

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 May 2017

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for May 2017 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for May 2017.

Section 3 – Executive Summary

3.1 Introduction

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

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)	298,612,529.78	310,205,704.00	259,206,496.85	284,355,228.67	- 25,148,731.82	-9%
Total Expenditure	305,576,662.98	317,682,695.99	243,541,620.28	291,209,137.99	- 47,667,517.71	-16%
Total Capital Expenditure	32,478,000.00	29,144,331.00	18,349,882.69	26,715,636.75	- 8,365,754.06	-31%

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 May 2017.

Revenue by Source (Table C4)

Description	2015/16	Budget Year 2016/17					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	52,508	55,677	56,177	52,698	51,496	1,202	2%
Service charges - electricity revenue	86,484	100,386	102,676	92,714	94,120	(1,406)	-1%
Service charges - water revenue	23,629	24,765	25,665	24,074	23,526	548	2%
Service charges - sanitation revenue	10,212	10,278	10,773	10,175	9,875	299	3%
Service charges - refuse revenue	17,072	17,111	18,391	17,102	16,858	244	1%
Rental of facilities and equipment	4,323	4,242	4,708	4,805	4,316	490	11%
Interest earned - external investments	4,297	3,200	4,500	5,309	4,125	1,184	29%
Interest earned - outstanding debtors	3,776	4,240	4,050	3,882	3,713	170	5%
Fines	7,001	4,307	9,088	796	8,330	(7,534)	-90%
Licences and permits	1,219	1,560	1,560	1,346	1,430	(84)	-6%
Agency services	2,200	2,041	2,041	2,082	1,871	211	11%
Transfers recognised - operational	42,111	67,211	66,708	40,592	61,117	(20,525)	-34%
Other revenue	3,918	3,594	3,869	3,629	3,546	83	2%
Gains on disposal of PPE	69	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	310,206	259,206	284,323	(25,117)	-9%

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

Operating expenditure by type (Table C4)

Description	2015/16	Budget Year 2016/17					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Expenditure By Type							
Employee related costs	96,066	107,291	107,106	93,711	98,180	(4,470)	-5%
Remuneration of councillors	5,282	4,861	5,311	4,714	4,868	(155)	-3%
Debt impairment	7,764	8,795	14,999	7,574	13,749	(6,175)	-45%
Depreciation & asset impairment	17,521	18,539	18,082	15,896	16,575	(679)	-4%
Finance charges	11,582	12,214	12,280	7,840	11,257	(3,417)	-30%
Bulk purchases	73,029	75,397	80,997	66,717	74,247	(7,530)	-10%
Other materials	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-
Transfers and grants	3,214	3,561	3,561	3,328	3,264	64	2%
Other expenditure	38,842	74,919	75,347	43,762	69,068	(25,305)	-37%
Loss on disposal of PPE	-	-	-	-	-	-	-
Total Expenditure	253,302	305,577	317,683	243,542	291,209	(47,668)	-16%

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

Capital expenditure (Table C5)

Vote Description	Budget Year 2016/17						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands						%	
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-		-
Vote 2 - Finance	850	850	248	779	(532)	-68%	850
Vote 3 - Corporate Services	380	324	324	297	27	9%	324
Vote 4 - Technical Services	1,385	1,385	485	1,270	(784)	-62%	1,385
Total Capital Multi-year expenditure	2,615	2,559	1,056	2,345	(1,289)	-55%	2,559
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	416	166	47	152	(105)	-69%	166
Vote 2 - Finance	1,030	1,030	1,032	944	88	9%	1,030
Vote 3 - Corporate Services	4,449	7,316	4,417	6,706	(2,289)	-34%	7,316
Vote 4 - Technical Services	23,968	18,074	11,797	16,568	(4,771)	-29%	18,074
Total Capital single-year expenditure	29,863	26,586	17,294	24,370	(7,077)	-29%	26,586
Total Capital Expenditure	32,478	29,144	18,350	26,716	(8,366)	-31%	29,144

Capital Expenditure:

The total capital expenditure as at 31 May 2017 amounts to R 18,350 million of the approved capital budget of R 29,144 million. The actual expenditure at 31 May 2017 is 62.96%. The actual spending including shadow cost at 31 May is 74.29%.

Refer to Table C5 for more detail.

3.2.2 Reports, tables, charts & explanations

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

3.3 Material variances from SDBIP

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

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergvriev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May							
Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.0%	10.1%	9.6%	3.2%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	20.8%	23.2%	28.7%	23.2%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		27.4%	33.6%	27.3%	-20.6%	27.3%
Gearing	Long Term Borrowing/ Funds & Reserves		307.6%	351.8%	340.3%	0.0%	340.3%
Liquidity							
Current Ratio	Current assets/current liabilities	1	308.5%	270.9%	326.8%	-804.6%	326.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		147.5%	126.8%	157.6%	-684.4%	157.6%
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		27.3%	25.7%	23.3%	1.0%	23.3%
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	10.1%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	10.5%				
Employee costs	Employee costs/Total Revenue - capital revenue		37.1%	35.9%	34.5%	36.2%	34.5%
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		11.2%	10.3%	9.8%	3.0%	5.7%
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						

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrievier - Table C1 Monthly Budget Statement Summary - M11 May									
Description	2015/16	Budget Year 2016/17							
	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	52,508	55,677	56,177	4,137	52,698	51,496	1,202	2%	56,177
Service charges	137,397	152,540	157,505	13,517	144,065	144,380	(314)	-0%	157,505
Investment revenue	4,297	3,200	4,500	539	5,309	4,125	1,184	29%	4,500
Transfers recognised - operational	42,111	67,211	66,708	560	40,592	61,117	(20,525)	-34%	66,708
Other own revenue	22,506	19,984	25,315	1,391	16,542	23,205	(6,664)	-29%	25,315
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	310,206	20,145	259,206	284,323	(25,117)	-9%	310,206
Employee costs	96,066	107,291	107,106	8,794	93,711	98,180	(4,470)	-5%	107,106
Remuneration of Councillors	5,282	4,861	5,311	422	4,714	4,868	(155)	-3%	5,311
Depreciation & asset impairment	17,521	18,539	18,082	1,545	15,896	16,575	(679)	-4%	18,082
Finance charges	11,582	12,214	12,280	526	7,840	11,257	(3,417)	-30%	12,280
Materials and bulk purchases	73,029	75,397	80,997	6,107	66,717	74,247	(7,530)	-10%	80,997
Transfers and grants	3,214	3,561	3,561	19	3,328	3,264	64	2%	3,561
Other expenditure	46,607	83,714	90,345	4,554	51,337	82,817	(31,480)	-38%	90,345
Total Expenditure	253,302	305,577	317,683	21,967	243,542	291,209	(47,668)	-16%	317,683
Surplus/(Deficit)	5,517	(6,964)	(7,477)	(1,823)	15,665	(6,886)	22,551	-327%	(7,477)
Transfers recognised - capital	19,954	15,044	11,577	727	5,971	10,612	(4,641)	-44%	11,577
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25,471	8,080	4,100	(1,095)	21,636	3,726	17,910	481%	4,100
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25,471	8,080	4,100	(1,095)	21,636	3,726	17,910	481%	4,100
Capital expenditure & funds sources									
Capital expenditure	-	32,478	29,144	3,776	18,350	26,716	(8,366)	-31%	29,144
Capital transfers recognised	-	14,844	11,377	1,015	6,992	10,429	(3,437)	-33%	11,377
Public contributions & donations	-	200	200	-	160	183	(23)	-13%	200
Borrowing	-	6,750	6,750	1,870	5,242	6,188	(946)	-15%	6,750
Internally generated funds	-	10,684	10,817	891	5,956	9,916	(3,960)	-40%	10,817
Total sources of capital funds	-	32,478	29,144	3,776	18,350	26,716	(8,366)	-31%	29,144
Financial position									
Total current assets	137,334	145,620	139,018		23,957				139,018
Total non current assets	349,240	366,401	366,415		1,112				366,415
Total current liabilities	44,515	53,762	42,543		(2,978)				42,543
Total non current liabilities	147,682	163,928	159,412		6,433				159,412
Community wealth/Equity	294,377	294,331	303,477		21,613				303,477
Cash flows									
Net cash from (used) operating	46,970	27,866	31,670	3,227	(10,581)	29,030	39,611	136%	31,670
Net cash from (used) investing	(32,116)	(32,845)	(33,444)	(3,418)	32,931	(30,657)	(63,588)	207%	(33,444)
Net cash from (used) financing	2,461	3,050	3,149	-	(1,973)	2,887	4,860	168%	3,149
Cash/cash equivalents at the month/year end	65,660	68,181	67,035	-	86,037	66,920	(19,117)	-29%	67,035
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	15,552	4,710	2,634	2,281	2,140	52,677	-	-	79,993
Creditors Age Analysis									
Total Creditors	322	-	-	-	-	-	-	-	322

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

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

WC013 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		83,686	89,342	91,470	5,408	97,642	83,847	13,795	16%	91,470
Executive and council		18,788	23,314	23,314	2	33,340	21,371	11,969	56%	23,314
Budget and treasury office		63,185	65,248	66,918	5,167	62,936	61,342	1,595	3%	66,918
Corporate services		1,714	780	1,238	240	1,366	1,134	231	20%	1,238
Community and public safety		19,321	39,441	46,999	1,328	11,511	43,051	(31,539)	-73%	46,999
Community and social services		6,341	7,076	7,115	421	5,733	6,522	(789)	-12%	7,115
Sport and recreation		5,942	4,708	7,454	901	4,958	6,800	(1,842)	-27%	7,454
Public safety		6,990	4,340	9,114	2	783	8,354	(7,572)	-91%	9,114
Housing		48	23,317	23,317	3	38	21,374	(21,336)	-100%	23,317
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6,007	5,890	6,091	434	5,723	5,583	140	3%	6,091
Planning and development		1,286	787	988	68	1,044	906	138	15%	988
Road transport		4,721	5,103	5,103	366	4,679	4,678	1	0%	5,103
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		169,758	178,983	177,223	13,702	150,301	162,454	(12,153)	-7%	177,223
Electricity		91,909	103,896	106,871	8,676	93,898	97,965	(4,067)	-4%	106,871
Water		39,907	39,997	33,314	2,409	28,768	30,538	(1,770)	-6%	33,314
Waste water management		16,033	13,266	13,933	919	10,188	12,772	(2,583)	-20%	13,933
Waste management		21,909	21,824	23,104	1,698	17,447	21,179	(3,732)	-18%	23,104
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	278,773	313,657	321,783	20,872	265,178	294,935	(29,757)	-10%	321,783
Expenditure - Standard										
Governance and administration		56,302	45,781	46,501	3,046	36,776	42,626	(5,849)	-14%	46,501
Executive and council		16,090	20,573	21,390	1,699	17,765	19,607	(1,842)	-9%	21,390
Budget and treasury office		15,900	2,742	2,512	(441)	627	2,303	(1,676)	-73%	2,512
Corporate services		24,311	22,465	22,599	1,788	18,384	20,716	(2,331)	-11%	22,599
Community and public safety		35,825	60,541	66,650	3,127	33,468	61,096	(27,628)	-45%	66,650
Community and social services		6,644	7,251	7,174	529	6,183	6,576	(393)	-6%	7,174
Sport and recreation		12,685	15,154	15,065	1,387	14,577	13,810	767	6%	15,065
Public safety		15,218	13,457	19,743	1,120	11,725	18,098	(6,373)	-35%	19,743
Housing		1,278	24,679	24,668	91	982	22,612	(21,630)	-96%	24,668
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		28,626	35,119	34,737	2,624	30,141	31,842	(1,701)	-5%	34,737
Planning and development		4,208	4,511	4,432	333	3,812	4,063	(251)	-6%	4,432
Road transport		24,418	30,608	30,305	2,291	26,329	27,780	(1,450)	-5%	30,305
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		132,549	164,136	169,795	13,171	143,156	155,645	(12,489)	-8%	169,795
Electricity		86,194	103,145	107,885	8,431	91,531	98,894	(7,363)	-7%	107,885
Water		18,044	21,845	22,717	1,704	19,288	20,824	(1,536)	-7%	22,717
Waste water management		8,198	13,578	14,062	1,082	11,781	12,890	(1,109)	-9%	14,062
Waste management		20,113	25,568	25,131	1,954	20,556	23,037	(2,481)	-11%	25,131
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	253,302	305,577	317,683	21,967	243,542	291,209	(47,668)	-16%	317,683
Surplus/ (Deficit) for the year		25,471	8,080	4,100	(1,095)	21,636	3,726	17,910	481%	4,100

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) - M11 May										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		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		18,788	23,314	23,314	2	33,340	21,371	11,969	56.0%	23,314
Vote 2 - Finance		63,185	65,248	66,918	5,167	62,936	61,342	1,595	2.6%	66,918
Vote 3 - Corporate Services		22,316	19,541	24,333	925	14,031	22,305	(8,275)	-37.1%	24,333
Vote 4 - Technical Services		174,485	205,553	207,217	14,779	154,871	189,917	(35,046)	-18.5%	207,217
Total Revenue by Vote	2	278,773	313,657	321,783	20,872	265,178	294,935	(29,757)	-10.1%	321,783
Expenditure by Vote	1									
Vote 1 - Municipal Manager		16,090	20,573	21,390	1,699	17,765	19,607	(1,842)	-9.4%	21,390
Vote 2 - Finance		15,900	2,742	2,512	(441)	627	2,303	(1,676)	-72.8%	2,512
Vote 3 - Corporate Services		47,447	44,182	50,429	3,813	38,962	46,227	(7,265)	-15.7%	50,429
Vote 4 - Technical Services		173,864	238,064	243,352	16,897	186,188	223,072	(36,885)	-16.5%	243,352
Total Expenditure by Vote	2	253,302	305,562	317,683	21,967	243,541	291,209	(47,668)	-16.4%	317,683
Surplus/ (Deficit) for the year	2	25,471	8,094	4,100	(1,095)	21,637	3,726	17,911	480.7%	4,100

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) - M11 May										
Description	Ref	2015/16	Budget Year 2016/17							
		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		52,508	55,677	56,177	4,137	52,698	51,496	1,202	2%	56,177
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		86,484	100,386	102,676	8,645	92,714	94,120	(1,406)	-1%	102,676
Service charges - water revenue		23,629	24,765	25,665	2,298	24,074	23,526	548	2%	25,665
Service charges - sanitation revenue		10,212	10,278	10,773	916	10,175	9,875	299	3%	10,773
Service charges - refuse revenue		17,072	17,111	18,391	1,658	17,102	16,858	244	1%	18,391
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4,323	4,242	4,708	244	4,805	4,316	490	11%	4,708
Interest earned - external investments		4,297	3,200	4,500	539	5,309	4,125	1,184	29%	4,500
Interest earned - outstanding debtors		3,776	4,240	4,050	379	3,882	3,713	170	5%	4,050
Dividends received		-	-	-	-	-	-	-	-	-
Fines		7,001	4,307	9,088	4	796	8,330	(7,534)	-90%	9,088
Licences and permits		1,219	1,560	1,560	111	1,346	1,430	(84)	-6%	1,560
Agency services		2,200	2,041	2,041	181	2,082	1,871	211	11%	2,041
Transfers recognised - operational		42,111	67,211	66,708	560	40,592	61,117	(20,525)	-34%	66,708
Other revenue		3,918	3,594	3,869	473	3,629	3,546	83	2%	3,869
Gains on disposal of PPE		69	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		258,819	298,613	310,206	20,145	259,206	284,323	(25,117)	-9%	310,206
Expenditure By Type										
Employee related costs		96,066	107,291	107,106	8,794	93,711	98,180	(4,470)	-5%	107,106
Remuneration of councillors		5,282	4,861	5,311	422	4,714	4,868	(155)	-3%	5,311
Debt impairment		7,764	8,795	14,999	733	7,574	13,749	(6,175)	-45%	14,999
Depreciation & asset impairment		17,521	18,539	18,082	1,545	15,896	16,575	(679)	-4%	18,082
Finance charges		11,582	12,214	12,280	526	7,840	11,257	(3,417)	-30%	12,280
Bulk purchases		73,029	75,397	80,997	6,107	66,717	74,247	(7,530)	-10%	80,997
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		3,214	3,561	3,561	19	3,328	3,264	64	2%	3,561
Other expenditure		38,842	74,919	75,347	3,821	43,762	69,068	(25,305)	-37%	75,347
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		253,302	305,577	317,683	21,967	243,542	291,209	(47,668)	-16%	317,683
Surplus/(Deficit)		5,517	(6,964)	(7,477)	(1,823)	15,665	(6,886)	22,551	(0)	(7,477)
Transfers recognised - capital		19,954	15,044	11,577	727	5,971	10,612	(4,641)	(0)	11,577
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25,471	8,080	4,100	(1,095)	21,636	3,726			4,100
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		25,471	8,080	4,100	(1,095)	21,636	3,726			4,100
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25,471	8,080	4,100	(1,095)	21,636	3,726			4,100
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25,471	8,080	4,100	(1,095)	21,636	3,726			4,100

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

WC013 Bergviev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		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		-	850	850	7	248	779	(532)	-68%	850
Vote 3 - Corporate Services		-	380	324	-	324	297	27	9%	324
Vote 4 - Technical Services		-	1,385	1,385	307	485	1,270	(784)	-62%	1,385
Total Capital Multi-year expenditure	4,7	-	2,615	2,559	315	1,056	2,345	(1,289)	-55%	2,559
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	416	166	3	47	152	(105)	-69%	166
Vote 2 - Finance		-	1,030	1,030	-	1,032	944	88	9%	1,030
Vote 3 - Corporate Services		-	4,449	7,316	1,133	4,417	6,706	(2,289)	-34%	7,316
Vote 4 - Technical Services		-	23,968	18,074	2,325	11,797	16,568	(4,771)	-29%	18,074
Total Capital single-year expenditure	4	-	29,863	26,586	3,461	17,294	24,370	(7,077)	-29%	26,586
Total Capital Expenditure		-	32,478	29,144	3,776	18,350	26,716	(8,366)	-31%	29,144
Capital Expenditure - Standard Classification										
Governance and administration		-	4,610	4,738	417	3,212	4,343	(1,132)	-26%	4,738
Executive and council			416	166	3	47	152	(105)	-69%	166
Budget and treasury office			1,880	1,880	7	1,280	1,723	(443)	-26%	1,880
Corporate services			2,314	2,692	407	1,885	2,468	(583)	-24%	2,692
Community and public safety		-	4,387	7,144	1,359	4,211	6,549	(2,338)	-36%	7,144
Community and social services			1,249	1,313	557	1,204	1,204	0	0%	1,313
Sport and recreation			1,678	4,411	802	2,505	4,043	(1,538)	-38%	4,411
Public safety			1,460	1,420	-	502	1,302	(800)	-61%	1,420
Housing			-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-
Economic and environmental services		-	3,315	3,336	74	2,927	3,058	(132)	-4%	3,336
Planning and development			10	20	-	5	18	(14)	-75%	20
Road transport			3,305	3,316	74	2,922	3,040	(118)	-4%	3,316
Environmental protection			-	-	-	-	-	-	-	-
Trading services		-	20,166	13,926	1,926	8,000	12,765	(4,765)	-37%	13,926
Electricity			3,646	4,247	203	940	3,893	(2,953)	-76%	4,247
Water			6,352	6,615	400	5,046	6,064	(1,018)	-17%	6,615
Waste water management			7,870	1,073	26	690	983	(294)	-30%	1,073
Waste management			2,298	1,990	1,297	1,325	1,825	(500)	-27%	1,990
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	32,478	29,144	3,776	18,350	26,716	(8,366)	-31%	29,144
Funded by:										
National Government			14,074	10,539	762	6,182	9,661	(3,479)	-36%	10,539
Provincial Government			770	838	253	810	768	42	5%	838
District Municipality			-	-	-	-	-	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,844	11,377	1,015	6,992	10,429	(3,437)	-33%	11,377
Public contributions & donations	5		200	200	-	160	183	(23)	-13%	200
Borrowing	6		6,750	6,750	1,870	5,242	6,188	(946)	-15%	6,750
Internally generated funds			10,684	10,817	891	5,956	9,916	(3,960)	-40%	10,817
Total Capital Funding		-	32,478	29,144	3,776	18,350	26,716	(8,366)	-31%	29,144

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		65,660	28,181	61,035	20,377	61,035
Call investment deposits			40,000	6,000		6,000
Consumer debtors		62,146	70,565	64,084	3,195	64,084
Other debtors		4,656	3,893	4,641	391	4,641
Current portion of long-term receivables		1,813	-	-		-
Inventory		3,059	2,981	3,259	(6)	3,259
Total current assets		137,334	145,620	139,018	23,957	139,018
Non current assets						
Long-term receivables		1,943	2,220	3,670	(1,078)	3,670
Investments			-	-		-
Investment property		12,861	12,861	12,861		12,861
Investments in Associate			-	-		-
Property, plant and equipment		332,392	346,199	345,830	2,190	345,830
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets		2,044	5,122	4,054		4,054
Other non-current assets			-	-		-
Total non current assets		349,240	366,401	366,415	1,112	366,415
TOTAL ASSETS		486,574	512,021	505,433	25,068	505,433
LIABILITIES						
Current liabilities						
Bank overdraft			-	-	117	-
Borrowing			-	3,927		3,927
Consumer deposits		3,149	3,196	3,200		3,200
Trade and other payables		32,283	43,775	27,704	(2,851)	27,704
Provisions		9,082	6,790	7,712	(244)	7,712
Total current liabilities		44,515	53,762	42,543	(2,978)	42,543
Non current liabilities						
Borrowing		48,401	54,984	51,224	(1,719)	51,224
Provisions		99,281	108,944	108,188	8,152	108,188
Total non current liabilities		147,682	163,928	159,412	6,433	159,412
TOTAL LIABILITIES		192,197	217,690	201,956	3,455	201,956
NET ASSETS	2	294,377	294,331	303,477	21,613	303,477
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		278,642	278,699	288,423	21,613	288,423
Reserves		15,735	15,631	15,054		15,054
TOTAL COMMUNITY WEALTH/EQUITY	2	294,377	294,331	303,477	21,613	303,477

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
Description	Ref	2015/16	Budget Year 2016/17							
		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, penalties & collection charges		51,010	54,383	53,930	4,024	47,852	49,436	(1,584)	-3%	53,930
Service charges		139,377	148,025	151,061	17,091	150,497	138,473	12,024	9%	151,061
Other revenue		9,702	11,468	12,794	4,123	74,194	11,728	62,465	533%	12,794
Government - operating		42,398	67,211	67,322	162	51,339	61,712	(10,373)	-17%	67,322
Government - capital		19,670	15,044	15,963		11,634	14,633	(2,999)	-20%	15,963
Interest		4,297	7,440	8,388	179	2,761	7,689	(4,928)	-64%	8,388
Dividends			-	-		-	-	-		-
Payments										
Suppliers and employees		(210,471)	(259,930)	(268,331)	(22,333)	(342,987)	(245,970)	97,017	-39%	(268,331)
Finance charges		(5,798)	(12,214)	(5,897)		(3,061)	(5,406)	(2,344)	43%	(5,897)
Transfers and Grants		(3,214)	(3,561)	(3,561)	(19)	(2,808)	(3,264)	(456)	14%	(3,561)
NET CASH FROM/(USED) OPERATING ACTIVITIES		46,970	27,866	31,670	3,227	(10,581)	29,030	39,611	136%	31,670
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			-	-		-	-	-		-
Decrease (increase) in non-current debtors			-	-		-	-	-		-
Decrease (increase) other non-current receivables			(367)	86		-	79	(79)	-100%	86
Decrease (increase) in non-current investments			-	-	358	51,280	-	51,280	#DIV/0!	-
Payments										
Capital assets		(32,116)	(32,478)	(33,530)	(3,776)	(18,350)	(30,736)	(12,387)	40%	(33,530)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,116)	(32,845)	(33,444)	(3,418)	32,931	(30,657)	(63,588)	207%	(33,444)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-		-	-	-		-
Borrowing long term/refinancing		6,130	6,750	6,750		430	6,188	(5,758)	-93%	6,750
Increase (decrease) in consumer deposits		276	123	51			47	(47)	-100%	51
Payments										
Repayment of borrowing		(3,945)	(3,823)	(3,651)		(2,403)	(3,347)	(944)	28%	(3,651)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,461	3,050	3,149	-	(1,973)	2,887	4,860	168%	3,149
NET INCREASE/ (DECREASE) IN CASH HELD		17,315	(1,929)	1,375	(191)	20,377	1,261			1,375
Cash/cash equivalents at beginning:		48,344	70,110	65,660		65,660	65,660			65,660
Cash/cash equivalents at monthly year end:		65,660	68,181	67,035		86,037	66,920			67,035

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Material Variance Explanations

WC013 Bergrivier - Supporting Table SC1 Material variance explanations - M11 May				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Interest earned - external investments	1,184	The various is positive due to increased bank balances due to under-spending on Expenditure.	No Action required.
	Fines	(7,534)	Variance is due to transactions that will only be implemented at year end.	Transaction must be done at year end to determine true variance if relevant.
	Rental of facilities and equipment	490	The various is positive due to increased usage of facilities	No Action required.
	Agency services	211	The over-recovery is due to an increase in number of licenses issued.	No Action required.
	Transfers recognised - operational	(20,525)	Not all grants have been received as gazetted.	No Action required.
2	Expenditure By Type			
	Debt impairment	(6,175)	Variance is due to transactions that will only be implemented at year end.	Transaction must be done at year end to determine true variance if relevant.
	Finance charges	(3,417)	Variance is due to transactions that will only be implemented at year end.	Transaction must be done at year end to determine true variance if relevant.
	Other expenditure	(25,305)	Variance is due to transactions that will only be implemented at year end.	Transaction must be done at year end to determine true variance if relevant.
3	Capital Expenditure			
	Total Capital Expenditure	(8,366)	All Directorates have performed below par due to various factors.	The Accounting Officer has enquired from each Director & Manager about their respective projects and plans were put in place to expedite spending.
4	Financial Position			
	N/A		Balance sheet only updated at year end due to year-end closing transactions.	Transaction must be done at year end to determine true variance if relevant.
5	Cash Flow			
	Cash/cash equivalents at month/year end:		Due to above under performance on expenditure, the cash outflow is less than budgeted resulting in higher than budgeted cash on hand at month end.	With increased performance on expenditure in Month 12, the cash balance will normalise in line with budgeted amounts.
6	Measureable performance			
	No material variance from SDBIP		N/A	N/A
7	Municipal Entities			
	N/A			

Section 6 – Debtors' analysis

6.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May													
Description	NT Code	Budget Year 2016/17										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	2,643	961	541	442	471	6,288	-	-	11,346	7,201		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,713	1,170	328	259	232	4,878	-	-	12,580	5,369		
Receivables from Non-ex change Transactions - Property Rates	1400	4,005	1,260	717	605	583	9,357	-	-	16,528	10,546		
Receivables from Ex change Transactions - Waste Water Management	1500	1,011	530	393	345	314	6,748	-	-	9,342	7,408		
Receivables from Ex change Transactions - Waste Management	1600	1,862	853	600	557	492	9,601	-	-	13,966	10,650		
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	2	2	2	1	28	-	-	38	31		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	161	-	-	161	161		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	315	(67)	53	70	46	15,616	-	-	16,033	15,732		
Total By Income Source	2000	15,552	4,710	2,634	2,281	2,140	52,677	-	-	79,993	57,098	-	-
2015/16 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(45)	66	61	58	55	1,756	-	-	1,951	1,869		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	15,596	4,644	2,573	2,223	2,084	50,921	-	-	78,042	55,229		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	15,552	4,710	2,634	2,281	2,140	52,677	-	-	79,993	57,098	-	-

Section 7 – Creditors' analysis

7.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May											Prior year	
Description	NT Code	Budget Year 2016/17								Total	totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	322									322	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	322	-	-	-	-	-	-	-	-	322	-

Section 8 – Investment portfolio analysis

8.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May									
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									
ABSA		0		43	63		10,121		10,183
STANDARD BANK		0		43	125		20,238		20,363
INVESTEC		0		43	136		20,237		20,373
Municipality sub-total					324		50,595	-	50,919
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				324		50,595	-	50,919

Section 9 – Allocation and grant receipts and expenditure

9.1 Supporting Table C6

WC013 Bergvrievier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May										
Description	Ref	2015/16	Budget Year 2016/17							
		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:		-	37,767	37,022	-	37,000	33,937	3,063	9.0%	37,022
Local Government Equitable Share			33,341	33,341		33,319	30,563	2,756	9.0%	33,341
Finance Management			725	725		725	665	60	9.1%	725
Integrated National Electrification Programme (Municipal) Grant			246	330		330	303	28	9.1%	330
EPWP Incentive	3		1,141	1,141		1,141	1,046	95	9.1%	1,141
Municipal Infrastructure (MIG)			2,314	1,485		1,485	1,361	124	9.1%	1,485
Other transfers and grants [insert description]										
Provincial Government:		-	29,444	29,436	162	15,389	26,983	(11,594)	-43.0%	29,436
CDW - Operational Support Grant			37	37		37	34	3	9.1%	37
Library Services			3,625	2,987		2,987	2,738	249	9.1%	2,987
Maintenance of Proclaimed Roads			97	97		-	89	(89)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855		2,855	2,617	238	9.1%	2,855
Finance Management			120	120		120	110	10	9.1%	120
Housing			23,280	23,280	162	9,390	21,340	(11,950)	-56.0%	23,280
Local Government Graduate Internship Allocation				60			55	(55)	-100.0%	60
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Chieta										
Total Operating Transfers and Grants	5	-	67,211	66,458	162	52,390	60,920	(8,530)	-14.0%	66,458
Capital Transfers and Grants										
National Government:		-	14,074	10,789	-	10,789	9,890	899	9.1%	10,789
Municipal Infrastructure (MIG)			11,570	7,684		7,684	7,044	640	9.1%	7,684
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355		2,355	2,159	196	9.1%	2,355
Finance Management			750	750		750	688	63	9.1%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	838	-	838	768	70	9.1%	838
Library Services			770	838		838	768	70	9.1%	838
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	200	200	-	-	183	(183)	-100.0%	200
Cerebos			200	200		-	183	(183)	-100.0%	200
Total Capital Transfers and Grants	5	-	15,044	11,827	-	11,627	10,841	786	7.2%	11,827
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	82,255	78,285	162	64,016	71,761	(7,745)	-10.8%	78,285

9.2 Supporting Table C7 (1)

WC013 Bergvriër - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
Description	Ref	2015/16	Budget Year 2016/17							
		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:		-	37,767	37,272	3,032	30,316	34,166	(3,850)	-11.3%	37,272
Local Government Equitable Share			33,341	33,341	2,778	27,784	30,563	(2,778)	-9.1%	33,341
Finance Management			725	725	50	697	665	33	5.0%	725
Integrated National Electrification Programme (Municipal) Grant			246	330		93	303	(210)	-69.2%	330
EPWP Incentive			1,141	1,141	96	1,043	1,046	(3)	-0.3%	1,141
Municipal Infrastructure (MIG)			2,314	1,735	107	699	1,590	(892)	-56.1%	1,735
Other transfers and grants [insert description]										
Provincial Government:		-	6,164	29,436	190	15,109	26,983	(1,494)	-5.5%	29,436
CDW - Operational Support Grant			37	37	3	12	34	(22)	-63.7%	37
Library Services			3,625	2,987		2,511	2,738	(227)	-8.3%	2,987
Maintenance of Proclaimed Roads			97	97	97	97	89	8	9.1%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855		1,439	2,617	(1,179)	-45.0%	2,855
Finance Management			120	120	90	90	110	(20)	-18.2%	120
Housing				23,280		10,960	21,340			23,280
Local Government Graduate Internship Allocation				60			55	(5)	-100.0%	60
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Chieta										
Total operating expenditure of Transfers and Grants:		-	43,931	66,708	3,222	45,425	61,149	(5,344)	-8.7%	66,708
Capital expenditure of Transfers and Grants										
National Government:		-	14,074	10,539	762	5,724	9,661	(3,937)	-40.7%	10,539
Municipal Infrastructure (MIG)			11,570	7,434	762	4,989	6,815	(1,825)	-26.8%	7,434
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355		665	2,159	(1,494)	-69.2%	2,355
Finance Management			750	750		70	688	(618)	-89.9%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	838	253	808	768	39	5.1%	838
Library Services			770	838	253	808	768	39	5.1%	838
District Municipality:		-	-	-	-	-	-	-	-	-
0										
Other grant providers:		-	200	200	-	160	183	(23)	-12.8%	200
Cerebos			200	200	-	160	183	(23)	-12.8%	200
0										
Total capital expenditure of Transfers and Grants		-	15,044	11,577	1,015	6,691	10,612	(3,921)	-36.9%	11,577
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	58,975	78,285	4,237	52,117	71,761	(9,265)	-12.9%	78,285

9.3 Supporting Table C7 (2)

WC013 Bergrivier - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		119	-	35	84	70.6%
Local Government Equitable Share					-	
Finance Management					-	
Integrated National Electrification Programme (Municipal) Grant		84	-	-	84	100.0%
EPWP Incentive					-	
Municipal Infrastructure (MIG)		35	-	35	-	
Provincial Government:		-	-	-	-	
Local Government Graduate Internship Allocation					-	
Library Services					-	
Maintenance of Proclaimed Roads					-	
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities					-	
Finance Management					-	
District Municipality:		-	-	-	-	
<i>[insert description]</i>					-	
Other grant providers:		-	-	-	-	
<i>Chieta</i>					-	
Total operating expenditure of Approved Roll-overs		119	-	35	84	70.6%
Capital expenditure of Approved Roll-overs						
National Government:		851	-	250	601	70.6%
Municipal Infrastructure (MIG)		250	-	250	-	
Finance Management					-	
Integrated National Electrification Programme (Municipal) Grant		601	-	-	601	100.0%
Other capital transfers <i>[insert description]</i>					-	
Provincial Government:		-	-	-	-	
0					-	
District Municipality:		-	-	-	-	
0					-	
Other grant providers:		-	-	-	-	
0					-	
Total capital expenditure of Approved Roll-overs		851	-	250	601	70.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		970	-	285	685	70.6%

Section 10 – Expenditure on councillor and board members allowances and employee Benefits

10.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May										
Summary of Employee and Councillor remuneration	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					%	D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			3,632	3,632	318	3,466	3,329	136	4%	3,632
Pension and UIF Contributions			-	-	34	314	-	314	#DIV/0!	-
Medical Aid Contributions			35	35	1	55	32	23	71%	35
Motor Vehicle Allowance			923	1,373	50	630	1,259	(628)	-50%	1,373
Cellphone Allowance			271	271	23	248	248	(0)	0%	271
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	3	121	-	121	#DIV/0!	-
Sub Total - Councillors			4,861	5,311	430	4,835	4,868	(34)	-1%	5,311
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			2,716	2,716	253	2,863	2,489	373	15%	2,716
Pension and UIF Contributions			496	496	45	521	454	67	15%	496
Medical Aid Contributions			141	141	7	107	129	(22)	-17%	141
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			303	303	42	451	278	173	62%	303
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			263	263	25	396	241	155	64%	263
Other benefits and allowances			284	284	4	225	260	(35)	-13%	284
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			4,202	4,202	376	4,564	3,852	712	18%	4,202
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			62,942	62,617	4,896	52,855	57,399	(4,544)	-8%	62,617
Pension and UIF Contributions			11,665	11,619	873	9,342	10,651	(1,309)	-12%	11,619
Medical Aid Contributions			6,017	6,017	459	4,971	5,516	(545)	-10%	6,017
Overtime			3,502	3,487	413	4,300	3,196	1,104	35%	3,487
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,532	3,517	279	3,104	3,223	(120)	-4%	3,517
Cellphone Allowance			-	-	0	4	-	4	#DIV/0!	-
Housing Allowances			875	875	76	823	802	21	3%	875
Other benefits and allowances			11,470	11,439	418	9,594	10,486	(892)	-9%	11,439
Payments in lieu of leave			493	493	-	-	452	(452)	-100%	493
Long service awards			853	840	-	-	770	(770)	-100%	840
Post-retirement benefit obligations	2		2,101	2,060	-	-	1,888	(1,888)	-100%	2,060
Sub Total - Other Municipal Staff			103,450	102,963	7,415	84,994	94,383	(9,389)	-10%	102,963
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			112,514	112,477	8,221	94,393	103,104	(8,711)	-8%	112,477
Total Municipal Entities			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			112,514	112,477	8,221	94,393	103,104	(8,711)	-8%	112,477
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			107,653	107,166	7,791	89,558	98,235	(8,678)	-9%	107,166

Section 11 – Capital programme performance

11.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2015/16	Budget Year 2016/17							
	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		613	613	354	354	613	258	42.1%	1%
August		1,018	1,018	101	455	1,631	1,175	72.1%	1%
September		2,347	2,347	1,755	2,210	3,978	1,768	44.4%	7%
October		3,726	3,726	2,491	4,701	7,704	3,003	39.0%	14%
November		5,325	5,325	1,809	6,509	13,029	6,520	50.0%	20%
December		1,430	1,430	1,896	8,406	14,459	6,053	41.9%	26%
January		1,074	1,074	1,517	9,923	15,533	5,610	36.1%	31%
February		3,681	3,681	1,968	11,891	19,214	7,322	38.1%	37%
March		2,462	2,462	612	12,504	21,675	9,171	42.3%	38%
April		1,925	1,925	2,070	14,574	23,600	9,026	38.2%	0
May		3,377	3,377	3,776	18,350	26,977	8,627	32.0%	0
June		5,501	6,553			33,530	-		
Total Capital expenditure		-	32,478	33,530	18,350				

11.2 Supporting Table C13a

WC013 Bergervier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	17,105	10,325	273	6,833	9,464	2,632	27.8%	10,325
Infrastructure - Road transport		-	1,035	1,030	66	1,003	944	(58)	-6.2%	1,030
Roads, Pavements & Bridges			885	880	66	851	807	(44)	-5.5%	880
Storm water			150	150	-	151	138	(14)	-10.1%	150
Infrastructure - Electricity		-	2,074	2,074	-	665	1,901	1,236	65.0%	2,074
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,074	2,074	-	665	1,901	1,236	65.0%	2,074
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	6,167	6,189	180	4,692	5,673	981	17.3%	6,189
Dams & Reservoirs			5,562	5,562	-	4,358	5,099	741	14.5%	5,562
Water purification			-	-	-	-	-	-	-	-
Reticulation			605	626	180	333	574	241	42.0%	626
Infrastructure - Sanitation		-	7,379	582	15	461	533	72	13.6%	582
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			7,379	582	15	461	533	72	13.6%	582
Infrastructure - Other		-	450	450	12	12	413	400	97.0%	450
Waste Management			450	450	12	12	413	400	97.0%	450
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	1,235	1,177	293	1,033	1,079	45	4.2%	1,177
Parks & gardens			155	155	-	115	142	27	19.2%	155
Sportsfields & stadia			50	49	-	39	45	6	13.4%	49
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			500	413	-	413	378	(34)	-9.1%	413
Recreational facilities			80	110	24	110	101	(9)	-9.0%	110
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			100	100	-	83	92	9	9.7%	100
Cemeteries			350	350	270	274	321	47	14.6%	350
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	7,250	7,683	2,110	4,875	7,043	2,168	30.8%	7,683
General vehicles			2,700	2,480	1,486	2,457	2,273	(184)	-8.1%	2,480
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,329	1,580	7	621	1,448	827	57.1%	1,580
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			1,096	1,196	306	932	1,097	164	15.0%	1,196
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			2,125	2,427	312	864	2,225	1,360	61.2%	2,427
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	1,200	1,310	4	1,230	1,201	(29)	-2.4%	1,310
Computers - software & programming			1,200	1,310	4	1,230	1,201	(29)	-2.4%	1,310
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	26,790	20,495	2,681	13,971	18,787	4,816	25.6%	20,495

11.3 Supporting Table C13b

WC013 Bergervier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	2,850	3,401	245	1,649	3,117	1,468	47.1%	3,401
Infrastructure - Road transport		-	1,560	1,510	36	1,269	1,384	115	8.3%	1,510
Roads, Pavements & Bridges			1,550	1,500	36	1,259	1,375	116	8.4%	1,500
Storm water			10	10	-	10	9	(1)	-8.4%	10
Infrastructure - Electricity		-	1,180	1,781	203	275	1,632	1,358	83.2%	1,781
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,180	1,781	203	275	1,632	1,358	83.2%	1,781
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	100	100	-	100	92	(8)	-9.1%	100
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			100	100	-	100	92	(8)	-9.1%	100
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	10	10	6	6	9	3	34.5%	10
Waste Management			10	10	6	6	9	3	34.5%	10
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	809	3,563	778	1,793	3,266	1,473	45.1%	3,563
Parks & gardens			100	100	16	79	92	13	14.0%	100
Sportsfields & stadia			609	3,320	762	1,572	3,043	1,472	48.4%	3,320
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			100	143	-	143	131	(12)	-9.1%	143
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	980	636	21	489	583	93	16.0%	636
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			25	25	8	17	23	6	27.1%	25
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			265	359	2	276	329	53	16.1%	359
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			690	252	11	196	231	34	14.9%	252
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	1,050	1,050	51	447	963	515	53.5%	1,050
Computers - software & programming			1,050	1,050	51	447	963	515	53.5%	1,050
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	5,689	8,649	1,095	4,379	7,929	3,549	44.8%	8,649

11.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May										
Description	Ref	2015/16	Budget Year 2016/17							
		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		-	2,033	2,033	100	1,197	1,694	498	29.4%	2,033
Infrastructure - Road transport		-	103	103	-	103	86	(17)	-19.5%	103
Roads, Pavements & Bridges			97	97	-	103	81	(22)	-26.9%	97
Storm water			6	6	-	-	5	5	100.0%	6
Infrastructure - Electricity		-	881	881	90	524	734	210	28.6%	881
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			806	806	90	524	672	148	22.0%	806
Street Lighting			75	75	-	-	63	63	100.0%	75
Infrastructure - Water		-	400	400	5	327	333	6	1.8%	400
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			400	400	5	327	333	6	1.8%	400
Infrastructure - Sanitation		-	220	220	5	243	183	(59)	-32.4%	220
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			220	220	5	243	183	(59)	-32.4%	220
Infrastructure - Other		-	429	429	-	-	358	358	100.0%	429
Waste Management			420	420	-	-	350	350	100.0%	420
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			9	9	-	-	8	8	100.0%	9
Community		-	-	-	-	-	-	-	-	-
Parks & gardens			-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	-	-
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	4,910	4,910	342	3,683	4,092	409	10.0%	4,910
General vehicles			2,480	2,480	263	2,036	2,067	31	1.5%	2,480
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			783	783	14	472	653	181	27.7%	783
Computers - hardware/equipment			723	723	42	519	602	83	13.7%	723
Furniture and other office equipment			76	76	-	15	63	48	76.0%	76
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			848	848	23	640	707	66	9.4%	848
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	6,943	6,943	442	4,879	5,786	906	15.7%	6,943

11.5 Supporting Table C13d

WC013 Bergrievier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May										
Description	Ref	2015/16	Budget Year 2016/17							
		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		-	14,019	14,019	1,168	12,130	11,683	(447)	-3.8%	14,019
Infrastructure - Road transport		-	3,653	3,653	304	3,349	3,044	(304)	-10.0%	3,653
Roads, Pavements & Bridges			3,653	3,653	304	3,349	3,044	(304)	-10.0%	3,653
Storm water			-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1,713	1,713	143	1,570	1,428	(143)	-10.0%	1,713
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,713	1,713	143	1,570	1,428	(143)	-10.0%	1,713
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	1,946	1,946	162	1,622	1,622	(0)	0.0%	1,946
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			1,946	1,946	162	1,622	1,622	(0)	0.0%	1,946
Reticulation			-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	2,754	2,754	230	2,295	2,295	-	-	2,754
Reticulation			2,754	2,754	230	2,295	2,295	-	-	2,754
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	3,953	3,953	329	3,294	3,294	(0)	0.0%	3,953
Waste Management			3,953	3,953	329	3,294	3,294	(0)	0.0%	3,953
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	2,028	2,028	169	1,690	1,690	-	-	2,028
Parks & gardens			267	267	22	223	223	-	-	267
Sportsfields & stadia			622	622	52	518	518	0	0.0%	622
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			406	406	34	338	338	0	0.0%	406
Recreational facilities			272	272	23	227	227	(0)	0.0%	272
Fire, safety & emergency			175	175	15	146	146	0	0.0%	175
Security and policing			245	245	20	204	204	(0)	0.0%	245
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			41	41	3	34	34	(0)	0.0%	41
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	2,492	2,492	208	2,077	2,077	0	0.0%	2,492
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-
Computers - hardware/equipment			233	233	19	194	194	(0)	0.0%	233
Furniture and other office equipment			752	752	63	627	627	0	0.0%	752
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			1,507	1,507	126	1,256	1,256	0	0.0%	1,507
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Total Depreciation		-	18,539	18,539	1,545	15,896	15,449	(447)	-2.9%	18,539

Section 12 – 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 May 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

14 June 2017