

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 March 2016

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for March 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for March 2016.

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)	251,749,000.00	285,123,588.00	203,419,697.58	213,842,691.00	- 10,422,993.42	-5%
Total Expenditure	258,229,472.08	290,483,306.07	185,408,123.39	217,862,479.55	- 32,454,356.16	-15%
Total Capital Expenditure	69,200,050.00	44,923,798.00	30,981,428.00	33,692,848.50	- 2,711,420.50	-8%

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 March 2016.

Revenue by Source (Table C4)

Description	2014/15	Budget Year 2015/16					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							%
Revenue By Source							
Property rates	49,208	51,928	51,114	41,880	38,336	3,545	9%
Property rates - penalties & collection charges		-	-	-	-	-	
Service charges - electricity revenue	78,569	89,576	90,776	69,109	68,082	1,027	2%
Service charges - water revenue	22,460	24,230	24,630	19,409	18,473	937	5%
Service charges - sanitation revenue	9,640	9,558	9,858	7,686	7,394	293	4%
Service charges - refuse revenue	16,213	15,948	16,618	12,773	12,464	310	2%
Service charges - other		-	-	-	-	-	
Rental of facilities and equipment	3,657	3,697	3,697	3,832	2,773	1,060	38%
Interest earned - external investments	3,233	2,250	3,250	2,967	2,438	529	22%
Interest earned - outstanding debtors	3,197	3,000	3,300	2,786	2,475	311	13%
Dividends received		-	-	-	-	-	
Fines	5,709	4,107	4,107	795	3,080	(2,285)	-74%
Licences and permits	1,845	1,560	1,560	388	1,170	(782)	-67%
Agency services	2,014	2,041	2,041	1,635	1,531	104	7%
Transfers recognised - operational	65,510	40,517	70,648	37,404	52,986	(15,582)	-29%
Other revenue	2,748	3,337	3,525	2,755	2,643	111	4%
Gains on disposal of PPE	(85)	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	285,124	203,420	213,843	(10,423)	-5%

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

Operating expenditure by type (Table C4)

Description	2014/15	Budget Year 2015/16					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							%
Expenditure By Type							
Employee related costs	86,531	97,727	97,212	71,328	72,908	(1,580)	-2%
Remuneration of councillors	4,849	5,274	4,573	4,006	3,430	576	17%
Debt impairment	6,246	3,823	4,523	3,147	3,392	(245)	-7%
Depreciation & asset impairment	15,825	17,944	18,039	13,496	13,529	(33)	0%
Finance charges	11,631	10,893	11,720	4,602	8,790	(4,188)	-48%
Bulk purchases	61,596	72,292	72,392	53,941	54,294	(353)	-1%
Other materials		-	-	-	-	-	
Contracted services		-	-	-	-	-	
Transfers and grants	4,742	3,331	3,331	2,472	2,498	(27)	-1%
Other expenditure	36,877	46,945	78,693	32,415	58,795	(26,380)	-45%
Loss on disposal of PPE		-	-	-	-	-	
Total Expenditure	228,296	258,229	290,483	185,408	217,637	(32,229)	-15%

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

Capital expenditure (Table C5)

Vote Description	2014/15	Budget Year 2015/16					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	387	550	550	-	413	(413)	-100%
Vote 3 - Corporate Services	-	-	-	-	-	-	
Vote 4 - Technical Services	22,456	43,701	19,883	21,097	11,956	9,141	76%
Total Capital Multi-year expenditure	22,843	44,251	20,433	21,097	12,369	8,728	71%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	92	84	84	3	63	(60)	-96%
Vote 2 - Finance	33	280	280	24	210	(186)	-88%
Vote 3 - Corporate Services	3,429	4,683	4,799	2,672	3,600	(927)	-26%
Vote 4 - Technical Services	9,092	19,901	19,327	7,186	17,451	(10,266)	-59%
Total Capital single-year expenditure	12,646	24,949	24,491	9,884	21,324	(11,440)	-54%
Total Capital Expenditure	35,489	69,200	44,924	30,981	33,693	(2,711)	-8%

Capital Expenditure:

The total capital expenditure as at 31 March 2016 amounts to R 30 981 million of the approved adjusted capital budget of R 44 924 million. 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 - M09 March							
Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.3%	11.2%	10.2%	2.5%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		14.8%	8.9%	13.6%	8.7%	12.5%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32.0%	32.8%	33.9%	22.2%	32.8%
Gearing	Long Term Borrowing/ Funds & Reserves		20.3%	548.6%	407.9%	0.0%	548.6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	265.8%	232.9%	249.4%	442.0%	232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		108.5%	93.9%	119.5%	238.3%	93.9%
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		26.0%	25.3%	26.3%	7.6%	25.3%
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	10.5%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	8.9%				
Employee costs	Employee costs/Total Revenue - capital revenue		32.8%	38.8%	34.1%	35.1%	38.8%
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		10.4%	11.5%	10.4%	2.3%	6.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year			4479.7%			
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services			31.8%			
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 - M09 March									
Description	2014/15	Budget Year 2015/16							
	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	49,208	51,928	51,114	3,542	41,880	38,336	3,545	9%	51,928
Service charges	126,883	139,312	141,882	14,601	108,978	106,412	2,567	2%	139,312
Investment revenue	3,233	2,250	3,250	387	2,967	2,438	529	22%	2,250
Transfers recognised - operational	65,510	40,517	70,648	8,523	37,404	52,986	(15,582)	-29%	40,517
Other own revenue	19,086	17,742	18,230	1,362	12,191	13,672	(1,481)	-11%	17,742
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	285,124	28,415	203,420	213,843	(10,423)	-5%	251,749
Employee costs	86,531	97,727	97,212	7,279	71,328	72,908	(1,580)	-2%	97,727
Remuneration of Councillors	4,849	5,274	4,573	446	4,006	3,430	576	17%	5,274
Depreciation & asset impairment	15,825	17,944	18,039	1,514	13,496	13,529	(33)	-0%	17,944
Finance charges	11,631	10,893	11,720	363	4,602	8,790	(4,188)	-48%	10,893
Materials and bulk purchases	61,596	72,292	72,392	10,785	53,941	54,294	(353)	-1%	72,292
Transfers and grants	4,742	3,331	3,331	398	2,472	2,498	(27)	-1%	3,331
Other expenditure	43,123	50,768	83,216	4,123	35,562	62,187	(26,625)	-43%	50,768
Total Expenditure	228,296	258,229	290,483	24,908	185,408	217,637	(32,229)	-15%	258,229
Surplus/(Deficit)	35,623	(6,480)	(5,360)	3,507	18,012	(3,794)	21,806	-575%	(6,480)
Transfers recognised - capital	-	55,301	31,209	1,756	5,745	23,182	(17,437)	-75%	55,301
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	35,623	48,821	25,850	5,263	23,757	19,388	4,369	23%	48,821
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	35,623	48,821	25,850	5,263	23,757	19,388	4,369	23%	48,821
Capital expenditure & funds sources									
Capital expenditure	35,489	69,200	44,924	3,032	30,981	33,693	(2,711)	-8%	44,924
Capital transfers recognised	25,635	55,301	30,826	2,453	25,475	23,181	2,294	10%	26,933
Public contributions & donations	-	-	83	-	-	-	-	-	-
Borrowing	5,252	6,130	6,130	426	2,702	4,598	(1,895)	-41%	5,630
Internally generated funds	4,602	7,769	7,885	153	2,804	5,914	(3,110)	-53%	7,140
Total sources of capital funds	35,489	69,200	44,924	3,032	30,981	33,693	(2,711)	-8%	39,703
Financial position									
Total current assets	118,409	105,742	146,341		31,500				105,742
Total non current assets	334,883	358,194	362,328		1,170				358,194
Total current liabilities	44,556	45,408	58,678		7,127				45,408
Total non current liabilities	144,428	128,196	153,506		1,771				128,196
Community wealth/Equity	264,308	290,333	296,484		23,772				290,333
Cash flows									
Net cash from (used) operating	53,116	30,927	79,140	8,372	30,202	46,165	15,963	35%	30,927
Net cash from (used) investing	(34,604)	(29,899)	(45,074)	(3,032)	(11,419)	(26,293)	(14,875)	57%	(29,899)
Net cash from (used) financing	(3,884)	3,800	(6,582)	(189)	(1,796)	(3,840)	(2,043)	53%	3,800
Cash/cash equivalents at the month/year end	48,344	52,510	70,110	-	65,330	58,659	(6,671)	-11%	53,173
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	17,470	4,915	2,783	1,926	2,412	46,341	-	-	75,847
Creditors Age Analysis									
Total Creditors	195	-	-	-	-	-	-	-	195

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) - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		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		77,432	78,885	80,717	12,013	68,083	60,538	7,545	12%	78,885
Executive and council		15,278	18,408	18,871	7,619	18,234	14,153	4,081	29%	18,408
Budget and treasury office		60,860	59,164	60,450	4,311	48,564	45,338	3,227	7%	59,164
Corporate services		1,294	1,313	1,397	84	1,285	1,047	238	23%	1,313
Community and public safety		24,724	54,329	48,970	1,860	9,699	40,745	(31,047)	-76%	54,329
Community and social services		6,564	6,243	6,243	602	4,325	4,682	(357)	-8%	6,243
Sport and recreation		4,883	5,359	-	1,255	4,552	4,018	534	13%	5,359
Public safety		5,703	4,140	4,140	0	788	3,105	(2,317)	-75%	4,140
Housing		7,573	38,587	38,587	4	33	28,940	(28,907)	-100%	38,587
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5,396	5,928	6,008	536	4,592	4,506	87	2%	5,928
Planning and development		932	1,102	1,102	69	936	827	109	13%	1,102
Road transport		4,464	4,826	4,906	467	3,657	3,679	(23)	-1%	4,826
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		156,367	167,908	174,981	15,761	126,791	131,236	(4,445)	-3%	167,908
Electricity		82,392	95,519	96,883	8,844	72,385	72,662	(278)	0%	95,519
Water		37,546	39,030	41,126	4,591	26,227	30,844	(4,617)	-15%	39,030
Waste water management		15,939	12,515	15,658	864	10,645	11,744	(1,099)	-9%	12,515
Waste management		20,491	20,844	21,314	1,461	17,534	15,986	1,549	10%	20,844
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	263,919	307,050	310,676	30,171	209,165	237,025	(27,860)	-12%	307,050
Expenditure - Standard										
Governance and administration		48,385	61,141	61,275	3,786	40,136	45,956	(5,819)	-13%	61,141
Executive and council		15,641	18,448	18,406	1,261	12,824	13,804	(980)	-7%	18,448
Budget and treasury office		9,239	17,583	18,361	914	12,169	13,771	(1,602)	-12%	17,583
Corporate services		23,504	25,110	24,507	1,611	15,143	18,381	(3,238)	-18%	25,110
Community and public safety		32,098	32,899	62,130	2,861	24,952	46,598	(21,645)	-46%	32,899
Community and social services		6,814	6,567	6,972	687	5,138	5,229	(91)	-2%	6,567
Sport and recreation		10,772	13,232	13,851	1,124	10,529	10,389	140	1%	13,232
Public safety		11,485	11,606	11,816	971	8,425	8,862	(437)	-5%	11,606
Housing		3,028	1,494	29,491	80	860	22,118	(21,258)	-96%	1,494
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27,450	29,394	28,414	2,193	20,917	21,310	(394)	-2%	29,394
Planning and development		3,458	4,412	4,355	393	2,969	3,267	(298)	-9%	4,412
Road transport		23,992	24,982	24,058	1,800	17,948	18,044	(96)	-1%	24,982
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		120,364	134,795	138,364	16,068	99,403	103,773	(4,370)	-4%	134,795
Electricity		79,843	87,342	86,798	11,765	64,164	65,099	(935)	-1%	87,342
Water		16,180	19,075	18,989	1,565	13,336	14,242	(906)	-6%	19,075
Waste water management		6,964	10,219	11,590	794	7,856	8,692	(837)	-10%	10,219
Waste management		17,377	18,160	20,987	1,943	14,047	15,740	(1,693)	-11%	18,160
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	228,296	258,229	290,182	24,908	185,408	217,637	(32,229)	-15%	258,229
Surplus/ (Deficit) for the year		35,623	48,821	20,493	5,263	23,757	19,388	4,369	23%	48,821

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, Community Services, Administration and Technical Services.

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		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		15,278	18,408	18,871	7,619	18,234	14,153	4,081	28.8%	18,408
Vote 2 - Finance		60,860	59,164	60,450	4,311	48,564	45,338	3,227	7.1%	59,164
Vote 3 - Corporate Services		20,351	18,849	19,223	1,413	11,675	14,417	(2,742)	-19.0%	18,849
Vote 4 - Technical Services		167,431	210,629	217,790	16,829	130,692	163,342	(32,650)	-20.0%	210,629
Total Revenue by Vote	2	263,919	307,050	316,333	30,171	209,165	237,250	(28,085)	-11.8%	307,050
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	18,448	18,406	1,261	12,824	13,804	(980)	-7.1%	18,448
Vote 2 - Finance		-	17,583	18,361	914	12,169	13,771	(1,602)	-11.6%	17,583
Vote 3 - Corporate Services		-	43,717	45,009	3,704	30,178	33,757	(3,579)	-10.6%	43,717
Vote 4 - Technical Services		-	178,481	208,707	19,029	130,237	156,531	(26,294)	-16.8%	178,481
Total Expenditure by Vote	2	-	258,229	290,483	24,908	185,408	217,862	(32,454)	-14.9%	258,229
Surplus/ (Deficit) for the year	2	263,919	48,821	25,850	5,263	23,757	19,387	4,369	22.5%	48,821

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) - M09 March										
Description	Ref	2014/15		Budget Year 2015/16						
		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		49,208	51,928	51,114	3,542	41,880	38,336	3,545	9%	51,928
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		78,569	89,576	90,776	8,831	69,109	68,082	1,027	2%	89,576
Service charges - water revenue		22,460	24,230	24,630	3,474	19,409	18,473	937	5%	24,230
Service charges - sanitation revenue		9,640	9,558	9,858	863	7,686	7,394	293	4%	9,558
Service charges - refuse revenue		16,213	15,948	16,618	1,433	12,773	12,464	310	2%	15,948
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3,657	3,697	3,697	449	3,832	2,773	1,060	38%	3,697
Interest earned - external investments		3,233	2,250	3,250	387	2,967	2,438	529	22%	2,250
Interest earned - outstanding debtors		3,197	3,000	3,300	316	2,786	2,475	311	13%	3,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines		5,709	4,107	4,107	1	795	3,080	(2,285)	-74%	4,107
Licences and permits		1,845	1,560	1,560	121	388	1,170	(782)	-67%	1,560
Agency services		2,014	2,041	2,041	202	1,635	1,531	104	7%	2,041
Transfers recognised - operational		65,510	40,517	70,648	8,523	37,404	52,986	(15,582)	-29%	40,517
Other revenue		2,748	3,337	3,525	273	2,755	2,643	111	4%	3,337
Gains on disposal of PPE		(85)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		263,919	251,749	285,124	28,415	203,420	213,843	(10,423)	-5%	251,749
Expenditure By Type										
Employee related costs		86,531	97,727	97,212	7,279	71,328	72,908	(1,580)	-2%	97,727
Remuneration of councillors		4,849	5,274	4,573	446	4,006	3,430	576	17%	5,274
Debt impairment		6,246	3,823	4,523	459	3,147	3,392	(245)	-7%	3,823
Depreciation & asset impairment		15,825	17,944	18,039	1,514	13,496	13,529	(33)	0%	17,944
Finance charges		11,631	10,893	11,720	363	4,602	8,790	(4,188)	-48%	10,893
Bulk purchases		61,596	72,292	72,392	10,785	53,941	54,294	(353)	-1%	72,292
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		4,742	3,331	3,331	398	2,472	2,498	(27)	-1%	3,331
Other expenditure		36,877	46,945	78,693	3,664	32,415	58,795	(26,380)	-45%	46,945
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		228,296	258,229	290,483	24,908	185,408	217,637	(32,229)	-15%	258,229
Surplus/(Deficit)		35,623	(6,480)	(5,360)	3,507	18,012	(3,794)	21,806	(0)	(6,480)
Transfers recognised - capital		-	55,301	31,209	1,756	5,745	23,182	(17,437)	(0)	55,301
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		35,623	48,821	25,850	5,263	23,757	19,388			48,821
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		35,623	48,821	25,850	5,263	23,757	19,388			48,821
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		35,623	48,821	25,850	5,263	23,757	19,388			48,821
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		35,623	48,821	25,850	5,263	23,757	19,388			48,821

The following tables reflect the percentage variance for revenue by source and expenditure by type, reasons for material deviations and the remedial action thereof.

Appendix A: Material variance explanations for revenue by source (refer Table C4)

Description	YearTD actual	YearTD budget	YTD variance	YTD variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				%		
Revenue By Source						
Property rates	41,880	38,336	3,545	9%	Immaterial Variance	
Service charges - electricity revenue	69,109	68,082	1,027	2%	Immaterial Variance	
Service charges - water revenue	19,409	18,473	937	5%	Immaterial Variance	
Service charges - sanitation revenue	7,686	7,394	293	4%	Immaterial Variance	
Service charges - refuse revenue	12,773	12,464	310	2%	Immaterial Variance	
Rental of facilities and equipment	3,832	2,773	1,060	38%	The variance is due to an increase in the usages of facilities during the festive season due to better marketing	
Interest earned - external investments	2,967	2,438	529	22%	The over recovery is due to the higher than expected cash balances available	
Interest earned - outstanding debtors	2,786	2,475	311	13%		
Fines	795	3,080	(2,285)	-74%	Journal entries still to be done	
Licences and permits	388	1,170	(782)	-67%	Journal entries still to be done	
Agency services	1,635	1,531	104	7%	Immaterial Variance	
Transfers recognised - operational	37,404	52,986	(15,582)	-29%	Variance is due to the non-aligning of the actual receipt of the grants with the budgeted amount.	
Other revenue	2,755	2,643	111	4%	Immaterial Variance	
Expenditure By Type						
Employee related costs	71,328	72,908	(1,580)	-2%	Immaterial Variance	
Remuneration of councillors	4,006	3,430	576	17%		
Debt impairment	3,147	3,392	(245)	-7%	Immaterial Variance	
Depreciation & asset impairment	13,496	13,529	(33)	0%	Immaterial Variance	
Finance charges	4,602	8,790	(4,188)	-48%	Variance is due to the non-aligning of the actual spending with the budgeted amount.	
Bulk purchases	53,941	54,294	(353)	-1%	Immaterial Variance	
Transfers and grants	2,472	2,498	(27)	-1%	Immaterial Variance	
Other expenditure	32,415	58,795	(26,380)	-45%	Variance is due to the non-aligning of the actual spending with the budgeted amount.	

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) - M09 March										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		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		387	550	550	-	-	413	(413)	-100%	550
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		22,456	43,701	19,883	120	21,097	11,956	9,141	76%	15,942
Total Capital Multi-year expenditure	4,7	22,843	44,251	20,433	120	21,097	12,369	8,728	71%	16,492
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		92	84	84	-	3	63	(60)	-96%	84
Vote 2 - Finance		33	280	280	-	24	210	(186)	-88%	280
Vote 3 - Corporate Services		3,429	4,683	4,799	107	2,672	3,600	(927)	-26%	4,799
Vote 4 - Technical Services		9,092	19,901	19,327	2,804	7,186	17,451	(10,266)	-59%	23,269
Total Capital single-year expenditure	4	12,646	24,949	24,491	2,912	9,884	21,324	(11,440)	-54%	28,432
Total Capital Expenditure		35,489	69,200	44,924	3,032	30,981	33,693	(2,711)	-8%	44,924
Capital Expenditure - Standard Classification										
Governance and administration		1,564	3,143	2,655	6	1,273	1,991	(718)	-36%	2,655
Executive and council		111	84	84	-	3	63	(60)	-96%	84
Budget and treasury office		1,451	830	830	-	24	623	(598)	-96%	830
Corporate services		2	2,229	1,741	6	1,246	1,305	(60)	-5%	1,741
Community and public safety		4,444	42,976	14,774	109	19,794	11,080	8,713	79%	13,994
Community and social services		2,837	719	738	1	200	554	(354)	-64%	703
Sport and recreation		1,037	2,687	3,442	108	1,453	2,582	(1,129)	-44%	2,727
Public safety		570	1,020	360	-	279	270	9	3%	330
Housing		-	38,550	10,233	-	17,862	7,675	10,187	133%	10,233
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9,560	4,430	4,375	325	2,690	3,281	(592)	-18%	4,375
Planning and development		42	50	50	-	-	38	(38)	-100%	50
Road transport		9,518	4,380	4,325	325	2,690	3,244	(554)	-17%	4,325
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,921	18,651	23,120	2,593	7,226	17,340	(10,115)	-58%	18,679
Electricity		4,143	5,690	5,690	712	1,044	4,268	(3,224)	-76%	5,690
Water		1,705	10,878	12,868	1,401	5,449	9,651	(4,202)	-44%	10,921
Waste water management		13,808	1,446	3,925	450	483	2,944	(2,461)	-84%	1,432
Waste management		266	637	637	29	250	478	(228)	-48%	637
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	35,489	69,200	44,924	3,032	30,981	33,693	(2,711)	-8%	39,703
Funded by:										
National Government		17,974	16,146	19,987	2,452	7,332	15,053	(7,721)	-51%	16,129
Provincial Government		6,678	39,155	10,838	1	18,143	8,129	10,015	123%	10,803
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		984	-	-	-	-	-	-	-	-
Transfers recognised - capital		25,635	55,301	30,826	2,453	25,475	23,181	2,294	10%	26,933
Public contributions & donations	5	-	-	83	-	-	-	-	-	-
Borrowing	6	5,252	6,130	6,130	426	2,702	4,598	(1,895)	-41%	5,630
Internally generated funds		4,602	7,769	7,885	153	2,804	5,914	(3,110)	-53%	7,140
Total Capital Funding		35,489	69,200	44,924	3,032	30,981	33,693	(2,711)	-8%	39,703

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		48,344	22,627	33,551	16,986	22,627
Call investment deposits			20,000	36,560		20,000
Consumer debtors		61,663	60,030	69,394	4,976	60,030
Other debtors		4,556	2,057	3,773	9,508	2,057
Current portion of long-term receivables		1,326	-	-		-
Inventory		2,521	1,028	3,063	30	1,028
Total current assets		118,409	105,742	146,341	31,500	105,742
Non current assets						
Long-term receivables		984	1,702	1,853	962	1,702
Investments			-	-		-
Investment property		12,869	13,729	12,861		13,729
Investments in Associate			-	-		-
Property, plant and equipment		319,555	339,124	344,743	208	339,124
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets		1,475	3,639	2,872		3,639
Other non-current assets			-	-		-
Total non current assets		334,883	358,194	362,328	1,170	358,194
TOTAL ASSETS		453,291	463,937	508,669	32,670	463,937
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing		3,924	-	-		-
Consumer deposits		2,873	2,965	3,073	194	2,965
Trade and other payables		29,416	36,352	48,427	7,063	36,352
Provisions		8,342	6,090	7,179	(130)	6,090
Total current liabilities		44,556	45,408	58,678	7,127	45,408
Non current liabilities						
Borrowing		51,167	58,747	52,057	(1,796)	58,747
Provisions		93,261	69,449	101,449	3,568	69,449
Total non current liabilities		144,428	128,196	153,506	1,771	128,196
TOTAL LIABILITIES		188,984	173,603	212,184	8,898	173,603
NET ASSETS	2	264,308	290,333	296,484	23,772	290,333
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12,724	279,624	283,723	23,772	279,624
Reserves		251,584	10,709	12,761		10,709
TOTAL COMMUNITY WEALTH/EQUITY	2	264,308	290,333	296,484	23,772	290,333

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		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		46,430	51,928	51,114	3,612	38,072	29,817	8,256	28%	51,928
Service charges		124,843	137,568	148,245	14,332	115,103	86,476	28,627	33%	137,568
Other revenue		8,977	12,645	10,500	2,721	29,615	6,125	23,490	383%	12,645
Government - operating		38,361	40,517	70,648	7,758	39,256	41,211	(1,956)	-5%	40,517
Government - capital		21,488	55,301	30,826	11,499	39,773	17,982	21,791	121%	55,301
Interest		3,233	2,250	3,250	191	1,263	1,896	(633)	-33%	2,250
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(179,205)	(255,058)	(228,182)	(31,310)	(227,660)	(133,106)	94,554	-71%	(255,058)
Finance charges		(6,269)	(10,893)	(3,930)	(33)	(2,749)	(2,293)	457	-20%	(10,893)
Transfers and Grants		(4,742)	(3,331)	(3,331)	(398)	(2,472)	(1,943)	528	-27%	(3,331)
NET CASH FROM/(USED) OPERATING ACTIVITIES		53,116	30,927	79,140	8,372	30,202	46,165	15,963	35%	30,927
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	851	(151)	-	-	(88)	88	-100%	851
Decrease (increase) in non-current investments		-	-	-	-	20,148	-	20,148	#DIV/0!	-
Payments										
Capital assets		(34,604)	(30,750)	(44,924)	(3,032)	(31,566)	(26,206)	5,361	-20%	(30,750)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34,604)	(29,899)	(45,074)	(3,032)	(11,419)	(26,293)	(14,875)	57%	(29,899)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	6,130	6,130	-	-	3,576	(3,576)	-100%	6,130
Increase (decrease) in consumer deposits		194	136	108	-	-	63	(63)	-100%	136
Payments										
Repayment of borrowing		(4,078)	(2,465)	(12,820)	(189)	(1,796)	(7,478)	(5,682)	76%	(2,465)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,884)	3,800	(6,582)	(189)	(1,796)	(3,840)	(2,043)	53%	3,800
NET INCREASE/ (DECREASE) IN CASH HELD		14,628	4,829	27,483	5,151	16,986	16,032			4,829
Cash/cash equivalents at beginning:		33,716	47,681	42,627		48,344	42,627			48,344
Cash/cash equivalents at month/year end:		48,344	52,510	70,110		65,330	58,659			53,173

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,958	1,090	742	380	321	5,239				11,730	5,940	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,214	952	372	279	236	3,831				12,884	4,346	
Receivables from Non-exchange Transactions - Property Rates	1400	3,402	1,487	706	557	547	8,831				15,530	9,935	
Receivables from Exchange Transactions - Waste Water Management	1500	947	543	354	300	259	5,409				7,813	5,969	
Receivables from Exchange Transactions - Waste Management	1600	1,607	1,015	544	448	377	7,556				11,546	8,381	
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	1	1	1	23				32	26	
Interest on Arrear Debtors Accounts	1810	-	-	-	-	-	238				238	238	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-				-	-	
Other	1900	339	(174)	64	(41)	671	15,214				16,073	15,844	
Total By Income Source	2000	17,470	4,915	2,783	1,926	2,412	46,341				75,847	50,679	
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(12)	286	38	45	84	1,103				1,543	1,232	
Commercial	2300	-	-	-	-	-	-				-	-	
Households	2400	17,482	4,629	2,746	1,881	2,328	45,238				74,304	49,447	
Other	2500	-	-	-	-	-	-				-	-	
Total By Customer Group	2600	17,470	4,915	2,783	1,926	2,412	46,341				75,847	50,679	

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March										
Description	NT Code	Budget Year 2015/16								Total
		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	195								195
Auditor General	0800	-								-
Other	0900	-								-
Total By Customer Type	1000	195	-	-	-	-	-	-	-	195

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvliet - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
NEDBANK		0		27/06/2016	65		10,044		10,109
Investec		0		27/06/2016	65		10,046		10,112
Municipality sub-total					130		20,090	-	20,221
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				130		20,090	-	20,221

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
Description	Ref	2014/15		Budget Year 2015/16						
		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:		31,660	35,069	35,621	8,609	34,774	20,779	13,996	67.4%	35,069
Local Government Equitable Share		27,489	30,454	30,454	7,614	30,454	17,765	12,689	71.4%	30,454
Finance Management		1,000	1,000	1,000		1,000	583	417	71.4%	1,000
Municipal Systems Improvement		334	300	300		300	175	125	71.4%	300
EPWP Incentive	3	1,147	1,070	1,070		1,070	624	446	71.4%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245	816	1,744	1,310	434	33.2%	2,245
ACIP			552		180	206	322	(116)	-35.9%	-
Provincial Government:		8,533	5,448	35,027	82	6,506	20,433	2,258	11.1%	5,448
CDW - Operational Support Grant		35	36	36		36	21	15	71.4%	36
Library Services		5,025	1,325	1,325		1,325	773	552	71.4%	1,325
Maintenance of Proclaimed Roads		70	87	87	82	82	51	32	62.2%	87
Financial Management Grant - Internal Audit	4		-	263		263	153	109	71.4%	-
Mandela Memorialisation Support Grant			-	-		-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000		4,000	2,333	1,667	71.4%	4,000
Finance Management		820	-	800		800	467	-	-	-
Development of Sport and Recreation Facilities			-	-		-	-	-	-	-
Housing		1,982	-	28,317		-	16,518	-	-	-
Water Wiltewater			-	-		-	-	-	-	-
Municipal Infrastructure Support Grant		600	-	-		-	-	-	-	-
Municipal Infrastructure (MIG)			-	-		-	-	-	-	-
Municipal Performance Management Grant			-	200		-	117	(117)	-100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	300	-	-	175	(175)	-100.0%	-
<i>Chieta</i>		-	-	300	-	-	175	(175)	-100.0%	-
Total Operating Transfers and Grants	5	40,193	40,517	70,948	8,692	41,280	41,386	16,079	38.8%	40,517
Capital Transfers and Grants										
National Government:		15,224	16,046	19,987	7,110	18,021	11,659	6,362	54.6%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956	5,826	12,457	6,974	5,483	78.6%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000	-	3,000	1,750	1,250	71.4%	3,000
Municipal Systems Improvement		600	640	640		640	373	267	71.4%	640
Finance Management		450	450	450		450	263	188	71.4%	450
ACIP				3,941	1,284	1,474	2,299	(825)	-35.9%	-
Provincial Government:		4,349	39,155	10,838	3,393	21,357	6,322	15,034	237.8%	39,155
Housing		3,520	38,550	10,233	3,393	20,752	5,969	14,782	247.6%	38,550
Library Services		829	605	605		605	353	252	71.4%	605
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		83	100	-	-	-	-	-	-	100
<i>Cerebos</i>		83	100	-	-	-	-	-	-	100
Total Capital Transfers and Grants	5	19,656	55,301	30,826	10,503	39,378	17,982	21,396	119.0%	55,301
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	59,849	95,818	101,774	19,195	80,658	59,368	37,475	63.1%	95,818

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
Description	Ref	Budget Year 2015/16								
		2014/15 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:		31,660	35,069	35,621	2,993	23,498	20,779	3,429	16.5%	35,069
Local Government Equitable Share		27,489	30,454	30,454	2,538	20,303	17,765	2,538	14.3%	30,454
Finance Management		1,000	1,000	1,000	76	769	583	186	31.9%	1,000
Municipal Systems Improvement		334	300	300	33	900	175	725	414.1%	300
EPWP Incentive		1,147	1,070	1,070	72	845	624	221	35.3%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245	192	600	1,310			2,245
ACIP				552	82	82	322	(240)	-74.6%	-
Provincial Government:		8,533	5,448	6,711	458	3,804	3,914	318	8.1%	5,448
CDW - Operational Support Grant		35	36	36	7	20	21	(1)	-4.0%	36
Library Services		5,025	1,325	1,325	69	1,325	773	552	71.4%	1,325
Maintenance of Proclaimed Roads		70	87	87	-	87	51	36	71.6%	87
Financial Management Grant - Internal Audit				263	-	-	153	(153)	-100.0%	-
Mandela Memorialisation Support Grant				-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000	382	2,372	2,333			4,000
Finance Management		820	-	800	-	-	467			-
Development of Sport and Recreation Facilities										
Housing		1,982	-	-	-	-	-			-
Water Witlewater										
Municipal Infrastructure Support Grant		600	-	-	-	-	-			-
Municipal Infrastructure (MIG)										
Municipal Performance Management Grant				200	-	-	117	(117)	-100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	300	-	-	175	(175)	-100.0%	-
Chieta				300	-	-	175	(175)	-100.0%	-
Total operating expenditure of Transfers and Grants:		40,193	40,517	42,631	3,451	27,302	24,868	3,572	14.4%	40,517
Capital expenditure of Transfers and Grants										
National Government:		15,224	16,046	19,987	2,445	6,243	11,659	(5,154)	-44.2%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956	1,370	4,284	6,974	(2,691)	-38.6%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000	491	774	1,750	(976)	-55.8%	3,000
Municipal Systems Improvement		600	640	640	-	600	373	226	60.6%	640
Finance Management		450	450	450	-	-	263			450
0										
ACIP				3,941	585	585	2,299	(1,714)	-74.6%	-
Provincial Government:		4,349	39,155	39,155	4,688	23,386	11,619	11,768	101.3%	39,155
Housing		3,520	38,550	38,550	4,687	23,254	11,485	11,768	102.5%	38,550
Library Services		829	605	605	1	132	133			605
District Municipality:		-	-	-	-	-	-	-	-	-
0										
Other grant providers:		-	100	83	-	-	48	(48)	-100.0%	100
Cerebos			100	83			48	(48)	-100.0%	100
Total capital expenditure of Transfers and Grants		19,573	55,301	59,225	7,133	29,629	23,326	6,565	28.1%	55,301
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		59,766	95,818	101,857	10,585	56,931	48,195	10,137	21.0%	95,818

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

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 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			3,648	3,427	302	2,718	2,570	148	6%	3,648
Pension and UIF Contributions			338	-	30	268	-	268	#DIV/0!	338
Medical Aid Contributions			32	-	3	26	-	26	#DIV/0!	32
Motor Vehicle Allowance			922	871	77	662	653	8	1%	922
Cellphone Allowance			334	276	23	197	207	(10)	-5%	334
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	4	103	-	103	#DIV/0!	-
Sub Total - Councillors		-	5,274	4,573	438	3,973	3,430	543	16%	5,274
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			2,969	2,969	252	2,228	2,227	2	0%	2,969
Pension and UIF Contributions			542	542	46	414	406	8	2%	542
Medical Aid Contributions			133	133	11	95	100	(5)	-5%	133
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			399	399	32	286	299	(13)	-4%	399
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			268	268	36	324	201	124	62%	268
Other benefits and allowances			303	303	3	313	227	86	38%	303
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	4,613	4,613	379	3,660	3,460	200	6%	4,613
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			57,566	55,015	4,324	39,481	41,262	(1,781)	-4%	57,566
Pension and UIF Contributions			10,566	9,651	775	6,859	7,238	(379)	-5%	10,566
Medical Aid Contributions			5,300	5,371	441	3,909	4,028	(120)	-3%	5,300
Overtime			3,287	4,765	332	2,849	3,574	(725)	-20%	3,287
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,353	3,586	267	2,352	2,690	(338)	-13%	3,353
Cellphone Allowance			-	-	0	31	-	31	#DIV/0!	-
Housing Allowances			229	1,095	77	696	822	(125)	-15%	229
Other benefits and allowances			9,706	9,768	328	13,270	7,326	5,943	81%	9,706
Payments in lieu of leave			529	265	-	-	199	(199)	-100%	529
Long service awards			781	1,155	-	-	866	(866)	-100%	781
Post-retirement benefit obligations			1,915	1,927	-	-	1,445	(1,445)	-100%	1,915
Sub Total - Other Municipal Staff		-	93,233	92,599	6,545	69,447	69,449	(3)	0%	93,233
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS		-	103,120	101,785	7,362	77,080	76,339	741	1%	103,120
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	97,846	97,212	6,924	73,107	72,909	198	0%	97,846

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergvriev - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		4,400		2	2	4,400	4,398	100.0%	0%
August		5,862		79	81	10,262	10,181	99.2%	0%
September		5,532		252	333	15,794	15,462	97.9%	0%
October		7,146		7,563	7,895	22,940	15,045	65.6%	11%
November		5,822		5,376	13,271	28,762	15,491	53.9%	19%
December		5,457		9,034	22,306	34,219	11,913	34.8%	32%
January		4,076		3,425	25,730	38,295	12,565	32.8%	37%
February		7,182		2,804	28,534	45,477	16,943	37.3%	41%
March		6,758		3,032	31,566	52,236	20,669	39.6%	46%
April		6,449				58,685	-		
May		5,541				64,226	-		
June		4,974				69,200	-		
Total Capital expenditure	-	69,200	-	31,566					

10.2 Supporting Table C13a

WC013 Bergervier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		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		13,485	12,616	16,544	2,481	4,588	12,408	7,820	63.0%	16,544
Infrastructure - Road transport		914	1,290	1,230	11	693	923	230	24.9%	1,230
Roads, Pavements & Bridges		779	940	897	9	556	673	117	17.4%	897
Storm water		134	350	333	3	137	250	113	45.3%	333
Infrastructure - Electricity		2,292	2,290	2,290	591	876	1,718	842	49.0%	2,290
Generation										
Transmission & Reticulation		2,292	2,290	2,290	591	876	1,718	842	49.0%	2,290
Street Lighting										
Infrastructure - Water		8,007	7,561	9,059	1,401	2,553	6,794	4,241	62.4%	9,059
Dams & Reservoirs		1,006	7,096	7,096	1,264	2,264	5,322	3,059	57.5%	7,096
Water purification										
Reticulation		7,001	465	1,962	137	289	1,472	1,183	80.4%	1,962
Infrastructure - Sanitation		1,717	875	3,365	448	230	2,524	2,294	90.9%	3,365
Reticulation										
Sewerage purification		1,717	875	3,365	448	230	2,524	2,294	90.9%	3,365
Infrastructure - Other		556	600	600	29	238	450	212	47.2%	600
Waste Management		556	600	600	29	238	450	212	47.2%	600
Transportation										
Gas										
Other										
Community		5,727	38,890	10,552	-	17,882	7,914	(9,968)	-125.9%	10,552
Parks & gardens		48	50	32	-	8	24	16	66.9%	32
Sportsfields & stadia		49	50	50	-	-	38	38	100.0%	50
Swimming pools			40	37	-	11	28	16	59.1%	37
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries		80	200	200	-	-	150	150	100.0%	200
Social rental housing		5,550	38,550	10,233	-	17,862	7,675	(10,187)	-132.7%	10,233
Other										
Heritage assets										
Buildings										
Other										
Investment properties										
Housing development										
Other										
Other assets		5,032	4,612	3,540	25	2,107	2,655	548	20.6%	3,540
General vehicles		2,062	570	566	-	542	425	(117)	-27.7%	566
Specialised vehicles										
Plant & equipment		697	1,459	1,517	-	867	1,138	271	23.8%	1,517
Computers - hardware/equipment										
Furniture and other office equipment		1,206	803	875	21	551	656	105	16.1%	875
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		1,067	1,780	582	4	148	437	289	66.2%	582
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles		687	990	971	-	681	728	47	6.5%	971
Computers - software & programming		687	990	971	-	681	728	47	6.5%	971
Other										
Total Capital Expenditure on new assets	1	24,930	57,108	31,607	2,507	25,258	23,705	(1,553)	-6.5%	31,607

10.3 Supporting Table C13b

WC013 Bergrievier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09										
Description	Ref	2014/15	Budget Year 2015/16							
		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		8,438	8,821	9,297	417	4,322	6,973	2,651	38.0%	9,297
Infrastructure - Road transport		1,843	2,490	2,490	296	1,398	1,868	469	25.1%	2,490
Roads, Pavements & Bridges		1,795	2,480	2,480	296	1,389	1,860	471	25.3%	2,480
Storm water		48	10	10	-	10	8	(2)	-31.9%	10
Infrastructure - Electricity		1,092	3,150	3,150	120	154	2,363	2,209	93.5%	3,150
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,092	3,150	3,150	120	154	2,363	2,209	93.5%	3,150
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		5,503	3,181	3,657	-	2,770	2,743	(27)	-1.0%	3,657
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		5,503	3,181	3,657	-	2,770	2,743	(27)	-1.0%	3,657
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1,035	2,008	2,720	108	1,120	2,040	920	45.1%	2,720
Parks & gardens		65	100	100	3	36	75	39	52.4%	100
Sportsfields & stadia		970	1,758	2,473	105	972	1,855	883	47.6%	2,473
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	150	147	-	112	110	(2)	-1.7%	147
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		436	512	573	1	106	430	324	75.3%	573
General vehicles		120	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		12	25	25	-	7	19	12	61.6%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		284	487	548	1	99	411	312	76.0%	548
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		20	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		650	750	726	-	176	544	369	67.7%	726
Computers - software & programming		650	750	726	-	176	544	369	67.7%	726
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	10,559	12,092	13,316	525	5,723	9,987	4,264	42.7%	13,317

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		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		-	1,482	1,482	169	747	1,148	400	34.9%	1,482
Infrastructure - Road transport		-	97	93	73	87	71	(16)	-22.1%	97
Roads, Pavements & Bridges		-	97	87	73	87	71	(16)	-22.1%	97
Storm water		-	-	6	-	-	-	-	-	-
Infrastructure - Electricity		-	835	835	71	247	626	379	60.5%	835
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	835	760	71	247	626	379	60.5%	835
Street Lighting		-	-	75	-	-	-	-	-	-
Infrastructure - Water		-	350	350	24	302	300	(2)	-0.6%	350
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	350	350	24	302	300	(2)	-0.6%	350
Infrastructure - Sanitation		-	200	200	1	111	150	39	26.0%	200
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	200	200	1	111	150	39	26.0%	200
Infrastructure - Other		-	-	4	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	4	-	-	-	-	-	-
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		-	4,567	4,567	220	2,487	3,544	1,057	29.8%	4,567
General vehicles		-	2,252	2,252	164	1,630	1,755	125	7.1%	2,252
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	705	705	14	362	588	226	38.4%	705
Computers - hardware/equipment		-	686	686	-	90	506	415	82.2%	686
Furniture and other office equipment		-	70	70	5	29	70	41	58.1%	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	854	854	37	376	625	249	39.9%	854
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		-	6,049	6,049	389	3,235	4,691	1,457	31.1%	6,049

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of March 2016 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 April 2016