

Bergrivier Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement April 2019

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 April 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 April 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 | 268,298,566.29 | 272,251,470.00 | - 3,952,903.71 | -1% |
| Total Expenditure | 335,845,279.86 | 335,338,578.00 | 207,903,542.84 | 279,448,815.00 | - 71,545,272.16 | -26% |
| Total Capital Expenditure | 45,663,869.65 | 45,857,674.00 | 22,962,778.45 | 38,214,728.33 | - 15,251,949.88 | -40% |

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 April 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 | 58,495 | 56,404 | 2,090 | 4% |
| Service charges - electricity revenue | 94,502 | 112,164 | 112,933 | 89,750 | 91,042 | (1,292) | -1% |
| Service charges - water revenue | 19,309 | 21,866 | 22,367 | 21,153 | 18,132 | 3,021 | 17% |
| Service charges - sanitation revenue | 12,071 | 12,906 | 12,938 | 11,486 | 10,667 | 819 | 8% |
| Service charges - refuse revenue | 19,742 | 21,263 | 21,514 | 18,903 | 17,631 | 1,272 | 7% |
| Rental of facilities and equipment | 5,319 | 908 | 1,068 | 1,165 | 271 | 894 | 330% |
| Interest earned - external investments | 6,729 | 5,119 | 5,139 | 4,855 | 4,388 | 467 | 11% |
| Interest earned - outstanding debtors | 5,275 | 4,285 | 4,285 | 5,077 | 3,571 | 1,506 | 42% |
| Fines, penalties and forfeits | 7,098 | 9,691 | 8,368 | 767 | 8,193 | (7,425) | -91% |
| Licences and permits | - | 11 | 11 | 2 | 9 | (8) | -83% |
| Agency services | 4,016 | 4,210 | 4,210 | 2,972 | - | 2,972 | #DIV/0! |
| Transfers and subsidies | 48,799 | 61,748 | 58,891 | 45,185 | 54,995 | (9,810) | -18% |
| Other revenue | 9,744 | 7,373 | 7,796 | 8,490 | 7,176 | 1,314 | 18% |
| Gains on disposal of PPE | 566 | - | - | - | - | - | |
| Total Revenue (excluding capital transfers and contributions) | 295,779 | 328,727 | 326,702 | 268,299 | 272,479 | (4,180) | -2% |

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 | 100,461 | 101,891 | (1,430) | -1% |
| Remuneration of councillors | 5,822 | 6,378 | 6,319 | 5,174 | 5,293 | (120) | -2% |
| Debt impairment | 12,182 | 14,142 | 17,104 | - | 13,266 | (13,266) | -100% |
| Depreciation & asset impairment | 20,636 | 21,891 | 22,365 | (7,297) | 18,479 | (25,777) | -139% |
| Finance charges | 12,835 | 14,014 | 13,045 | 2,192 | 11,194 | (9,001) | -80% |
| Bulk purchases | 77,803 | 79,480 | 82,370 | 64,067 | 67,356 | (3,289) | -5% |
| Other materials | - | 11,415 | 11,537 | 9,080 | 9,608 | (529) | -6% |
| Contracted services | - | 24,447 | 22,008 | 12,604 | 19,409 | (6,805) | -35% |
| Transfers and subsidies | 4,150 | 5,281 | 5,281 | 4,421 | 4,812 | (391) | -8% |
| Other expenditure | 46,295 | 33,771 | 34,412 | 17,202 | 28,272 | (11,070) | -39% |
| Total Expenditure | 291,303 | 335,845 | 335,339 | 207,904 | 279,581 | (71,678) | -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 | Monthly actual | 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 | 833 | 104 | 12% |
| Vote 4 - Technical Services | 7,983 | 7,889 | 559 | 2,571 | 6,574 | (4,003) | -61% |
| Vote 5 - Community Services | 908 | 784 | 106 | 605 | 653 | (48) | -7% |
| Total Capital Multi-year expenditure | 9,891 | 9,673 | 664 | 4,113 | 8,061 | (3,948) | -49% |
| Single Year expenditure appropriation | | | | | | | |
| Vote 1 - Municipal Manager | 93 | 96 | 3 | 28 | 80 | (52) | -65% |
| Vote 2 - Finance | 844 | 844 | 18 | 820 | 703 | 117 | 17% |
| Vote 3 - Corporate Services | 1,138 | 1,179 | 36 | 443 | 983 | (539) | -55% |
| Vote 4 - Technical Services | 26,397 | 26,638 | 2,129 | 12,230 | 22,198 | (9,968) | -45% |
| Vote 5 - Community Services | 7,301 | 7,428 | 477 | 5,328 | 6,190 | (862) | -14% |
| Total Capital single-year expenditure | 35,773 | 36,185 | 2,663 | 18,850 | 30,154 | (11,304) | -37% |
| Total Capital Expenditure | 45,664 | 45,858 | 3,327 | 22,963 | 38,215 | (15,252) | -40% |

Capital Expenditure:

The Adjustment budget increased the Capital Budget from R 45, 664 million to R 45, 858 million. The total capital expenditure as at 30 April 2019 amounts to R 22,963 million (excluding shadow costs of R 11, 731 million) of the approved adjusted capital budget of R 45,858 million.

Refer to Table C5 for more detail.

3.3 Material variances from SDBIP

OPERATING BUDGET

| Description | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance | Reasons for material deviations |
|--|-----------------|---------------|---------------|--------------|--------------|--|
| R thousands | | | | | % | |
| Revenue By Source | | | | | | |
| Property rates | 67,182 | 58,495 | 56,404 | 2,090 | 4% | Immaterial Variance |
| Service charges - electricity revenue | 112,933 | 89,750 | 91,042 | (1,292) | -1% | Immaterial Variance |
| Service charges - water revenue | 22,367 | 21,153 | 18,132 | 3,021 | 17% | the over-recovery is due to less stringent water restrictions implemented which resulted in a higher than expected water usage |
| Service charges - sanitation revenue | 12,938 | 11,486 | 10,667 | 819 | 8% | Immaterial Variance |
| Service charges - refuse revenue | 21,514 | 18,903 | 17,631 | 1,272 | 7% | Immaterial Variance |
| Rental of facilities and equipment | 1,068 | 1,165 | 271 | 894 | 330% | the over-recovery is due to an increase in the usage of Municipal halls. |
| Interest earned - external investments | 5,139 | 4,855 | 4,388 | 467 | 11% | The over recovery is due to the higher than expected cash balances available |
| Interest earned - outstanding debtors | 4,285 | 5,077 | 3,571 | 1,506 | 42% | The over recovery is due to the higher than anticipated interest billed on outstanding debtors. |
| Fines, penalties and forfeits | 8,368 | 767 | 8,193 | (7,425) | -91% | a New Service Provider was appointed |
| Licences and permits | 11 | 2 | 9 | (8) | -83% | Immaterial Variance |
| Agency services | 4,210 | 2,972 | - | 2,972 | #DIV/0! | the over recovery is due to the increase in transactions not planned |
| Transfers and subsidies | 58,891 | 45,185 | 54,995 | (9,810) | -18% | Journals to recognise revenue still to be capture |
| Other revenue | 7,796 | 8,490 | 7,176 | 1,314 | 18% | the over recovery is due to the following items: over-recovery on camping fees at holiday resorts higher than expected revenue from rental of commonage Internal billing |
| Expenditure By Type | | | | | | |
| Employee related costs | 120,898 | 100,461 | 101,891 | (1,430) | -1% | the variance is mainly due to vacancies which were not filled as originally planned. |
| Remuneration of councillors | 6,319 | 5,174 | 5,293 | (120) | -2% | Immaterial Variance |
| Debt impairment | 17,104 | - | 13,266 | (13,266) | -100% | Year end transaction |
| Depreciation & asset impairment | 22,365 | (7,297) | 18,479 | (25,777) | -139% | Journals still to be processed |
| Finance charges | 13,045 | 2,192 | 11,194 | (9,001) | -80% | the variance is mainly due to non-cash items. The journals will only be processed at year-end. |
| Bulk purchases | 82,370 | 64,067 | 67,356 | (3,289) | -5% | Immaterial Variance |
| Other materials | 11,537 | 9,080 | 9,608 | (529) | -6% | Immaterial Variance |
| Contracted services | 22,008 | 12,604 | 19,409 | (6,805) | -35% | the variance is due to under expenditure in the Housing department, cost of supply study and professional fees: technical reports |
| Transfers and subsidies | 5,281 | 4,421 | 4,812 | (391) | -8% | The variance is mainly due to the misalignment of the YTD budget and the actual expenditure |
| Other expenditure | 34,412 | 17,202 | 28,272 | (11,070) | -39% | The variance is due to the following items: Internal Billing transactions not allocated, Underspending on printing expenditure SALGA membershipfees payment not captured Compensation Insurance not yet paid |

CAPITAL EXPENDITURE VARIANCE REPORT

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

Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R 27 824 or 29.13% of the adjustment budget of R 95 500. Shadow costs amounted to R 13 598 at the end of April 2019. The projects that attributed to the variances are as follows:

- **Diverse office furniture and equipment**
Waiting for quotations.
- **Wykskomitee Projek - Wyk 4 (Waghalte by Kliniek)**
Order placed for drawing of building plan.
- **Wykskomitee Projek - Wyk 6 (Speelparke)**
The project is done jointly with Department Community Service. Order placed for equipment.
- **Wykskomitee Projek - Wyk 3 (Tv Skerms)**
Orders placed for purchase of television screens.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R 820 372 or 97.18% of the adjustment budget of R 844 174. Shadow costs amounted to R 4 868 at the end of April 2019.

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R 1 380 450 or 63.35% of the adjustment budget of R 2 179 000. Shadow costs amounted to R 735 797 at the end of April 2019. The projects that attributed to the variances are as follows:

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

A Service Provider has been appointed. Orders for equipment is placed. Funds will be spent before 30 June 2019.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R 14 800 850 or 42.82% of the adjustment budget of R 34 527 000. Shadow costs amounted to R 10 235 580 at the end of April 2019.

The projects that attributed to the variances are as follows:

- **Public Amenities**
Formal quotation advertise on 03 May 2019.
- **Security at municipal buildings**
Site meeting on 10 May 2019. The aim is to complete project by end of June 2019.
- **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.

Will be completed in August 2019.

- **Refurbishment and upgrade of WWTW**
Busy with the installation of the mechanical and electrical components. The multiyear project will be completed in August 2019.
- **Water conservation demand management intervention**
Project will be completed in the new financial year
- **Augmentation**
Consultants was appointed.
- **Purchase new borehole pumps**
Awaiting quotations for second pump.
- **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**
Radios received. Invoices to be paid.
- **HT Feeder to Noordhoek**
First claim has been received and to be paid.
- **Redelinghuys Aandblomstraat**
Project is under construction
- **Opgradering/ Konstruksie van Brue – Porterville**
Funds utilised as co-payment for MIG Project: PV Bulk Sewer

Vote 5 - Community Services

- The directorate capital budget performance indicates actual capital expenditure of R 5 933 284 or 72.61% of the adjustment budget of R 8 172 000. Shadow costs amounted to R 741 274 at the end of April 2019. The projects that attributed to the variances are as follows:
- **Upgrading of Noordhoek Library**
The specification committee was held in April. 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.
- **Replace Cupboards of chalets at Beach resorts**
Busy with construction.
- **Upgrading Fire Building - Velddrif**
Project almost completed.

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

| WC013 Bergirviev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April | | | | | | | |
|---|--|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| 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% | 1.1% | 6.1% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 0.0% | 15.2% | 15.2% | 13.5% | 15.2% |
| Safety of Capital | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 24.1% | 26.3% | 23.7% | 24.0% | 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% | 387.1% | 375.9% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 174.0% | 178.1% | 171.2% | 200.2% | 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% | 39.2% | 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% | 37.4% | 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% | 0.8% | 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 | 2.70 | 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 - M10 April | | | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 | 4,852 | 58,495 | 56,404 | 2,090 | 4% | 67,182 |
| Service charges | 145,624 | 168,198 | 169,752 | 19,664 | 141,291 | 137,471 | 3,820 | 3% | 168,198 |
| Investment revenue | 6,729 | 5,119 | 5,139 | 708 | 4,855 | 4,388 | 467 | 11% | 5,119 |
| Transfers and subsidies | 48,799 | 61,748 | 58,891 | (4,966) | 45,185 | 54,995 | (9,810) | -18% | 61,748 |
| Other own revenue | 32,020 | 26,479 | 25,738 | 1,665 | 18,473 | 19,220 | (747) | -4% | 26,479 |
| Total Revenue (excluding capital transfers and contributions) | 295,779 | 328,727 | 326,702 | 21,923 | 268,299 | 272,479 | (4,180) | -2% | 328,727 |
| Employee costs | 111,581 | 125,027 | 120,898 | 10,424 | 100,461 | 101,891 | (1,430) | -1% | 125,027 |
| Remuneration of Councillors | 5,822 | 6,378 | 6,319 | 537 | 5,174 | 5,293 | (120) | -2% | 6,378 |
| Depreciation & asset impairment | 20,636 | 21,891 | 22,365 | - | (7,297) | 18,479 | (25,777) | -139% | 21,891 |
| Finance charges | 12,835 | 14,014 | 13,045 | - | 2,192 | 11,194 | (9,001) | -80% | 14,014 |
| Materials and bulk purchases | 77,803 | 90,895 | 93,907 | 6,818 | 73,147 | 76,964 | (3,817) | -5% | 90,895 |
| Transfers and subsidies | 4,150 | 5,281 | 5,281 | 51 | 4,421 | 4,812 | (391) | -8% | 5,281 |
| Other expenditure | 58,477 | 72,361 | 73,524 | 2,950 | 29,806 | 60,947 | (31,141) | -51% | 72,361 |
| Total Expenditure | 291,303 | 335,845 | 335,339 | 20,780 | 207,904 | 279,581 | (71,678) | -26% | 335,845 |
| Surplus/(Deficit) | 4,476 | (7,119) | (8,637) | 1,143 | 60,395 | (7,103) | 67,498 | -950% | (7,119) |
| Transfers and subsidies - capital (monetary alloc | 14,950 | 21,435 | 21,826 | 3,492 | 9,982 | 19,844 | (9,863) | -50% | 21,435 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 19,426 | 14,316 | 13,189 | 4,635 | 70,377 | 12,742 | 57,635 | 452% | 14,316 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 19,426 | 14,316 | 13,189 | 4,635 | 70,377 | 12,742 | 57,635 | 452% | 14,316 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 45,664 | 45,858 | 3,327 | 22,963 | 38,215 | (15,252) | -40% | 45,858 |
| Capital transfers recognised | - | 21,435 | 21,826 | 2,011 | 12,963 | 18,188 | (5,225) | -29% | 21,826 |
| Public contributions & donations | - | 10 | 10 | - | - | 8 | (8) | -100% | 10 |
| Borrowing | - | 6,950 | 6,950 | 550 | 3,104 | 5,792 | (2,688) | -46% | 6,950 |
| Internally generated funds | - | 17,269 | 17,072 | 766 | 6,896 | 14,226 | (7,330) | -52% | 17,072 |
| Total sources of capital funds | - | 45,664 | 45,858 | 3,327 | 22,963 | 38,215 | (15,252) | -40% | 45,858 |
| Financial position | | | | | | | | | |
| Total current assets | 169,481 | 167,150 | 168,209 | | 224,868 | | | | 168,209 |
| Total non current assets | 371,851 | 395,527 | 395,343 | | 402,667 | | | | 395,343 |
| Total current liabilities | 44,793 | 47,295 | 44,746 | | 58,090 | | | | 44,746 |
| Total non current liabilities | 157,423 | 173,335 | 166,502 | | 161,835 | | | | 166,502 |
| Community wealth/Equity | 339,115 | 342,046 | 352,304 | | 407,610 | | | | 352,304 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 42,303 | 42,574 | (4,239) | 62,986 | 35,478 | (27,508) | -78% | 42,574 |
| Net cash from (used) investing | - | (45,664) | (45,858) | (3,327) | (22,990) | (38,215) | (15,225) | 40% | (45,858) |
| Net cash from (used) financing | - | 2,957 | 1,964 | - | (1,625) | 1,637 | 3,262 | 199% | 1,964 |
| Cash/cash equivalents at the month/year end | - | 84,240 | 76,617 | - | 116,308 | 76,836 | (39,471) | -51% | 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 | 18,961 | 7,823 | 7,605 | 4,805 | 3,864 | 3,947 | 22,899 | 52,147 | 122,052 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 1,075 | - | - | - | - | - | - | - | 1,075 |

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 Bergervier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | (12,166) | 99,153 | 107,274 | (8,121) | -8% | 111,400 |
| Executive and council | | - | 31,027 | 31,027 | (19,452) | 26,957 | 29,465 | (2,508) | -9% | 31,027 |
| Finance and administration | | - | 80,373 | 80,454 | 7,286 | 72,196 | 77,252 | (5,056) | -7% | 80,373 |
| Internal audit | | - | - | - | - | - | 557 | (557) | -100% | - |
| Community and public safety | | - | 19,663 | 16,935 | 2,368 | 9,455 | 16,332 | (6,877) | -42% | 19,663 |
| Community and social services | | - | 7,765 | 7,900 | 1,969 | 5,253 | 7,139 | (1,886) | -26% | 7,765 |
| Sport and recreation | | - | 4,849 | 5,088 | 399 | 4,201 | 4,305 | (104) | -2% | 4,849 |
| Public safety | | - | 6 | 5 | - | - | 5 | (5) | -100% | 6 |
| Housing | | - | 7,042 | 3,942 | - | - | 4,883 | (4,883) | -100% | 7,042 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | 37,552 | 36,467 | 5,580 | 16,386 | 29,912 | (13,527) | -45% | 37,552 |
| Planning and development | | - | 22,205 | 22,235 | 5,583 | 13,451 | 20,304 | (6,853) | -34% | 22,205 |
| Road transport | | - | 15,348 | 14,232 | (4) | 2,934 | 9,608 | (6,674) | -69% | 15,348 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | 181,546 | 183,645 | 29,634 | 153,287 | 149,941 | 3,345 | 2% | 181,546 |
| Energy sources | | - | 116,660 | 117,328 | 15,263 | 92,791 | 95,104 | (2,313) | -2% | 116,660 |
| Water management | | - | 23,761 | 24,262 | 4,049 | 23,159 | 19,863 | 3,296 | 17% | 23,761 |
| Waste water management | | - | 15,639 | 15,684 | 4,029 | 14,231 | 13,170 | 1,061 | 8% | 15,639 |
| Waste management | | - | 25,486 | 26,371 | 6,293 | 23,105 | 21,803 | 1,302 | 6% | 25,486 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | - | 350,161 | 348,528 | 25,415 | 278,280 | 303,460 | (25,180) | -8% | 350,161 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | - | 85,832 | 87,350 | 5,123 | 56,400 | 72,772 | (16,372) | -22% | 85,832 |
| Executive and council | | - | 18,935 | 19,118 | 1,272 | 13,894 | 16,306 | (2,412) | -15% | 18,935 |
| Finance and administration | | - | 65,663 | 67,004 | 3,757 | 41,525 | 55,440 | (13,915) | -25% | 65,663 |
| Internal audit | | - | 1,234 | 1,228 | 94 | 981 | 1,026 | (45) | -4% | 1,234 |
| Community and public safety | | - | 37,609 | 34,283 | 1,955 | 20,412 | 30,292 | (9,880) | -33% | 37,609 |
| Community and social services | | - | 8,992 | 8,929 | 530 | 5,847 | 7,481 | (1,634) | -22% | 8,992 |
| Sport and recreation | | - | 18,870 | 18,513 | 1,260 | 12,698 | 15,892 | (3,194) | -20% | 18,870 |
| Public safety | | - | 1,349 | 1,524 | 63 | 745 | 1,212 | (468) | -39% | 1,349 |
| Housing | | - | 8,398 | 5,316 | 102 | 1,122 | 5,707 | (4,584) | -80% | 8,398 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | 58,924 | 56,373 | 4,128 | 35,766 | 48,253 | (12,487) | -26% | 58,924 |
| Planning and development | | - | 12,617 | 11,989 | 1,012 | 9,624 | 10,301 | (676) | -7% | 12,617 |
| Road transport | | - | 46,307 | 44,384 | 3,116 | 26,142 | 37,952 | (11,810) | -31% | 46,307 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | 153,480 | 157,333 | 9,574 | 95,326 | 139,401 | (44,076) | -32% | 153,480 |
| Energy sources | | - | 95,778 | 98,571 | 7,070 | 71,344 | 89,134 | (17,790) | -20% | 95,778 |
| Water management | | - | 20,731 | 19,221 | 931 | 9,477 | 17,487 | (8,010) | -46% | 20,731 |
| Waste water management | | - | 13,140 | 13,714 | 304 | 2,345 | 11,464 | (9,119) | -80% | 13,140 |
| Waste management | | - | 23,831 | 25,826 | 1,268 | 12,160 | 21,317 | (9,157) | -43% | 23,831 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | - | 335,845 | 335,339 | 20,780 | 207,904 | 290,718 | (82,815) | -28% | 335,845 |
| Surplus/ (Deficit) for the year | | - | 14,316 | 13,189 | 4,635 | 70,377 | 12,742 | 57,635 | 452% | 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) - M10 April | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 | (19,032) | 27,377 | 30,406 | (3,029) | -10.0% | 31,447 |
| Vote 2 - Finance | | - | 79,119 | 79,169 | 7,152 | 70,644 | 72,816 | (2,172) | -3.0% | 79,119 |
| Vote 3 - Corporate Services | | - | 1,701 | 1,724 | 23 | 1,171 | 3,761 | (2,589) | -68.8% | 1,701 |
| Vote 4 - Technical Services | | - | 204,538 | 206,687 | 34,707 | 165,970 | 171,491 | (5,521) | -3.2% | 204,538 |
| Vote 5 - Community Services | | - | 33,356 | 29,501 | 2,565 | 13,118 | 24,987 | (11,869) | -47.5% | 33,356 |
| Total Revenue by Vote | 2 | - | 350,161 | 348,528 | 25,415 | 278,280 | 303,460 | (25,180) | -8.3% | 350,161 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 24,745 | 24,733 | 1,823 | 18,353 | 21,068 | (2,715) | -12.9% | 24,745 |
| Vote 2 - Finance | | - | 28,858 | 31,476 | 2,021 | 22,691 | 25,375 | (2,684) | -10.6% | 28,858 |
| Vote 3 - Corporate Services | | - | 30,079 | 28,779 | 1,418 | 16,156 | 24,453 | (8,297) | -33.9% | 30,079 |
| Vote 4 - Technical Services | | - | 192,932 | 195,690 | 12,056 | 119,690 | 172,142 | (52,452) | -30.5% | 192,932 |
| Vote 5 - Community Services | | - | 59,231 | 54,660 | 3,463 | 31,014 | 47,680 | (16,667) | -35.0% | 59,231 |
| Total Expenditure by Vote | 2 | - | 335,845 | 335,339 | 20,780 | 207,904 | 290,718 | (82,815) | -28.5% | 335,845 |
| Surplus/ (Deficit) for the year | 2 | - | 14,316 | 13,189 | 4,635 | 70,377 | 12,742 | 57,635 | 452.3% | 14,316 |

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) - M10 April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 | 4,852 | 58,495 | 56,404 | 2,090 | 4% | 67,182 |
| Service charges - electricity revenue | | 94,502 | 112,164 | 112,933 | 14,032 | 89,750 | 91,042 | (1,292) | -1% | 112,164 |
| Service charges - water revenue | | 19,309 | 21,866 | 22,367 | 2,187 | 21,153 | 18,132 | 3,021 | 17% | 21,866 |
| Service charges - sanitation revenue | | 12,071 | 12,906 | 12,938 | 1,302 | 11,486 | 10,667 | 819 | 8% | 12,906 |
| Service charges - refuse revenue | | 19,742 | 21,263 | 21,514 | 2,142 | 18,903 | 17,631 | 1,272 | 7% | 21,263 |
| Service charges - other | | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 5,319 | 908 | 1,068 | 87 | 1,165 | 271 | 894 | 330% | 908 |
| Interest earned - external investments | | 6,729 | 5,119 | 5,139 | 708 | 4,855 | 4,388 | 467 | 11% | 5,119 |
| Interest earned - outstanding debtors | | 5,275 | 4,285 | 4,285 | 739 | 5,077 | 3,571 | 1,506 | 42% | 4,285 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 7,098 | 9,691 | 8,368 | 19 | 767 | 8,193 | (7,425) | -91% | 9,691 |
| Licences and permits | | - | 11 | 11 | 1 | 2 | 9 | (8) | -83% | 11 |
| Agency services | | 4,016 | 4,210 | 4,210 | 196 | 2,972 | - | 2,972 | #DIV/0! | 4,210 |
| Transfers and subsidies | | 48,799 | 61,748 | 58,891 | (4,966) | 45,185 | 54,995 | (9,810) | -18% | 61,748 |
| Other revenue | | 9,744 | 7,373 | 7,796 | 625 | 8,490 | 7,176 | 1,314 | 18% | 7,373 |
| Gains on disposal of PPE | | 566 | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 295,779 | 328,727 | 326,702 | 21,923 | 268,299 | 272,479 | (4,180) | -2% | 328,727 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 111,581 | 125,027 | 120,898 | 10,424 | 100,461 | 101,891 | (1,430) | -1% | 125,027 |
| Remuneration of councillors | | 5,822 | 6,378 | 6,319 | 537 | 5,174 | 5,293 | (120) | -2% | 6,378 |
| Debt impairment | | 12,182 | 14,142 | 17,104 | - | - | 13,266 | (13,266) | -100% | 14,142 |
| Depreciation & asset impairment | | 20,636 | 21,891 | 22,365 | - | (7,297) | 18,479 | (25,777) | -139% | 21,891 |
| Finance charges | | 12,835 | 14,014 | 13,045 | - | 2,192 | 11,194 | (9,001) | -80% | 14,014 |
| Bulk purchases | | 77,803 | 79,480 | 82,370 | 6,012 | 64,067 | 67,356 | (3,289) | -5% | 79,480 |
| Other materials | | - | 11,415 | 11,537 | 806 | 9,080 | 9,608 | (529) | -6% | 11,415 |
| Contracted services | | - | 24,447 | 22,008 | 1,122 | 12,604 | 19,409 | (6,805) | -35% | 24,447 |
| Transfers and subsidies | | 4,150 | 5,281 | 5,281 | 51 | 4,421 | 4,812 | (391) | -8% | 5,281 |
| Other expenditure | | 46,295 | 33,771 | 34,412 | 1,828 | 17,202 | 28,272 | (11,070) | -39% | 33,771 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 291,303 | 335,845 | 335,339 | 20,780 | 207,904 | 279,581 | (71,678) | -26% | 335,845 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (inter-fund allocations) (National / Provincial and District) | | 4,476 | (7,119) | (8,637) | 1,143 | 60,395 | (7,103) | 67,498 | (0) | (7,119) |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | 14,950 | 21,435 | 21,826 | 3,492 | 9,982 | 19,844 | (9,863) | (0) | 21,435 |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) DETER capital transfers & contributions | | 19,426 | 14,316 | 13,189 | 4,635 | 70,377 | 12,742 | | | 14,316 |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) DETER taxation | | 19,426 | 14,316 | 13,189 | 4,635 | 70,377 | 12,742 | | | 14,316 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 19,426 | 14,316 | 13,189 | 4,635 | 70,377 | 12,742 | | | 14,316 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 19,426 | 14,316 | 13,189 | 4,635 | 70,377 | 12,742 | | | 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) - M10 April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| 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 | 833 | 104 | 12% | 1,000 |
| Vote 4 - Technical Services | | - | 7,983 | 7,889 | 559 | 2,571 | 6,574 | (4,003) | -61% | 7,889 |
| Vote 5 - Community Services | | - | 908 | 784 | 106 | 605 | 653 | (48) | -7% | 784 |
| Total Capital Multi-year expenditure | 4,7 | - | 9,891 | 9,673 | 664 | 4,113 | 8,061 | (3,948) | -49% | 9,673 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 93 | 96 | 3 | 28 | 80 | (52) | -65% | 96 |
| Vote 2 - Finance | | - | 844 | 844 | 18 | 820 | 703 | 117 | 17% | 844 |
| Vote 3 - Corporate Services | | - | 1,138 | 1,179 | 36 | 443 | 983 | (539) | -55% | 1,179 |
| Vote 4 - Technical Services | | - | 26,397 | 26,638 | 2,129 | 12,230 | 22,198 | (9,968) | -45% | 26,638 |
| Vote 5 - Community Services | | - | 7,301 | 7,428 | 477 | 5,328 | 6,190 | (862) | -14% | 7,428 |
| Total Capital single-year expenditure | 4 | - | 35,773 | 36,185 | 2,663 | 18,850 | 30,154 | (11,304) | -37% | 36,185 |
| Total Capital Expenditure | | - | 45,664 | 45,858 | 3,327 | 22,963 | 38,215 | (15,252) | -40% | 45,858 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | 4,455 | 4,605 | 21 | 1,358 | 3,838 | (2,480) | -65% | 4,605 |
| Executive and council | | - | 56 | 56 | 3 | 28 | 47 | (19) | -40% | 56 |
| Finance and administration | | - | 4,399 | 4,549 | 18 | 1,330 | 3,791 | (2,461) | -65% | 4,549 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | 7,566 | 7,419 | 583 | 5,933 | 6,183 | (249) | -4% | 7,419 |
| Community and social services | | - | 985 | 1,005 | 7 | 349 | 838 | (489) | -58% | 1,005 |
| Sport and recreation | | - | 6,365 | 6,177 | 572 | 4,865 | 5,148 | (283) | -5% | 6,177 |
| Public safety | | - | 208 | 208 | 4 | 712 | 173 | 539 | 311% | 208 |
| Housing | | - | 8 | 29 | - | 7 | 24 | (17) | -69% | 29 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | 7,906 | 8,450 | 508 | 5,014 | 7,041 | (2,027) | -29% | 8,450 |
| Planning and development | | - | 1,045 | 1,089 | 36 | 977 | 907 | 70 | 8% | 1,089 |
| Road transport | | - | 6,861 | 7,361 | 472 | 4,037 | 6,134 | (2,097) | -34% | 7,361 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | 25,737 | 25,384 | 2,215 | 10,657 | 21,153 | (10,496) | -50% | 25,384 |
| Energy sources | | - | 5,267 | 5,658 | 509 | 1,888 | 4,715 | (2,827) | -60% | 5,658 |
| Water management | | - | 6,305 | 5,361 | (4) | 310 | 4,468 | (4,158) | -93% | 5,361 |
| Waste water management | | - | 13,063 | 13,263 | 1,630 | 7,633 | 11,053 | (3,420) | -31% | 13,263 |
| Waste management | | - | 1,102 | 1,102 | 80 | 827 | 918 | (91) | -10% | 1,102 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 45,664 | 45,858 | 3,327 | 22,963 | 38,215 | (15,252) | -40% | 45,858 |
| Funded by: | | | | | | | | | | |
| National Government | | - | 19,163 | 19,554 | 2,011 | 11,987 | 16,295 | (4,308) | -26% | 19,554 |
| Provincial Government | | - | 2,272 | 2,272 | - | 976 | 1,893 | (917) | -48% | 2,272 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | 21,435 | 21,826 | 2,011 | 12,963 | 18,188 | (5,225) | -29% | 21,826 |
| Public contributions & donations | 5 | - | 10 | 10 | - | - | 8 | (8) | -100% | 10 |
| Borrowing | 6 | - | 6,950 | 6,950 | 550 | 3,104 | 5,792 | (2,688) | -46% | 6,950 |
| Internally generated funds | | - | 17,269 | 17,072 | 766 | 6,896 | 14,226 | (7,330) | -52% | 17,072 |
| Total Capital Funding | | - | 45,664 | 45,858 | 3,327 | 22,963 | 38,215 | (15,252) | -40% | 45,858 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

| WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M10 April | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| 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 | 116,308 | 70,191 |
| Call investment deposits | | | 6,022 | 6,425 | | 6,425 |
| Consumer debtors | | 81,739 | 72,417 | 81,786 | 105,801 | 81,786 |
| Other debtors | | 5,401 | 7,790 | 5,401 | (1,700) | 5,401 |
| Current portion of long-term receivables | | 1,304 | | 1,304 | 113 | 1,304 |
| Inventory | | 3,102 | 2,704 | 3,102 | 4,345 | 3,102 |
| Total current assets | | 169,481 | 167,150 | 168,209 | 224,868 | 168,209 |
| Non current assets | | | | | | |
| Long-term receivables | | 305 | 2,536 | 305 | 861 | 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 | 384,130 | 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 | 402,667 | 395,343 |
| TOTAL ASSETS | | 541,331 | 562,677 | 563,553 | 627,535 | 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 | 6,230 | 3,598 |
| Trade and other payables | | 25,249 | 30,666 | 25,249 | 40,967 | 25,249 |
| Provisions | | 10,961 | 8,948 | 11,319 | 9,037 | 11,319 |
| Total current liabilities | | 44,793 | 47,295 | 44,746 | 58,090 | 44,746 |
| Non current liabilities | | | | | | |
| Borrowing | | 51,243 | 54,825 | 53,613 | 54,829 | 53,613 |
| Provisions | | 106,180 | 118,511 | 112,889 | 107,007 | 112,889 |
| Total non current liabilities | | 157,423 | 173,335 | 166,502 | 161,835 | 166,502 |
| TOTAL LIABILITIES | | 202,216 | 220,631 | 211,248 | 219,925 | 211,248 |
| NET ASSETS | 2 | 339,115 | 342,046 | 352,304 | 407,610 | 352,304 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 313,920 | 308,827 | 319,701 | 382,415 | 319,701 |
| Reserves | | 25,195 | 33,218 | 32,604 | 25,195 | 32,604 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 339,115 | 342,046 | 352,304 | 407,610 | 352,304 |

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

| WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M10 April | | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| 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 | 4,550 | 50,679 | 53,746 | (3,067) | -6% | 64,495 | |
| Service charges | | | 162,311 | 162,962 | 11,973 | 110,962 | 135,802 | (24,839) | -18% | 162,962 | |
| Other revenue | | | 14,224 | 13,950 | 11,743 | 130,602 | 11,625 | 118,977 | 1023% | 13,950 | |
| Government - operating | | | 61,748 | 58,891 | - | 54,094 | 49,076 | 5,018 | 10% | 58,891 | |
| Government - capital | | | 21,435 | 21,826 | - | 23,754 | 18,188 | 5,566 | 31% | 21,826 | |
| Interest | | | 9,254 | 9,252 | 888 | 5,808 | 7,710 | (1,902) | -25% | 9,252 | |
| Dividends | | | - | - | - | - | - | - | - | - | |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | | (279,622) | (276,925) | (33,343) | (306,276) | (230,771) | 75,504 | -33% | (276,925) | |
| Finance charges | | | (6,596) | (6,596) | - | (2,803) | (5,497) | (2,694) | 49% | (6,596) | |
| Transfers and Grants | | | (5,281) | (5,281) | (51) | (3,835) | (4,400) | (566) | 13% | (5,281) | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | | - | 42,303 | 42,574 | (4,239) | 62,986 | 35,478 | (27,508) | -78% | 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) | (3,327) | (22,990) | (38,215) | (15,225) | 40% | (45,858) | |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | | - | (45,664) | (45,858) | (3,327) | (22,990) | (38,215) | (15,225) | 40% | (45,858) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | | - | - | - | - | - | - | - | - | |
| Borrowing long term/refinancing | | | 6,950 | 6,950 | - | - | 5,792 | (5,792) | -100% | 6,950 | |
| Increase (decrease) in consumer deposits | | | 134 | 134 | - | - | 112 | (112) | -100% | 134 | |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | | (4,127) | (5,120) | - | (1,625) | (4,266) | (2,641) | 62% | (5,120) | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | | - | 2,957 | 1,964 | - | (1,625) | 1,637 | 3,262 | 199% | 1,964 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | - | (403) | (1,319) | (7,567) | 38,372 | (1,099) | | | (1,319) |
| Cash/cash equivalents at beginning: | | | 84,643 | 77,936 | | 77,936 | 77,936 | | | | 77,936 |
| Cash/cash equivalents at month/year end: | | | - | 84,240 | 76,617 | | 116,308 | 76,836 | | | 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 - M10 April | | | | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|----------------|--------------------|--|---|
| 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 | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 1,887 | 1,380 | 934 | 839 | 525 | 745 | 2,413 | 5,644 | 14,366 | 10,165 | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 11,508 | 1,658 | 1,240 | 947 | 815 | 692 | 3,848 | 5,355 | 26,063 | 11,657 | | |
| Receivables from Non-ex change Transactions - Property Rates | 1400 | 4,200 | 1,950 | 1,217 | 877 | 647 | 556 | 5,597 | 12,261 | 27,306 | 19,938 | | |
| Receivables from Ex change Transactions - Waste Water Management | 1500 | 1,042 | 752 | 511 | 492 | 399 | 368 | 2,176 | 7,481 | 13,220 | 10,916 | | |
| Receivables from Ex change Transactions - Waste Management | 1600 | 1,765 | 1,125 | 792 | 688 | 602 | 714 | 3,182 | 11,395 | 20,264 | 16,581 | | |
| Receivables from Ex change Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | | |
| Interest on Arrear Debtor Accounts | 1810 | 398 | 747 | 715 | 700 | 680 | 656 | 3,381 | 2,275 | 9,553 | 7,692 | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | | |
| Other | 1900 | (1,840) | 211 | 2,196 | 262 | 197 | 216 | 2,303 | 7,736 | 11,281 | 10,714 | | |
| Total By Income Source | 2000 | 18,961 | 7,823 | 7,605 | 4,805 | 3,864 | 3,947 | 22,899 | 52,147 | 122,052 | 87,663 | - | - |
| 2017/18 - totals only | | | | | | | | | | - | - | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 53 | 41 | 33 | 41 | 35 | 29 | 251 | 339 | 823 | 695 | | |
| Commercial | 2300 | 3,237 | 715 | 377 | 299 | 201 | 165 | 1,413 | 1,502 | 7,910 | 3,580 | | |
| Households | 2400 | 6,008 | 4,769 | 3,595 | 3,044 | 2,476 | 2,717 | 14,321 | 40,771 | 77,701 | 63,330 | | |
| Other | 2500 | 9,662 | 2,298 | 3,600 | 1,420 | 1,151 | 1,037 | 6,915 | 9,535 | 35,618 | 20,058 | | |
| Total By Customer Group | 2600 | 18,961 | 7,823 | 7,605 | 4,805 | 3,864 | 3,947 | 22,899 | 52,147 | 122,052 | 87,663 | - | - |

Section 6 – Creditors' analysis

6.1 Supporting Table C4

| WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April | | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|----------|---|
| 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 | 1,075 | | | | | | | | | 1,075 |
| Auditor General | 0800 | | | | | | | | | | - |
| Other | 0900 | | | | | | | | | | - |
| Total By Customer Type | 1000 | 1,075 | - | - | - | - | - | - | - | - | 1,075 |

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

| WC013 Bergvriev - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April | | | | | | | | | |
|--|----------|----------------------|--------------------|---------------------------|--------------------------------|---------------------------|--|------------------------|----------------------------------|
| 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 - M10 April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | – | 46,901 | 39,084 | 7,817 | 20.0% | 46,901 |
| Local Government Equitable Share | | | 41,390 | 41,390 | – | 41,390 | 34,492 | 6,898 | 20.0% | 41,390 |
| Finance Management | | | 898 | 898 | – | 898 | 748 | 150 | | 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 | 1,178 | 236 | 20.0% | 1,413 |
| Municipal Infrastructure (MIG) | | | 3,200 | 3,200 | – | 3,200 | 2,667 | 533 | 20.0% | 3,200 |
| ACIP | | | – | – | – | – | – | – | | – |
| Provincial Government: | | – | 14,423 | 11,323 | – | 11,318 | 9,436 | 1,882 | 19.9% | 11,323 |
| CDW - Operational Support Grant | | | – | – | – | – | – | – | | – |
| Library Services | | | 6,635 | 6,635 | – | 6,635 | 5,529 | 1,106 | | 6,635 |
| Maintenance of Proclaimed Roads | | | 98 | 98 | – | 93 | 82 | 11 | 13.5% | 98 |
| Financial Management Grant - Internal Audit | 4 | | – | – | – | – | – | – | | – |
| Library Service: Replacement Funding For Most Vulnerable B3 Municipalities | | | – | – | – | – | – | – | | – |
| Financial Management Support Grant | | | 690 | 690 | – | 690 | 575 | 115 | | 690 |
| Development of Sport and Recreation Facilities | | | – | – | – | – | – | – | | – |
| Housing | | | 7,000 | 3,900 | – | 3,900 | 3,250 | 650 | | 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 | – | 634 | 556 | 78 | 14.1% | 667 |
| <i>Go Flow</i> | | | 33 | 33 | – | – | 28 | (28) | -100.0% | 33 |
| <i>Heis op den Berg</i> | | | – | 634 | – | 634 | 529 | 106 | | 634 |
| Total Operating Transfers and Grants | 5 | – | 61,748 | 58,891 | – | 58,853 | 49,076 | 9,777 | 19.9% | 58,891 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | – | 19,815 | 20,206 | – | 20,206 | 16,838 | 3,368 | 20.0% | 20,206 |
| Municipal Infrastructure (MIG) | | | 16,554 | 16,554 | – | 16,554 | 13,795 | 2,759 | 20.0% | 16,554 |
| DME Electricity | | | – | – | – | – | – | – | | – |
| Integrated National Electrification Programme (Municipal) Grant | | | 2,609 | 3,000 | – | 3,000 | 2,500 | 500 | 20.0% | 3,000 |
| Integrated National Electrification Programme (Eskom) Grant | | | – | – | – | – | – | – | | – |
| Municipal Systems Improvement | | | – | – | – | – | – | – | | – |
| Finance Management | | | 652 | 652 | – | 652 | 543 | 109 | 20.0% | 652 |
| ACIP | | | – | – | – | – | – | – | | – |
| Provincial Government: | | – | 1,620 | 1,620 | – | 1,620 | 1,350 | 270 | 20.0% | 1,620 |
| Housing | | | – | – | – | – | – | – | | – |
| Construction Sidewalks | | | – | – | – | – | – | – | | – |
| Human Settlements Development Grant | | | – | – | – | – | – | – | | – |
| Library Services | | | 620 | 620 | – | 620 | 517 | 103 | 20.0% | 620 |
| Western Cape Financial Management Support Grant | | | – | – | – | – | – | – | | – |
| Regional Socio - Economic Project/Violence Prevention | | | 1,000 | 1,000 | – | 1,000 | 833 | 167 | 20.0% | 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 | – | 21,826 | 18,188 | 3,638 | 20.0% | 21,826 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | – | 83,183 | 80,717 | – | 80,679 | 67,264 | 13,415 | 19.9% | 80,717 |

8.2 Supporting Table C7

| WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 4,014 | 35,836 | 39,084 | (3,248) | -8.3% | 46,901 |
| Local Government Equitable Share | | | 41,390 | 41,390 | 3,449 | 31,043 | 34,492 | (3,449) | -10.0% | 41,390 |
| Finance Management | | | 898 | 898 | 91 | 849 | 748 | 101 | 13.5% | 898 |
| Municipal Systems Improvement | | | - | - | - | - | - | - | - | - |
| Integrated National Electrification Program(Eskom) | | | - | - | - | - | - | - | - | - |
| Integrated National Electrification Programme (Municipal) Grant | | | 391 | - | - | - | - | - | - | - |
| EPWP Incentive | | | 1,413 | 1,413 | 115 | 1,672 | 1,178 | 494 | 42.0% | 1,413 |
| Municipal Infrastructure (MIG) | | | 3,200 | 3,200 | 359 | 2,273 | 2,667 | (394) | - | 3,200 |
| ACIP | | | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | 14,423 | 11,323 | 3,093 | 8,431 | 9,436 | (1,005) | -10.6% | 11,323 |
| CDW - Operational Support Grant | | | - | - | - | - | - | - | - | - |
| Library Services | | | 6,635 | 6,635 | 451 | 5,099 | 5,529 | (430) | -7.8% | 6,635 |
| Maintenance of Proclaimed Roads | | | 98 | 98 | - | - | 82 | (82) | -100.0% | 98 |
| Financial Management Grant - Internal Audit | | | - | - | - | - | - | - | - | - |
| Library Service: Replacement Funding For Most Vulnerable B3 Municipalities | | | - | - | - | - | - | - | - | - |
| Financial Management Support Grant | | | 690 | 690 | - | 690 | 575 | 115 | 20.0% | 690 |
| Development of Sport and Recreation Facilities | | | - | - | - | - | - | - | - | - |
| Housing | | | 7,000 | 3,900 | 2,642 | 2,642 | 3,250 | (608) | -18.7% | 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 | 59 | 643 | 556 | 87 | 15.6% | 667 |
| Go Flow | | | 33 | 33 | - | - | 28 | (28) | -100.0% | 33 |
| Heis op den Berg | | | - | 634 | 59 | 643 | 529 | 114 | 21.6% | 634 |
| Total operating expenditure of Transfers and Grants: | | - | 61,748 | 58,891 | 7,167 | 44,909 | 49,076 | (4,166) | -8.5% | 58,891 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 19,815 | 20,206 | 2,011 | 11,987 | 16,838 | (4,851) | -28.8% | 20,206 |
| Municipal Infrastructure (MIG) | | | 16,554 | 16,554 | 2,001 | 11,159 | 13,795 | (2,636) | -19.1% | 16,554 |
| DME Electricity | | | - | - | - | - | - | - | - | - |
| Integrated National Electrification Programme (Municipal) Grant | | | 2,609 | 3,000 | - | 176 | 2,500 | (2,324) | -93.0% | 3,000 |
| Integrated National Electrification Programme (Eskom) Grant | | | - | - | - | - | - | - | - | - |
| Municipal Systems Improvement | | | - | - | - | - | - | - | - | - |
| Finance Management | | | 652 | 652 | 10 | 652 | 543 | 109 | 20.0% | 652 |
| ACIP | | | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | 1,620 | 1,620 | - | 976 | 1,350 | (374) | -27.7% | 1,620 |
| Housing | | | - | - | - | - | - | - | - | - |
| Construction Sidewalks | | | - | - | - | - | - | - | - | - |
| Human Settlements Development Grant | | | - | - | - | - | - | - | - | - |
| Library Services | | | 620 | 620 | - | 39 | 517 | (478) | -92.4% | 620 |
| Western Cape Financial Management Support Grant | | | - | - | - | - | - | - | - | - |
| Regional Socio - Economic Project/Violence Prevention through Urban Upgrading | | | 1,000 | 1,000 | - | 937 | 833 | 104 | 12.4% | 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 | 2,011 | 12,963 | 18,188 | (5,225) | -28.7% | 21,826 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 83,183 | 80,717 | 9,178 | 57,873 | 67,264 | (9,392) | -14.0% | 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 - M10 April | | | | | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|----------------|----------------|--------------|----------------|--------------------|
| 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 | 3,955 | 3,814 | 141 | 4% | 4,577 |
| Pension and UIF Contributions | | | 441 | 441 | 26 | 298 | 368 | (70) | -19% | 441 |
| Medical Aid Contributions | | | 17 | 17 | - | - | 14 | (14) | -100% | 17 |
| Motor Vehicle Allowance | | | 706 | 706 | 53 | 493 | 588 | (95) | -16% | 706 |
| Cellphone Allowance | | | 577 | 577 | 44 | 428 | 481 | (53) | -11% | 577 |
| Housing Allowances | | | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | | 6,378 | 6,319 | 537 | 5,174 | 5,266 | (92) | -2% | 6,319 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | 3 | | 4,534 | 4,534 | 491 | 3,647 | 3,778 | (131) | -3% | 4,534 |
| Pension and UIF Contributions | | | 782 | 782 | 49 | 594 | 652 | (57) | -9% | 782 |
| Medical Aid Contributions | | | 98 | 98 | 5 | 72 | 82 | (10) | -13% | 98 |
| Overtime | | | - | - | - | - | - | - | - | - |
| Performance Bonus | | | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | | 716 | 716 | 35 | 473 | 597 | (123) | -21% | 716 |
| Cellphone Allowance | | | - | 5 | 0 | 4 | 4 | (0) | -10% | 5 |
| Housing Allowances | | | 316 | 316 | 16 | 238 | 264 | (26) | -10% | 316 |
| Other benefits and allowances | | | 274 | 275 | 10 | 127 | 229 | (102) | -45% | 275 |
| Payments in lieu of leave | | | - | - | - | - | - | - | - | - |
| Long service awards | | | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 2 | | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | | 6,721 | 6,726 | 606 | 5,155 | 5,605 | (450) | -8% | 6,726 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | | 82,524 | 79,295 | 6,852 | 67,379 | 66,079 | 1,301 | 2% | 79,295 |
| Pension and UIF Contributions | | | 13,733 | 12,459 | 1,043 | 10,131 | 10,383 | (251) | -2% | 12,459 |
| Medical Aid Contributions | | | 3,901 | 4,900 | 447 | 4,110 | 4,083 | 26 | 1% | 4,900 |
| Overtime | | | 3,730 | 4,352 | 494 | 4,226 | 3,627 | 599 | 17% | 4,352 |
| Performance Bonus | | | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | | 3,755 | 3,743 | 319 | 3,160 | 3,119 | 41 | 1% | 3,743 |
| Cellphone Allowance | | | - | 36 | 3 | 23 | 30 | (7) | -24% | 36 |
| Housing Allowances | | | 1,404 | 999 | 82 | 772 | 833 | (60) | -7% | 999 |
| Other benefits and allowances | | | 5,309 | 5,321 | 504 | 4,496 | 4,434 | 62 | 1% | 5,321 |
| Payments in lieu of leave | | | 875 | 883 | 46 | 690 | 736 | (46) | -6% | 883 |
| Long service awards | | | 1,020 | 487 | 27 | 317 | 406 | (89) | -22% | 487 |
| Post-retirement benefit obligations | 2 | | 2,055 | 1,697 | - | - | 1,414 | (1,414) | -100% | 1,697 |
| Sub Total - Other Municipal Staff | | | 118,306 | 114,172 | 9,818 | 95,305 | 95,143 | 162 | 0% | 114,172 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Total Parent Municipality | | | 131,404 | 127,217 | 10,961 | 105,634 | 106,014 | (380) | 0% | 127,217 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | | 131,404 | 127,217 | 10,961 | 105,634 | 106,014 | (380) | 0% | 127,217 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | | | 125,027 | 120,898 | 10,424 | 100,460 | 100,749 | (288) | 0% | 120,898 |

Section 10 – Capital programme performance

10.1 Supporting Table C12

| WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| 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 | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | | 0 | 710 | 0 | 0 | 710 | 710 | 100.0% | 0% |
| August | | 0 | 1,990 | 2,700 | 2,700 | 2,700 | (0) | 0.0% | 6% |
| September | | 3,805 | 2,809 | 2,809 | 5,508 | 5,508 | (0) | 0.0% | 12% |
| October | | 3,805 | 3,030 | 3,030 | 8,538 | 8,538 | (0) | 0.0% | 19% |
| November | | 3,805 | 1,230 | 1,230 | 9,768 | 9,768 | (0) | 0.0% | 21% |
| December | | 3,805 | 3,244 | 3,244 | 13,012 | 13,012 | (0) | 0.0% | 28% |
| January | | 3,805 | 218 | 2,262 | 15,274 | 13,230 | (2,044) | -15.4% | 33% |
| February | | 5,708 | 2,115 | 2,737 | 18,010 | 15,345 | (2,665) | -17.4% | 39% |
| March | | 5,708 | 7,217 | 1,625 | 19,636 | 22,562 | 2,927 | 13.0% | 43% |
| April | | 5,708 | 9,187 | 3,327 | 22,963 | 31,750 | 8,787 | 27.7% | 0 |
| May | | 5,708 | 8,192 | | | 39,942 | - | | |
| June | | 3,805 | 5,916 | | | 45,858 | - | | |
| Total Capital expenditure | - | 45,664 | 45,858 | 22,963 | | | | | |

10.2 Supporting Table C13a

| WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 144 | 968 | 1,338 | 370 | 27.6% | 1,605 |
| Roads Infrastructure | | - | 500 | 265 | - | 6 | 221 | 215 | 97.3% | 265 |
| Roads | | - | 500 | 265 | - | 6 | 221 | 215 | 97.3% | 265 |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | 290 | 290 | 95 | 350 | 242 | (108) | -44.8% | 290 |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | 290 | 290 | 95 | 350 | 242 | (108) | -44.8% | 290 |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 440 | 440 | - | 333 | 367 | 34 | 9.2% | 440 |
| MV Substations | | - | 410 | 410 | - | 333 | 342 | 9 | 2.5% | 410 |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | 30 | 30 | - | - | 25 | 25 | 100.0% | 30 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | 400 | 150 | - | - | 125 | 125 | 100.0% | 150 |
| Bulk Mains | | - | 260 | 10 | - | - | 8 | 8 | 100.0% | 10 |
| Distribution | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | 140 | 140 | - | - | 117 | 117 | 100.0% | 140 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | 110 | 110 | - | 25 | 92 | 67 | 72.6% | 110 |
| Pump Station | | - | 60 | 60 | - | - | 50 | 50 | 100.0% | 60 |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | 50 | 50 | - | 25 | 42 | 17 | 39.7% | 50 |
| Solid Waste Infrastructure | | - | 350 | 350 | 48 | 254 | 292 | 38 | 13.0% | 350 |
| Landfill Sites | | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | - | 250 | 250 | 48 | 232 | 208 | (24) | -11.4% | 250 |
| Waste Processing Facilities | | - | 100 | 100 | 0 | 22 | 83 | 62 | 73.9% | 100 |
| Community Assets | | - | 1,764 | 1,517 | 36 | 1,170 | 1,264 | 94 | 7.4% | 1,517 |
| Community Facilities | | - | 1,514 | 1,517 | 36 | 1,170 | 1,264 | 94 | 7.4% | 1,517 |
| Halls | | - | 40 | - | - | - | - | - | - | - |
| Centres | | - | 1,000 | 1,000 | - | 937 | 833 | (104) | -12.4% | 1,000 |
| Cemeteries/Crematoria | | - | 200 | 200 | - | 198 | 167 | (31) | -18.5% | 200 |
| Public Open Space | | - | 24 | 57 | 36 | 36 | 48 | 12 | 24.9% | 57 |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | 250 | 250 | - | - | 208 | 208 | 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 | - | 85 | 1,771 | 1,685 | 95.2% | 2,125 |
| Operational Buildings | | - | 2,125 | 2,125 | - | 85 | 1,771 | 1,685 | 95.2% | 2,125 |
| Municipal Offices | | - | 2,125 | 2,125 | - | 85 | 1,771 | 1,685 | 95.2% | 2,125 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | 652 | 652 | 10 | 652 | 543 | (109) | -20.0% | 652 |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | 652 | 652 | 10 | 652 | 543 | (109) | -20.0% | 652 |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | - | 652 | 652 | 10 | 652 | 543 | (109) | -20.0% | 652 |
| Computer Equipment | | - | 750 | 750 | - | 42 | 625 | 583 | 93.3% | 750 |
| Computer Equipment | | - | 750 | 750 | - | 42 | 625 | 583 | 93.3% | 750 |
| Furniture and Office Equipment | | - | 93 | 253 | - | 47 | 211 | 163 | 77.5% | 253 |
| Furniture and Office Equipment | | - | 93 | 253 | - | 47 | 211 | 163 | 77.5% | 253 |
| Machinery and Equipment | | - | 346 | 345 | 24 | 238 | 287 | 50 | 17.3% | 345 |
| Machinery and Equipment | | - | 346 | 345 | 24 | 238 | 287 | 50 | 17.3% | 345 |
| Transport Assets | | - | 3,310 | 3,407 | 239 | 2,004 | 2,839 | 835 | 29.4% | 3,407 |
| Transport Assets | | - | 3,310 | 3,407 | 239 | 2,004 | 2,839 | 835 | 29.4% | 3,407 |
| Total Capital Expenditure on new assets | 1 | - | 11,129 | 10,654 | 452 | 5,207 | 8,878 | 3,671 | 41.4% | 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 - M10 | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 82 | 705 | 7,676 | 6,971 | 90.8% | 9,211 |
| Roads Infrastructure | | - | 50 | 50 | 84 | 125 | 42 | (83) | -200.0% | 50 |
| Roads | | - | 50 | 50 | 84 | 125 | 42 | (83) | -200.0% | 50 |
| Electrical Infrastructure | | - | 2,949 | 3,340 | 21 | 196 | 2,783 | 2,587 | 92.9% | 3,340 |
| MV Switching Stations | | - | 30 | 30 | - | - | 25 | 25 | 100.0% | 30 |
| MV Networks | | - | 50 | 50 | - | - | 42 | 42 | 100.0% | 50 |
| LV Networks | | - | 2,869 | 3,260 | 21 | 196 | 2,717 | 2,520 | 92.8% | 3,260 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | 5,705 | 5,011 | (23) | 291 | 4,176 | 3,885 | 93.0% | 5,011 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | 50 | 50 | - | 24 | 42 | 18 | 43.2% | 50 |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | 345 | 345 | - | 161 | 288 | 126 | 43.9% | 345 |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | - | 5,010 | 4,110 | - | 11 | 3,425 | 3,414 | 99.7% | 4,110 |
| Distribution Points | | - | 300 | 506 | (23) | 94 | 422 | 327 | 77.6% | 506 |
| Sanitation Infrastructure | | - | 810 | 810 | - | 93 | 675 | 582 | 86.3% | 810 |
| Pump Station | | - | 720 | 720 | - | 70 | 600 | 530 | 88.4% | 720 |
| Reticulation | | - | 60 | 60 | - | - | 50 | 50 | 100.0% | 60 |
| Waste Water Treatment Works | | - | 30 | 30 | - | 23 | 25 | 2 | 9.3% | 30 |
| Community Assets | | - | 285 | 277 | 2 | 163 | 231 | 67 | 29.2% | 277 |
| Community Facilities | | - | 92 | 91 | 2 | 82 | 76 | (6) | -8.1% | 91 |
| Fire/Ambulance Stations | | - | - | - | 2 | 2 | - | (2) | #DIV/0! | - |
| Cemeteries/Crematoria | | - | 80 | 80 | - | 69 | 67 | (3) | -4.2% | 80 |
| Police | | - | - | - | - | - | - | - | - | - |
| Purls | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | 12 | 11 | - | 11 | 9 | (2) | -19.5% | 11 |
| Sport and Recreation Facilities | | - | 193 | 186 | - | 81 | 155 | 74 | 47.5% | 186 |
| Indoor Facilities | | - | 100 | 100 | - | 57 | 83 | 26 | 31.7% | 100 |
| Outdoor Facilities | | - | 93 | 86 | - | 24 | 72 | 47 | 65.8% | 86 |
| Other assets | | - | 50 | 50 | - | 25 | 42 | 16 | 38.9% | 50 |
| Operational Buildings | | - | 50 | 50 | - | 25 | 42 | 16 | 38.9% | 50 |
| Municipal Offices | | - | 50 | 50 | - | 25 | 42 | 16 | 38.9% | 50 |
| Computer Equipment | | - | 360 | 360 | - | 340 | 300 | (40) | -13.2% | 360 |
| Computer Equipment | | - | 360 | 360 | - | 340 | 300 | (40) | -13.2% | 360 |
| Furniture and Office Equipment | | - | 220 | 530 | 22 | 250 | 442 | 192 | 43.4% | 530 |
| Furniture and Office Equipment | | - | 220 | 530 | 22 | 250 | 442 | 192 | 43.4% | 530 |
| Transport Assets | | - | 550 | 550 | 487 | 487 | 458 | (29) | -6.3% | 550 |
| Transport Assets | | - | 550 | 550 | 487 | 487 | 458 | (29) | -6.3% | 550 |
| Total Capital Expenditure on renewal of existing assets | 1 | - | 10,979 | 10,978 | 593 | 1,971 | 9,148 | 7,178 | 78.5% | 10,978 |

10.4 Supporting Table C13c

| WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 221 | 2,664 | 3,107 | 443 | 14.3% | 3,728 |
| Roads Infrastructure | | - | 548 | 498 | 84 | 399 | 415 | 16 | 3.8% | 498 |
| Roads | | - | 548 | 498 | 84 | 399 | 415 | 16 | 3.8% | 498 |
| Storm water Infrastructure | | - | 531 | 299 | 14 | (35) | 249 | 283 | 113.9% | 299 |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | 531 | 299 | 14 | (35) | 249 | 283 | 113.9% | 299 |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 2,004 | 2,045 | 107 | 1,810 | 1,704 | (107) | -6.3% | 2,045 |
| LV Networks | | - | 2,004 | 2,045 | 107 | 1,810 | 1,704 | (107) | -6.3% | 2,045 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | 587 | 587 | 7 | 366 | 489 | 123 | 25.2% | 587 |
| Distribution | | - | 587 | 587 | 7 | 366 | 489 | 123 | 25.2% | 587 |
| Sanitation Infrastructure | | - | 300 | 270 | 8 | 123 | 225 | 102 | 45.4% | 270 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | 300 | 270 | 8 | 123 | 225 | 102 | 45.4% | 270 |
| Solid Waste Infrastructure | | - | 30 | 30 | - | - | 25 | 25 | 100.0% | 30 |
| Landfill Sites | | - | 30 | 30 | - | - | 25 | 25 | 100.0% | 30 |
| Community Assets | | - | 12,048 | 11,327 | 931 | 9,319 | 9,439 | 121 | 1.3% | 11,327 |
| Community Facilities | | - | 9,679 | 8,705 | 763 | 7,513 | 7,254 | (259) | -3.6% | 8,705 |
| Cemeteries/Crematoria | | - | 588 | 618 | 38 | 475 | 515 | 40 | 7.8% | 618 |
| Police | | - | - | - | - | - | - | - | - | - |
| Purfs | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | 9,110 | 8,087 | 725 | 7,038 | 6,739 | (299) | -4.4% | 8,087 |
| Sport and Recreation Facilities | | - | 2,369 | 2,622 | 168 | 1,806 | 2,185 | 379 | 17.4% | 2,622 |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | 2,369 | 2,622 | 168 | 1,806 | 2,185 | 379 | 17.4% | 2,622 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | 4,283 | 4,243 | 279 | 2,952 | 3,536 | 584 | 16.5% | 4,243 |
| Operational Buildings | | - | 4,267 | 4,227 | 279 | 2,944 | 3,522 | 578 | 16.4% | 4,227 |
| Municipal Offices | | - | 4,267 | 4,227 | 279 | 2,944 | 3,522 | 578 | 16.4% | 4,227 |
| Housing | | - | 16 | 16 | 0 | 7 | 13 | 6 | 45.7% | 16 |
| Staff Housing | | - | - | - | - | - | - | - | - | - |
| Social Housing | | - | 16 | 16 | 0 | 7 | 13 | 6 | 45.7% | 16 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | 624 | 624 | 1 | 530 | 520 | (10) | -1.8% | 624 |
| Computer Equipment | | - | 624 | 624 | 1 | 530 | 520 | (10) | -1.8% | 624 |
| Furniture and Office Equipment | | - | 38 | 39 | 0 | 15 | 32 | 18 | 55.0% | 39 |
| Furniture and Office Equipment | | - | 38 | 39 | 0 | 15 | 32 | 18 | 55.0% | 39 |
| Machinery and Equipment | | - | 826 | 748 | 40 | 458 | 623 | 165 | 26.5% | 748 |
| Machinery and Equipment | | - | 826 | 748 | 40 | 458 | 623 | 165 | 26.5% | 748 |
| Transport Assets | | - | 2,522 | 2,709 | 149 | 2,392 | 2,257 | (135) | -6.0% | 2,709 |
| Transport Assets | | - | 2,522 | 2,709 | 149 | 2,392 | 2,257 | (135) | -6.0% | 2,709 |
| Total Repairs and Maintenance Expenditure | 1 | - | 24,341 | 23,417 | 1,621 | 18,328 | 19,515 | 1,186 | 6.1% | 23,417 |

10.5 Supporting Table C13d

| WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 14,188 | 14,138 | - | - | 11,782 | 11,782 | 100.0% | 14,138 |
| Roads Infrastructure | | - | 1,862 | 1,832 | - | - | 1,527 | 1,527 | 100.0% | 1,832 |
| Roads | | - | 1,814 | 1,639 | - | - | 1,366 | 1,366 | 100.0% | 1,639 |
| Road Structures | | - | 1 | 149 | - | - | 124 | 124 | 100.0% | 149 |
| Road Furniture | | - | 48 | 44 | - | - | 37 | 37 | 100.0% | 44 |
| Storm water Infrastructure | | - | 362 | 293 | - | - | 244 | 244 | 100.0% | 293 |
| Drainage Collection | | - | 94 | 89 | - | - | 74 | 74 | 100.0% | 89 |
| Storm water Conveyance | | - | 268 | 204 | - | - | 170 | 170 | 100.0% | 204 |
| Electrical Infrastructure | | - | 1,740 | 1,692 | - | - | 1,410 | 1,410 | 100.0% | 1,692 |
| MV Substations | | - | 388 | 379 | - | - | 316 | 316 | 100.0% | 379 |
| MV Switching Stations | | - | 29 | 29 | - | - | 24 | 24 | 100.0% | 29 |
| MV Networks | | - | 544 | 527 | - | - | 439 | 439 | 100.0% | 527 |
| LV Networks | | - | 779 | 757 | - | - | 631 | 631 | 100.0% | 757 |
| Water Supply Infrastructure | | - | 3,448 | 3,345 | - | - | 2,788 | 2,788 | 100.0% | 3,345 |
| Boreholes | | - | 84 | 79 | - | - | 66 | 66 | 100.0% | 79 |
| Reservoirs | | - | 953 | 908 | - | - | 757 | 757 | 100.0% | 908 |
| Pump Stations | | - | 244 | 246 | - | - | 205 | 205 | 100.0% | 246 |
| Water Treatment Works | | - | 1,420 | 1,294 | - | - | 1,078 | 1,078 | 100.0% | 1,294 |
| Distribution | | - | 744 | 815 | - | - | 679 | 679 | 100.0% | 815 |
| Distribution Points | | - | 4 | 3 | - | - | 3 | 3 | 100.0% | 3 |
| Sanitation Infrastructure | | - | 3,201 | 3,024 | - | - | 2,520 | 2,520 | 100.0% | 3,024 |
| Pump Station | | - | 2,838 | 2,678 | - | - | 2,232 | 2,232 | 100.0% | 2,678 |
| Reticulation | | - | 363 | 346 | - | - | 288 | 288 | 100.0% | 346 |
| Solid Waste Infrastructure | | - | 3,574 | 3,952 | - | - | 3,293 | 3,293 | 100.0% | 3,952 |
| Landfill Sites | | - | 3,074 | 3,479 | - | - | 2,899 | 2,899 | 100.0% | 3,479 |
| Waste Transfer Stations | | - | 389 | 388 | - | - | 323 | 323 | 100.0% | 388 |
| Waste Processing Facilities | | - | 34 | 40 | - | - | 33 | 33 | 100.0% | 40 |
| Waste Drop-off Points | | - | 41 | 45 | - | - | 38 | 38 | 100.0% | 45 |
| Waste Separation Facilities | | - | 37 | - | - | - | - | - | | - |
| Community Assets | | - | 1,731 | 1,770 | - | - | 1,475 | 1,475 | 100.0% | 1,770 |
| Community Facilities | | - | 716 | 719 | - | - | 599 | 599 | 100.0% | 719 |
| Halls | | - | 84 | 80 | - | - | 67 | 67 | 100.0% | 80 |
| Centres | | - | 11 | - | - | - | - | - | | - |
| Clinics/Care Centres | | - | 16 | 16 | - | - | 13 | 13 | 100.0% | 16 |
| Museums | | - | 51 | 49 | - | - | 41 | 41 | 100.0% | 49 |
| Libraries | | - | 186 | 192 | - | - | 160 | 160 | 100.0% | 192 |
| Cemeteries/Crematoria | | - | 148 | 143 | - | - | 119 | 119 | 100.0% | 143 |
| Public Open Space | | - | 95 | 95 | - | - | 79 | 79 | 100.0% | 95 |
| Public Ablution Facilities | | - | 31 | 54 | - | - | 45 | 45 | 100.0% | 54 |
| Markets | | - | 94 | 90 | - | - | 75 | 75 | 100.0% | 90 |
| Abattoirs | | - | 0 | - | - | - | - | - | | - |
| Sport and Recreation Facilities | | - | 1,014 | 1,051 | - | - | 876 | 876 | 100.0% | 1,051 |
| Indoor Facilities | | - | 22 | 20 | - | - | 17 | 17 | 100.0% | 20 |
| Outdoor Facilities | | - | 992 | 1,031 | - | - | 859 | 859 | 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 | - | - | 848 | 848 | 100.0% | 1,018 |
| Operational Buildings | | - | 964 | 1,018 | - | - | 848 | 848 | 100.0% | 1,018 |
| Municipal Offices | | - | 925 | 985 | - | - | 821 | 821 | 100.0% | 985 |
| Yards | | - | 11 | 10 | - | - | 8 | 8 | 100.0% | 10 |
| Stores | | - | 28 | 23 | - | - | 19 | 19 | 100.0% | 23 |
| Intangible Assets | | - | 436 | 411 | - | - | 343 | 343 | 100.0% | 411 |
| Licences and Rights | | - | 436 | 411 | - | - | 343 | 343 | 100.0% | 411 |
| Computer Software and Applications | | - | 436 | 411 | - | - | 343 | 343 | 100.0% | 411 |
| Computer Equipment | | - | 528 | 645 | - | - | 538 | 538 | 100.0% | 645 |
| Computer Equipment | | - | 528 | 645 | - | - | 538 | 538 | 100.0% | 645 |
| Furniture and Office Equipment | | - | 1,265 | 1,314 | - | - | 1,095 | 1,095 | 100.0% | 1,314 |
| Furniture and Office Equipment | | - | 1,265 | 1,314 | - | - | 1,095 | 1,095 | 100.0% | 1,314 |
| Machinery and Equipment | | - | 1,636 | 1,603 | - | - | 1,336 | 1,336 | 100.0% | 1,603 |
| Machinery and Equipment | | - | 1,636 | 1,603 | - | - | 1,336 | 1,336 | 100.0% | 1,603 |
| Transport Assets | | - | 1,142 | 1,465 | - | - | 1,221 | 1,221 | 100.0% | 1,465 |
| Transport Assets | | - | 1,142 | 1,465 | - | - | 1,221 | 1,221 | 100.0% | 1,465 |
| Total Depreciation | 1 | - | 21,891 | 22,365 | - | - | 18,638 | 18,638 | 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 - M10 | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 1,710 | 11,088 | 14,875 | 3,787 | 25.5% | 17,850 |
| Roads Infrastructure | | - | 3,050 | 3,550 | 131 | 2,428 | 2,958 | 530 | 17.9% | 3,550 |
| Roads | | | 3,050 | 3,550 | 131 | 2,428 | 2,958 | 530 | 17.9% | 3,550 |
| Storm water Infrastructure | | - | 35 | 235 | - | 12 | 196 | 184 | 93.9% | 235 |
| Drainage Collection | | | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | | 35 | 235 | - | 12 | 196 | 184 | 93.9% | 235 |
| Attenuation | | | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 1,320 | 1,320 | - | 869 | 1,100 | 231 | 21.0% | 1,320 |
| MV Switching Stations | | | 70 | 70 | - | - | 58 | 58 | 100.0% | 70 |
| MV Networks | | | 600 | 600 | - | 402 | 500 | 98 | 19.6% | 600 |
| LV Networks | | | 650 | 650 | - | 467 | 542 | 75 | 13.8% | 650 |
| Capital Spares | | | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | 200 | 200 | 19 | 19 | 167 | 147 | 88.5% | 200 |
| Distribution | | | 200 | 200 | 19 | 19 | 167 | 147 | 88.5% | 200 |
| Distribution Points | | | - | - | - | - | - | - | - | - |
| PRV Stations | | | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | 11,845 | 11,845 | 1,534 | 7,232 | 9,871 | 2,639 | 26.7% | 11,845 |
| Pump Station | | | - | - | - | - | - | - | - | - |
| Reticulation | | | 2,689 | 2,689 | 510 | 1,190 | 2,241 | 1,051 | 46.9% | 2,689 |
| Waste Water Treatment Works | | | 9,156 | 9,156 | 1,024 | 6,042 | 7,630 | 1,588 | 20.8% | 9,156 |
| Solid Waste Infrastructure | | - | 700 | 700 | 26 | 529 | 583 | 55 | 9.4% | 700 |
| Waste Separation Facilities | | | 700 | 700 | 26 | 529 | 583 | 55 | 9.4% | 700 |
| Community Assets | | - | 6,406 | 6,376 | 572 | 4,697 | 5,313 | 616 | 11.6% | 6,376 |
| Community Facilities | | - | 960 | 1,060 | - | 372 | 883 | 511 | 57.9% | 1,060 |
| Fire/Ambulance Stations | | | - | 100 | - | - | 83 | 83 | 100.0% | 100 |
| Testing Stations | | | 350 | 350 | - | 350 | 292 | (58) | -20.0% | 350 |
| Libraries | | | 600 | 600 | - | 21 | 500 | 479 | 95.8% | 600 |
| Cemeteries/Crematoria | | | - | - | - | - | - | - | - | - |
| Police | | | - | - | - | - | - | - | - | - |
| Purfs | | | - | - | - | - | - | - | - | - |
| Public Open Space | | | 10 | 10 | - | 1 | 8 | 7 | 84.8% | 10 |
| Sport and Recreation Facilities | | - | 5,446 | 5,316 | 572 | 4,325 | 4,430 | 105 | 2.4% | 5,316 |
| Indoor Facilities | | | 320 | 500 | 106 | 373 | 417 | 44 | 10.5% | 500 |
| Outdoor Facilities | | | 5,126 | 4,816 | 466 | 3,952 | 4,013 | 62 | 1.5% | 4,816 |
| Total Capital Expenditure on upgrading of existing | 1 | - | 23,556 | 24,226 | 2,282 | 15,785 | 20,188 | 4,403 | 21.8% | 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)

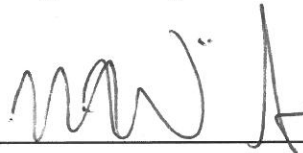
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

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

Print Name: M Wüst

Acting Municipal Manager of Bergrivier Municipality (WC013)

Signature



A handwritten signature in black ink, appearing to be 'M Wüst', is written over a horizontal line.

Date

15 May 2019