

# Bergrivier Municipality

## In - Year Report of Municipalities

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



## Monthly Budget Statement July 2018

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

The monthly budget statement for July 2018 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

### **1.1.2 Financial problems or risks facing the municipality**

No problems or risks are facing the municipality currently. The municipality shows a positive cash flow.

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That Council notes the monthly budget statement and supporting documentation for July 2018.

## **Section 3 – Executive Summary**

### **3.1 Introduction**

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

### **3.2 Material variances from SDBIP**

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

### **3.3 Remedial or corrective steps**

No action required.

### 3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergrevier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

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><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	10.7%	0.0%	0.0%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	15.2%	0.0%	0.0%	15.2%
<b><u>Safetv of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	26.3%	0.0%	22.8%	26.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	165.0%	0.0%	313.9%	165.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	0.0%	353.4%	0.0%	542.4%	353.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	178.1%	0.0%	313.7%	178.1%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	25.2%	0.0%	151.2%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	38.0%	0.0%	16.2%	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		0.0%	10.9%	0.0%	0.0%	6.2%
<b><u>IDP regulation financial viability indicators</u></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	(Av ailable cash + Investments)/monthly fixed operational expenditure			8.08	#DIV/0!	119.25	6.77



## 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) - M01 July

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>										
<i>Governance and administration</i>		-	111,400	-	34,913	34,913	9,283	25,630	276%	111,400
Executive and council		-	31,027	-	17,246	17,246	2,586	14,660	567%	31,027
Finance and administration		-	80,373	-	17,667	17,667	6,698	10,970	164%	80,373
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	19,663	-	428	428	1,639	(1,211)	-74%	14,813
Community and social services		-	7,765	-	44	44	647	(603)	-93%	7,765
Sport and recreation		-	4,849	-	384	384	404	(20)	-5%	-
Public safety		-	6	-	-	-	0	(0)	-100%	6
Housing		-	7,042	-	-	-	587	(587)	-100%	7,042
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	37,552	-	298	298	3,129	(2,832)	-90%	37,552
Planning and development		-	22,205	-	107	107	1,850	(1,744)	-94%	22,205
Road transport		-	15,348	-	191	191	1,279	(1,088)	-85%	15,348
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	181,546	-	20,075	20,075	15,129	4,946	33%	181,546
Energy sources		-	116,660	-	9,002	9,002	9,722	(720)	-7%	116,660
Water management		-	23,761	-	1,868	1,868	1,980	(112)	-6%	23,761
Waste water management		-	15,639	-	7,275	7,275	1,303	5,972	458%	15,639
Waste management		-	25,486	-	1,929	1,929	2,124	(195)	-9%	25,486
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	350,161	-	55,714	55,714	29,180	26,534	91%	345,312
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	85,832	-	4,293	4,293	7,153	(2,860)	-40%	85,832
Executive and council		-	18,935	-	995	995	1,578	(583)	-37%	18,935
Finance and administration		-	65,663	-	3,215	3,215	5,472	(2,257)	-41%	65,663
Internal audit		-	1,234	-	82	82	103	(20)	-20%	1,234
<i>Community and public safety</i>		-	37,609	-	1,480	1,404	3,134	(1,730)	-55%	37,609
Community and social services		-	8,992	-	461	461	749	(289)	-39%	8,992
Sport and recreation		-	18,870	-	859	859	1,573	(714)	-45%	18,870
Public safety		-	1,349	-	84	84	112	(28)	-25%	1,349
Housing		-	8,398	-	76	-	700	(700)	-100%	8,398
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	58,924	-	2,902	-	4,910	(4,910)	-100%	58,924
Planning and development		-	12,617	-	619	-	1,051	(1,051)	-100%	12,617
Road transport		-	46,307	-	2,283	-	3,859	(3,859)	-100%	46,307
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	153,480	-	2,720	-	12,790	(12,790)	-100%	153,480
Energy sources		-	95,778	-	818	-	7,982	(7,982)	-100%	95,778
Water management		-	20,731	-	589	-	1,728	(1,728)	-100%	20,731
Waste water management		-	13,140	-	286	-	1,095	(1,095)	-100%	13,140
Waste management		-	23,831	-	1,027	-	1,986	(1,986)	-100%	23,831
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	335,845	-	11,396	5,697	27,987	(22,290)	-80%	335,845
<b>Surplus/ (Deficit) for the year</b>		-	14,316	-	44,318	50,017	1,193	48,824	4093%	9,467

### 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) - M01 July

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>										
Vote 1 - Municipal Manager	1	-	31,447	-	17,246	17,246	2,621	14,625	558.1%	31,447
Vote 2 - Finance		-	79,119	-	17,623	17,623	6,593	11,030	167.3%	79,119
Vote 3 - Corporate Services		-	1,701	-	11	11	142	(131)	-92.3%	1,701
Vote 4 - Technical Services		-	204,538	-	20,215	20,215	17,045	3,170	18.6%	204,538
Vote 5 - Community Services		-	33,356	-	619	619	2,780	(2,160)	-77.7%	33,356
<b>Total Revenue by Vote</b>	<b>2</b>	<b>-</b>	<b>350,161</b>	<b>-</b>	<b>55,714</b>	<b>55,714</b>	<b>29,180</b>	<b>26,534</b>	<b>90.9%</b>	<b>350,161</b>
<b>Expenditure by Vote</b>										
Vote 1 - Municipal Manager	1	-	24,745	-	1,313	1,313	2,062	(749)	-36.3%	24,745
Vote 2 - Finance		-	28,858	-	1,801	1,801	2,405	(604)	-25.1%	28,858
Vote 3 - Corporate Services		-	30,079	-	1,350	1,350	2,507	(1,157)	-46.1%	30,079
Vote 4 - Technical Services		-	192,932	-	4,675	4,675	16,078	(11,402)	-70.9%	192,932
Vote 5 - Community Services		-	59,231	-	2,256	2,256	4,936	(2,680)	-54.3%	59,231
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>-</b>	<b>335,845</b>	<b>-</b>	<b>11,396</b>	<b>11,396</b>	<b>27,987</b>	<b>(16,592)</b>	<b>-59.3%</b>	<b>335,845</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>-</b>	<b>14,316</b>	<b>-</b>	<b>44,318</b>	<b>44,318</b>	<b>1,193</b>	<b>43,125</b>	<b>3614.8%</b>	<b>14,316</b>

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2017/18	Budget Year 2018/19								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates			67,182			16,665	16,665	5,598	11,066	198%	67,182
Service charges - electricity revenue			112,164			8,999	8,999	9,347	(348)	-4%	112,164
Service charges - water revenue			21,866			1,868	1,868	1,822	46	3%	21,866
Service charges - sanitation revenue			12,906			508	508	1,076	(568)	-53%	12,906
Service charges - refuse revenue			21,263			1,962	1,962	1,772	190	11%	21,263
Service charges - other			-			-	-	-	-	-	-
Rental of facilities and equipment			908			51	51	76	(24)	-32%	908
Interest earned - external investments			5,119			124	124	427	(303)	-71%	5,119
Interest earned - outstanding debtors			4,285			706	706	357	349	98%	4,285
Dividends received			-			-	-	-	-	-	-
Fines, penalties and forfeits			9,691			6	6	808	(801)	-99%	9,691
Licences and permits			11			0	0	1	(1)	-80%	11
Agency services			4,210			189	189	351	(162)	-46%	4,210
Transfers and subsidies			61,748			17,363	17,363	5,146	12,218	237%	61,748
Other revenue			7,373			505	505	614	(109)	-18%	7,373
Gains on disposal of PPE			-			-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>-</b>			<b>48,946</b>	<b>48,946</b>	<b>27,394</b>	<b>21,553</b>	<b>79%</b>	<b>328,727</b>
<b>Expenditure By Type</b>											
Employee related costs			125,027			7,928	7,928	10,419	(2,491)	-24%	125,027
Remuneration of councillors			6,378			436	436	531	(96)	-18%	6,378
Debt impairment			14,142			-	-	1,179	(1,179)	-100%	14,142
Depreciation & asset impairment			21,891			-	-	1,824	(1,824)	-100%	21,891
Finance charges			14,014			2	2	1,168	(1,165)	-100%	14,014
Bulk purchases			79,480			-	-	6,623	(6,623)	-100%	79,480
Other materials			11,415			734	734	951	(218)	-23%	11,415
Contracted services			24,447			1,010	1,010	2,037	(1,027)	-50%	24,447
Transfers and subsidies			5,281			221	221	440	(220)	-50%	5,281
Other expenditure			33,771			1,066	1,066	2,814	(1,748)	-62%	33,771
Loss on disposal of PPE			-			-	-	-	-	-	-
<b>Total Expenditure</b>			<b>-</b>			<b>11,396</b>	<b>11,396</b>	<b>27,987</b>	<b>(16,592)</b>	<b>-59%</b>	<b>335,845</b>
<b>Surplus/(Deficit)</b>											
Transfers and subsidies - capital (inter-fund allocations)			-			37,551	37,551	(593)	38,144	(0)	(7,119)
(National / Provincial and District)			21,435			6,767	6,767	-	6,767	#DIV/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>-</b>			<b>44,318</b>	<b>44,318</b>	<b>(593)</b>			<b>14,316</b>
Taxation			-			-	-	-	-	-	-
<b>Surplus/(Deficit) DETER taxation</b>			<b>-</b>			<b>44,318</b>	<b>44,318</b>	<b>(593)</b>			<b>14,316</b>
Attributable to minorities			-			-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>			<b>-</b>			<b>44,318</b>	<b>44,318</b>	<b>(593)</b>			<b>14,316</b>
Share of surplus/ (deficit) of associate			-			-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>			<b>-</b>			<b>44,318</b>	<b>44,318</b>	<b>(593)</b>			<b>14,316</b>



## 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) - M01 July

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	-	-	-	83	(83)	-100%	1,000
Vote 4 - Technical Services		-	7,983	-	-	-	665	(665)	-100%	7,983
Vote 5 - Community Services		-	908	-	-	-	76	(76)	-100%	908
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>9,891</b>	-	-	-	<b>824</b>	<b>(824)</b>	<b>-100%</b>	<b>9,891</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	93	-	-	-	8	(8)	-100%	93
Vote 2 - Finance		-	844	-	-	-	70	(70)	-100%	844
Vote 3 - Corporate Services		-	1,138	-	-	-	95	(95)	-100%	1,138
Vote 4 - Technical Services		-	26,397	-	-	-	2,200	(2,200)	-100%	26,397
Vote 5 - Community Services		-	7,301	-	-	-	608	(608)	-100%	7,301
<b>Total Capital single-year expenditure</b>	4	-	<b>35,773</b>	-	-	-	<b>2,981</b>	<b>(2,981)</b>	<b>-100%</b>	<b>35,773</b>
<b>Total Capital Expenditure</b>		-	<b>45,664</b>	-	-	-	<b>3,805</b>	<b>(3,805)</b>	<b>-100%</b>	<b>45,664</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>4,455</b>	-	-	-	<b>371</b>	<b>(371)</b>	<b>-100%</b>	<b>4,455</b>
Executive and council		-	56	-	-	-	5	(5)	-100%	56
Finance and administration		-	4,399	-	-	-	367	(367)	-100%	4,399
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>7,566</b>	-	-	-	<b>631</b>	<b>(631)</b>	<b>-100%</b>	<b>7,566</b>
Community and social services		-	985	-	-	-	82	(82)	-100%	985
Sport and recreation		-	6,365	-	-	-	530	(530)	-100%	6,365
Public safety		-	208	-	-	-	17	(17)	-100%	208
Housing		-	8	-	-	-	1	(1)	-100%	8
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>7,906</b>	-	-	-	<b>659</b>	<b>(659)</b>	<b>-100%</b>	<b>7,906</b>
Planning and development		-	1,045	-	-	-	87	(87)	-100%	1,045
Road transport		-	6,861	-	-	-	572	(572)	-100%	6,861
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>25,737</b>	-	-	-	<b>2,145</b>	<b>(2,145)</b>	<b>-100%</b>	<b>25,737</b>
Energy sources		-	5,267	-	-	-	439	(439)	-100%	5,267
Water management		-	6,305	-	-	-	525	(525)	-100%	6,305
Waste water management		-	13,063	-	-	-	1,089	(1,089)	-100%	13,063
Waste management		-	1,102	-	-	-	92	(92)	-100%	1,102
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>45,664</b>	-	-	-	<b>3,805</b>	<b>(3,805)</b>	<b>-100%</b>	<b>45,664</b>
<b>Funded by:</b>										
National Government		-	19,163	-	-	-	1,597	(1,597)	-100%	19,163
Provincial Government		-	2,272	-	-	-	189	(189)	-100%	2,272
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>21,435</b>	-	-	-	<b>1,786</b>	<b>(1,786)</b>	<b>-100%</b>	<b>21,435</b>
<b>Public contributions &amp; donations</b>	5	-	10	-	-	-	1	(1)	-100%	10
<b>Borrowing</b>	6	-	6,950	-	-	-	579	(579)	-100%	6,950
<b>Internally generated funds</b>		-	17,269	-	-	-	1,439	(1,439)	-100%	17,269
<b>Total Capital Funding</b>		-	<b>45,664</b>	-	-	-	<b>3,805</b>	<b>(3,805)</b>	<b>-100%</b>	<b>45,664</b>

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

### WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2017/18	Budget Year 2018/19				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			78,218		103,618	78,218	
Call investment deposits			6,022			6,022	
Consumer debtors			72,417		19,418	72,417	
Other debtors			7,790		52,872	7,790	
Current portion of long-term receivables					115		
Inventory			2,704		3,140	2,704	
<b>Total current assets</b>			-	167,150	-	179,163	167,150
<b>Non current assets</b>							
Long-term receivables			2,536		1,597	2,536	
Investments							
Investment property			13,110		12,908	13,110	
Investments in Associate							
Property, plant and equipment			374,851		366,474	374,851	
Agricultural							
Biological assets							
Intangible assets			4,576		7,164	4,576	
Other non-current assets			454		454	454	
<b>Total non current assets</b>			-	395,527	-	388,596	395,527
<b>TOTAL ASSETS</b>			-	562,677	-	567,759	562,677
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft							
Borrowing			4,350			4,350	
Consumer deposits			3,332		2,498	3,332	
Trade and other payables			30,666		27,969	30,666	
Provisions			8,948		2,568	8,948	
<b>Total current liabilities</b>			-	47,295	-	33,035	47,295
<b>Non current liabilities</b>							
Borrowing			54,825		56,363	54,825	
Provisions			118,511		108,103	118,511	
<b>Total non current liabilities</b>			-	173,335	-	164,466	173,335
<b>TOTAL LIABILITIES</b>			-	220,631	-	197,501	220,631
<b>NET ASSETS</b>	2		-	342,046	-	370,259	342,046
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			308,827		352,303	308,827	
Reserves			33,218		17,955	33,218	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	342,046	-	370,259	342,046

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

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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		4,108	4,108	5,403	(1,294)	-24%	64,831	
Service charges			162,311		11,232	11,232	13,526	(2,294)	-17%	162,311	
Other revenue			14,224		4,087	4,087	1,185	2,902	245%	14,224	
Government - operating			61,748		17,281,100	17,281	5,146	12,135	236%	61,748	
Government - capital			21,435		7,764	7,764	1,786	5,978	335%	21,435	
Interest			9,254		425	425	771	(346)	-45%	9,254	
Dividends			-		-	-	-	-		-	
<b>Payments</b>											
Suppliers and employees			(279,622)		(12,267)	(12,267)	(23,302)	(11,034)	47%	(279,622)	
Finance charges			(6,596)		-	-	(550)	(550)	100%	(6,596)	
Transfers and Grants			(5,281)		-	-	(440)	(440)	100%	(5,281)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	42,303	-	32,631	32,631	3,525	(29,106)	-826%	42,303
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			-		-	-	-	-		-	
Decrease (Increase) in non-current debtors			-		-	-	-	-		-	
Decrease (increase) other non-current receivables			-		-	-	-	-		-	
Decrease (increase) in non-current investments			-		-	-	-	-		-	
<b>Payments</b>											
Capital assets			(45,664)		-	-	(3,805)	(3,805)	100%	(45,664)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(45,664)	-	-	-	(3,805)	(3,805)	100%	(45,664)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-		-	-	-	-		-	
Borrowing long term/refinancing			6,950		-	-	579	(579)	-100%	6,950	
Increase (decrease) in consumer deposits			134		-	-	11	(11)	-100%	134	
<b>Payments</b>											
Repayment of borrowing			(4,127)		-	-	(344)	(344)	100%	(4,127)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	2,957	-	-	-	246	246	100%	2,957
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	(403)	-	32,631	32,631	(34)		(403)	
Cash/cash equivalents at beginning:			84,643	70,987		70,987	70,987			70,987	
Cash/cash equivalents at month/year end:			-	84,240	70,987		103,618	70,953		70,583	

# PART 2 – SUPPORTING DOCUMENTATION

## Section 5 – Debtors' analysis

### 5.1 Supporting Table C3

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

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	2,329	744	383	360	293	6,213			10,322	6,866		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,247	1,037	534	502	408	8,664			14,393	9,574		
Receivables from Non-ex change Transactions - Property Rates	1400	7,602	2,429	1,250	1,174	956	20,281			33,692	22,411		
Receivables from Ex change Transactions - Waste Water Management	1500	2,422	774	398	374	304	6,460			10,732	7,139		
Receivables from Ex change Transactions - Waste Management	1600	3,817	1,219	628	590	480	10,182			16,915	11,251		
Receivables from Ex change Transactions - Property Rental Debtors	1700	6	2	1	1	1	16			27	18		
Interest on Arrear Debtor Accounts	1810	1,575	503	259	243	198	4,201			6,979	4,642		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	4,735	1,513	779	732	595	12,634			20,988	13,960		
<b>Total By Income Source</b>	<b>2000</b>	<b>25,732</b>	<b>8,220</b>	<b>4,233</b>	<b>3,975</b>	<b>3,235</b>	<b>68,651</b>	<b>-</b>	<b>-</b>	<b>114,047</b>	<b>75,861</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200									-	-		
Commercial	2300									-	-		
Households	2400	25,732	8,220	4,233	3,975	3,235	68,651			114,047	75,861		
Other	2500									-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>25,732</b>	<b>8,220</b>	<b>4,233</b>	<b>3,975</b>	<b>3,235</b>	<b>68,651</b>	<b>-</b>	<b>-</b>	<b>114,047</b>	<b>75,861</b>	<b>-</b>	<b>-</b>

# Section 6 – Creditors' analysis

## 6.1 Supporting Table C4

WC013 Bergvriër - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2018/19									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	Total		
<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	631									631	
<b>Total By Customer Type</b>	<b>1000</b>	<b>631</b>	-	-	-	-	-	-	-	-	<b>631</b>	-

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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
<b>R thousands</b>									
<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>				-		-	-	-

# 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 - M01 July

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>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	47,292	-	17,246	17,246	3,941	13,305	337.6%	47,292
Local Government Equitable Share			41,390	-	17,246	17,246	3,449	13,797	400.0%	41,390
Finance Management			898	-	-	-	75	(75)	-	898
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	-	33	(33)	-	391
EPWP Incentive	3		1,413	-	-	-	118	(118)	-100.0%	1,413
Municipal Infrastructure (MIG)			3,200	-	-	-	267	(267)	-100.0%	3,200
ACIP			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	14,423	-	-	-	1,202	(1,202)	-100.0%	14,423
CDW - Operational Support Grant			-	-	-	-	-	-	-	-
Library Services			6,635	-	-	-	553	(553)	-	6,635
Maintenance of Proclaimed Roads			98	-	-	-	8	(8)	-100.0%	98
Financial Management Grant - Internal Audit	4		-	-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			-	-	-	-	-	-	-	-
Financial Management Support Grant			690	-	-	-	58	(58)	-	690
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Housing			7,000	-	-	-	583	(583)	-	7,000
Western Cape Financial Management Support Grant			-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant			-	-	-	-	-	-	-	-
Financial Management Grant - Internal Audit			-	-	-	-	-	-	-	-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>West Coast DM - LED</i>			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	33	-	-	-	3	(3)	-100.0%	33
<i>Go Flow</i>			33	-	-	-	3	(3)	-100.0%	33
<i>Heis op den Berg</i>			-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	61,748	-	17,246	17,246	5,146	12,100	235.2%	61,748
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	19,815	-	6,764	6,764	1,651	5,113	309.6%	19,815
Municipal Infrastructure (MIG)			16,554	-	6,764	6,764	1,380	5,385	390.3%	16,554
DME Electricity			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	-	-	-	217	(217)	-	2,609
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-	-	-
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Finance Management			652	-	-	-	54	(54)	-100.0%	652
ACIP			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	1,620	-	1,000	1,000	135	865	640.7%	1,620
Housing			-	-	-	-	-	-	-	-
Construction Sidewalks			-	-	-	-	-	-	-	-
Human Settlements Development Grant			-	-	-	-	-	-	-	-
Library Services			620	-	-	-	52	(52)	-	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-	-	-
Regional Socio - Economic Project/Violence Prevention			1,000	-	1,000	1,000	83	917	-	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	-	7,764	7,764	1,786	5,978	334.7%	21,435
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	83,183	-	25,010	25,010	6,932	18,078	260.8%	83,183

## 8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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	-	3,549	3,449	3,941	(492)	-12.5%	47,292
Local Government Equitable Share			41,390	-	3,449	3,449	3,449	-		41,390
Finance Management			898	-	30	-	75	(75)	-100.0%	898
Municipal Systems Improvement			-	-	-	-	-	-		-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	-	33	(33)	-100.0%	391
EPWP Incentive			1,413	-	12	-	118	(118)	-100.0%	1,413
Municipal Infrastructure (MIG)			3,200	-	58	-	267	(267)		3,200
ACIP			-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	14,423	-	369	-	1,202	(1,202)	-100.0%	14,423
CDW - Operational Support Grant			-	-	-	-	-	-		-
Library Services			6,635	-	369	-	553	(553)	-100.0%	6,635
Maintenance of Proclaimed Roads			98	-	-	-	8	(8)	-100.0%	98
Financial Management Grant - Internal Audit			-	-	-	-	-	-		-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			-	-	-	-	-	-		-
Financial Management Support Grant			690	-	-	-	58	(58)	-100.0%	690
Development of Sport and Recreation Facilities			-	-	-	-	-	-		-
Housing			7,000	-	-	-	583	(583)	-100.0%	7,000
Western Cape Financial Management Support Grant			-	-	-	-	-	-		-
Municipal Infrastructure Support Grant			-	-	-	-	-	-		-
Financial Management Grant - Internal Audit			-	-	-	-	-	-		-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
West Coast DM - LED			-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	33	-	-	-	3	(3)	-100.0%	33
Go Flow			33	-	-	-	3	(3)	-100.0%	33
Heis op den Berg			-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		-	61,748	-	3,917	3,449	5,146	(1,697)	-33.0%	61,748
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	19,815	-	-	-	1,651	(1,651)	-100.0%	19,815
Municipal Infrastructure (MIG)			16,554	-	-	-	1,380	(1,380)	-100.0%	16,554
DME Electricity			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	-	-	-	217	(217)	-100.0%	2,609
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-		-
Municipal Systems Improvement			-	-	-	-	-	-		-
Finance Management			652	-	-	-	54	(54)	-100.0%	652
ACIP			-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	1,620	-	-	-	135	(135)	-100.0%	1,620
Housing			-	-	-	-	-	-		-
Construction Sidewalks			-	-	-	-	-	-		-
Human Settlements Development Grant			-	-	-	-	-	-		-
Library Services			620	-	-	-	52	(52)	-100.0%	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-		-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000	-	-	-	83	(83)	-100.0%	1,000
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
West Coast DM - LED			-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
SETA			-	-	-	-	-	-		-
Cerebos			-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	21,435	-	-	-	1,786	(1,786)	-100.0%	21,435
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	83,183	-	3,917	3,449	6,932	(3,483)	-50.2%	83,183

# Section 9 – Expenditure on councillor and board members allowances and employee Benefits

## 9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4,636	-	327	327	386	(60)	-15%	4,636
Pension and UIF Contributions			441	-	31	31	37	(6)	-17%	441
Medical Aid Contributions			17	-	-	-	1	(1)	-100%	17
Motor Vehicle Allowance			706	-	48	48	59	(11)	-18%	706
Cellphone Allowance			577	-	-	-	48	(48)	-100%	577
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	50	50	-	50	#DIV/0!	-
<b>Sub Total - Councillors</b>			6,378	-	455	455	531	(76)	-14%	6,378
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			4,534	-	324	324	378	(54)	-14%	4,534
Pension and UIF Contributions			782	-	61	61	65	(4)	-6%	782
Medical Aid Contributions			98	-	8	8	8	(1)	-7%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			716	-	56	56	60	(4)	-6%	716
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			316	-	25	25	26	(2)	-6%	316
Other benefits and allowances			274	-	16	16	23	(7)	-31%	274
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			6,721	-	489	489	560	(71)	-13%	6,721
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			82,524	-	5,142	5,142	6,877	(1,735)	-25%	82,524
Pension and UIF Contributions			13,733	-	919	919	1,144	(225)	-20%	13,733
Medical Aid Contributions			3,901	-	485	485	325	160	49%	3,901
Overtime			3,730	-	375	375	311	64	21%	3,730
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,755	-	269	269	313	(44)	-14%	3,755
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			1,404	-	29	29	117	(88)	-75%	1,404
Other benefits and allowances			5,309	-	526	526	442	84	19%	5,309
Payments in lieu of leave			875	-	128	128	73	55	75%	875
Long service awards			1,020	-	20	20	85	(65)	-76%	1,020
Post-retirement benefit obligations			2,055	-	-	-	171	(171)	-100%	2,055
<b>Sub Total - Other Municipal Staff</b>			118,306	-	7,893	7,893	9,859	(1,965)	-20%	118,306
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>			131,404	-	8,838	8,838	10,950	(2,112)	-19%	131,404
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			131,404	-	8,838	8,838	10,950	(2,112)	-19%	131,404
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			125,027	-	8,383	8,383	10,419	(2,036)	-20%	125,027



# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		-		-		-	-		
August		-				-	-		
September		3,805				3,805	-		
October		3,805				7,611	-		
November		3,805				11,416	-		
December		3,805				15,221	-		
January		3,805				19,027	-		
February		5,708				24,735	-		
March		5,708				30,443	-		
April		5,708				36,151	-		
May		5,708				41,859	-		
June		3,805				45,664	-		
<b>Total Capital expenditure</b>		-	45,664	-	-				

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	2,090	-	-	-	174	174	100.0%	2,090
Roads Infrastructure		-	500	-	-	-	42	42	100.0%	500
Roads		-	500	-	-	-	42	42	100.0%	500
Storm water Infrastructure		-	290	-	-	-	24	24	100.0%	290
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	290	-	-	-	24	24	100.0%	290
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	440	-	-	-	37	37	100.0%	440
MV Substations		-	410	-	-	-	34	34	100.0%	410
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	30	-	-	-	3	3	100.0%	30
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	400	-	-	-	33	33	100.0%	400
Bulk Mains		-	260	-	-	-	22	22	100.0%	260
PRV Stations		-	140	-	-	-	12	12	100.0%	140
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	110	-	-	-	9	9	100.0%	110
Pump Station		-	60	-	-	-	5	5	100.0%	60
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	50	-	-	-	4	4	100.0%	50
Solid Waste Infrastructure		-	350	-	-	-	29	29	100.0%	350
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	250	-	-	-	21	21	100.0%	250
Waste Processing Facilities		-	100	-	-	-	8	8	100.0%	100
<b>Community Assets</b>		-	1,764	-	-	-	147	147	100.0%	1,764
Community Facilities		-	1,514	-	-	-	126	126	100.0%	1,514
Halls		-	40	-	-	-	3	3	100.0%	40
Centres		-	1,000	-	-	-	83	83	100.0%	1,000
Cemeteries/Crematoria		-	200	-	-	-	17	17	100.0%	200
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	24	-	-	-	2	2	100.0%	24
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	250	-	-	-	21	21	100.0%	250
Sport and Recreation Facilities		-	250	-	-	-	21	21	100.0%	250
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	250	-	-	-	21	21	100.0%	250
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	2,125	-	-	-	177	177	100.0%	2,125
Operational Buildings		-	2,125	-	-	-	177	177	100.0%	2,125
Municipal Offices		-	2,125	-	-	-	177	177	100.0%	2,125
<b>Intangible Assets</b>		-	652	-	-	-	54	54	100.0%	652
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	652	-	-	-	54	54	100.0%	652
Computer Software and Applications		-	652	-	-	-	54	54	100.0%	652
<b>Computer Equipment</b>		-	750	-	-	-	63	63	100.0%	750
Computer Equipment		-	750	-	-	-	63	63	100.0%	750
<b>Furniture and Office Equipment</b>		-	93	-	-	-	8	8	100.0%	93
Furniture and Office Equipment		-	93	-	-	-	8	8	100.0%	93
<b>Machinery and Equipment</b>		-	346	-	-	-	29	29	100.0%	346
Machinery and Equipment		-	346	-	-	-	29	29	100.0%	346
<b>Transport Assets</b>		-	3,310	-	-	-	276	276	100.0%	3,310
Transport Assets		-	3,310	-	-	-	276	276	100.0%	3,310

## 10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	9,514	-	-	-	793	793	100.0%	9,514
Roads Infrastructure		-	50	-	-	-	4	4	100.0%	50
Roads		-	50	-	-	-	4	4	100.0%	50
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,949	-	-	-	246	246	100.0%	2,949
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	30	-	-	-	3	3	100.0%	30
MV Networks		-	50	-	-	-	4	4	100.0%	50
LV Networks		-	2,869	-	-	-	239	239	100.0%	2,869
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	5,705	-	-	-	475	475	100.0%	5,705
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	50	-	-	-	4	4	100.0%	50
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	345	-	-	-	29	29	100.0%	345
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	5,010	-	-	-	418	418	100.0%	5,010
Distribution Points		-	300	-	-	-	25	25	100.0%	300
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	810	-	-	-	68	68	100.0%	810
Pump Station		-	720	-	-	-	60	60	100.0%	720
Reticulation		-	60	-	-	-	5	5	100.0%	60
Waste Water Treatment Works		-	30	-	-	-	3	3	100.0%	30
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	285	-	-	-	24	24	100.0%	285
Community Facilities		-	92	-	-	-	8	8	100.0%	92
Cemeteries/Crematoria		-	80	-	-	-	7	7	100.0%	80
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	12	-	-	-	1	1	100.0%	12
Sport and Recreation Facilities		-	193	-	-	-	16	16	100.0%	193
Indoor Facilities		-	100	-	-	-	8	8	100.0%	100
Outdoor Facilities		-	93	-	-	-	8	8	100.0%	93
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	50	-	-	-	4	4	100.0%	50
Operational Buildings		-	50	-	-	-	4	4	100.0%	50
Municipal Offices		-	50	-	-	-	4	4	100.0%	50
<b>Computer Equipment</b>		-	360	-	-	-	30	30	100.0%	360
Computer Equipment		-	360	-	-	-	30	30	100.0%	360
<b>Furniture and Office Equipment</b>		-	220	-	-	-	18	18	100.0%	220
Furniture and Office Equipment		-	220	-	-	-	18	18	100.0%	220
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	550	-	-	-	46	46	100.0%	550
Transport Assets		-	550	-	-	-	46	46	100.0%	550
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	10,979	-	-	-	915	915	100.0%	10,979

## 10.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	4,000	-	225	225	333	108	32.4%	4,000
Roads Infrastructure		-	548	-	38	38	46	7	15.9%	548
Roads		-	548	-	38	38	46	7	15.9%	548
Storm water Infrastructure		-	531	-	49	49	44	(5)	-11.2%	531
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	531	-	49	49	44	(5)	-11.2%	531
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,004	-	116	116	167	51	30.4%	2,004
LV Networks		-	2,004	-	116	116	167	51	30.4%	2,004
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	587	-	14	14	49	35	71.4%	587
Distribution		-	587	-	14	14	49	35	71.4%	587
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	300	-	8	8	25	17	69.6%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	300	-	8	8	25	17	69.6%	300
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	30	-	-	-	3	3	100.0%	30
Landfill Sites		-	30	-	-	-	3	3	100.0%	30
<b>Community Assets</b>		-	12,048	-	-	-	1,004	1,004	100.0%	12,048
Community Facilities		-	9,679	-	-	-	807	807	100.0%	9,679
Cemeteries/Crematoria		-	568	-	-	-	47	47	100.0%	568
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	9,110	-	-	-	759	759	100.0%	9,110
Sport and Recreation Facilities		-	2,369	-	-	-	197	197	100.0%	2,369
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,369	-	-	-	197	197	100.0%	2,369
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	4,283	-	-	-	357	357	100.0%	4,283
Operational Buildings		-	4,267	-	-	-	356	356	100.0%	4,267
Municipal Offices		-	4,267	-	-	-	356	356	100.0%	4,267
Housing		-	16	-	-	-	1	1	100.0%	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	16	-	-	-	1	1	100.0%	16
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	624	-	-	-	52	52	100.0%	624
Computer Equipment		-	624	-	-	-	52	52	100.0%	624
<b>Furniture and Office Equipment</b>		-	38	-	-	-	3	3	100.0%	38
Furniture and Office Equipment		-	38	-	-	-	3	3	100.0%	38
<b>Machinery and Equipment</b>		-	826	-	-	-	69	69	100.0%	826
Machinery and Equipment		-	826	-	-	-	69	69	100.0%	826
<b>Transport Assets</b>		-	2,522	-	-	-	210	210	100.0%	2,522
Transport Assets		-	2,522	-	-	-	210	210	100.0%	2,522
<b>Total Repairs and Maintenance Expenditure</b>	1	-	24,341	-	225	225	2,028	1,803	88.9%	24,341

# 10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	Budget Year 2018/19								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	14,188	-	-	-	1,182	1,182	100.0%	14,188
Roads Infrastructure		-	1,862	-	-	-	155	155	100.0%	1,862
Roads		-	1,814	-	-	-	151	151	100.0%	1,814
Road Structures		-	1	-	-	-	0	0	100.0%	1
Road Furniture		-	48	-	-	-	4	4	100.0%	48
Storm water Infrastructure		-	362	-	-	-	30	30	100.0%	362
Drainage Collection		-	94	-	-	-	8	8	100.0%	94
Storm water Conveyance		-	268	-	-	-	22	22	100.0%	268
Electrical Infrastructure		-	1,740	-	-	-	145	145	100.0%	1,740
MV Substations		-	388	-	-	-	32	32	100.0%	388
MV Switching Stations		-	29	-	-	-	2	2	100.0%	29
MV Networks		-	544	-	-	-	45	45	100.0%	544
LV Networks		-	779	-	-	-	65	65	100.0%	779
Water Supply Infrastructure		-	3,448	-	-	-	287	287	100.0%	3,448
Boreholes		-	84	-	-	-	7	7	100.0%	84
Reservoirs		-	953	-	-	-	79	79	100.0%	953
Pump Stations		-	244	-	-	-	20	20	100.0%	244
Water Treatment Works		-	1,420	-	-	-	118	118	100.0%	1,420
Distribution		-	744	-	-	-	62	62	100.0%	744
Distribution Points		-	4	-	-	-	0	0	100.0%	4
Sanitation Infrastructure		-	3,201	-	-	-	267	267	100.0%	3,201
Pump Station		-	2,838	-	-	-	237	237	100.0%	2,838
Reticulation		-	363	-	-	-	30	30	100.0%	363
Solid Waste Infrastructure		-	3,574	-	-	-	298	298	100.0%	3,574
Landfill Sites		-	3,074	-	-	-	256	256	100.0%	3,074
Waste Transfer Stations		-	389	-	-	-	32	32	100.0%	389
Waste Processing Facilities		-	34	-	-	-	3	3	100.0%	34
Waste Drop-off Points		-	41	-	-	-	3	3	100.0%	41
Waste Separation Facilities		-	37	-	-	-	3	3	100.0%	37
<b>Community Assets</b>		-	1,731	-	-	-	144	144	100.0%	1,731
Community Facilities		-	716	-	-	-	60	60	100.0%	716
Halls		-	84	-	-	-	7	7	100.0%	84
Centres		-	11	-	-	-	1	1	100.0%	11
Clinics/Care Centres		-	16	-	-	-	1	1	100.0%	16
Museums		-	51	-	-	-	4	4	100.0%	51
Libraries		-	186	-	-	-	15	15	100.0%	186
Cemeteries/Crematoria		-	148	-	-	-	12	12	100.0%	148
Public Open Space		-	95	-	-	-	8	8	100.0%	95
Public Ablution Facilities		-	31	-	-	-	3	3	100.0%	31
Markets		-	94	-	-	-	8	8	100.0%	94
Abattoirs		-	0	-	-	-	0	0	100.0%	0
Sport and Recreation Facilities		-	1,014	-	-	-	85	85	100.0%	1,014
Indoor Facilities		-	22	-	-	-	2	2	100.0%	22
Outdoor Facilities		-	992	-	-	-	83	83	100.0%	992
<b>Investment properties</b>		-	1	-	-	-	0	0	100.0%	1
Revenue Generating		-	1	-	-	-	0	0	100.0%	1
Unimproved Property		-	1	-	-	-	0	0	100.0%	1
<b>Other assets</b>		-	964	-	-	-	80	80	100.0%	964
Operational Buildings		-	964	-	-	-	80	80	100.0%	964
Municipal Offices		-	925	-	-	-	77	77	100.0%	925
Yards		-	11	-	-	-	1	1	100.0%	11
Stores		-	28	-	-	-	2	2	100.0%	28
<b>Intangible Assets</b>		-	436	-	-	-	36	36	100.0%	436
Licences and Rights		-	436	-	-	-	36	36	100.0%	436
Computer Software and Applications		-	436	-	-	-	36	36	100.0%	436
<b>Computer Equipment</b>		-	528	-	-	-	44	44	100.0%	528
Computer Equipment		-	528	-	-	-	44	44	100.0%	528
<b>Furniture and Office Equipment</b>		-	1,265	-	-	-	105	105	100.0%	1,265
Furniture and Office Equipment		-	1,265	-	-	-	105	105	100.0%	1,265
<b>Machinery and Equipment</b>		-	1,636	-	-	-	136	136	100.0%	1,636
Machinery and Equipment		-	1,636	-	-	-	136	136	100.0%	1,636
<b>Transport Assets</b>		-	1,142	-	-	-	95	95	100.0%	1,142
Transport Assets		-	1,142	-	-	-	95	95	100.0%	1,142
<b>Total Depreciation</b>	1	-	21,891	-	-	-	1,824	1,824	100.0%	21,891

## 10.6 Supporting Table C13e

WC013 Bergrievier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	17,150	-	-	-	1,429	1,429	100.0%	17,150
Roads Infrastructure		-	3,050	-	-	-	254	254	100.0%	3,050
Roads		-	3,050	-	-	-	254	254	100.0%	3,050
Storm water Infrastructure		-	35	-	-	-	3	3	100.0%	35
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	35	-	-	-	3	3	100.0%	35
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	1,320	-	-	-	110	110	100.0%	1,320
MV Switching Stations		-	70	-	-	-	6	6	100.0%	70
MV Networks		-	600	-	-	-	50	50	100.0%	600
LV Networks		-	650	-	-	-	54	54	100.0%	650
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	200	-	-	-	17	17	100.0%	200
Distribution		-	200	-	-	-	17	17	100.0%	200
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	11,845	-	-	-	987	987	100.0%	11,845
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	2,689	-	-	-	224	224	100.0%	2,689
Waste Water Treatment Works		-	9,156	-	-	-	763	763	100.0%	9,156
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	700	-	-	-	58	58	100.0%	700
Waste Separation Facilities		-	700	-	-	-	58	58	100.0%	700
<b>Community Assets</b>		-	6,406	-	-	-	534	534	100.0%	6,406
Community Facilities		-	960	-	-	-	80	80	100.0%	960
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	350	-	-	-	29	29	100.0%	350
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	600	-	-	-	50	50	100.0%	600
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Purls		-	-	-	-	-	-	-		-
Public Open Space		-	10	-	-	-	1	1	100.0%	10
Sport and Recreation Facilities		-	5,446	-	-	-	454	454	100.0%	5,446
Indoor Facilities		-	320	-	-	-	27	27	100.0%	320
Outdoor Facilities		-	5,126	-	-	-	427	427	100.0%	5,126
Capital Spares		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	23,556	-	-	-	1,963	1,963	100.0%	23,556

## Section 11 – Municipal manager’s quality certification

### QUALITY CERTIFICATE

I, Adv H Linde, the municipal manager of Bergrivier Municipality, hereby certify that -

(mark as appropriate)

the monthly budget statement

quarterly report on the implementation of the budget and financial state of affairs of the municipality

mid-year budget and performance assessment

for the month of July 2018 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



P.H.

Date

15 August 2018