568	126	22%	2,272
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	21,435	-	2,299	3,802	5,359	(1,556)	-29%	21,435
Public contributions & donations	5	-	10	-	-	-	3	(3)	-100%	10
Borrowing	6	-	6,950	-	80	163	1,738	(1,575)	-91%	6,950
Internally generated funds		-	17,269	-	430	1,543	4,317	(2,774)	-64%	17,269
Total Capital Funding		-	45,664	-	2,809	5,508	11,416	(5,908)	-52%	45,664

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M03 September						
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		114,284	78,218
Call investment deposits			6,022			6,022
Consumer debtors			72,417		61,860	72,417
Other debtors			7,790		43,974	7,790
Current portion of long-term receivables					1,304	
Inventory			2,704		3,267	2,704
Total current assets			-	167,150	-	224,688
Non current assets						
Long-term receivables			2,536		(182)	2,536
Investments						
Investment property			13,110		12,930	13,110
Investments in Associate						
Property, plant and equipment			374,851		359,631	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	-	377,126
TOTAL ASSETS			-	562,677	-	601,814
LIABILITIES						
Current liabilities						
Bank overdraft			-			-
Borrowing			4,350		5,120	4,350
Consumer deposits			3,332		3,621	3,332
Trade and other payables			30,666		47,682	30,666
Provisions			8,948		10,961	8,948
Total current liabilities			-	47,295	-	67,384
Non current liabilities						
Borrowing			54,825		51,243	54,825
Provisions			118,511		105,862	118,511
Total non current liabilities			-	173,335	-	157,105
TOTAL LIABILITIES			-	220,631	-	224,489
NET ASSETS	2		-	342,046	-	377,325
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			308,827		352,129	308,827
Reserves			33,218		25,195	33,218
TOTAL COMMUNITY WEALTH/EQUITY	2		-	342,046	-	377,325

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M03 September											
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		6,067	14,841	10,805	4,036	37%	64,831	
Service charges			162,311		9,092	30,442	27,052	3,390	13%	162,311	
Other revenue			14,224		34,951	44,179	2,371	41,809	1764%	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		131	970	1,542	(572)	-37%	9,254	
Dividends			-			-	-	-		-	
Payments											
Suppliers and employees			(279,622)		(23,190)	(71,296)	(46,604)	24,693	-53%	(279,622)	
Finance charges			(6,596)			-	(1,099)	(1,099)	100%	(6,596)	
Transfers and Grants			(5,281)		(225)	(2,324)	(880)	1,444	-164%	(5,281)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	42,303	-	26,826	41,856	7,051	(34,806)	-494%	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)		(2,809)	(5,508)	(7,611)	(2,102)	28%	(45,664)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(45,664)	-	(2,809)	(5,508)	(7,611)	(2,102)	28%	(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)	-	24,017	36,348	(67)			(403)
Cash/cash equivalents at beginning:			84,643	70,987		77,936	70,987				77,936
Cash/cash equivalents at monthly year end:			84,240	70,987		114,284	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 - M03 September													
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	1,680	1,109	1,109	404	6,651	-	-	-	10,954	7,055		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,934	1,937	1,937	706	11,614	-	-	-	19,128	12,320		
Receivables from Non-ex change Transactions - Property Rates	1400	4,903	3,236	3,237	1,180	19,408	-	-	-	31,964	20,588		
Receivables from Ex change Transactions - Waste Water Management	1500	1,696	1,119	1,119	408	6,713	-	-	-	11,055	7,121		
Receivables from Ex change Transactions - Waste Management	1600	2,639	1,742	1,742	635	10,446	-	-	-	17,204	11,081		
Receivables from Ex change Transactions - Property Rental Debtors	1700	5	3	3	1	18	-	-	-	30	20		
Interest on Arrear Debtor Accounts	1810	1,293	853	853	311	5,117	-	-	-	8,428	5,428		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	3,463	2,286	2,286	833	13,706	-	-	-	22,574	14,539		
Total By Income Source	2000	18,613	12,286	12,286	4,478	73,673	-	-	-	121,336	78,151	-	-
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	430	326	2,347	178	3,325	-	-	-	6,606	3,503		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	18,184	11,960	9,939	4,300	70,348	-	-	-	114,731	74,648		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	18,613	12,286	12,286	4,478	73,673	-	-	-	121,336	78,151	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September											
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	865									865
Total By Customer Type	1000	865	-	-	-	-	-	-	-	-	865

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September									
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									
<i>References</i>									

PROVINCIAL TREASURY		
Withdrawals from Municipal Bank Accounts		
In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	BERGRIVIER MUNICIPALITY	
MUNICIPAL DEMARCATION CODE:	WC 013	
QUARTER ENDED:	30-Sep-18	
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -	Amount	Reason for withdrawal
	R 60,232,755.00	Payment of salary, wages, allowances and other creditors
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;		
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -		
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0.00	Motorregistration monies
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;		
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 0.00	consumer deposit's
(h) for cash management and <i>investment</i> purposes in accordance with section 13;		Investments
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be <i>prescribed</i> .		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname:	J.P. SASS
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Rank/Position:	MANAGER BTO
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature:	
Tel number	Fax number	Email Address
022-9136000	022-9131380	sassj@bergmun.org.za
<p>The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.</p>		

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 - M03 September										
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	-	-	-	11,823	(11,823)	-100.0%	47,292
Local Government Equitable Share			41,390	-	-	-	10,348	(10,348)	-100.0%	41,390
Finance Management			898	-	-	-	224	(224)	-	898
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	-	98	(98)	-	391
EPWP Incentive	3		1,413	-	-	-	353	(353)	-100.0%	1,413
Municipal Infrastructure (MIG)			3,200	-	-	-	800	(800)	-100.0%	3,200
ACIP			-	-	-	-	-	-	-	-
Provincial Government:		-	14,423	-	-	-	3,606	(3,606)	-100.0%	14,423
CDW - Operational Support Grant			-	-	-	-	-	-	-	-
Library Services			6,635	-	-	-	1,659	(1,659)	-	6,635
Maintenance of Proclaimed Roads			98	-	-	-	25	(25)	-100.0%	98
Financial Management Grant - Internal Audit	4		-	-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			-	-	-	-	-	-	-	-
Financial Management Support Grant			690	-	-	-	173	(173)	-	690
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Housing			7,000	-	-	-	1,750	(1,750)	-	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:		-	-	-	-	-	-	-	-	-
<i>West Coast DM - LED</i>			-	-	-	-	-	-	-	-
Other grant providers:		-	33	-	-	-	8	(8)	-100.0%	33
<i>Go Flow</i>			33	-	-	-	8	(8)	-100.0%	33
<i>Heis op den Berg</i>			-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	61,748	-	-	-	15,437	(15,437)	-100.0%	61,748
Capital Transfers and Grants										
National Government:		-	19,815	-	-	-	4,954	(4,954)	-100.0%	19,815
Municipal Infrastructure (MIG)			16,554	-	-	-	4,139	(4,139)	-100.0%	16,554
DME Electricity			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	-	-	-	652	(652)	-	2,609
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-	-	-
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Finance Management			652	-	-	-	163	(163)	-100.0%	652
ACIP			-	-	-	-	-	-	-	-
Provincial Government:		-	1,620	-	-	-	405	(405)	-100.0%	1,620
Housing			-	-	-	-	-	-	-	-
Construction Sidewalks			-	-	-	-	-	-	-	-
Human Settlements Development Grant			-	-	-	-	-	-	-	-
Library Services			620	-	-	-	155	(155)	-	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-	-	-
Regional Socio - Economic Project/Violence Prevention			1,000	-	-	-	250	(250)	-	1,000
District Municipality:		-	-	-	-	-	-	-	-	-
<i>West Coast DM - LED</i>			-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>SETA</i>			-	-	-	-	-	-	-	-
<i>Cerebos</i>			-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	21,435	-	-	-	5,359	(5,359)	-100.0%	21,435
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	83,183	-	-	-	20,796	(20,796)	-100.0%	83,183

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
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	-	3,526	10,622	11,823	(1,201)	-10.2%	47,292
Local Government Equitable Share			41,390	-	3,449	10,348	10,348	-		41,390
Finance Management			898	-	70	131	224	(94)	-41.7%	898
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	-	98	(98)	-100.0%	391
EPWP Incentive			1,413	-	6	24	353	(329)	-93.1%	1,413
Municipal Infrastructure (MIG)			3,200	-	-	119	800	(681)	-	3,200
ACIP			-	-	-	-	-	-	-	-
Provincial Government:		-	14,423	-	2,285	883	3,606	(2,722)	-75.5%	14,423
CDW - Operational Support Grant			-	-	-	-	-	-	-	-
Library Services			6,635	-	2,285	883	1,659	(775)	-46.7%	6,635
Maintenance of Proclaimed Roads			98	-	-	-	25	(25)	-100.0%	98
Financial Management Grant - Internal Audit			-	-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			-	-	-	-	-	-	-	-
Financial Management Support Grant			690	-	-	-	173	(173)	-100.0%	690
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Housing			7,000	-	-	-	1,750	(1,750)	-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	-	-	-	8	(8)	-100.0%	33
Go Flow			33	-	-	-	8	(8)	-100.0%	33
Heis op den Berg			-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	61,748	-	5,811	11,505	15,437	(3,932)	-25.5%	61,748
Capital expenditure of Transfers and Grants										
National Government:		-	19,815	-	278	-	4,954	(4,954)	-100.0%	19,815
Municipal Infrastructure (MIG)			16,554	-	-	-	4,139	(4,139)	-100.0%	16,554
DME Electricity			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	-	-	-	652	(652)	-100.0%	2,609
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-	-	-
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Finance Management			652	-	278	-	163	(163)	-100.0%	652
ACIP			-	-	-	-	-	-	-	-
Provincial Government:		-	1,620	-	-	-	405	(405)	-100.0%	1,620
Housing			-	-	-	-	-	-	-	-
Construction Sidewalks			-	-	-	-	-	-	-	-
Human Settlements Development Grant			-	-	-	-	-	-	-	-
Library Services			620	-	-	-	155	(155)	-100.0%	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-	-	-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000	-	-	-	250	(250)	-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	-	278	-	5,359	(5,359)	-100.0%	21,435
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	83,183	-	6,089	11,505	20,796	(9,290)	-44.7%	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 - M03 September										
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	-	751	1,071	1,159	(88)	-8%	4,636
Pension and UIF Contributions			441	-	61	95	110	(15)	-14%	441
Medical Aid Contributions			17	-	(1)	-	4	(4)	-100%	17
Motor Vehicle Allowance			706	-	101	157	176	(19)	-11%	706
Cellphone Allowance			577	-	(362)	133	144	(12)	-8%	577
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6,378	-	550	1,456	1,594	(138)	-9%	6,378
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4,534	-	734	1,037	1,133	(97)	-9%	4,534
Pension and UIF Contributions			782	-	162	194	196	(2)	-1%	782
Medical Aid Contributions			98	-	18	23	25	(2)	-7%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			716	-	117	142	179	(37)	-21%	716
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			316	-	64	74	79	(5)	-6%	316
Other benefits and allowances			274	-	13	15	68	(54)	-79%	274
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			6,721	-	1,109	1,484	1,680	(196)	-12%	6,721
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			82,524	-	4,369	18,976	20,631	(1,655)	-8%	82,524
Pension and UIF Contributions			13,733	-	2,031	2,995	3,433	(438)	-13%	13,733
Medical Aid Contributions			3,901	-	770	1,133	975	158	16%	3,901
Overtime			3,730	-	770	1,132	933	200	21%	3,730
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,755	-	570	866	939	(73)	-8%	3,755
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			1,404	-	162	248	351	(103)	-29%	1,404
Other benefits and allowances			5,309	-	1,176	1,601	1,327	274	21%	5,309
Payments in lieu of leave			875	-	-	-	219	(219)	-100%	875
Long service awards			1,020	-	-	-	255	(255)	-100%	1,020
Post-retirement benefit obligations	2		2,055	-	-	-	514	(514)	-100%	2,055
Sub Total - Other Municipal Staff			118,306	-	9,847	26,952	29,577	(2,625)	-9%	118,306
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality			131,404	-	11,506	29,892	32,851	(2,959)	-9%	131,404
TOTAL SALARY, ALLOWANCES & BENEFITS			131,404	-	11,506	29,892	32,851	(2,959)	-9%	131,404
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			125,027	-	10,956	28,436	31,257	(2,820)	-9%	125,027

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
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		2,809	#VALUE!	3,805	#VALUE!	#VALUE!	#VALUE!
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	-	5,508				

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September										
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	-	244	292	523	231	44.1%	2,090
Roads Infrastructure		-	500	-	1	6	125	119	95.2%	500
Roads		-	500	-	1	6	125	119	95.2%	500
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	290	-	-	-	73	73	100.0%	290
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	290	-	-	-	73	73	100.0%	290
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	440	-	206	206	110	(96)	-87.3%	440
MV Substations		-	410	-	206	206	103	(104)	-101.0%	410
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	30	-	-	-	8	8	100.0%	30
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	400	-	-	-	100	100	100.0%	400
Bulk Mains		-	260	-	-	-	65	65	100.0%	260
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	140	-	-	-	35	35	100.0%	140
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	110	-	-	20	28	7	26.9%	110
Pump Station		-	60	-	-	-	15	15	100.0%	60
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	50	-	-	20	13	(8)	-60.7%	50
Solid Waste Infrastructure		-	350	-	37	60	88	28	31.7%	350
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	250	-	37	60	63	3	4.4%	250
Waste Processing Facilities		-	100	-	-	-	25	25	100.0%	100
Community Assets		-	1,764	-	472	689	441	(248)	-56.3%	1,764
Community Facilities		-	1,514	-	472	689	378	(311)	-82.1%	1,514
Halls		-	40	-	-	-	10	10	100.0%	40
Centres		-	1,000	-	472	689	250	(439)	-175.7%	1,000
Cemeteries/Crematoria		-	200	-	-	-	50	50	100.0%	200
Public Open Space		-	24	-	-	-	6	6	100.0%	24
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	250	-	-	-	63	63	100.0%	250
Sport and Recreation Facilities		-	250	-	-	-	63	63	100.0%	250
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	250	-	-	-	63	63	100.0%	250
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	2,125	-	-	-	531	531	100.0%	2,125
Operational Buildings		-	2,125	-	-	-	531	531	100.0%	2,125
Municipal Offices		-	2,125	-	-	-	531	531	100.0%	2,125
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	652	-	280	280	163	(117)	-72.0%	652
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	652	-	280	280	163	(117)	-72.0%	652
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	652	-	280	280	163	(117)	-72.0%	652
Computer Equipment		-	750	-	-	-	188	188	100.0%	750
Computer Equipment		-	750	-	-	-	188	188	100.0%	750
Furniture and Office Equipment		-	93	-	9	14	23	9	37.5%	93
Furniture and Office Equipment		-	93	-	9	14	23	9	37.5%	93
Machinery and Equipment		-	346	-	2	8	87	79	91.2%	346
Machinery and Equipment		-	346	-	2	8	87	79	91.2%	346
Transport Assets		-	3,310	-	-	-	828	828	100.0%	3,310
Transport Assets		-	3,310	-	-	-	828	828	100.0%	3,310
Total Capital Expenditure on new assets	1	-	11,129	-	1,008	1,284	2,782	1,499	53.9%	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 - M03										
Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	9,514	-	22	198	2,378	2,181	91.7%	9,514
Roads Infrastructure		-	50	-	-	-	13	13	100.0%	50
Roads		-	50	-	-	-	13	13	100.0%	50
Electrical Infrastructure		-	2,949	-	-	176	737	561	76.2%	2,949
MV Switching Stations		-	30	-	-	-	8	8	100.0%	30
MV Networks		-	50	-	-	-	13	13	100.0%	50
LV Networks		-	2,869	-	-	176	717	541	75.5%	2,869
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	5,705	-	22	22	1,426	1,405	98.5%	5,705
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	50	-	-	-	13	13	100.0%	50
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	345	-	10	10	86	77	88.9%	345
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	5,010	-	-	-	1,253	1,253	100.0%	5,010
Distribution Points		-	300	-	12	12	75	63	83.8%	300
Sanitation Infrastructure		-	810	-	-	-	203	203	100.0%	810
Pump Station		-	720	-	-	-	180	180	100.0%	720
Reticulation		-	60	-	-	-	15	15	100.0%	60
Waste Water Treatment Works		-	30	-	-	-	8	8	100.0%	30
Community Assets		-	285	-	31	31	71	40	56.7%	285
Community Facilities		-	92	-	-	-	23	23	100.0%	92
Cemeteries/Crematoria		-	80	-	-	-	20	20	100.0%	80
Public Open Space		-	12	-	-	-	3	3	100.0%	12
Sport and Recreation Facilities		-	193	-	31	31	48	17	36.0%	193
Indoor Facilities		-	100	-	31	31	25	(6)	-23.5%	100
Outdoor Facilities		-	93	-	-	-	23	23	100.0%	93
Other assets		-	50	-	-	8	13	5	36.0%	50
Operational Buildings		-	50	-	-	8	13	5	36.0%	50
Municipal Offices		-	50	-	-	8	13	5	36.0%	50
Computer Equipment		-	360	-	8	8	90	82	90.7%	360
Computer Equipment		-	360	-	8	8	90	82	90.7%	360
Furniture and Office Equipment		-	220	-	8	13	55	42	76.5%	220
Furniture and Office Equipment		-	220	-	8	13	55	42	76.5%	220
Transport Assets		-	550	-	-	-	138	138	100.0%	550
Transport Assets		-	550	-	-	-	138	138	100.0%	550
Total Capital Expenditure on renewal of existing assets	1	-	10,979	-	69	258	2,745	2,487	90.6%	10,979

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September										
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	-	542	838	667	(172)	-25.7%	4,000
Roads Infrastructure		-	548	-	9	73	91	18	20.0%	548
Roads		-	548	-	9	73	91	18	20.0%	548
Storm water Infrastructure		-	531	-	80	87	88	2	1.9%	531
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	531	-	80	87	88	2	1.9%	531
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,004	-	397	558	334	(224)	-67.0%	2,004
LV Networks		-	2,004	-	397	558	334	(224)	-67.0%	2,004
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	587	-	54	116	98	(18)	-18.7%	587
Distribution		-	587	-	54	116	98	(18)	-18.7%	587
Sanitation Infrastructure		-	300	-	1	4	50	46	91.2%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	300	-	1	4	50	46	91.2%	300
Solid Waste Infrastructure		-	30	-	-	-	5	5	100.0%	30
Landfill Sites		-	30	-	-	-	5	5	100.0%	30
Community Assets		-	12,048	-	3,026	3,179	2,008	(1,171)	-58.3%	12,048
Community Facilities		-	9,679	-	2,571	2,702	1,613	(1,089)	-67.5%	9,679
Cemeteries/Crematoria		-	588	-	115	157	95	(62)	-65.3%	588
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	9,110	-	2,457	2,546	1,518	(1,027)	-67.6%	9,110
Sport and Recreation Facilities		-	2,369	-	454	477	395	(82)	-20.7%	2,369
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,369	-	454	477	395	(82)	-20.7%	2,369
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	4,283	-	593	683	714	31	4.4%	4,283
Operational Buildings		-	4,267	-	591	679	711	33	4.6%	4,267
Municipal Offices		-	4,267	-	591	679	711	33	4.6%	4,267
Housing		-	16	-	3	4	3	(2)	-55.1%	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	16	-	3	4	3	(2)	-55.1%	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	-	-	2	6	4	62.8%	38
Furniture and Office Equipment		-	38	-	-	2	6	4	62.8%	38
Machinery and Equipment		-	826	-	13	105	138	32	23.5%	826
Machinery and Equipment		-	826	-	13	105	138	32	23.5%	826
Transport Assets		-	2,522	-	242	643	420	(222)	-52.9%	2,522
Transport Assets		-	2,522	-	242	643	420	(222)	-52.9%	2,522
Total Repairs and Maintenance Expenditure	1	-	24,341	-	4,416	5,494	4,057	(1,437)	-35.4%	24,341

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September										
Description	Ref	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 - M03										
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	-	1,723	3,622	4,288	665	15.5%	17,150
Roads Infrastructure		-	3,050	-	100	148	763	614	80.6%	3,050
Roads		-	3,050	-	100	148	763	614	80.6%	3,050
Storm water Infrastructure		-	35	-	-	-	9	9	100.0%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	35	-	-	-	9	9	100.0%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,320	-	-	713	330	(383)	-116.1%	1,320
MV Switching Stations		-	70	-	-	-	18	18	100.0%	70
MV Networks		-	600	-	-	271	150	(121)	-80.9%	600
LV Networks		-	650	-	-	442	163	(279)	-171.9%	650
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	200	-	-	-	50	50	100.0%	200
Distribution		-	200	-	-	-	50	50	100.0%	200
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	11,845	-	1,544	2,652	2,961	309	10.4%	11,845
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	2,689	-	-	-	672	672	100.0%	2,689
Waste Water Treatment Works		-	9,156	-	1,544	2,652	2,289	(363)	-15.9%	9,156
Solid Waste Infrastructure		-	700	-	80	109	175	66	37.9%	700
Waste Separation Facilities		-	700	-	80	109	175	66	37.9%	700
Community Assets		-	6,406	-	9	345	1,602	1,257	78.5%	6,406
Community Facilities		-	960	-	9	345	240	(105)	-43.6%	960
Testing Stations		-	350	-	-	336	88	(249)	-284.1%	350
Libraries		-	600	-	-	-	150	150	100.0%	600
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	10	-	9	9	3	(6)	-241.3%	10
Sport and Recreation Facilities		-	5,446	-	-	-	1,362	1,362	100.0%	5,446
Indoor Facilities		-	320	-	-	-	80	80	100.0%	320
Outdoor Facilities		-	5,126	-	-	-	1,282	1,282	100.0%	5,126
Total Capital Expenditure on upgrading of existing	1	-	23,556	-	1,732	3,967	5,889	1,922	32.6%	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 September 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

12 October 2018