

# 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 October 2018

## **PART 1: IN-YEAR REPORT**

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

## **PART 2: SUPPORTING DOCUMENTATION**

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

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

The monthly budget statement for October 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 October 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 Bergvriev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

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
<b>Borrowing Management</b>							
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%	3.5%	15.2%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	26.3%	0.0%	23.6%	26.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	165.0%	0.0%	223.7%	165.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	0.0%	353.4%	0.0%	434.6%	353.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	178.1%	0.0%	211.8%	178.1%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	25.2%	0.0%	82.4%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	38.0%	0.0%	32.7%	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%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure			8.08	#DIV/0!	26.38	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) - M04 October										
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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		-	111,400	-	6,353	61,590	37,133	24,457	66%	111,400
Executive and council		-	31,027	-	-	25,915	10,342	15,573	151%	31,027
Finance and administration		-	80,373	-	6,353	35,675	26,791	8,884	33%	80,373
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	19,663	-	306	1,484	6,554	(5,070)	-77%	19,663
Community and social services		-	7,765	-	55	244	2,588	(2,344)	-91%	7,765
Sport and recreation		-	4,849	-	251	1,240	1,616	(377)	-23%	4,849
Public safety		-	6	-	-	-	2	(2)	-100%	6
Housing		-	7,042	-	-	-	2,347	(2,347)	-100%	7,042
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	37,552	-	631	(507)	12,517	(13,025)	-104%	37,552
Planning and development		-	22,205	-	100	472	7,402	(6,929)	-94%	22,205
Road transport		-	15,348	-	531	(980)	5,116	(6,096)	-119%	15,348
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	181,546	-	9,155	53,554	60,515	(6,961)	-12%	181,546
Energy sources		-	116,660	-	5,121	32,853	38,887	(6,034)	-16%	116,660
Water management		-	23,761	-	1,508	7,461	7,920	(460)	-6%	23,761
Waste water management		-	15,639	-	1,071	4,997	5,213	(216)	-4%	15,639
Waste management		-	25,486	-	1,455	8,244	8,495	(251)	-3%	25,486
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	350,161	-	16,445	116,121	116,720	(600)	-1%	350,161
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	85,832	-	5,490	22,539	28,611	(6,071)	-21%	85,832
Executive and council		-	18,935	-	996	6,712	6,312	400	6%	18,935
Finance and administration		-	65,663	-	4,398	15,438	21,888	(6,450)	-29%	65,663
Internal audit		-	1,234	-	96	390	411	(22)	-5%	1,234
<b>Community and public safety</b>		-	37,609	-	2,096	8,515	12,536	(4,021)	-32%	37,609
Community and social services		-	8,992	-	661	2,601	2,997	(396)	-13%	8,992
Sport and recreation		-	18,870	-	1,257	5,199	6,290	(1,091)	-17%	18,870
Public safety		-	1,349	-	75	297	450	(153)	-34%	1,349
Housing		-	8,398	-	103	418	2,799	(2,381)	-85%	8,398
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	58,924	-	3,958	13,281	19,641	(6,361)	-32%	58,924
Planning and development		-	12,617	-	622	3,128	4,206	(1,078)	-26%	12,617
Road transport		-	46,307	-	3,336	10,153	15,436	(5,283)	-34%	46,307
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	153,480	-	15,291	44,221	51,160	(6,939)	-14%	153,480
Energy sources		-	95,778	-	13,113	35,067	31,926	3,141	10%	95,778
Water management		-	20,731	-	630	3,350	6,910	(3,561)	-52%	20,731
Waste water management		-	13,140	-	284	1,167	4,380	(3,213)	-73%	13,140
Waste management		-	23,831	-	1,264	4,637	7,944	(3,307)	-42%	23,831
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	335,845	-	26,836	88,556	111,948	(23,393)	-21%	335,845
<b>Surplus/ (Deficit) for the year</b>		-	14,316	-	(10,391)	27,565	4,772	22,793	478%	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) - M04 October										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	31,447	-	-	25,915	10,482	15,433	147.2%	31,447
Vote 2 - Finance		-	79,119	-	6,189	34,297	26,373	7,924	30.0%	79,119
Vote 3 - Corporate Services		-	1,701	-	58	114	567	(453)	-80.0%	1,701
Vote 4 - Technical Services		-	204,538	-	9,391	53,172	68,179	(15,007)	-22.0%	204,538
Vote 5 - Community Services		-	33,356	-	808	2,623	11,119	(8,496)	-76.4%	33,356
<b>Total Revenue by Vote</b>	2	-	<b>350,161</b>	-	<b>16,445</b>	<b>116,121</b>	<b>116,720</b>	<b>(600)</b>	<b>-0.5%</b>	<b>350,161</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	24,745	-	1,401	8,119	8,248	(130)	-1.6%	24,745
Vote 2 - Finance		-	28,858	-	2,703	8,238	9,619	(1,381)	-14.4%	28,858
Vote 3 - Corporate Services		-	30,079	-	1,504	6,743	10,026	(3,284)	-32.8%	30,079
Vote 4 - Technical Services		-	192,932	-	18,161	53,268	64,311	(11,043)	-17.2%	192,932
Vote 5 - Community Services		-	59,231	-	3,067	12,188	19,744	(7,555)	-38.3%	59,231
<b>Total Expenditure by Vote</b>	2	-	<b>335,845</b>	-	<b>26,836</b>	<b>88,556</b>	<b>111,948</b>	<b>(23,393)</b>	<b>-20.9%</b>	<b>335,845</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>14,316</b>	-	<b>(10,391)</b>	<b>27,565</b>	<b>4,772</b>	<b>22,793</b>	<b>477.6%</b>	<b>14,316</b>

## 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) - M04 October											
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	
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates			67,182		4,644	29,358	22,394	6,964	31%	67,182	
Service charges - electricity revenue			112,164		4,695	31,131	37,388	(6,257)	-17%	112,164	
Service charges - water revenue			21,866		1,482	7,316	7,289	28	0%	21,866	
Service charges - sanitation revenue			12,906		1,066	4,982	4,302	680	16%	12,906	
Service charges - refuse revenue			21,263		1,450	8,216	7,088	1,128	16%	21,263	
Service charges - other			-		-	-	-	-	-	-	
Rental of facilities and equipment			908		186	1,469	303	1,166	385%	908	
Interest earned - external investments			5,119		876	1,796	1,706	90	5%	5,119	
Interest earned - outstanding debtors			4,285		644	3,062	1,428	1,634	114%	4,285	
Dividends received			-		-	-	-	-	-	-	
Fines, penalties and forfeits			9,691		265	272	3,230	(2,958)	-92%	9,691	
Licences and permits			11		0	0	4	(3)	-90%	11	
Agency services			4,210		241	878	1,403	(525)	-37%	4,210	
Transfers and subsidies			61,748		-	23,763	20,583	3,180	15%	61,748	
Other revenue			7,373		896	3,877	2,458	1,420	58%	7,373	
Gains on disposal of PPE			-		-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>			-	328,727	-	16,445	116,121	109,576	6,545	6%	328,727
<b>Expenditure By Type</b>											
Employee related costs			125,027		9,591	38,027	41,676	(3,649)	-9%	125,027	
Remuneration of councillors			6,378		500	1,956	2,126	(170)	-8%	6,378	
Debt impairment			14,142		-	-	4,714	(4,714)	-100%	14,142	
Depreciation & asset impairment			21,891		-	-	7,297	(7,297)	-100%	21,891	
Finance charges			14,014		-	-	4,671	(4,671)	-100%	14,014	
Bulk purchases			79,480		12,681	32,723	26,493	6,230	24%	79,480	
Other materials			11,415		732	3,146	3,805	(659)	-17%	11,415	
Contracted services			24,447		1,563	3,957	8,149	(4,192)	-51%	24,447	
Transfers and subsidies			5,281		42	2,367	1,760	607	34%	5,281	
Other expenditure			33,771		1,727	6,380	11,257	(4,877)	-43%	33,771	
Loss on disposal of PPE			-		-	-	-	-	-	-	
<b>Total Expenditure</b>			-	335,845	-	26,836	88,556	111,948	(23,393)	-21%	335,845
<b>Surplus/(Deficit)</b>			-	(7,119)	-	(10,391)	27,565	(2,373)	29,938	(0)	(7,119)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				21,435		-	-	7,145	(7,145)	(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)								-	-		
<b>Surplus/(Deficit) DEter capital transfers &amp; contributions</b>			-	14,316	-	(10,391)	27,565	4,772			14,316
Taxation								-			
<b>Surplus/(Deficit) DEter taxation</b>			-	14,316	-	(10,391)	27,565	4,772			14,316
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>			-	14,316	-	(10,391)	27,565	4,772			14,316
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>			-	14,316	-	(10,391)	27,565	4,772			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) - M04 October										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1,000	-	7	697	333	363	109%	1,000
Vote 4 - Technical Services		-	7,983	-	129	1,033	2,661	(1,628)	-61%	7,983
Vote 5 - Community Services		-	908	-	-	-	303	(303)	-100%	908
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>9,891</b>	-	<b>136</b>	<b>1,729</b>	<b>3,297</b>	<b>(1,568)</b>	<b>-48%</b>	<b>9,891</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	93	-	-	4	31	(27)	-86%	93
Vote 2 - Finance		-	844	-	-	280	281	(1)	0%	844
Vote 3 - Corporate Services		-	1,138	-	360	373	379	(6)	-2%	1,138
Vote 4 - Technical Services		-	26,397	-	2,492	5,725	8,799	(3,074)	-35%	26,397
Vote 5 - Community Services		-	7,301	-	41	426	2,434	(2,008)	-82%	7,301
<b>Total Capital single-year expenditure</b>	4	-	<b>35,773</b>	-	<b>2,893</b>	<b>6,808</b>	<b>11,924</b>	<b>(5,116)</b>	<b>-43%</b>	<b>35,773</b>
<b>Total Capital Expenditure</b>		-	<b>45,664</b>	-	<b>3,030</b>	<b>8,538</b>	<b>15,221</b>	<b>(6,683)</b>	<b>-44%</b>	<b>45,664</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>4,455</b>	-	<b>370</b>	<b>678</b>	<b>1,485</b>	<b>(807)</b>	<b>-54%</b>	<b>4,455</b>
Executive and council		-	56	-	-	4	19	(14)	-77%	56
Finance and administration		-	4,399	-	370	673	1,466	(793)	-54%	4,399
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>7,566</b>	-	<b>41</b>	<b>426</b>	<b>2,522</b>	<b>(2,096)</b>	<b>-83%</b>	<b>7,566</b>
Community and social services		-	985	-	16	25	328	(303)	-92%	985
Sport and recreation		-	6,365	-	25	65	2,122	(2,057)	-97%	6,365
Public safety		-	208	-	-	336	69	267	385%	208
Housing		-	8	-	-	-	3	(3)	-100%	8
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>7,906</b>	-	<b>266</b>	<b>1,109</b>	<b>2,635</b>	<b>(1,526)</b>	<b>-58%</b>	<b>7,906</b>
Planning and development		-	1,045	-	7	697	348	348	100%	1,045
Road transport		-	6,861	-	258	412	2,287	(1,875)	-82%	6,861
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>25,737</b>	-	<b>2,353</b>	<b>6,325</b>	<b>8,579</b>	<b>(2,254)</b>	<b>-26%</b>	<b>25,737</b>
Energy sources		-	5,267	-	23	1,119	1,756	(637)	-36%	5,267
Water management		-	6,305	-	109	130	2,102	(1,971)	-94%	6,305
Waste water management		-	13,063	-	2,114	4,798	4,354	444	10%	13,063
Waste management		-	1,102	-	108	278	367	(89)	-24%	1,102
<b>Other</b>		-	<b>-</b>	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>45,664</b>	-	<b>3,030</b>	<b>8,538</b>	<b>15,221</b>	<b>(6,683)</b>	<b>-44%</b>	<b>45,664</b>
<b>Funded by:</b>										
National Government		-	19,163	-	2,112	5,221	6,388	(1,167)	-18%	19,163
Provincial Government		-	2,272	-	15	709	757	(49)	-6%	2,272
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>21,435</b>	-	<b>2,127</b>	<b>5,930</b>	<b>7,145</b>	<b>(1,215)</b>	<b>-17%</b>	<b>21,435</b>
<b>Public contributions &amp; donations</b>	5	-	<b>10</b>	-	<b>-</b>	<b>-</b>	<b>3</b>	<b>(3)</b>	<b>-100%</b>	<b>10</b>
<b>Borrowing</b>	6	-	<b>6,950</b>	-	<b>135</b>	<b>298</b>	<b>2,317</b>	<b>(2,019)</b>	<b>-87%</b>	<b>6,950</b>
<b>Internally generated funds</b>		-	<b>17,269</b>	-	<b>767</b>	<b>2,310</b>	<b>5,756</b>	<b>(3,446)</b>	<b>-60%</b>	<b>17,269</b>
<b>Total Capital Funding</b>		-	<b>45,664</b>	-	<b>3,030</b>	<b>8,538</b>	<b>15,221</b>	<b>(6,683)</b>	<b>-44%</b>	<b>45,664</b>

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

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M04 October							
Description	Ref	2017/18	Budget Year 2018/19				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			78,218		93,115	78,218	
Call investment deposits			6,022			6,022	
Consumer debtors			72,417		81,397	72,417	
Other debtors			7,790		13,079	7,790	
Current portion of long-term receivables					113		
Inventory			2,704		3,354	2,704	
<b>Total current assets</b>			-	167,150	-	191,059	167,150
<b>Non current assets</b>							
Long-term receivables			2,536		1,095	2,536	
Investments							
Investment property			13,110		12,930	13,110	
Investments in Associate							
Property, plant and equipment			374,851		362,682	374,851	
Agricultural							
Biological assets							
Intangible assets			4,576		4,293	4,576	
Other non-current assets			454		454	454	
<b>Total non current assets</b>			-	395,527	-	381,454	395,527
<b>TOTAL ASSETS</b>			-	562,677	-	572,512	562,677
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft			-			-	
Borrowing			4,350		1,997	4,350	
Consumer deposits			3,332		5,151	3,332	
Trade and other payables			30,666		27,781	30,666	
Provisions			8,948		9,037	8,948	
<b>Total current liabilities</b>			-	47,295	-	43,966	47,295
<b>Non current liabilities</b>							
Borrowing			54,825		56,363	54,825	
Provisions			118,511		107,675	118,511	
<b>Total non current liabilities</b>			-	173,335	-	164,038	173,335
<b>TOTAL LIABILITIES</b>			-	220,631	-	208,004	220,631
<b>NET ASSETS</b>	2		-	342,046	-	364,509	342,046
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			308,827		339,313	308,827	
Reserves			33,218		25,195	33,218	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	342,046	-	364,509	342,046

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

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M04 October											
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	
<b>R thousands</b>	1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates			64,831		7,717	22,558	21,610	948	4%	64,831	
Service charges			162,311		11,565	42,006	54,104	(12,097)	-22%	162,311	
Other revenue			14,224		6,271	50,451	4,741	45,710	964%	14,224	
Government - operating			61,748		5,039	22,320	20,583	1,738	8%	61,748	
Government - capital			21,435		2,000	9,764	7,145	2,619	37%	21,435	
Interest			9,254			970	3,085	(2,114)	-69%	9,254	
Dividends			-			-	-	-		-	
<b>Payments</b>											
Suppliers and employees			(279,622)		(52,133)	(123,429)	(93,207)	30,222	-32%	(279,622)	
Finance charges			(6,596)			-	(2,199)	(2,199)	100%	(6,596)	
Transfers and Grants			(5,281)		(42)	(2,367)	(1,760)	607	-34%	(5,281)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>-</b>	<b>42,303</b>	<b>-</b>	<b>(19,583)</b>	<b>22,274</b>	<b>14,101</b>	<b>(8,173)</b>	<b>-58%</b>	<b>42,303</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			-			-	-	-		-	
Decrease (increase) in non-current debtors			-			-	-	-		-	
Decrease (increase) other non-current receivables			-			-	-	-		-	
Decrease (increase) in non-current investments			-			-	-	-		-	
<b>Payments</b>											
Capital assets			(45,664)		(3,030)	(8,538)	(15,221)	(6,683)	44%	(45,664)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>-</b>	<b>(45,664)</b>	<b>-</b>	<b>(3,030)</b>	<b>(8,538)</b>	<b>(15,221)</b>	<b>(6,683)</b>	<b>44%</b>	<b>(45,664)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-			-	-	-		-	
Borrowing long term/refinancing			6,950			-	2,317	(2,317)	-100%	6,950	
Increase (decrease) in consumer deposits			134			-	45	(45)	-100%	134	
<b>Payments</b>											
Repayment of borrowing			(4,127)			-	(1,376)	(1,376)	100%	(4,127)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>-</b>	<b>2,957</b>	<b>-</b>	<b>-</b>	<b>986</b>	<b>986</b>	<b>100%</b>	<b>2,957</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			<b>-</b>	<b>(403)</b>	<b>-</b>	<b>(22,612)</b>	<b>13,736</b>	<b>(134)</b>		<b>(403)</b>	
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		91,672	70,852			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 - M04 October													
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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	(457)	1,865	1,120	813	651	434	2,151	5,710	12,289	9,760		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	(16)	5,447	3,252	1,340	980	785	1,387	5,238	18,414	9,730		
Receivables from Non-ex change Transactions - Property Rates	1400	(516)	4,481	1,852	1,164	4,967	684	3,278	12,474	28,384	22,568		
Receivables from Ex change Transactions - Waste Water Management	1500	(106)	1,173	691	568	459	406	2,127	7,430	12,748	10,991		
Receivables from Ex change Transactions - Waste Management	1600	(299)	1,980	1,081	872	823	575	3,308	11,049	19,389	16,627		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	(180)	803	768	743	677	648	3,824	1,739	9,021	7,631		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(5,337)	312	992	358	118	697	963	15,905	14,008	18,041		
<b>Total By Income Source</b>	<b>2000</b>	<b>(6,911)</b>	<b>16,060</b>	<b>9,757</b>	<b>5,858</b>	<b>8,676</b>	<b>4,230</b>	<b>17,039</b>	<b>59,547</b>	<b>114,254</b>	<b>95,348</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(151)	58	40	38	224	21	77	477	783	837		
Commercial	2300	(315)	2,849	704	403	1,225	265	680	2,227	8,037	4,799		
Households	2400	(3,831)	8,443	5,297	3,626	4,631	2,607	12,931	43,891	77,594	67,685		
Other	2500	(2,614)	4,710	3,716	1,791	2,596	1,337	3,351	12,951	27,839	22,027		
<b>Total By Customer Group</b>	<b>2600</b>	<b>(6,911)</b>	<b>16,060</b>	<b>9,757</b>	<b>5,858</b>	<b>8,676</b>	<b>4,230</b>	<b>17,039</b>	<b>59,547</b>	<b>114,254</b>	<b>95,348</b>	<b>-</b>	<b>-</b>

# Section 6 – Creditors' analysis

## 6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October											
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		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900	6,780									6,780
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,780</b>	-	-	-	-	-	-	-	-	<b>6,780</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
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							
<b>Municipality</b>									
<b>NO INVESTMENTS</b>									
<b>Municipality sub-total</b>									
<b>Entities</b>									
<b>Entities sub-total</b>									
<b>TOTAL INVESTMENTS AND INTEREST</b>	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 - M04 October										
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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		–	47,292	–	1,253	18,499	15,764	2,735	17.3%	47,292
Local Government Equitable Share			41,390	–	–	17,246	13,797	3,449	25.0%	41,390
Finance Management			898	–	898	898	299	599		898
Municipal Systems Improvement			–	–	–	–	–	–		–
Integrated National Electrification Program(Eskom)			–	–	–	–	–	–		–
Integrated National Electrification Programme (Municipal) Grant			391	–	–	–	130	(130)		391
EPWP Incentive	3		1,413	–	355	355	471	(116)	-24.6%	1,413
Municipal Infrastructure (MIG)			3,200	–	–	–	1,067	(1,067)	-100.0%	3,200
ACIP			–	–	–	–	–	–		–
<b>Provincial Government:</b>		–	14,423	–	2,818	–	4,808	(4,808)	-100.0%	14,423
CDW - Operational Support Grant			–	–	–	–	–	–		–
Library Services			6,635	–	2,818	–	2,212	(2,212)		6,635
Maintenance of Proclaimed Roads			98	–	–	–	33	(33)	-100.0%	98
Financial Management Grant - Internal Audit	4		–	–	–	–	–	–		–
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			–	–	–	–	–	–		–
Financial Management Support Grant			690	–	–	–	230	(230)		690
Development of Sport and Recreation Facilities			–	–	–	–	–	–		–
Housing			7,000	–	–	–	2,333	(2,333)		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			–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
<i>West Coast DM - LED</i>			–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	33	–	–	–	11	(11)	-100.0%	33
<i>Go Flow</i>			33	–	–	–	11	(11)	-100.0%	33
<i>Heis op den Berg</i>			–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	–	61,748	–	4,071	18,499	20,583	(2,084)	-10.1%	61,748
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	19,815	–	2,652	9,416	6,605	2,811	42.6%	19,815
Municipal Infrastructure (MIG)			16,554	–	–	6,764	5,518	1,246	22.6%	16,554
DME Electricity			–	–	–	–	–	–		–
Integrated National Electrification Programme (Municipal) Grant			2,609	–	2,000	2,000	870	1,130		2,609
Integrated National Electrification Programme (Eskom) Grant			–	–	–	–	–	–		–
Municipal Systems Improvement			–	–	–	–	–	–		–
Finance Management			652	–	652	652	217	435	200.0%	652
ACIP			–	–	–	–	–	–		–
<b>Provincial Government:</b>		–	1,620	–	–	1,000	540	460	85.2%	1,620
Housing			–	–	–	–	–	–		–
Construction Sidewalks			–	–	–	–	–	–		–
Human Settlements Development Grant			–	–	–	–	–	–		–
Library Services			620	–	–	–	207	(207)		620
Western Cape Financial Management Support Grant			–	–	–	–	–	–		–
Regional Socio - Economic Project/Violence Prevention			1,000	–	–	1,000	333	667		1,000
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
<i>West Coast DM - LED</i>			–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
<i>SETA</i>			–	–	–	–	–	–		–
<i>Cerebos</i>			–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	–	21,435	–	2,652	10,416	7,145	3,271	45.8%	21,435
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	–	83,183	–	6,723	28,915	27,728	1,187	4.3%	83,183

## 8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	47,292	-	4,783	15,865	15,764	101	0.6%	47,292
Local Government Equitable Share			41,390	-	3,449	13,797	13,797	-		41,390
Finance Management			898	-	172	303	299	4	1.2%	898
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	-	130	(130)	-100.0%	391
EPWP Incentive			1,413	-	804	828	471	357	75.9%	1,413
Municipal Infrastructure (MIG)			3,200	-	358	937	1,067	(130)		3,200
ACIP			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	14,423	-	992	1,876	4,808	(2,932)	-61.0%	14,423
CDW - Operational Support Grant			-	-	-	-	-	-	-	-
Library Services			6,635	-	992	1,876	2,212	(336)	-15.2%	6,635
Maintenance of Proclaimed Roads			98	-	-	-	33	(33)	-100.0%	98
Financial Management Grant - Internal Audit			-	-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			-	-	-	-	-	-	-	-
Financial Management Support Grant			690	-	-	-	230	(230)	-100.0%	690
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Housing			7,000	-	-	-	2,333	(2,333)	-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			-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
West Coast DM - LED			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	33	-	-	-	11	(11)	-100.0%	33
Go Flow			33	-	-	-	11	(11)	-100.0%	33
Heis op den Berg			-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		-	61,748	-	5,776	17,740	20,583	(2,842)	-13.8%	61,748
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	19,815	-	1,983	4,914	6,605	(1,691)	-25.6%	19,815
Municipal Infrastructure (MIG)			16,554	-	1,983	4,636	5,518	(882)	-16.0%	16,554
DME Electricity			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	-	-	-	870	(870)	-100.0%	2,609
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-	-	-
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Finance Management			652	-	-	278	217	61	27.9%	652
ACIP			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	1,620	-	-	-	540	(540)	-100.0%	1,620
Housing			-	-	-	-	-	-	-	-
Construction Sidewalks			-	-	-	-	-	-	-	-
Human Settlements Development Grant			-	-	-	-	-	-	-	-
Library Services			620	-	-	-	207	(207)	-100.0%	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-	-	-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000	-	-	-	333	(333)	-100.0%	1,000
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
West Coast DM - LED			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
SETA			-	-	-	-	-	-	-	-
Cerebos			-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	21,435	-	1,983	4,914	7,145	(2,231)	-31.2%	21,435
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	83,183	-	7,759	22,654	27,728	(5,074)	-18.3%	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 - M04 October										
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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4,636	-	366	1,437	1,545	(109)	-7%	4,636
Pension and UIF Contributions			441	-	-	-	147	(147)	-100%	441
Medical Aid Contributions			17	-	32	127	6	122	2113%	17
Motor Vehicle Allowance			706	-	58	215	235	(20)	-8%	706
Cellphone Allowance			577	-	44	177	192	(16)	-8%	577
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>			<b>6,378</b>	<b>-</b>	<b>500</b>	<b>1,956</b>	<b>2,126</b>	<b>(170)</b>	<b>-8%</b>	<b>6,378</b>
<b>% increase</b>	4		<b>#DIV/0!</b>							<b>#DIV/0!</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			4,534	-	351	1,387	1,511	(124)	-8%	4,534
Pension and UIF Contributions			782	-	65	259	261	(2)	-1%	782
Medical Aid Contributions			98	-	8	31	33	(2)	-7%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			716	-	50	192	239	(47)	-20%	716
Cellphone Allowance			-	-	0	2	-	2	#DIV/0!	-
Housing Allowances			316	-	25	99	105	(6)	-6%	316
Other benefits and allowances			274	-	4	18	91	(73)	-80%	274
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			<b>6,721</b>	<b>-</b>	<b>503</b>	<b>1,987</b>	<b>2,240</b>	<b>(253)</b>	<b>-11%</b>	<b>6,721</b>
<b>% increase</b>	4		<b>#DIV/0!</b>							<b>#DIV/0!</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			82,524	-	6,257	25,016	27,508	(2,492)	-9%	82,524
Pension and UIF Contributions			13,733	-	996	3,992	4,578	(586)	-13%	13,733
Medical Aid Contributions			3,901	-	407	1,540	1,300	240	18%	3,901
Overtime			3,730	-	388	1,520	1,243	277	22%	3,730
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,755	-	347	1,213	1,252	(38)	-3%	3,755
Cellphone Allowance			-	-	3	8	-	8	#DIV/0!	-
Housing Allowances			1,404	-	71	319	468	(149)	-32%	1,404
Other benefits and allowances			5,309	-	437	1,694	1,770	(76)	-4%	5,309
Payments in lieu of leave			875	-	166	615	292	323	111%	875
Long service awards			1,020	-	9	115	340	(225)	-66%	1,020
Post-retirement benefit obligations	2		2,055	-	-	-	685	(685)	-100%	2,055
<b>Sub Total - Other Municipal Staff</b>			<b>118,306</b>	<b>-</b>	<b>9,081</b>	<b>36,033</b>	<b>39,435</b>	<b>(3,402)</b>	<b>-9%</b>	<b>118,306</b>
<b>% increase</b>	4		<b>#DIV/0!</b>							<b>#DIV/0!</b>
<b>Total Parent Municipality</b>			<b>131,404</b>	<b>-</b>	<b>10,084</b>	<b>39,977</b>	<b>43,801</b>	<b>(3,825)</b>	<b>-9%</b>	<b>131,404</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>131,404</b>	<b>-</b>	<b>10,084</b>	<b>39,977</b>	<b>43,801</b>	<b>(3,825)</b>	<b>-9%</b>	<b>131,404</b>
<b>% increase</b>	4		<b>#DIV/0!</b>							<b>#DIV/0!</b>
<b>TOTAL MANAGERS AND STAFF</b>			<b>125,027</b>	<b>-</b>	<b>9,584</b>	<b>38,020</b>	<b>41,676</b>	<b>(3,655)</b>	<b>-9%</b>	<b>125,027</b>



# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
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								%	
<b>Monthly expenditure performance trend</b>									
July		-		-		-	-		
August		-		2,700	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
September		3,805		2,809	#VALUE!	3,805	#VALUE!	#VALUE!	#VALUE!
October		3,805		3,030	#VALUE!	7,611	#VALUE!	#VALUE!	#VALUE!
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	-		
<b>Total Capital expenditure</b>		-	45,664	-	8,538				

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October										
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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	2,090	-	81	373	697	324	46.5%	2,090
Roads Infrastructure		-	500	-	-	6	167	161	96.4%	500
Roads		-	500	-	-	6	167	161	96.4%	500
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	290	-	24	24	97	72	74.8%	290
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	290	-	24	24	97	72	74.8%	290
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	440	-	23	229	147	(82)	-55.8%	440
MV Substations		-	410	-	23	229	137	(92)	-67.2%	410
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	30	-	-	-	10	10	100.0%	30
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	400	-	-	-	133	133	100.0%	400
Bulk Mains		-	260	-	-	-	87	87	100.0%	260
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	140	-	-	-	47	47	100.0%	140
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	110	-	-	20	37	17	45.2%	110
Pump Station		-	60	-	-	-	20	20	100.0%	60
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	50	-	-	20	17	(3)	-20.5%	50
Solid Waste Infrastructure		-	350	-	34	94	117	23	19.6%	350
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	250	-	34	94	83	(11)	-12.6%	250
Waste Processing Facilities		-	100	-	-	-	33	33	100.0%	100
<b>Community Assets</b>		-	1,764	-	7	697	588	(109)	-18.5%	1,764
Community Facilities		-	1,514	-	7	697	505	(192)	-38.1%	1,514
Halls		-	40	-	-	-	13	13	100.0%	40
Centres		-	1,000	-	7	697	333	(363)	-109.0%	1,000
Cemeteries/Crematoria		-	200	-	-	-	67	67	100.0%	200
Public Open Space		-	24	-	-	-	8	8	100.0%	24
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	250	-	-	-	83	83	100.0%	250
Sport and Recreation Facilities		-	250	-	-	-	83	83	100.0%	250
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	250	-	-	-	83	83	100.0%	250
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	2,125	-	7	7	708	702	99.1%	2,125
Operational Buildings		-	2,125	-	7	7	708	702	99.1%	2,125
Municipal Offices		-	2,125	-	7	7	708	702	99.1%	2,125
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	652	-	-	280	217	(63)	-29.0%	652
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	652	-	-	280	217	(63)	-29.0%	652
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	652	-	-	280	217	(63)	-29.0%	652
<b>Computer Equipment</b>		-	750	-	23	23	250	227	90.9%	750
Computer Equipment		-	750	-	23	23	250	227	90.9%	750
<b>Furniture and Office Equipment</b>		-	93	-	5	20	31	11	35.6%	93
Furniture and Office Equipment		-	93	-	5	20	31	11	35.6%	93
<b>Machinery and Equipment</b>		-	346	-	11	19	115	97	83.8%	346
Machinery and Equipment		-	346	-	11	19	115	97	83.8%	346
<b>Transport Assets</b>		-	3,310	-	-	-	1,103	1,103	100.0%	3,310
Transport Assets		-	3,310	-	-	-	1,103	1,103	100.0%	3,310
<b>Total Capital Expenditure on new assets</b>	1	-	11,129	-	134	1,418	3,710	2,292	61.8%	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 - M04										
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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	9,514	-	152	350	3,171	2,821	89.0%	9,514
Roads Infrastructure		-	50	-	43	43	17	(27)	-160.9%	50
Roads		-	50	-	43	43	17	(27)	-160.9%	50
Electrical Infrastructure		-	2,949	-	-	176	983	807	82.1%	2,949
MV Switching Stations		-	30	-	-	-	10	10	100.0%	30
MV Networks		-	50	-	-	-	17	17	100.0%	50
LV Networks		-	2,869	-	-	176	956	780	81.6%	2,869
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	5,705	-	109	130	1,902	1,771	93.1%	5,705
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	50	-	-	-	17	17	100.0%	50
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	345	-	-	10	115	105	91.6%	345
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	5,010	-	-	-	1,670	1,670	100.0%	5,010
Distribution Points		-	300	-	109	121	100	(21)	-20.9%	300
Sanitation Infrastructure		-	810	-	-	-	270	270	100.0%	810
Pump Station		-	720	-	-	-	240	240	100.0%	720
Reticulation		-	60	-	-	-	20	20	100.0%	60
Waste Water Treatment Works		-	30	-	-	-	10	10	100.0%	30
<b>Community Assets</b>		-	285	-	12	43	95	52	55.2%	285
Community Facilities		-	92	-	11	11	31	20	64.3%	92
Cemeteries/Crematoria		-	80	-	-	-	27	27	100.0%	80
Public Open Space		-	12	-	11	11	4	(7)	-173.8%	12
Sport and Recreation Facilities		-	193	-	1	32	64	33	50.8%	193
Indoor Facilities		-	100	-	-	31	33	2	7.4%	100
Outdoor Facilities		-	93	-	1	1	31	30	97.5%	93
<b>Other assets</b>		-	50	-	-	8	17	9	52.0%	50
Operational Buildings		-	50	-	-	8	17	9	52.0%	50
Municipal Offices		-	50	-	-	8	17	9	52.0%	50
<b>Computer Equipment</b>		-	360	-	331	340	120	(220)	-183.1%	360
Computer Equipment		-	360	-	331	340	120	(220)	-183.1%	360
<b>Furniture and Office Equipment</b>		-	220	-	25	38	73	36	48.7%	220
Furniture and Office Equipment		-	220	-	25	38	73	36	48.7%	220
<b>Transport Assets</b>		-	550	-	-	-	183	183	100.0%	550
Transport Assets		-	550	-	-	-	183	183	100.0%	550
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	10,979	-	520	778	3,660	2,882	78.7%	10,979

## 10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October										
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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	4,000	-	176	(1,014)	1,333	2,347	176.1%	4,000
Roads Infrastructure		-	548	-	28	(101)	183	284	155.3%	548
Roads		-	548	-	28	(101)	183	284	155.3%	548
Storm water Infrastructure		-	531	-	19	(106)	177	283	159.8%	531
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	531	-	19	(106)	177	283	159.8%	531
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,004	-	110	(668)	668	1,335	200.0%	2,004
LV Networks		-	2,004	-	110	(668)	668	1,335	200.0%	2,004
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	587	-	15	(131)	196	326	166.8%	587
Distribution		-	587	-	15	(131)	196	326	166.8%	587
Sanitation Infrastructure		-	300	-	5	(9)	100	109	109.0%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	300	-	5	(9)	100	109	109.0%	300
Solid Waste Infrastructure		-	30	-	-	-	10	10	100.0%	30
Landfill Sites		-	30	-	-	-	10	10	100.0%	30
<b>Community Assets</b>		-	12,048	-	890	(4,069)	4,016	8,085	201.3%	12,048
Community Facilities		-	9,679	-	737	(3,439)	3,226	6,665	206.6%	9,679
Cemeteries/Crematoria		-	588	-	40	(197)	189	386	203.8%	588
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	9,110	-	697	(3,242)	3,037	6,279	206.8%	9,110
Sport and Recreation Facilities		-	2,369	-	153	(630)	790	1,419	179.7%	2,369
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,369	-	153	(630)	790	1,419	179.7%	2,369
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	4,283	-	305	(988)	1,428	2,415	169.2%	4,283
Operational Buildings		-	4,267	-	305	(983)	1,422	2,405	169.1%	4,267
Municipal Offices		-	4,267	-	305	(983)	1,422	2,405	169.1%	4,267
Housing		-	16	-	0	(4)	5	10	179.1%	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	16	-	0	(4)	5	10	179.1%	16
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	624	-	0	(44)	208	252	121.3%	624
Computer Equipment		-	624	-	0	(44)	208	252	121.3%	624
<b>Furniture and Office Equipment</b>		-	38	-	2	(4)	13	17	130.9%	38
Furniture and Office Equipment		-	38	-	2	(4)	13	17	130.9%	38
<b>Machinery and Equipment</b>		-	826	-	33	(138)	275	414	150.1%	826
Machinery and Equipment		-	826	-	33	(138)	275	414	150.1%	826
<b>Transport Assets</b>		-	2,522	-	292	(935)	841	1,775	211.2%	2,522
Transport Assets		-	2,522	-	292	(935)	841	1,775	211.2%	2,522
<b>Total Repairs and Maintenance Expenditure</b>	1	-	24,341	-	1,697	(7,191)	8,114	15,305	188.6%	24,341

## 10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October										
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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	14,188	-	-	-	4,729	4,729	100.0%	14,188
Roads Infrastructure		-	1,862	-	-	-	621	621	100.0%	1,862
Roads		-	1,814	-	-	-	605	605	100.0%	1,814
Road Structures		-	1	-	-	-	0	0	100.0%	1
Road Furniture		-	48	-	-	-	16	16	100.0%	48
Storm water Infrastructure		-	362	-	-	-	121	121	100.0%	362
Drainage Collection		-	94	-	-	-	31	31	100.0%	94
Storm water Conveyance		-	268	-	-	-	89	89	100.0%	268
Electrical Infrastructure		-	1,740	-	-	-	580	580	100.0%	1,740
MV Substations		-	388	-	-	-	129	129	100.0%	388
MV Switching Stations		-	29	-	-	-	10	10	100.0%	29
MV Networks		-	544	-	-	-	181	181	100.0%	544
LV Networks		-	779	-	-	-	260	260	100.0%	779
Water Supply Infrastructure		-	3,448	-	-	-	1,149	1,149	100.0%	3,448
Boreholes		-	84	-	-	-	28	28	100.0%	84
Reservoirs		-	953	-	-	-	318	318	100.0%	953
Pump Stations		-	244	-	-	-	81	81	100.0%	244
Water Treatment Works		-	1,420	-	-	-	473	473	100.0%	1,420
Distribution		-	744	-	-	-	248	248	100.0%	744
Distribution Points		-	4	-	-	-	1	1	100.0%	4
Sanitation Infrastructure		-	3,201	-	-	-	1,067	1,067	100.0%	3,201
Pump Station		-	2,838	-	-	-	946	946	100.0%	2,838
Reticulation		-	363	-	-	-	121	121	100.0%	363
Solid Waste Infrastructure		-	3,574	-	-	-	1,191	1,191	100.0%	3,574
Landfill Sites		-	3,074	-	-	-	1,025	1,025	100.0%	3,074
Waste Transfer Stations		-	389	-	-	-	130	130	100.0%	389
Waste Processing Facilities		-	34	-	-	-	11	11	100.0%	34
Waste Drop-off Points		-	41	-	-	-	14	14	100.0%	41
Waste Separation Facilities		-	37	-	-	-	12	12	100.0%	37
<b>Community Assets</b>		-	1,731	-	-	-	577	577	100.0%	1,731
Community Facilities		-	716	-	-	-	239	239	100.0%	716
Halls		-	84	-	-	-	28	28	100.0%	84
Centres		-	11	-	-	-	4	4	100.0%	11
Clinics/Care Centres		-	16	-	-	-	5	5	100.0%	16
Museums		-	51	-	-	-	17	17	100.0%	51
Libraries		-	186	-	-	-	62	62	100.0%	186
Cemeteries/Crematoria		-	148	-	-	-	49	49	100.0%	148
Public Open Space		-	95	-	-	-	32	32	100.0%	95
Public Ablution Facilities		-	31	-	-	-	10	10	100.0%	31
Markets		-	94	-	-	-	31	31	100.0%	94
Abattoirs		-	0	-	-	-	0	0	100.0%	0
Sport and Recreation Facilities		-	1,014	-	-	-	338	338	100.0%	1,014
Indoor Facilities		-	22	-	-	-	7	7	100.0%	22
Outdoor Facilities		-	992	-	-	-	331	331	100.0%	992
<b>Investment properties</b>		-	1	-	-	-	0	0	100.0%	1
Revenue Generating		-	1	-	-	-	0	0	100.0%	1
Unimproved Property		-	1	-	-	-	0	0	100.0%	1
<b>Other assets</b>		-	964	-	-	-	321	321	100.0%	964
Operational Buildings		-	964	-	-	-	321	321	100.0%	964
Municipal Offices		-	925	-	-	-	308	308	100.0%	925
Yards		-	11	-	-	-	4	4	100.0%	11
Stores		-	28	-	-	-	9	9	100.0%	28
<b>Intangible Assets</b>		-	436	-	-	-	145	145	100.0%	436
Licences and Rights		-	436	-	-	-	145	145	100.0%	436
Computer Software and Applications		-	436	-	-	-	145	145	100.0%	436
<b>Computer Equipment</b>		-	528	-	-	-	176	176	100.0%	528
Computer Equipment		-	528	-	-	-	176	176	100.0%	528
<b>Furniture and Office Equipment</b>		-	1,265	-	-	-	422	422	100.0%	1,265
Furniture and Office Equipment		-	1,265	-	-	-	422	422	100.0%	1,265
<b>Machinery and Equipment</b>		-	1,636	-	-	-	545	545	100.0%	1,636
Machinery and Equipment		-	1,636	-	-	-	545	545	100.0%	1,636
<b>Transport Assets</b>		-	1,142	-	-	-	381	381	100.0%	1,142
Transport Assets		-	1,142	-	-	-	381	381	100.0%	1,142
<b>Total Depreciation</b>	1	-	21,891	-	-	-	7,297	7,297	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 - M04										
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
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	17,150	-	2,374	5,996	5,717	(280)	-4.9%	17,150
Roads Infrastructure		-	3,050	-	190	339	1,017	678	66.7%	3,050
Roads		-	3,050	-	190	339	1,017	678	66.7%	3,050
Storm water Infrastructure		-	35	-	-	-	12	12	100.0%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	35	-	-	-	12	12	100.0%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,320	-	-	713	440	(273)	-62.1%	1,320
MV Switching Stations		-	70	-	-	-	23	23	100.0%	70
MV Networks		-	600	-	-	271	200	(71)	-35.6%	600
LV Networks		-	650	-	-	442	217	(225)	-103.9%	650
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	200	-	-	-	67	67	100.0%	200
Distribution		-	200	-	-	-	67	67	100.0%	200
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	11,845	-	2,112	4,765	3,948	(816)	-20.7%	11,845
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	2,689	-	129	129	896	767	85.6%	2,689
Waste Water Treatment Works		-	9,156	-	1,983	4,636	3,052	(1,584)	-51.9%	9,156
Solid Waste Infrastructure		-	700	-	71	180	233	53	22.9%	700
Waste Separation Facilities		-	700	-	71	180	233	53	22.9%	700
<b>Community Assets</b>		-	6,406	-	1	346	2,135	1,789	83.8%	6,406
Community Facilities		-	960	-	1	346	320	(26)	-8.1%	960
Testing Stations		-	350	-	-	336	117	(219)	-188.1%	350
Libraries		-	600	-	-	-	200	200	100.0%	600
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	10	-	1	10	3	(6)	-194.0%	10
Sport and Recreation Facilities		-	5,446	-	-	-	1,815	1,815	100.0%	5,446
Indoor Facilities		-	320	-	-	-	107	107	100.0%	320
Outdoor Facilities		-	5,126	-	-	-	1,709	1,709	100.0%	5,126
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	23,556	-	2,375	6,342	7,852	1,510	19.2%	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 October 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



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Date

14 November 2018