

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 & Quarterly Budget Statement June 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 June 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 June 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	280,391,374.05	310,205,704.00	- 29,814,329.95	-10%
Total Expenditure	305,576,662.98	317,682,695.99	270,471,374.83	317,682,695.99	- 47,211,321.16	-15%
Total Capital Expenditure	32,478,000.00	29,144,331.00	26,156,963.38	29,144,331.00	- 2,987,367.62	-10%

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 June 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	56,639	56,177	461	1%
Service charges - electricity revenue	86,484	100,386	102,676	102,399	102,676	(278)	0%
Service charges - water revenue	23,629	24,765	25,665	25,802	25,665	137	1%
Service charges - sanitation revenue	10,212	10,278	10,773	11,096	10,773	323	3%
Service charges - refuse revenue	17,072	17,111	18,391	18,664	18,391	273	1%
Rental of facilities and equipment	4,323	4,242	4,708	4,988	4,708	280	6%
Interest earned - external investments	4,297	3,200	4,500	5,820	4,500	1,320	29%
Interest earned - outstanding debtors	3,776	4,240	4,050	4,268	4,050	218	5%
Fines	7,001	4,307	9,088	1,368	9,088	(7,720)	-85%
Licences and permits	1,219	1,560	1,560	1,508	1,560	(52)	-3%
Agency services	2,200	2,041	2,041	2,340	2,041	299	15%
Transfers recognised - operational	42,111	67,211	66,708	41,255	66,708	(25,453)	-38%
Other revenue	3,918	3,594	3,869	4,245	3,869	376	10%
Gains on disposal of PPE	69	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	310,206	280,391	310,206	(29,814)	-10%

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	102,106	107,106	(5,000)	-5%
Remuneration of councillors	5,282	4,861	5,311	5,136	5,311	(175)	-3%
Debt impairment	7,764	8,795	14,999	8,307	14,999	(6,692)	-45%
Depreciation & asset impairment	17,521	18,539	18,082	17,441	18,082	(641)	-4%
Finance charges	11,582	12,214	12,280	11,816	12,280	(464)	-4%
Bulk purchases	73,029	75,397	80,997	72,659	80,997	(8,338)	-10%
Transfers and grants	3,214	3,561	3,561	3,551	3,561	(10)	0%
Other expenditure	38,842	74,919	75,347	49,454	75,347	(25,892)	-34%
Total Expenditure	253,302	305,577	317,683	270,471	317,683	(47,211)	-15%

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
R thousands						%
<u>Multi-Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	850	850	844	850	(6)	-1%
Vote 3 - Corporate Services	380	324	324	324	(0)	0%
Vote 4 - Technical Services	1,385	1,385	1,683	1,385	298	22%
Total Capital Multi-year expenditure	2,615	2,559	2,850	2,559	292	11%
<u>Single Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	416	166	157	166	(9)	-5%
Vote 2 - Finance	1,030	1,030	1,035	1,030	5	1%
Vote 3 - Corporate Services	4,449	7,316	5,758	7,316	(1,558)	-21%
Vote 4 - Technical Services	23,968	18,074	16,356	18,074	(1,718)	-10%
Total Capital single-year expenditure	29,863	26,586	23,307	26,586	(3,279)	-12%
Total Capital Expenditure	32,478	29,144	26,157	29,144	(2,987)	-10%

Capital Expenditure:

The total capital expenditure as at 30 June 2017 amounts to R 26,157 million of the approved capital budget of R 29,144 million. The actual expenditure at 30 June 2017 is 89.75%.

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 - M12 June							
Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	Year TD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.0%	10.1%	9.6%	4.4%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	20.8%	23.2%	22.8%	23.2%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		27.4%	33.6%	27.3%	14.3%	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%	-3440.5%	326.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		147.5%	126.8%	157.6%	-2804.9%	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%	0.9%	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%	36.4%	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%	4.2%	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 - M12 June									
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	3,941	56,639	56,177	461	1%	56,177
Service charges	137,397	152,540	157,505	13,896	157,961	157,505	456	0%	157,505
Investment revenue	4,297	3,200	4,500	510	5,820	4,500	1,320	29%	4,500
Transfers recognised - operational	42,111	67,211	66,708	663	41,255	66,708	(25,453)	-38%	66,708
Other own revenue	22,506	19,984	25,315	2,175	18,717	25,315	(6,598)	-26%	25,315
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	310,206	21,185	280,391	310,206	(29,814)	-10%	310,206
Employee costs	96,066	107,291	107,106	8,389	102,106	107,106	(5,000)	-5%	107,106
Remuneration of Councillors	5,282	4,861	5,311	422	5,136	5,311	(175)	-3%	5,311
Depreciation & asset impairment	17,521	18,539	18,082	1,545	17,441	18,082	(641)	-4%	18,082
Finance charges	11,582	12,214	12,280	3,977	11,816	12,280	(464)	-4%	12,280
Materials and bulk purchases	73,029	75,397	80,997	5,942	72,659	80,997	(8,338)	-10%	80,997
Transfers and grants	3,214	3,561	3,561	223	3,551	3,561	(10)	-0%	3,561
Other expenditure	46,607	83,714	90,345	6,408	57,762	90,345	(32,584)	-36%	90,345
Total Expenditure	253,302	305,577	317,683	26,906	270,471	317,683	(47,211)	-15%	317,683
Surplus/(Deficit)	5,517	(6,964)	(7,477)	(5,721)	9,920	(7,477)	17,397	-233%	(7,477)
Transfers recognised - capital	19,954	15,044	11,577	1,015	6,986	11,577	(4,591)	-40%	11,577
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25,471	8,080	4,100	(4,707)	16,906	4,100	12,806	312%	4,100
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25,471	8,080	4,100	(4,707)	16,906	4,100	12,806	312%	4,100
Capital expenditure & funds sources									
Capital expenditure	-	32,478	29,144	7,807	26,157	29,144	(2,987)	-10%	29,144
Capital transfers recognised	-	14,844	11,377	3,175	10,167	11,377	(1,210)	-11%	11,377
Public contributions & donations	-	200	200	-	160	200	(40)	-20%	200
Borrowing	-	6,750	6,750	716	5,958	6,750	(792)	-12%	6,750
Internally generated funds	-	10,684	10,817	3,916	9,872	10,817	(946)	-9%	10,817
Total sources of capital funds	-	32,478	29,144	7,807	26,157	29,144	(2,987)	-10%	29,144
Financial position									
Total current assets	137,334	145,620	139,018		20,814				139,018
Total non current assets	349,240	366,401	366,415		7,231				366,415
Total current liabilities	44,515	53,762	42,543		(605)				42,543
Total non current liabilities	147,682	163,928	159,412		11,744				159,412
Community wealth/Equity	294,377	294,331	303,477		16,906				303,477
Cash flows									
Net cash from (used) operating	46,970	27,866	31,670	50,714	40,133	31,670	(8,464)	-27%	31,670
Net cash from (used) investing	(32,116)	(32,845)	(33,444)	(58,693)	(25,762)	(33,444)	(7,682)	23%	(33,444)
Net cash from (used) financing	2,461	3,050	3,149	4,570	2,598	3,149	552	18%	3,149
Cash/cash equivalents at the month/year end	65,660	68,181	67,035	-	82,628	67,035	(15,594)	-23%	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	15,813	4,608	2,411	2,188	2,062	53,982	-	-	81,064
Creditors Age Analysis									
Total Creditors	5,194	-	-	-	-	-	-	-	5,194

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) - M12 June										
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	5,272	102,914	91,470	11,444	13%	91,470
Executive and council		18,788	23,314	23,314	3	33,343	23,314	10,029	43%	23,314
Budget and treasury office		63,185	65,248	66,918	4,921	67,858	66,918	939	1%	66,918
Corporate services		1,714	780	1,238	347	1,713	1,238	476	38%	1,238
Community and public safety		19,321	39,441	46,999	2,173	13,684	46,999	(33,315)	-71%	46,999
Community and social services		6,341	7,076	7,115	697	6,431	7,115	(684)	-10%	7,115
Sport and recreation		5,942	4,708	7,454	902	5,860	7,454	(1,593)	-21%	7,454
Public safety		6,990	4,340	9,114	570	1,353	9,114	(7,761)	-85%	9,114
Housing		48	23,317	23,317	3	40	23,317	(23,277)	-100%	23,317
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6,007	5,890	6,091	650	6,373	6,091	282	5%	6,091
Planning and development		1,286	787	988	123	1,168	988	180	18%	988
Road transport		4,721	5,103	5,103	527	5,206	5,103	103	2%	5,103
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		169,758	178,983	177,223	14,105	164,406	177,223	(12,817)	-7%	177,223
Electricity		91,909	103,896	106,871	9,732	103,630	106,871	(3,241)	-3%	106,871
Water		39,907	39,997	33,314	1,859	30,627	33,314	(2,688)	-8%	33,314
Waste water management		16,033	13,266	13,933	925	11,113	13,933	(2,820)	-20%	13,933
Waste management		21,909	21,824	23,104	1,589	19,036	23,104	(4,068)	-18%	23,104
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	278,773	313,657	321,783	22,200	287,378	321,783	(34,405)	-11%	321,783
Expenditure - Standard										
Governance and administration		56,302	45,781	46,501	4,697	41,485	46,501	(5,016)	-11%	46,501
Executive and council		16,090	20,573	21,390	1,559	19,324	21,390	(2,065)	-10%	21,390
Budget and treasury office		15,900	2,742	2,512	(79)	548	2,512	(1,965)	-78%	2,512
Corporate services		24,311	22,465	22,599	3,217	21,613	22,599	(986)	-4%	22,599
Community and public safety		35,825	60,541	66,650	3,590	37,058	66,650	(29,592)	-44%	66,650
Community and social services		6,644	7,251	7,174	811	6,995	7,174	(179)	-2%	7,174
Sport and recreation		12,685	15,154	15,065	1,401	15,978	15,065	913	6%	15,065
Public safety		15,218	13,457	19,743	1,275	13,000	19,743	(6,743)	-34%	19,743
Housing		1,278	24,679	24,668	103	1,085	24,668	(23,583)	-96%	24,668
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		28,626	35,119	34,737	3,682	33,826	34,737	(911)	-3%	34,737
Planning and development		4,208	4,511	4,432	535	4,347	4,432	(85)	-2%	4,432
Road transport		24,418	30,608	30,305	3,148	29,479	30,305	(826)	-3%	30,305
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		132,549	164,136	169,795	14,936	158,102	169,795	(11,693)	-7%	169,795
Electricity		86,194	103,145	107,885	8,859	100,392	107,885	(7,493)	-7%	107,885
Water		18,044	21,845	22,717	2,510	21,805	22,717	(912)	-4%	22,717
Waste water management		8,198	13,578	14,062	1,572	13,353	14,062	(709)	-5%	14,062
Waste management		20,113	25,568	25,131	1,995	22,551	25,131	(2,580)	-10%	25,131
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	253,302	305,577	317,683	26,906	270,471	317,683	(47,211)	-15%	317,683
Surplus/ (Deficit) for the year		25,471	8,080	4,100	(4,707)	16,906	4,100	12,806	312%	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) - M12 June										
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	3	33,343	23,314	10,029	43.0%	23,314
Vote 2 - Finance		63,185	65,248	66,918	4,921	67,858	66,918	939	1.4%	66,918
Vote 3 - Corporate Services		22,316	19,541	24,333	1,849	15,880	24,333	(8,453)	-34.7%	24,333
Vote 4 - Technical Services		174,485	205,553	207,217	15,426	170,297	207,217	(36,920)	-17.8%	207,217
Total Revenue by Vote	2	278,773	313,657	321,783	22,200	287,378	321,783	(34,405)	-10.7%	321,783
Expenditure by Vote	1									
Vote 1 - Municipal Manager		16,090	20,573	21,390	1,559	19,324	21,390	(2,065)	-9.7%	21,390
Vote 2 - Finance		15,900	2,742	2,512	(79)	548	2,512	(1,965)	-78.2%	2,512
Vote 3 - Corporate Services		47,447	44,182	50,429	4,671	43,646	50,429	(6,783)	-13.4%	50,429
Vote 4 - Technical Services		173,864	238,064	243,352	20,756	206,952	243,352	(36,399)	-15.0%	243,352
Total Expenditure by Vote	2	253,302	305,562	317,683	26,906	270,471	317,683	(47,212)	-14.9%	317,683
Surplus/ (Deficit) for the year	2	25,471	8,094	4,100	(4,707)	16,907	4,100	12,807	312.4%	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) - M12 June										
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	3,941	56,639	56,177	461	1%	56,177
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		86,484	100,386	102,676	9,684	102,399	102,676	(278)	0%	102,676
Service charges - water revenue		23,629	24,765	25,665	1,728	25,802	25,665	137	1%	25,665
Service charges - sanitation revenue		10,212	10,278	10,773	921	11,096	10,773	323	3%	10,773
Service charges - refuse revenue		17,072	17,111	18,391	1,562	18,664	18,391	273	1%	18,391
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4,323	4,242	4,708	183	4,988	4,708	280	6%	4,708
Interest earned - external investments		4,297	3,200	4,500	510	5,820	4,500	1,320	29%	4,500
Interest earned - outstanding debtors		3,776	4,240	4,050	386	4,268	4,050	218	5%	4,050
Dividends received		-	-	-	-	-	-	-	-	-
Fines		7,001	4,307	9,088	572	1,368	9,088	(7,720)	-85%	9,088
Licences and permits		1,219	1,560	1,560	161	1,508	1,560	(52)	-3%	1,560
Agency services		2,200	2,041	2,041	258	2,340	2,041	299	15%	2,041
Transfers recognised - operational		42,111	67,211	66,708	663	41,255	66,708	(25,453)	-38%	66,708
Other revenue		3,918	3,594	3,869	616	4,245	3,869	376	10%	3,869
Gains on disposal of PPE		69	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		258,819	298,613	310,206	21,185	280,391	310,206	(29,814)	-10%	310,206
Expenditure By Type										
Employee related costs		96,066	107,291	107,106	8,389	102,106	107,106	(5,000)	-5%	107,106
Remuneration of councillors		5,282	4,861	5,311	422	5,136	5,311	(175)	-3%	5,311
Debt impairment		7,764	8,795	14,999	733	8,307	14,999	(6,692)	-45%	14,999
Depreciation & asset impairment		17,521	18,539	18,082	1,545	17,441	18,082	(641)	-4%	18,082
Finance charges		11,582	12,214	12,280	3,977	11,816	12,280	(464)	-4%	12,280
Bulk purchases		73,029	75,397	80,997	5,942	72,659	80,997	(8,338)	-10%	80,997
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		3,214	3,561	3,561	223	3,551	3,561	(10)	0%	3,561
Other expenditure		38,842	74,919	75,347	5,675	49,454	75,347	(25,892)	-34%	75,347
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		253,302	305,577	317,683	26,906	270,471	317,683	(47,211)	-15%	317,683
Surplus/(Deficit)										
		5,517	(6,964)	(7,477)	(5,721)	9,920	(7,477)	17,397	(0)	(7,477)
Transfers recognised - capital		19,954	15,044	11,577	1,015	6,986	11,577	(4,591)	(0)	11,577
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25,471	8,080	4,100	(4,707)	16,906	4,100			4,100
Taxation										
		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		25,471	8,080	4,100	(4,707)	16,906	4,100			4,100
Attributable to minorities										
		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25,471	8,080	4,100	(4,707)	16,906	4,100			4,100
Share of surplus/ (deficit) of associate										
		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25,471	8,080	4,100	(4,707)	16,906	4,100			4,100

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, standard classification and funding) - M12 June										
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	596	844	850	(6)	-1%	850
Vote 3 - Corporate Services		-	380	324	-	324	324	(0)	0%	324
Vote 4 - Technical Services		-	1,385	1,385	1,198	1,683	1,385	298	22%	1,385
Total Capital Multi-year expenditure	4,7	-	2,615	2,559	1,794	2,850	2,559	292	11%	2,559
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	416	166	110	157	166	(9)	-5%	166
Vote 2 - Finance		-	1,030	1,030	3	1,035	1,030	5	1%	1,030
Vote 3 - Corporate Services		-	4,449	7,316	1,341	5,758	7,316	(1,558)	-21%	7,316
Vote 4 - Technical Services		-	23,968	18,074	4,559	16,356	18,074	(1,718)	-10%	18,074
Total Capital single-year expenditure	4	-	29,863	26,586	6,013	23,307	26,586	(3,279)	-12%	26,586
Total Capital Expenditure		-	32,478	29,144	7,807	26,157	29,144	(2,987)	-10%	29,144
Capital Expenditure - Standard Classification										
Governance and administration		-	4,610	4,738	1,442	4,654	4,738	(85)	-2%	4,738
Executive and council			416	166	110	157	166	(9)	-5%	166
Budget and treasury office			1,880	1,880	599	1,879	1,880	(1)	0%	1,880
Corporate services			2,314	2,692	733	2,617	2,692	(75)	-3%	2,692
Community and public safety		-	4,387	7,144	1,377	5,588	7,144	(1,556)	-22%	7,144
Community and social services			1,249	1,313	150	1,354	1,313	41	3%	1,313
Sport and recreation			1,678	4,411	959	3,464	4,411	(947)	-21%	4,411
Public safety			1,460	1,420	268	770	1,420	(650)	-46%	1,420
Housing			-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-
Economic and environmental services		-	3,315	3,336	258	3,185	3,336	(152)	-5%	3,336
Planning and development			10	20	7	12	20	(8)	-41%	20
Road transport			3,305	3,316	251	3,173	3,316	(143)	-4%	3,316
Environmental protection			-	-	-	-	-	-	-	-
Trading services		-	20,166	13,926	4,730	12,730	13,926	(1,195)	-9%	13,926
Electricity			3,646	4,247	2,884	3,824	4,247	(423)	-10%	4,247
Water			6,352	6,615	611	5,657	6,615	(958)	-14%	6,615
Waste water management			7,870	1,073	560	1,250	1,073	177	17%	1,073
Waste management			2,298	1,990	674	1,999	1,990	9	0%	1,990
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	32,478	29,144	7,807	26,157	29,144	(2,987)	-10%	29,144
Funded by:										
National Government			14,074	10,539	3,147	9,329	10,539	(1,210)	-11%	10,539
Provincial Government			770	838	28	838	838	(0)	0%	838
District Municipality			-	-	-	-	-	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,844	11,377	3,175	10,167	11,377	(1,210)	-11%	11,377
Public contributions & donations	5		200	200	-	160	200	(40)	-20%	200
Borrowing	6		6,750	6,750	716	5,958	6,750	(792)	-12%	6,750
Internally generated funds			10,684	10,817	3,916	9,872	10,817	(946)	-9%	10,817
Total Capital Funding		-	32,478	29,144	7,807	26,157	29,144	(2,987)	-10%	29,144

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M12 June						
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	16,969	61,035
Call investment deposits			40,000	6,000		6,000
Consumer debtors		62,146	70,565	64,084	4,074	64,084
Other debtors		4,656	3,893	4,641	(275)	4,641
Current portion of long-term receivables		1,813	-	-		-
Inventory		3,059	2,981	3,259	47	3,259
Total current assets		137,334	145,620	139,018	20,814	139,018
Non current assets						
Long-term receivables		1,943	2,220	3,670	(1,221)	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	8,452	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	7,231	366,415
TOTAL ASSETS		486,574	512,021	505,433	28,045	505,433
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing			-	3,927		3,927
Consumer deposits		3,149	3,196	3,200	132	3,200
Trade and other payables		32,283	43,775	27,704	(439)	27,704
Provisions		9,082	6,790	7,712	(298)	7,712
Total current liabilities		44,515	53,762	42,543	(605)	42,543
Non current liabilities						
Borrowing		48,401	54,984	51,224	2,851	51,224
Provisions		99,281	108,944	108,188	8,893	108,188
Total non current liabilities		147,682	163,928	159,412	11,744	159,412
TOTAL LIABILITIES		192,197	217,690	201,956	11,139	201,956
NET ASSETS	2	294,377	294,331	303,477	16,906	303,477
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		278,642	278,699	288,423	16,906	288,423
Reserves		15,735	15,631	15,054		15,054
TOTAL COMMUNITY WEALTH/EQUITY	2	294,377	294,331	303,477	16,906	303,477

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
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	3,920	51,772	53,930	(2,158)	-4%	53,930
Service charges		139,377	148,025	151,061	14,987	165,484	151,061	14,423	10%	151,061
Other revenue		9,702	11,468	12,794	55,877	130,070	12,794	117,276	917%	12,794
Government - operating		42,398	67,211	67,322	-	51,339	67,322	(15,983)	-24%	67,322
Government - capital		19,670	15,044	15,963	-	11,634	15,963	(4,329)	-27%	15,963
Interest		4,297	7,440	8,388	168	2,929	8,388	(5,459)	-65%	8,388
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(210,471)	(259,930)	(268,331)	(20,565)	(363,552)	(268,331)	95,221	-35%	(268,331)
Finance charges		(5,798)	(12,214)	(5,897)	(3,450)	(6,512)	(5,897)	615	-10%	(5,897)
Transfers and Grants		(3,214)	(3,561)	(3,561)	(223)	(3,032)	(3,561)	(529)	15%	(3,561)
NET CASH FROM/(USED) OPERATING ACTIVITIES		46,970	27,866	31,670	50,714	40,133	31,670	(8,464)	-27%	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	-	86	(86)	(86)	-100%	86
Decrease (increase) in non-current investments		-	-	-	(50,886)	395	-	395	#DIV/0!	-
Payments										
Capital assets		(32,116)	(32,478)	(33,530)	(7,807)	(26,157)	(33,530)	(7,374)	22%	(33,530)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,116)	(32,845)	(33,444)	(58,693)	(25,762)	(33,444)	(7,682)	23%	(33,444)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,130	6,750	6,750	6,750	7,180	6,750	430	6%	6,750
Increase (decrease) in consumer deposits		276	123	51	-	-	51	(51)	-100%	51
Payments										
Repayment of borrowing		(3,945)	(3,823)	(3,651)	(2,180)	(4,582)	(3,651)	931	-25%	(3,651)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,461	3,050	3,149	4,570	2,598	3,149	552	18%	3,149
NET INCREASE/ (DECREASE) IN CASH HELD		17,315	(1,929)	1,375	(3,408)	16,969	1,375			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		82,628	67,035			67,035

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Material Variance Explanations

WC013 Bergrivier - Supporting Table SC1 Material variance explanations - M12 June					
Ref	Description	Variance	Reasons for material deviations		Remedial or corrective steps/remarks
R thousands					
1	Revenue By Source				
	Interest earned - external investments	1,320	The various is positive due to increased bank balances due to under-spending on Expenditure.		No Action required.
	Fines	(7,720)	Variance is due to transactions that will only be implemented during AFS preparation.		Transaction must be done at year end to determine true variance if relevant.
	Agency services	299	The over-recovery is due to an increase in number of licenses issued.		No Action required.
	Transfers recognised - operational	(25,453)	Housing Grant has not yet been received as income as suspense accounts are still being finalised.		Transaction must be done at year end to determine true variance if relevant.
2	Expenditure By Type				
	Debt impairment	(6,692)	Variance is due to transactions that will only be implemented during AFS preparation		Transaction must be done at year end to determine true variance if relevant.
	Other expenditure	(25,892)	Variance is due to Housing Grant transactions that will only be implemented during AFS preparation.		Transaction must be done at year end to determine true variance if relevant.
3	Capital Expenditure				
	Total Capital Expenditure	(2,987)	Final payments amounting to R2m are yet to be accrued for once invoices have been certified.		Transaction must be done at year end to determine true variance if relevant.
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.		No Action required.
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 - M12 June													
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	1,998	938	538	425	374	6,584	-	-	10,856	7,383		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,754	833	276	237	236	5,047	-	-	13,382	5,519		
Receivables from Non-ex change Transactions - Property Rates	1400	3,830	1,360	683	597	548	9,681	-	-	16,699	10,825		
Receivables from Ex change Transactions - Waste Water Management	1500	1,034	530	381	343	319	6,966	-	-	9,575	7,629		
Receivables from Ex change Transactions - Waste Management	1600	1,768	959	590	522	510	9,938	-	-	14,288	10,971		
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	2	2	1	1	29	-	-	37	31		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	159	-	-	159	159		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	426	(13)	(60)	63	74	15,578	-	-	16,067	15,714		
Total By Income Source	2000	15,813	4,608	2,411	2,188	2,062	53,982	-	-	81,064	58,232	-	-
2015/16 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(17)	90	60	61	58	1,758	-	-	2,010	1,877		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	15,831	4,517	2,351	2,128	2,004	52,223	-	-	79,054	56,355		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	15,813	4,608	2,411	2,188	2,062	53,982	-	-	81,064	58,232	-	-

Section 7 – Creditors' analysis

7.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June												
Description	NT Code	Budget Year 2016/17									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	5,194										5,194
Auditor General	0800											-
Other	0900											-
Total By Customer Type	1000	5,194	-	-	-	-	-	-	-	-	5,194	-

Section 8 – Investment portfolio analysis

8.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June									
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							
R thousands									
Municipality									
NO INVESTMENTS									
Municipality sub-total									
					-		-	-	-
Entities									
Entities sub-total									
					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

Section 9 – Allocation and grant receipts and expenditure

9.1 Supporting Table C6

WC013 Bergvliet - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June										
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	37,022	(22)	-0.1%	37,022
Local Government Equitable Share			33,341	33,341		33,319	33,341	(22)	-0.1%	33,341
Finance Management			725	725		725	725	-		725
Integrated National Electrification Programme (Municipal) Grant			246	330		330	330	-		330
EPWP Incentive	3		1,141	1,141		1,141	1,141	-		1,141
Municipal Infrastructure (MIG)			2,314	1,485		1,485	1,485	-		1,485
Other transfers and grants [insert description]								-		-
Provincial Government:		-	29,444	29,436	-	15,389	29,436	(14,047)	-47.7%	29,436
CDW - Operational Support Grant			37	37		37	37	-		37
Library Services			3,625	2,987		2,987	2,987	-		2,987
Maintenance of Proclaimed Roads			97	97		-	97	(97)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855		2,855	2,855	-		2,855
Finance Management			120	120		120	120	-		120
Housing			23,280	23,280		9,390	23,280	(13,890)	-59.7%	23,280
Local Government Graduate Internship Allocation				60			60	(60)	-100.0%	60
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		-
Other grant providers:		-	-	-	-	-	-	-		-
Chieta								-		-
Total Operating Transfers and Grants	5	-	67,211	66,458	-	52,390	66,458	(14,069)	-21.2%	66,458
Capital Transfers and Grants										
National Government:		-	14,074	10,789	-	10,789	10,789	-		10,789
Municipal Infrastructure (MIG)			11,570	7,684		7,684	7,684	-		7,684
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355		2,355	2,355	-		2,355
Finance Management			750	750		750	750	-		750
Other capital transfers [insert description]								-		-
Provincial Government:		-	770	838	-	838	838	-		838
Library Services			770	838		838	838	-		838
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		-
Other grant providers:		-	200	200	-	-	200	(200)	-100.0%	200
Cerebos			200	200		-	200	(200)	-100.0%	200
Total Capital Transfers and Grants	5	-	15,044	11,827	-	11,627	11,827	(200)	-1.7%	11,827
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	82,255	78,285	-	64,016	78,285	(14,269)	-18.2%	78,285

9.2 Supporting Table C7 (1)

WC013 Bergvriër - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
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	3,182	36,251	37,272	(1,021)	-2.7%	37,272
Local Government Equitable Share			33,341	33,341	2,778	33,341	33,341	-		33,341
Finance Management			725	725	57	730	725	5	0.6%	725
Integrated National Electrification Programme (Municipal) Grant			246	330	107	200	330	(130)	-39.4%	330
EPWP Incentive			1,141	1,141	73	1,116	1,141	(25)	-2.2%	1,141
Municipal Infrastructure (MIG)			2,314	1,735	166	865	1,735	(870)	-50.2%	1,735
Other transfers and grants [insert description]										
Provincial Government:		-	6,164	29,436	680	17,005	29,436	(111)	-0.4%	29,436
CDW - Operational Support Grant			37	37	3	16	37	(21)	-57.7%	37
Library Services			3,625	2,987	-	2,987	2,987	-		2,987
Maintenance of Proclaimed Roads			97	97	-	97	97	-		97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855	677	2,855	2,855	-		2,855
Finance Management			120	120	-	90	120	(30)	-25.0%	120
Housing				23,280	-	10,960	23,280			23,280
Local Government Graduate Internship Allocation				60	-	-	60	(60)	-100.0%	60
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
Chieta										
Total operating expenditure of Transfers and Grants:		-	43,931	66,708	3,862	53,256	66,708	(1,132)	-1.7%	66,708
Capital expenditure of Transfers and Grants										
National Government:		-	14,074	10,539	2,630	7,167	10,539	(3,372)	-32.0%	10,539
Municipal Infrastructure (MIG)			11,570	7,434	1,186	4,989	7,434	(2,445)	-32.9%	7,434
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355	764	1,428	2,355	(926)	-39.3%	2,355
Finance Management			750	750	680	749	750	(1)	-0.1%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	838	32	808	838	(30)	-3.6%	838
Library Services			770	838	32	808	838	(30)	-3.6%	838
District Municipality:		-	-	-	-	-	-	-		-
0										
Other grant providers:		-	200	200	-	160	200	(40)	-20.1%	200
Cerebos			200	200	-	160	200	(40)	-20.1%	200
0										
Total capital expenditure of Transfers and Grants		-	15,044	11,577	2,661	8,135	11,577	(3,442)	-29.7%	11,577
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	58,975	78,285	6,524	61,391	78,285	(4,574)	-5.8%	78,285

9.3 Supporting Table C7 (2)

WC013 Bergrivier - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June						
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	84	119	-	
Local Government Equitable Share					-	
Finance Management					-	
Integrated National Electrification Programme (Municipal) Grant		84	84	84	-	
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:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
Chieta					-	
Total operating expenditure of Approved Roll-overs		119	84	119	-	
Capital expenditure of Approved Roll-overs						
National Government:		851	601	851	-	
Municipal Infrastructure (MIG)		250	-	250	-	
Finance Management					-	
Integrated National Electrification Programme (Municipal) Grant		601	601	601	-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
0					-	
District Municipality:		-	-	-	-	
0					-	
Other grant providers:		-	-	-	-	
0					-	
Total capital expenditure of Approved Roll-overs		851	601	851	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		970	685	970	-	

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 - M12 June										
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	317	3,782	3,632	150	4%	3,632
Pension and UIF Contributions			-	-	34	348	-	348	#DIV/0!	-
Medical Aid Contributions			35	35	1	56	35	21	61%	35
Motor Vehicle Allowance			923	1,373	55	685	1,373	(688)	-50%	1,373
Cellphone Allowance			271	271	23	271	271	(0)	0%	271
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	28	149	-	149	#DIV/0!	-
Sub Total - Councillors			4,861	5,311	457	5,292	5,311	(19)	0%	5,311
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			2,716	2,716	253	3,116	2,716	401	15%	2,716
Pension and UIF Contributions			496	496	45	567	496	71	14%	496
Medical Aid Contributions			141	141	7	115	141	(26)	-18%	141
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			303	303	41	492	303	188	62%	303
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			263	263	25	421	263	158	60%	263
Other benefits and allowances			284	284	30	255	284	(28)	-10%	284
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			4,202	4,202	402	4,966	4,202	763	18%	4,202
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			62,942	62,617	4,833	57,688	62,617	(4,928)	-8%	62,617
Pension and UIF Contributions			11,665	11,619	871	10,213	11,619	(1,406)	-12%	11,619
Medical Aid Contributions			6,017	6,017	460	5,431	6,017	(586)	-10%	6,017
Overtime			3,502	3,487	421	4,721	3,487	1,234	35%	3,487
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,532	3,517	276	3,380	3,517	(137)	-4%	3,517
Cellphone Allowance			-	-	0	4	-	4	#DIV/0!	-
Housing Allowances			875	875	77	901	875	26	3%	875
Other benefits and allowances			11,470	11,439	718	10,312	11,439	(1,127)	-10%	11,439
Payments in lieu of leave			493	493	-	-	493	(493)	-100%	493
Long service awards			853	840	-	-	840	(840)	-100%	840
Post-retirement benefit obligations	2		2,101	2,060	-	-	2,060	(2,060)	-100%	2,060
Sub Total - Other Municipal Staff			103,450	102,963	7,657	92,651	102,963	(10,313)	-10%	102,963
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			112,514	112,477	8,516	102,909	112,477	(9,568)	-9%	112,477
Total Municipal Entities			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			112,514	112,477	8,516	102,909	112,477	(9,568)	-9%	112,477
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			107,653	107,166	8,059	97,617	107,166	(9,549)	-9%	107,166

Section 11 – Capital programme performance

11.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
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	7,807	26,157	33,530	7,373	22.0%	0
Total Capital expenditure		-	32,478	33,530	26,157				

11.2 Supporting Table C13a

WC013 Bergrievier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June										
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	2,125	8,957	10,325	1,367	13.2%	10,325
Infrastructure - Road transport		-	1,035	1,030	24	1,027	1,030	3	0.3%	1,030
Roads, Pavements & Bridges			885	880	24	875	880	5	0.5%	880
Storm water			150	150	-	151	150	(1)	-0.9%	150
Infrastructure - Electricity		-	2,074	2,074	815	1,480	2,074	594	28.6%	2,074
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,074	2,074	815	1,480	2,074	594	28.6%	2,074
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	6,167	6,189	524	5,216	6,189	973	15.7%	6,189
Dams & Reservoirs			5,562	5,562	323	4,681	5,562	881	15.8%	5,562
Water purification			-	-	-	-	-	-	-	-
Reticulation			605	626	201	535	626	92	14.7%	626
Infrastructure - Sanitation		-	7,379	582	316	777	582	(195)	-33.6%	582
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			7,379	582	316	777	582	(195)	-33.6%	582
Infrastructure - Other		-	450	450	445	457	450	(7)	-1.7%	450
Waste Management			450	450	445	457	450	(7)	-1.7%	450
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	1,235	1,177	123	1,156	1,177	21	1.8%	1,177
Parks & gardens			155	155	25	139	155	16	10.0%	155
Sportsfields & stadia			50	49	9	48	49	1	2.2%	49
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			500	413	-	413	413	-	-	413
Recreational facilities			80	110	-	110	110	0	0.1%	110
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			100	100	14	96	100	4	3.6%	100
Cemeteries			350	350	75	350	350	0	0.1%	350
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	7,250	7,683	1,847	6,722	7,683	961	12.5%	7,683
General vehicles			2,700	2,480	-	2,457	2,480	23	0.9%	2,480
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,329	1,580	802	1,424	1,580	156	9.9%	1,580
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			1,096	1,196	229	1,161	1,196	35	2.9%	1,196
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			2,125	2,427	816	1,680	2,427	747	30.8%	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	59	1,288	1,310	22	1.7%	1,310
Computers - software & programming			1,200	1,310	59	1,288	1,310	22	1.7%	1,310
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	26,790	20,495	4,153	18,124	20,495	2,371	11.6%	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 - M12

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	2,026	3,675	3,401	(274)	-8.1%	3,401
Infrastructure - Road transport		-	1,560	1,510	177	1,446	1,510	64	4.2%	1,510
Roads, Pavements & Bridges			1,550	1,500	177	1,436	1,500	64	4.3%	1,500
Storm water			10	10	-	10	10	0	0.6%	10
Infrastructure - Electricity		-	1,180	1,781	1,819	2,093	1,781	(313)	-17.5%	1,781
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,180	1,781	1,819	2,093	1,781	(313)	-17.5%	1,781
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	100	100	30	130	100	(30)	-29.8%	100
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			100	100	30	130	100	(30)	-29.8%	100
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	10	10	-	6	10	4	40.0%	10
Waste Management			10	10	-	6	10	4	40.0%	10
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	809	3,563	885	2,678	3,563	885	24.8%	3,563
Parks & gardens			100	100	21	100	100	0	0.2%	100
Sportsfields & stadia			609	3,320	864	2,435	3,320	884	26.6%	3,320
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			100	143	-	143	143	0	0.0%	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	136	625	636	11	1.7%	636
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			25	25	23	40	25	(15)	-59.2%	25
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			265	359	57	334	359	26	7.1%	359
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			690	252	55	252	252	0	0.0%	252
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	1,050	1,050	608	1,055	1,050	(5)	-0.5%	1,050
Computers - software & programming			1,050	1,050	608	1,055	1,050	(5)	-0.5%	1,050
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	5,689	8,649	3,654	8,033	8,649	616	7.1%	8,649

11.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June										
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	176	1,383	2,033	650	32.0%	2,033
Infrastructure - Road transport		-	103	103	-	103	103	0	0.4%	103
Roads, Pavements & Bridges			97	97	-	103	97	(6)	-5.7%	97
Storm water			6	6	-	-	6	6	100.0%	6
Infrastructure - Electricity		-	881	881	63	587	881	294	33.3%	881
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			806	806	63	587	806	219	27.1%	806
Street Lighting			75	75	-	-	75	75	100.0%	75
Infrastructure - Water		-	400	400	17	344	400	56	14.0%	400
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			400	400	17	344	400	56	14.0%	400
Infrastructure - Sanitation		-	220	220	96	339	220	(119)	-53.9%	220
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			220	220	96	339	220	(119)	-53.9%	220
Infrastructure - Other		-	429	429	-	11	429	418	97.5%	429
Waste Management			420	420	-	11	420	409	97.5%	420
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			9	9	-	-	9	9	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	1,061	4,746	4,910	164	3.3%	4,910
General vehicles			2,480	2,480	333	2,368	2,480	112	4.5%	2,480
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			783	783	169	643	783	140	17.9%	783
Computers - hardware/equipment			723	723	235	754	723	(32)	-4.4%	723
Furniture and other office equipment			76	76	15	30	76	46	60.7%	76
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			848	848	310	950	848	(102)	-12.0%	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	1,237	6,129	6,943	814	11.7%	6,943

11.5 Supporting Table C13d

WC013 Bergervier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June										
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	13,298	14,019	721	5.1%	14,019
Infrastructure - Road transport		-	3,653	3,653	304	3,653	3,653	(0)	0.0%	3,653
Roads, Pavements & Bridges			3,653	3,653	304	3,653	3,653	(0)	0.0%	3,653
Storm water			-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1,713	1,713	143	1,713	1,713	-	-	1,713
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,713	1,713	143	1,713	1,713	-	-	1,713
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	1,946	1,946	162	1,784	1,946	162	8.3%	1,946
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			1,946	1,946	162	1,784	1,946	162	8.3%	1,946
Reticulation			-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	2,754	2,754	230	2,525	2,754	230	8.3%	2,754
Reticulation			2,754	2,754	230	2,525	2,754	230	8.3%	2,754
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	3,953	3,953	329	3,624	3,953	329	8.3%	3,953
Waste Management			3,953	3,953	329	3,624	3,953	329	8.3%	3,953
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	2,028	2,028	169	1,859	2,028	169	8.3%	2,028
Parks & gardens			267	267	22	245	267	22	8.3%	267
Sportsfields & stadia			622	622	52	570	622	52	8.3%	622
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			406	406	34	372	406	34	8.3%	406
Recreational facilities			272	272	23	249	272	23	8.3%	272
Fire, safety & emergency			175	175	15	160	175	15	8.3%	175
Security and policing			245	245	20	225	245	20	8.3%	245
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			41	41	3	38	41	3	8.3%	41
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	2,492	2,492	208	2,284	2,492	208	8.3%	2,492
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-
Computers - hardware/equipment			233	233	19	214	233	19	8.3%	233
Furniture and other office equipment			752	752	63	689	752	63	8.3%	752
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			1,507	1,507	126	1,381	1,507	126	8.3%	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	17,441	18,539	1,098	5.9%	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 June 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 July 2017