

Bergrivier Municipality

In - Year Report of Municipalities

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



Quarterly & Monthly Budget Statement March 2019

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for March 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for March 2019.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	328,726,570.32	326,701,764.00	246,375,388.02	245,026,323.00	1,349,065.02	1%
Total Expenditure	335,845,279.86	335,338,578.00	187,123,493.15	251,503,933.50	- 64,380,440.35	-26%
Total Capital Expenditure	45,663,869.65	45,857,674.00	19,635,516.78	34,393,255.50	- 14,757,738.72	-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 March 2019.

Revenue by Source (Table C4)

Description	2017/18	Budget Year 2018/19					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	62,607	67,182	67,182	53,643	50,386	3,257	6%
Service charges - electricity revenue	94,502	112,164	112,933	75,718	84,700	(8,982)	-11%
Service charges - water revenue	19,309	21,866	22,367	18,966	16,775	2,191	13%
Service charges - sanitation revenue	12,071	12,906	12,938	10,183	9,704	479	5%
Service charges - refuse revenue	19,742	21,263	21,514	16,760	16,136	625	4%
Rental of facilities and equipment	5,319	908	1,068	1,078	801	278	35%
Interest earned - external investments	6,729	5,119	5,139	4,147	3,854	293	8%
Interest earned - outstanding debtors	5,275	4,285	4,285	4,338	3,214	1,124	35%
Fines, penalties and forfeits	7,098	9,691	8,368	749	6,276	(5,527)	-88%
Licences and permits	-	11	11	1	8	(7)	-89%
Agency services	4,016	4,210	4,210	2,776	3,158	(381)	-12%
Transfers and subsidies	48,799	61,748	58,891	50,151	44,168	5,982	14%
Other revenue	9,744	7,373	7,796	7,865	5,847	2,018	35%
Gains on disposal of PPE	566	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	295,779	328,727	326,702	246,375	245,026	1,349	1%

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

Operating expenditure by type (Table C4)

Description	2017/18	Budget Year 2018/19					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Expenditure By Type							
Employee related costs	111,581	125,027	120,898	90,037	90,674	(637)	-1%
Remuneration of councillors	5,822	6,378	6,319	4,637	4,739	(102)	-2%
Debt impairment	12,182	14,142	17,104	-	12,828	(12,828)	-100%
Depreciation & asset impairment	20,636	21,891	22,365	(7,297)	16,774	(24,071)	-144%
Finance charges	12,835	14,014	13,045	2,192	9,784	(7,591)	-78%
Bulk purchases	77,803	79,480	82,370	58,056	61,778	(3,722)	-6%
Other materials	-	11,415	11,537	8,274	8,653	(379)	-4%
Contracted services	-	24,447	22,008	11,483	16,506	(5,023)	-30%
Transfers and subsidies	4,150	5,281	5,281	4,369	3,960	409	10%
Other expenditure	46,295	33,771	34,412	15,374	25,809	(10,436)	-40%
Total Expenditure	291,303	335,845	335,339	187,123	251,504	(64,380)	-26%

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

Capital expenditure (Table C5)

Vote Description	Budget Year 2018/19					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
Multi-Year expenditure appropriation						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	-	-	-	-	-	
Vote 3 - Corporate Services	1,000	1,000	937	750	187	25%
Vote 4 - Technical Services	7,983	7,889	2,012	5,917	(3,905)	-66%
Vote 5 - Community Services	908	784	499	588	(89)	-15%
Total Capital Multi-year expenditure	9,891	9,673	3,449	7,255	(3,806)	-52%
Single Year expenditure appropriation						
Vote 1 - Municipal Manager	93	96	24	72	(47)	-66%
Vote 2 - Finance	844	844	802	633	169	27%
Vote 3 - Corporate Services	1,138	1,179	408	884	(476)	-54%
Vote 4 - Technical Services	26,397	26,638	10,101	19,978	(9,877)	-49%
Vote 5 - Community Services	7,301	7,428	4,851	5,571	(720)	-13%
Total Capital single-year expenditure	35,773	36,185	16,187	27,139	(10,952)	-40%
Total Capital Expenditure	45,664	45,858	19,636	34,393	(14,758)	-43%

Capital Expenditure:

The Adjustment budget increased the Capital Budget from R 45, 664 million to R 45, 858 million. The total capital expenditure as at 31 March 2019 amounts to R 19,636 million (excluding shadow costs of R 14, 846 million) of the approved adjusted capital budget of R 45,858 million.

Refer to Table C5 for more detail.

3.3 Material variances from SDBIP

OPERATING BUDGET

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	Reasons for material deviations
R thousands						
Revenue By Source						
Property rates	67,182	67,182	53,643	50,386	3,257	Immaterial Variance
Service charges - electricity revenue	112,164	112,933	75,718	84,700	(8,982)	Outstanding Prepaid monies to be billed.
Service charges - water revenue	21,866	22,367	18,966	16,775	2,191	The over recovery is due to the higher than expected water usage.
Service charges - sanitation revenue	12,906	12,938	10,183	9,704	479	Immaterial Variance
Service charges - refuse revenue	21,263	21,514	16,760	16,136	625	Immaterial Variance
Rental of facilities and equipment	908	1,068	1,078	801	278	The variance is due to an increase in the usage of facilities
Interest earned - external investments	5,119	5,139	4,147	3,854	293	Immaterial Variance
Interest earned - outstanding debtors	4,285	4,285	4,338	3,214	1,124	The over recovery is due to the higher than expected cash balances available
Fines, penalties and forfeits	9,691	8,368	749	6,276	(5,527)	a New Service Provider was appointed
Licences and permits	11	11	1	8	(7)	Immaterial Variance
Agency services	4,210	4,210	2,776	3,158	(381)	Immaterial Variance
Transfers and subsidies	61,748	58,891	50,151	44,168	5,982	Actual receiving of grants not align to budget
Other revenue	7,373	7,796	7,865	5,847	2,018	Actual receiving not align to budget
Expenditure By Type						
Employee related costs	125,027	120,898	90,037	90,674	(637)	Immaterial Variance
Remuneration of councillors	6,378	6,319	4,637	4,739	(102)	Immaterial Variance
Debt impairment	14,142	17,104	-	12,828	(12,828)	Year end transaction
Depreciation & asset impairment	21,891	22,365	(7,297)	16,774	(24,071)	Journals still to be processed
Finance charges	14,014	13,045	2,192	9,784	(7,591)	Budget not align to actual spending
Bulk purchases	79,480	82,370	58,056	61,778	(3,722)	Immaterial Variance
Other materials	11,415	11,537	8,274	8,653	(379)	Immaterial Variance
Contracted services	24,447	22,008	11,483	16,506	(5,023)	The variance is due to the cost of supply study and housing project not yet started
Transfers and subsidies	5,281	5,281	4,369	3,960	409	Immaterial Variance
Other expenditure	33,771	34,412	15,374	25,809	(10,436)	The variance is due to internal charges to be rectified.
Total Expenditure	335,845	335,339	187,123	251,504	(64,380)	

CAPITAL EXPENDITURE VARIANCE REPORT

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

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Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R 24 447 or 25.6% of the adjustment budget of R 95 500. Shadow costs amounted to R 3 883 at the end of March 2019. The projects that attributed to the variances are as follows:

- **Wykskomitee Projek - Wyk 4 (Waghalte by Kliniek)**
Waiting for plans to be drawn up.
- **Wykskomitee Projek - Wyk 6 (Speelparke)**
The project is done jointly with Department Community Service
- **Wykskomitee Projek - Wyk 3 (Tv Skerms)**
Waiting for quotations from suppliers. One quotation is still outstanding.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R 802 472 or 95.06% of the adjustment budget of R 844 174. Shadow costs amounted to R 12 727 at the end of March 2019.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R 1 344 797 or 61.72% of the adjustment budget of R 2 179 000. Shadow costs amounted to R 63 224 at the end of March 2019. The projects that attributed to the variances are as follows:

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

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

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R 12 113 566 or 35.08% of the adjustment budget of R 34 527 000. Shadow costs amounted to R 13 651 643 at the end of March 2019.

The projects that attributed to the variances are as follows:

- **Public Amenities**
Funds not enough for upgrading.
- **Security at municipal buildings**
Waiting for quotations. The aim is to complete project by end of June 2019.
- **Air conditioners - offices**
Installations and expenditure done as needs arise.

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

Vote 5 - Community Services

- The directorate capital budget performance indicates actual capital expenditure of R 5 350 234 or 65.15% of the adjustment budget of R 8 212 000. Shadow costs amounted to R 1 114 439 at the end of March 2019. The projects that attributed to the variances are as follows:

- **Upgrading of Noordhoek Library**

The specification committee was held in March. Compulsory site inspection will be held on 11 April 2019. The Contractor will be appointed by the end of April. This is a multi-year project.

- **Furniture & Equipment Community Hall**

In process to purchase the furniture and equipment.

- **Furniture & Equipment - Community Parks**

Awaits for order from SCM.

- **Upgrading of ablution blocks at resorts**

Contractor appointed. Project will be complete by end of April.

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergvrievier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March							
Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.4%	10.7%	10.6%	1.2%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	15.2%	15.2%	13.0%	15.2%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.1%	26.3%	23.7%	25.2%	23.7%
Gearing	Long Term Borrowing/ Funds & Reserves		203.4%	165.0%	164.4%	217.6%	164.4%
Liquidity							
Current Ratio	Current assets/current liabilities	1	378.4%	353.4%	375.9%	367.3%	375.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		174.0%	178.1%	171.2%	200.1%	171.2%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		30.0%	25.2%	27.2%	40.6%	27.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		37.7%	38.0%	37.0%	36.5%	38.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.0%	10.9%	10.8%	0.9%	6.2%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure			0.28	7.35	3.19	7.32

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M09 March									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	62,607	67,182	67,182	4,920	53,643	50,386	3,257	6%	67,182
Service charges	145,624	168,198	169,752	11,071	121,628	127,314	(5,686)	-4%	168,198
Investment revenue	6,729	5,119	5,139	416	4,147	3,854	293	8%	5,119
Transfers and subsidies	48,799	61,748	58,891	9,371	50,151	44,168	5,982	14%	61,748
Other own revenue	32,020	26,479	25,738	2,957	16,808	19,304	(2,496)	-13%	26,479
Total Revenue (excluding capital transfers and contributions)	295,779	328,727	326,702	28,733	246,375	245,026	1,349	1%	328,727
Employee costs	111,581	125,027	120,898	9,480	90,037	90,674	(637)	-1%	125,027
Remuneration of Councillors	5,822	6,378	6,319	537	4,637	4,739	(102)	-2%	6,378
Depreciation & asset impairment	20,636	21,891	22,365	1,824	(7,297)	16,774	(24,071)	-144%	21,891
Finance charges	12,835	14,014	13,045	-	2,192	9,784	(7,591)	-78%	14,014
Materials and bulk purchases	77,803	90,895	93,907	7,560	66,329	70,430	(4,101)	-6%	90,895
Transfers and subsidies	4,150	5,281	5,281	221	4,369	3,960	409	10%	5,281
Other expenditure	58,477	72,361	73,524	2,709	26,856	55,143	(28,287)	-51%	72,361
Total Expenditure	291,303	335,845	335,339	22,331	187,123	251,504	(64,380)	-26%	335,845
Surplus/(Deficit)	4,476	(7,119)	(8,637)	6,402	59,252	(6,478)	65,730	-1015%	(7,119)
Transfers and subsidies - capital (monetary alloc	14,950	21,435	21,826	-	6,490	16,370	(9,880)	-60%	21,435
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	19,426	14,316	13,189	6,402	65,742	9,892	55,850	565%	14,316
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	19,426	14,316	13,189	6,402	65,742	9,892	55,850	565%	14,316
Capital expenditure & funds sources									
Capital expenditure	-	45,664	45,858	1,625	19,636	34,393	(14,758)	-43%	45,858
Capital transfers recognised	-	21,435	21,826	787	10,952	16,370	(5,417)	-33%	21,826
Public contributions & donations	-	10	10	-	-	8	(8)	-100%	10
Borrowing	-	6,950	6,950	609	2,554	5,213	(2,659)	-51%	6,950
Internally generated funds	-	17,269	17,072	230	6,130	12,804	(6,674)	-52%	17,072
Total sources of capital funds	-	45,664	45,858	1,625	19,636	34,393	(14,758)	-43%	45,858
Financial position									
Total current assets	169,481	167,150	168,209		227,417				168,209
Total non current assets	371,851	395,527	395,343		399,423				395,343
Total current liabilities	44,793	47,295	44,746		61,921				44,746
Total non current liabilities	157,423	173,335	166,502		161,943				166,502
Community wealth/Equity	339,115	342,046	352,304		402,975				352,304
Cash flows									
Net cash from (used) operating	-	42,303	42,574	20,555	67,226	31,930	(35,295)	-111%	42,574
Net cash from (used) investing	-	(45,664)	(45,858)	(1,652)	(19,663)	(34,393)	(14,731)	43%	(45,858)
Net cash from (used) financing	-	2,957	1,964	-	(1,625)	1,473	3,098	210%	1,964
Cash/cash equivalents at the month/year end	-	84,240	76,617	-	123,874	76,946	(46,928)	-61%	76,617
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	13,490	12,444	5,592	4,325	4,311	3,668	22,253	52,179	118,263
Creditors Age Analysis									
Total Creditors	732	-	-	-	-	-	-	-	732

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 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		-	111,400	111,481	16,815	111,319	83,610	27,709	33%	111,400
Executive and council		-	31,027	31,027	10,051	46,409	23,270	23,139	99%	31,027
Finance and administration		-	80,373	80,454	6,764	64,910	60,340	4,570	8%	80,373
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	19,663	16,935	921	7,087	12,702	(5,614)	-44%	19,663
Community and social services		-	7,765	7,900	42	3,285	5,925	(2,640)	-45%	7,765
Sport and recreation		-	4,849	5,088	879	3,802	3,816	(14)	0%	4,849
Public safety		-	6	5	-	-	4	(4)	-100%	6
Housing		-	7,042	3,942	-	-	2,957	(2,957)	-100%	7,042
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	37,552	36,467	(82)	10,806	27,350	(16,544)	-60%	37,552
Planning and development		-	22,205	22,235	114	7,868	16,676	(8,808)	-53%	22,205
Road transport		-	15,348	14,232	(195)	2,938	10,674	(7,736)	-72%	15,348
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	181,546	183,645	11,079	123,653	137,734	(14,081)	-10%	181,546
Energy sources		-	116,660	117,328	5,127	77,528	87,996	(10,468)	-12%	116,660
Water management		-	23,761	24,262	2,445	19,110	18,196	914	5%	23,761
Waste water management		-	15,639	15,684	1,358	10,202	11,763	(1,561)	-13%	15,639
Waste management		-	25,486	26,371	2,148	16,812	19,778	(2,966)	-15%	25,486
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	350,161	348,528	28,733	252,865	261,396	(8,531)	-3%	350,161
Expenditure - Functional										
Governance and administration		-	85,832	87,350	5,190	51,277	65,513	(14,236)	-22%	85,832
Executive and council		-	18,935	19,118	1,086	12,622	14,338	(1,716)	-12%	18,935
Finance and administration		-	65,663	67,004	4,007	37,768	50,253	(12,485)	-25%	65,663
Internal audit		-	1,234	1,228	97	887	921	(34)	-4%	1,234
Community and public safety		-	37,609	34,283	2,319	18,457	25,712	(7,255)	-28%	37,609
Community and social services		-	8,992	8,929	632	5,317	6,697	(1,380)	-21%	8,992
Sport and recreation		-	18,870	18,513	1,474	11,438	13,885	(2,447)	-18%	18,870
Public safety		-	1,349	1,524	106	682	1,143	(461)	-40%	1,349
Housing		-	8,398	5,316	107	1,020	3,987	(2,967)	-74%	8,398
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	58,924	56,373	3,880	31,638	42,280	(10,641)	-25%	58,924
Planning and development		-	12,617	11,989	1,068	8,612	8,992	(380)	-4%	12,617
Road transport		-	46,307	44,384	2,812	23,026	33,288	(10,261)	-31%	46,307
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	153,480	157,333	10,941	85,752	118,000	(32,248)	-27%	153,480
Energy sources		-	95,778	98,571	7,703	64,273	73,928	(9,655)	-13%	95,778
Water management		-	20,731	19,221	1,116	8,545	14,416	(5,871)	-41%	20,731
Waste water management		-	13,140	13,714	624	2,041	10,286	(8,245)	-80%	13,140
Waste management		-	23,831	25,826	1,498	10,892	19,370	(8,477)	-44%	23,831
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	335,845	335,339	22,331	187,123	251,504	(64,380)	-26%	335,845
Surplus/ (Deficit) for the year		-	14,316	13,189	6,402	65,742	9,892	55,850	565%	14,316

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

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

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	31,447	31,447	10,051	46,409	23,585	22,824	96.8%	31,447
Vote 2 - Finance		-	79,119	79,169	6,122	63,492	59,377	4,115	6.9%	79,119
Vote 3 - Corporate Services		-	1,701	1,724	11	1,149	1,293	(145)	-11.2%	1,701
Vote 4 - Technical Services		-	204,538	206,687	11,143	131,263	155,015	(23,752)	-15.3%	204,538
Vote 5 - Community Services		-	33,356	29,501	1,405	10,553	22,126	(11,572)	-52.3%	33,356
Total Revenue by Vote	2	-	350,161	348,528	28,733	252,865	261,396	(8,531)	-3.3%	350,161
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	24,745	24,733	1,590	16,530	18,550	(2,019)	-10.9%	24,745
Vote 2 - Finance		-	28,858	31,476	2,185	20,670	23,607	(2,936)	-12.4%	28,858
Vote 3 - Corporate Services		-	30,079	28,779	1,598	14,738	21,585	(6,847)	-31.7%	30,079
Vote 4 - Technical Services		-	192,932	195,690	13,696	107,634	146,768	(39,134)	-26.7%	192,932
Vote 5 - Community Services		-	59,231	54,660	3,262	27,551	40,995	(13,444)	-32.8%	59,231
Total Expenditure by Vote	2	-	335,845	335,339	22,331	187,123	251,504	(64,380)	-25.6%	335,845
Surplus/ (Deficit) for the year	2	-	14,316	13,189	6,402	65,742	9,892	55,850	564.6%	14,316

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

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		62,607	67,182	67,182	4,920	53,643	50,386	3,257	6%	67,182
Service charges - electricity revenue		94,502	112,164	112,933	5,124	75,718	84,700	(8,982)	-11%	112,164
Service charges - water revenue		19,309	21,866	22,367	2,445	18,966	16,775	2,191	13%	21,866
Service charges - sanitation revenue		12,071	12,906	12,938	1,357	10,183	9,704	479	5%	12,906
Service charges - refuse revenue		19,742	21,263	21,514	2,144	16,760	16,136	625	4%	21,263
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5,319	908	1,068	663	1,078	801	278	35%	908
Interest earned - external investments		6,729	5,119	5,139	416	4,147	3,854	293	8%	5,119
Interest earned - outstanding debtors		5,275	4,285	4,285	757	4,338	3,214	1,124	35%	4,285
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7,098	9,691	8,368	270	749	6,276	(5,527)	-88%	9,691
Licences and permits		-	11	11	0	1	8	(7)	-89%	11
Agency services		4,016	4,210	4,210	218	2,776	3,158	(381)	-12%	4,210
Transfers and subsidies		48,799	61,748	58,891	9,371	50,151	44,168	5,982	14%	61,748
Other revenue		9,744	7,373	7,796	1,048	7,865	5,847	2,018	35%	7,373
Gains on disposal of PPE		566	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		295,779	328,727	326,702	28,733	246,375	245,026	1,349	1%	328,727
Expenditure By Type										
Employee related costs		111,581	125,027	120,898	9,480	90,037	90,674	(637)	-1%	125,027
Remuneration of councillors		5,822	6,378	6,319	537	4,637	4,739	(102)	-2%	6,378
Debt impairment		12,182	14,142	17,104	-	-	12,828	(12,828)	-100%	14,142
Depreciation & asset impairment		20,636	21,891	22,365	1,824	(7,297)	16,774	(24,071)	-144%	21,891
Finance charges		12,835	14,014	13,045	-	2,192	9,784	(7,591)	-78%	14,014
Bulk purchases		77,803	79,480	82,370	6,566	58,056	61,778	(3,722)	-6%	79,480
Other materials		-	11,415	11,537	994	8,274	8,653	(379)	-4%	11,415
Contracted services		-	24,447	22,008	1,594	11,483	16,506	(5,023)	-30%	24,447
Transfers and subsidies		4,150	5,281	5,281	221	4,369	3,960	409	10%	5,281
Other expenditure		46,295	33,771	34,412	1,115	15,374	25,809	(10,436)	-40%	33,771
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		291,303	335,845	335,339	22,331	187,123	251,504	(64,380)	-26%	335,845
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		4,476	(7,119)	(8,637)	6,402	59,252	(6,478)	65,730	(0)	(7,119)
(National / Provincial and District)		14,950	21,435	21,826	-	6,490	16,370	(9,880)	(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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) DETER capital transfers & contributions		19,426	14,316	13,189	6,402	65,742	9,892			14,316
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) DETER taxation		19,426	14,316	13,189	6,402	65,742	9,892			14,316
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19,426	14,316	13,189	6,402	65,742	9,892			14,316
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		19,426	14,316	13,189	6,402	65,742	9,892			14,316

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

WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1,000	1,000	-	937	750	187	25%	1,000
Vote 4 - Technical Services		-	7,983	7,889	368	2,012	5,917	(3,905)	-66%	7,889
Vote 5 - Community Services		-	908	784	84	499	588	(89)	-15%	784
Total Capital Multi-year expenditure	4,7	-	9,891	9,673	452	3,449	7,255	(3,806)	-52%	9,673
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	93	96	19	24	72	(47)	-66%	96
Vote 2 - Finance		-	844	844	74	802	633	169	27%	844
Vote 3 - Corporate Services		-	1,138	1,179	3	408	884	(476)	-54%	1,179
Vote 4 - Technical Services		-	26,397	26,638	597	10,101	19,978	(9,877)	-49%	26,638
Vote 5 - Community Services		-	7,301	7,428	480	4,851	5,571	(720)	-13%	7,428
Total Capital single-year expenditure	4	-	35,773	36,185	1,173	16,187	27,139	(10,952)	-40%	36,185
Total Capital Expenditure		-	45,664	45,858	1,625	19,636	34,393	(14,758)	-43%	45,858
Capital Expenditure - Functional Classification										
Governance and administration		-	4,455	4,605	137	1,337	3,454	(2,117)	-61%	4,605
Executive and council		-	56	56	19	24	42	(18)	-42%	56
Finance and administration		-	4,399	4,549	118	1,312	3,412	(2,100)	-62%	4,549
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7,566	7,419	564	5,350	5,564	(214)	-4%	7,419
Community and social services		-	985	1,005	105	342	754	(412)	-55%	1,005
Sport and recreation		-	6,365	6,177	420	4,292	4,633	(340)	-7%	6,177
Public safety		-	208	208	40	709	156	553	354%	208
Housing		-	8	29	-	7	22	(14)	-66%	29
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,906	8,450	606	4,506	6,337	(1,831)	-29%	8,450
Planning and development		-	1,045	1,089	-	941	816	125	15%	1,089
Road transport		-	6,861	7,361	606	3,565	5,521	(1,956)	-35%	7,361
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	25,737	25,384	318	8,442	19,038	(10,596)	-56%	25,384
Energy sources		-	5,267	5,658	42	1,379	4,244	(2,864)	-68%	5,658
Water management		-	6,305	5,361	8	314	4,021	(3,707)	-92%	5,361
Waste water management		-	13,063	13,263	308	6,003	9,947	(3,944)	-40%	13,263
Waste management		-	1,102	1,102	(40)	746	827	(80)	-10%	1,102
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	45,664	45,858	1,625	19,636	34,393	(14,758)	-43%	45,858
Funded by:										
National Government		-	19,163	19,554	766	9,976	14,666	(4,689)	-32%	19,554
Provincial Government		-	2,272	2,272	21	976	1,704	(728)	-43%	2,272
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	21,435	21,826	787	10,952	16,370	(5,417)	-33%	21,826
Public contributions & donations	5	-	10	10	-	-	8	(8)	-100%	10
Borrowing	6	-	6,950	6,950	609	2,554	5,213	(2,659)	-51%	6,950
Internally generated funds		-	17,269	17,072	230	6,130	12,804	(6,674)	-52%	17,072
Total Capital Funding		-	45,664	45,858	1,625	19,636	34,393	(14,758)	-43%	45,858

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		77,936	78,218	70,191	123,874	70,191
Call investment deposits			6,022	6,425		6,425
Consumer debtors		81,739	72,417	81,786	100,533	81,786
Other debtors		5,401	7,790	5,401	(1,558)	5,401
Current portion of long-term receivables		1,304		1,304	113	1,304
Inventory		3,102	2,704	3,102	4,455	3,102
Total current assets		169,481	167,150	168,209	227,417	168,209
Non current assets						
Long-term receivables		305	2,536	305	944	305
Investments				-		-
Investment property		12,930	13,110	12,929	12,930	12,929
Investments in Associate				-		-
Property, plant and equipment		353,869	374,851	377,122	380,802	377,122
Agricultural				-		-
Biological assets				-		-
Intangible assets		4,293	4,576	4,534	4,293	4,534
Other non-current assets		454	454	454	454	454
Total non current assets		371,851	395,527	395,343	399,423	395,343
TOTAL ASSETS		541,331	562,677	563,553	626,840	563,553
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing		5,120	4,350	4,581	1,856	4,581
Consumer deposits		3,464	3,332	3,598	6,207	3,598
Trade and other payables		25,249	30,666	25,249	44,821	25,249
Provisions		10,961	8,948	11,319	9,037	11,319
Total current liabilities		44,793	47,295	44,746	61,921	44,746
Non current liabilities						
Borrowing		51,243	54,825	53,613	54,829	53,613
Provisions		106,180	118,511	112,889	107,115	112,889
Total non current liabilities		157,423	173,335	166,502	161,943	166,502
TOTAL LIABILITIES		202,216	220,631	211,248	223,865	211,248
NET ASSETS	2	339,115	342,046	352,304	402,975	352,304
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		313,920	308,827	319,701	377,780	319,701
Reserves		25,195	33,218	32,604	25,195	32,604
TOTAL COMMUNITY WEALTH/EQUITY	2	339,115	342,046	352,304	402,975	352,304

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M09 March											
Description	Ref	2017/18	Budget Year 2018/19								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			64,831	64,495	4,756	46,128	48,371	(2,243)	-5%	64,495	
Service charges			162,311	162,962	10,999	98,989	122,221	(23,232)	-19%	162,962	
Other revenue			14,224	13,950	9,543	118,859	10,463	108,396	1036%	13,950	
Government - operating			61,748	58,891	10,707	54,094	44,168	9,926	22%	58,891	
Government - capital			21,435	21,826	9,301	23,754	16,370	7,384	45%	21,826	
Interest			9,254	9,252	555	4,920	6,939	(2,019)	-29%	9,252	
Dividends			-	-	-	-	-	-	-	-	
Payments											
Suppliers and employees			(279,622)	(276,925)	(25,086)	(272,933)	(207,694)	65,239	-31%	(276,925)	
Finance charges			(6,596)	(6,596)	-	(2,803)	(4,947)	(2,145)	43%	(6,596)	
Transfers and Grants			(5,281)	(5,281)	(221)	(3,783)	(3,960)	(177)	4%	(5,281)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	42,303	42,574	20,555	67,226	31,930	(35,295)	-111%	42,574
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors			-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables			-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	
Payments											
Capital assets			(45,664)	(45,858)	(1,652)	(19,663)	(34,393)	(14,731)	43%	(45,858)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(45,664)	(45,858)	(1,652)	(19,663)	(34,393)	(14,731)	43%	(45,858)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-	-	-	
Borrowing long term/refinancing			6,950	6,950	-	-	5,213	(5,213)	-100%	6,950	
Increase (decrease) in consumer deposits			134	134	-	-	100	(100)	-100%	134	
Payments											
Repayment of borrowing			(4,127)	(5,120)	-	(1,625)	(3,840)	(2,215)	58%	(5,120)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	2,957	1,964	-	(1,625)	1,473	3,098	210%	1,964
NET INCREASE/ (DECREASE) IN CASH HELD			-	(403)	(1,319)	18,902	45,938	(990)			(1,319)
Cash/cash equivalents at beginning:			84,643	77,936		77,936	77,936				77,936
Cash/cash equivalents at monthly year end:			-	84,240	76,617		123,874	76,946			76,617

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,142	1,421	1,007	610	820	470	2,336	5,699	14,505	9,935		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,706	4,083	1,067	938	812	820	3,296	5,330	22,052	11,196		
Receivables from Non-ex change Transactions - Property Rates	1400	4,235	2,165	1,159	764	622	546	5,668	12,165	27,323	19,765		
Receivables from Ex change Transactions - Waste Water Management	1500	1,120	702	565	444	399	391	2,178	7,467	13,266	10,879		
Receivables from Ex change Transactions - Waste Management	1600	1,751	1,133	813	668	770	586	3,171	11,346	20,238	16,541		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	415	743	720	701	673	627	3,186	2,016	9,081	7,203		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(1,879)	2,198	261	200	214	228	2,418	8,157	11,797	11,218		
Total By Income Source	2000	13,490	12,444	5,592	4,325	4,311	3,668	22,253	52,179	118,263	86,736	-	-
2017/18 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	65	38	42	36	29	25	238	331	804	660		
Commercial	2300	2,689	881	363	221	181	203	1,286	1,588	7,412	3,478		
Households	2400	6,465	4,975	3,588	2,853	3,031	2,390	14,240	41,052	78,595	63,567		
Other	2500	4,271	6,550	1,599	1,216	1,070	1,050	6,488	9,208	31,452	19,031		
Total By Customer Group	2600	13,490	12,444	5,592	4,325	4,311	3,668	22,253	52,179	118,263	86,736	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March											
Description	NT Code	Budget Year 2018/19								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900	732									732
Total By Customer Type	1000	732	-	-	-	-	-	-	-	-	732

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
NO INVESTMENTS									
Municipality sub-total									
					-		-	-	-
Entities									
Entities sub-total									
					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
Description	Ref	2017/18		Budget Year 2018/19						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	47,292	46,901	13,547	46,901	35,176	11,725	33.3%	46,901
Local Government Equitable Share			41,390	41,390	10,347	41,390	31,043	10,348	33.3%	41,390
Finance Management			898	898	–	898	673	224	–	898
Municipal Systems Improvement			–	–	–	–	–	–	–	–
Integrated National Electrification Program(Eskom)			–	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal) Grant			391	–	–	–	–	–	–	–
EPWP Incentive	3		1,413	1,413	–	1,413	1,060	353	33.3%	1,413
Municipal Infrastructure (MIG)			3,200	3,200	3,200	3,200	2,400	800	33.3%	3,200
ACIP			–	–	–	–	–	–	–	–
Provincial Government:		–	14,423	11,323	4,353	11,318	8,492	2,825	33.3%	11,323
CDW - Operational Support Grant			–	–	–	–	–	–	–	–
Library Services			6,635	6,635	–	6,635	4,976	1,659	–	6,635
Maintenance of Proclaimed Roads			98	98	93	93	74	19	26.2%	98
Financial Management Grant - Internal Audit	4		–	–	–	–	–	–	–	–
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			–	–	–	–	–	–	–	–
Financial Management Support Grant			690	690	360	690	518	173	–	690
Development of Sport and Recreation Facilities			–	–	–	–	–	–	–	–
Housing			7,000	3,900	3,900	3,900	2,925	975	–	3,900
Western Cape Financial Management Support Grant			–	–	–	–	–	–	–	–
Municipal Infrastructure Support Grant			–	–	–	–	–	–	–	–
Financial Management Grant - Internal Audit			–	–	–	–	–	–	–	–
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
<i>West Coast DM - LED</i>			–	–	–	–	–	–	–	–
Other grant providers:		–	33	667	–	–	500	(500)	-100.0%	667
<i>Go Flow</i>			33	33	–	–	25	(25)	-100.0%	33
<i>Heis op den Berg</i>			–	634	–	–	476	(476)	–	634
Total Operating Transfers and Grants	5	–	61,748	58,891	17,900	58,219	44,168	14,050	31.8%	58,891
Capital Transfers and Grants										
National Government:		–	19,815	20,206	6,101	20,206	15,155	5,052	33.3%	20,206
Municipal Infrastructure (MIG)			16,554	16,554	6,101	16,554	12,416	4,139	33.3%	16,554
DME Electricity			–	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal) Grant			2,609	3,000	–	3,000	2,250	750	33.3%	3,000
Integrated National Electrification Programme (Eskom) Grant			–	–	–	–	–	–	–	–
Municipal Systems Improvement			–	–	–	–	–	–	–	–
Finance Management			652	652	–	652	489	163	33.3%	652
ACIP			–	–	–	–	–	–	–	–
Provincial Government:		–	1,620	1,620	–	1,620	1,215	405	33.3%	1,620
Housing			–	–	–	–	–	–	–	–
Construction Sidewalks			–	–	–	–	–	–	–	–
Human Settlements Development Grant			–	–	–	–	–	–	–	–
Library Services			620	620	–	620	465	155	33.3%	620
Western Cape Financial Management Support Grant			–	–	–	–	–	–	–	–
Regional Socio - Economic Project/Violence Prevention			1,000	1,000	–	1,000	750	250	33.3%	1,000
District Municipality:		–	–	–	–	–	–	–	–	–
<i>West Coast DM - LED</i>			–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>SETA</i>			–	–	–	–	–	–	–	–
<i>Cerebos</i>			–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	21,435	21,826	6,101	21,826	16,370	5,457	33.3%	21,826
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	83,183	80,717	24,001	80,045	60,538	19,507	32.2%	80,717

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	47,292	46,901	3,868	35,049	35,176	(127)	-0.4%	46,901
Local Government Equitable Share			41,390	41,390	3,449	31,043	31,043	-		41,390
Finance Management			898	898	37	634	673	(39)	-5.8%	898
Municipal Systems Improvement			-	-	-	-	-	-		-
Integrated National Electrification Program(Eskom)			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			391	-	-	26	-	26	#DIV/0!	-
EPWP Incentive			1,413	1,413	214	1,550	1,060	490	46.3%	1,413
Municipal Infrastructure (MIG)			3,200	3,200	169	1,796	2,400	(604)		3,200
ACIP			-	-	-	-	-	-		-
Provincial Government:		-	14,423	11,323	469	5,620	8,492	(2,872)	-33.8%	11,323
CDW - Operational Support Grant			-	-	-	-	-	-		-
Library Services			6,635	6,635	469	4,930	4,976	(46)	-0.9%	6,635
Maintenance of Proclaimed Roads			98	98	-	-	74	(74)	-100.0%	98
Financial Management Grant - Internal Audit			-	-	-	-	-	-		-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			-	-	-	-	-	-		-
Financial Management Support Grant			690	690	-	690	518	173	33.3%	690
Development of Sport and Recreation Facilities			-	-	-	-	-	-		-
Housing			7,000	3,900	-	-	2,925	(2,925)	-100.0%	3,900
Western Cape Financial Management Support Grant			-	-	-	-	-	-		-
Municipal Infrastructure Support Grant			-	-	-	-	-	-		-
Financial Management Grant - Internal Audit			-	-	-	-	-	-		-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
West Coast DM - LED			-	-	-	-	-	-		-
Other grant providers:		-	33	667	-	-	500	(500)	-100.0%	667
Go Flow			33	33	-	-	25	(25)	-100.0%	33
Heis op den Berg			-	634	-	-	476	(476)	-100.0%	634
Total operating expenditure of Transfers and Grants:		-	61,748	58,891	4,337	40,669	44,168	(3,499)	-7.9%	58,891
Capital expenditure of Transfers and Grants										
National Government:		-	19,815	20,206	766	9,976	15,155	(5,178)	-34.2%	20,206
Municipal Infrastructure (MIG)			16,554	16,554	698	9,158	12,416	(3,257)	-26.2%	16,554
DME Electricity			-	-	-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			2,609	3,000	-	176	2,250	(2,074)	-92.2%	3,000
Integrated National Electrification Programme (Eskom) Grant			-	-	-	-	-	-		-
Municipal Systems Improvement			-	-	-	-	-	-		-
Finance Management			652	652	68	642	489	153	31.3%	652
ACIP			-	-	-	-	-	-		-
Provincial Government:		-	1,620	1,620	21	1,054	1,215	(161)	-13.3%	1,620
Housing			-	-	-	-	-	-		-
Construction Sidewalks			-	-	-	-	-	-		-
Human Settlements Development Grant			-	-	-	-	-	-		-
Library Services			620	620	21	45	465	(420)	-90.3%	620
Western Cape Financial Management Support Grant			-	-	-	-	-	-		-
Regional Socio - Economic Project/Violence Prevention through Urban Upgrading			1,000	1,000	-	1,009	750	259	34.5%	1,000
District Municipality:		-	-	-	-	-	-	-		-
West Coast DM - LED			-	-	-	-	-	-		-
0			-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
SETA			-	-	-	-	-	-		-
Cerebos			-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	21,435	21,826	787	11,030	16,370	(5,339)	-32.6%	21,826
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	83,183	80,717	5,124	51,699	60,538	(8,839)	-14.6%	80,717

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

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4,636	4,577	414	3,542	3,433	109	3%	4,577
Pension and UIF Contributions			441	441	26	272	331	(59)	-18%	441
Medical Aid Contributions			17	17	-	-	13	(13)	-100%	17
Motor Vehicle Allowance			706	706	53	440	529	(89)	-17%	706
Cellphone Allowance			577	577	44	383	433	(50)	-11%	577
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6,378	6,319	537	4,637	4,739	(102)	-2%	6,319
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4,534	4,534	290	3,156	3,400	(244)	-7%	4,534
Pension and UIF Contributions			782	782	49	546	587	(41)	-7%	782
Medical Aid Contributions			98	98	6	67	74	(7)	-9%	98
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			716	716	35	438	537	(99)	-18%	716
Cellphone Allowance			-	5	0	4	4	-	-	5
Housing Allowances			316	316	16	222	237	(15)	-7%	316
Other benefits and allowances			274	275	10	116	206	(89)	-43%	275
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			6,721	6,726	407	4,549	5,045	(496)	-10%	6,726
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			82,524	79,295	6,349	60,527	59,471	1,056	2%	79,295
Pension and UIF Contributions			13,733	12,459	1,041	9,088	9,344	(256)	-3%	12,459
Medical Aid Contributions			3,901	4,900	438	3,662	3,675	(13)	0%	4,900
Overtime			3,730	4,352	340	3,732	3,264	468	14%	4,352
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,755	3,743	327	2,841	2,807	34	1%	3,743
Cellphone Allowance			-	36	3	20	27	(7)	-25%	36
Housing Allowances			1,404	999	82	690	749	(59)	-8%	999
Other benefits and allowances			5,309	5,321	422	3,992	3,991	1	0%	5,321
Payments in lieu of leave			875	883	17	644	662	(18)	-3%	883
Long service awards			1,020	487	53	290	365	(76)	-21%	487
Post-retirement benefit obligations	2		2,055	1,697	-	-	1,273	(1,273)	-100%	1,697
Sub Total - Other Municipal Staff			118,306	114,172	9,073	85,487	85,629	(141)	0%	114,172
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			131,404	127,217	10,017	94,674	95,413	(739)	-1%	127,217
TOTAL SALARY, ALLOWANCES & BENEFITS			131,404	127,217	10,017	94,674	95,413	(739)	-1%	127,217
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			125,027	120,898	9,480	90,037	90,674	(637)	-1%	120,898

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		0	710	0	0	710	710	100.0%	0%
August		0	1,990	2,700	2,700	2,700	(0)	0.0%	6%
September		3,805	2,809	2,809	5,508	5,508	(0)	0.0%	12%
October		3,805	3,030	3,030	8,538	8,538	(0)	0.0%	19%
November		3,805	1,230	1,230	9,768	9,768	(0)	0.0%	21%
December		3,805	3,244	3,244	13,012	13,012	(0)	0.0%	28%
January		3,805	218	2,262	15,274	13,230	(2,044)	-15.4%	33%
February		5,708	2,115	2,737	18,010	15,345	(2,665)	-17.4%	39%
March		5,708	7,217	1,625	19,636	22,562	2,927	13.0%	43%
April		5,708	9,187			31,750	-		
May		5,708	8,192			39,942	-		
June		3,805	5,916			45,858	-		
Total Capital expenditure		-	45,664	45,858	19,636				

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	2,090	1,605	(24)	824	1,204	379	31.5%	1,605
Roads Infrastructure		-	500	265	-	6	199	193	97.0%	265
Roads			500	265	-	6	199	193	97.0%	265
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure		-	290	290	(2)	254	218	(37)	-17.0%	290
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			290	290	(2)	254	218	(37)	-17.0%	290
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure		-	440	440	42	333	330	(3)	-0.9%	440
MV Substations			410	410	42	333	308	(26)	-8.3%	410
MV Switching Stations			-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-
LV Networks			30	30	-	-	23	23	100.0%	30
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	400	150	-	-	113	113	100.0%	150
Bulk Mains			260	10	-	-	8	8	100.0%	10
Distribution			-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-
PRV Stations			140	140	-	-	105	105	100.0%	140
Capital Spares			-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	110	110	-	25	83	57	69.6%	110
Pump Station			60	60	-	-	45	45	100.0%	60
Reticulation			-	-	-	-	-	-	-	-
Waste Water Treatment Works			50	50	-	25	38	12	33.0%	50
Solid Waste Infrastructure		-	350	350	(64)	206	263	57	21.7%	350
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			250	250	(86)	184	188	3	1.8%	250
Waste Processing Facilities			100	100	21	21	75	54	71.4%	100
Community Assets		-	1,764	1,517	84	1,135	1,138	3	0.3%	1,517
Community Facilities		-	1,514	1,517	84	1,135	1,138	3	0.3%	1,517
Halls			40	-	-	-	-	-	-	-
Centres			1,000	1,000	-	937	750	(187)	-24.9%	1,000
Cemeteries/Crematoria			200	200	84	198	150	(48)	-31.7%	200
Public Open Space			24	57	-	-	43	43	100.0%	57
Nature Reserves			-	-	-	-	-	-	-	-
Public Ablution Facilities			250	250	-	-	188	188	100.0%	250
Taxi Ranks/Bus Terminals			-	10	-	-	8	8	100.0%	10
Sport and Recreation Facilities		-	250	-	-	-	-	-	-	-
Indoor Facilities			-	-	-	-	-	-	-	-
Outdoor Facilities			250	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Other assets		-	2,125	2,125	39	85	1,594	1,508	94.6%	2,125
Operational Buildings		-	2,125	2,125	39	85	1,594	1,508	94.6%	2,125
Municipal Offices			2,125	2,125	39	85	1,594	1,508	94.6%	2,125
Biological or Cultivated Assets			-	-	-	-	-	-	-	-
Intangible Assets		-	652	652	68	642	489	(153)	-31.2%	652
Servitudes			-	-	-	-	-	-	-	-
Licences and Rights		-	652	652	68	642	489	(153)	-31.2%	652
Solid Waste Licences			-	-	-	-	-	-	-	-
Computer Software and Applications			652	652	68	642	489	(153)	-31.2%	652
Computer Equipment		-	750	750	-	42	563	520	92.5%	750
Computer Equipment		-	750	750	-	42	563	520	92.5%	750
Furniture and Office Equipment		-	93	253	3	47	190	142	75.0%	253
Furniture and Office Equipment		-	93	253	3	47	190	142	75.0%	253
Machinery and Equipment		-	346	345	34	214	258	45	17.3%	345
Machinery and Equipment		-	346	345	34	214	258	45	17.3%	345
Transport Assets		-	3,310	3,407	17	1,765	2,555	790	30.9%	3,407
Transport Assets		-	3,310	3,407	17	1,765	2,555	790	30.9%	3,407
Total Capital Expenditure on new assets	1	-	11,129	10,654	220	4,755	7,990	3,235	40.5%	10,654

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	9,514	9,211	60	623	6,908	6,285	91.0%	9,211
Roads Infrastructure		-	50	50	34	41	38	(3)	-8.3%	50
Roads			50	50	34	41	38	(3)	-8.3%	50
Electrical Infrastructure		-	2,949	3,340	-	176	2,505	2,329	93.0%	3,340
MV Switching Stations			30	30	-	-	23	23	100.0%	30
MV Networks			50	50	-	-	38	38	100.0%	50
LV Networks			2,869	3,260	-	176	2,445	2,269	92.8%	3,260
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	5,705	5,011	8	314	3,758	3,444	91.6%	5,011
Dams and Weirs			-	-	-	-	-	-	-	-
Boreholes			50	50	-	24	38	14	36.8%	50
Reservoirs			-	-	-	-	-	-	-	-
Pump Stations			345	345	-	161	259	98	37.7%	345
Water Treatment Works			-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-
Distribution			5,010	4,110	11	11	3,083	3,071	99.6%	4,110
Distribution Points			300	506	(3)	118	380	262	69.0%	506
Sanitation Infrastructure		-	810	810	17	93	608	515	84.8%	810
Pump Station			720	720	-	70	540	470	87.1%	720
Reticulation			60	60	-	-	45	45	100.0%	60
Waste Water Treatment Works			30	30	17	23	23	(0)	-0.8%	30
Community Assets		-	285	277	9	162	208	46	22.1%	277
Community Facilities		-	92	91	-	80	68	(12)	-17.8%	91
Cemeteries/Crematoria			80	80	-	69	60	(9)	-15.8%	80
Public Open Space			12	11	-	11	8	(3)	-32.8%	11
Sport and Recreation Facilities		-	193	186	9	81	140	58	41.6%	186
Indoor Facilities			100	100	9	57	75	18	24.1%	100
Outdoor Facilities			93	86	-	24	65	40	62.0%	86
Other assets		-	50	50	-	25	38	12	32.1%	50
Operational Buildings		-	50	50	-	25	38	12	32.1%	50
Municipal Offices			50	50	-	25	38	12	32.1%	50
Computer Equipment		-	360	360	-	340	270	(70)	-25.8%	360
Computer Equipment		-	360	360	-	340	270	(70)	-25.8%	360
Furniture and Office Equipment		-	220	530	29	228	398	170	42.7%	530
Furniture and Office Equipment		-	220	530	29	228	398	170	42.7%	530
Transport Assets		-	550	550	-	-	413	413	100.0%	550
Transport Assets		-	550	550	-	-	413	413	100.0%	550
Total Capital Expenditure on renewal of existing ass	1	-	10,979	10,978	98	1,378	8,234	6,856	83.3%	10,978

10.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	4,000	3,728	294	2,443	2,796	353	12.6%	3,728
Roads Infrastructure		-	548	498	(41)	315	374	58	15.6%	498
Roads		-	548	498	(41)	315	374	58	15.6%	498
Storm water Infrastructure		-	531	299	14	(49)	224	273	121.9%	299
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	531	299	14	(49)	224	273	121.9%	299
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,004	2,045	243	1,703	1,533	(170)	-11.1%	2,045
LV Networks		-	2,004	2,045	243	1,703	1,533	(170)	-11.1%	2,045
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	587	587	62	359	440	82	18.5%	587
Distribution		-	587	587	62	359	440	82	18.5%	587
Sanitation Infrastructure		-	300	270	16	115	203	88	43.2%	270
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	300	270	16	115	203	88	43.2%	270
Solid Waste Infrastructure		-	30	30	-	-	23	23	100.0%	30
Landfill Sites		-	30	30	-	-	23	23	100.0%	30
Community Assets		-	12,048	11,327	924	8,388	8,495	107	1.3%	11,327
Community Facilities		-	9,679	8,705	740	6,750	6,529	(221)	-3.4%	8,705
Cemeteries/Crematoria		-	568	618	38	437	464	27	5.8%	618
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	9,110	8,087	702	6,313	6,065	(248)	-4.1%	8,087
Sport and Recreation Facilities		-	2,369	2,622	184	1,638	1,967	329	16.7%	2,622
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,369	2,622	184	1,638	1,967	329	16.7%	2,622
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	4,283	4,243	393	2,672	3,182	510	16.0%	4,243
Operational Buildings		-	4,267	4,227	391	2,665	3,170	505	15.9%	4,227
Municipal Offices		-	4,267	4,227	391	2,665	3,170	505	15.9%	4,227
Housing		-	16	16	1	7	12	5	41.0%	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	16	16	1	7	12	5	41.0%	16
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		-	624	624	3	528	468	(60)	-12.9%	624
Computer Equipment		-	624	624	3	528	468	(60)	-12.9%	624
Furniture and Office Equipment		-	38	39	5	14	29	15	50.9%	39
Furniture and Office Equipment		-	38	39	5	14	29	15	50.9%	39
Machinery and Equipment		-	826	748	59	418	561	143	25.5%	748
Machinery and Equipment		-	826	748	59	418	561	143	25.5%	748
Transport Assets		-	2,522	2,709	178	2,243	2,031	(212)	-10.4%	2,709
Transport Assets		-	2,522	2,709	178	2,243	2,031	(212)	-10.4%	2,709
Total Repairs and Maintenance Expenditure	1	-	24,341	23,417	1,855	16,707	17,563	856	4.9%	23,417

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
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									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	14,188	14,138	-	-	10,604	10,604	100.0%	14,138
Roads Infrastructure		-	1,862	1,832	-	-	1,374	1,374	100.0%	1,832
Roads		-	1,814	1,639	-	-	1,229	1,229	100.0%	1,639
Road Structures		-	1	149	-	-	112	112	100.0%	149
Road Furniture		-	48	44	-	-	33	33	100.0%	44
Storm water Infrastructure		-	362	293	-	-	220	220	100.0%	293
Drainage Collection		-	94	89	-	-	67	67	100.0%	89
Storm water Conveyance		-	268	204	-	-	153	153	100.0%	204
Electrical Infrastructure		-	1,740	1,692	-	-	1,269	1,269	100.0%	1,692
MV Substations		-	388	379	-	-	284	284	100.0%	379
MV Switching Stations		-	29	29	-	-	22	22	100.0%	29
MV Networks		-	544	527	-	-	395	395	100.0%	527
LV Networks		-	779	757	-	-	568	568	100.0%	757
Water Supply Infrastructure		-	3,448	3,345	-	-	2,509	2,509	100.0%	3,345
Boreholes		-	84	79	-	-	59	59	100.0%	79
Reservoirs		-	953	908	-	-	681	681	100.0%	908
Pump Stations		-	244	246	-	-	185	185	100.0%	246
Water Treatment Works		-	1,420	1,294	-	-	971	971	100.0%	1,294
Distribution		-	744	815	-	-	611	611	100.0%	815
Distribution Points		-	4	3	-	-	2	2	100.0%	3
Sanitation Infrastructure		-	3,201	3,024	-	-	2,268	2,268	100.0%	3,024
Pump Station		-	2,838	2,678	-	-	2,009	2,009	100.0%	2,678
Reticulation		-	363	346	-	-	260	260	100.0%	346
Solid Waste Infrastructure		-	3,574	3,952	-	-	2,964	2,964	100.0%	3,952
Landfill Sites		-	3,074	3,479	-	-	2,609	2,609	100.0%	3,479
Waste Transfer Stations		-	389	388	-	-	291	291	100.0%	388
Waste Processing Facilities		-	34	40	-	-	30	30	100.0%	40
Waste Drop-off Points		-	41	45	-	-	34	34	100.0%	45
Waste Separation Facilities		-	37	-	-	-	-	-		-
Community Assets		-	1,731	1,770	-	-	1,328	1,328	100.0%	1,770
Community Facilities		-	716	719	-	-	539	539	100.0%	719
Halls		-	84	80	-	-	60	60	100.0%	80
Centres		-	11	-	-	-	-	-		-
Clinics/Care Centres		-	16	16	-	-	12	12	100.0%	16
Museums		-	51	49	-	-	37	37	100.0%	49
Libraries		-	186	192	-	-	144	144	100.0%	192
Cemeteries/Crematoria		-	148	143	-	-	107	107	100.0%	143
Public Open Space		-	95	95	-	-	71	71	100.0%	95
Public Ablution Facilities		-	31	54	-	-	41	41	100.0%	54
Markets		-	94	90	-	-	68	68	100.0%	90
Abattoirs		-	0	-	-	-	-	-		-
Sport and Recreation Facilities		-	1,014	1,051	-	-	788	788	100.0%	1,051
Indoor Facilities		-	22	20	-	-	15	15	100.0%	20
Outdoor Facilities		-	992	1,031	-	-	773	773	100.0%	1,031
Investment properties		-	1	1	-	-	1	1	100.0%	1
Revenue Generating		-	1	1	-	-	1	1	100.0%	1
Unimproved Property		-	1	1	-	-	1	1	100.0%	1
Other assets		-	964	1,018	-	-	764	764	100.0%	1,018
Operational Buildings		-	964	1,018	-	-	764	764	100.0%	1,018
Municipal Offices		-	925	985	-	-	739	739	100.0%	985
Yards		-	11	10	-	-	8	8	100.0%	10
Stores		-	28	23	-	-	17	17	100.0%	23
Intangible Assets		-	436	411	-	-	308	308	100.0%	411
Licences and Rights		-	436	411	-	-	308	308	100.0%	411
Computer Software and Applications		-	436	411	-	-	308	308	100.0%	411
Computer Equipment		-	528	645	-	-	484	484	100.0%	645
Computer Equipment		-	528	645	-	-	484	484	100.0%	645
Furniture and Office Equipment		-	1,265	1,314	-	-	986	986	100.0%	1,314
Furniture and Office Equipment		-	1,265	1,314	-	-	986	986	100.0%	1,314
Machinery and Equipment		-	1,636	1,603	-	-	1,202	1,202	100.0%	1,603
Machinery and Equipment		-	1,636	1,603	-	-	1,202	1,202	100.0%	1,603
Transport Assets		-	1,142	1,465	-	-	1,099	1,099	100.0%	1,465
Transport Assets		-	1,142	1,465	-	-	1,099	1,099	100.0%	1,465
Total Depreciation	1	-	21,891	22,365	-	-	16,774	16,774	100.0%	22,365

10.6 Supporting Table C13e

WC013 Bergvriev - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09										
Description	Ref	2017/18			Budget Year 2018/19					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	17,150	17,850	880	9,378	13,388	4,009	29.9%	17,850
Roads Infrastructure		-	3,050	3,550	565	2,297	2,663	365	13.7%	3,550
Roads			3,050	3,550	565	2,297	2,663	365	13.7%	3,550
Storm water Infrastructure		-	35	235	-	12	176	164	93.2%	235
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			35	235	-	12	176	164	93.2%	235
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,320	1,320	-	869	990	121	12.2%	1,320
MV Switching Stations			70	70	-	-	53	53	100.0%	70
MV Networks			600	600	-	402	450	48	10.7%	600
LV Networks			650	650	-	467	488	21	4.2%	650
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	200	200	-	-	150	150	100.0%	200
Distribution			200	200	-	-	150	150	100.0%	200
Distribution Points			-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	11,845	11,845	292	5,698	8,884	3,186	35.9%	11,845
Pump Station			-	-	-	-	-	-	-	-
Reticulation			2,689	2,689	292	679	2,017	1,337	66.3%	2,689
Waste Water Treatment Works			9,156	9,156	-	5,018	6,867	1,849	26.9%	9,156
Solid Waste Infrastructure		-	700	700	23	503	525	22	4.2%	700
Waste Separation Facilities			700	700	23	503	525	22	4.2%	700
Community Assets		-	6,406	6,376	428	4,125	4,782	657	13.7%	6,376
Community Facilities		-	960	1,060	21	372	795	423	53.2%	1,060
Fire/Ambulance Stations			-	100	-	-	75	75	100.0%	100
Testing Stations			350	350	-	350	263	(88)	-33.3%	350
Libraries			600	600	21	21	450	429	95.4%	600
Cemeteries/Crematoria			-	-	-	-	-	-	-	-
Police			-	-	-	-	-	-	-	-
Purfs			-	-	-	-	-	-	-	-
Public Open Space			10	10	-	1	8	6	83.1%	10
Sport and Recreation Facilities		-	5,446	5,316	407	3,753	3,987	234	5.9%	5,316
Indoor Facilities			320	500	-	267	375	108	28.8%	500
Outdoor Facilities			5,126	4,816	407	3,485	3,612	127	3.5%	4,816
Total Capital Expenditure on upgrading of existing	1	-	23,556	24,226	1,308	13,503	18,170	4,666	25.7%	24,226

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of March 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

12 April 2019