



# **BERGRIVIER MUNICIPALITY**

## **REPORT BY THE STRATEGIC MANAGER**

**REPORT TO: MAYORAL COMMITTEE & COUNCIL**

### **2018/19 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT COMPILED IN TERMS OF SECTION 72 OF THE MUNICIPAL FINANCE MANAGEMENT ACT, ACT 56 OF 2003**

#### **1 INTRODUCTION**

The purpose of this report is to present the 2018/19 Mid-Year Budget and Performance Assessment to the Council.

#### **2 DISCUSSION**

Section 72 of the Municipal Finance Management Act, Act 56 of 2003 (MFMA) requires the Accounting Officer to assess the performance of the Municipality over the first half of the financial year and submit a report on this assessment to the Executive Mayor of the Municipality as well as the National Treasury and Provincial Treasury by the 25 January of each year. Section 54(1)(f) of the MFMA requires the Executive Mayor to submit the Section 72 report to the Council by 31 January of each year.

The Municipal Budget and Reporting Regulations published under notice GG 32141 of April 2009 require that this report be made public by placing it on the Municipal website within 5 working days of 25 January of each year. The Municipal Manager must also make public any other information that the Municipal Council considers appropriate to facilitate public awareness of the Mid-year Budget and Performance Assessment including summaries in alternate languages predominant in the community and Information relevant to each ward in the Municipality.

The 2018/19 Midyear Budget and Performance Assessment Report will be send electronically.

#### **3 RECOMMENDATION**

- 3.1 That the Mayoral Committee and Council note the 2018/19 Mid-year Budget and Performance Assessment Report submitted in terms of Sections 72(1) and 54(1)(f) of the Municipal Finance Management Act, 2003 (Act 56 of 2003).
- 3.2 That following the consideration of the Mid-year Budget and Performance Assessment Report, a municipal adjustment budget be prepared in terms of section 72(3)(a) read together with Section 28 of the MFMA by 28 February 2019 as required by Regulation 23 of the Municipal Budget and Reporting Regulations 2009.

3.3 That 2018/19 Midyear Budget and Performance Assessment Report be made public by placing it on the municipal website in terms of Regulation 34 of the Municipal Budget and Reporting Regulations GG 32141 of April 2009.

Bergrivier Municipality

Section 72 201819 Financial Year

Office of the Municipal Manager

Ref	Directorate	KPI	Unit of Measurement	Baseline	Source of Evidence	Annual Target	KPI Calculation Type	Sep-18				Dec-18				Overall Performance for Sep 2018 to Dec 2018		
								Target	Actual	R	Departmental Corrective Measures	Target	Actual	R	Departmental Corrective Measures	Target	Actual	R
TL1	Office of the Municipal Manager	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2019 (Actual amount spent on capital projects/ Total amount budgeted for capital projects) X 100	% of Capital budget spent as at 30 June 2019 [(Actual amount spent on capital projects/Total amount budgeted for capital projects) X100]	95%	AFS and Section 71 In-Year Monthly & Quarterly Budget Statement	95%	Last Value	0%	0%	N/A		10%	28%	B	<b>[D50] Municipal Manager:</b> None required. <i>(November 2018)</i> <b>[D50] Municipal Manager:</b> None required. <i>(December 2018)</i>	10%	28%	B
TL2	Office of the Municipal Manager	100% compliance with Selection & Recruitment Policy when vacant posts within the 3 highest levels of management are filled subject to suitably qualified candidates	% compliance with the selection and recruitment policy	100%	Minutes of Council meeting for appointment of top 2 levels & appointment letter and signed service contract for level 3	100%	Stand-Alone	100%	100%	G	<b>[D1] Municipal Manager:</b> None required. <i>(July 2018)</i> <b>[D1] Municipal Manager:</b> None required <i>(August 2018)</i> <b>[D1] Municipal Manager:</b> None required <i>(September 2018)</i>	100%	100%	G	<b>[D1] Municipal Manager:</b> None required <i>(October 2018)</i> <b>[D1] Municipal Manager:</b> None required. <i>(November 2018)</i> <b>[D1] Municipal Manager:</b> None required. <i>(December 2018)</i>	100%	100%	G

TL3	Office of the Municipal Manager	Improve staff productivity & responsiveness through quarterly leadership development meetings and/or initiatives	Number of Leadership Forum Meetings and/or other leadership initiatives	4	Attendance registers of leadership forums held and/or copies of Power-Point presentation made during sessions and/ or approved programme of strategic session held.	4	Accumulative	1	11	B	[D2] Municipal Manager: None required (July 2018) [D2] Municipal Manager: None required (August 2018) [D2] Municipal Manager: None required (September 2018)	1	5	B	[D2] Municipal Manager: None required. (November 2018) [D2] Municipal Manager: None required. (December 2018)	2	16	B
TL4	Office of the Municipal Manager	MFMA Section 131(1): Ensure that any issues raised by the Auditor General in an Audit Report are addressed	% of issues raised by the Auditor General in an audit report addressed.	100%	Final Audit Report of Auditor-General issued after auditing financial statements & PDO' s for 2017/18 financial year	100%	Carry Over	0%	0%	N/A	[D3] Municipal Manager: Performance comment was incorrectly added to D3 as it had to be at D4 (August 2018)	0%	100%	B	[D3] Municipal Manager: None required. (November 2018)	0%	100%	B
TL5	Office of the Municipal Manager	Develop a risk based audit plan with an internal audit plan (RBAP) (MFMA - Section 165(2)(a)) & submit to Audit Committee by 30 June 2019	RBAP with internal audit programme submitted to the Audit Committee by 30 June 2019	1	Audit Committee minutes	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A
TL6	Office of the Municipal Manager	Convene a Councillor & Senior Management strategic planning session for IDP & budget process by 30 Nov 2018	Strategic planning session held by 30 November 2018	1	Minutes of and/or presentation at the strategic planning and/or team building session	1	Carry Over	0	0	N/A		1	1	G		1	1	G

TL7	Office of the Municipal Manager	Communicate with the public on a quarterly basis through printed media	Number of editions and/or communications	8	Articles publish in printed media and/or press statements released, including internal and/or external newsletters	8	Accumulative	2	12	B	[D32] Head: Communication: None Required. (September 2018)	2	32	B	[D32] Head: Communication: None required. (December 2018)	4	44	B
TL8	Office of the Municipal Manager	Regular ward committee meetings and/or engagements	Number of ward committee meetings and/or engagements	28	Minutes of ward committee meetings and separate attendance register of each ward committee per engagement	42	Accumulative	14	14	G		7	7	G		21	21	G
TL9	Office of the Municipal Manager	Facilitate economic development for the SMME's in Porterville through the implementation of the LFA project time-frame by 30 June 2019	Submission of LFA project time frame to ICLD and completion of project timeframe by 30 June 2019.	New KPI	Proof of submission of time frames and presentation made to ICLD either by email and/or hard copies	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A
TL10	Office of the Municipal Manager	Develop a well-functioning communications department by submitting a social media policy to EMC by 30 June 2019	A social media policy submitted to EMC by 30 June 2019	New KPI	Minutes of EMC Meeting	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A

TL1 1	Office of the Municipal Manager	Filling of all vacant strategic funded positions to ensure sustainable service delivery by submitting a selection and recruitment requisition within 30 days and make the appointment within 3 months, subject to availability of suitable candidates. (Strategic positions per definition are all funded positions as signed off by Municipal Manager)	% of vacant strategic funded positions filled within the time frame of a selection and recruitment requisition within 30 days and the appointment within 3 months, (subject to availability of suitable candidates)	New KPI	Requisition signed by Director and Municipal Manager and signed appointmen t letter	100%	Stand- Alone	100%	100%	G	<b>[D4] Municipal Manager:</b> None required (July 2018) <b>[D4] Municipal Manager:</b> None required (August 2018) <b>[D4] Municipal Manager:</b> None required (September 2018)	100%	100%	G	<b>[D4] Municipal Manager:</b> None required (October 2018) <b>[D4] Municipal Manager:</b> None required. (November 2018) <b>[D4] Municipal Manager:</b> None required (December 2018)	100%	100%	G
TL1 2	Office of the Municipal Manager	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of transgressions of the MFMA .	% of transgressions investigated in terms of the Anti-Fraud and Corruption Policy	1	Quarterly reports to Portfolio Committee or EMC when applicable	100%	Stand- Alone	100%	100%	G	<b>[D5] Municipal Manager:</b> None required (July 2018) <b>[D5] Municipal Manager:</b> None required (August 2018) <b>[D5] Municipal Manager:</b> None required (September 2018)	100%	100%	G	<b>[D5] Municipal Manager:</b> None required. (October 2018) <b>[D5] Municipal Manager:</b> None required. (November 2018) <b>[D5] Municipal Manager:</b> None required. (December 2018)	100%	100%	G
TL1 3	Office of the Municipal Manager	Facilitate at least 1 LDAC Awareness	Number of Local Drug Action Committee	New KPI	Minutes and/or Photos and/or	2	Accumulati ve	0	0	N/ A		1	3	B		1	3	B

		Campaign per semester	Awareness Campaigns per semester		Presentations made at Awareness Campaigns													
TL1 4	Office of the Municipal Manager	Facilitate the establishment of a Bergrivier Social Development Forum	1 Social Development Forum established by 30 June 2019	New KPI	Minutes and/or attendance register of Social Development Forum	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A

**Summary of Results: Office of the Municipal Manager**

KPI Not Yet Measured	4
KPI Not Met	0
KPI Almost Met	0
KPI Met	5
KPI Well Met	0
KPI Extremely Well Met	5
<b>Total KPIs</b>	<b>14</b>

**Corporate Services**

Ref	Directorate	KPI	Unit of Measurement	Baseline	Source of Evidence	Annual Target	KPI Calculation Type	Sep-18				Dec-18				Overall Performance for Sep 2018 to Dec 2018		
								Target	Actual	R	Departmental Corrective Measures	Target	Actual	R	Departmental Corrective Measures	Target	Actual	R
TL1 5	Corporate Services	The percentage of the Corporate Services capital budget excl grant funding actually spent on capital projects as at 30 June 2019 (Actual amount spent on capital projects/ Total amount budgeted for capital projects) X100	% of Capital budget excl grant funding spent as at 30 June 2019 [(Actual amount spent on capital projects/ Total amount budgeted for capital projects) X 100]	95%	AFS and Section 71 In-Year Monthly & Quarterly Budget Statement compiled from VESTA Financial System each month	95%	Last Value	0%	0%	N/A		10%	60.87%	B		10%	60.87%	B

TL1 6	Corporate Services	The development and approval of at least 1 SOP per quarter for Human Resources	Number of SOP's for Human Resources developed and approved by the Director: Corporate Services	4	Approved and signed-off SOP's by the Director: Corporate Services	4	Accumulative	1	1	G		1	1	G		2	2	G
TL1 7	Corporate Services	Compile a new 5-year SDF (Spatial Development Framework) and present draft SDF to Council by 31 December 2018	Draft 5-year SDF presented to Council by 31 December 2018	1	Minutes of Council Meeting	1	Carry Over	0	0	N/A		0	1	B		0	1	B
TL1 8	Corporate Services	Monitoring of the approved RSEP project plan for Piket-berg within the approved budget and submit at least 4 reports to the Portfolio Committee	At least 4 reports submitted to the Portfolio Committee	1	Minutes of Corporate Services Portfolio Committee	4	Accumulative	0	1	B		0	1	B		0	2	B
TL1 9	Corporate Services	Undertake an annual Customer Service evaluation & submit report with recommendation on customer service to EMC by 30 June 2019	Customer service evaluations completed and report with recommendations submitted to the EMC by 30 June 2019	1	Minutes of EMC Meeting	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A
TL2 0	Corporate Services	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of transgressions of the MFMA.	% of transgressions investigated in terms of the Anti-Fraud and Corruption Policy	100%	Minutes of Corporate Portfolio Committee	100%	Stand-Alone	100%	100%	G		100%	100%	G		100%	100%	G



TL2 1	Corporate Services	Monitor the process to enable interfacing between the Vesta Financial System and sub-systems on a regular basis to ensure all requirements are met in accordance with the ITC policy	At least 4 reports submitted to Portfolio Committee	4	Minutes of Corporate Services Portfolio Committee	4	Accumulative	0	0	N/A		0	0	N/A		0	0	N/A
TL2 2	Corporate Services	95% of training budget spent by 30 June 2019 to implement the Work Place Skills Plan (Total amount spent on training/Total amount budgeted)x100)	% of the training budget spent by 30 June 2019 to implement the Work Place Skills Plan	95%	Section 71 In-Year Monthly & Quarterly Budget Statement	95%	Last Value	0%	0%	N/A		20%	20%	G		20%	20%	G
TL2 3	Corporate Services	Develop a Human Resource strategy in line with the approved budget and submit to Portfolio Committee by 30 June 2019	Strategy submitted to Portfolio Committee by 30 June 2019	New KPI	Minutes of Corporate Services Portfolio Committee	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A
TL2 4	Corporate Services	Compile a central Human Resources master file for all statistical queries by 30 June 2019	Master file for Human Resources compiled and approved by the Director: Corporate Services by 30 June 2019	New KPI	Approved and signed-off master file by the Director: Corporate Services	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A

TL2 5	Corporate Services	Filling of all vacant strategic funded positions to ensure sustainable service delivery by submitting a selection and recruitment requisition within 30 days and make the appointment within 3 months, subject to availability of suitable candidates. (Strategic positions per definition are all funded positions as signed off by Municipal Manager)	% of vacant strategic funded positions filled within the time frame of a selection and recruitment requisition within 30 days and the appointment within 3 months, (subject to availability of suitable candidates)	New KPI	Requisition signed by Director and Municipal Manager and signed appointment letter	100%	Stand-Alone	100%	100%	G		100%	66.67 %	R	[D73] Human Resource Management: (November 2018)	100%	83.34 %	O
TL2 6	Corporate Services	Monitoring of Customer Care Survey results and submit at least 4 reports to the Portfolio Committee	At least 4 reports submitted to the Portfolio Committee	New KPI	Minutes of Corporate Services Portfolio Committee	4	Accumulative	0	1	B		0	1	B		0	2	B
TL2 7	Corporate Services	Submit ecological study on Erf 471, Laaiple to EMC by 30 June 2019	Ecological study submitted to EMC by 30 June 2019	New KPI	Minutes of EMC Meeting	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A

**Summary of Results: Corporate Services**

KPI Not Yet Measured	5
KPI Not Met	0
KPI Almost Met	1
KPI Met	3
KPI Well Met	0
KPI Extremely Well Met	4
<b>Total KPIs</b>	<b>13</b>

**Technical Services**

Ref	Directorate	KPI	Unit of Measurement	Baseline	Source of Evidence	Annual Target	KPI Calculation Type	Sep-18				Dec-18				Overall Performance for Sep 2018 to Dec 2018		
								Target	Actual	R	Departmental Corrective Measures	Target	Actual	R	Departmental Corrective Measures	Target	Actual	R
TL28	Technical Services	Limit unaccounted for water to 10% by 30 June 2019 {(Number of Kilolitres Water Purchased or Purified minus Number of Kilolitres Water Sold (incl free basic water) / Number of Kilolitres Water Purchased or Purified × 100}	% unaccounted water by 30 June 2019 {(Number of Kilolitres Water Purchased or Purified minus Number of Kilolitres Water Sold (including Free basic water) / Number of Kilolitres Water Purchased or Purified × 100}	10%	Relevant note in Annual Financial Statements for the year ended 30 June 2019	10%	Reverse Last Value	0%	0%	N/A		0%	0%	N/A		0%	0%	N/A
TL29	Technical Services	95% of MIG funding allocated for the financial year to build a new waste water treatment works in Porterville by 30 June 2019 [(Total amount spent/ Total amount allocated)×100]	% of MIG funding allocated for the financial year to build a new waste water treatment works in Porterville by 30 June 2019	95%	Detailed Excel Capital Report	95%	Last Value	0%	0%	N/A		0%	0%	N/A		0%	0%	N/A
TL30	Technical Services	Limit unaccounted for electricity to 10% by 30 June 2019 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of	% unaccounted electricity by 30 June 2019 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl. Free basic electricity) )/	10%	Relevant note in Annual Financial Statements for the year ended 30 June 2019	10%	Reverse Last Value	0%	0%	N/A		0%	0%	N/A		0%	0%	N/A

		Electricity Units Purchased and/or Generated) × 100}	Number of Electricity Units Purchased and/or Generated) × 100}															
TL3 1	Technical Services	95% of the MIG conditional grant spent by 30 June 2019 to upgrade infrastructure [(Total amount spent/Total allocation received)x100]	% of MIG conditional grant spent by 30 June 2019	95%	Monthly Budget Statement-transfers & grant expenditure (Table C7) of Section 71 In-Year Monthly & Quarterly Budget Statement or detailed Excell Capital Report	95%	Last Value	10%	22.39 %	B	<b>[D139] Director: Technical Services:</b> Monitoe project and ensure progress according to project planning and cash flow projections. <i>(September 2018)</i>	40%	38.20 %	O	<b>[D139] Director: Technical Services:</b> Monitor project and ensure progress according to project planning and cash flow projections <i>(October 2018)</i> <b>[D139] Director: Technical Services:</b> Monitor project and ensure progress according to project planning and cash flow projections <i>(November 2018)</i> <b>[D139] Director: Technical Services:</b> Monitor project and ensure progress according to project planning and cash flow projections <i>(December 2018)</i>	40%	38.20 %	O

TL3 2	Technical Services	95% of conditional road maintenance operational grant spent by 30 June 2019 [(Total amount spent/ Total allocation received)x100]	% of conditional road maintenance operational grant spent by 30 June 2019	95%	Monthly Budget Statement-transfers & grant expenditure (Table C7) of Section 71 In-Year Monthly & Quarterly Budget Statement or detailed Excell Capital Report	95%	Last Value	0%	0%	N/A		0%	0%	N/A		0%	0%	N/A
TL3 3	Technical Services	Raise public awareness on recycling to reduce household waste with awareness initiatives	Number of awareness initiatives	2	Pamphlets & notices distributed	2	Accumulative	0	0	N/A		1	3	B	<b>[D141]</b> <b>Director:</b> <b>Technical Services:</b> Ensure continuous awareness programs regarding recycling. <i>(December 2018)</i>	1	3	B
TL3 4	Technical Services	95% spend of transferred funds before September 2018 (Jan 2018 - Dec 2018) for the implementation of the approved business plan on the waste programme by 30 June 2019 ((Total amount spent/Total approved budget) x 100) (subject to in inter-national funding	% of funds transferred before September 2018 (Jan 2018 - Dec 2018) spend by 30 June 2019	100%	Reports submitted to Belgium Federal Government	100%	Last Value	0%	0%	N/A		30%	85.30 %	B	<b>[D142]</b> <b>Director:</b> <b>Technical Services:</b> Monitor and management on 'n continuous basis. <i>(December 2018)</i>	30%	85.30 %	B

TL3 5	Technical Services	95% water quality level obtained as per SANS 241 physical & micro parameters as at 31 December 2018 and 30 June 2019	% water quality level as at 31 December 2018 and 30 June 2019	95%	Monthly Supply System Drinking Water Quality Performance Report & Excel Summary of Drinking Water Quality	95%	Last Value	0%	0%	N/A		95%	95%	G	<b>[D143]</b> <b>Director:</b> <b>Technical Services:</b> Regular testing and monitoring. <i>(December 2018)</i>	95%	95%	G
TL3 6	Technical Services	Sign SLA's for each development to facilitate an environment conducive to infrastructure development in partnership with the developer and/or investors. Signed SLA's/total number of developments where SLA's are required)	% of developments with Signed SLA's with developers and/or investors	100%	Signed SLA's	100%	Stand-Alone	100%	100%	G	<b>[D144]</b> <b>Director:</b> <b>Technical Services:</b> Report and liase wit Manager Civil services regarding SLA completed <i>(July 2018)</i> <b>[D144]</b> <b>Director:</b> <b>Technical Services:</b> Report and liase wit Manager Civil services regarding SLA completed <i>(August 2018)</i> <b>[D144]</b> <b>Director:</b> <b>Technical Services:</b> Monitor developments and ensure that SLA is drawn up when applicable. <i>(September 2018)</i>	100%	100%	G	<b>[D144]</b> <b>Director:</b> <b>Technical Services:</b> Monitor developments and ensure that Service Level Agreement is drawn up when applicable. <i>(October 2018)</i> <b>[D144]</b> <b>Director:</b> <b>Technical Services:</b> Monitor developments and ensure that Service Level Agreement is drawn up when applicable. <i>(November 2018)</i> <b>[D144]</b> <b>Director:</b> <b>Technical Services:</b> Monitor developments and ensure that Service Level	100%	100%	G

															Agreement is drawn up when applicable. (December 2018)			
TL3 7	Technical Services	Do bi-annual inspections per major town for building transgressions and submit report to Portfolio Committee with findings and law enforcement actions instituted	Number of reports submitted to the Portfolio Committee	2	Agenda of Technical Portfolio Committee	2	Accumulative	0	0	N/A		1	1	G	[D145] Director: Technical Services: See that inspections and reports were done by building control officers and submitted to Technical Committee. (December 2018)	1	1	G
TL3 8	Technical Services	Create full time equivalents (FTE's) in terms of the EPWP programme by 30 June 2019	Number of FTE's created by 30 June 2019	36	EPWP Performance Report	36	Accumulative	0	0	N/A		0	0	N/A		0	0	N/A
TL3 9	Technical Services	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of transgressions of the MFMA .	% of transgressions investigated in terms of the Anti-Fraud and Corruption Policy	100%	Quarterly reports to Portfolio Committee	100%	Stand-Alone	100%	100%	G	[D147] Director: Technical Services: Hr to submit disciplinary report. (July 2018) [D147] Director: Technical Services: Hr to submit disciplinary report. (August 2018) [D147] Director: Technical Services: Monitor	100%	100%	G	[D147] Director: Technical Services: Monitor process and progress report from Human Resource Manager. (October 2018) [D147] Director: Technical Services: Monitor process and ensure a timeous	100%	100%	G

										process and progress report from HR. (September 2018)			progress report from Human Resource Manager. (November 2018) <b>[D147]</b> <b>Director:</b> <b>Technical Services:</b> Monitor process and ensure a timeous progress report from Human Resource Manager. (December 2018)					
TL40	Technical Services	Filling of all vacant strategic funded positions to ensure sustainable service delivery by submitting a selection and recruitment requisition within 30 days and make the appointment within 3 months, subject to availability of suitable candidates. (Strategic positions per definition are all funded positions as signed off by Municipal Manager)	% of vacant strategic funded positions filled within the time frame of a selection and recruitment requisition within 30 days and the appointment within 3 months, (subject to availability of suitable candidates)	New KPI	Requisition signed by Director and Municipal Manager and signed appointment letter	100%	Stand-Alone	100%	66.67 %	R	<b>[D148]</b> <b>Director:</b> <b>Technical Services:</b> Follow up with HR for the advertisements, shortlists and interviews. (July 2018) <b>[D148]</b> <b>Director:</b> <b>Technical Services:</b> Follow up with HR for the advertisements, shortlists and interviews. (August 2018) <b>[D148]</b> <b>Director:</b> <b>Technical Services:</b> Discuss at Directorate	100%	50%	R	<b>[D148]</b> <b>Director:</b> <b>Technical Services:</b> Difficult to measure and control the boundaries of the KPI. (October 2018) <b>[D148]</b> <b>Director:</b> <b>Technical Services:</b> Difficult to measure and control the boundaries of the KPI. (November 2018) <b>[D148]</b> <b>Director:</b> <b>Technical Services:</b> Difficult to measure and	100%	58.34 %	R





TL4 2	Financial Services	Achieve a payment percentage of 96% as at 30 June 2019 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100)	Payment % as at 30 June 2019 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off) /Billed Revenue) x 100)	96%	Monthly Debtors Report submitted to the Finance Portfolio Committee compiled from VESTA Financial System for each month	96%	Last Value	60%	73.67 %	G2		96%	91.47 %	O		96%	91.47 %	O
TL4 3	Financial Services	Complete the monthly bank reconciliations within 30 days after month end	Number of bank reconciliations completed monthly within 30 days after month end	12	Bank reconciliations signed-off by the Director Finance	12	Accumulative	3	3	G		3	5	B		6	8	G2
TL4 4	Financial Services	Submit monthly Section 71 Report to National Treasury i.t.o. MFMA before 10th working day of each month	Number of reports submitted	12	Section 71 report & proof of submission to National Treasury	12	Accumulative	3	3	G		3	5	B		6	8	G2
TL4 5	Financial Services	Submit monthly VAT 201 returns to SARS by 25th of each month	Number of VAT 201 returns submitted to SARS	12	VAT 201 return and proof of submission to SARS	12	Accumulative	3	3	G		3	5	B		6	8	G2
TL4 6	Financial Services	100% of the FMG conditional grant spent by 30 June 2019 [(Total amount spent/ Total allocation received) x100]	% of FMG conditional grant spent by 30 June 2019	100%	Table SC7(1) of the Monthly Section 71 report	100%	Last Value	25%	26.38 %	G2		55%	63.19 %	G2		55%	63.19 %	G2
TL4 7	Financial Services	Monitor the implementation of the VESTA system to ensure MScoa compliance and submit report/data strings to National Treasury	Number of reports/data strings submitted to National Treasury	11	Proof of Data strings submitted to National Treasury for validation by email	11	Accumulative	2	3	B		3	3	G		5	6	G2

TL4 8	Financial Services	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of transgressions of the MFMA .	% of transgressions investigated in terms of the Anti-Fraud and Corruption Policy	100%	Quarterly reports to Portfolio Committee	100%	Last Value	100%	100%	G		100%	100%	G		100%	100%	G
TL4 9	Financial Services	Filling of all vacant strategic funded positions to ensure sustainable service delivery by submitting a selection and recruitment requisition within 30 days and make the appointment within 3 months, subject to availability of suitable candidates. (Strategic positions per definition are all funded positions as signed off by Municipal Manager)	% of vacant strategic funded positions filled within the time frame of a selection and recruitment requisition within 30 days and the appointment within 3 months, (subject to availability of suitable candidates)	New KPI	Requisition signed by Director and Municipal Manager and signed appointment letter	100%	Stand-Alone	100%	100%	G		100%	0%	R		100%	50%	R

**Summary of Results: Financial Services**

KPI Not Yet Measured	0
KPI Not Met	2
KPI Almost Met	1
KPI Met	1
KPI Well Met	5
KPI Extremely Well Met	0
<b>Total KPIs</b>	<b>9</b>

Ref	Directorate	KPI	Unit of Measurement	Baseline	Source of Evidence	Annual Target	KPI Calculation Type	Sep-18				Dec-18				Overall Performance for Sep 2018 to Dec 2018		
								Target	Actual	R	Departmental Corrective Measures	Target	Actual	R	Departmental Corrective Measures	Target	Actual	R
TL50	Council	Number of formal households that receive piped water (credit & pre-paid water) that is connected to the municipal water infrastructure network as at 30 June 2019	Number of households which are billed for water or have prepaid meters as at 30 June 2019	9085	Debtors Accrual Report extracted from VESTA Financial System	9,238	Last Value	0	0	N/A		0	0	N/A		0	0	N/A
TL51	Council	Number of formal households connected to the municipal electrical infrastructure network (credit & prepaid electrical metering) (Excl Eskom areas) at 30 June 2019	Number of households billed for electricity or have prepaid meters (Excl Eskom areas) at 30 June 2019 (Conlog + Active meters)	9484	Debtors Accrual Report from VESTA Financial System & CONLOG pre-paid monthly electricity report (Conlog + Active meters)	9,484	Last Value	0	0	N/A		0	0	N/A		0	0	N/A
TL52	Council	Number of formal households connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of number of water closets (toilets) at 30 June 2019	Number of households which are billed for sewerage at 30 June 2019	7318	Debtors Accrual Report extracted from VESTA Financial System	7,346	Last Value	0	0	N/A		0	0	N/A		0	0	N/A
TL53	Council	Number of formal households for which refuse is	Number of households which are billed for refuse	9568	Debtors Accrual Report extracted	9,505	Last Value	0	0	N/A		0	0	N/A		0	0	N/A

		removed once per week at 30 June 2019	removal at 30 June 2019		from VESTA Financial System													
TL5 4	Council	Provide free basic water to indigent households	Number of households receiving free basic water	1880	Indigent Report extracted from Vesta Financial System	1,800	Last Value	0	0	N/A		0	0	N/A		0	0	N/A
TL5 5	Council	Provide free basic electricity to indigent households	Number of households receiving free basic electricity	1700	Indigent Report extracted from Vesta Financial System & CONLOG pre-paid monthly electricity report	1,800	Last Value	0	0	N/A		0	0	N/A		0	0	N/A
TL5 6	Council	Provide free basic sanitation to indigent households	Number of households receiving free basic sanitation	1701	Indigent Report extracted from Vesta Financial System	1,600	Last Value	0	0	N/A		0	0	N/A		0	0	N/A
TL5 7	Council	Provide free basic refuse removal to indigent households	Number of households receiving free basic refuse removal	1880	Indigent Report extracted from Vesta Financial System	1,800	Last Value	0	0	N/A		0	0	N/A		0	0	N/A
TL5 8	Council	The percentage of a municipality's personnel and training budget actually spent on implementing its workplace skills plan as at 30 June 2019 [(Total expenditure on training/total personnel budget)/100]	% of personnel and training budget spent on training [(Total expenditure on training/ total personnel budget) /100] as at 30 June 2019	1%	Section 71 In-Year Monthly & Quarterly Budget Statement	1%	Last Value	0%	0%	N/A		0%	0%	N/A		0%	0%	N/A

TL5 9	Council	Financial viability measured into municipality's ability to meet its service debt obligations as at 30 June 2019 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue – Operating Conditional Grant)	Debt to Revenue as at 30 June 2019 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	3	Annual Financial Statements, supported by figures as per the VESTA financial system	2.54	Last Value	0	0	N/A	0	0	N/A	0	0	N/A
TL6 0	Council	Financial viability measured in terms of outstanding service debtors as at 30 June 2019 (Total outstanding service debtors/ revenue received for services)	Service debtors to revenue as at 30 June 2019 – (Total outstanding service debtors/ revenue received for services)	32%	Annual Financial Statements, supported by figures as per the VESTA financial system	33%	Reverse Last Value	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL6 1	Council	Financial viability measured in terms of available cash to cover fixed operating expenditure as at 30 June 2019 ((Cash and Cash Equivalents – Unspent Conditional Grants – Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment &	Cost coverage as at 30 June 2019 ((Cash and Cash Equivalents - Unspent Conditional Grants – Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment	14.5	Annual Financial Statements, supported by figures as per the VESTA financial system	2.5	Last Value	0	0	N/A	0	0	N/A	0	0	N/A

		Provision for Bad Debts, Impairment & Loss on Disposal of Assets))	and Loss on Disposal of Assets))														
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**Summary of Results: Council**

KPI Not Yet Measured	12
KPI Not Met	0
KPI Almost Met	0
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	0
<b>Total KPIs</b>	<b>12</b>

**Community Services**

Ref	Directorate	KPI	Unit of Measurement	Baseline	Source of Evidence	Annual Target	KPI Calculation Type	Sep-18				Dec-18				Overall Performance for Sep 2018 to Dec 2018		
								Target	Actual	R	Departmental Corrective Measures	Target	Actual	R	Departmental Corrective Measures	Target	Actual	R
TL6 2	Community Services	95% spent of library grant by 30 June 2019 i.t.o approved business plan [(Actual amount spent/Total allocation received)x100]	% of library grant spent by 30 June 2019	95%	Monthly Budget Statement transfers & grant expenditure (Table SC7) of Section 71 Budget Statement & Detailed Excel Capital Report & Trial Balance from VESTA	95%	Last Value	10%	21%	B		25%	45%	B		25%	45%	B
TL6 3	Community Services	Collect 95% of budgeted income by 30 June 2019 for speeding fines (Excl budgeted debt provision)	% of budgeted income for speeding fines collected by 30 June 2019	95%	Monthly Budget Statement transfers & grant expenditure	95%	Last Value	10%	20%	B	<b>[D385] Head: Traffic Services: To due income not reflected in the</b>	25%	34%	G2		25%	34%	G2

		[(Actual amount collected/total amount budgeted) x 100]			(Table SC7) of Section 71 Budget Statement & Balance in savings account					Monthly Budget Statement (Table SC7) of Section 71 Budget Statement Balance the amounts reflected for traffic fines income in the Municipality's ABSA and NEDBANK account has been used. (September 2018)								
TL6 4	Community Services	Collect 95% of budgeted income by 30 June 2019 for resorts (Excl budgeted debt provision)[(Actual amount collected /total amount budgeted)x100]	% of budgeted income for resorts collected by 30 June 2019	95%	Monthly Budget Statement transfers & grant expenditure (Table SC7) of Section 71 Budget Statement & Detailed Excel Capital Report & Trial Balance from VESTA	95%	Last Value	10%	21%	B		25%	46%	B	<b>[D428] Manager: Community Facilities:</b> We will attract more visitors to the resort doing the following: We will market the resorts more aggressively. Will focus on social Media marketing to attract more visitors. Send personal emails to visitors. (December 2018)	25%	46%	B
TL6 5	Community Services	Develop a Sport Master Plan and submit to Portfolio Committee by June 2019	Number of Sport Master Plans developed and submitted to Portfolio Committee by June 2019	New KPI	Minutes of Portfolio Committee Meeting	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A



TL6 6	Community Services	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of transgressions of the MFMA .	% of transgressions investigated in terms of the Anti-Fraud and Corruption Policy	100%	Quarterly reports to Portfolio Committee	100%	Stand-Alone	100%	100%	G		100%	100%	G		100%	100%	G
TL6 7	Community Services	Filling of all vacant strategic funded positions to ensure sustainable service delivery by submitting a selection and recruitment requisition within 30 days and make the appointment within 3 months, subject to availability of suitable candidates. (Strategic positions per definition are all funded positions as signed off by Municipal Manager)	% of vacant strategic funded positions filled within the time frame of a selection and recruitment requisition within 30 days and the appointment within 3 months, (subject to availability of suitable candidates)	New KPI	Requisition signed by Director and Municipal Manager and signed appointment letter	100%	Stand-Alone	100%	100%	G		100%	100%	G	<b>[D456] Director Community Services:</b> The vacancy was advertised during July 2018. Appointment process took longer than 3 months as I don't have control over HR processes. (November 2018) <b>[D456] Director Community Services:</b> The vacancy was advertised during July 2018. Appointment process took longer than 3 months as I don't have control over HR processes. (December 2018)	100%	100%	G
TL6 8	Community Services	Facilitate 95% of title deeds transferred to eligible beneficiaries by 30 June 2019	% of title deeds transferred to eligible beneficiaries by 30 June 2019	New KPI	Proof of submission of title deeds to be transferred	95%	Last Value	0%	0%	N/A		0%	0%	N/A		0%	0%	N/A

TL69	Community Services	Monitor the performance of Bergrivier Tourism Organisation in accordance with the SLA by 30 June 2019	Number of reports submitted from BTO to Portfolio Committee by 30 June 2019	New KPI	Quarterly reports to Portfolio Committee	4	Accumulative	1	1	G		1	1	G		2	2	G
TL70	Community Services	Facilitate the upgrading of at least 2 play parks in the municipal area by 30 June 2019	Number of play parks upgraded in municipal area by 30 June 2019	New KPI	Reports submitted to the Portfolio Committee	2	Accumulative	0	0	N/A		1	0	R	[D440] Manager: Community Facilities: The design is now completed which make it easier to complete future projects in time. (December 2018)	1	0	R
TL71	Community Services	Develop a Disaster Management Contingency Plan and submit to Portfolio Committee by 30 June 2019	Number of Disaster Management Contingency Plans developed and submitted to Portfolio Committee by 30 June 2019	New KPI	Minutes of Portfolio Committee Meeting	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A
TL72	Community Services	Develop an Emergency Evacuation Plan for Velddrif Offices and submit to Portfolio Committee by 30 June 2019	Number of Emergency Evacuation Plans for Velddrif Offices developed and submitted to Portfolio Committee by 30 June 2019	New KPI	Minutes of Portfolio Committee Meeting	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A
TL73	Community Services	Develop a Community Facility Maintenance Plan and submit to Portfolio Committee by 30 June 2019	Number of Community Maintenance Plan developed and submitted to Portfolio Committee by March 2019	New KPI	Minutes of Portfolio Committee Meeting	1	Carry Over	0	0	N/A		0	0	N/A		0	0	N/A

### Summary of Results: Community Services

KPI Not Yet Measured	5
KPI Not Met	1
KPI Almost Met	0
KPI Met	3
KPI Well Met	1
KPI Extremely Well Met	2
<b>Total KPIs</b>	<b>12</b>

### Summary of Results

KPI Not Yet Measured	31
KPI Not Met	4
KPI Almost Met	3
KPI Met	16
KPI Well Met	6
KPI Extremely Well Met	13
<b>Total KPIs</b>	<b>73</b>

*Report generated on 18 January 2019 at 08:33.*

# 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.



## Mid-year; Quarterly & Monthly Budget Statement December 2018

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

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

## **PART 2: SUPPORTING DOCUMENTATION**

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

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

The monthly budget statement for December 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 December 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 Consolidated performance**

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	328,726,570.32		172,189,615.27	164,363,285.16	7,826,330.11	5%
Total Expenditure	335,845,279.86		141,865,065.28	167,922,639.93	- 26,057,574.65	-16%
Total Capital Expenditure	45,663,869.65		13,011,710.94	22,831,934.83	- 9,820,223.89	-43%

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 December 2018.

## Revenue by Source (Table C4)

Description	Budget Year 2018/19				
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>					%
<b>Revenue By Source</b>					
Property rates	67,182	38,876	33,591	5,285	16%
Service charges - electricity revenue	112,164	48,536	56,082	(7,545)	-13%
Service charges - water revenue	21,866	11,421	10,933	489	4%
Service charges - sanitation revenue	12,906	6,346	6,453	(107)	-2%
Service charges - refuse revenue	21,263	10,657	10,631	26	0%
Rental of facilities and equipment	908	235	454	(219)	-48%
Interest earned - external investments	5,119	2,455	2,559	(104)	-4%
Interest earned - outstanding debtors	4,285	4,662	2,142	2,519	118%
Fines, penalties and forfeits	9,691	281	4,846	(4,564)	-94%
Licences and permits	11	0	6	(5)	-92%
Agency services	4,210	1,345	2,105	(760)	-36%
Transfers and subsidies	61,748	41,633	30,874	10,758	35%
Other revenue	7,373	5,741	3,687	2,054	56%
Gains on disposal of PPE	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>328,727</b>	<b>172,190</b>	<b>164,363</b>	<b>7,826</b>	<b>5%</b>

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

## Operating expenditure by type (Table C4)

Description	Budget Year 2018/19				
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>					%
<b>Expenditure By Type</b>					
Employee related costs	125,027	61,929	62,513	(584)	-1%
Remuneration of councillors	6,378	2,869	3,189	(320)	-10%
Debt impairment	14,142	-	7,071	(7,071)	-100%
Depreciation & asset impairment	21,891	10,945	10,945	(0)	0%
Finance charges	14,014	2,216	7,007	(4,790)	-68%
Bulk purchases	79,480	39,069	39,740	(671)	-2%
Other materials	11,415	5,115	5,707	(592)	-10%
Contracted services	24,447	6,670	12,224	(5,554)	-45%
Transfers and subsidies	5,281	3,004	2,640	364	14%
Other expenditure	33,771	10,047	16,886	(6,839)	-40%
Loss on disposal of PPE	-	-	-	-	
<b>Total Expenditure</b>	<b>335,845</b>	<b>141,865</b>	<b>167,923</b>	<b>(26,058)</b>	<b>-16%</b>

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

## Capital expenditure (Table C5)

Vote Description	Budget Year 2018/19				
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>					%
<b>Multi-Year expenditure appropriation</b>					
Vote 1 - Municipal Manager	-	-	-	-	
Vote 2 - Finance	-	-	-	-	
Vote 3 - Corporate Services	1,000	904	500	404	81%
Vote 4 - Technical Services	7,983	1,383	3,991	(2,609)	-65%
Vote 5 - Community Services	908	295	454	(159)	-35%
<b>Total Capital Multi-year expenditure</b>	<b>9,891</b>	<b>2,582</b>	<b>4,945</b>	<b>(2,363)</b>	<b>-48%</b>
<b>Single Year expenditure appropriation</b>					
Vote 1 - Municipal Manager	93	4	47	(42)	-91%
Vote 2 - Finance	844	577	422	155	37%
Vote 3 - Corporate Services	1,138	397	569	(172)	-30%
Vote 4 - Technical Services	26,397	7,296	13,198	(5,903)	-45%
Vote 5 - Community Services	7,301	2,155	3,651	(1,495)	-41%
<b>Total Capital single-year expenditure</b>	<b>35,773</b>	<b>10,429</b>	<b>17,887</b>	<b>(7,457)</b>	<b>-42%</b>
<b>Total Capital Expenditure</b>	<b>45,664</b>	<b>13,012</b>	<b>22,832</b>	<b>(9,820)</b>	<b>-43%</b>

### Capital Expenditure:

The total capital expenditure as at 31 December 2018 amounts to R 13,012 million of the approved capital budget of R 45,664 million.

Refer to Table C5 for more detail.

### 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 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment							
Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.4%	10.7%	0.0%	1.6%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	15.2%	0.0%	4.0%	15.2%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.1%	26.3%	0.0%	28.0%	26.3%
Gearing	Long Term Borrowing/ Funds & Reserves		203.4%	165.0%	0.0%	217.7%	165.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	378.4%	353.4%	0.0%	352.5%	353.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		174.0%	178.1%	0.0%	198.3%	178.1%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		30.0%	25.2%	0.0%	55.8%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		37.7%	38.0%	0.0%	36.0%	36.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.0%	10.9%	0.0%	1.3%	6.2%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure			0.28	#DIV/0!	4.85	7.44



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

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

WC013 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

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>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		-	111,400	-	17,132	84,343	55,700	28,643	51%	111,400
Executive and council		-	31,027	-	10,856	36,771	15,513	21,258	137%	31,027
Finance and administration		-	80,373	-	6,275	47,571	40,187	7,385	18%	80,373
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	19,663	-	3,450	5,268	9,831	(4,563)	-46%	19,663
Community and social services		-	7,765	-	2,808	3,120	3,883	(762)	-20%	7,765
Sport and recreation		-	4,849	-	641	2,148	2,425	(277)	-11%	4,849
Public safety		-	6	-	-	-	3	(3)	-100%	6
Housing		-	7,042	-	-	-	3,521	(3,521)	-100%	7,042
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	37,552	-	10,304	10,132	18,776	(8,644)	-46%	37,552
Planning and development		-	22,205	-	7,048	7,610	11,102	(3,492)	-31%	22,205
Road transport		-	15,348	-	3,255	2,522	7,674	(5,152)	-67%	15,348
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	181,546	-	(15)	78,937	90,773	(11,836)	-13%	181,546
Energy sources		-	116,660	-	5,628	50,313	58,330	(8,017)	-14%	116,660
Water management		-	23,761	-	(6,727)	11,566	11,880	(315)	-3%	23,761
Waste water management		-	15,639	-	352	6,362	7,820	(1,457)	-19%	15,639
Waste management		-	25,486	-	732	10,696	12,743	(2,047)	-16%	25,486
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	350,161	-	30,870	178,680	175,081	3,599	2%	350,161
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		-	85,832	-	6,764	37,828	42,916	(5,088)	-12%	85,832
Executive and council		-	18,935	-	1,000	9,260	9,467	(208)	-2%	18,935
Finance and administration		-	65,663	-	5,667	27,929	32,832	(4,902)	-15%	65,663
Internal audit		-	1,234	-	97	639	617	22	4%	1,234
<i><b>Community and public safety</b></i>		-	37,609	-	2,381	14,950	18,804	(3,854)	-20%	37,609
Community and social services		-	8,992	-	723	4,645	4,495	149	3%	8,992
Sport and recreation		-	18,870	-	1,413	8,944	9,435	(491)	-5%	18,870
Public safety		-	1,349	-	124	651	674	(24)	-4%	1,349
Housing		-	8,398	-	121	710	4,199	(3,489)	-83%	8,398
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	58,924	-	3,776	23,054	29,482	(6,408)	-22%	58,924
Planning and development		-	12,617	-	838	5,107	6,309	(1,201)	-19%	12,617
Road transport		-	46,307	-	2,939	17,947	23,154	(5,206)	-22%	46,307
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	153,480	-	11,374	66,033	76,740	(10,707)	-14%	153,480
Energy sources		-	95,778	-	7,006	44,551	47,889	(3,338)	-7%	95,778
Water management		-	20,731	-	1,671	7,558	10,366	(2,808)	-27%	20,731
Waste water management		-	13,140	-	937	4,126	6,570	(2,444)	-37%	13,140
Waste management		-	23,831	-	1,760	9,798	11,915	(2,117)	-18%	23,831
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	335,845	-	24,296	141,865	167,923	(26,058)	-16%	335,845
<b>Surplus/ (Deficit) for the year</b>		-	14,316	-	6,574	36,814	7,158	29,656	414%	14,316

### 4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager, Finance, Corporate Services and Technical Services.

WC013 Bergrevier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	31,447	-	10,856	36,771	15,723	21,048	133.9%	31,447
Vote 2 - Finance		-	79,119	-	6,406	46,918	39,560	7,359	18.6%	79,119
Vote 3 - Corporate Services		-	1,701	-	962	1,086	850	235	27.7%	1,701
Vote 4 - Technical Services		-	204,538	-	8,970	87,029	102,269	(15,240)	-14.9%	204,538
Vote 5 - Community Services		-	33,356	-	3,675	6,874	16,678	(9,804)	-58.8%	33,356
<b>Total Revenue by Vote</b>	2	-	<b>350,161</b>	-	<b>30,870</b>	<b>178,680</b>	<b>175,081</b>	<b>3,599</b>	<b>2.1%</b>	<b>350,161</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	24,745	-	1,372	11,565	12,373	(808)	-6.5%	24,745
Vote 2 - Finance		-	28,858	-	2,446	13,976	14,429	(453)	-3.1%	28,858
Vote 3 - Corporate Services		-	30,079	-	1,642	11,016	15,040	(4,024)	-26.8%	30,079
Vote 4 - Technical Services		-	192,932	-	15,239	83,861	96,466	(12,605)	-13.1%	192,932
Vote 5 - Community Services		-	59,231	-	3,597	21,448	29,616	(8,168)	-27.6%	59,231
<b>Total Expenditure by Vote</b>	2	-	<b>335,845</b>	-	<b>24,296</b>	<b>141,865</b>	<b>167,923</b>	<b>(26,058)</b>	<b>-15.5%</b>	<b>335,845</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>14,316</b>	-	<b>6,574</b>	<b>36,814</b>	<b>7,158</b>	<b>29,656</b>	<b>414.3%</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) - Mid-Year Assessment										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		62,607	67,182		4,754	38,876	33,591	5,285	16%	67,182
Service charges - electricity revenue		94,502	112,184		5,579	48,536	56,082	(7,546)	-13%	112,184
Service charges - water revenue		19,309	21,866		(6,727)	11,421	10,933	489	4%	21,866
Service charges - sanitation revenue		12,071	12,906		352	6,346	6,453	(107)	-2%	12,906
Service charges - refuse revenue		19,742	21,263		727	10,657	10,631	26	0%	21,263
Service charges - other		-	-		-	-	-	-	-	-
Rental of facilities and equipment		5,319	908		(682)	235	454	(219)	-48%	908
Interest earned - external investments		6,729	5,119		37	2,455	2,559	(104)	-4%	5,119
Interest earned - outstanding debtors		5,275	4,285		798	4,662	2,142	2,519	118%	4,285
Dividends received		-	-		-	-	-	-	-	-
Fines, penalties and forfeits		7,098	9,691		2	281	4,846	(4,564)	-94%	9,691
Licences and permits		-	11		0	0	6	(5)	-92%	11
Agency services		4,016	4,210		226	1,345	2,105	(760)	-36%	4,210
Transfers and subsidies		48,799	61,748		17,870	41,633	30,874	10,758	35%	61,748
Other revenue		9,744	7,373		1,445	5,741	3,687	2,054	56%	7,373
Gains on disposal of PPE		565	-		-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>295,779</b>	<b>328,727</b>	<b>-</b>	<b>24,380</b>	<b>172,190</b>	<b>164,363</b>	<b>7,826</b>	<b>5%</b>	<b>328,727</b>
<b>Expenditure By Type</b>										
Employee related costs		111,581	125,027		9,365	61,929	62,513	(584)	-1%	125,027
Remuneration of councillors		5,822	6,378		469	2,869	3,189	(320)	-10%	6,378
Debt impairment		12,182	14,142		-	-	7,071	(7,071)	-100%	14,142
Depreciation & asset impairment		20,636	21,891		1,824	10,945	10,945	(0)	0%	21,891
Finance charges		12,835	14,014		2,216	2,216	7,007	(4,790)	-88%	14,014
Bulk purchases		77,803	79,480		6,051	39,069	39,740	(671)	-2%	79,480
Other materials		-	11,415		991	5,115	5,707	(592)	-10%	11,415
Contracted services		-	24,447		1,500	6,670	12,224	(5,554)	-45%	24,447
Transfers and subsidies		4,150	5,281		67	3,004	2,640	364	14%	5,281
Other expenditure		46,295	33,771		1,813	10,047	16,886	(6,839)	-40%	33,771
Loss on disposal of PPE		-	-		-	-	-	-	-	-
<b>Total Expenditure</b>		<b>291,303</b>	<b>335,845</b>	<b>-</b>	<b>24,296</b>	<b>141,865</b>	<b>167,923</b>	<b>(26,058)</b>	<b>-16%</b>	<b>335,845</b>
<b>Surplus/(Deficit)</b>		<b>4,476</b>	<b>(7,119)</b>	<b>-</b>	<b>84</b>	<b>30,325</b>	<b>(3,559)</b>	<b>33,884</b>	<b>(0)</b>	<b>(7,119)</b>
Transfers and subsidies - capital (primary municipality)		-	-		-	-	-	-	-	-
(National / Provincial and District)		14,950	21,435		6,490	6,490	10,717	(4,228)	(0)	21,435
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-		-	-	-	-	-	-
<b>Surplus/(Deficit) DEter capital transfers &amp; contributions</b>		<b>19,426</b>	<b>14,316</b>	<b>-</b>	<b>6,574</b>	<b>36,814</b>	<b>7,158</b>			<b>14,316</b>
Taxation		-	-		-	-	-	-	-	-
<b>Surplus/(Deficit) DEter taxation</b>		<b>19,426</b>	<b>14,316</b>	<b>-</b>	<b>6,574</b>	<b>36,814</b>	<b>7,158</b>			<b>14,316</b>
Attributable to minorities		-	-		-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>19,426</b>	<b>14,316</b>	<b>-</b>	<b>6,574</b>	<b>36,814</b>	<b>7,158</b>			<b>14,316</b>
Share of surplus/ (deficit) of associate		-	-		-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>19,426</b>	<b>14,316</b>	<b>-</b>	<b>6,574</b>	<b>36,814</b>	<b>7,158</b>			<b>14,316</b>

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

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	-	-	904	500	404	81%	1,000
Vote 4 - Technical Services		-	7,983	-	3	1,383	3,991	(2,609)	-65%	7,983
Vote 5 - Community Services		-	908	-	165	295	454	(159)	-35%	908
<b>Total Capital Multi-year expenditure</b>	4.7	-	9,891	-	168	2,582	4,945	(2,363)	-48%	9,891
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	93	-	-	4	47	(42)	-91%	93
Vote 2 - Finance		-	844	-	3	577	422	155	37%	844
Vote 3 - Corporate Services		-	1,138	-	24	397	569	(172)	-30%	1,138
Vote 4 - Technical Services		-	26,397	-	1,359	7,296	13,198	(5,903)	-45%	26,397
Vote 5 - Community Services		-	7,301	-	1,680	2,155	3,651	(1,495)	-41%	7,301
<b>Total Capital single-year expenditure</b>	4	-	35,773	-	3,076	10,429	17,887	(7,457)	-42%	35,773
<b>Total Capital Expenditure</b>		-	45,664	-	3,244	13,012	22,832	(9,820)	-43%	45,664
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	4,455	-	35	1,036	2,228	(1,192)	-54%	4,455
Executive and council		-	56	-	-	4	28	(24)	-84%	56
Finance and administration		-	4,399	-	35	1,031	2,200	(1,168)	-53%	4,399
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	7,566	-	1,854	2,450	3,783	(1,333)	-35%	7,566
Community and social services		-	985	-	7	36	493	(457)	-93%	985
Sport and recreation		-	6,365	-	1,584	1,795	3,183	(1,388)	-44%	6,365
Public safety		-	208	-	259	614	104	510	491%	208
Housing		-	8	-	6	6	4	2	38%	8
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	7,906	-	1,232	2,608	3,953	(1,345)	-34%	7,906
Planning and development		-	1,045	-	-	904	523	382	73%	1,045
Road transport		-	6,861	-	1,232	1,704	3,431	(1,727)	-50%	6,861
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	25,737	-	122	6,917	12,868	(5,951)	-46%	25,737
Energy sources		-	5,267	-	25	1,207	2,633	(1,427)	-54%	5,267
Water management		-	6,305	-	24	306	3,153	(2,847)	-90%	6,305
Waste water management		-	13,063	-	28	5,041	6,532	(1,491)	-23%	13,063
Waste management		-	1,102	-	45	364	551	(187)	-34%	1,102
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	45,664	-	3,244	13,012	22,832	(9,820)	-43%	45,664
<b>Funded by:</b>										
National Government		-	19,163	-	1,360	7,070	9,581	(2,512)	-26%	19,163
Provincial Government		-	2,272	-	-	917	1,136	(220)	-19%	2,272
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	21,435	-	1,360	7,986	10,717	(2,731)	-25%	21,435
<b>Public contributions &amp; donations</b>	5	-	10	-	-	-	5	(5)	-100%	10
<b>Borrowing</b>	6	-	6,950	-	133	526	3,475	(2,949)	-85%	6,950
<b>Internally generated funds</b>		-	17,269	-	1,751	4,499	8,635	(4,136)	-48%	17,269
<b>Total Capital Funding</b>		-	45,664	-	3,244	13,012	22,832	(9,820)	-43%	45,664

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

WC013 Bergvriervier - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		77,936	78,218		127,034	78,218
Call investment deposits			6,022			6,022
Consumer debtors		81,739	72,417		95,676	72,417
Other debtors		5,401	7,790		(655)	7,790
Current portion of long-term receivables		1,304			113	
Inventory		3,102	2,704		3,691	2,704
<b>Total current assets</b>		<b>169,481</b>	<b>167,150</b>	<b>-</b>	<b>225,860</b>	<b>167,150</b>
<b>Non current assets</b>						
Long-term receivables		305	2,536		940	2,536
Investments						
Investment property		12,930	13,110		12,930	13,110
Investments in Associate						
Property, plant and equipment		353,869	374,851		355,936	374,851
Agricultural						
Biological assets						
Intangible assets		4,293	4,576		4,293	4,576
Other non-current assets		454	454		454	454
<b>Total non current assets</b>		<b>371,851</b>	<b>395,527</b>	<b>-</b>	<b>374,553</b>	<b>395,527</b>
<b>TOTAL ASSETS</b>		<b>541,331</b>	<b>562,677</b>	<b>-</b>	<b>600,413</b>	<b>562,677</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			-			-
Borrowing		5,120	4,350		1,856	4,350
Consumer deposits		3,464	3,332		5,208	3,332
Trade and other payables		25,249	30,666		47,969	30,666
Provisions		10,961	8,948		9,037	8,948
<b>Total current liabilities</b>		<b>44,793</b>	<b>47,295</b>	<b>-</b>	<b>64,071</b>	<b>47,295</b>
<b>Non current liabilities</b>						
Borrowing		51,243	54,825		54,853	54,825
Provisions		106,180	118,511		107,442	118,511
<b>Total non current liabilities</b>		<b>157,423</b>	<b>173,335</b>	<b>-</b>	<b>162,294</b>	<b>173,335</b>
<b>TOTAL LIABILITIES</b>		<b>202,216</b>	<b>220,631</b>	<b>-</b>	<b>226,365</b>	<b>220,631</b>
<b>NET ASSETS</b>	2	<b>339,115</b>	<b>342,046</b>	<b>-</b>	<b>374,048</b>	<b>342,046</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		313,920	308,827		348,852	308,827
Reserves		25,195	33,218		25,195	33,218
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>339,115</b>	<b>342,046</b>	<b>-</b>	<b>374,048</b>	<b>342,046</b>

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

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

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		4,589	31,750	32,415	(665)	-2%	64,831
Service charges			162,311		8,296	68,197	81,156	(11,958)	-15%	162,311
Other revenue			14,224		5,855	68,101	7,112	60,990	858%	14,224
Government - operating			61,748		15,918	40,416	30,874	9,542	31%	61,748
Government - capital			21,435		4,689	14,463	10,717	3,736	35%	21,435
Interest			9,254			2,784	4,627	(1,843)	-40%	9,254
Dividends			-			-	-	-		-
<b>Payments</b>										
Suppliers and employees			(279,622)		(17,533)	(157,746)	(139,811)	17,935	-13%	(279,622)
Finance charges			(6,596)		(2,216)	(2,216)	(3,298)	(1,082)	33%	(6,596)
Transfers and Grants			(5,281)		(67)	(3,004)	(2,640)	364	-14%	(5,281)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>-42,303</b>		<b>-19,540</b>	<b>63,734</b>	<b>21,152</b>	<b>(42,583)</b>	<b>-201%</b>	<b>42,303</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE			-		-	-	-	-		-
Decrease (Increase) in non-current debtors			-		-	-	-	-		-
Decrease (Increase) other non-current receivables			-		-	-	-	-		-
Decrease (increase) in non-current investments			-		-	-	-	-		-
<b>Payments</b>										
Capital assets			(45,664)		(3,244)	(13,012)	(22,832)	(9,820)	43%	(45,664)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>(45,664)</b>		<b>(3,244)</b>	<b>(13,012)</b>	<b>(22,832)</b>	<b>(9,820)</b>	<b>43%</b>	<b>(45,664)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans			-		-	-	-	-		-
Borrowing long term/refinancing			6,950		-	-	3,475	(3,475)	-100%	6,950
Increase (decrease) in consumer deposits			134		-	-	67	(67)	-100%	134
<b>Payments</b>										
Repayment of borrowing			(4,127)		(1,625)	(1,625)	(2,063)	(438)	21%	(4,127)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>2,957</b>		<b>(1,625)</b>	<b>(1,625)</b>	<b>1,479</b>	<b>3,103</b>	<b>210%</b>	<b>2,957</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			<b>(403)</b>		<b>-14,672</b>	<b>48,098</b>	<b>(202)</b>			<b>(403)</b>
Cash/cash equivalents at beginning:			84,643		70,987		77,936			77,936
Cash/cash equivalents at monthly year end:			84,240		70,987		127,034			77,533



## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

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			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,712	1,407	668	609	564	2,218	5,667		12,844	9,057		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,265	1,893	1,220	1,070	1,039	2,478	5,441		18,407	10,028		
Receivables from Non-exchange Transactions - Property Rates	1400	3,609	1,733	990	726	631	6,844	12,855		27,388	21,055		
Receivables from Exchange Transactions - Waste Water Management	1500	913	639	513	447	442	2,106	7,409		12,469	10,404		
Receivables from Exchange Transactions - Waste Management	1600	1,489	1,227	806	657	662	3,117	11,157		19,115	15,593		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-		-	-		
Interest on Arrear Debtor Accounts	1810	616	763	723	707	692	3,980	2,571		10,052	7,950		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-		-	-		
Other	1900	(8,673)	172	196	186	175	1,378	15,476		8,910	17,214		
<b>Total By Income Source</b>	<b>2000</b>	<b>4,930</b>	<b>7,835</b>	<b>5,118</b>	<b>4,401</b>	<b>4,204</b>	<b>22,121</b>	<b>60,576</b>	<b>-</b>	<b>109,185</b>	<b>91,301</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(117)	39	32	34	33	256	495		772	818		
Commercial	2300	2,061	767	402	339	281	1,719	2,299		7,869	4,639		
Households	2400	2,983	4,863	3,155	2,743	2,657	14,179	44,224		74,803	63,803		
Other	2500	3	2,166	1,530	1,285	1,233	5,966	13,558		25,740	22,041		
<b>Total By Customer Group</b>	<b>2600</b>	<b>4,930</b>	<b>7,835</b>	<b>5,118</b>	<b>4,401</b>	<b>4,204</b>	<b>22,121</b>	<b>60,576</b>	<b>-</b>	<b>109,185</b>	<b>91,301</b>	<b>-</b>	<b>-</b>

## Section 6 – Creditors' analysis

### 6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment												
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>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	272									272	
<b>Total By Customer Type</b>	<b>1000</b>	<b>272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>272</b>	<b>-</b>

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table C5

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



# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table C6

WC013 Bergvriever - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	47,292	-	13,797	32,931	23,646	9,285	39.3%	47,292
Local Government Equitable Share			41,390	-	13,797	31,043	20,695	10,348	50.0%	41,390
Finance Management			898	-	-	898	449	449	-	898
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	-	196	(196)	-	391
EPWP Incentive	3		1,413	-	-	990	707	284	40.1%	1,413
Municipal Infrastructure (MIG)			3,200	-	-	-	1,600	(1,600)	-100.0%	3,200
ACIP			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	14,423	-	892	5,037	7,212	(2,175)	-30.2%	14,423
CDW - Operational Support Grant			-	-	-	-	-	-	-	-
Library Services			6,635	-	892	5,037	3,318	1,719	-	6,635
Maintenance of Proclaimed Roads			98	-	-	-	49	(49)	-100.0%	98
Financial Management Grant - Internal Audit	4		-	-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			690	-	-	-	-	-	-	690
Financial Management Support Grant			-	-	-	-	345	(345)	-	-
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Housing			7,000	-	-	-	3,500	(3,500)	-	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	-	-	-	17	(17)	-100.0%	33
Go Flow			33	-	-	-	17	(17)	-100.0%	33
Heis op den Berg			-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	61,748	-	14,689	37,967	30,874	7,093	23.0%	61,748
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	19,815	-	4,689	14,105	9,907	4,198	42.4%	19,815
Municipal Infrastructure (MIG)			16,554	-	3,689	10,453	8,277	2,176	26.3%	16,554
DME Electricity			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	-	1,000	3,000	1,304	1,696	-	2,609
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-	-	-
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Finance Management			652	-	-	652	326	326	100.0%	652
ACIP			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	1,620	-	-	1,000	810	190	23.5%	1,620
Housing			-	-	-	-	-	-	-	-
Construction Sidewalks			-	-	-	-	-	-	-	-
Human Settlements Development Grant			-	-	-	-	-	-	-	-
Library Services			620	-	-	-	310	(310)	-	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-	-	-
Regional Socio - Economic Project/Violence Prevention			1,000	-	-	1,000	500	500	-	1,000
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
West Coast DM - LED			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
SETA			-	-	-	-	-	-	-	-
Cerebos			-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	21,435	-	4,689	15,105	10,717	4,388	40.9%	21,435
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	83,183	-	19,378	53,073	41,592	11,481	27.6%	83,183

## 8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

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>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	47,292	-	3,755	23,153	23,646	(493)	-2.1%	47,292
Local Government Equitable Share			41,390	-	3,449	20,695	20,695	-		41,390
Finance Management			898	-	29	282	449	(167)	-37.2%	898
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	26	196	(169)	-86.5%	391
EPWP Incentive			1,413	-	15	844	707	137	19.4%	1,413
Municipal Infrastructure (MIG)			3,200	-	262	1,306	1,600	(294)		3,200
ACIP			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	14,423	-	483	3,449	7,212	(3,762)	-52.2%	14,423
CDW - Operational Support Grant			-	-	-	-	-	-	-	-
Library Services			6,635	-	483	3,449	3,318	132	4.0%	6,635
Maintenance of Proclaimed Roads			98	-	-	-	49	(49)	-100.0%	98
Financial Management Grant - Internal Audit			-	-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			-	-	-	-	-	-	-	-
Financial Management Support Grant			690	-	-	-	345	(345)	-100.0%	690
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Housing			7,000	-	-	-	3,500	(3,500)	-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	-	-	-	17	(17)	-100.0%	33
Go Flow			33	-	-	-	17	(17)	-100.0%	33
Heis op den Berg			-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		-	61,748	-	4,239	26,603	30,874	(4,271)	-13.8%	61,748
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	19,815	-	1,360	7,193	9,907	(2,714)	-27.4%	19,815
Municipal Infrastructure (MIG)			16,554	-	1,360	6,320	8,277	(1,957)	-23.6%	16,554
DME Electricity			-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			2,609	-	-	176	1,304	(1,129)	-86.5%	2,609
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-	-	-
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Finance Management			652	-	-	698	326	371	113.9%	652
ACIP			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	1,620	-	-	1,021	810	211	26.1%	1,620
Housing			-	-	-	-	-	-	-	-
Construction Sidewalks			-	-	-	-	-	-	-	-
Human Settlements Development Grant			-	-	-	-	-	-	-	-
Library Services			620	-	-	12	310	(298)	-96.1%	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-	-	-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000	-	-	1,009	500	509	101.8%	1,000
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
West Coast DM - LED			-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
SETA			-	-	-	-	-	-	-	-
Cerebos			-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	21,435	-	1,360	8,214	10,717	(2,503)	-23.4%	21,435
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	83,183	-	5,599	34,817	41,592	(6,774)	-16.3%	83,183

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

## 9.1 Supporting Table C8

WC013 Bergvriev - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4,636	-	353	2,124	2,318	(194)	-8%	4,636
Pension and UIF Contributions			441	-	27	182	221	(38)	-17%	441
Medical Aid Contributions			17	-	-	-	9	(9)	-100%	17
Motor Vehicle Allowance			706	-	47	307	353	(46)	-13%	706
Cellphone Allowance			577	-	41	255	289	(34)	-12%	577
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>			<b>6,378</b>	<b>-</b>	<b>469</b>	<b>2,869</b>	<b>3,189</b>	<b>(320)</b>	<b>-10%</b>	<b>6,378</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3		4,534	-	347	2,092	2,267	(175)	-8%	4,534
Pension and UIF Contributions			782	-	57	386	391	(5)	-1%	782
Medical Aid Contributions			98	-	8	46	49	(3)	-7%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			716	-	41	287	358	(71)	-20%	716
Cellphone Allowance			-	-	0	2	2		#DIV/0!	-
Housing Allowances			316	-	26	154	158	(4)	-2%	316
Other benefits and allowances			274	-	7	44	137	(92)	-68%	274
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			<b>6,721</b>	<b>-</b>	<b>486</b>	<b>3,012</b>	<b>3,369</b>	<b>(348)</b>	<b>-10%</b>	<b>6,721</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			82,524	-	6,128	42,302	41,262	1,040	3%	82,524
Pension and UIF Contributions			13,733	-	1,013	6,003	6,867	(863)	-13%	13,733
Medical Aid Contributions			3,901	-	410	2,342	1,951	391	20%	3,901
Overtime			3,730	-	404	2,433	1,865	568	30%	3,730
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,755	-	327	1,871	1,878	(7)	0%	3,755
Cellphone Allowance			-	-	3	13	-	13	#DIV/0!	-
Housing Allowances			1,404	-	72	464	702	(238)	-34%	1,404
Other benefits and allowances			5,309	-	451	2,654	2,655	(0)	0%	5,309
Payments in lieu of leave			875	-	49	700	437	262	60%	875
Long service awards			1,020	-	22	137	510	(373)	-73%	1,020
Post-retirement benefit obligations			2,055	-	-	-	1,028	(1,028)	-100%	2,055
<b>Sub Total - Other Municipal Staff</b>			<b>118,306</b>	<b>-</b>	<b>8,879</b>	<b>58,917</b>	<b>59,153</b>	<b>(236)</b>	<b>0%</b>	<b>118,306</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>			<b>131,404</b>	<b>-</b>	<b>9,834</b>	<b>64,798</b>	<b>65,702</b>	<b>(904)</b>	<b>-1%</b>	<b>131,404</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>131,404</b>	<b>-</b>	<b>9,834</b>	<b>64,798</b>	<b>65,702</b>	<b>(904)</b>	<b>-1%</b>	<b>131,404</b>
% increase	4		#DIV/0!							#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			<b>125,027</b>	<b>-</b>	<b>9,365</b>	<b>61,929</b>	<b>62,513</b>	<b>(584)</b>	<b>-1%</b>	<b>125,027</b>

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Berginvier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

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		-		2,700	#VALUE!	-	#VALUE!	#VALUE!	#VALUE!
September		3,805		2,809	#VALUE!	3,805	#VALUE!	#VALUE!	#VALUE!
October		3,805		3,030	#VALUE!	7,611	#VALUE!	#VALUE!	#VALUE!
November		3,805		1,230	#VALUE!	11,416	#VALUE!	#VALUE!	#VALUE!
December		3,805		3,244	#VALUE!	15,221	#VALUE!	#VALUE!	#VALUE!
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	-	13,012				

## 10.2 Supporting Table C13a

WC013 Bergivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	2,090	-	14	456	1,045	589	56.4%	2,090
Roads Infrastructure		-	500	-	-	6	250	244	97.6%	500
Roads		-	500	-	-	6	250	244	97.6%	500
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	290	-	7	31	145	114	78.6%	290
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	290	-	7	31	145	114	78.6%	290
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	440	-	-	291	220	(71)	-32.4%	440
MV Substations		-	410	-	-	291	205	(86)	-42.1%	410
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	30	-	-	-	15	15	100.0%	30
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	400	-	-	-	200	200	100.0%	400
Bulk Mains		-	260	-	-	-	130	130	100.0%	260
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	140	-	-	-	70	70	100.0%	140
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	110	-	-	21	55	34	61.8%	110
Pump Station		-	60	-	-	-	30	30	100.0%	60
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	50	-	-	21	25	4	16.0%	50
Solid Waste Infrastructure		-	350	-	7	107	175	68	39.0%	350
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	250	-	7	107	125	18	14.6%	250
Waste Processing Facilities		-	100	-	-	-	50	50	100.0%	100
<b>Community Assets</b>		-	1,784	-	-	904	882	(23)	-2.6%	1,784
Community Facilities		-	1,514	-	-	904	757	(148)	-19.5%	1,514
Halls		-	40	-	-	-	20	20	100.0%	40
Centres		-	1,000	-	-	904	500	(404)	-80.9%	1,000
Cemeteries/Crematoria		-	200	-	-	-	100	100	100.0%	200
Public Open Space		-	24	-	-	-	12	12	100.0%	24
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	250	-	-	-	125	125	100.0%	250
Sport and Recreation Facilities		-	250	-	-	-	125	125	100.0%	250
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	250	-	-	-	125	125	100.0%	250
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	2,125	-	8	44	1,063	1,019	95.9%	2,125
Operational Buildings		-	2,125	-	8	44	1,063	1,019	95.9%	2,125
Municipal Offices		-	2,125	-	8	44	1,063	1,019	95.9%	2,125
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	652	-	-	574	326	(248)	-76.0%	652
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	652	-	-	574	326	(248)	-76.0%	652
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	652	-	-	574	326	(248)	-76.0%	652
<b>Computer Equipment</b>		-	750	-	19	42	375	333	88.8%	750
Computer Equipment		-	750	-	19	42	375	333	88.8%	750
<b>Furniture and Office Equipment</b>		-	93	-	11	34	46	12	27.0%	93
Furniture and Office Equipment		-	93	-	11	34	46	12	27.0%	93
<b>Machinery and Equipment</b>		-	346	-	98	117	173	56	32.5%	346
Machinery and Equipment		-	346	-	98	117	173	56	32.5%	346
<b>Transport Assets</b>		-	3,310	-	1,338	1,338	1,655	317	19.1%	3,310
Transport Assets		-	3,310	-	1,338	1,338	1,655	317	19.1%	3,310
<b>Total Capital Expenditure on new assets</b>	1	-	11,129	-	1,488	3,509	5,565	2,056	36.9%	11,129



### 10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-Year

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	-	45	547	4,757	4,210	88.5%	9,514
Roads Infrastructure		-	50	-	-	43	25	(18)	-73.9%	50
Roads		-	50	-	-	43	25	(18)	-73.9%	50
Electrical Infrastructure		-	2,949	-	-	176	1,474	1,299	88.1%	2,949
MV Switching Stations		-	30	-	-	-	15	15	100.0%	30
MV Networks		-	50	-	-	-	25	25	100.0%	50
LV Networks		-	2,869	-	-	176	1,434	1,259	87.7%	2,869
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	5,705	-	24	306	2,853	2,547	89.3%	5,705
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	50	-	24	24	25	1	5.3%	50
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	345	-	-	161	173	11	6.5%	345
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	5,010	-	-	-	2,505	2,505	100.0%	5,010
Distribution Points		-	300	-	-	121	150	29	19.4%	300
Sanitation Infrastructure		-	810	-	22	22	405	384	94.7%	810
Pump Station		-	720	-	22	22	360	339	94.0%	720
Reticulation		-	60	-	-	-	30	30	100.0%	60
Waste Water Treatment Works		-	30	-	-	-	15	15	100.0%	30
<b>Community Assets</b>		-	285	-	23	78	143	64	45.0%	285
Community Facilities		-	92	-	-	11	46	35	76.2%	92
Cemeteries/Crematoria		-	80	-	-	-	40	40	100.0%	80
Public Open Space		-	12	-	-	11	6	(5)	-82.6%	12
Sport and Recreation Facilities		-	193	-	23	67	97	29	30.1%	193
Indoor Facilities		-	100	-	4	48	50	2	4.8%	100
Outdoor Facilities		-	93	-	19	20	47	27	57.3%	93
<b>Other assets</b>		-	50	-	-	8	25	17	68.0%	50
Operational Buildings		-	50	-	-	8	25	17	68.0%	50
Municipal Offices		-	50	-	-	8	25	17	68.0%	50
<b>Computer Equipment</b>		-	360	-	-	340	180	(160)	-88.7%	360
Computer Equipment		-	360	-	-	340	180	(160)	-88.7%	360
<b>Furniture and Office Equipment</b>		-	220	-	37	93	110	17	15.5%	220
Furniture and Office Equipment		-	220	-	37	93	110	17	15.5%	220
<b>Transport Assets</b>		-	550	-	-	-	275	275	100.0%	550
Transport Assets		-	550	-	-	-	275	275	100.0%	550
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	10,979	-	105	1,066	5,489	4,424	80.6%	10,979

## 10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year										
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
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	4,000	-	384	1,705	2,000	295	14.7%	4,000
Roads Infrastructure		-	548	-	3	104	274	170	62.0%	548
Roads		-	548	-	3	104	274	170	62.0%	548
Storm water Infrastructure		-	531	-	28	175	265	91	34.3%	531
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	531	-	28	175	265	91	34.3%	531
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,004	-	325	1,234	1,002	(232)	-23.1%	2,004
LV Networks		-	2,004	-	325	1,234	1,002	(232)	-23.1%	2,004
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	587	-	14	170	294	124	42.2%	587
Distribution		-	587	-	14	170	294	124	42.2%	587
Sanitation Infrastructure		-	300	-	14	23	150	127	84.7%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	300	-	14	23	150	127	84.7%	300
Solid Waste Infrastructure		-	30	-	-	-	15	15	100.0%	30
Landfill Sites		-	30	-	-	-	15	15	100.0%	30
<b>Community Assets</b>		-	12,048	-	900	6,205	6,024	(181)	-3.0%	12,048
Community Facilities		-	9,679	-	703	5,104	4,839	(264)	-5.9%	9,679
Cemeteries/Crematoria		-	568	-	43	310	284	(26)	-9.0%	568
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	9,110	-	660	4,794	4,555	(239)	-5.2%	9,110
Sport and Recreation Facilities		-	2,369	-	197	1,102	1,185	83	7.0%	2,369
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,369	-	197	1,102	1,185	83	7.0%	2,369
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	4,283	-	274	1,619	2,142	523	24.4%	4,283
Operational Buildings		-	4,267	-	274	1,614	2,133	519	24.3%	4,267
Municipal Offices		-	4,267	-	274	1,614	2,133	519	24.3%	4,267
Housing		-	16	-	1	5	8	3	37.8%	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	16	-	1	5	8	3	37.8%	16
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	624	-	11	67	312	246	78.7%	624
Computer Equipment		-	624	-	11	67	312	246	78.7%	624
<b>Furniture and Office Equipment</b>		-	38	-	2	7	19	12	63.2%	38
Furniture and Office Equipment		-	38	-	2	7	19	12	63.2%	38
<b>Machinery and Equipment</b>		-	826	-	56	211	413	202	48.8%	826
Machinery and Equipment		-	826	-	56	211	413	202	48.8%	826
<b>Transport Assets</b>		-	2,522	-	200	1,341	1,261	(80)	-6.4%	2,522
Transport Assets		-	2,522	-	200	1,341	1,261	(80)	-6.4%	2,522
<b>Total Repairs and Maintenance Expenditure</b>	1	-	24,341	-	1,827	11,155	12,171	1,015	8.3%	24,341

# 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>			14,188				7,094	7,094	100.0%	14,188
Roads Infrastructure			1,862				931	931	100.0%	1,862
Roads			1,814				907	907	100.0%	1,814
Road Structures			1				0	0	100.0%	1
Road Furniture			48				24	24	100.0%	48
Storm water Infrastructure			362				181	181	100.0%	362
Drainage Collection			94				47	47	100.0%	94
Storm water Conveyance			268				134	134	100.0%	268
Electrical Infrastructure			1,740				870	870	100.0%	1,740
MV Substations			388				194	194	100.0%	388
MV Switching Stations			29				15	15	100.0%	29
MV Networks			544				272	272	100.0%	544
LV Networks			779				390	390	100.0%	779
Water Supply Infrastructure			3,448				1,724	1,724	100.0%	3,448
Boreholes			84				42	42	100.0%	84
Reservoirs			953				477	477	100.0%	953
Pump Stations			244				122	122	100.0%	244
Water Treatment Works			1,420				710	710	100.0%	1,420
Distribution			744				372	372	100.0%	744
Distribution Points			4				2	2	100.0%	4
Sanitation Infrastructure			3,201				1,600	1,600	100.0%	3,201
Pump Station			2,838				1,419	1,419	100.0%	2,838
Reticulation			363				181	181	100.0%	363
Solid Waste Infrastructure			3,574				1,787	1,787	100.0%	3,574
Landfill Sites			3,074				1,537	1,537	100.0%	3,074
Waste Transfer Stations			389				195	195	100.0%	389
Waste Processing Facilities			34				17	17	100.0%	34
Waste Drop-off Points			41				20	20	100.0%	41
Waste Separation Facilities			37				18	18	100.0%	37
<b>Community Assets</b>			1,731				865	865	100.0%	1,731
Community Facilities			716				358	358	100.0%	716
Halls			84				42	42	100.0%	84
Centres			11				5	5	100.0%	11
Clinics/Care Centres			16				8	8	100.0%	16
Museums			51				26	26	100.0%	51
Libraries			186				93	93	100.0%	186
Cemeteries/Crematoria			148				74	74	100.0%	148
Public Open Space			95				47	47	100.0%	95
Public Ablution Facilities			31				15	15	100.0%	31
Markets			94				47	47	100.0%	94
Abattoirs			0				0	0	100.0%	0
Sport and Recreation Facilities			1,014				507	507	100.0%	1,014
Indoor Facilities			22				11	11	100.0%	22
Outdoor Facilities			992				496	496	100.0%	992
<b>Investment properties</b>			1				1	1	100.0%	1
Revenue Generating			1				1	1	100.0%	1
Unimproved Property			1				1	1	100.0%	1
<b>Other assets</b>			964				482	482	100.0%	964
Operational Buildings			964				482	482	100.0%	964
Municipal Offices			925				462	462	100.0%	925
Yards			11				5	5	100.0%	11
Stores			28				14	14	100.0%	28
<b>Intangible Assets</b>			436				218	218	100.0%	436
Licences and Rights			436				218	218	100.0%	436
Computer Software and Applications			436				218	218	100.0%	436
<b>Computer Equipment</b>			528				264	264	100.0%	528
Computer Equipment			528				264	264	100.0%	528
<b>Furniture and Office Equipment</b>			1,265				632	632	100.0%	1,265
Furniture and Office Equipment			1,265				632	632	100.0%	1,265
<b>Machinery and Equipment</b>			1,636				818	818	100.0%	1,636
Machinery and Equipment			1,636				818	818	100.0%	1,636
<b>Transport Assets</b>			1,142				571	571	100.0%	1,142
Transport Assets			1,142				571	571	100.0%	1,142
<b>Total Depreciation</b>	1		21,891				10,945	10,945	100.0%	21,891

## 10.6 Supporting Table C13e

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Mid-										
Description	Ref	2017/18		Budget Year 2018/19						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
<b>Infrastructure</b>		-	17,150	-	149	6,445	8,575	2,130	24.8%	17,150
Roads Infrastructure		-	3,050	-	103	501	1,525	1,024	67.1%	3,050
Roads		-	3,050	-	103	501	1,525	1,024	67.1%	3,050
Storm water Infrastructure		-	35	-	-	18	18	(1)	-4.5%	35
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	35	-	-	18	18	(1)	-4.5%	35
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,320	-	25	738	660	(78)	-11.8%	1,320
MV Switching Stations		-	70	-	-	-	35	35	100.0%	70
MV Networks		-	600	-	-	271	300	29	9.6%	600
LV Networks		-	650	-	25	467	325	(142)	-43.7%	650
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	200	-	-	-	100	100	100.0%	200
Distribution		-	200	-	-	-	100	100	100.0%	200
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	11,845	-	-	4,960	5,923	963	16.3%	11,845
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	2,689	-	-	324	1,345	1,020	75.9%	2,689
Waste Water Treatment Works		-	9,156	-	-	4,636	4,578	(58)	-1.3%	9,156
Solid Waste Infrastructure		-	700	-	22	228	350	122	34.9%	700
Waste Separation Facilities		-	700	-	22	228	350	122	34.9%	700
<b>Community Assets</b>		-	6,406	-	1,502	1,992	3,203	1,211	37.8%	6,406
Community Facilities		-	960	-	-	360	480	120	25.0%	960
Testing Stations		-	350	-	-	350	175	(175)	-100.0%	350
Libraries		-	600	-	-	-	300	300	100.0%	600
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	10	-	-	10	5	(5)	-96.0%	10
Sport and Recreation Facilities		-	5,446	-	1,502	1,632	2,723	1,091	40.1%	5,446
Indoor Facilities		-	320	-	130	290	160	(100)	-62.7%	320
Outdoor Facilities		-	5,126	-	1,372	1,372	2,563	1,191	46.5%	5,126
<b>Total Capital Expenditure on upgrading of existing</b>	<b>1</b>	<b>-</b>	<b>23,556</b>	<b>-</b>	<b>1,651</b>	<b>8,437</b>	<b>11,778</b>	<b>3,341</b>	<b>28.4%</b>	<b>23,556</b>

## 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 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



Date

22 January 2019