

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 February 2019

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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 February 2019 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 February 2019.

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.

The Adjustment Budget was approved on 26 February 2019. The Schedules include the approved Adjustment Budget.

3.2 Consolidated performance

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	328,726,570.32	326,701,764.00	217,642,239.66	217,801,176.00	-158,936.34	-0%
Total Expenditure	335,845,279.86	335,338,578.00	164,792,756.89	223,559,052.00	-58,766,295.11	-26%
Total Capital Expenditure	45,663,869.65	45,857,674.00	18,010,185.46	30,571,782.67	-12,561,597.21	-41%

3.2.1. Against annual budget (original approved and latest adjustments)

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 28 February 2019.

Revenue by Source (Table C4)

Description	2017/18	Budget Year 2018/19					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	62,607	67,182	67,182	48,723	44,788	3,935	9%
Service charges - electricity revenue	94,502	112,164	112,933	70,594	75,289	(4,694)	-6%
Service charges - water revenue	19,309	21,866	22,367	16,521	14,911	1,609	11%
Service charges - sanitation revenue	12,071	12,906	12,938	8,826	8,625	201	2%
Service charges - refuse revenue	19,742	21,263	21,514	14,616	14,343	273	2%
Rental of facilities and equipment	5,319	908	1,068	416	712	(296)	-42%
Interest earned - external investments	6,729	5,119	5,139	3,731	3,426	305	9%
Interest earned - outstanding debtors	5,275	4,285	4,285	3,580	2,857	724	25%
Fines, penalties and forfeits	7,098	9,691	8,368	479	5,579	(5,100)	-91%
Licences and permits	-	11	11	1	7	(6)	-88%
Agency services	4,016	4,210	4,210	2,558	2,807	(249)	-9%
Transfers and subsidies	48,799	61,748	58,891	40,780	39,261	1,519	4%
Other revenue	9,744	7,373	7,796	6,817	5,198	1,620	31%
Gains on disposal of PPE	566	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	295,779	328,727	326,702	217,642	217,801	(159)	0%

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

Operating expenditure by type (Table C4)

Description	2017/18	Budget Year 2018/19					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Expenditure By Type							
Employee related costs	111,581	125,027	120,898	80,556	80,599	(43)	0%
Remuneration of councillors	5,822	6,378	6,319	4,100	4,212	(112)	-3%
Debt impairment	12,182	14,142	17,104	-	11,403	(11,403)	-100%
Depreciation & asset impairment	20,636	21,891	22,365	(9,121)	14,910	(24,031)	-161%
Finance charges	12,835	14,014	13,045	2,192	8,697	(6,504)	-75%
Bulk purchases	77,803	79,480	82,370	51,490	54,913	(3,424)	-6%
Other materials	-	11,415	11,537	7,280	7,691	(412)	-5%
Contracted services	-	24,447	22,008	9,889	14,672	(4,783)	-33%
Transfers and subsidies	4,150	5,281	5,281	4,149	3,520	628	18%
Other expenditure	46,295	33,771	34,412	14,258	22,942	(8,684)	-38%
Total Expenditure	291,303	335,845	335,339	164,793	223,559	(58,766)	-26%

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

Capital expenditure (Table C5)

Vote Description	Budget Year 2018/19				
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance
R thousands					%
<u>Multi-Year expenditure appropriation</u>					
Vote 1 - Municipal Manager	-	-	-	-	
Vote 2 - Finance	-	-	-	-	
Vote 3 - Corporate Services	1,000	1,000	937	667	41%
Vote 4 - Technical Services	7,983	7,889	1,644	5,259	-69%
Vote 5 - Community Services	908	784	415	523	-21%
Total Capital Multi-year expenditure	9,891	9,673	2,997	6,449	-54%
<u>Single Year expenditure appropriation</u>					
Vote 1 - Municipal Manager	93	96	6	64	-91%
Vote 2 - Finance	844	844	728	563	29%
Vote 3 - Corporate Services	1,138	1,179	405	786	-48%
Vote 4 - Technical Services	26,397	26,638	9,504	17,759	-46%
Vote 5 - Community Services	7,301	7,428	4,371	4,952	-12%
Total Capital single-year expenditure	35,773	36,185	15,014	24,123	-38%
Total Capital Expenditure	45,664	45,858	18,010	30,572	-41%

Capital Expenditure:

The Adjustment budget increased the Capital Budget from R 45, 664 million to R 45, 858 million. The total capital expenditure as at 28 February 2019 amounts to R 18,010 million (excluding shadow costs of R 10,284 million) of the approved adjusted capital budget of R 45,858 million.

Refer to Table C5 for more detail.

3.3 Material variances from SDBIP

OPERATING BUDGET

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	Reasons for material deviations
R thousands						
Revenue By Source						
Property rates	67,182	67,182	48,723	44,788	3,935	Variance are due to the misalignment between the budget and the actual billing
Service charges - electricity revenue	112,164	112,933	70,594	75,289	(4,694)	Outstanding Prepaid monies to be billed.
Service charges - water revenue	21,866	22,367	16,521	14,911	1,609	The over recovery is due to the higher than expected water usage.
Service charges - sanitation revenue	12,906	12,938	8,826	8,625	201	Immaterial Variance
Service charges - refuse revenue	21,263	21,514	14,616	14,343	273	Immaterial Variance
Rental of facilities and equipment	908	1,068	416	712	(296)	Immaterial Variance
Interest earned - external investments	5,119	5,139	3,731	3,426	305	The over recovery is due to the higher than expected cash balances available
Interest earned - outstanding debtors	4,285	4,285	3,580	2,857	724	The over recovery is due to the higher than anticipated interest billed on outstanding debtors.
Fines, penalties and forfeits	9,691	8,368	479	5,579	(5,100)	a New Service Provider was appointed
Licences and permits	11	11	1	7	(6)	Immaterial Variance
Agency services	4,210	4,210	2,558	2,807	(249)	Immaterial Variance
Transfers and subsidies	61,748	58,891	40,780	39,261	1,519	Actual receiving of grants not align to budget
Other revenue	7,373	7,796	6,817	5,198	1,620	Immaterial Variance
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	21,435	21,826	6,490	14,551	(8,061)	Actual receiving of grants not align to budget
Expenditure By Type						
Employee related costs	125,027	120,898	80,556	80,599	(43)	Immaterial Variance
Remuneration of councillors	6,378	6,319	4,100	4,212	(112)	Immaterial Variance
Debt impairment	14,142	17,104	-	11,403	(11,403)	Year end transaction
Depreciation & asset impairment	21,891	22,365	(9,121)	14,910	(24,031)	Immaterial Variance
Finance charges	14,014	13,045	2,192	8,697	(6,504)	Budget not align to actual spending
Bulk purchases	79,480	82,370	51,490	54,913	(3,424)	Actual payments not align to budget
Other materials	11,415	11,537	7,280	7,691	(412)	Immaterial Variance
Contracted services	24,447	22,008	9,889	14,672	(4,783)	The variance is due to the cost of supply study and housing project not yet started
Transfers and subsidies	5,281	5,281	4,149	3,520	628	Actual payments are not align with budget. Transfers and grants solely gets paid out when a claim gets handed in according to legislation
Other expenditure	33,771	34,412	14,258	22,942	(8,684)	The variance is due to internal charges to be rectified.

CAPITAL EXPENDITURE VARIANCE REPORT

The variances between actual capital expenditure and the planned capital expenditure are explained as follows:

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Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R 5 617.17 or 5.88% of the adjustment budget of R 95 500. Shadow costs amounted to R 25 557.05 at the end of February 2019. The projects that attributed to the variances are as follows:

- **Wykskomitee Projek - Wyk 4 (Waghalte by Kliniek)**
Project was approved in Adjustment budget.
- **Wykskomitee Projek - Wyk 6 (Speelparke)**
The project is done jointly with Department Community Service
- **Wykskomitee Projek - Wyk 3 (Tv Skerms)**
Waiting for quotations from suppliers.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R 728 096 or 86.25% of the adjustment budget of R 844 174. The projects that attributed to the variances are as follows:

VESTA - PHOENIX

Project is on track.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R 1 341 848 or 61.58% of the adjustment budget of R 2 179 000. Shadow costs amounted to R 21 794 at the end of February 2019. The projects that attributed to the variances are as follows:

IT System Upgrade (Findings of SITA report: Disaster Recovery):

The Tender will be adjudicated on 13 March 2019. Funds will be spent before 30 June 2019.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R 11 148 503 or 32.29% of the adjustment budget of R 34 527 000. Shadow costs amounted to R 8 742 774 at the end of February 2019.

The projects that attributed to the variances are as follows:

- **Public Amenities**
In process of drawing up building plans, where after the normal SCM process will be followed to complete project.
- **Security at municipal buildings**
In process. The aim is to complete project by end of March 2019.
- **Air conditioners - offices**
Installations and expenditure done as needs arise.

- **Enlarge recycling building (VD/PB)**
Expenditure is understated as wages have not yet been allocated to Capital Project. Busy with installation of roller doors and electrification. Project will be complete by end of March 2019.
- **Fence at Transfer Station**
Project is completed.
- **Establish composting facility (VD/PB)**
Project started. Aim to complete project by end March 2019.
- **PV Pumphline**
Multiyear project. Construction scheduled to keep contractor on site. Contractor is appointed. First payment will be in April 2019.
- **Sewerage stand by pumps**
Installations and expenditure done as needs arise.
- **Replace rising mains in pump stations**
Compiling Specifications.
- **Refurbishment and upgrade of WWTW**
Busy with the installation of the mechanical and electrical components.
- **Stabilise "Wintervoor" (Flood prevention)**
Project is fifty percent (50%) completed.
- **Water conservation demand management intervention**
Consultants was appointment. Busy to preparing a budget for the spending on the project.
- **Ground Water Investigations (VD)**
Consultants was appointed.
- **Replace water meters**
Purchased last meters at end of January 2019, awaiting invoices
- **Augmentation**
Consultants was appointed.
- **Purchase new borehole pumps**
Awaiting quotations for second pump.
- **Voertuigvervanging**
Vehicles will be delivered in April 2019.
- **Reseal/Construction of streets**
Project is completed. Payment still needs to be made.
- **Aankoop van Vragmotor (Tipper)**
Order has been placed, awaiting delivery.
- **Traffic calming measures (Speed bumps) Bring Traffic**
Awaiting list of prioritise speed bumps.
- **Harden pavements (Wyk 3 & 4)**
Material purchased.
- **Tracking Devices**
Awaiting delivery of new vehicles in order to buy equipment.
- **Radios**
Obtaining quotations to do purchases by end of February 2019.

Vote 5 - Community Services

- The directorate capital budget performance indicates actual capital expenditure of R 4 786 119 or 58.28% of the adjustment budget of R 8 212 000. Shadow costs amounted to R 1 487 33 at the end of January 2019. The projects that attributed to the variances are as follows:
 - **Upgrading of Noordhoek Library**
An architect was appointed to determine quantities. The specification committee will be held in March. The advertisement will be placed end of March. The Contractor will be appointed by the end of April. This is a multi-year project.
 - **Furniture & Equipment Community Hall**
In process to purchase the furniture and equipment.
 - **Furniture & Equipment - Community Parks**
Awaits for order from SCM.
 - **Upgrading of ablution blocks at resorts**
Contractor appointed. Project will be complete by end of April.

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergirviev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February							
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		4.4%	10.7%	10.6%	1.3%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	15.2%	15.2%	10.8%	15.2%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.1%	26.3%	23.7%	22.6%	23.7%
Gearing	Long Term Borrowing/ Funds & Reserves		203.4%	165.0%	164.4%	217.6%	164.4%
Liquidity							
Current Ratio	Current assets/current liabilities	1	378.4%	353.4%	375.9%	423.1%	375.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		174.0%	178.1%	171.2%	213.4%	171.2%
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		30.0%	25.2%	27.2%	46.0%	27.0%
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		37.7%	38.0%	37.0%	37.0%	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		11.0%	10.9%	10.8%	1.0%	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			0.28	7.35	3.02	7.32

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M08 February									
Description	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									
Financial Performance									
Property rates	62,607	67,182	67,182	5,118	48,723	44,788	3,935	9%	67,182
Service charges	145,624	168,198	169,752	15,931	110,557	113,168	(2,611)	-2%	168,198
Investment revenue	6,729	5,119	5,139	398	3,731	3,426	305	9%	5,119
Transfers and subsidies	48,799	61,748	58,891	(701)	40,780	39,261	1,519	4%	61,748
Other own revenue	32,020	26,479	25,738	1,451	13,851	17,159	(3,308)	-19%	26,479
Total Revenue (excluding capital transfers and contributions)	295,779	328,727	326,702	22,197	217,642	217,801	(159)	-0%	328,727
Employee costs	111,581	125,027	120,898	8,831	80,556	80,599	(43)	-0%	125,027
Remuneration of Councillors	5,822	6,378	6,319	667	4,100	4,212	(112)	-3%	6,378
Depreciation & asset impairment	20,636	21,891	22,365	(21,891)	(9,121)	14,910	(24,031)	-161%	21,891
Finance charges	12,835	14,014	13,045	-	2,192	8,697	(6,504)	-75%	14,014
Materials and bulk purchases	77,803	90,895	93,907	2,123	58,769	62,605	(3,835)	-6%	90,895
Transfers and subsidies	4,150	5,281	5,281	558	4,149	3,520	628	18%	5,281
Other expenditure	58,477	72,361	73,524	3,737	24,147	49,016	(24,869)	-51%	72,361
Total Expenditure	291,303	335,845	335,339	(5,974)	164,793	223,559	(58,766)	-26%	335,845
Surplus/(Deficit)	4,476	(7,119)	(8,637)	28,171	52,849	(5,758)	58,607	-1018%	(7,119)
Transfers and subsidies - capital (monetary alloc	14,950	21,435	21,826	-	6,490	14,551	(8,061)	-55%	21,435
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	19,426	14,316	13,189	28,171	59,339	8,793	50,546	575%	14,316
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	19,426	14,316	13,189	28,171	59,339	8,793	50,546	575%	14,316
Capital expenditure & funds sources									
Capital expenditure	-	45,664	45,858	2,737	18,010	30,572	(12,562)	-41%	45,858
Capital transfers recognised	-	21,435	21,826	905	10,165	14,551	(4,386)	-30%	21,826
Public contributions & donations	-	10	10	-	-	7	(7)	-100%	10
Borrowing	-	6,950	6,950	1,192	1,945	4,633	(2,688)	-58%	6,950
Internally generated funds	-	17,269	17,072	639	5,900	11,381	(5,481)	-48%	17,072
Total sources of capital funds	-	45,664	45,858	2,737	18,010	30,572	(12,562)	-41%	45,858
Financial position									
Total current assets	169,481	167,150	168,209	-	208,098	-	-	-	168,209
Total non current assets	371,851	395,527	395,343	-	399,703	-	-	-	395,343
Total current liabilities	44,793	47,295	44,746	-	49,182	-	-	-	44,746
Total non current liabilities	157,423	173,335	166,502	-	162,046	-	-	-	166,502
Community wealth/Equity	339,115	342,046	352,304	-	396,573	-	-	-	352,304
Cash flows									
Net cash from (used) operating	-	42,303	42,574	12,402	46,671	28,383	(18,289)	-64%	42,574
Net cash from (used) investing	-	(45,664)	(45,858)	(2,737)	(18,010)	(30,572)	(12,562)	41%	(45,858)
Net cash from (used) financing	-	2,957	1,964	-	(1,625)	1,310	2,934	224%	1,964
Cash/cash equivalents at the month/year end	-	84,240	76,617	-	104,972	77,056	(27,916)	-36%	76,617
Debtors & creditors analysis									
	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
Debtors Age Analysis									
Total By Income Source	18,429	8,661	5,389	4,592	3,858	3,540	20,297	56,468	121,235
Creditors Age Analysis									
Total Creditors	1,824	-	-	-	-	-	-	-	1,824

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) - M08 February										
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	111,481	6,417	94,504	74,320	20,184	27%	111,400
Executive and council		-	31,027	31,027	(262)	36,358	20,685	15,673	76%	31,027
Finance and administration		-	80,373	80,454	6,679	58,147	53,636	4,511	8%	80,373
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	19,663	16,935	303	6,166	11,290	(5,124)	-45%	19,663
Community and social services		-	7,765	7,900	65	3,243	5,267	(2,024)	-38%	7,765
Sport and recreation		-	4,849	5,088	237	2,923	3,392	(469)	-14%	4,849
Public safety		-	6	5	-	-	3	(3)	-100%	6
Housing		-	7,042	3,942	-	-	2,628	(2,628)	-100%	7,042
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	37,552	36,467	(462)	10,888	24,311	(13,423)	-55%	37,552
Planning and development		-	22,205	22,235	69	7,754	14,823	(7,069)	-48%	22,205
Road transport		-	15,348	14,232	(531)	3,133	9,488	(6,354)	-67%	15,348
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	181,546	183,645	15,939	112,574	122,430	(9,856)	-8%	181,546
Energy sources		-	116,660	117,328	9,920	72,401	78,219	(5,818)	-7%	116,660
Water management		-	23,761	24,262	2,539	16,665	16,175	490	3%	23,761
Waste water management		-	15,639	15,684	1,309	8,844	10,456	(1,612)	-15%	15,639
Waste management		-	25,486	26,371	2,171	14,664	17,581	(2,917)	-17%	25,486
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	350,161	348,528	22,197	224,132	232,352	(8,220)	-4%	350,161
Expenditure - Functional										
Governance and administration		-	85,832	87,350	3,070	46,087	58,233	(12,147)	-21%	85,832
Executive and council		-	18,935	19,118	911	11,536	12,745	(1,209)	-9%	18,935
Finance and administration		-	65,663	67,004	2,094	33,761	44,669	(10,908)	-24%	65,663
Internal audit		-	1,234	1,228	65	790	819	(29)	-4%	1,234
Community and public safety		-	37,609	34,283	(1,483)	16,138	22,855	(6,718)	-29%	37,609
Community and social services		-	8,992	8,929	(663)	4,685	5,953	(1,268)	-21%	8,992
Sport and recreation		-	18,870	18,513	(744)	9,964	12,342	(2,378)	-19%	18,870
Public safety		-	1,349	1,524	(176)	576	1,016	(440)	-43%	1,349
Housing		-	8,398	5,316	100	913	3,544	(2,631)	-74%	8,398
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	58,924	56,373	713	27,758	37,582	(9,824)	-26%	58,924
Planning and development		-	12,617	11,989	1,389	7,544	7,993	(449)	-6%	12,617
Road transport		-	46,307	44,384	(676)	20,214	29,589	(9,375)	-32%	46,307
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	153,480	157,333	(8,274)	74,810	104,889	(30,078)	-29%	153,480
Energy sources		-	95,778	98,571	(874)	56,570	65,714	(9,143)	-14%	95,778
Water management		-	20,731	19,221	(1,539)	7,429	12,814	(5,385)	-42%	20,731
Waste water management		-	13,140	13,714	(3,417)	1,416	9,143	(7,727)	-85%	13,140
Waste management		-	23,831	25,826	(2,445)	9,394	17,217	(7,823)	-45%	23,831
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	335,845	335,339	(5,974)	164,793	223,559	(58,766)	-26%	335,845
Surplus/ (Deficit) for the year		-	14,316	13,189	28,171	59,339	8,793	50,546	575%	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) - M08 February										
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	31,447	(262)	36,358	20,965	15,393	73.4%	31,447
Vote 2 - Finance		-	79,119	79,169	6,627	57,370	52,780	4,590	8.7%	79,119
Vote 3 - Corporate Services		-	1,701	1,724	29	1,137	1,150	(12)	-1.1%	1,701
Vote 4 - Technical Services		-	204,538	206,687	15,266	120,119	137,791	(17,672)	-12.8%	204,538
Vote 5 - Community Services		-	33,356	29,501	536	9,148	19,667	(10,519)	-53.5%	33,356
Total Revenue by Vote	2	-	350,161	348,528	22,197	224,132	232,352	(8,220)	-3.5%	350,161
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	24,745	24,733	1,471	14,941	16,489	(1,548)	-9.4%	24,745
Vote 2 - Finance		-	28,858	31,476	2,669	18,485	20,984	(2,499)	-11.9%	28,858
Vote 3 - Corporate Services		-	30,079	28,779	592	13,140	19,186	(6,046)	-31.5%	30,079
Vote 4 - Technical Services		-	192,932	195,690	(9,789)	93,938	130,460	(36,522)	-28.0%	192,932
Vote 5 - Community Services		-	59,231	54,660	(918)	24,289	36,440	(12,151)	-33.3%	59,231
Total Expenditure by Vote	2	-	335,845	335,339	(5,974)	164,793	223,559	(58,766)	-26.3%	335,845
Surplus/ (Deficit) for the year	2	-	14,316	13,189	28,171	59,339	8,793	50,546	574.9%	14,316

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

WC013 Bergrievier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
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		62,607	67,182	67,182	5,118	48,723	44,788	3,935	9%	67,182
Service charges - electricity revenue		94,502	112,164	112,933	9,919	70,594	75,289	(4,694)	-6%	112,164
Service charges - water revenue		19,309	21,866	22,367	2,539	16,521	14,911	1,609	11%	21,866
Service charges - sanitation revenue		12,071	12,906	12,938	1,308	8,826	8,625	201	2%	12,906
Service charges - refuse revenue		19,742	21,263	21,514	2,165	14,616	14,343	273	2%	21,263
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5,319	908	1,068	84	416	712	(296)	-42%	908
Interest earned - external investments		6,729	5,119	5,139	398	3,731	3,426	305	9%	5,119
Interest earned - outstanding debtors		5,275	4,285	4,285	759	3,580	2,857	724	25%	4,285
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7,098	9,691	8,368	4	479	5,579	(5,100)	-91%	9,691
Licences and permits		-	11	11	0	1	7	(6)	-88%	11
Agency services		4,016	4,210	4,210	232	2,558	2,807	(249)	-9%	4,210
Transfers and subsidies		48,799	61,748	58,891	(701)	40,780	39,261	1,519	4%	61,748
Other revenue		9,744	7,373	7,796	371	6,817	5,198	1,620	31%	7,373
Gains on disposal of PPE		566	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		295,779	328,727	326,702	22,197	217,642	217,801	(159)	0%	328,727
Expenditure By Type										
Employee related costs		111,581	125,027	120,898	8,831	80,556	80,599	(43)	0%	125,027
Remuneration of councillors		5,822	6,378	6,319	667	4,100	4,212	(112)	-3%	6,378
Debt impairment		12,182	14,142	17,104	-	-	11,403	(11,403)	-100%	14,142
Depreciation & asset impairment		20,636	21,891	22,365	(21,891)	(9,121)	14,910	(24,031)	-161%	21,891
Finance charges		12,835	14,014	13,045	-	2,192	8,697	(6,504)	-75%	14,014
Bulk purchases		77,803	79,480	82,370	1,266	51,490	54,913	(3,424)	-6%	79,480
Other materials		-	11,415	11,537	857	7,280	7,691	(412)	-5%	11,415
Contracted services		-	24,447	22,008	1,544	9,889	14,672	(4,783)	-33%	24,447
Transfers and subsidies		4,150	5,281	5,281	558	4,149	3,520	628	18%	5,281
Other expenditure		46,295	33,771	34,412	2,193	14,258	22,942	(8,684)	-38%	33,771
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		291,303	335,845	335,339	(5,974)	164,793	223,559	(58,766)	-26%	335,845
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		4,476	(7,119)	(8,637)	28,171	52,849	(5,758)	58,607	(0)	(7,119)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		14,950	21,435	21,826	-	6,490	14,551	(8,061)	(0)	21,435
Surplus/(Deficit) DETER capital transfers & contributions		19,426	14,316	13,189	28,171	59,339	8,793			14,316
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) DETER taxation		19,426	14,316	13,189	28,171	59,339	8,793			14,316
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19,426	14,316	13,189	28,171	59,339	8,793			14,316
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		19,426	14,316	13,189	28,171	59,339	8,793			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) - M08 February										
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	1,000	33	937	667	270	41%	1,000
Vote 4 - Technical Services		-	7,983	7,889	90	1,644	5,259	(3,615)	-69%	7,889
Vote 5 - Community Services		-	908	784	114	415	523	(107)	-21%	784
Total Capital Multi-year expenditure	4,7	-	9,891	9,673	236	2,997	6,449	(3,452)	-54%	9,673
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	93	96	-	6	64	(58)	-91%	96
Vote 2 - Finance		-	844	844	3	728	563	165	29%	844
Vote 3 - Corporate Services		-	1,138	1,179	4	405	786	(381)	-48%	1,179
Vote 4 - Technical Services		-	26,397	26,638	1,575	9,504	17,759	(8,254)	-46%	26,638
Vote 5 - Community Services		-	7,301	7,428	918	4,371	4,952	(581)	-12%	7,428
Total Capital single-year expenditure	4	-	35,773	36,185	2,501	15,014	24,123	(9,110)	-38%	36,185
Total Capital Expenditure		-	45,664	45,858	2,737	18,010	30,572	(12,562)	-41%	45,858
Capital Expenditure - Functional Classification										
Governance and administration		-	4,455	4,605	9	1,200	3,070	(1,870)	-61%	4,605
Executive and council		-	56	56	-	6	37	(32)	-85%	56
Finance and administration		-	4,399	4,549	9	1,194	3,033	(1,839)	-61%	4,549
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7,566	7,419	1,032	4,786	4,946	(160)	-3%	7,419
Community and social services		-	985	1,005	191	237	670	(433)	-65%	1,005
Sport and recreation		-	6,365	6,177	806	3,873	4,118	(245)	-6%	6,177
Public safety		-	208	208	35	669	139	530	382%	208
Housing		-	8	29	-	7	19	(12)	-61%	29
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,906	8,450	1,049	3,900	5,633	(1,733)	-31%	8,450
Planning and development		-	1,045	1,089	35	941	726	216	30%	1,089
Road transport		-	6,861	7,361	1,014	2,959	4,907	(1,949)	-40%	7,361
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	25,737	25,384	647	8,124	16,923	(8,799)	-52%	25,384
Energy sources		-	5,267	5,658	23	1,337	3,772	(2,435)	-65%	5,658
Water management		-	6,305	5,361	-	306	3,574	(3,268)	-91%	5,361
Waste water management		-	13,063	13,263	295	5,695	8,842	(3,147)	-36%	13,263
Waste management		-	1,102	1,102	329	786	735	52	7%	1,102
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	45,664	45,858	2,737	18,010	30,572	(12,562)	-41%	45,858
Funded by:										
National Government		-	19,163	19,554	872	9,210	13,036	(3,826)	-29%	19,554
Provincial Government		-	2,272	2,272	33	955	1,515	(560)	-37%	2,272
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	21,435	21,826	905	10,165	14,551	(4,386)	-30%	21,826
Public contributions & donations	5	-	10	10	-	-	7	(7)	-100%	10
Borrowing	6	-	6,950	6,950	1,192	1,945	4,633	(2,688)	-58%	6,950
Internally generated funds		-	17,269	17,072	639	5,900	11,381	(5,481)	-48%	17,072
Total Capital Funding		-	45,664	45,858	2,737	18,010	30,572	(12,562)	-41%	45,858

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M08 February						
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		77,936	78,218	70,191	104,972	70,191
Call investment deposits			6,022	6,425		6,425
Consumer debtors		81,739	72,417	81,786	98,218	81,786
Other debtors		5,401	7,790	5,401	925	5,401
Current portion of long-term receivables		1,304		1,304		1,304
Inventory		3,102	2,704	3,102	3,983	3,102
Total current assets		169,481	167,150	168,209	208,098	168,209
Non current assets						
Long-term receivables		305	2,536	305	1,026	305
Investments				-		-
Investment property		12,930	13,110	12,929	12,930	12,929
Investments in Associate				-		-
Property, plant and equipment		353,869	374,851	377,122	381,001	377,122
Agricultural				-		-
Biological assets				-		-
Intangible assets		4,293	4,576	4,534	4,293	4,534
Other non-current assets		454	454	454	454	454
Total non current assets		371,851	395,527	395,343	399,703	395,343
TOTAL ASSETS		541,331	562,677	563,553	607,801	563,553
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing		5,120	4,350	4,581	1,856	4,581
Consumer deposits		3,464	3,332	3,598	5,342	3,598
Trade and other payables		25,249	30,666	25,249	32,947	25,249
Provisions		10,961	8,948	11,319	9,037	11,319
Total current liabilities		44,793	47,295	44,746	49,182	44,746
Non current liabilities						
Borrowing		51,243	54,825	53,613	54,829	53,613
Provisions		106,180	118,511	112,889	107,217	112,889
Total non current liabilities		157,423	173,335	166,502	162,046	166,502
TOTAL LIABILITIES		202,216	220,631	211,248	211,228	211,248
NET ASSETS	2	339,115	342,046	352,304	396,573	352,304
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		313,920	308,827	319,701	371,377	319,701
Reserves		25,195	33,218	32,604	25,195	32,604
TOTAL COMMUNITY WEALTH/EQUITY	2	339,115	342,046	352,304	396,573	352,304

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M08 February											
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	64,495	4,309	41,373	42,996	(1,624)	-4%	64,495	
Service charges			162,311	162,962	10,646	87,990	108,641	(20,651)	-19%	162,962	
Other revenue			14,224	13,950	26,876	109,316	9,300	100,015	1075%	13,950	
Government - operating			61,748	58,891	1,750	43,387	39,261	4,126	11%	58,891	
Government - capital			21,435	21,826		14,453	14,551	(98)	-1%	21,826	
Interest			9,254	9,252	453	4,364	6,168	(1,804)	-29%	9,252	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(279,622)	(276,925)	(31,075)	(247,847)	(184,617)	63,230	-34%	(276,925)	
Finance charges			(6,596)	(6,596)		(2,803)	(4,398)	(1,595)	36%	(6,596)	
Transfers and Grants			(5,281)	(5,281)	(558)	(3,563)	(3,520)	42	-1%	(5,281)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	42,303	42,574	12,402	46,671	28,383	(18,289)	-64%	42,574
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)	(45,858)	(2,737)	(18,010)	(30,572)	(12,562)	41%	(45,858)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(45,664)	(45,858)	(2,737)	(18,010)	(30,572)	(12,562)	41%	(45,858)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			6,950	6,950	-	-	4,633	(4,633)	-100%	6,950	
Increase (decrease) in consumer deposits			134	134	-	-	89	(89)	-100%	134	
Payments											
Repayment of borrowing			(4,127)	(5,120)	-	(1,625)	(3,413)	(1,788)	52%	(5,120)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	2,957	1,964	-	(1,625)	1,310	2,934	224%	1,964
NET INCREASE/ (DECREASE) IN CASH HELD			-	(403)	(1,319)	9,665	27,036	(880)			(1,319)
Cash/cash equivalents at beginning:			84,643	77,936			77,936				77,936
Cash/cash equivalents at monthly year end:			84,240	76,617			104,972				76,617

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February													
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	6,221	1,572	765	880	505	480	2,154	5,664	18,241	9,682		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,616	1,842	1,268	890	874	807	2,846	5,382	22,524	10,798		
Receivables from Non-ex change Transactions - Property Rates	1400	4,357	2,265	1,069	734	614	535	5,726	12,155	27,455	19,764		
Receivables from Ex change Transactions - Waste Water Management	1500	1,034	807	545	432	416	383	2,105	7,342	13,065	10,678		
Receivables from Ex change Transactions - Waste Management	1600	1,717	1,220	824	824	624	555	3,105	11,145	20,014	16,254		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	349	752	752	690	643	611	2,947	1,763	8,506	6,653		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(3,865)	203	166	143	182	170	1,414	13,018	11,430	14,927		
Total By Income Source	2000	18,429	8,661	5,389	4,592	3,858	3,540	20,297	56,468	121,235	88,756	-	-
2017/18 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(91)	53	37	30	27	31	211	494	792	793		
Commercial	2300	3,033	779	381	240	258	206	1,212	2,047	8,155	3,963		
Households	2400	8,290	5,194	3,417	3,187	2,490	2,241	13,255	43,006	81,082	64,180		
Other	2500	7,197	2,635	1,554	1,135	1,084	1,062	5,619	10,921	31,207	19,821		
Total By Customer Group	2600	18,429	8,661	5,389	4,592	3,858	3,540	20,297	56,468	121,235	88,756	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February												
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	1,824									1,824	
Total By Customer Type	1000	1,824	-	-	-	-	-	-	-	-	1,824	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
NO INVESTMENTS									
Municipality sub-total									
					-		-	-	-
Entities									
Entities sub-total									
					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

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 - M08 February										
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	46,901	423	33,354	31,267	2,087	6.7%	46,901
Local Government Equitable Share			41,390	41,390	–	31,043	27,593	3,450	12.5%	41,390
Finance Management			898	898	–	898	599	299		898
Municipal Systems Improvement			–	–	–	–	–	–		–
Integrated National Electrification Program(Eskom)			–	–	–	–	–	–		–
Integrated National Electrification Programme (Municipal) Grant			391	–	–	–	–	–		–
EPWP Incentive	3		1,413	1,413	423	1,413	942	471	50.0%	1,413
Municipal Infrastructure (MIG)			3,200	3,200	–	–	2,133	(2,133)	-100.0%	3,200
ACIP			–	–	–	–	–	–		–
Provincial Government:		–	14,423	11,323	707	6,965	7,549	(584)	-7.7%	11,323
CDW - Operational Support Grant			–	–	–	–	–	–		–
Library Services			6,635	6,635	707	6,635	4,423	2,212		6,635
Maintenance of Proclaimed Roads			98	98	–	–	65	(65)	-100.0%	98
Financial Management Grant - Internal Audit	4		–	–	–	–	–	–		–
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			–	–	–	–	–	–		–
Financial Management Support Grant			690	690	–	330	460	(130)		690
Development of Sport and Recreation Facilities			–	–	–	–	–	–		–
Housing			7,000	3,900	–	–	2,600	(2,600)		3,900
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	667	–	–	445	(445)	-100.0%	667
<i>Go Flow</i>			33	33	–	–	22	(22)	-100.0%	33
<i>Heis op den Berg</i>			–	634	–	–	423	(423)		634
Total Operating Transfers and Grants	5	–	61,748	58,891	1,130	40,319	39,261	1,058	2.7%	58,891
Capital Transfers and Grants										
National Government:		–	19,815	20,206	–	14,105	13,471	634	4.7%	20,206
Municipal Infrastructure (MIG)			16,554	16,554	–	10,453	11,036	(583)	-5.3%	16,554
DME Electricity			–	–	–	–	–	–		–
Integrated National Electrification Programme (Municipal) Grant			2,609	3,000	–	3,000	2,000	1,000	50.0%	3,000
Integrated National Electrification Programme (Eskom) Grant			–	–	–	–	–	–		–
Municipal Systems Improvement			–	–	–	–	–	–		–
Finance Management			652	652	–	652	435	217	50.0%	652
ACIP			–	–	–	–	–	–		–
Provincial Government:		–	1,620	1,620	620	1,620	1,080	540	50.0%	1,620
Housing			–	–	–	–	–	–		–
Construction Sidewalks			–	–	–	–	–	–		–
Human Settlements Development Grant			–	–	–	–	–	–		–
Library Services			620	620	620	620	413	207	50.0%	620
Western Cape Financial Management Support Grant			–	–	–	–	–	–		–
Regional Socio - Economic Project/Violence Prevention			1,000	1,000	–	1,000	667	333	50.0%	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	21,826	620	15,725	14,551	1,174	8.1%	21,826
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	83,183	80,717	1,750	56,044	53,812	2,232	4.1%	80,717

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
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	46,901	4,199	31,181	31,267	(87)	-0.3%	46,901
Local Government Equitable Share			41,390	41,390	3,449	27,593	27,593	-		41,390
Finance Management			898	898	284	597	599	(2)	-0.3%	898
Municipal Systems Improvement			-	-	-	-	-	-		-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	26	-	26	#DIV/0!	-
EPWP Incentive			1,413	1,413	335	1,337	942	395	41.9%	1,413
Municipal Infrastructure (MIG)			3,200	3,200	131	1,627	2,133	(506)		3,200
ACIP			-	-	-	-	-	-		-
Provincial Government:		-	14,423	11,323	506	4,461	7,549	(3,087)	-40.9%	11,323
CDW - Operational Support Grant			-	-	-	-	-	-		-
Library Services			6,635	6,635	506	4,461	4,423	38	0.9%	6,635
Maintenance of Proclaimed Roads			98	98	-	-	65	(65)	-100.0%	98
Financial Management Grant - Internal Audit			-	-	-	-	-	-		-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			-	-	-	-	-	-		-
Financial Management Support Grant			690	690	-	-	460	(460)	-100.0%	690
Development of Sport and Recreation Facilities			-	-	-	-	-	-		-
Housing			7,000	3,900	-	-	2,600	(2,600)	-100.0%	3,900
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	667	-	-	445	(445)	-100.0%	667
Go Flow			33	33	-	-	22	(22)	-100.0%	33
Heis op den Berg			-	634	-	-	423	(423)	-100.0%	634
Total operating expenditure of Transfers and Grants:		-	61,748	58,891	4,705	35,642	39,261	(3,619)	-9.2%	58,891
Capital expenditure of Transfers and Grants										
National Government:		-	19,815	20,206	872	9,333	13,471	(4,137)	-30.7%	20,206
Municipal Infrastructure (MIG)			16,554	16,554	872	8,460	11,036	(2,576)	-23.3%	16,554
DME Electricity			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	3,000	-	176	2,000	(1,824)	-91.2%	3,000
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-		-
Municipal Systems Improvement			-	-	-	-	-	-		-
Finance Management			652	652	-	698	435	263	60.4%	652
ACIP			-	-	-	-	-	-		-
Provincial Government:		-	1,620	1,620	6	1,033	1,080	(47)	-4.3%	1,620
Housing			-	-	-	-	-	-		-
Construction Sidewalks			-	-	-	-	-	-		-
Human Settlements Development Grant			-	-	-	-	-	-		-
Library Services			620	620	6	24	413	(389)	-94.1%	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-		-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000	1,000	-	1,009	667	342	51.3%	1,000
District Municipality:		-	-	-	-	-	-	-		-
West Coast DM - LED			-	-	-	-	-	-		-
0			-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
SETA			-	-	-	-	-	-		-
Cerebos			-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	21,435	21,826	879	10,367	14,551	(4,184)	-28.8%	21,826
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	83,183	80,717	5,584	46,009	53,812	(7,803)	-14.5%	80,717

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 - M08 February										
Summary of Employee and Councillor remuneration	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	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4,636	4,577	564	3,128	3,051	77	3%	4,577
Pension and UIF Contributions			441	441	26	246	294	(48)	-16%	441
Medical Aid Contributions			17	17	-	-	12	(12)	-100%	17
Motor Vehicle Allowance			706	706	34	387	470	(84)	-18%	706
Cellphone Allowance			577	577	43	339	385	(46)	-12%	577
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6,378	6,319	667	4,100	4,212	(112)	-3%	6,319
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages	3		4,534	4,534	414	2,866	3,022	(157)	-5%	4,534
Pension and UIF Contributions			782	782	55	497	522	(25)	-5%	782
Medical Aid Contributions			98	98	8	61	66	(4)	-7%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			716	716	61	403	478	(75)	-16%	716
Cellphone Allowance			-	5	0	3	3	-	-	5
Housing Allowances			316	316	26	206	211	(5)	-2%	316
Other benefits and allowances			274	275	31	106	183	(77)	-42%	275
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			6,721	6,726	595	4,142	4,484	(342)	-8%	6,726
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			82,524	79,295	5,587	54,178	52,863	1,315	2%	79,295
Pension and UIF Contributions			13,733	12,459	1,022	8,047	8,306	(259)	-3%	12,459
Medical Aid Contributions			3,901	4,900	435	3,224	3,267	(43)	-1%	4,900
Overtime			3,730	4,352	364	3,392	2,901	490	17%	4,352
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,755	3,743	327	2,514	2,495	19	1%	3,743
Cellphone Allowance			-	36	3	18	24	(6)	-26%	36
Housing Allowances			1,404	999	72	608	666	(58)	-9%	999
Other benefits and allowances			5,309	5,321	425	3,570	3,547	22	1%	5,321
Payments in lieu of leave			875	883	(78)	627	589	39	7%	883
Long service awards			1,020	487	79	236	325	(88)	-27%	487
Post-retirement benefit obligations	2		2,055	1,697	-	-	1,131	(1,131)	-100%	1,697
Sub Total - Other Municipal Staff			118,306	114,172	8,236	76,414	76,115	300	0%	114,172
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			131,404	127,217	9,497	84,656	84,811	(155)	0%	127,217
TOTAL SALARY, ALLOWANCES & BENEFITS			131,404	127,217	9,497	84,656	84,811	(155)	0%	127,217
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			125,027	120,898	8,831	80,556	80,599	(43)	0%	120,898

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
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									
<u>Monthly expenditure performance trend</u>									
July		0	710	0	0	710	710	100.0%	0%
August		0	1,990	2,700	2,700	2,700	(0)	0.0%	6%
September		3,805	2,809	2,809	5,508	5,508	(0)	0.0%	12%
October		3,805	3,030	3,030	8,538	8,538	(0)	0.0%	19%
November		3,805	1,230	1,230	9,768	9,768	(0)	0.0%	21%
December		3,805	3,244	3,244	13,012	13,012	(0)	0.0%	28%
January		3,805	218	2,262	15,274	13,230	(2,044)	-15.4%	33%
February		5,708	2,115	2,737	18,010	15,345	(2,665)	-17.4%	39%
March		5,708	7,217			22,562	-		
April		5,708	9,187			31,750	-		
May		5,708	8,192			39,942	-		
June		3,805	5,916			45,858	-		
Total Capital expenditure	-	45,664	45,858	18,010					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February										
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	1,605	301	849	1,070	221	20.7%	1,605
Roads Infrastructure		-	500	265	-	6	177	171	96.6%	265
Roads			500	265	-	6	177	171	96.6%	265
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure		-	290	290	189	256	193	(63)	-32.6%	290
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			290	290	189	256	193	(63)	-32.6%	290
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure		-	440	440	-	291	293	2	0.7%	440
MV Substations			410	410	-	291	273	(18)	-6.6%	410
MV Switching Stations			-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-
LV Networks			30	30	-	-	20	20	100.0%	30
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	400	150	-	-	100	100	100.0%	150
Bulk Mains			260	10	-	-	7	7	100.0%	10
Distribution			-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-
PRV Stations			140	140	-	-	93	93	100.0%	140
Capital Spares			-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	110	110	-	25	73	48	65.8%	110
Pump Station			60	60	-	-	40	40	100.0%	60
Reticulation			-	-	-	-	-	-	-	-
Waste Water Treatment Works			50	50	-	25	33	8	24.7%	50
Solid Waste Infrastructure		-	350	350	112	270	233	(36)	-15.6%	350
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			250	250	112	270	167	(103)	-61.9%	250
Waste Processing Facilities			100	100	-	-	67	67	100.0%	100
Community Assets		-	1,764	1,517	146	1,051	1,011	(39)	-3.9%	1,517
Community Facilities		-	1,514	1,517	146	1,051	1,011	(39)	-3.9%	1,517
Halls			40	-	-	-	-	-	-	-
Centres			1,000	1,000	33	937	667	(270)	-40.6%	1,000
Cemeteries/Crematoria			200	200	114	114	133	20	14.8%	200
Public Open Space			24	57	-	-	38	38	100.0%	57
Nature Reserves			-	-	-	-	-	-	-	-
Public Ablution Facilities			250	250	-	-	167	167	100.0%	250
Taxi Ranks/Bus Terminals			-	10	-	-	7	7	100.0%	10
Sport and Recreation Facilities		-	250	-	-	-	-	-	-	-
Indoor Facilities			-	-	-	-	-	-	-	-
Outdoor Facilities			250	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Other assets		-	2,125	2,125	-	46	1,417	1,370	96.7%	2,125
Operational Buildings		-	2,125	2,125	-	46	1,417	1,370	96.7%	2,125
Municipal Offices			2,125	2,125	-	46	1,417	1,370	96.7%	2,125
Biological or Cultivated Assets			-	-	-	-	-	-	-	-
Intangible Assets		-	652	652	-	574	435	(139)	-32.0%	652
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights		-	652	652	-	574	435	(139)	-32.0%	652
Solid Waste Licences			-	-	-	-	-	-	-	-
Computer Software and Applications			652	652	-	574	435	(139)	-32.0%	652
Computer Equipment		-	750	750	-	42	500	458	91.6%	750
Computer Equipment		-	750	750	-	42	500	458	91.6%	750
Furniture and Office Equipment		-	93	253	5	44	169	124	73.8%	253
Furniture and Office Equipment		-	93	253	5	44	169	124	73.8%	253
Machinery and Equipment		-	346	345	12	180	230	50	21.6%	345
Machinery and Equipment		-	346	345	12	180	230	50	21.6%	345
Transport Assets		-	3,310	3,407	14	1,749	2,271	522	23.0%	3,407
Transport Assets		-	3,310	3,407	14	1,749	2,271	522	23.0%	3,407
Total Capital Expenditure on new assets	1	-	11,129	10,654	478	4,535	7,102	2,568	36.2%	10,654

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	9,514	9,211	(30)	563	6,141	5,578	90.8%	9,211
Roads Infrastructure		-	50	50	(43)	6	33	27	81.5%	50
Roads			50	50	(43)	6	33	27	81.5%	50
Electrical Infrastructure		-	2,949	3,340	-	176	2,227	2,051	92.1%	3,340
MV Switching Stations			30	30	-	-	20	20	100.0%	30
MV Networks			50	50	-	-	33	33	100.0%	50
LV Networks			2,869	3,260	-	176	2,173	1,998	91.9%	3,260
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	5,705	5,011	-	306	3,341	3,035	90.8%	5,011
Dams and Weirs			-	-	-	-	-	-	-	-
Boreholes			50	50	-	24	33	10	28.9%	50
Reservoirs			-	-	-	-	-	-	-	-
Pump Stations			345	345	-	161	230	69	29.9%	345
Water Treatment Works			-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-
Distribution			5,010	4,110	-	-	2,740	2,740	100.0%	4,110
Distribution Points			300	506	-	121	337	216	64.2%	506
Sanitation Infrastructure		-	810	810	14	75	540	465	86.1%	810
Pump Station			720	720	9	70	480	410	85.4%	720
Reticulation			60	60	-	-	40	40	100.0%	60
Waste Water Treatment Works			30	30	5	5	20	15	73.2%	30
Community Assets		-	285	277	71	152	185	32	17.4%	277
Community Facilities		-	92	91	69	80	61	(20)	-32.5%	91
Cemeteries/Crematoria			80	80	69	69	53	(16)	-30.2%	80
Public Open Space			12	11	-	11	7	(4)	-49.4%	11
Sport and Recreation Facilities		-	193	186	2	72	124	52	41.9%	186
Indoor Facilities			100	100	-	48	67	19	28.6%	100
Outdoor Facilities			93	86	2	24	57	33	57.3%	86
Other assets		-	50	50	17	25	33	8	23.6%	50
Operational Buildings		-	50	50	17	25	33	8	23.6%	50
Municipal Offices			50	50	17	25	33	8	23.6%	50
Computer Equipment		-	360	360	-	340	240	(100)	-41.5%	360
Computer Equipment		-	360	360	-	340	240	(100)	-41.5%	360
Furniture and Office Equipment		-	220	530	91	199	353	154	43.6%	530
Furniture and Office Equipment		-	220	530	91	199	353	154	43.6%	530
Transport Assets		-	550	550	-	-	367	367	100.0%	550
Transport Assets		-	550	550	-	-	367	367	100.0%	550
Total Capital Expenditure on renewal of existing assets	1	-	10,979	10,978	150	1,280	7,319	6,039	82.5%	10,978

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February										
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	3,728	92	2,149	2,485	336	13.5%	3,728
Roads Infrastructure		-	548	498	176	356	332	(24)	-7.3%	498
Roads		-	548	498	176	356	332	(24)	-7.3%	498
Storm water Infrastructure		-	531	299	(253)	(63)	199	262	131.5%	299
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	531	299	(253)	(63)	199	262	131.5%	299
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,004	2,045	122	1,460	1,363	(97)	-7.1%	2,045
LV Networks		-	2,004	2,045	122	1,460	1,363	(97)	-7.1%	2,045
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	587	587	14	297	391	94	24.1%	587
Distribution		-	587	587	14	297	391	94	24.1%	587
Sanitation Infrastructure		-	300	270	33	99	180	81	45.3%	270
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	300	270	33	99	180	81	45.3%	270
Solid Waste Infrastructure		-	30	30	-	-	20	20	100.0%	30
Landfill Sites		-	30	30	-	-	20	20	100.0%	30
Community Assets		-	12,048	11,327	187	7,464	7,551	88	1.2%	11,327
Community Facilities		-	9,679	8,705	32	6,010	5,803	(207)	-3.6%	8,705
Cemeteries/Crematoria		-	588	618	40	399	412	13	3.2%	618
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	9,110	8,087	(8)	5,611	5,391	(220)	-4.1%	8,087
Sport and Recreation Facilities		-	2,369	2,622	155	1,453	1,748	295	16.9%	2,622
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,369	2,622	155	1,453	1,748	295	16.9%	2,622
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	4,283	4,243	334	2,280	2,828	549	19.4%	4,243
Operational Buildings		-	4,267	4,227	333	2,274	2,818	544	19.3%	4,227
Municipal Offices		-	4,267	4,227	333	2,274	2,818	544	19.3%	4,227
Housing		-	16	16	1	6	11	5	46.7%	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	16	16	1	6	11	5	46.7%	16
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		-	624	624	459	526	416	(109)	-26.3%	624
Computer Equipment		-	624	624	459	526	416	(109)	-26.3%	624
Furniture and Office Equipment		-	38	39	2	9	26	17	64.0%	39
Furniture and Office Equipment		-	38	39	2	9	26	17	64.0%	39
Machinery and Equipment		-	826	748	99	359	499	139	28.0%	748
Machinery and Equipment		-	826	748	99	359	499	139	28.0%	748
Transport Assets		-	2,522	2,709	404	2,065	1,806	(260)	-14.4%	2,709
Transport Assets		-	2,522	2,709	404	2,065	1,806	(260)	-14.4%	2,709
Total Repairs and Maintenance Expenditure	1	-	24,341	23,417	1,576	14,852	15,612	760	4.9%	23,417

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	14,188	14,138	-	-	9,425	9,425	100.0%	14,138
Roads Infrastructure		-	1,862	1,832	-	-	1,221	1,221	100.0%	1,832
Roads		-	1,814	1,639	-	-	1,093	1,093	100.0%	1,639
Road Structures		-	1	149	-	-	99	99	100.0%	149
Road Furniture		-	48	44	-	-	29	29	100.0%	44
Storm water Infrastructure		-	362	293	-	-	195	195	100.0%	293
Drainage Collection		-	94	89	-	-	59	59	100.0%	89
Storm water Conveyance		-	268	204	-	-	136	136	100.0%	204
Electrical Infrastructure		-	1,740	1,692	-	-	1,128	1,128	100.0%	1,692
MV Substations		-	388	379	-	-	253	253	100.0%	379
MV Switching Stations		-	29	29	-	-	19	19	100.0%	29
MV Networks		-	544	527	-	-	351	351	100.0%	527
LV Networks		-	779	757	-	-	505	505	100.0%	757
Water Supply Infrastructure		-	3,448	3,345	-	-	2,230	2,230	100.0%	3,345
Boreholes		-	84	79	-	-	53	53	100.0%	79
Reservoirs		-	953	908	-	-	605	605	100.0%	908
Pump Stations		-	244	246	-	-	164	164	100.0%	246
Water Treatment Works		-	1,420	1,294	-	-	863	863	100.0%	1,294
Distribution		-	744	815	-	-	543	543	100.0%	815
Distribution Points		-	4	3	-	-	2	2	100.0%	3
Sanitation Infrastructure		-	3,201	3,024	-	-	2,016	2,016	100.0%	3,024
Pump Station		-	2,838	2,678	-	-	1,785	1,785	100.0%	2,678
Reticulation		-	363	346	-	-	231	231	100.0%	346
Solid Waste Infrastructure		-	3,574	3,952	-	-	2,635	2,635	100.0%	3,952
Landfill Sites		-	3,074	3,479	-	-	2,319	2,319	100.0%	3,479
Waste Transfer Stations		-	389	388	-	-	259	259	100.0%	388
Waste Processing Facilities		-	34	40	-	-	27	27	100.0%	40
Waste Drop-off Points		-	41	45	-	-	30	30	100.0%	45
Waste Separation Facilities		-	37	-	-	-	-	-		-
Community Assets		-	1,731	1,770	-	-	1,180	1,180	100.0%	1,770
Community Facilities		-	716	719	-	-	479	479	100.0%	719
Halls		-	84	80	-	-	53	53	100.0%	80
Centres		-	11	-	-	-	-	-		-
Clinics/Care Centres		-	16	16	-	-	11	11	100.0%	16
Museums		-	51	49	-	-	33	33	100.0%	49
Libraries		-	186	192	-	-	128	128	100.0%	192
Cemeteries/Crematoria		-	148	143	-	-	95	95	100.0%	143
Public Open Space		-	95	95	-	-	63	63	100.0%	95
Public Ablution Facilities		-	31	54	-	-	36	36	100.0%	54
Markets		-	94	90	-	-	60	60	100.0%	90
Abattoirs		-	0	-	-	-	-	-		-
Sport and Recreation Facilities		-	1,014	1,051	-	-	701	701	100.0%	1,051
Indoor Facilities		-	22	20	-	-	13	13	100.0%	20
Outdoor Facilities		-	992	1,031	-	-	687	687	100.0%	1,031
Investment properties		-	1	1	-	-	1	1	100.0%	1
Revenue Generating		-	1	1	-	-	1	1	100.0%	1
Unimproved Property		-	1	1	-	-	1	1	100.0%	1
Other assets		-	964	1,018	-	-	679	679	100.0%	1,018
Operational Buildings		-	964	1,018	-	-	679	679	100.0%	1,018
Municipal Offices		-	925	985	-	-	657	657	100.0%	985
Yards		-	11	10	-	-	7	7	100.0%	10
Stores		-	28	23	-	-	15	15	100.0%	23
Intangible Assets		-	436	411	-	-	274	274	100.0%	411
Licences and Rights		-	436	411	-	-	274	274	100.0%	411
Computer Software and Applications		-	436	411	-	-	274	274	100.0%	411
Computer Equipment		-	528	645	-	-	430	430	100.0%	645
Computer Equipment		-	528	645	-	-	430	430	100.0%	645
Furniture and Office Equipment		-	1,265	1,314	-	-	876	876	100.0%	1,314
Furniture and Office Equipment		-	1,265	1,314	-	-	876	876	100.0%	1,314
Machinery and Equipment		-	1,636	1,603	-	-	1,069	1,069	100.0%	1,603
Machinery and Equipment		-	1,636	1,603	-	-	1,069	1,069	100.0%	1,603
Transport Assets		-	1,142	1,465	-	-	977	977	100.0%	1,465
Transport Assets		-	1,142	1,465	-	-	977	977	100.0%	1,465
Total Depreciation	1	-	21,891	22,365	-	-	14,910	14,910	100.0%	22,365

10.6 Supporting Table C13e

WC013 Bergvriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08										
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	17,850	1,391	8,499	11,900	3,401	28.6%	17,850
Roads Infrastructure		-	3,050	3,550	1,021	1,732	2,367	635	26.8%	3,550
Roads			3,050	3,550	1,021	1,732	2,367	635	26.8%	3,550
Storm water Infrastructure		-	35	235	(12)	12	157	145	92.4%	235
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			35	235	(12)	12	157	145	92.4%	235
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,320	1,320	23	869	880	11	1.3%	1,320
MV Switching Stations			70	70	-	-	47	47	100.0%	70
MV Networks			600	600	23	402	400	(2)	-0.5%	600
LV Networks			650	650	-	467	433	(34)	-7.7%	650
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	200	200	-	-	133	133	100.0%	200
Distribution			200	200	-	-	133	133	100.0%	200
Distribution Points			-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	11,845	11,845	148	5,406	7,897	2,491	31.5%	11,845
Pump Station			-	-	-	-	-	-	-	-
Reticulation			2,689	2,689	-	388	1,793	1,405	78.4%	2,689
Waste Water Treatment Works			9,156	9,156	148	5,018	6,104	1,086	17.8%	9,156
Solid Waste Infrastructure		-	700	700	211	480	467	(13)	-2.8%	700
Waste Separation Facilities			700	700	211	480	467	(13)	-2.8%	700
Community Assets		-	6,406	6,376	718	3,697	4,251	554	13.0%	6,376
Community Facilities		-	960	1,060	(9)	351	707	355	50.3%	1,060
Fire/Ambulance Stations			-	100	-	-	67	67	100.0%	100
Testing Stations			350	350	-	350	233	(117)	-50.0%	350
Libraries			600	600	-	-	400	400	100.0%	600
Cemeteries/Crematoria			-	-	-	-	-	-	-	-
Police			-	-	-	-	-	-	-	-
Purfs			-	-	-	-	-	-	-	-
Public Open Space			10	10	(9)	1	7	5	81.0%	10
Sport and Recreation Facilities		-	5,446	5,316	726	3,346	3,544	198	5.6%	5,316
Indoor Facilities			320	500	-	267	333	66	19.9%	500
Outdoor Facilities			5,126	4,816	726	3,078	3,211	132	4.1%	4,816
Total Capital Expenditure on upgrading of existing	1	-	23,556	24,226	2,108	12,195	16,151	3,955	24.5%	24,226

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 February 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

14 March 2019