



BERGRIVIER MUNICIPALITY

REPORT BY THE STRATEGIC MANAGER

TO: MAYORAL COMMITTEE
COUNCIL

2015/16 QUARTERLY BUDGET AND PERFORMANCE REPORT FOR QUARTER 4: 1 APRIL – 30 JUNE 2016 SUBMITTED IN TERMS OF SECTION 52(d) OF THE MUNICIPAL FINANCE MANAGEMENT ACT, 2003 (ACT 56 OF 2003)

1. INTRODUCTION

The purpose of this report is to present the quarterly performance report of the municipality for the fourth quarter of the financial year (1 April – 30 June 2016)

2. LEGAL FRAMEWORK

This Performance Report is compliance with:

- Section 52(d) of the Municipal Management Act, 2003 (Act 56 of 2003) which requires the Mayor to within 30 days of the end of each quarter, submit a report to Council on the implementation of the budget and the financial state of affairs of the Municipality;
- Regulation 28 of the Municipal Budget and Reporting Regulations, 2009 (GN 393) which prescribes the format of the Section 52(d) Report. This section furthermore requires that the report be submitted to National Treasury within 5 days of being tabled.
- Regulation 30 of the Municipal Budget and Reporting Regulations, 2009 (GN 393) which requires that the Section 52(d) Report be publicized by placing it on the Municipal website in accordance with Section 75(1) of the MFMA.
- Regulation 14 of the Municipal Planning and Performance Regulations, 2001 (GN 796) which requires the Internal Auditor to audit the Municipality's performance and submit quarterly reports thereon to the Municipal Manager and the Performance Audit Committee.
- MFMA Circular 13 which requires the Municipality to report quarterly on its Service Delivery Budget Implementation Plan (SDBIP).

3. DISCUSSION

Performance Management is done in terms of the Municipality's Performance Management Policy which was approved on 26 June 2012. The Performance Management System is an internet based system that uses the approved Service Delivery Budget Implementation Plan (SDBIP) as its basis. The SDBIP is a layered plan comprising a Top Level SDBIP and Departmental SDBIP's. The SDBIP comprises quarterly high level non-financial service delivery targets as well as financial projections for revenue collection (cash flow) as well as operational and capital expenditure.

The SDBIP is a public document which was approved by the Mayor in July 2015. Performance reporting on the top level SDBIP is done to the Executive Mayoral Committee and Council on a quarterly, half yearly (Mid-year Budget and Performance Report) and on an annual basis (Annual Report). Any amendments to the Top Level SDBIP must be approved by Council following the submission of the Mid-Year Budget and Performance Report and the approval of the adjustment budget. The SDBIP was amended in February 2016.

4. RECOMMENDATION

- 4.1 That the quarterly performance report for Quarter 4 (1 April 2016 to 30 June 2016) be noted.
- 4.2 That this report be read in conjunction with the Quarterly Budget Report which is submitted to Council in terms of Section 52(d) of the Municipal Finance Management Act, Act 56 of 2003.
- 4.3 That It be noted that all information and figures contained in this report are provisional and may change pending the finalization of the Annual Financial Statements at the end of August 2016.

Bergrivier Municipality

Section 52 report 4th Quarter

Ref	Strategic Objective	KPI	Unit of Measurement	KPI Owner	Annual Target	Revised Target	Mar-16		Jun-16		Overall Performance for Mar 2016 to Jun 2016			
							Target	Actual	Target	Actual	R	Target	Actual	R
TL1	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Number of formal households that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network as at 30 June 2016	Number of households which are billed for water or have pre paid meters as at 30 June 2016 (W/WB/1)	Director Finance	8,885	8,658	0	0	8,658	8,741	G2	8,658	8,741	G2
TL2	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Number of formal households connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) at 30 June 2016	Number of households which are billed for electricity or have pre paid meters (Excluding Eskom areas) at 30 June 2016 (E.A1 + Conlog + Active meters)	Director Finance	8,551	8,953	0	0	8,953	9,064	G2	8,953	9,064	G2

TL3	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Number of formal households connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) at 30 June 2016	Number of households which are billed for sewerage at 30 June 2016 (S/SI/1)	Director Finance	6,914	6,861	0	0	6,861	6,981	G2	6,861	6,981	G2
TL4	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Number of formal households for which refuse is removed once per week at 30 June 2016	Number of households which are billed for refuse removal at 30 June 2016 (R/RD/1)	Director Finance	8,885	9,118	0	0	9,118	9,21	G2	9,118	9,21	G2
TL5	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Provide free basic water to indigent households	Number of households receiving free basic water	Director Finance	2,365	1,882	0	0	1,882	1,79	O	1,882	1,79	O
TL6	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Provide free basic electricity to indigent households	Number of households receiving free basic electricity	Director Finance	2	1,662	0	0	1,662	1,616	O	1,662	1,616	O

TL7	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Provide free basic sanitation to indigent households	Number of households receiving free basic sanitation	Director Finance	2,1	1,721	0	0	2,1	1,614	O	2,1	1,614	O
TL8	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Provide free basic refuse removal to indigent households	Number of households receiving free basic refuse removal	Director Finance	2,365	1,885	0	0	1,885	1,793	O	1,885	1,793	O
TL9	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2016 (Actual amount spent on capital projects/Total amount budgeted for capital projects)X100	% of Capital budget spent as at 30 June 2016 [(Actual amount spent on capital projects/Total amount budgeted for capital projects)X100]	Municipal Manager	95%	95%	40%	41%	95%	95%	G	95%	95%	G
TL10	To promote cultural and socio economic development of our community	Create full time equivalents (FTE's) in terms of the EPWP programme by 30 June 2016	Number of FTE's created by 30 June 2016	Municipal Manager	36	36	0	0	36	0	R	36	0	R

TL11	To create an efficient, effective and accountable administration	100% compliance with the Selection and Recruitment Policy when vacant posts within the 3 highest levels of management are filled subject to suitably qualified candidates	% compliance with the selection and recruitment policy	Municipal Manager	100%	100%	100%	100%	100%	100%	G	100%	100%	G
TL12	To create an efficient, effective and accountable administration	The percentage of a municipality's personnel budget actually spent on implementing its workplace skills plan as at 30 June 2016 [(Total expenditure on training/total personnel budget)/100]	% of personnel budget spent on training [(Total expenditure on training/total personnel budget)/100] as at 30 June 2016	Director Corporate Services	1%	1%	0%	0%	1%	1.14 %	G2	1%	1.14 %	G2
TL13	To budget strategically, grow and diversify our revenue and ensure value for money services	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2016 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue -	Debt to Revenue as at 30 June 2016 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue -	Director Finance	2.40	2.40	0	0	2.40	0	R	2.40	0	R

		Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	Operating Conditional Grant)											
TL14	To budget strategically, grow and diversify our revenue and ensure value for money services	Financial viability measured in terms of the outstanding service debtors as at 30 June 2016 (Total outstanding service debtors/ revenue received for services)	Service debtors to revenue as at 30 June 2016 – (Total outstanding service debtors/ revenue received for services)	Director Finance	32%	32%	0%	0%	32%	0%	B	32%	0%	B
TL15	To budget strategically, grow and diversify our revenue and ensure value for money services	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2016 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding	Cost coverage as at 30 June 2016 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for	Director Finance	14.50	14.50	0	0	14.50	0	R	14.50	0	R

		(Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Bad Debts, Impairment and Loss on Disposal of Assets))											
TL16	To create an efficient, effective and accountable administration	Improve staff productivity and responsiveness through quarterly leadership development meetings and/or initiatives	Number of Leadership Forum Meetings and/or other leadership initiatives	Municipal Manager	4	4	1	1	1	1	G	2	2	G
TL17	To provide open transparent corruption free governance	Achieve an unqualified audit with less than 3 matters in total on Financial Statements, compliance and Performance Management (2014/15 Financial year)	Less than 3 matters in final audit report	Municipal Manager	3	3	0	0	0	0	N/A	0	0	N/A
TL18	To provide open transparent corruption free governance	Develop a risk based audit plan with an internal	RBAP with internal audit programme	Municipal Manager	1	1	0	0	1	1	G	1	1	G

		audit plan (RBAP) (MFMA - Section 165(2)(a)) and submit to the Audit Committee by 30 June 2016	submitted to the Audit Committee by 30 June 2016											
TL19	To provide open transparent corruption free governance	Convene a Councillor and Senior Management strategic planning session for the IDP Review and budget process by 30 November 2015	Strategic planning session held by 30 November 2015	Municipal Manager	1	1	0	0	0	0	N/A	0	0	N/A
TL21	To communicate effectively and be responsive to the needs of the Community	Communicate with the public on a quarterly basis through printed media	Number of editions and/or communications	Municipal Manager	8	8	2	5	2	3	B	4	8	B
TL22	To communicate effectively and be responsive to the needs of the Community	Quarterly ward committee meetings and/or engagements	Number of meetings and/or engagements per quarter	Municipal Manager	28	28	7	0	7	7	G	14	7	R
TL23	To communicate effectively and be responsive to the needs of the Community	Undertake an annual Customer Service evaluation and submit report with recommendations on the improvement of customer service to	Customer service evaluations completed and report with recommendations submitted to the Mayoral Committee by 30 June 2016	Municipal Manager	1	1	0	0	1	0	R	1	0	R

		the Mayoral Committee by 30 June 2016												
TL25	To conserve and manage the natural environment and mitigate the impacts of climate change	Co-ordinate the entry for Greenest Town Competition by the due date	Entry submitted by the due date	Municipal Manager	1	1	0	0	0	0	N/A	0	0	N/A
TL26	To promote cultural and socio economic development of our community	Develop an implementation plan to implement the LED strategy and submit to the municipal manager by 31 December 2015	Implement plan as developed and submitted to the Municipal Manager by 31 December 2015	Municipal Manager	1	1	0	0	0	0	N/A	0	0	N/A
TL27	To provide open transparent corruption free governance	95% of the MSIG grant spent by 30 June 2016 to implement the SITA report recommendations on software standardisation [(Actual amount spent on the project/Total project allocation)x100]	% of MSIG grant spent on the project by 30 June 2016	Director Corporate Services	95%	95%	20%	100%	95%	100%	G2	95%	100%	G2

TL28	To create an efficient, effective and accountable administration	Submit a quarterly report on human resource management in the municipality to the Corporate Services Portfolio Committee	Number of reports submitted	Director Corporate Services	4	4	1	1	1	1	G	2	2	G
TL29	To promote the well-being, health, safety and security of our community	95% of the MIG conditional grant allocated to sport spent by 30 June 2016 to upgrade sport infrastructure in accordance with the business plan (Subject to MIG Funding approval) [(Actual amount spent on projects/Total allocation for projects)x100]	% of the MIG conditional grant allocated to sport spent by 30 June 2016	Director Corporate Services	95%	95%	0%	0%	95%	0%	R	95%	0%	R
TL30	To budget strategically, grow and diversify our revenue and ensure value for money services	Review the revenue enhancement plan for resorts and submit to the Corporate Services Portfolio Committee by 31 December 2015	Revenue enhancement plan for resorts reviewed and submitted to the Corporate Services Portfolio Committee by 31 December 2015	Director Corporate Services	1	1	0	0	0	0	N/A	0	0	N/A

TL31	To budget strategically, grow and diversify our revenue and ensure value for money services	Collect 95% of budgeted income by 30 June 2016 for speeding fines (Excluding budgeted debt provision)[(Actual amount collected/total amount budgeted)x100]	% of budgeted income for speeding fines collected by 30 June 2016	Director Corporate Services	95%	95%	0%	0%	95%	0%	R	95%	0%	R
TL32	To promote cultural and socio economic development of our community	95% spent of the library grant by 30 June 2016 in terms of the approved business plan [(Actual amount spent/Total allocation received)x100]	% of library grant spent by 30 June 2016	Director Corporate Services	100%	100%	65%	75%	100%	103%	G2	100%	103%	G2
TL33	To develop, manage and regulate the built environment	Develop a uniform Zoning Scheme for the Municipality and submit to council by 30 June 2016	Uniform Zoning Scheme developed and submitted to council by 30 June 2016	Director Corporate Services	1	1	0	0	1	1	G	1	1	G
TL34	To create an efficient, effective and accountable administration	95% of the training budget spent by 30 June 2016 to implement the Work Place Skills Plan [(Total amount spent on	% of the training budget spent by 30 June 2016 to implement the Work Place Skills Plan	Director Corporate Services	95%	95%	0%	0%	95%	98.16 %	G2	95%	98.16 %	G2

		training/Total amount budgeted)x100]												
TL35	To budget strategically, grow and diversify our revenue and ensure value for money services	Limit unaccounted for water to 10% by 30 June 2016 {(Number of Kilolitres Water Purchased or Purified minus Number of Kilolitres Water Sold (incl free basic water) / Number of Kilolitres Water Purchased or Purified × 100}	% unaccounted water by 30 June 2016 {(Number of Kilolitres Water Purchased or Purified minus Number of Kilolitres Water Sold (including Free basic water) / Number of Kilolitres Water Purchased or Purified × 100}	Director: Technical Services	10%	10%	0%	0%	10%	0%	B	10%	0%	B
TL36	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	100% of MIG funding allocated to build a new reservoir in Velddrif spent by 30 June 2016 [(Total amount spent/Total amount allocated)x100]	% of MIG funding allocated to built Velddrif reservoir spent by 30 June 2016	Director: Technical Services	100%	100%	15%	31.90 %	100%	0%	R	100%	31.90 %	R
TL37	To provide and maintain bulk and service infrastructure that will address backlogs and	100% of MIG funding allocated to upgrade the water infrastructure in	% MIG Funding allocated to the upgrading of water infrastructure in	Director: Technical Services	100%	100%	50%	90%	100%	0%	R	100%	90%	O

	provide for future development	Porterville spent by 30 June 2016 [(Total amount spent/Total amount allocated)x100]	Porterville spent by 30 June 2016											
TL38	To budget strategically, grow and diversify our revenue and ensure value for money services	Limit unaccounted for electricity to 10% by 30 June 2016 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) × 100}	% unaccounted electricity by 30 June 2016 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) × 100}	Director: Technical Services	10%	10%	0%	0%	10%	0%	B	10%	0%	B
TL39	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	100% of the MIG conditional grant spent by 30 June 2016 to upgrade infrastructure [(Total amount spent/Total allocation received)x100]	% of MIG conditional grant spent by 30 June 2016	Director: Technical Services	100%	100%	40%	48.80 %	100%	0%	R	100%	48.80 %	R





TL40	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	100% of the conditional road maintenance operational grant spent by 30 June 2016 [(Total amount spent/Total allocation received)x100]	% of conditional road maintenance operational grant spent by 30 June 2016	Director: Technical Services	100%	100%	70%	100%	100%	0%	R	100%	100%	G
TL41	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Upgrade the hostels in Velddrif by 30 June 2016	Number of hostels upgraded by 30 June 2016	Director: Technical Services	34	34	0	0	34	0	R	34	0	R
TL42	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Complete the top structures on Erf 3046 in Velddrif by 30 June 2016	Number of top structures completed by 30 June 2016	Director: Technical Services	89	89	0	0	89	0	R	89	0	R
TL44	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Complete the top structures in Albatros Street in Velddrif by 30 June 2016	Number of top structures completed by 30 June 2016	Director: Technical Services	18	18	0	0	18	0	R	18	0	R
TL46	To provide and maintain bulk and service infrastructure that will address backlogs and	Complete the top structures in Porterville by 30 June 2016	Number of top structures completed by 30 June 2016	Director: Technical Services	116	116	0	0	116	0	R	116	0	R



	provide for future development													
TL47	To conserve and manage the natural environment and mitigate the impacts of climate change	Raise public awareness on recycling to reduce household waste with awareness initiatives	Number of awareness initiatives	Director: Technical Services	2	2	0	0	1	0	R	1	0	R
TL48	To provide and maintain bulk and service infrastructure that will address backlogs and provide for future development	Purchase stand-by generator by 31 March 2016 to ensure the functionality of sewerage pump station in the event of prolonged electricity interruptions	Number of stand-by generator purchased by 31 March 2016	Director: Technical Services	3	1	1	0	0	0	N/A	1	0	R
TL49	To promote the well-being, health, safety and security of our community	95% water quality level obtained as per SANS 241 physical and micro parameters as at 31 December 2015 and 30 June 2016	% water quality level as at 31 December 2015 and 30 June 2016	Director: Technical Services	95%	95%	0%	0%	95%	0%	R	95%	0%	R

TL50	To budget strategically, grow and diversify our revenue and ensure value for money services	Institute legal processes by 30 June 2016 against 95% of non-exchange debtors to improve credit control [(Number of rates and availability charges debtors older than 90 days handed over for collection/Total number of rates and availability chargers debtors older than 90 days)x100]	% of non-exchange debtors against whom legal action can be and was instituted by 30 June 2016	Director Finance	95%	95%	0%	0%	95%	95%	G	95%	95%	G
TL51	To budget strategically, grow and diversify our revenue and ensure value for money services	Achieve a payment percentage of 96% as at 30 June 2016 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100)	Payment % as at 30 June 2016 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100)	Director Finance	96%	96%	96%	95.53 %	96%	0%	R	96%	95.53 %	O
TL52	To budget strategically, grow and diversify our revenue and ensure value for money services	Complete the monthly bank reconciliations	Number of bank reconciliations completed monthly within	Director Finance	12	12	3	3	3	3	G	6	6	G

		within 30 days after month end	30 days after month end											
TL53	To budget strategically, grow and diversify our revenue and ensure value for money services	Submit monthly Section 71 Report to the National Treasury in terms of the MFMA before the 10th working day of each month	Number of reports submitted	Director Finance	12	12	3	3	3	3	G	6	6	G
TL54	To budget strategically, grow and diversify our revenue and ensure value for money services	Submit monthly VAT 201 returns to SARS by the 25th of each month	Number of VAT 201 returns submitted to SARS	Director Finance	12	12	3	3	3	3	G	6	6	G
TL55	To budget strategically, grow and diversify our revenue and ensure value for money services	100% of the conditional FMG conditional grant spent by 30 June 2016 [(Total amount spent/Total allocation received)x100]	% of conditional FMG grant spent by 30 June 2016	Director Finance	100%	100%	80%	56.40 %	100%	0%	R	100%	56.40 %	R

Summary of Results

	KPI Not Yet Measured	5
	KPI Not Met	17
	KPI Almost Met	6
	KPI Met	11

	KPI Well Met	8
	KPI Extremely Well Met	4
Total KPIs		51

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Bergrivier Municipality

In – Year Report of Municipalities

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



Quarterly & Monthly Budget Statement June 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 June 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 June 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	295,356,872.00	283,845,403.44	295,356,872.00	- 11,511,468.56	-4%
Total Expenditure	258,229,472.08	300,716,590.07	273,868,866.08	300,716,590.07	- 26,847,723.99	-9%
Total Capital Expenditure	69,200,050.00	34,690,514.00	32,718,317.39	34,690,514.00	- 1,972,196.61	-6%

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 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	52,508	51,114	1,394	3%
Service charges - electricity revenue	78,569	89,576	90,776	93,634	90,776	2,858	3%
Service charges - water revenue	22,460	24,230	24,630	24,932	24,630	302	1%
Service charges - sanitation revenue	9,640	9,558	9,858	10,264	9,858	406	4%
Service charges - refuse revenue	16,213	15,948	16,618	17,096	16,618	478	3%
Rental of facilities and equipment	3,657	3,697	3,697	4,325	3,697	628	17%
Interest earned - external investments	3,233	2,250	3,250	4,297	3,250	1,047	32%
Interest earned - outstanding debtors	3,197	3,000	3,300	3,776	3,300	476	14%
Fines	5,709	4,107	4,107	1,506	4,107	(2,601)	-63%
Licences and permits	1,845	1,560	1,560	690	1,560	(870)	-56%
Agency services	2,014	2,041	2,041	2,162	2,041	121	6%
Transfers recognised - operational	65,510	40,517	80,881	65,113	80,881	(15,769)	-19%
Other revenue	2,748	3,337	3,525	3,542	3,525	17	0%
Gains on disposal of PPE	(85)	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	295,357	283,845	295,357	(11,511)	-4%

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	95,279	97,211	(1,932)	-2%
Remuneration of councillors	4,849	5,274	4,573	5,287	4,573	713	16%
Debt impairment	6,246	3,823	4,523	4,523	4,523	0	0%
Depreciation & asset impairment	15,825	17,944	18,039	18,039	18,039	(0)	0%
Finance charges	11,631	10,893	11,720	8,569	11,720	(3,151)	-27%
Bulk purchases	61,596	72,292	72,392	65,758	72,392	(6,634)	-9%
Transfers and grants	4,742	3,331	3,331	3,214	3,331	(117)	-4%
Other expenditure	36,877	46,945	88,927	73,200	88,627	(15,426)	-17%
Total Expenditure	228,296	258,229	300,717	273,869	300,416	(26,547)	-9%

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	550	550	(0)	0%
Vote 3 - Corporate Services	-	-	-	-	-	-	
Vote 4 - Technical Services	22,456	43,701	9,650	5,905	5,708	196	3%
Total Capital Multi-year expenditure	22,843	44,251	10,200	6,455	6,258	196	3%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	92	84	84	48	84	(36)	-43%
Vote 2 - Finance	33	280	280	24	280	(256)	-91%
Vote 3 - Corporate Services	3,429	4,683	4,799	4,699	4,799	(100)	-2%
Vote 4 - Technical Services	9,092	19,901	19,327	21,492	23,269	(1,777)	-8%
Total Capital single-year expenditure	12,646	24,949	24,491	26,264	28,432	(2,169)	-8%
Total Capital Expenditure	35,489	69,200	34,691	32,718	34,691	(1,972)	-6%

Capital Expenditure:

The total capital expenditure as at 30 June 2016 amounts to

R 32 718 million of the approved adjusted capital budget of R 34 691 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 - M12 June							
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%	9.9%	3.1%	6.3%
Borrowed funding of 'low n' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		14.8%	8.9%	17.7%	17.6%	16.2%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32.0%	32.8%	35.1%	21.1%	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%	602.2%	232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		108.5%	93.9%	119.5%	638.8%	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%	25.4%	0.2%	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%	32.9%	33.6%	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%	10.1%	3.0%	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 Bergrivier - Table C1 Monthly Budget Statement Summary - M12 June									
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	3,543	52,508	51,114	1,394	3%	51,928
Service charges	126,883	139,312	141,882	12,671	145,926	141,882	4,044	3%	139,312
Investment revenue	3,233	2,250	3,250	418	4,297	3,250	1,047	32%	2,250
Transfers recognised - operational	65,510	40,517	80,881	-	65,113	80,881	(15,769)	-19%	40,517
Other own revenue	19,086	17,742	18,230	1,408	16,001	18,230	(2,228)	-12%	17,742
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	295,357	18,040	283,845	295,357	(11,511)	-4%	251,749
Employee costs	86,531	97,727	97,212	8,235	95,279	97,211	(1,932)	-2%	97,727
Remuneration of Councillors	4,849	5,274	4,573	395	5,287	4,573	713	16%	5,274
Depreciation & asset impairment	15,825	17,944	18,039	1,514	18,039	18,039	(0)	-0%	17,944
Finance charges	11,631	10,893	11,720	3,306	8,569	11,720	(3,151)	-27%	10,893
Materials and bulk purchases	61,596	72,292	72,392	5,473	65,758	72,392	(6,634)	-9%	72,292
Transfers and grants	4,742	3,331	3,331	200	3,214	3,331	(117)	-4%	3,331
Other expenditure	43,123	50,768	93,450	6,895	77,723	93,150	(15,426)	-17%	50,768
Total Expenditure	228,296	258,229	300,717	26,018	273,869	300,416	(26,547)	-9%	258,229
Surplus/(Deficit)	35,623	(6,480)	(5,360)	(7,978)	9,977	(5,059)	15,035	-297%	(6,480)
Transfers recognised - capital	-	55,301	20,976	-	10,955	20,676	(9,721)	-47%	55,301
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	35,623	48,821	15,616	(7,978)	20,932	15,617	5,314	34%	48,821
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	35,623	48,821	15,616	(7,978)	20,932	15,617	5,314	34%	48,821
Capital expenditure & funds sources									
Capital expenditure	35,489	69,200	34,691	11,099	32,718	34,691	(1,972)	-6%	34,691
Capital transfers recognised	25,635	55,301	20,592	5,862	19,785	20,675	(890)	-4%	16,699
Public contributions & donations	-	-	83	-	-	-	-	-	-
Borrowing	5,252	6,130	6,130	1,788	5,746	6,130	(384)	-6%	5,630
Internally generated funds	4,602	7,769	7,885	3,450	7,188	7,885	(697)	-9%	7,140
Total sources of capital funds	35,489	69,200	34,691	11,099	32,718	34,691	(1,972)	-6%	29,469
Financial position									
Total current assets	118,409	105,742	146,341	-	15,248	-	-	-	105,742
Total non current assets	334,883	358,194	352,095	-	16,126	-	-	-	358,194
Total current liabilities	44,556	45,408	58,678	-	2,532	-	-	-	45,408
Total non current liabilities	144,428	128,196	153,506	-	7,239	-	-	-	128,196
Community wealth/Equity	264,308	290,333	286,251	-	21,604	-	-	-	290,333
Cash flows									
Net cash from (used) operating	53,116	30,927	79,140	1,880	26,302	79,140	52,837	67%	79,140
Net cash from (used) investing	(34,604)	(29,899)	(45,074)	(10,912)	(10,163)	(45,074)	(34,911)	77%	(45,074)
Net cash from (used) financing	(3,884)	3,800	(6,582)	1,830	34	(6,582)	(6,616)	101%	(6,582)
Cash/cash equivalents at the month/year end	48,344	52,510	70,110	-	64,517	70,110	5,593	8%	75,827
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	16,799	6,255	2,846	2,115	1,938	39,664	-	-	69,616
Creditors Age Analysis									
Total Creditors	6,792	-	-	-	-	-	-	-	6,792

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	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	1									
Revenue - Standard										
<i>Governance and administration</i>		77,432	78,885	81,017	4,296	81,315	81,017	298	0%	78,885
Executive and council		15,278	18,408	18,871	-	18,242	18,871	(628)	-3%	18,408
Budget and treasury office		60,860	59,164	60,450	4,275	61,718	60,450	1,268	2%	59,164
Corporate services		1,294	1,313	1,697	21	1,354	1,697	(342)	-20%	1,313
<i>Community and public safety</i>		24,724	54,329	54,327	543	39,341	54,327	(14,986)	-28%	54,329
Community and social services		6,564	6,243	6,243	28	5,395	6,243	(848)	-14%	6,243
Sport and recreation		4,883	5,359	5,357	167	5,874	5,357	516	10%	5,359
Public safety		5,703	4,140	4,140	344	1,495	4,140	(2,645)	-64%	4,140
Housing		7,573	38,587	38,587	4	26,578	38,587	(12,009)	-31%	38,587
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5,396	5,928	6,008	439	5,261	6,008	(747)	-12%	5,928
Planning and development		932	1,102	1,102	139	1,275	1,102	173	16%	1,102
Road transport		4,464	4,826	4,906	300	3,986	4,906	(919)	-19%	4,826
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		156,367	167,908	174,981	12,762	168,883	174,981	(6,097)	-3%	167,908
Electricity		82,392	95,519	96,883	8,462	97,759	96,883	876	1%	95,519
Water		37,546	39,030	41,126	1,968	35,376	41,126	(5,750)	-14%	39,030
Waste water management		15,939	12,515	15,658	863	13,816	15,658	(1,842)	-12%	12,515
Waste management		20,491	20,844	21,314	1,469	21,933	21,314	619	3%	20,844
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	263,919	307,050	316,333	18,040	294,801	316,333	(21,532)	-7%	307,050
Expenditure - Standard										
<i>Governance and administration</i>		48,385	61,141	61,584	6,339	53,906	61,584	(7,678)	-12%	61,141
Executive and council		15,641	18,448	18,406	1,942	17,349	18,406	(1,057)	-6%	18,448
Budget and treasury office		9,239	17,583	18,361	1,349	15,423	18,361	(2,938)	-16%	17,583
Corporate services		23,504	25,110	24,817	3,048	21,134	24,817	(3,683)	-15%	25,110
<i>Community and public safety</i>		32,098	32,899	72,355	3,567	61,005	72,355	(11,350)	-16%	32,899
Community and social services		6,814	6,567	6,979	581	6,740	6,979	(239)	-3%	6,567
Sport and recreation		10,772	13,232	13,851	1,257	14,314	13,851	463	3%	13,232
Public safety		11,485	11,606	11,801	1,139	11,792	11,801	(9)	0%	11,606
Housing		3,028	1,494	39,724	589	28,159	39,724	(11,565)	-29%	1,494
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27,450	29,394	28,414	3,089	28,465	28,414	51	0%	29,394
Planning and development		3,458	4,412	4,355	456	4,098	4,355	(258)	-6%	4,412
Road transport		23,992	24,982	24,058	2,633	24,367	24,058	309	1%	24,982
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		120,364	134,795	138,364	13,024	130,493	138,364	(7,871)	-6%	134,795
Electricity		79,843	87,342	86,798	7,366	80,371	86,798	(6,427)	-7%	87,342
Water		16,180	19,075	18,989	2,130	18,371	18,989	(619)	-3%	19,075
Waste water management		6,964	10,219	11,590	1,335	11,219	11,590	(371)	-3%	10,219
Waste management		17,377	18,160	20,987	2,193	20,533	20,987	(454)	-2%	18,160
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	228,296	258,229	300,717	26,018	273,869	300,717	(26,848)	-9%	258,229
Surplus/ (Deficit) for the year		35,623	48,821	15,616	(7,978)	20,932	15,616	5,315	34%	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, 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	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	-	18,242	18,871	(628)	-3.3%	18,408
Vote 2 - Finance		60,860	59,164	60,450	4,275	61,718	60,450	1,268	2.1%	59,164
Vote 3 - Corporate Services		20,351	18,849	19,223	828	14,833	19,223	(4,389)	-22.8%	18,849
Vote 4 - Technical Services		167,431	210,629	217,790	12,937	200,007	217,790	(17,783)	-8.2%	210,629
Total Revenue by Vote	2	263,919	307,050	316,333	18,040	294,801	316,333	(21,532)	-6.8%	307,050
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	18,448	18,406	1,942	17,349	18,406	(1,057)	-5.7%	18,448
Vote 2 - Finance		-	17,583	18,361	1,349	15,423	18,361	(2,938)	-16.0%	17,583
Vote 3 - Corporate Services		-	43,717	45,009	4,185	41,336	45,009	(3,673)	-8.2%	43,717
Vote 4 - Technical Services		-	178,481	218,941	18,542	199,761	218,941	(19,180)	-8.8%	178,481
Total Expenditure by Vote	2	-	258,229	300,717	26,018	273,869	300,717	(26,848)	-8.9%	258,229
Surplus/ (Deficit) for the year	2	263,919	48,821	15,616	(7,978)	20,932	15,616	5,315	34.0%	48,821

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

WC013 Bergervier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June										
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	3,543	52,508	51,114	1,394	3%	51,928
Property rates - penalties & collection charges										
Service charges - electricity revenue		78,569	89,576	90,776	8,420	93,634	90,776	2,858	3%	89,576
Service charges - water revenue		22,460	24,230	24,630	1,950	24,932	24,630	302	1%	24,230
Service charges - sanitation revenue		9,640	9,558	9,858	863	10,264	9,858	406	4%	9,558
Service charges - refuse revenue		16,213	15,948	16,618	1,438	17,096	16,618	478	3%	15,948
Service charges - other										
Rental of facilities and equipment		3,657	3,697	3,697	169	4,325	3,697	628	17%	3,697
Interest earned - external investments		3,233	2,250	3,250	418	4,297	3,250	1,047	32%	2,250
Interest earned - outstanding debtors		3,197	3,000	3,300	289	3,776	3,300	476	14%	3,000
Dividends received										
Fines		5,709	4,107	4,107	345	1,506	4,107	(2,601)	-63%	4,107
Licences and permits		1,845	1,560	1,560	116	690	1,560	(870)	-56%	1,560
Agency services		2,014	2,041	2,041	181	2,162	2,041	121	6%	2,041
Transfers recognised - operational		65,510	40,517	80,881		65,113	80,881	(15,769)	-19%	40,517
Other revenue		2,748	3,337	3,525	308	3,542	3,525	17	0%	3,337
Gains on disposal of PPE		(85)								
Total Revenue (excluding capital transfers and contributions)		263,919	251,749	295,357	18,040	283,845	295,357	(11,511)	-4%	251,749
Expenditure By Type										
Employee related costs		86,531	97,727	97,212	8,235	95,279	97,211	(1,932)	-2%	97,727
Remuneration of councillors		4,849	5,274	4,573	395	5,287	4,573	713	16%	5,274
Debt impairment		6,246	3,823	4,523	459	4,523	4,523	0	0%	3,823
Depreciation & asset impairment		15,825	17,944	18,039	1,514	18,039	18,039	(0)	0%	17,944
Finance charges		11,631	10,893	11,720	3,306	8,569	11,720	(3,151)	-27%	10,893
Bulk purchases		61,596	72,292	72,392	5,473	65,758	72,392	(6,634)	-9%	72,292
Other materials										
Contracted services										
Transfers and grants		4,742	3,331	3,331	200	3,214	3,331	(117)	-4%	3,331
Other expenditure		36,877	46,945	88,927	6,436	73,200	88,627	(15,426)	-17%	46,945
Loss on disposal of PPE										
Total Expenditure		228,296	258,229	300,717	26,018	273,869	300,416	(26,547)	-9%	258,229
Surplus/(Deficit)		35,623	(6,480)	(5,360)	(7,978)	9,977	(5,059)	15,035	(0)	(6,480)
Transfers recognised - capital			55,301	20,976		10,955	20,676	(9,721)	(0)	55,301
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		35,623	48,821	15,616	(7,978)	20,932	15,617			48,821
Taxation										
Surplus/(Deficit) after taxation		35,623	48,821	15,616	(7,978)	20,932	15,617			48,821
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		35,623	48,821	15,616	(7,978)	20,932	15,617			48,821
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		35,623	48,821	15,616	(7,978)	20,932	15,617			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	52,508	51,114	1,394	3%	Immaterial Variance	
Service charges - electricity revenue	93,634	90,776	2,858	3%	Immaterial Variance	
Service charges - water revenue	24,932	24,630	302	1%	Immaterial Variance	
Service charges - sanitation revenue	10,264	9,858	406	4%	Immaterial Variance	
Service charges - refuse revenue	17,096	16,618	478	3%	Immaterial Variance	
Rental of facilities and equipment	4,325	3,697	628	17%	The variance is due to an increase in the usage of facilities	
Interest earned - external investments	4,297	3,250	1,047	32%	The over recovery is due to the higher than expected cash balances available	
Interest earned - outstanding debtors	3,776	3,300	476	14%	The over recovery is due to the higher than anticipated interest billed on outstanding debtors.	
Fines	1,506	4,107	(2,601)	-63%	Busy with corrective journals	
Licences and permits	690	1,560	(870)	-56%	Busy with corrective journals	
Agency services	2,162	2,041	121	6%	Immaterial Variance	
T transfers recognised - operational	65,113	80,881	(15,769)	-19%	Journal still to be done	
Other revenue	3,542	3,525	17	0%	Immaterial Variance	
Expenditure By Type						
Employee related costs	95,279	97,211	(1,932)	-2%	Immaterial Variance	
Remuneration of councillors	5,287	4,573	713	16%	Expenditure allocated to the wrong vote	
Debt impairment	4,523	4,523	0	0%	Immaterial Variance	
Depreciation & asset impairment	18,039	18,039	(0)	0%	Immaterial Variance	
Finance charges	8,569	11,720	(3,151)	-27%	Year to date budget not in line with actual payments	
Bulk purchases	65,758	72,392	(6,634)	-9%	Immaterial Variance	
T transfers and grants	3,214	3,331	(117)	-4%	Immaterial Variance	
Other expenditure	73,200	88,627	(15,426)	-17%	Variance due to the spending on housing projects	

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	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	550	550	550	(0)	0%	550
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		22,456	43,701	9,650	2,540	5,905	5,708	196	3%	5,708
Total Capital Multi-year expenditure	4,7	22,843	44,251	10,200	3,090	6,455	6,258	196	3%	6,258
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		92	84	84	41	48	84	(36)	-43%	84
Vote 2 - Finance		33	280	280	-	24	280	(256)	-91%	280
Vote 3 - Corporate Services		3,429	4,683	4,799	644	4,699	4,799	(100)	-2%	4,799
Vote 4 - Technical Services		9,092	19,901	19,327	7,325	21,492	23,269	(1,777)	-8%	23,269
Total Capital single-year expenditure	4	12,646	24,949	24,491	8,009	26,264	28,432	(2,169)	-8%	28,432
Capital Expenditure		35,489	69,200	34,691	11,099	32,718	34,691	(1,972)	-6%	34,691
Capital Expenditure - Standard Classification										
Governance and administration		1,564	3,143	2,655	1,021	2,326	2,655	(328)	-12%	2,655
Executive and council		111	84	84	41	48	84	(36)	-43%	84
Budget and treasury office		1,451	830	830	550	574	830	(256)	-31%	830
Corporate services		2	2,229	1,741	430	1,704	1,741	(36)	-2%	1,741
Community and public safety		4,444	42,976	4,540	964	4,343	4,540	(198)	-4%	3,761
Community and social services		2,837	719	738	328	746	738	8	1%	703
Sport and recreation		1,037	2,687	3,442	533	3,177	3,442	(266)	-8%	2,727
Public safety		570	1,020	360	103	420	360	60	17%	330
Housing		-	38,550	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9,560	4,430	4,375	634	4,231	4,375	(144)	-3%	4,375
Planning and development		42	50	50	4	4	50	(46)	-92%	50
Road transport		9,518	4,380	4,325	630	4,227	4,325	(98)	-2%	4,325
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,921	18,651	23,120	8,481	21,819	23,120	(1,302)	-6%	18,679
Electricity		4,143	5,690	5,690	2,522	4,930	5,690	(760)	-13%	5,690
Water		1,705	10,878	12,868	3,184	12,543	12,868	(326)	-3%	10,921
Waste water management		13,808	1,446	3,925	2,682	3,878	3,925	(47)	-1%	1,432
Waste management		266	637	637	93	468	637	(169)	-27%	637
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	35,489	69,200	34,691	11,099	32,718	34,691	(1,972)	-6%	29,469
Funded by:										
National Government		17,974	16,146	19,987	5,733	19,180	20,070	(890)	-4%	16,129
Provincial Government		6,678	39,155	605	129	605	605	(0)	0%	570
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		984	-	-	-	-	-	-	-	-
Transfers recognised - capital		25,635	55,301	20,592	5,862	19,785	20,675	(890)	-4%	16,699
Public contributions & donations	5	-	-	83	-	-	-	-	-	-
Borrowing	6	5,252	6,130	6,130	1,788	5,746	6,130	(384)	-6%	5,630
Internally generated funds		4,602	7,769	7,885	3,450	7,188	7,885	(697)	-9%	7,140
Total Capital Funding		35,489	69,200	34,691	11,099	32,718	34,691	(1,972)	-6%	29,469

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergvriev - Table C6 Monthly Budget Statement - Financial Position - M12 June						
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	16,173	22,627
Call investment deposits			20,000	36,560		20,000
Consumer debtors		61,663	60,030	69,394	903	60,030
Other debtors		4,556	2,057	3,773	(1,871)	2,057
Current portion of long-term receivables		1,326	-	-		-
Inventory		2,521	1,028	3,063	43	1,028
Total current assets		118,409	105,742	146,341	15,248	105,742
Non current assets						
Long-term receivables		984	1,702	1,853	1,447	1,702
Investments			-	-		-
Investment property		12,869	13,729	12,861		13,729
Investments in Associate			-	-		-
Property, plant and equipment		319,555	339,124	334,510	14,679	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	352,095	16,126	358,194
TOTAL ASSETS		453,291	463,937	498,436	31,374	463,937
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing		3,924	-	-		-
Consumer deposits		2,873	2,965	3,073	276	2,965
Trade and other payables		29,416	36,352	48,427	2,483	36,352
Provisions		8,342	6,090	7,179	(227)	6,090
Total current liabilities		44,556	45,408	58,678	2,532	45,408
Non current liabilities						
Borrowing		51,167	58,747	52,057	2,073	58,747
Provisions		93,261	69,449	101,449	5,165	69,449
Total non current liabilities		144,428	128,196	153,506	7,239	128,196
TOTAL LIABILITIES		188,984	173,603	212,184	9,770	173,603
NET ASSETS	2	264,308	290,333	286,251	21,604	290,333
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12,724	279,624	273,490	21,604	279,624
Reserves		251,584	10,709	12,761		10,709
TOTAL COMMUNITY WEALTH/EQUITY	2	264,308	290,333	286,251	21,604	290,333

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
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	4,309	49,019	51,114	(2,095)	-4%	51,114
Service charges		124,843	137,568	148,245	13,871	155,355	148,245	7,110	5%	148,245
Other revenue		8,977	12,645	10,500	3,804	46,669	10,500	36,168	344%	10,500
Government - operating		38,361	40,517	70,648	1,707	41,311	70,648	(29,337)	-42%	70,648
Government - capital		21,488	55,301	30,826		51,236	30,826	20,410	66%	30,826
Interest		3,233	2,250	3,250	229	1,978	3,250	(1,272)	-39%	3,250
Dividends			-	-		-	-	-		-
Payments										
Suppliers and employees		(179,205)	(255,058)	(228,182)	(18,865)	(310,325)	(228,182)	82,143	-36%	(228,182)
Finance charges		(6,269)	(10,893)	(3,930)	(2,976)	(5,725)	(3,930)	1,795	-46%	(3,930)
Transfers and Grants		(4,742)	(3,331)	(3,331)	(200)	(3,214)	(3,331)	(117)	4%	(3,331)
NET CASH FROM/(USED) OPERATING ACTIVITIES		53,116	30,927	79,140	1,880	26,302	79,140	52,837	67%	79,140
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)		-	(151)	151	-100%	(151)
Decrease (increase) in non-current investments			-	-	187	25,161	-	25,161	#DIV/0!	-
Payments										
Capital assets		(34,604)	(30,750)	(44,924)	(11,099)	(35,324)	(44,924)	(9,600)	21%	(44,924)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34,604)	(29,899)	(45,074)	(10,912)	(10,163)	(45,074)	(34,911)	77%	(45,074)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-		-	-	-		-
Borrowing long term/refinancing			6,130	6,130	5,700	5,700	6,130	(430)	-7%	6,130
Increase (decrease) in consumer deposits		194	136	108		108	108	(108)	-100%	108
Payments										
Repayment of borrowing		(4,078)	(2,465)	(12,820)	(3,870)	(5,666)	(12,820)	(7,154)	56%	(12,820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,884)	3,800	(6,582)	1,830	34	(6,582)	(6,616)	101%	(6,582)
NET INCREASE/ (DECREASE) IN CASH HELD		14,628	4,829	27,483	(7,202)	16,173	27,483			27,483
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		64,517	70,110			75,827

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvrievier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June														
Description	NT Code	Budget Year 2015/16										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	2,357	787	536	413	324	4,907	-	-	9,324	5,643			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,177	713	408	379	234	3,394	-	-	11,305	4,007			
Receivables from Non-ex change Transactions - Property Rates	1400	3,129	977	694	547	664	5,540	-	-	11,550	6,751			
Receivables from Ex change Transactions - Waste Water Management	1500	945	500	347	302	271	5,022	-	-	7,386	5,595			
Receivables from Ex change Transactions - Waste Management	1600	1,602	795	539	462	563	6,929	-	-	10,891	7,954			
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	2	1	1	1	19	-	-	28	22			
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	177	-	-	177	177			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	2,585	2,481	321	11	(119)	13,676	-	-	18,955	13,569			
Total By Income Source	2000	16,799	6,255	2,846	2,115	1,938	39,664	-	-	69,616	43,716	-	-	
2014/15 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	(73)	99	46	44	215	1,109	-	-	1,440	1,368			
Commercial	2300	-	-	-	-	-	-	-	-	-	-			
Households	2400	16,872	6,155	2,800	2,071	1,723	38,555	-	-	68,176	42,349			
Other	2500	-	-	-	-	-	-	-	-	-	-			
Total By Customer Group	2600	16,799	6,255	2,846	2,115	1,938	39,664	-	-	69,616	43,716	-	-	

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June										
Description	NT Code	Budget Year 2015/16								
		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	Total
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	6,792								6,792
Auditor General	0800	-								-
Other	0900	-								-
Total By Customer Type	1000	6,792	-	-	-	-	-	-	-	6,792

Section 7 – Investment portfolio analysis

7.1 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 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June										
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:										
Operating Transfers and Grants										
National Government:		31,660	35,069	35,621	–	35,053	35,621	(568)	-1.6%	35,069
Local Government Equitable Share		27,489	30,454	30,454		30,454	30,454	–		30,454
Finance Management		1,000	1,000	1,000		1,000	1,000	–		1,000
Municipal Systems Improvement		334	300	300		300	300	–		300
EPWP Incentive	3	1,147	1,070	1,070		1,070	1,070	–		1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245		1,744	2,245	(501)	-22.3%	2,245
ACIP				552		485	552	(67)	-12.1%	–
Provincial Government:		8,533	5,448	45,261	1,707	29,164	45,261	(5)	0.0%	43,998
CDW - Operational Support Grant		35	36	36		36	36	–		36
Library Services		5,025	1,325	1,325		1,325	1,325	–		1,325
Maintenance of Proclaimed Roads		70	87	87		82	87	(5)	-5.4%	87
Financial Management Grant - Internal Audit	4		–	263		263	263	–		–
Mandela Memorialisation Support Grant			–	–		–	–	–		–
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000		4,000	4,000	–		4,000
Finance Management		820	–	800		800	800	–		–
Development of Sport and Recreation Facilities			–	–		–	–	–		–
Housing		1,982	–	38,550	1,707	22,458	38,550	–		38,550
Water Wiltewater			–	–		–	–	–		–
Municipal Infrastructure Support Grant		600	–	–		–	–	–		–
Municipal Infrastructure (MIG)			–	–		–	–	–		–
Municipal Performance Management Grant			–	200		200	200	–		–
District Municipality:		–	–	–	–	–	–	–		–
<i>[insert description]</i>										
Other grant providers:		–	–	300	–	135	300	(165)	-55.0%	–
<i>Chieta</i>				300		135	300	(165)	-55.0%	–
Total Operating Transfers and Grants	5	40,193	40,517	81,181	1,707	64,352	81,181	(737)	-0.9%	79,067
Capital Transfers and Grants										
National Government:		15,224	16,046	19,987	–	20,012	19,987	25	0.1%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956		12,457	11,956	501	4.2%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000		3,000	3,000	–		3,000
Municipal Systems Improvement		600	640	640		640	640	–		640
Finance Management		450	450	450		450	450	–		450
ACIP				3,941	–	3,465	3,941	(476)	-12.1%	–
Provincial Government:		4,349	39,155	605	–	605	605	–		605
Housing		3,520	38,550	–		–	–	–		–
Library Services		829	605	605		605	605	–		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	20,592	–	20,617	20,592	25	0.1%	16,751
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	59,849	95,818	101,774	1,707	84,969	101,774	(713)	-0.7%	95,818

8.2 Supporting Table C7

WC013 Bergrievier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		31,660	35,069	35,621	3,369	35,681	35,621	60	0.2%	35,069
Local Government Equitable Share		27,489	30,454	30,454	2,538	30,454	30,454	-	-	30,454
Finance Management		1,000	1,000	1,000	135	1,046	1,000	46	4.6%	1,000
Municipal Systems Improvement		334	300	300	-	900	300	600	199.9%	300
EPWP Incentive		1,147	1,070	1,070	47	1,077	1,070	7	0.7%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245	358	1,664	2,245	(581)	-25.9%	2,245
ACIP				552	292	540	552	(11)	-2.1%	-
Provincial Government:		8,533	5,448	45,261	3,061	34,732	45,261	(10,529)	-23.3%	43,998
CDW - Operational Support Grant		35	36	36	3	24	36	(12)	-33.1%	36
Library Services		5,025	1,325	1,325	-	1,325	1,325	-	-	1,325
Maintenance of Proclaimed Roads		70	87	87	-	87	87	0	0.1%	87
Financial Management Grant - Internal Audit				263	189	189	263	(73)	-27.9%	-
Mandela Memorialisation Support Grant				-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000	473	4,176	4,000	176	4.4%	4,000
Finance Management		820	-	800	-	-	800	(800)	-100.0%	-
Development of Sport and Recreation Facilities										
Housing		1,982	-	38,550	2,178	28,712	38,550	(9,838)	-25.5%	38,550
Water Wiltewater										
Municipal Infrastructure Support Grant		600								
Municipal Infrastructure (MIG)										
Municipal Performance Management Grant				200	218	200	200	18	9.1%	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	300	122	122	300	(178)	-59.3%	-
Chieta				300	122	122	300	(178)	-59.3%	-
Total operating expenditure of Transfers and Grants:		40,193	40,517	81,181	6,553	70,535	81,181	(10,647)	-13.1%	79,067
Capital expenditure of Transfers and Grants										
National Government:		15,224	16,046	19,987	5,722	19,108	19,987	(879)	-4.4%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956	2,558	11,883	11,956	(73)	-0.6%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000	628	2,315	3,000	(685)	-22.8%	3,000
Municipal Systems Improvement		600	640	640	-	600	640	(40)	-6.3%	640
Finance Management		450	450	450	450	450	450	-	-	450
0										
ACIP				3,941	2,087	3,860	3,941	(81)	-2.1%	-
Provincial Government:		4,349	39,155	605	129	605	605	(0)	0.0%	605
Housing		3,520	38,550							
Library Services		829	605	605	129	605	605	(0)	0.0%	605
District Municipality:		-	-	-	-	-	-	-	-	-
0										
Other grant providers:		-	100	83	11	72	83	(12)	-13.9%	100
Cerebos			100	83	11	72	83	(12)	-13.9%	100
Total capital expenditure of Transfers and Grants		19,573	55,301	20,675	5,862	19,785	20,675	(890)	-4.3%	16,751
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		59,766	95,818	101,857	12,415	90,320	101,857	(11,537)	-11.3%	95,818

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

9.1 Supporting Table C8

WC013 Bergvriervier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June											
Summary of Employee and Councillor remuneration	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		A	B	C					D		
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			3,648	3,427	276	3,597	3,427	170	5%	3,648	
Pension and UIF Contributions			338	-	25	353	-	353	#DIV/0!	338	
Medical Aid Contributions			32	-	3	35	-	35	#DIV/0!	32	
Motor Vehicle Allowance			922	871	65	886	871	14	2%	922	
Cellphone Allowance			334	276	21	263	276	(13)	-5%	334	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	8	128	-	128	#DIV/0!	-	
Sub Total - Councillors			-	5,274	4,573	397	5,261	4,573	687	15%	5,274
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
Senior Managers of the Municipality											
Basic Salaries and Wages	3		2,969	2,969	252	2,983	2,969	14	0%	2,969	
Pension and UIF Contributions			542	542	46	553	542	12	2%	542	
Medical Aid Contributions			133	133	11	126	133	(7)	-5%	133	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			399	399	32	381	399	(18)	-4%	399	
Cellphone Allowance			-	-	-	-	-	-	-	-	
Housing Allowances			268	268	36	431	268	164	61%	268	
Other benefits and allowances			303	303	7	363	303	60	20%	303	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	4,613	4,613	383	4,838	4,613	225	5%	4,613
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
Other Municipal Staff											
Basic Salaries and Wages			57,566	55,015	4,399	52,524	55,015	(2,492)	-5%	57,566	
Pension and UIF Contributions			10,566	9,651	799	9,311	9,651	(340)	-4%	10,566	
Medical Aid Contributions			5,300	5,371	448	5,257	5,371	(114)	-2%	5,300	
Overtime			3,287	4,765	312	3,985	4,765	(779)	-16%	3,287	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,353	3,586	288	3,237	3,586	(349)	-10%	3,353	
Cellphone Allowance			-	-	0	82	-	82	#DIV/0!	-	
Housing Allowances			229	1,095	75	923	1,095	(172)	-16%	229	
Other benefits and allowances			9,706	9,768	550	15,214	9,768	5,445	56%	9,706	
Payments in lieu of leave			529	265	-	-	265	(265)	-100%	529	
Long service awards			781	1,155	-	-	1,155	(1,155)	-100%	781	
Post-retirement benefit obligations	2		1,915	1,927	-	-	1,927	(1,927)	-100%	1,915	
Sub Total - Other Municipal Staff			-	93,233	92,599	6,872	90,534	92,599	(2,065)	-2%	93,233
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS			-	103,120	101,785	7,652	100,632	101,785	(1,153)	-1%	103,120
% increase	4		#DIV/0!	#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			-	97,846	97,212	7,255	95,372	97,212	(1,840)	-2%	97,846

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
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								%	
Monthly expenditure performance trend									
July		4,400	2	2	2	2	(0)	-0.1%	0%
August		5,862	79	79	81	81	(0)	0.0%	0%
September		5,532	1,010	252	333	1,091	758	69.5%	1%
October		7,146	1,870	7,563	7,895	2,961	(4,934)	-166.6%	23%
November		5,822	4,202	5,376	13,271	7,163	(6,108)	-85.3%	38%
December		5,457	11,031	9,034	22,306	18,195	(4,111)	-22.6%	64%
January		4,076	5,881	3,425	25,730	24,076	(1,655)	-6.9%	74%
February		7,182	5,980	2,804	28,534	30,056	1,521	5.1%	82%
March		6,758	6,214	3,032	31,566	36,270	4,704	13.0%	91%
April		6,449	2,912	(1,590)	29,977	39,182	9,205	23.5%	86%
May		5,541	(8,623)	(8,358)	21,619	30,559	8,940	29.3%	62%
June		4,974	4,131	11,099	32,718	34,691	1,972	5.7%	0
Total Capital expenditure		-	69,200	34,691	32,718				

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June										
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	5,418	15,620	16,544	924	5.6%	16,544
Infrastructure - Road transport		914	1,290	1,230	197	1,179	1,230	51	4.2%	1,230
Roads, Pavements & Bridges		779	940	897	(2)	843	897	54	6.0%	897
Storm water		134	350	333	199	336	333	(3)	-0.8%	333
Infrastructure - Electricity		2,292	2,290	2,290	197	1,685	2,290	605	26.4%	2,290
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,292	2,290	2,290	197	1,685	2,290	605	26.4%	2,290
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		8,007	7,561	9,059	2,542	8,987	9,059	72	0.8%	9,059
Dams & Reservoirs		1,006	7,096	7,096	2,229	7,096	7,096	-	-	7,096
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		7,001	465	1,962	314	1,891	1,962	72	3.6%	1,962
Infrastructure - Sanitation		1,717	875	3,365	2,408	3,333	3,365	33	1.0%	3,365
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		1,717	875	3,365	2,408	3,333	3,365	33	1.0%	3,365
Infrastructure - Other		556	600	600	73	436	600	164	27.3%	600
Waste Management		556	600	600	73	436	600	164	27.3%	600
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		5,727	38,890	319	295	314	319	5	1.5%	319
Parks & gardens		48	50	32	23	31	32	1	2.9%	32
Sportsfields & stadia		49	50	50	50	50	50	-	-	50
Swimming pools		-	40	37	23	34	37	3	7.7%	37
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		80	200	200	199	199	200	1	0.5%	200
Social rental housing		5,550	38,550	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,032	4,612	3,540	802	3,334	3,540	206	5.8%	3,540
General vehicles		2,062	570	566	-	542	566	24	4.3%	566
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		697	1,459	1,517	257	1,414	1,517	103	6.8%	1,517
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		1,206	803	875	138	809	875	66	7.5%	875
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		1,067	1,780	582	408	570	582	12	2.1%	582
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		687	990	971	-	681	971	290	29.9%	971
Computers - software & programming		687	990	971	-	681	971	290	29.9%	971
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	24,930	57,108	21,374	6,515	19,949	21,374	1,425	6.7%	21,374

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12										
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	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		8,438	8,821	9,297	3,482	8,946	9,297	352	3.8%	9,297
Infrastructure - Road transport		1,843	2,490	2,490	515	2,475	2,490	15	0.6%	2,490
<i>Roads, Pavements & Bridges</i>		1,795	2,480	2,480	515	2,465	2,480	15	0.6%	2,480
<i>Storm water</i>		48	10	10	-	10	10	0	1.0%	10
Infrastructure - Electricity		1,092	3,150	3,150	2,325	3,059	3,150	91	2.9%	3,150
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		1,092	3,150	3,150	2,325	3,059	3,150	91	2.9%	3,150
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		5,503	3,181	3,657	642	3,412	3,657	246	6.7%	3,657
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		5,503	3,181	3,657	642	3,412	3,657	246	6.7%	3,657
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		1,035	2,008	2,720	332	2,560	2,720	160	5.9%	2,720
Parks & gardens		65	100	100	34	85	100	15	15.0%	100
Sportsfields & stadia		970	1,758	2,473	250	2,315	2,473	158	6.4%	2,473
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	150	147	48	160	147	(13)	-8.7%	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	220	537	573	36	6.2%	573
General vehicles		120	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		12	25	25	-	25	25	0	1.0%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		284	487	548	220	513	548	35	6.5%	548
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		20	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		650	750	726	550	726	726	0	0.0%	726
Computers - software & programming		650	750	726	550	726	726	0	0.0%	726
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	10,559	12,092	13,316	4,584	12,769	13,317	548	4.1%	13,317

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June										
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	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	1,482	1,482	370	1,449	1,530	81	5.3%	1,482
Infrastructure - Road transport		-	97	93	-	87	95	8	8.4%	97
Roads, Pavements & Bridges		-	97	87	-	87	95	8	8.4%	97
Storm water		-	-	6	-	-	-	-	-	-
Infrastructure - Electricity		-	835	835	292	765	835	70	8.4%	835
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	835	760	292	765	835	70	8.4%	835
Street Lighting		-	-	75	-	-	-	-	-	-
Infrastructure - Water		-	350	350	57	406	400	(6)	-1.5%	350
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	350	350	57	406	400	(6)	-1.5%	350
Infrastructure - Sanitation		-	200	200	20	192	200	8	4.2%	200
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	200	200	20	192	200	8	4.2%	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	859	4,404	4,725	321	6.8%	4,567
General vehicles		-	2,252	2,252	505	2,591	2,340	(251)	-10.7%	2,252
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	705	705	103	514	784	270	34.4%	705
Computers - hardware/equipment		-	686	686	48	464	674	210	31.2%	686
Furniture and other office equipment		-	70	70	15	55	94	38	40.9%	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	854	854	188	779	834	54	6.5%	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	1,228	5,853	6,255	402	6.4%	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 June 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

13 July 2016