

Bergrivier Municipality

In - Year Report of Municipalities

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



Monthly & Quarterly Budget Statement December 2017

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

The monthly and quarterly budget statement for December 2017 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 and quarterly budget statement and supporting documentation for December 2017.

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.

Capital Expenditure:

The total capital expenditure as at 31 December 2017 amounts to R 10,099 million of the approved capital budget of R 31,320 million.

Refer to Table C5 for more detail.

3.2.2 Reports, tables, charts & explanations

Summary tables or charts are included under the section Other Supporting Documentation.

3.3 Material variances from SDBIP

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

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergvriev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.8%	0.0%	2.0%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	19.4%	0.0%	4.8%	19.4%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	27.1%	0.0%	18.9%	27.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	232.0%	0.0%	271.0%	232.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	339.8%	0.0%	530.7%	339.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	165.5%	0.0%	235.2%	165.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	23.2%	0.0%	59.6%	23.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	37.1%	0.0%	36.6%	37.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	10.0%	0.0%	1.6%	5.6%
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						

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Subfunctions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC013 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	100,941	-	16,566	68,834	50,471	18,363	36%	100,941
Executive and council		-	26,298	-	10,861	24,437	13,149	11,288	86%	26,298
Finance and administration		-	74,643	-	5,706	44,397	37,321	7,075	19%	74,643
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	23,174	-	674	2,856	11,587	(8,731)	-75%	23,174
Community and social services		-	6,886	-	75	407	3,443	(3,036)	-88%	6,886
Sport and recreation		-	4,423	-	599	2,450	2,211	238	11%	4,423
Public safety		-	5	-	-	-	3	(3)	-100%	5
Housing		-	11,860	-	-	-	5,930	(5,930)	-100%	11,860
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	19,105	-	357	2,476	9,552	(7,076)	-74%	19,105
Planning and development		-	3,621	-	149	793	1,810	(1,017)	-56%	3,621
Road transport		-	15,484	-	208	1,683	7,742	(6,059)	-78%	15,484
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	192,485	-	12,582	76,688	96,242	(19,554)	-20%	192,485
Energy sources		-	109,911	-	8,804	50,773	54,955	(4,182)	-8%	109,911
Water management		-	30,871	-	1,687	11,251	15,435	(4,184)	-27%	30,871
Waste water management		-	28,165	-	571	3,189	14,082	(10,894)	-77%	28,165
Waste management		-	23,539	-	1,520	11,475	11,770	(295)	-3%	23,539
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	335,705	-	30,179	150,855	167,852	(16,998)	-10%	335,705
Expenditure - Functional										
<i>Governance and administration</i>		-	61,693	-	5,756	30,425	30,847	(422)	-1%	61,693
Executive and council		-	14,573	-	960	6,608	7,286	(678)	-9%	14,573
Finance and administration		-	47,121	-	4,796	23,817	23,560	257	1%	47,121
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	41,153	-	1,940	11,302	20,577	(9,275)	-45%	41,153
Community and social services		-	9,120	-	516	3,417	4,560	(1,144)	-25%	9,120
Sport and recreation		-	16,269	-	1,207	6,673	8,134	(1,461)	-18%	16,269
Public safety		-	1,283	-	148	691	642	49	8%	1,283
Housing		-	14,480	-	69	521	7,240	(6,719)	-93%	14,480
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	58,538	-	3,584	20,810	29,269	(8,458)	-29%	58,538
Planning and development		-	13,826	-	866	4,677	6,913	(2,236)	-32%	13,826
Road transport		-	44,711	-	2,718	16,134	22,356	(6,222)	-28%	44,711
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	167,289	-	9,077	55,546	83,645	(28,099)	-34%	167,289
Energy sources		-	110,103	-	5,853	39,943	55,051	(15,108)	-27%	110,103
Water management		-	21,728	-	1,409	6,470	10,864	(4,394)	-40%	21,728
Waste water management		-	12,110	-	590	2,244	6,055	(3,810)	-63%	12,110
Waste management		-	23,348	-	1,226	6,889	11,674	(4,786)	-41%	23,348
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	328,673	-	20,357	118,083	164,337	(46,253)	-28%	328,673
Surplus/ (Deficit) for the year		-	7,032	-	9,821	32,771	3,516	29,256	832%	7,032

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 Bergvriër - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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		-	26,917	-	10,861	24,437	13,459	10,978	81.6%	26,917
Vote 2 - Finance		-	73,460	-	5,682	43,965	36,730	7,235	19.7%	73,460
Vote 3 - Corporate Services		-	2,558	-	149	796	1,279	(483)	-37.7%	2,558
Vote 4 - Technical Services		-	195,948	-	12,606	77,118	97,974	(20,856)	-21.3%	195,948
Vote 5 - Community Services		-	36,822	-	881	4,539	18,411	(13,872)	-75.3%	36,822
Total Revenue by Vote	2	-	335,705	-	30,179	150,855	167,852	(16,998)	-10.1%	335,705
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	23,474	-	1,586	9,906	11,737	(1,831)	-15.6%	23,474
Vote 2 - Finance		-	15,685	-	2,263	13,300	7,842	5,457	69.6%	15,685
Vote 3 - Corporate Services		-	30,139	-	1,528	9,990	15,069	(5,080)	-33.7%	30,139
Vote 4 - Technical Services		-	200,708	-	12,469	70,079	100,354	(30,275)	-30.2%	200,708
Vote 5 - Community Services		-	58,667	-	2,511	14,808	29,334	(14,526)	-49.5%	58,667
Total Expenditure by Vote	2	-	328,673	-	20,357	118,083	164,337	(46,253)	-28.1%	328,673
Surplus/ (Deficit) for the year	2	-	7,032	-	9,821	32,771	3,516	29,256	832.1%	7,032

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) - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		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		-	62,946	-	4,302	36,928	31,473	5,454	17%	62,946
Service charges - electricity revenue		-	108,363	-	8,801	50,634	54,182	(3,547)	-7%	108,363
Service charges - water revenue		-	28,924	-	1,637	10,297	14,462	(4,165)	-29%	28,924
Service charges - sanitation revenue		-	11,497	-	571	3,186	5,749	(2,563)	-45%	11,497
Service charges - refuse revenue		-	19,137	-	1,518	11,560	9,568	1,991	21%	19,137
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	274	-	71	572	137	435	318%	274
Interest earned - external investments		-	4,973	-	423	2,185	2,487	(301)	-12%	4,973
Interest earned - outstanding debtors		-	4,120	-	953	4,427	2,060	2,367	115%	4,120
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	10,021	-	6	651	5,011	(4,360)	-87%	10,021
Licences and permits		-	11	-	0	1	5	(4)	-78%	11
Agency services		-	3,820	-	206	1,179	1,910	(731)	-38%	3,820
Transfers and subsidies		-	61,021	-	10,861	24,789	30,511	(5,722)	-19%	61,021
Other revenue		-	6,574	-	780	3,492	3,287	205	6%	6,574
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	321,682	-	30,129	149,901	160,841	(10,940)	-7%	321,682
Expenditure By Type										
Employee related costs		-	119,262	-	8,455	54,909	59,631	(4,722)	-8%	119,262
Remuneration of councillors		-	5,671	-	448	2,683	2,835	(152)	-5%	5,671
Debt impairment		-	12,445	-	-	-	6,222	(6,222)	-100%	12,445
Depreciation & asset impairment		-	19,902	-	-	-	9,951	(9,951)	-100%	19,902
Finance charges		-	12,299	-	2,366	2,373	6,150	(3,777)	-61%	12,299
Bulk purchases		-	83,556	-	5,274	36,595	41,778	(5,183)	-12%	83,556
Other materials		-	11,071	-	770	5,044	5,536	(492)	-9%	11,071
Contracted services		-	29,477	-	1,454	6,709	14,738	(8,029)	-54%	29,477
Transfers and subsidies		-	4,398	-	99	1,298	2,199	(901)	-41%	4,398
Other expenditure		-	30,593	-	1,442	7,518	15,297	(7,779)	-51%	30,593
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	328,673	-	20,307	117,129	164,337	(47,207)	-29%	328,673
Surplus/(Deficit)		-	(6,991)	-	9,821	32,771	(3,496)	36,267	(0)	(6,991)
Transfers and subsidies - capital (inter-fund allocations) (National / Provincial and District)		-	14,023	-	-	-	7,012	(7,012)	(0)	14,023
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) DETER capital transfers & contributions		-	7,032	-	9,821	32,771	3,516			7,032
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) DETER taxation		-	7,032	-	9,821	32,771	3,516			7,032
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	7,032	-	9,821	32,771	3,516			7,032
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	7,032	-	9,821	32,771	3,516			7,032

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

WC013 Bergervier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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	-	-	-	500	(500)	-100%	1,000
Vote 4 - Technical Services		-	1,845	-	-	1,096	923	173	19%	1,845
Vote 5 - Community Services		-	765	-	9	265	383	(117)	-31%	765
Total Capital Multi-year expenditure	4,7	-	3,610	-	9	1,361	1,805	(444)	-25%	3,610
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	102	-	-	5	51	(46)	-91%	102
Vote 2 - Finance		-	1,290	-	329	853	645	208	32%	1,290
Vote 3 - Corporate Services		-	225	-	-	11	113	(101)	-90%	225
Vote 4 - Technical Services		-	22,632	-	1,001	6,877	11,316	(4,439)	-39%	22,632
Vote 5 - Community Services		-	3,461	-	564	992	1,731	(738)	-43%	3,461
Total Capital single-year expenditure	4	-	27,710	-	1,895	8,738	13,855	(5,117)	-37%	27,710
Total Capital Expenditure		-	31,320	-	1,904	10,099	15,660	(5,561)	-36%	31,320
Capital Expenditure - Functional Classification										
Governance and administration		-	2,559	-	329	911	1,280	(368)	-29%	2,559
Executive and council		-	100	-	-	5	50	(45)	-91%	100
Finance and administration		-	2,459	-	329	907	1,230	(323)	-26%	2,459
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	2,271	-	168	730	1,136	(405)	-36%	2,271
Community and social services		-	870	-	-	8	435	(427)	-98%	870
Sport and recreation		-	1,071	-	9	556	536	20	4%	1,071
Public safety		-	320	-	159	159	160	(1)	-1%	320
Housing		-	10	-	-	8	5	3	65%	10
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,147	-	683	1,356	3,573	(2,217)	-62%	7,147
Planning and development		-	1,212	-	10	53	606	(553)	-91%	1,212
Road transport		-	5,935	-	673	1,303	2,968	(1,664)	-56%	5,935
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	19,343	-	724	7,102	9,672	(2,570)	-27%	19,343
Energy sources		-	1,325	-	1	1,123	663	460	69%	1,325
Water management		-	1,370	-	15	462	685	(223)	-33%	1,370
Waste water management		-	13,211	-	708	5,517	6,606	(1,088)	-16%	13,211
Waste management		-	3,437	-	-	-	1,719	(1,719)	-100%	3,437
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	31,320	-	1,904	10,099	15,660	(5,561)	-36%	31,320
Funded by:										
National Government		-	13,023	-	966	5,957	6,512	(555)	-9%	13,023
Provincial Government		-	1,000	-	-	-	500	(500)	-100%	1,000
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,023	-	966	5,957	7,012	(1,055)	-15%	14,023
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	6,080	-	219	482	3,040	(2,558)	-84%	6,080
Internally generated funds		-	11,217	-	719	3,660	5,608	(1,948)	-35%	11,217
Total Capital Funding		-	31,320	-	1,904	10,099	15,660	(5,561)	-36%	31,320

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2016/17	Budget Year 2017/18				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			64,046		72,561	64,046	
Call investment deposits			6,360			6,360	
Consumer debtors			65,248		56,251	65,248	
Other debtors			5,396		30,598	5,396	
Current portion of long-term receivables			-		1,471	-	
Inventory			3,455		2,839	3,455	
Total current assets			-	144,505	-	163,720	144,505
Non current assets							
Long-term receivables			3,890		951	3,890	
Investments			-			-	
Investment property			12,911		12,853	12,911	
Investments in Associate			-			-	
Property, plant and equipment			356,348		349,033	356,348	
Agricultural			-			-	
Biological assets			-			-	
Intangible assets			4,904		4,068	4,904	
Other non-current assets			-			-	
Total non current assets			-	378,052	-	366,905	378,052
TOTAL ASSETS			-	522,557	-	530,625	522,557
LIABILITIES							
Current liabilities							
Bank overdraft			-			-	
Borrowing			3,544		4,536	3,544	
Consumer deposits			3,392		3,391	3,392	
Trade and other payables			27,426		13,107	27,426	
Provisions			8,167		9,814	8,167	
Total current liabilities			-	42,529	-	30,849	42,529
Non current liabilities							
Borrowing			53,149		48,659	53,149	
Provisions			116,370		100,734	116,370	
Total non current liabilities			-	169,519	-	149,393	169,519
TOTAL LIABILITIES			-	212,048	-	180,242	212,048
NET ASSETS	2		-	310,509	-	350,383	310,509
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			287,600		332,428	287,600	
Reserves			22,909		17,955	22,909	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	310,509	-	350,383	310,509

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2016/17	Budget Year 2017/18								
		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			61,681		3,892	36,198	30,840	5,357	17%	61,681	
Service charges			164,544		9,646	69,819	82,272	(12,453)	-15%	164,544	
Other revenue			11,061		8,080	42,228	5,530	36,698	664%	11,061	
Government - operating			61,021		10,861	41,464	30,511	10,953	36%	61,021	
Government - capital			14,023		4,650	7,661	7,012	650	9%	14,023	
Interest			9,011			1,579	4,505	(2,927)	-65%	9,011	
Dividends			-				-	-		-	
Payments											
Suppliers and employees			(278,408)		(82,811)	(253,897)	(139,204)	114,693	-82%	(278,408)	
Finance charges			(5,357)		(2,366)	(2,373)	(2,678)	(306)	11%	(5,357)	
Transfers and Grants			(4,398)		(99)	(1,814)	(2,199)	(385)	18%	(4,398)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	33,176	-	(48,147)	(59,136)	16,588	75,725	456%	33,176
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			-				-	-		-	
Decrease (Increase) in non-current debtors			(220)				(110)	110	-100%	(220)	
Decrease (increase) other non-current receivables			-				-	-		-	
Decrease (increase) in non-current investments			-		423	61,555	-	61,555	#DIV/0!	-	
Payments											
Capital assets			(31,320)		(1,904)	(10,329)	(15,660)	(5,331)	34%	(31,320)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(31,540)	-	(1,481)	51,226	(15,770)	(66,996)	425%	(31,540)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-				-	-		-	
Borrowing long term/refinancing			6,080				3,040	(3,040)	-100%	6,080	
Increase (decrease) in consumer deposits			192				96	(96)	-100%	192	
Payments											
Repayment of borrowing			(4,535)		(1,508)	(1,609)	(2,268)	(658)	29%	(4,535)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	1,737	-	(1,508)	(1,609)	868	2,478	285%	1,737
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at beginning:			67,032		(51,136)		(9,520)	1,687		3,374	
Cash/cash equivalents at month/year end:			70,406				82,080	67,032		82,080	
							72,561	68,719		85,454	

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2017/18									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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,012	1,074	975	938	855	4,989			10,843	6,782		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,091	2,000	737	487	487	8,748			17,549	9,722		
Receivables from Non-ex change Transactions - Property Rates	1400	4,225	1,897	1,318	1,133	997	14,487			24,057	16,617		
Receivables from Ex change Transactions - Waste Water Management	1500	1,320	507	481	481	671	7,444			10,906	8,597		
Receivables from Ex change Transactions - Waste Management	1600	1,515	666	970	910	555	12,217			16,833	13,682		
Receivables from Ex change Transactions - Property Rental Debtors	1700		0	2	2	1	32			36	35		
Interest on Arrear Debtor Accounts	1810	954	623	287	-	-	1,524			3,388	1,524		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820		-	-	-	-	-			-	-		
Other	1900	63	46	22	60	63	15,042			15,295	15,165		
Total By Income Source	2000	15,180	6,813	4,791	4,012	3,629	64,482	-	-	98,907	72,123	-	-
2016/17 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	334	304	264	228	159	1,642			2,931	2,029		
Commercial	2300	-	-	-	-	-	-			-	-		
Households	2400	14,846	6,510	4,527	3,784	3,470	62,840			95,976	70,093		
Other	2500									-	-		
Total By Customer Group	2600	15,180	6,813	4,791	4,012	3,629	64,482	-	-	98,907	72,123	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2017/18									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			
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	1,022									1,022	
Total By Customer Type	1000	1,022	-	-	-	-	-	-	-	-	1,022	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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									
NEDBANK		4 Months		2018-01-15	129		20,321		20,450
STANDARD		4 Months		2018-01-15	259		40,643		40,902
Municipality sub-total					388		60,964	-	61,352
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				388		60,964	-	61,352

PROVINCIAL TREASURY		
Withdrawals from Municipal Bank Accounts		
In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	BERGRIVIER MUNICIPALITY	
MUNICIPAL DEMARCATION CODE:	WC 013	
QUARTER ENDED:	31-Dec-17	
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -	Amount	Reason for withdrawal
	R 126,260,804.60	Payment of salary, wages, allowances and other creditors
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;		
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -		
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0.00	Motorregistration monies
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;		
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 0.00	consumer deposit's
(h) for cash management and <i>investment</i> purposes in accordance with section 13;		
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be <i>prescribed</i> .		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname:	J.P. SASS
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Rank/Position:	MANAGER BTO
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature:	
Tel number	Fax number	Email Address
022-9136000	022-9131380	sassj@bergmun.org.za
<p>The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.</p>		

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergvriev - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	41,999	-	10,861	27,507	21,000	6,507	31.0%	41,999
Local Government Equitable Share			37,144		10,861	26,337	18,572	7,765	41.8%	37,144
Finance Management			800			800	400	400		800
Municipal Systems Improvement										
Integrated National Electrification Program(Eskom)										
Integrated National Electrification Programme (Municipal) Grant										
EPWP Incentive	3		1,601				801	(801)	-100.0%	1,601
Municipal Infrastructure (MIG)			2,454			370	1,227	(857)	-69.9%	2,454
ACIP										
Provincial Government:		-	18,540	-	-	2,114	9,270	(7,156)	-77.2%	18,540
CDW - Operational Support Grant			37				19	(19)	-100.0%	37
Library Services			2,500			833	1,250	(417)		2,500
Maintenance of Proclaimed Roads			100				50	(50)	-100.0%	100
Financial Management Grant - Internal Audit										
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities	4		3,843			1,281	1,922	(641)	-33.3%	3,843
Finance Management			240				120	(120)		240
Development of Sport and Recreation Facilities										
Housing			11,820				5,910	(5,910)		11,820
Water Wiltewater										
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:		-	482	-	-	-	241	(241)	-100.0%	482
SETA			482				241	(241)	-100.0%	482
Chiefta										
Total Operating Transfers and Grants	5	-	61,021	-	10,861	29,621	30,511	(889)	-2.9%	61,021
Capital Transfers and Grants										
National Government:		-	13,023	-	4,650	8,041	6,512	1,530	23.5%	13,023
Municipal Infrastructure (MIG)			12,273		4,650	7,291	6,137	1,155	18.8%	12,273
DME Electricity										
Integrated National Electrification Programme (Municipal) Grant										
Integrated National Electrification Programme (Eskom) Grant										
Municipal Systems Improvement										
Finance Management			750			750	375	375	100.0%	750
ACIP										
Provincial Government:		-	1,000	-	-	-	500	(500)	-100.0%	1,000
Housing										
Construction Sidewalks										
Human Settlements Development Grant										
Library Services										
Finance Management										
Regional Socio - Economic Project/Violence Prevention			1,000				500	(500)		1,000
District Municipality:		-	-	-	-	-	-	-		-
<i>West Coast DM - LED</i>										
Other grant providers:		-	-	-	-	-	-	-		-
SETA										
Cerebos										
Total Capital Transfers and Grants	5	-	14,023	-	4,650	8,041	7,012	1,030	14.7%	14,023
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	75,044	-	15,511	37,663	37,522	140	0.4%	75,044

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		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:		-	41,999	-	3,322	23,410	21,000	2,411	11.5%	41,999
Local Government Equitable Share			37,144		3,095	21,667	18,572	3,095	16.7%	37,144
Finance Management			800		9	479	400	79	19.6%	800
Municipal Systems Improvement										
Integrated National Electrification Program(Eskom)										
Integrated National Electrification Programme (Municipal) Grant										
EPWP Incentive			1,601		127	805	801	4	0.6%	1,601
Municipal Infrastructure (MIG)			2,454		92	459	1,227	(768)		2,454
ACIP										
Provincial Government:		-	18,540	-	459	2,906	9,270	(6,364)	-68.6%	18,540
CDW - Operational Support Grant			37				19	(19)	-100.0%	37
Library Services			2,500			213	1,250	(1,037)	-83.0%	2,500
Maintenance of Proclaimed Roads			100				50	(50)	-100.0%	100
Financial Management Grant - Internal Audit										
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			3,843		459	2,693	1,922	772	40.2%	3,843
Finance Management			240				120	(120)	-100.0%	240
Development of Sport and Recreation Facilities										
Housing			11,820				5,910	(5,910)	-100.0%	11,820
Water Wiltewater										
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:		-	482	-			241	(241)	-100.0%	482
SETA			482				241	(241)	-100.0%	482
Chieta										
Total operating expenditure of Transfers and Grants:		-	61,021	-	3,781	26,316	30,511	(4,194)	-13.7%	61,021
Capital expenditure of Transfers and Grants										
National Government:		-	13,023	-	966	3,586	6,512	(2,926)	-44.9%	13,023
Municipal Infrastructure (MIG)			12,273		654	2,865	6,137	(3,271)	-53.3%	12,273
DME Electricity										
Integrated National Electrification Programme (Municipal) Grant										
Integrated National Electrification Programme (Eskom) Grant										
Municipal Systems Improvement										
Finance Management			750		311	720	375	345	92.0%	750
ACIP										
Provincial Government:		-	1,000	-			500	(500)	-100.0%	1,000
Housing										
Construction Sidewalks										
Human Settlements Development Grant										
Library Services										
Finance Management										
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000				500	(500)	-100.0%	1,000
District Municipality:		-		-						
West Coast DM - LED										
Other grant providers:		-		-						
SETA										
Cerebos										
Total capital expenditure of Transfers and Grants		-	14,023	-	966	3,586	7,012	(3,426)	-48.9%	14,023
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	75,044	-	4,747	29,902	37,522	(7,620)	-20.3%	75,044

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 - M06 December

Summary of Employee and Councillor remuneration	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4,210		328	2,368	1,754	614	35%	4,210
Pension and UIF Contributions			379		35	240	158	82	52%	379
Medical Aid Contributions			79		1	10	33	(23)	-69%	79
Motor Vehicle Allowance			706		59	404	294	110	37%	706
Cellphone Allowance			296		25	169	124	46	37%	296
Housing Allowances										
Other benefits and allowances					24	60		60	#DIV/0!	
Sub Total - Councillors			5,671		472	3,251	2,363	888	38%	5,671
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4,001		324	1,825	1,667	158	10%	4,001
Pension and UIF Contributions			788		61	345	328	17	5%	788
Medical Aid Contributions			174		10	55	72	(17)	-24%	174
Overtime										
Performance Bonus										
Motor Vehicle Allowance			599		56	310	250	60	24%	599
Cellphone Allowance										
Housing Allowances			623		22	131	260	(128)	-49%	623
Other benefits and allowances			89		9	182	37	145	389%	89
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality			6,273		483	2,849	2,614	235	9%	6,273
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			72,168		5,275	31,506	30,070	1,437	5%	72,168
Pension and UIF Contributions			12,825		937	5,645	5,344	301	6%	12,825
Medical Aid Contributions			5,147		455	2,785	2,145	640	30%	5,147
Overtime			3,448		361	2,190	1,437	753	52%	3,448
Performance Bonus										
Motor Vehicle Allowance			3,748		275	1,661	1,562	100	6%	3,748
Cellphone Allowance										
Housing Allowances			1,044		75	446	435	11	3%	1,044
Other benefits and allowances			10,758		451	7,576	4,483	3,093	69%	10,758
Payments in lieu of leave			818		105	255	341	(86)	-25%	818
Long service awards			785		25	73	327	(254)	-78%	785
Post-retirement benefit obligations			2,248				937	(937)	-100%	2,248
Sub Total - Other Municipal Staff			112,989		7,958	52,136	47,079	5,058	11%	112,989
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality			124,932		8,913	58,237	52,055	6,181	12%	124,932
TOTAL SALARY, ALLOWANCES & BENEFITS			124,932		8,913	58,237	52,055	6,181	12%	124,932
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			119,262		8,441	54,986	49,692	5,293	11%	119,262

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergvriër - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		900		0	0	900	900	100.0%	0%
August		1,380		781	781	2,280	1,499	65.7%	2%
September		3,355		1,373	2,154	5,635	3,481	61.8%	7%
October		4,484		2,883	5,038	10,119	5,081	50.2%	16%
November		5,054		3,158	8,195	15,173	6,978	46.0%	26%
December		2,880		1,904	10,099	18,053	7,954	44.1%	32%
January		1,739				19,792	-		
February		1,761				21,553	-		
March		2,824				24,377	-		
April		2,015				26,392	-		
May		2,045				28,437	-		
June		2,883				31,320	-		
Total Capital expenditure	-	31,320	-	10,099					

10.2 Supporting Table C13a

WC013 Bergrievier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	Budget Year 2017/18								
		2016/17 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		-	2,285	-	63	168	1,143	975	85.3%	2,285
Roads Infrastructure		-	100	-	-	26	50	24	48.9%	100
Roads		-	100	-	-	26	50	24	48.9%	100
Storm water Infrastructure		-	315	-	15	95	158	62	39.6%	315
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	315	-	15	95	158	62	39.6%	315
Attenuation		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	120	-	-	-	60	60	100.0%	120
PRV Stations		-	120	-	-	-	60	60	100.0%	120
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	50	-	47	47	25	(22)	-89.3%	50
Pump Station		-	50	-	47	47	25	(22)	-89.3%	50
Solid Waste Infrastructure		-	1,700	-	-	-	850	850	100.0%	1,700
Waste Processing Facilities		-	200	-	-	-	100	100	100.0%	200
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	1,500	-	-	-	750	750	100.0%	1,500
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	1,980	-	18	69	990	921	93.1%	1,980
Community Facilities		-	1,870	-	9	52	935	863	94.5%	1,870
Halls		-	-	-	-	-	-	-	-	-
Centres		-	1,000	-	-	-	500	500	100.0%	1,000
Libraries		-	200	-	9	52	100	48	48.3%	200
Cemeteries/Crematoria		-	670	-	-	-	335	335	100.0%	670
Sport and Recreation Facilities		-	110	-	9	17	55	38	69.2%	110
Indoor Facilities		-	10	-	-	8	5	(3)	-61.4%	10
Outdoor Facilities		-	100	-	9	9	50	41	82.3%	100
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	850	-	-	-	425	425	100.0%	850
Operational Buildings		-	850	-	-	-	425	425	100.0%	850
Municipal Offices		-	850	-	-	-	425	425	100.0%	850
Intangible Assets		-	1,250	-	311	832	625	(207)	-33.1%	1,250
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	1,250	-	311	832	625	(207)	-33.1%	1,250
Computer Software and Applications		-	1,250	-	311	832	625	(207)	-33.1%	1,250
Computer Equipment		-	25	-	-	2	13	11	87.4%	25
Computer Equipment		-	25	-	-	2	13	11	87.4%	25
Furniture and Office Equipment		-	869	-	1	70	435	365	83.9%	869
Furniture and Office Equipment		-	869	-	1	70	435	365	83.9%	869
Machinery and Equipment		-	220	-	159	159	110	(49)	-44.2%	220
Machinery and Equipment		-	220	-	159	159	110	(49)	-44.2%	220
Transport Assets		-	505	-	406	433	253	(181)	-71.6%	505
Transport Assets		-	505	-	406	433	253	(181)	-71.6%	505
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	7,984	-	957	1,732	3,992	2,260	56.6%	7,984

10.3 Supporting Table C13b

WC013 Bergrevier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06

Description	Ref	Budget Year 2017/18								
		2016/17 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		-	1,610	-	41	516	805	289	35.9%	1,610
Roads Infrastructure		-	50	-	41	41	25	(16)	-64.5%	50
Electrical Infrastructure		-	60	-	-	-	30	30	100.0%	60
<i>LV Networks</i>		-	60	-	-	-	30	30	100.0%	60
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	865	-	-	321	433	112	25.9%	865
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	50	-	-	-	25	25	100.0%	50
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		-	200	-	-	-	100	100	100.0%	200
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	75	-	-	22	38	15	40.8%	75
<i>Distribution</i>		-	300	-	-	96	150	54	35.8%	300
<i>Distribution Points</i>		-	240	-	-	202	120	(82)	-68.4%	240
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	635	-	-	155	318	163	51.3%	635
<i>Pump Station</i>		-	560	-	-	142	280	138	49.3%	560
<i>Reticulation</i>		-	50	-	-	-	25	25	100.0%	50
<i>Waste Water Treatment Works</i>		-	25	-	-	13	13	(0)	-0.6%	25
Community Assets		-	497	-	15	193	248	56	22.4%	497
Community Facilities		-	285	-	15	61	142	81	57.3%	285
<i>Libraries</i>		-	285	-	15	61	142	81	57.3%	285
Sport and Recreation Facilities		-	212	-	-	132	106	(26)	-24.5%	212
<i>Indoor Facilities</i>		-	100	-	-	102	50	(52)	-104.0%	100
<i>Outdoor Facilities</i>		-	112	-	-	30	56	26	46.6%	112
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	50	-	-	13	25	12	49.3%	50
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	50	-	-	13	25	12	49.3%	50
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	50	-	-	13	25	12	49.3%	50
Other assets		-	30	-	-	26	15	(11)	-74.2%	30
Operational Buildings		-	30	-	-	26	15	(11)	-74.2%	30
<i>Municipal Offices</i>		-	30	-	-	26	15	(11)	-74.2%	30
Computer Equipment		-	200	-	-	3	100	97	96.6%	200
Computer Equipment		-	200	-	-	3	100	97	96.6%	200
Furniture and Office Equipment		-	434	-	19	92	217	125	57.5%	434
Furniture and Office Equipment		-	434	-	19	92	217	125	57.5%	434
Machinery and Equipment		-	307	-	-	67	154	86	56.0%	307
Machinery and Equipment		-	307	-	-	67	154	86	56.0%	307
Transport Assets		-	1,660	-	-	-	830	830	100.0%	1,660
Transport Assets		-	1,660	-	-	-	830	830	100.0%	1,660
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	4,788	-	75	911	2,394	1,483	62.0%	4,788

10.4 Supporting Table C13e

WC013 Bergrevier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	2,805	-	70	1,569	1,403	(167)	-11.9%	2,805
Roads Infrastructure		-	850	-	70	398	425	27	6.4%	850
Roads		-	850	-	70	398	425	27	6.4%	850
Storm water Infrastructure		-	35	-	-	23	18	(5)	-29.6%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	35	-	-	23	18	(5)	-29.6%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,220	-	-	1,073	610	(463)	-76.0%	1,220
MV Networks		-	600	-	-	1,073	300	(773)	-257.8%	600
LV Networks		-	620	-	-	-	310	310	100.0%	620
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	300	-	-	76	150	74	49.5%	300
Distribution		-	300	-	-	76	150	74	49.5%	300
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	400	-	-	-	200	200	100.0%	400
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	400	-	-	-	200	200	100.0%	400
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	13,993	-	645	5,614	6,997	1,383	19.8%	13,993
Community Facilities		-	13,583	-	645	5,289	6,792	1,503	22.1%	13,583
Testing Stations		-	1,500	-	-	94	750	656	87.4%	1,500
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	12,073	-	645	5,185	6,037	852	14.1%	12,073
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	10	-	-	10	5	(5)	-94.2%	10
Sport and Recreation Facilities		-	410	-	-	325	205	(120)	-58.6%	410
Indoor Facilities		-	410	-	-	325	205	(120)	-58.6%	410
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	1,650	-	156	273	825	552	66.9%	1,650
Furniture and Office Equipment		-	1,650	-	156	273	825	552	66.9%	1,650
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	100	-	-	-	50	50	100.0%	100
Transport Assets		-	100	-	-	-	50	50	100.0%	100
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	-	18,548	-	871	7,456	9,274	1,818	19.6%	18,548

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 December 2017 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

15 January 2018