

# 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.



## Quarterly & Monthly Budget Statement June 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 June 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 June 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.

It should be noted that the municipality is currently, in terms of S126 (1) (a) of the MFMA, preparing the annual financial statements (AFS) for the financial period ended 30 June 2019. Information presented in this report is preliminary (based on current available information) and subject to change when yearend processes regarding the AFS has been finalised.

### **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	313,837,805.06	326,701,764.00	- 12,863,958.94	-4%
Total Expenditure	335,845,279.86	335,338,578.00	271,927,445.27	335,338,578.00	- 63,411,132.73	-19%
Total Capital Expenditure	45,663,869.65	45,857,674.00	40,292,968.68	45,857,674.00	- 5,564,705.32	-12%

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 June 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
<b>R thousands</b>							%
<b>Revenue By Source</b>							
Property rates	62,607	67,182	67,182	68,657	67,182	1,475	2%
Service charges - electricity revenue	94,502	112,164	112,933	108,226	112,933	(4,707)	-4%
Service charges - water revenue	19,309	21,866	22,367	25,583	22,367	3,216	14%
Service charges - sanitation revenue	12,071	12,906	12,938	14,144	12,938	1,206	9%
Service charges - refuse revenue	19,742	21,263	21,514	23,177	21,514	1,663	8%
Rental of facilities and equipment	5,319	908	1,068	859	382	477	125%
Interest earned - external investments	6,729	5,119	5,139	6,174	5,119	1,055	21%
Interest earned - outstanding debtors	5,275	4,285	4,285	6,576	4,285	2,291	53%
Fines, penalties and forfeits	7,098	9,691	8,368	1,157	8,368	(7,211)	-86%
Licences and permits	-	11	11	2	11	(9)	-83%
Agency services	4,016	4,210	4,210	3,407	-	3,407	#DIV/0!
Transfers and subsidies	48,799	61,748	58,891	46,176	58,891	(12,715)	-22%
Other revenue	9,744	7,373	7,796	9,702	8,502	1,199	14%
Gains on disposal of PPE	566	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>295,779</b>	<b>328,727</b>	<b>326,702</b>	<b>313,838</b>	<b>322,491</b>	<b>(8,654)</b>	<b>-3%</b>

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
<b>R thousands</b>							%
<b>Expenditure By Type</b>							
Employee related costs	111,581	125,027	120,898	119,822	120,450	(628)	-1%
Remuneration of councillors	5,822	6,378	6,319	6,247	6,319	(72)	-1%
Debt impairment	12,182	14,142	17,104	-	17,104	(17,104)	-100%
Depreciation & asset impairment	20,636	21,891	22,365	(3,649)	22,365	(26,014)	-116%
Finance charges	12,835	14,014	13,045	6,386	13,565	(7,179)	-53%
Bulk purchases	77,803	79,480	82,370	84,682	82,636	2,046	2%
Other materials	-	11,415	11,537	12,535	11,282	1,253	11%
Contracted services	-	24,447	22,008	18,744	22,176	(3,432)	-15%
Transfers and subsidies	4,150	5,281	5,281	5,283	5,331	(48)	-1%
Other expenditure	46,295	33,771	34,412	21,877	34,073	(12,196)	-36%
<b>Total Expenditure</b>	<b>291,303</b>	<b>335,845</b>	<b>335,339</b>	<b>271,927</b>	<b>335,300</b>	<b>(63,373)</b>	<b>-19%</b>

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	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							%
<b><u>Multi-Year expenditure appropriation</u></b>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	-	
Vote 3 - Corporate Services	1,000	1,000	4	998	1,000	(2)	0%
Vote 4 - Technical Services	7,983	7,889	3,890	8,233	7,889	343	4%
Vote 5 - Community Services	908	784	156	862	784	78	10%
<b>Total Capital Multi-year expenditure</b>	<b>9,891</b>	<b>9,673</b>	<b>4,050</b>	<b>10,092</b>	<b>9,673</b>	<b>419</b>	<b>4%</b>
<b><u>Single Year expenditure appropriation</u></b>							
Vote 1 - Municipal Manager	93	96	45	90	96	(5)	-5%
Vote 2 - Finance	844	844	15	840	844	(4)	0%
Vote 3 - Corporate Services	1,138	1,179	269	1,166	1,179	(13)	-1%
Vote 4 - Technical Services	26,397	26,638	6,898	21,334	26,638	(5,304)	-20%
Vote 5 - Community Services	7,301	7,428	642	6,770	7,428	(659)	-9%
<b>Total Capital single-year expenditure</b>	<b>35,773</b>	<b>36,185</b>	<b>7,869</b>	<b>30,201</b>	<b>36,185</b>	<b>(5,984)</b>	<b>-17%</b>
<b>Total Capital Expenditure</b>	<b>45,664</b>	<b>45,858</b>	<b>11,919</b>	<b>40,293</b>	<b>45,858</b>	<b>(5,565)</b>	<b>-12%</b>

### 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 30 June 2019 amounts to R 40,293 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	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Reasons for material deviations
<b>R thousands</b>					%	
<b>Revenue By Source</b>						
Property rates	67,182	68,657	67,182	1,475	2%	Immaterial Variance
Service charges - electricity revenue	112,933	108,226	112,933	(4,707)	-4%	Immaterial Variance
Service charges - water revenue	22,367	25,583	22,367	3,216	14%	the over-recovery is due to less stringent water restrictions implemented which resulted in a higher than expected water usage
Service charges - sanitation revenue	12,938	14,144	12,938	1,206	9%	Immaterial Variance
Service charges - refuse revenue	21,514	23,177	21,514	1,663	8%	Immaterial Variance
Rental of facilities and equipment	1,068	859	382	477	125%	
Interest earned - external investments	5,139	6,174	5,119	1,055	21%	The over recovery is due to the higher than expected cash balances available
Interest earned - outstanding debtors	4,285	6,576	4,285	2,291	53%	The over recovery is due to the increase in outstanding debtors.
Fines, penalties and forfeits	8,368	1,157	8,368	(7,211)	-86%	Year end transaction
Licences and permits	11	2	11	(9)	-83%	Immaterial Variance
Agency services	4,210	3,407	-	3,407	#DIV/0!	Immaterial Variance
Transfers and subsidies	58,891	46,176	58,891	(12,715)	-22%	Journals to recognise revenue to be capture
Other revenue	7,796	9,702	8,502	1,199	14%	the over recovery is due to the Internal billing
<b>Expenditure By Type</b>						
Employee related costs	120,898	119,822	120,450	(628)	-1%	Immaterial Variance
Remuneration of councillors	6,319	6,247	6,319	(72)	-1%	Immaterial Variance
Debt impairment	17,104	-	17,104	(17,104)	-100%	Year end transaction
Depreciation & asset impairment	22,365	(3,649)	22,365	(26,014)	-116%	Journals still to be processed
Finance charges	13,045	6,386	13,565	(7,179)	-53%	the variance is mainly due to non-cash items. The journals will only be processed at year-end.
Bulk purchases	82,370	84,682	82,636	2,046	2%	Immaterial Variance
Other materials	11,537	12,535	11,282	1,253	11%	Immaterial Variance
Contracted services	22,008	18,744	22,176	(3,432)	-15%	the variance is due to under expenditure in the Housing department and professional fees: cost of supply study
Transfers and subsidies	5,281	5,283	5,331	(48)	-1%	Immaterial Variance
Other expenditure	34,412	21,877	34,073	(12,196)	-36%	The variance is due to internal charges to be rectified.
<b>Total Expenditure</b>	<b>335,339</b>	<b>271,927</b>	<b>335,300</b>	<b>(63,373)</b>	<b>-19%</b>	

## **CAPITAL EXPENDITURE VARIANCE REPORT**

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

### **Vote 1 - Municipal Manager**

The directorate's capital budget performance indicates actual capital expenditure of R 90 370 or 94.63% of the adjustment budget of R 95 500.

### **Vote 2 – Finance**

The directorate's capital budget performance indicates actual capital expenditure of R 840 494 or 99.56% of the adjustment budget of R 844 174.

### **Vote 3 - Corporate Services**

The directorate's capital budget performance indicates actual capital expenditure of R 2 164 079 or 99.32% of the adjustment budget of R 2 179 000.

### **Vote 4 - Technical Services**

The directorate's capital budget performance indicates actual capital expenditure of R 29 566 781 or 85.63% of the adjustment budget of R 34 527 000.

The projects that attributed to the variances are as follows:

- **Water conservation demand management intervention**  
Project will be completed in the new financial year

### **Vote 5 - Community Services**

- The directorate capital budget performance indicates actual capital expenditure of R 7 631 244 or 92.93% of the adjustment budget of R 8 212 000.

#### **Upgrading of Noordhoek Library**

Tenders were received. The tender was not awarded because the tenders that was received were too high. A contractor was appointed to do a costing of the project. When the costing are done the Tenderers will get an opportunity to tender again. This is a multi-year project.

## **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 - M12 June							
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		4.4%	10.7%	10.6%	2.3%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	15.2%	15.2%	13.9%	15.2%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.1%	26.3%	23.7%	26.4%	23.7%
Gearing	Long Term Borrowing/ Funds & Reserves		203.4%	165.0%	164.4%	230.9%	164.4%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	378.4%	353.4%	375.9%	330.7%	375.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		174.0%	178.1%	171.2%	145.4%	171.2%
<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		30.0%	25.2%	27.2%	34.8%	27.0%
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		37.7%	38.0%	37.0%	38.2%	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%	2.0%	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			0.28	7.35	1.58	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 - M12 June									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	62,607	67,182	67,182	5,260	68,657	67,182	1,475	2%	67,182
Service charges	145,624	168,198	169,752	15,419	171,129	169,752	1,377	1%	168,198
Investment revenue	6,729	5,119	5,139	1,230	6,174	5,119	1,055	21%	5,119
Transfers and subsidies	48,799	61,748	58,891	(795)	46,176	58,891	(12,715)	-22%	61,748
Other own revenue	32,020	26,479	25,738	1,452	21,702	21,548	154	1%	26,479
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>295,779</b>	<b>328,727</b>	<b>326,702</b>	<b>22,566</b>	<b>313,838</b>	<b>322,491</b>	<b>(8,654)</b>	<b>-3%</b>	<b>328,727</b>
Employee costs	111,581	125,027	120,898	10,111	119,822	120,450	(628)	-1%	125,027
Remuneration of Councillors	5,822	6,378	6,319	537	6,247	6,319	(72)	-1%	6,378
Depreciation & asset impairment	20,636	21,891	22,365	-	(3,649)	22,365	(26,014)	-116%	21,891
Finance charges	12,835	14,014	13,045	4,194	6,386	13,565	(7,179)	-53%	14,014
Materials and bulk purchases	77,803	90,895	93,907	16,286	97,218	93,918	3,300	4%	90,895
Transfers and subsidies	4,150	5,281	5,281	197	5,283	5,331	(48)	-1%	5,281
Other expenditure	58,477	72,361	73,524	4,701	40,621	73,353	(32,731)	-45%	72,361
<b>Total Expenditure</b>	<b>291,303</b>	<b>335,845</b>	<b>335,339</b>	<b>36,025</b>	<b>271,927</b>	<b>335,300</b>	<b>(63,373)</b>	<b>-19%</b>	<b>335,845</b>
<b>Surplus/(Deficit)</b>	<b>4,476</b>	<b>(7,119)</b>	<b>(8,637)</b>	<b>(13,459)</b>	<b>41,910</b>	<b>(12,809)</b>	<b>54,719</b>	<b>-427%</b>	<b>(7,119)</b>
Transfers and subsidies - capital (monetary alloc	14,950	21,435	21,826	-	9,982	21,826	(11,845)	-54%	21,435
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>(13,459)</b>	<b>51,892</b>	<b>9,018</b>	<b>42,874</b>	<b>475%</b>	<b>14,316</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>(13,459)</b>	<b>51,892</b>	<b>9,018</b>	<b>42,874</b>	<b>475%</b>	<b>14,316</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>45,664</b>	<b>45,858</b>	<b>11,919</b>	<b>40,293</b>	<b>45,858</b>	<b>(5,565)</b>	<b>-12%</b>	<b>45,858</b>
Capital transfers recognised	-	21,435	21,826	6,299	21,256	21,826	(570)	-3%	21,826
Public contributions & donations	-	10	10	-	-	10	(10)	-100%	10
Borrowing	-	6,950	6,950	1,657	5,607	6,950	(1,343)	-19%	6,950
Internally generated funds	-	17,269	17,072	3,963	13,430	17,072	(3,642)	-21%	17,072
<b>Total sources of capital funds</b>	<b>-</b>	<b>45,664</b>	<b>45,858</b>	<b>11,919</b>	<b>40,293</b>	<b>45,858</b>	<b>(5,565)</b>	<b>-12%</b>	<b>45,858</b>
<b>Financial position</b>									
Total current assets	169,481	167,150	168,209		197,952				168,209
Total non current assets	371,851	395,527	395,343		416,252				395,343
Total current liabilities	44,793	47,295	44,746		59,861				44,746
Total non current liabilities	157,423	173,335	166,502		164,796				166,502
<b>Community wealth/Equity</b>	<b>339,115</b>	<b>342,046</b>	<b>352,304</b>		<b>389,546</b>				<b>352,304</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	42,303	42,574	(16,281)	47,719	42,574	(5,145)	-12%	42,574
Net cash from (used) investing	-	(45,664)	(45,858)	(11,919)	(40,320)	(45,858)	(5,538)	12%	(45,858)
Net cash from (used) financing	-	2,957	1,964	3,350	1,726	1,964	239	12%	1,964
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>84,240</b>	<b>76,617</b>	<b>-</b>	<b>87,061</b>	<b>76,617</b>	<b>(10,444)</b>	<b>-14%</b>	<b>76,617</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	21,045	7,219	7,948	4,297	6,422	3,093	18,446	45,419	113,888
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

## 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) - M12 June										
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	111,481	7,200	112,133	111,481	653	1%	111,400
Executive and council		-	31,027	31,027	-	26,888	31,027	(4,139)	-13%	31,027
Finance and administration		-	80,373	80,454	7,200	85,245	80,454	4,792	6%	80,373
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	19,663	16,935	246	12,656	16,935	(4,279)	-25%	19,663
Community and social services		-	7,765	7,900	40	5,356	7,900	(2,544)	-32%	7,765
Sport and recreation		-	4,849	5,088	206	4,659	5,088	(429)	-8%	4,849
Public safety		-	6	5	-	-	5	(5)	-100%	6
Housing		-	7,042	3,942	-	2,642	3,942	(1,301)	-33%	7,042
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	37,552	36,467	(343)	15,850	32,256	(16,407)	-51%	37,552
Planning and development		-	22,205	22,235	130	13,696	22,235	(8,539)	-38%	22,205
Road transport		-	15,348	14,232	(473)	2,153	10,021	(7,868)	-79%	15,348
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	181,546	183,645	15,463	183,180	183,645	(465)	0%	181,546
Energy sources		-	116,660	117,328	9,901	111,307	117,328	(6,021)	-5%	116,660
Water management		-	23,761	24,262	2,081	27,589	24,262	3,327	14%	23,761
Waste water management		-	15,639	15,684	1,329	16,896	15,684	1,212	8%	15,639
Waste management		-	25,486	26,371	2,152	27,389	26,371	1,017	4%	25,486
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	350,161	348,528	22,566	323,819	344,318	(20,498)	-6%	350,161
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	85,832	87,350	7,678	70,276	87,378	(17,102)	-20%	85,832
Executive and council		-	18,935	19,118	2,204	18,264	19,118	(854)	-4%	18,935
Finance and administration		-	65,663	67,004	5,372	50,843	67,032	(16,189)	-24%	65,663
Internal audit		-	1,234	1,228	103	1,170	1,228	(59)	-5%	1,234
<b>Community and public safety</b>		-	37,609	34,283	2,327	27,846	34,309	(6,464)	-19%	37,609
Community and social services		-	8,992	8,929	670	7,211	8,971	(1,759)	-20%	8,992
Sport and recreation		-	18,870	18,513	1,453	15,709	18,585	(2,876)	-15%	18,870
Public safety		-	1,349	1,524	72	920	1,452	(532)	-37%	1,349
Housing		-	8,398	5,316	133	4,006	5,302	(1,296)	-24%	8,398
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	58,924	56,373	5,431	45,348	56,271	(10,922)	-19%	58,924
Planning and development		-	12,617	11,989	1,062	11,508	11,883	(375)	-3%	12,617
Road transport		-	46,307	44,384	4,369	33,841	44,388	(10,547)	-24%	46,307
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	153,480	157,333	20,589	128,457	157,342	(28,885)	-18%	153,480
Energy sources		-	95,778	98,571	14,585	93,531	98,553	(5,022)	-5%	95,778
Water management		-	20,731	19,221	2,405	13,590	19,219	(5,629)	-29%	20,731
Waste water management		-	13,140	13,714	850	4,235	13,742	(9,507)	-69%	13,140
Waste management		-	23,831	25,826	2,748	17,100	25,827	(8,727)	-34%	23,831
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	335,845	335,339	36,025	271,927	335,300	(63,373)	-19%	335,845
<b>Surplus/ (Deficit) for the year</b>		-	14,316	13,189	(13,459)	51,892	9,018	42,874	475%	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) - M12 June										
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	31,447	-	27,308	31,447	(4,139)	-13.2%	31,447
Vote 2 - Finance		-	79,119	79,169	7,253	83,679	79,169	4,509	5.7%	79,119
Vote 3 - Corporate Services		-	1,701	1,724	33	1,237	1,724	(487)	-28.2%	1,701
Vote 4 - Technical Services		-	204,538	206,687	14,711	194,475	206,687	(12,212)	-5.9%	204,538
Vote 5 - Community Services		-	33,356	29,501	569	17,120	25,290	(8,170)	-32.3%	33,356
<b>Total Revenue by Vote</b>	2	-	<b>350,161</b>	<b>348,528</b>	<b>22,566</b>	<b>323,819</b>	<b>344,318</b>	<b>(20,498)</b>	<b>-6.0%</b>	<b>350,161</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	24,745	24,733	2,790	23,627	24,733	(1,106)	-4.5%	24,745
Vote 2 - Finance		-	28,858	31,476	1,849	26,226	31,476	(5,249)	-16.7%	28,858
Vote 3 - Corporate Services		-	30,079	28,779	1,855	19,880	28,779	(8,899)	-30.9%	30,079
Vote 4 - Technical Services		-	192,932	195,690	26,027	161,456	195,697	(34,241)	-17.5%	192,932
Vote 5 - Community Services		-	59,231	54,660	3,504	40,739	54,615	(13,877)	-25.4%	59,231
<b>Total Expenditure by Vote</b>	2	-	<b>335,845</b>	<b>335,339</b>	<b>36,025</b>	<b>271,927</b>	<b>335,300</b>	<b>(63,373)</b>	<b>-18.9%</b>	<b>335,845</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>14,316</b>	<b>13,189</b>	<b>(13,459)</b>	<b>51,892</b>	<b>9,018</b>	<b>42,874</b>	<b>475.5%</b>	<b>14,316</b>

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

WC013 Bergvriër - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June										
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		62,607	67,182	67,182	5,260	68,657	67,182	1,475	2%	67,182
Service charges - electricity revenue		94,502	112,164	112,933	9,862	108,226	112,933	(4,707)	-4%	112,164
Service charges - water revenue		19,309	21,866	22,367	2,081	25,583	22,367	3,216	14%	21,866
Service charges - sanitation revenue		12,071	12,906	12,938	1,328	14,144	12,938	1,206	9%	12,906
Service charges - refuse revenue		19,742	21,263	21,514	2,148	23,177	21,514	1,663	8%	21,263
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5,319	908	1,068	(392)	859	382	477	125%	908
Interest earned - external investments		6,729	5,119	5,139	1,230	6,174	5,119	1,055	21%	5,119
Interest earned - outstanding debtors		5,275	4,285	4,285	739	6,576	4,285	2,291	53%	4,285
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7,098	9,691	8,368	175	1,157	8,368	(7,211)	-86%	9,691
Licences and permits		-	11	11	0	2	11	(9)	-83%	11
Agency services		4,016	4,210	4,210	170	3,407	-	3,407	#DIV/0!	4,210
Transfers and subsidies		48,799	61,748	58,891	(795)	46,176	58,891	(12,715)	-22%	61,748
Other revenue		9,744	7,373	7,796	760	9,702	8,502	1,199	14%	7,373
Gains on disposal of PPE		566	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>295,779</b>	<b>328,727</b>	<b>326,702</b>	<b>22,566</b>	<b>313,838</b>	<b>322,491</b>	<b>(8,654)</b>	<b>-3%</b>	<b>328,727</b>
<b>Expenditure By Type</b>										
Employee related costs		111,581	125,027	120,898	10,111	119,822	120,450	(628)	-1%	125,027
Remuneration of councillors		5,822	6,378	6,319	537	6,247	6,319	(72)	-1%	6,378
Debt impairment		12,182	14,142	17,104	-	-	17,104	(17,104)	-100%	14,142
Depreciation & asset impairment		20,636	21,891	22,365	-	(3,649)	22,365	(26,014)	-116%	21,891
Finance charges		12,835	14,014	13,045	4,194	6,386	13,565	(7,179)	-53%	14,014
Bulk purchases		77,803	79,480	82,370	14,286	84,682	82,636	2,046	2%	79,480
Other materials		-	11,415	11,537	2,000	12,535	11,282	1,253	11%	11,415
Contracted services		-	24,447	22,008	2,151	18,744	22,176	(3,432)	-15%	24,447
Transfers and subsidies		4,150	5,281	5,281	197	5,283	5,331	(48)	-1%	5,281
Other expenditure		46,295	33,771	34,412	2,550	21,877	34,073	(12,196)	-36%	33,771
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>291,303</b>	<b>335,845</b>	<b>335,339</b>	<b>36,025</b>	<b>271,927</b>	<b>335,300</b>	<b>(63,373)</b>	<b>-19%</b>	<b>335,845</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (inter-fund allocations)		4,476	(7,119)	(8,637)	(13,459)	41,910	(12,809)	54,719	(0)	(7,119)
(National / Provincial and District)		14,950	21,435	21,826	-	9,982	21,826	(11,845)	(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>		<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>(13,459)</b>	<b>51,892</b>	<b>9,018</b>			<b>14,316</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) Deter taxation</b>		<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>(13,459)</b>	<b>51,892</b>	<b>9,018</b>			<b>14,316</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>(13,459)</b>	<b>51,892</b>	<b>9,018</b>			<b>14,316</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>(13,459)</b>	<b>51,892</b>	<b>9,018</b>			<b>14,316</b>

## 4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June										
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	1,000	4	998	1,000	(2)	0%	1,000
Vote 4 - Technical Services		-	7,983	7,889	3,890	8,233	7,889	343	4%	7,889
Vote 5 - Community Services		-	908	784	156	862	784	78	10%	784
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>9,891</b>	<b>9,673</b>	<b>4,050</b>	<b>10,092</b>	<b>9,673</b>	<b>419</b>	<b>4%</b>	<b>9,673</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	93	96	45	90	96	(5)	-5%	96
Vote 2 - Finance		-	844	844	15	840	844	(4)	0%	844
Vote 3 - Corporate Services		-	1,138	1,179	269	1,166	1,179	(13)	-1%	1,179
Vote 4 - Technical Services		-	26,397	26,638	6,898	21,334	26,638	(5,304)	-20%	26,638
Vote 5 - Community Services		-	7,301	7,428	642	6,770	7,428	(659)	-9%	7,428
<b>Total Capital single-year expenditure</b>	4	-	<b>35,773</b>	<b>36,185</b>	<b>7,869</b>	<b>30,201</b>	<b>36,185</b>	<b>(5,984)</b>	<b>-17%</b>	<b>36,185</b>
<b>Total Capital Expenditure</b>		-	<b>45,664</b>	<b>45,858</b>	<b>11,919</b>	<b>40,293</b>	<b>45,858</b>	<b>(5,565)</b>	<b>-12%</b>	<b>45,858</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>4,455</b>	<b>4,605</b>	<b>1,899</b>	<b>3,734</b>	<b>4,605</b>	<b>(872)</b>	<b>-19%</b>	<b>4,605</b>
Executive and council			56	56	45	90	56	34	61%	56
Finance and administration			4,399	4,549	1,854	3,643	4,549	(906)	-20%	4,549
Internal audit			-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>7,566</b>	<b>7,419</b>	<b>798</b>	<b>7,631</b>	<b>7,419</b>	<b>212</b>	<b>3%</b>	<b>7,419</b>
Community and social services			985	1,005	37	397	1,005	(608)	-60%	1,005
Sport and recreation			6,365	6,177	660	6,369	6,177	192	3%	6,177
Public safety			208	208	100	858	208	650	312%	208
Housing			8	29	-	7	29	(22)	-74%	29
Health			-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>7,906</b>	<b>8,450</b>	<b>1,186</b>	<b>7,791</b>	<b>8,450</b>	<b>(658)</b>	<b>-8%</b>	<b>8,450</b>
Planning and development			1,045	1,089	6	1,040	1,089	(49)	-4%	1,089
Road transport			6,861	7,361	1,180	6,751	7,361	(610)	-8%	7,361
Environmental protection			-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>25,737</b>	<b>25,384</b>	<b>8,036</b>	<b>21,137</b>	<b>25,384</b>	<b>(4,247)</b>	<b>-17%</b>	<b>25,384</b>
Energy sources			5,267	5,658	2,691	5,645	5,658	(13)	0%	5,658
Water management			6,305	5,361	654	1,069	5,361	(4,292)	-80%	5,361
Waste water management			13,063	13,263	4,305	13,023	13,263	(240)	-2%	13,263
Waste management			1,102	1,102	386	1,400	1,102	298	27%	1,102
<b>Other</b>			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>45,664</b>	<b>45,858</b>	<b>11,919</b>	<b>40,293</b>	<b>45,858</b>	<b>(5,565)</b>	<b>-12%</b>	<b>45,858</b>
<b>Funded by:</b>										
National Government			19,163	19,554	6,274	20,199	19,554	645	3%	19,554
Provincial Government			2,272	2,272	25	1,058	2,272	(1,214)	-53%	2,272
District Municipality			-	-	-	-	-	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>21,435</b>	<b>21,826</b>	<b>6,299</b>	<b>21,256</b>	<b>21,826</b>	<b>(570)</b>	<b>-3%</b>	<b>21,826</b>
<b>Public contributions &amp; donations</b>	5		10	10	-	-	10	(10)	-100%	10
<b>Borrowing</b>	6		6,950	6,950	1,657	5,607	6,950	(1,343)	-19%	6,950
<b>Internally generated funds</b>			17,269	17,072	3,963	13,430	17,072	(3,642)	-21%	17,072
<b>Total Capital Funding</b>		-	<b>45,664</b>	<b>45,858</b>	<b>11,919</b>	<b>40,293</b>	<b>45,858</b>	<b>(5,565)</b>	<b>-12%</b>	<b>45,858</b>

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

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M12 June						
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		77,936	78,218	70,191	87,061	70,191
Call investment deposits			6,022	6,425		6,425
Consumer debtors		81,739	72,417	81,786	106,307	81,786
Other debtors		5,401	7,790	5,401	2,005	5,401
Current portion of long-term receivables		1,304		1,304	113	1,304
Inventory		3,102	2,704	3,102	2,466	3,102
<b>Total current assets</b>		<b>169,481</b>	<b>167,150</b>	<b>168,209</b>	<b>197,952</b>	<b>168,209</b>
<b>Non current assets</b>						
Long-term receivables		305	2,536	305	764	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	397,811	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
<b>Total non current assets</b>		<b>371,851</b>	<b>395,527</b>	<b>395,343</b>	<b>416,252</b>	<b>395,343</b>
<b>TOTAL ASSETS</b>		<b>541,331</b>	<b>562,677</b>	<b>563,553</b>	<b>614,204</b>	<b>563,553</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			-	-	-	-
Borrowing		5,120	4,350	4,581	2,309	4,581
Consumer deposits		3,464	3,332	3,598	6,175	3,598
Trade and other payables		25,249	30,666	25,249	42,341	25,249
Provisions		10,961	8,948	11,319	9,037	11,319
<b>Total current liabilities</b>		<b>44,793</b>	<b>47,295</b>	<b>44,746</b>	<b>59,861</b>	<b>44,746</b>
<b>Non current liabilities</b>						
Borrowing		51,243	54,825	53,613	58,179	53,613
Provisions		106,180	118,511	112,889	106,617	112,889
<b>Total non current liabilities</b>		<b>157,423</b>	<b>173,335</b>	<b>166,502</b>	<b>164,796</b>	<b>166,502</b>
<b>TOTAL LIABILITIES</b>		<b>202,216</b>	<b>220,631</b>	<b>211,248</b>	<b>224,657</b>	<b>211,248</b>
<b>NET ASSETS</b>	2	<b>339,115</b>	<b>342,046</b>	<b>352,304</b>	<b>389,546</b>	<b>352,304</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		313,920	308,827	319,701	364,351	319,701
Reserves		25,195	33,218	32,604	25,195	32,604
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>339,115</b>	<b>342,046</b>	<b>352,304</b>	<b>389,546</b>	<b>352,304</b>

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

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M12 June											
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	64,495	4,562	59,704	64,495	(4,790)	-7%	64,495	
Service charges			162,311	162,962	13,943	139,812	162,962	(23,150)	-14%	162,962	
Other revenue			14,224	13,950	23,252	161,858	13,950	147,908	1060%	13,950	
Government - operating			61,748	58,891	-	54,094	58,891	(4,797)	-8%	58,891	
Government - capital			21,435	21,826	-	23,754	21,826	1,928	9%	21,826	
Interest			9,254	9,252	1,387	7,360	9,252	(1,892)	-20%	9,252	
Dividends			-	-	-	-	-	-	-	-	
<b>Payments</b>											
Suppliers and employees			(279,622)	(276,925)	(55,036)	(387,171)	(276,925)	110,246	-40%	(276,925)	
Finance charges			(6,596)	(6,596)	(4,194)	(6,996)	(6,596)	400	-6%	(6,596)	
Transfers and Grants			(5,281)	(5,281)	(197)	(4,696)	(5,281)	(584)	11%	(5,281)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>-</b>	<b>42,303</b>	<b>42,574</b>	<b>(16,281)</b>	<b>47,719</b>	<b>42,574</b>	<b>(5,145)</b>	<b>-12%</b>	<b>42,574</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)	(45,858)	(11,919)	(40,320)	(45,858)	(5,538)	12%	(45,858)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>-</b>	<b>(45,664)</b>	<b>(45,858)</b>	<b>(11,919)</b>	<b>(40,320)</b>	<b>(45,858)</b>	<b>(5,538)</b>	<b>12%</b>	<b>(45,858)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-	-	-	-	-	-	-	-	
Borrowing long term/refinancing			6,950	6,950	6,950	6,950	6,950	-	-	6,950	
Increase (decrease) in consumer deposits			134	134	-	-	134	(134)	-100%	134	
<b>Payments</b>											
Repayment of borrowing			(4,127)	(5,120)	(3,600)	(5,224)	(5,120)	105	-2%	(5,120)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>-</b>	<b>2,957</b>	<b>1,964</b>	<b>3,350</b>	<b>1,726</b>	<b>1,964</b>	<b>239</b>	<b>12%</b>	<b>1,964</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			<b>-</b>	<b>(403)</b>	<b>(1,319)</b>	<b>(24,850)</b>	<b>9,125</b>	<b>(1,319)</b>			<b>(1,319)</b>
Cash/cash equivalents at beginning:			84,643	77,936		77,936	77,936				77,936
Cash/cash equivalents at monthly year end:			-	84,240	76,617		87,061	76,617			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 - M12 June													
Description	NT Code	Budget Year 2018/19									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,115	1,330	668	630	512	505	2,189	5,585	13,535	9,421		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,530	1,339	561	381	293	269	1,157	5,439	18,970	7,540		
Receivables from Non-ex change Transactions - Property Rates	1400	5,070	1,815	963	741	679	566	4,204	11,854	25,891	18,044		
Receivables from Ex change Transactions - Waste Water Management	1500	1,161	694	468	434	379	369	2,020	7,456	12,980	10,657		
Receivables from Ex change Transactions - Waste Management	1600	1,936	1,097	723	638	567	531	3,156	11,380	20,029	16,273		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	831	744	704	695	664	661	3,776	2,734	10,809	8,530		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	402	200	3,861	778	3,327	193	1,943	971	11,674	7,211		
<b>Total By Income Source</b>	<b>2000</b>	<b>21,045</b>	<b>7,219</b>	<b>7,948</b>	<b>4,297</b>	<b>6,422</b>	<b>3,093</b>	<b>18,446</b>	<b>45,419</b>	<b>113,888</b>	<b>77,676</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	98	34	28	23	23	25	176	189	598	437		
Commercial	2300	2,973	807	207	167	147	167	1,016	1,361	6,846	2,858		
Households	2400	8,289	4,515	3,026	3,392	2,525	2,288	13,818	39,731	77,584	61,754		
Other	2500	9,684	1,864	4,686	714	3,726	614	3,436	4,137	28,860	12,626		
<b>Total By Customer Group</b>	<b>2600</b>	<b>21,045</b>	<b>7,219</b>	<b>7,948</b>	<b>4,297</b>	<b>6,422</b>	<b>3,093</b>	<b>18,446</b>	<b>45,419</b>	<b>113,888</b>	<b>77,676</b>	<b>-</b>	<b>-</b>



## Section 6 – Creditors' analysis

### 6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June												
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	-									-	
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	-	-	-	-

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June									
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>	<b>2</b>				-		-	-	-

**BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET**

Municipal Finance Management Act, section 11(4)  
 Consolidated Quarterly Report for period 01/04/2019 to 30/06/2019



Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
01 April - 30 June 2019	DEPARTMENT OF TRANSPORT AND PUBLIC WORKS	R 3,710	Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including	N Bothma
01 April - 30 June 2019	BILLING REFUNDS	R 302	Section 11(g) - Refund guarantees, sureties and security deposits;	N Bothma

- Instructions for completing this report:**
- The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space. This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.
- Withdrawals that must be reported each quarter:**
1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;
  2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
  3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);
  4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including
    - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or
    - (ii) any insurance or other payments received by the municipality for that person or organ of state;
  5. Section 11(f) - Refund money incorrectly paid into a bank account;
  6. Section 11(g) - Refund guarantees, sureties and security deposits;
  7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;
  8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;
  9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.
- Distribution:**
1. Table this report in a full council meeting, including additional motivation on action taken to rectify, within 30 days after the end of each quarter (section 11(4))
  2. Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General

# 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 - M12 June										
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	46,901	–	46,901	46,901	–		46,901
Local Government Equitable Share			41,390	41,390	–	41,390	41,390	–		41,390
Finance Management			898	898	–	898	898	–		898
Municipal Systems Improvement			–	–	–	–	–	–		–
Integrated National Electrification Program(Eskom)			–	–	–	–	–	–		–
Integrated National Electrification Programme (Municipal) Grant			391	–	–	–	–	–		–
EPWP Incentive	3		1,413	1,413	–	1,413	1,413	–		1,413
Municipal Infrastructure (MIG)			3,200	3,200	–	3,200	3,200	–		3,200
ACIP			–	–	–	–	–	–		–
<b>Provincial Government:</b>		–	14,423	11,323	–	11,318	11,323	(5)	0.0%	11,323
CDW - Operational Support Grant			–	–	–	–	–	–		–
Library Services			6,635	6,635	–	6,635	6,635	–		6,635
Maintenance of Proclaimed Roads			98	98	–	93	98	(5)	-5.4%	98
Financial Management Grant - Internal Audit	4		–	–	–	–	–	–		–
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			–	–	–	–	–	–		–
Financial Management Support Grant			690	690	–	690	690	–		690
Development of Sport and Recreation Facilities			–	–	–	–	–	–		–
Housing			7,000	3,900	–	3,900	3,900	–		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			–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
<i>West Coast DM - LED</i>			–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	33	667	–	634	667	(33)	-4.9%	667
<i>Go Flow</i>			33	33	–	–	33	(33)	-100.0%	33
<i>Heis op den Berg</i>			–	634	–	634	634	–		634
<b>Total Operating Transfers and Grants</b>	5	–	61,748	58,891	–	58,853	58,891	(38)	-0.1%	58,891
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	19,815	20,206	–	20,206	20,206	–		20,206
Municipal Infrastructure (MIG)			16,554	16,554	–	16,554	16,554	–		16,554
DME Electricity			–	–	–	–	–	–		–
Integrated National Electrification Programme (Municipal) Grant			2,609	3,000	–	3,000	3,000	–		3,000
Integrated National Electrification Programme (Eskom) Grant			–	–	–	–	–	–		–
Municipal Systems Improvement			–	–	–	–	–	–		–
Finance Management			652	652	–	652	652	–		652
ACIP			–	–	–	–	–	–		–
<b>Provincial Government:</b>		–	1,620	1,620	–	1,620	1,620	–		1,620
Housing			–	–	–	–	–	–		–
Construction Sidewalks			–	–	–	–	–	–		–
Human Settlements Development Grant			–	–	–	–	–	–		–
Library Services			620	620	–	620	620	–		620
Western Cape Financial Management Support Grant			–	–	–	–	–	–		–
Regional Socio - Economic Project/Violence Prevention			1,000	1,000	–	1,000	1,000	–		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	21,826	–	21,826	21,826	–		21,826
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	–	83,183	80,717	–	80,679	80,717	(38)	0.0%	80,717

## 8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
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	46,901	4,221	47,328	46,901	427	0.9%	46,901
Local Government Equitable Share			41,390	41,390	3,449	41,390	41,390	-		41,390
Finance Management			898	898	33	909	898	11	1.2%	898
Municipal Systems Improvement			-	-	-	-	-	-		-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	-	-	-		-
EPWP Incentive			1,413	1,413	81	1,819	1,413	406	28.7%	1,413
Municipal Infrastructure (MIG)			3,200	3,200	658	3,210	3,200	10		3,200
ACIP			-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	14,423	11,323	532	9,505	11,323	(1,818)	-16.1%	11,323
CDW - Operational Support Grant			-	-	-	-	-	-		-
Library Services			6,635	6,635	532	6,174	6,635	(461)	-7.0%	6,635
Maintenance of Proclaimed Roads			98	98	-	-	98	(98)	-100.0%	98
Financial Management Grant - Internal Audit			-	-	-	-	-	-		-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			-	-	-	-	-	-		-
Financial Management Support Grant			690	690	-	690	690	-		690
Development of Sport and Recreation Facilities			-	-	-	-	-	-		-
Housing			7,000	3,900	-	2,642	3,900	(1,258)	-32.3%	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			-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
West Coast DM - LED			-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	33	667	38	681	667	13	2.0%	667
Go Flow			33	33	-	-	33	(33)	-100.0%	33
Heis op den Berg			-	634	38	681	634	46	7.3%	634
<b>Total operating expenditure of Transfers and Grants:</b>		-	61,748	58,891	4,791	57,514	58,891	(1,378)	-2.3%	58,891
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	19,815	20,206	6,274	20,199	20,206	(7)	0.0%	20,206
Municipal Infrastructure (MIG)			16,554	16,554	3,953	16,547	16,554	(7)	0.0%	16,554
DME Electricity			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	3,000	2,321	3,000	3,000	(0)	0.0%	3,000
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-		-
Municipal Systems Improvement			-	-	-	-	-	-		-
Finance Management			652	652	-	652	652	-		652
ACIP			-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	1,620	1,620	-	1,039	1,620	(581)	-35.9%	1,620
Housing			-	-	-	-	-	-		-
Construction Sidewalks			-	-	-	-	-	-		-
Human Settlements Development Grant			-	-	-	-	-	-		-
Library Services			620	620	-	39	620	(581)	-93.7%	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-		-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000	1,000	-	1,000	1,000	-		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	21,826	6,274	21,238	21,826	(588)	-2.7%	21,826
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	83,183	80,717	11,065	78,751	80,717	(1,966)	-2.4%	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 - M12 June										
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	1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4,636	4,577	414	4,782	4,577	205	4%	4,577
Pension and UIF Contributions			441	441	26	350	441	(92)	-21%	441
Medical Aid Contributions			17	17	-	-	17	(17)	-100%	17
Motor Vehicle Allowance			706	706	53	599	706	(107)	-15%	706
Cellphone Allowance			577	577	44	516	577	(61)	-11%	577
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>			<b>6,378</b>	<b>6,319</b>	<b>537</b>	<b>6,247</b>	<b>6,319</b>	<b>(72)</b>	<b>-1%</b>	<b>6,319</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3		4,534	4,534	-	4,068	4,534	(466)	-10%	4,534
Pension and UIF Contributions			782	782	48	715	782	(67)	-9%	782
Medical Aid Contributions			98	98	-	82	98	(16)	-16%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			716	716	35	569	716	(147)	-21%	716
Cellphone Allowance			-	5	0	5	5	-	-	5
Housing Allowances			316	316	16	289	316	(27)	-9%	316
Other benefits and allowances			274	275	10	150	275	(124)	-45%	275
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>6,726</b>	<b>110</b>	<b>5,879</b>	<b>6,726</b>	<b>(848)</b>	<b>-13%</b>	<b>6,726</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			82,524	79,295	6,918	80,208	79,295	913	1%	79,295
Pension and UIF Contributions			13,733	12,459	1,169	12,316	12,459	(143)	-1%	12,459
Medical Aid Contributions			3,901	4,900	503	5,053	4,900	153	3%	4,900
Overtime			3,730	4,352	372	5,021	4,352	669	15%	4,352
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,755	3,743	327	3,757	3,743	14	0%	3,743
Cellphone Allowance			-	36	3	29	36	(7)	-19%	36
Housing Allowances			1,404	999	74	901	999	(98)	-10%	999
Other benefits and allowances			5,309	5,321	482	5,394	5,321	73	1%	5,321
Payments in lieu of leave			875	883	1	711	883	(172)	-19%	883
Long service awards			1,020	487	152	554	487	67	14%	487
Post-retirement benefit obligations	2		2,055	1,697	-	-	1,697	(1,697)	-100%	1,697
<b>Sub Total - Other Municipal Staff</b>			<b>118,306</b>	<b>114,172</b>	<b>10,000</b>	<b>113,943</b>	<b>114,172</b>	<b>(229)</b>	<b>0%</b>	<b>114,172</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Total Parent Municipality</b>			<b>131,404</b>	<b>127,217</b>	<b>10,647</b>	<b>126,069</b>	<b>127,217</b>	<b>(1,148)</b>	<b>-1%</b>	<b>127,217</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>131,404</b>	<b>127,217</b>	<b>10,647</b>	<b>126,069</b>	<b>127,217</b>	<b>(1,148)</b>	<b>-1%</b>	<b>127,217</b>
<b>% increase</b>	4		<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>TOTAL MANAGERS AND STAFF</b>			<b>125,027</b>	<b>120,898</b>	<b>10,111</b>	<b>119,822</b>	<b>120,898</b>	<b>(1,076)</b>	<b>-1%</b>	<b>120,898</b>

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
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	1,625	19,636	22,562	2,927	13.0%	43%
April		5,708	9,187	3,327	22,963	31,750	8,787	27.7%	0
May		5,708	8,192	5,411	28,374	39,942	11,568	29.0%	0
June		3,805	5,916	11,919	40,293	45,858	5,565	12.1%	0
<b>Total Capital expenditure</b>		-	<b>45,664</b>	<b>45,858</b>	<b>40,293</b>				

## 10.2 Supporting Table C13a

WC013 Bergrievier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June										
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	1,605	710	1,816	1,605	(211)	-13.2%	1,605
Roads Infrastructure		-	500	265	116	146	265	119	45.1%	265
Roads			500	265	116	146	265	119	45.1%	265
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure		-	290	290	164	472	290	(182)	-62.7%	290
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			290	290	164	472	290	(182)	-62.7%	290
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure		-	440	440	66	399	440	41	9.3%	440
MV Substations			410	410	66	399	410	11	2.6%	410
MV Switching Stations			-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-
LV Networks			30	30	-	-	30	30	100.0%	30
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	400	150	128	128	150	22	14.8%	150
Bulk Mains			260	10	-	-	10	10	100.0%	10
Distribution			-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-
PRV Stations			140	140	128	128	140	12	8.7%	140
Capital Spares			-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	110	110	-	78	110	32	28.9%	110
Pump Station			60	60	-	53	60	7	11.6%	60
Reticulation			-	-	-	-	-	-	-	-
Waste Water Treatment Works			50	50	-	25	50	25	49.8%	50
Solid Waste Infrastructure		-	350	350	236	594	350	(244)	-69.6%	350
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			250	250	173	486	250	(236)	-94.6%	250
Waste Processing Facilities			100	100	62	107	100	(7)	-7.3%	100
<b>Community Assets</b>		-	1,764	1,517	147	1,384	1,517	133	8.8%	1,517
Community Facilities		-	1,514	1,517	147	1,384	1,517	133	8.8%	1,517
Halls			40	-	-	-	-	-	-	-
Centres			1,000	1,000	4	998	1,000	2	0.2%	1,000
Cemeteries/Crematoria			200	200	-	198	200	2	1.2%	200
Public Open Space			24	57	16	52	57	5	9.4%	57
Nature Reserves			-	-	-	-	-	-	-	-
Public Ablution Facilities			250	250	127	127	250	123	49.2%	250
Taxi Ranks/Bus Terminals			-	10	-	10	10	0	0.0%	10
Sport and Recreation Facilities		-	250	-	-	-	-	-	-	-
Indoor Facilities			-	-	-	-	-	-	-	-
Outdoor Facilities			250	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
<b>Other assets</b>		-	2,125	2,125	1,421	1,506	2,125	619	29.1%	2,125
Operational Buildings		-	2,125	2,125	1,421	1,506	2,125	619	29.1%	2,125
Municipal Offices			2,125	2,125	1,421	1,506	2,125	619	29.1%	2,125
Biological or Cultivated Assets			-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	652	652	-	652	652	-	-	652
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights			652	652	-	652	652	-	-	652
Solid Waste Licenses			-	-	-	-	-	-	-	-
Computer Software and Applications			652	652	-	652	652	-	-	652
<b>Computer Equipment</b>		-	750	750	266	748	750	2	0.3%	750
Computer Equipment			750	750	266	748	750	2	0.3%	750
<b>Furniture and Office Equipment</b>		-	93	253	14	75	253	178	70.4%	253
Furniture and Office Equipment			93	253	14	75	253	178	70.4%	253
<b>Machinery and Equipment</b>		-	346	345	50	338	345	7	2.0%	345
Machinery and Equipment			346	345	50	338	345	7	2.0%	345
<b>Transport Assets</b>		-	3,310	3,407	429	3,472	3,407	(65)	-1.9%	3,407
Transport Assets			3,310	3,407	429	3,472	3,407	(65)	-1.9%	3,407
<b>Total Capital Expenditure on new assets</b>	1	-	11,129	10,654	3,036	9,991	10,654	663	6.2%	10,654

## 10.3 Supporting Table C13b

WC013 Bergervier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12										
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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	9,514	9,211	3,669	5,173	9,211	4,038	43.8%	9,211
Roads Infrastructure		-	50	50	141	487	50	(437)	-873.2%	50
Roads			50	50	141	487	50	(437)	-873.2%	50
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	200	200	-	(200)	#DIV/0!	-
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	200	200	-	(200)	#DIV/0!	-
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,949	3,340	2,321	3,021	3,340	319	9.6%	3,340
MV Switching Stations			30	30	-	-	30	30	100.0%	30
MV Networks			50	50	-	-	50	50	100.0%	50
LV Networks			2,869	3,260	2,321	3,021	3,260	239	7.3%	3,260
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	5,705	5,011	468	835	5,011	4,176	83.3%	5,011
Dams and Weirs			-	-	-	-	-	-	-	-
Boreholes			50	50	22	45	50	5	9.2%	50
Reservoirs			-	-	-	-	-	-	-	-
Pump Stations			345	345	72	262	345	83	24.1%	345
Water Treatment Works			-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-
Distribution			5,010	4,110	130	142	4,110	3,968	96.6%	4,110
Distribution Points			300	506	244	386	506	120	23.6%	506
Sanitation Infrastructure		-	810	810	538	631	810	179	22.1%	810
Pump Station			720	720	538	608	720	112	15.5%	720
Reticulation			60	60	-	-	60	60	100.0%	60
Waste Water Treatment Works			30	30	-	23	30	7	24.4%	30
			-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	285	277	83	539	277	(262)	-94.6%	277
Community Facilities		-	92	91	75	178	91	(87)	-95.9%	91
Fire/Ambulance Stations			-	-	75	98	-	(98)	#DIV/0!	-
Cemeteries/Crematoria			80	80	-	69	80	11	13.2%	80
Police			-	-	-	-	-	-	-	-
Parks			-	-	-	-	-	-	-	-
Public Open Space			12	11	-	11	11	0	0.4%	11
Sport and Recreation Facilities		-	193	186	9	361	186	(175)	-93.9%	186
Indoor Facilities			100	100	9	232	100	(132)	-131.7%	100
Outdoor Facilities			93	86	-	129	86	(43)	-50.0%	86
<b>Other assets</b>		-	50	50	17	43	50	7	14.6%	50
Operational Buildings		-	50	50	17	43	50	7	14.6%	50
Municipal Offices			50	50	17	43	50	7	14.6%	50
			-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	360	360	3	366	360	(6)	-1.7%	360
Computer Equipment		-	360	360	3	366	360	(6)	-1.7%	360
			-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	220	530	136	544	530	(14)	-2.6%	530
Furniture and Office Equipment		-	220	530	136	544	530	(14)	-2.6%	530
			-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	550	550	24	511	550	39	7.1%	550
Transport Assets		-	550	550	24	511	550	39	7.1%	550
			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	10,979	10,978	3,932	7,176	10,978	3,802	34.6%	10,978



## 10.4 Supporting Table C13c

WC013 Bergvriër - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June										
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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	4,000	3,728	836	4,002	3,728	(274)	-7.4%	3,728
Roads Infrastructure		-	548	498	406	1,021	498	(523)	-105.0%	498
Roads		-	548	498	406	1,021	498	(523)	-105.0%	498
Storm water Infrastructure		-	531	299	34	24	299	275	92.1%	299
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	531	299	34	24	299	275	92.1%	299
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,004	2,045	154	2,140	2,045	(95)	-4.7%	2,045
LV Networks		-	2,004	2,045	154	2,140	2,045	(95)	-4.7%	2,045
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	587	587	235	680	587	(93)	-15.8%	587
Distribution		-	587	587	235	680	587	(93)	-15.8%	587
Sanitation Infrastructure		-	300	270	7	138	270	132	48.9%	270
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	300	270	7	138	270	132	48.9%	270
Solid Waste Infrastructure		-	30	30	-	-	30	30	100.0%	30
Landfill Sites		-	30	30	-	-	30	30	100.0%	30
<b>Community Assets</b>		-	12,048	11,327	1,035	11,308	11,327	19	0.2%	11,327
Community Facilities		-	9,679	8,705	884	9,188	8,705	(483)	-5.5%	8,705
Cemeteries/Crematoria		-	568	618	38	549	618	69	11.2%	618
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	9,110	8,087	846	8,639	8,087	(552)	-6.8%	8,087
Sport and Recreation Facilities		-	2,369	2,622	151	2,120	2,622	503	19.2%	2,622
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,369	2,622	151	2,120	2,622	503	19.2%	2,622
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	4,283	4,243	433	3,803	4,243	440	10.4%	4,243
Operational Buildings		-	4,267	4,227	433	3,796	4,227	431	10.2%	4,227
Municipal Offices		-	4,267	4,227	433	3,796	4,227	431	10.2%	4,227
Housing		-	16	16	-	7	16	9	54.8%	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	16	16	-	7	16	9	54.8%	16
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	624	624	33	587	624	37	6.0%	624
Computer Equipment		-	624	624	33	587	624	37	6.0%	624
<b>Furniture and Office Equipment</b>		-	38	39	5	20	39	19	48.9%	39
Furniture and Office Equipment		-	38	39	5	20	39	19	48.9%	39
<b>Machinery and Equipment</b>		-	826	748	92	685	748	63	8.4%	748
Machinery and Equipment		-	826	748	92	685	748	63	8.4%	748
<b>Transport Assets</b>		-	2,522	2,709	190	2,853	2,709	(144)	-5.3%	2,709
Transport Assets		-	2,522	2,709	190	2,853	2,709	(144)	-5.3%	2,709
<b>Total Repairs and Maintenance Expenditure</b>	1	-	24,341	23,417	2,623	23,258	23,417	160	0.7%	23,417

## 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June										
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>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	14,188	14,138	-	-	14,138	14,138	100.0%	14,138
Roads Infrastructure		-	1,862	1,832	-	-	1,832	1,832	100.0%	1,832
Roads		-	1,814	1,639	-	-	1,639	1,639	100.0%	1,639
Road Structures		-	1	149	-	-	149	149	100.0%	149
Road Furniture		-	48	44	-	-	44	44	100.0%	44
Storm water Infrastructure		-	362	293	-	-	293	293	100.0%	293
Drainage Collection		-	94	89	-	-	89	89	100.0%	89
Storm water Conveyance		-	268	204	-	-	204	204	100.0%	204
Electrical Infrastructure		-	1,740	1,692	-	-	1,692	1,692	100.0%	1,692
MV Substations		-	388	379	-	-	379	379	100.0%	379
MV Switching Stations		-	29	29	-	-	29	29	100.0%	29
MV Networks		-	544	527	-	-	527	527	100.0%	527
LV Networks		-	779	757	-	-	757	757	100.0%	757
Water Supply Infrastructure		-	3,448	3,345	-	-	3,345	3,345	100.0%	3,345
Boreholes		-	84	79	-	-	79	79	100.0%	79
Reservoirs		-	953	908	-	-	908	908	100.0%	908
Pump Stations		-	244	246	-	-	246	246	100.0%	246
Water Treatment Works		-	1,420	1,294	-	-	1,294	1,294	100.0%	1,294
Distribution		-	744	815	-	-	815	815	100.0%	815
Distribution Points		-	4	3	-	-	3	3	100.0%	3
Sanitation Infrastructure		-	3,201	3,024	-	-	3,024	3,024	100.0%	3,024
Pump Station		-	2,838	2,678	-	-	2,678	2,678	100.0%	2,678
Reticulation		-	363	346	-	-	346	346	100.0%	346
Solid Waste Infrastructure		-	3,574	3,952	-	-	3,952	3,952	100.0%	3,952
Landfill Sites		-	3,074	3,479	-	-	3,479	3,479	100.0%	3,479
Waste Transfer Stations		-	389	388	-	-	388	388	100.0%	388
Waste Processing Facilities		-	34	40	-	-	40	40	100.0%	40
Waste Drop-off Points		-	41	45	-	-	45	45	100.0%	45
Waste Separation Facilities		-	37	-	-	-	-	-		-
<b>Community Assets</b>		-	1,731	1,770	-	-	1,770	1,770	100.0%	1,770
Community Facilities		-	716	719	-	-	719	719	100.0%	719
Halls		-	84	80	-	-	80	80	100.0%	80
Centres		-	11	-	-	-	-	-		-
Clinics/Care Centres		-	16	16	-	-	16	16	100.0%	16
Museums		-	51	49	-	-	49	49	100.0%	49
Libraries		-	186	192	-	-	192	192	100.0%	192
Cemeteries/Crematoria		-	148	143	-	-	143	143	100.0%	143
Public Open Space		-	95	95	-	-	95	95	100.0%	95
Public Ablution Facilities		-	31	54	-	-	54	54	100.0%	54
Markets		-	94	90	-	-	90	90	100.0%	90
Abattoirs		-	0	-	-	-	-	-		-
Sport and Recreation Facilities		-	1,014	1,051	-	-	1,051	1,051	100.0%	1,051
Indoor Facilities		-	22	20	-	-	20	20	100.0%	20
Outdoor Facilities		-	992	1,031	-	-	1,031	1,031	100.0%	1,031
<b>Investment properties</b>		-	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
<b>Other assets</b>		-	964	1,018	-	-	1,018	1,018	100.0%	1,018
Operational Buildings		-	964	1,018	-	-	1,018	1,018	100.0%	1,018
Municipal Offices		-	925	985	-	-	985	985	100.0%	985
Yards		-	11	10	-	-	10	10	100.0%	10
Stores		-	28	23	-	-	23	23	100.0%	23
<b>Intangible Assets</b>		-	436	411	-	-	411	411	100.0%	411
Licences and Rights		-	436	411	-	-	411	411	100.0%	411
Computer Software and Applications		-	436	411	-	-	411	411	100.0%	411
<b>Computer Equipment</b>		-	528	645	-	-	645	645	100.0%	645
Computer Equipment		-	528	645	-	-	645	645	100.0%	645
<b>Furniture and Office Equipment</b>		-	1,265	1,314	-	-	1,314	1,314	100.0%	1,314
Furniture and Office Equipment		-	1,265	1,314	-	-	1,314	1,314	100.0%	1,314
<b>Machinery and Equipment</b>		-	1,636	1,603	-	-	1,603	1,603	100.0%	1,603
Machinery and Equipment		-	1,636	1,603	-	-	1,603	1,603	100.0%	1,603
<b>Transport Assets</b>		-	1,142	1,465	-	-	1,465	1,465	100.0%	1,465
Transport Assets		-	1,142	1,465	-	-	1,465	1,465	100.0%	1,465
<b>Total Depreciation</b>	1	-	21,891	22,365	-	-	22,365	22,365	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 - M12										
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									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	17,150	17,850	4,347	17,380	17,850	470	2.6%	17,850
Roads Infrastructure		-	3,050	3,550	313	2,941	3,550	609	17.2%	3,550
Roads			3,050	3,550	313	2,941	3,550	609	17.2%	3,550
Storm water Infrastructure		-	35	235	13	25	235	210	89.4%	235
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			35	235	13	25	235	210	89.4%	235
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,320	1,320	275	1,706	1,320	(386)	-29.3%	1,320
MV Switching Stations			70	70	-	-	70	70	100.0%	70
MV Networks			600	600	227	629	600	(29)	-4.8%	600
LV Networks			650	650	48	1,077	650	(427)	-65.7%	650
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	200	200	58	106	200	94	47.1%	200
Distribution			200	200	58	106	200	94	47.1%	200
Distribution Points			-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	11,845	11,845	3,542	11,845	11,845	0	0.0%	11,845
Pump Station			-	-	-	-	-	-	-	-
Reticulation			2,689	2,689	971	2,689	2,689	0	0.0%	2,689
Waste Water Treatment Works			9,156	9,156	2,571	9,156	9,156	0	0.0%	9,156
Solid Waste Infrastructure		-	700	700	147	757	700	(57)	-8.1%	700
Waste Separation Facilities			700	700	147	757	700	(57)	-8.1%	700
<b>Community Assets</b>		-	6,406	6,376	604	5,746	6,376	630	9.9%	6,376
Community Facilities		-	960	1,060	29	401	1,060	659	62.2%	1,060
Fire/Ambulance Stations			-	100	-	-	100	100	100.0%	100
Testing Stations			350	350	-	350	350	-	-	350
Libraries			600	600	20	41	600	559	93.2%	600
Cemeteries/Crematoria			-	-	-	-	-	-	-	-
Police			-	-	-	-	-	-	-	-
Purfs			-	-	-	-	-	-	-	-
Public Open Space			10	10	9	10	10	0	0.2%	10
Sport and Recreation Facilities		-	5,446	5,316	576	5,346	5,316	(30)	-0.6%	5,316
Indoor Facilities			320	500	156	611	500	(111)	-22.2%	500
Outdoor Facilities			5,126	4,816	419	4,735	4,816	81	1.7%	4,816
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	23,556	24,226	4,952	23,126	24,226	1,100	4.5%	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 June 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

12 July 2019