

Bergrivier Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement February 2017

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

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

1.1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

The following table summarises the overall position on the capital and operating Budgets Year to date

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	298,612,529.78	310,819,739.00	189,735,247.54	207,213,159.33	- 17,477,911.79	-8%
Total Expenditure	305,576,662.98	317,682,695.99	177,964,896.27	211,788,463.99	- 33,823,567.72	-16%
Total Capital Expenditure	32,478,000.00	33,530,296.00	11,891,145.20	22,353,530.67	- 10,462,385.47	-47%

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 28 February 2017.

Revenue by Source (Table C4)

Description	2015/16	Budget Year 2016/17					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	52,508	55,677	56,177	40,850	37,452	3,398	9%
Service charges - electricity revenue	86,484	100,386	102,676	66,174	68,451	(2,277)	-3%
Service charges - water revenue	23,629	24,765	25,665	17,005	17,110	(105)	-1%
Service charges - sanitation revenue	10,212	10,278	10,773	7,415	7,182	233	3%
Service charges - refuse revenue	17,072	17,111	18,391	12,360	12,261	99	1%
Rental of facilities and equipment	4,323	4,242	4,708	3,904	3,139	766	24%
Interest earned - external investments	4,297	3,200	4,500	3,662	3,000	662	22%
Interest earned - outstanding debtors	3,776	4,240	4,050	2,748	2,700	48	2%
Fines	7,001	4,307	9,088	490	6,058	(5,568)	-92%
Licences and permits	1,219	1,560	1,560	946	1,040	(94)	-9%
Agency services	2,200	2,041	2,041	1,442	1,361	81	6%
Transfers recognised - operational	42,111	67,211	67,322	30,366	44,858	(14,492)	-32%
Other revenue	3,918	3,594	3,869	2,373	2,579	(206)	-8%
Gains on disposal of PPE	69	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	310,820	189,735	207,190	(17,455)	-8%

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

Operating expenditure by type (Table C4)

Description	2015/16	Budget Year 2016/17					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Expenditure By Type							
Employee related costs	96,066	107,291	107,106	68,854	71,404	(2,550)	-4%
Remuneration of councillors	5,282	4,861	5,311	3,423	3,541	(118)	-3%
Debt impairment	7,764	8,795	14,999	5,863	9,999	(4,136)	-41%
Depreciation & asset impairment	17,521	18,539	18,082	12,359	12,055	305	3%
Finance charges	11,582	12,214	12,280	6,773	8,187	(1,414)	-17%
Bulk purchases	73,029	75,397	80,997	48,495	53,998	(5,503)	-10%
Transfers and grants	3,214	3,561	3,561	2,704	2,374	330	14%
Other expenditure	38,842	74,919	75,347	29,494	50,231	(20,737)	-41%
Total Expenditure	253,302	305,577	317,683	177,965	211,788	(33,824)	-16%

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

Capital expenditure (Table C5)

Vote Description	Budget Year 2016/17					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
<u>Multi-Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	850	850	169	567	(398)	-70%
Vote 3 - Corporate Services	380	324	324	216	108	50%
Vote 4 - Technical Services	1,385	1,385	139	923	(784)	-85%
Total Capital Multi-year expenditure	2,615	2,559	632	1,706	(1,074)	-63%
<u>Single Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	416	166	44	111	(67)	-61%
Vote 2 - Finance	1,030	1,030	356	687	(331)	-48%
Vote 3 - Corporate Services	4,449	7,316	2,587	4,877	(2,290)	-47%
Vote 4 - Technical Services	23,968	22,460	8,273	14,973	(6,700)	-45%
Total Capital single-year expenditure	29,863	30,972	11,260	20,648	(9,388)	-45%
Total Capital Expenditure	32,478	33,530	11,891	22,354	(10,462)	-47%

Capital Expenditure:

The total capital expenditure as at 28 February 2017 amounts to R 11,891 million of the approved capital budget of R 33,530 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 Bergvrievier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.0%	10.1%	9.6%	3.8%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	20.8%	20.1%	21.0%	20.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		27.4%	33.6%	27.3%	-42.1%	27.3%
Gearing	Long Term Borrowing/ Funds & Reserves		307.6%	351.8%	340.3%	0.0%	340.3%
Liquidity							
Current Ratio	Current assets/current liabilities	1	308.5%	270.9%	326.8%	-303.1%	326.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		147.5%	126.8%	157.6%	-219.1%	157.6%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		27.3%	25.7%	23.3%	2.1%	23.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10.1%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	10.5%				
Employee costs	Employee costs/Total Revenue - capital revenue		37.1%	35.9%	34.5%	36.3%	34.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.2%	10.3%	9.8%	3.6%	5.7%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M08 February

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	52,508	55,677	56,177	3,854	40,850	37,452	3,398	9%	56,177
Service charges	137,397	152,540	157,505	12,759	102,953	105,003	(2,050)	-2%	157,505
Investment revenue	4,297	3,200	4,500	733	3,662	3,000	662	22%	4,500
Transfers recognised - operational	42,111	67,211	67,322	467	30,366	44,858	(14,492)	-32%	67,322
Other own revenue	22,506	19,984	25,315	1,606	11,904	16,877	(4,973)	-29%	25,315
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	310,820	19,419	189,735	207,190	(17,455)	-8%	310,820
Employee costs	96,066	107,291	107,106	8,224	68,854	71,404	(2,550)	-4%	107,106
Remuneration of Councillors	5,282	4,861	5,311	395	3,423	3,541	(118)	-3%	5,311
Depreciation & asset impairment	17,521	18,539	18,082	1,545	12,359	12,055	305	3%	18,082
Finance charges	11,582	12,214	12,280	526	6,773	8,187	(1,414)	-17%	12,280
Materials and bulk purchases	73,029	75,397	80,997	5,954	48,495	53,998	(5,503)	-10%	80,997
Transfers and grants	3,214	3,561	3,561	1,284	2,704	2,374	330	14%	3,561
Other expenditure	46,607	83,714	90,345	4,377	35,358	60,230	(24,873)	-41%	90,345
Total Expenditure	253,302	305,577	317,683	22,306	177,965	211,788	(33,824)	-16%	317,683
Surplus/(Deficit)	5,517	(6,964)	(6,863)	(2,887)	11,770	(4,599)	16,369	-356%	(6,863)
Transfers recognised - capital	19,954	15,044	15,963	216	5,232	10,642	(5,410)	-51%	15,963
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25,471	8,080	9,100	(2,671)	17,003	6,043	10,959	181%	9,100
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25,471	8,080	9,100	(2,671)	17,003	6,043	10,959	181%	9,100
Capital expenditure & funds sources									
Capital expenditure	-	32,478	33,530	1,968	11,891	22,354	(10,462)	-47%	33,530
Capital transfers recognised	-	14,844	15,763	2	5,226	10,509	(5,282)	-50%	15,763
Public contributions & donations	-	200	200	9	160	133	27	20%	200
Borrowing	-	6,750	6,750	1,375	2,496	4,500	(2,004)	-45%	6,750
Internally generated funds	-	10,684	10,817	582	4,009	7,212	(3,203)	-44%	10,817
Total sources of capital funds	-	32,478	33,530	1,968	11,891	22,354	(10,462)	-47%	33,530
Financial position									
Total current assets	137,334	145,620	139,018		16,789				139,018
Total non current assets	349,240	366,401	366,415		(1,034)				366,415
Total current liabilities	44,515	53,762	42,543		(5,540)				42,543
Total non current liabilities	147,682	163,928	159,412		4,304				159,412
Community wealth/Equity	294,377	294,331	303,477		16,990				303,477
Cash flows									
Net cash from (used) operating	46,970	27,866	31,670	(495)	(5,570)	21,113	26,683	126%	31,670
Net cash from (used) investing	(32,116)	(32,845)	(33,444)	(1,494)	19,584	(22,296)	(41,880)	188%	(33,444)
Net cash from (used) financing	2,461	3,050	3,149	-	(1,878)	2,100	3,978	189%	3,149
Cash/cash equivalents at the month/year end	65,660	68,181	67,035	-	77,795	66,576	(11,219)	-17%	67,035
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	15,661	5,576	2,618	2,171	1,652	51,184	-	-	78,862
Creditors Age Analysis									
Total Creditors	157	-	-	-	-	-	-	-	157

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) - M08 February

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		83,686	89,342	91,470	5,060	73,870	60,980	12,890	21%	91,470
Executive and council		18,788	23,314	23,314	-	24,996	15,543	9,454	61%	23,314
Budget and treasury office		63,185	65,248	66,918	4,994	47,911	44,612	3,299	7%	66,918
Corporate services		1,714	780	1,238	66	963	825	138	17%	1,238
<i>Community and public safety</i>		19,321	39,441	46,999	822	8,382	31,310	(22,927)	-73%	46,999
Community and social services		6,341	7,076	7,115	440	4,449	4,743	(295)	-6%	7,115
Sport and recreation		5,942	4,708	7,454	381	3,425	4,946	(1,520)	-31%	7,454
Public safety		6,990	4,340	9,114	(1)	481	6,076	(5,595)	-92%	9,114
Housing		48	23,317	23,317	2	27	15,545	(15,517)	-100%	23,317
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6,007	5,890	6,091	637	3,944	4,061	(117)	-3%	6,091
Planning and development		1,286	787	988	79	717	659	58	9%	988
Road transport		4,721	5,103	5,103	559	3,227	3,402	(175)	-5%	5,103
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		169,758	178,983	182,223	13,116	108,772	121,482	(12,710)	-10%	182,223
Electricity		91,909	103,896	106,871	8,013	67,219	71,247	(4,028)	-6%	106,871
Water		39,907	39,997	33,928	2,525	21,543	22,619	(1,076)	-5%	33,928
Waste water management		16,033	13,266	18,319	957	7,417	12,213	(4,796)	-39%	18,319
Waste management		21,909	21,824	23,104	1,621	12,593	15,403	(2,810)	-18%	23,104
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	278,773	313,657	326,783	19,635	194,968	217,832	(22,864)	-10%	326,783
Expenditure - Standard										
<i>Governance and administration</i>		56,302	45,781	46,501	3,822	25,412	31,001	(5,588)	-18%	46,501
Executive and council		16,090	20,573	21,390	2,388	11,733	14,260	(2,526)	-18%	21,390
Budget and treasury office		15,900	2,742	2,512	(350)	(36)	1,675	(1,711)	-102%	2,512
Corporate services		24,311	22,465	22,599	1,784	13,715	15,066	(1,351)	-9%	22,599
<i>Community and public safety</i>		35,825	60,541	66,650	3,061	24,756	44,433	(19,677)	-44%	66,650
Community and social services		6,644	7,251	7,174	467	4,623	4,783	(160)	-3%	7,174
Sport and recreation		12,685	15,154	15,065	1,417	10,664	10,043	620	6%	15,065
Public safety		15,218	13,457	19,743	1,096	8,756	13,162	(4,406)	-33%	19,743
Housing		1,278	24,679	24,668	81	714	16,445	(15,731)	-96%	24,668
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28,626	35,119	34,737	2,487	22,346	23,158	(813)	-4%	34,737
Planning and development		4,208	4,511	4,432	320	2,764	2,955	(190)	-6%	4,432
Road transport		24,418	30,608	30,305	2,168	19,581	20,203	(622)	-3%	30,305
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		132,549	164,136	169,795	12,935	105,451	113,196	(7,746)	-7%	169,795
Electricity		86,194	103,145	107,885	8,132	66,807	71,923	(5,116)	-7%	107,885
Water		18,044	21,845	22,717	1,840	14,420	15,145	(725)	-5%	22,717
Waste water management		8,198	13,578	14,062	961	8,967	9,375	(408)	-4%	14,062
Waste management		20,113	25,568	25,131	2,002	15,257	16,754	(1,497)	-9%	25,131
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	253,302	305,577	317,683	22,306	177,965	211,788	(33,824)	-16%	317,683
Surplus/ (Deficit) for the year		25,471	8,080	9,100	(2,671)	17,003	6,043	10,959	181%	9,100

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager, Finance, Corporate Services and Technical Services.

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Municipal Manager	1	18,788	23,314	23,314	-	24,996	15,543	9,454	60.8%	23,314
Vote 2 - Finance		63,185	65,248	66,918	4,994	47,911	44,612	3,299	7.4%	66,918
Vote 3 - Corporate Services		22,316	19,541	24,333	1,180	10,493	16,222	(5,729)	-35.3%	24,333
Vote 4 - Technical Services		174,485	205,553	212,217	13,461	111,567	141,455	(29,887)	-21.1%	212,217
Total Revenue by Vote	2	278,773	313,657	326,783	19,635	194,968	217,832	(22,864)	-10.5%	326,783
Expenditure by Vote										
Vote 1 - Municipal Manager	1	16,090	20,573	21,390	2,388	11,733	14,260	(2,526)	-17.7%	21,390
Vote 2 - Finance		15,900	2,742	2,512	(350)	(36)	1,675	(1,711)	-102.2%	2,512
Vote 3 - Corporate Services		47,447	44,182	50,429	3,710	28,529	33,619	(5,090)	-15.1%	50,429
Vote 4 - Technical Services		173,864	238,064	243,352	16,557	137,739	162,234	(24,495)	-15.1%	243,352
Total Expenditure by Vote	2	253,302	305,562	317,683	22,306	177,965	211,788	(33,824)	-16.0%	317,683
Surplus/ (Deficit) for the year	2	25,471	8,094	9,100	(2,671)	17,003	6,043	10,959	181.3%	9,100

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		52,508	55,677	56,177	3,854	40,850	37,452	3,398	9%	56,177
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		86,484	100,386	102,676	7,876	66,174	68,451	(2,277)	-3%	102,676
Service charges - water revenue		23,629	24,765	25,665	2,336	17,005	17,110	(105)	-1%	25,665
Service charges - sanitation revenue		10,212	10,278	10,773	957	7,415	7,182	233	3%	10,773
Service charges - refuse revenue		17,072	17,111	18,391	1,591	12,360	12,261	99	1%	18,391
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4,323	4,242	4,708	395	3,904	3,139	766	24%	4,708
Interest earned - external investments		4,297	3,200	4,500	733	3,662	3,000	662	22%	4,500
Interest earned - outstanding debtors		3,776	4,240	4,050	366	2,748	2,700	48	2%	4,050
Dividends received		-	-	-	-	-	-	-	-	-
Fines		7,001	4,307	9,088	0	490	6,058	(5,568)	-92%	9,088
Licences and permits		1,219	1,560	1,560	129	946	1,040	(94)	-9%	1,560
Agency services		2,200	2,041	2,041	231	1,442	1,361	81	6%	2,041
Transfers recognised - operational		42,111	67,211	67,322	467	30,366	44,858	(14,492)	-32%	67,322
Other revenue		3,918	3,594	3,869	485	2,373	2,579	(206)	-8%	3,869
Gains on disposal of PPE		69	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		258,819	298,613	310,820	19,419	189,735	207,190	(17,455)	-8%	310,820
Expenditure By Type										
Employee related costs		96,066	107,291	107,106	8,224	68,854	71,404	(2,550)	-4%	107,106
Remuneration of councillors		5,282	4,861	5,311	395	3,423	3,541	(118)	-3%	5,311
Debt impairment		7,764	8,795	14,999	733	5,863	9,999	(4,136)	-41%	14,999
Depreciation & asset impairment		17,521	18,539	18,082	1,545	12,359	12,055	305	3%	18,082
Finance charges		11,582	12,214	12,280	526	6,773	8,187	(1,414)	-17%	12,280
Bulk purchases		73,029	75,397	80,997	5,954	48,495	53,998	(5,503)	-10%	80,997
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		3,214	3,561	3,561	1,284	2,704	2,374	330	14%	3,561
Other expenditure		38,842	74,919	75,347	3,644	29,494	50,231	(20,737)	-41%	75,347
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		253,302	305,577	317,683	22,306	177,965	211,788	(33,824)	-16%	317,683
Surplus/(Deficit)										
Transfers recognised - capital		19,954	15,044	15,963	216	5,232	10,642	(5,410)	(0)	15,963
Contributions recognised - capital		-	-	-	-	-	-	-	(0)	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25,471	8,080	9,100	(2,671)	17,003	6,043			9,100
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		25,471	8,080	9,100	(2,671)	17,003	6,043			9,100
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25,471	8,080	9,100	(2,671)	17,003	6,043			9,100
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25,471	8,080	9,100	(2,671)	17,003	6,043			9,100

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
R thousands					
Revenue By Source					
Property rates	40,850	37,452	3,398	9%	Variance are due to the misalignment between the budget and the actual billing
Service charges - electricity revenue	66,174	68,451	(2,277)	-3%	Immaterial Variance
Service charges - water revenue	17,005	17,110	(105)	-1%	Immaterial Variance
Service charges - sanitation revenue	7,415	7,182	233	3%	Immaterial Variance
Service charges - refuse revenue	12,360	12,261	99	1%	Immaterial Variance
Rental of facilities and equipment	3,904	3,139	766	24%	The variance is due to an increase in the usage of facilities
Interest earned - external investments	3,662	3,000	662	22%	The over recovery is due to the higher than expected cash balances available
Interest earned - outstanding debtors	2,748	2,700	48	2%	Immaterial Variance
Fines	490	6,058	(5,568)	-92%	The budget is not in line with the actual receipts
Licences and permits	946	1,040	(94)	-9%	Immaterial Variance
Agency services	1,442	1,361	81	6%	Immaterial Variance
Transfers recognised - operational	30,366	44,858	(14,492)	-32%	Actual receiving of grants not align to budget
Other revenue	2,373	2,579	(206)	-8%	Immaterial Variance
Expenditure By Type					
Employee related costs	68,854	71,404	(2,550)	-4%	Immaterial Variance
Remuneration of councillors	3,423	3,541	(118)	-3%	Immaterial Variance
Debt impairment	5,863	9,999	(4,136)	-41%	Budget not align to actual spending
Depreciation & asset impairment	12,359	12,055	305	3%	Immaterial Variance
Finance charges	6,773	8,187	(1,414)	-17%	Budget not align to actual spending
Bulk purchases	48,495	53,998	(5,503)	-10%	Immaterial Variance
Transfers and grants	2,704	2,374	330	14%	Transfers and grants solely gets paid out when a claim gets handed in according to legislation
Other expenditure	29,494	50,231	(20,737)	-41%	Budget not align to actual spending

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) - M08 February

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	850	850	-	169	567	(398)	-70%	850
Vote 3 - Corporate Services		-	380	324	-	324	216	108	50%	324
Vote 4 - Technical Services		-	1,385	1,385	55	139	923	(784)	-85%	1,385
Total Capital Multi-year expenditure	4,7	-	2,615	2,559	55	632	1,706	(1,074)	-63%	2,559
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	416	166	-	44	111	(67)	-61%	166
Vote 2 - Finance		-	1,030	1,030	5	356	687	(331)	-48%	1,030
Vote 3 - Corporate Services		-	4,449	7,316	386	2,587	4,877	(2,290)	-47%	7,316
Vote 4 - Technical Services		-	23,968	22,460	1,521	8,273	14,973	(6,700)	-45%	22,460
Total Capital single-year expenditure	4	-	29,863	30,972	1,913	11,260	20,648	(9,388)	-45%	30,972
Total Capital Expenditure		-	32,478	33,530	1,968	11,891	22,354	(10,462)	-47%	33,530
Capital Expenditure - Standard Classification										
Governance and administration		-	4,610	4,738	17	1,891	3,159	(1,268)	-40%	4,610
Executive and council		-	416	166	-	44	111	(67)	-61%	166
Budget and treasury office		-	1,880	1,880	5	525	1,253	(729)	-58%	1,880
Corporate services		-	2,314	2,692	12	1,322	1,795	(473)	-26%	2,314
Community and public safety		-	4,387	7,073	431	2,036	4,716	(2,680)	-57%	4,387
Community and social services		-	1,249	1,242	2	609	828	(220)	-27%	1,249
Sport and recreation		-	1,678	4,411	64	946	2,940	(1,994)	-68%	1,678
Public safety		-	1,460	1,420	365	481	947	(466)	-49%	1,460
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	3,315	3,336	455	2,046	2,224	(179)	-8%	3,315
Planning and development		-	10	20	-	2	13	(11)	-85%	10
Road transport		-	3,305	3,316	455	2,044	2,211	(167)	-8%	3,305
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	20,166	18,312	1,065	5,919	12,208	(6,289)	-52%	20,166
Electricity		-	3,646	4,247	33	675	2,831	(2,156)	-76%	4,247
Water		-	6,352	6,615	1,032	4,631	4,410	220	5%	6,352
Waste water management		-	7,870	5,459	-	587	3,639	(3,052)	-84%	7,870
Waste management		-	2,298	1,990	-	26	1,327	(1,301)	-98%	2,298
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	32,478	33,459	1,968	11,891	22,306	(10,415)	-47%	33,079
Funded by:										
National Government		-	14,074	14,925	-	4,671	9,950	(5,279)	-53%	14,925
Provincial Government		-	770	838	2	555	559	(4)	-1%	838
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,844	15,763	2	5,226	10,509	(5,282)	-50%	15,763
Public contributions & donations	5	-	200	200	9	160	133	27	20%	200
Borrowing	6	-	6,750	6,750	1,375	2,496	4,500	(2,004)	-45%	6,750
Internally generated funds		-	10,684	10,817	582	4,009	7,212	(3,203)	-44%	10,817
Total Capital Funding		-	32,478	33,530	1,968	11,891	22,354	(10,462)	-47%	33,530

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		65,660	28,181	61,035	12,135	61,035
Call investment deposits			40,000	6,000		6,000
Consumer debtors		62,146	70,565	64,084	4,831	64,084
Other debtors		4,656	3,893	4,641	(213)	4,641
Current portion of long-term receivables		1,813	-	-		-
Inventory		3,059	2,981	3,259	36	3,259
Total current assets		137,334	145,620	139,018	16,789	139,018
Non current assets						
Long-term receivables		1,943	2,220	3,670	(566)	3,670
Investments			-	-		-
Investment property		12,861	12,861	12,861		12,861
Investments in Associate			-	-		-
Property, plant and equipment		332,392	346,199	345,830	(468)	345,830
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets		2,044	5,122	4,054		4,054
Other non-current assets			-	-		-
Total non current assets		349,240	366,401	366,415	(1,034)	366,415
TOTAL ASSETS		486,574	512,021	505,433	15,754	505,433
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing			-	3,927		3,927
Consumer deposits		3,149	3,196	3,200	80	3,200
Trade and other payables		32,283	43,775	27,704	(5,535)	27,704
Provisions		9,082	6,790	7,712	(85)	7,712
Total current liabilities		44,515	53,762	42,543	(5,540)	42,543
Non current liabilities						
Borrowing		48,401	54,984	51,224	(1,625)	51,224
Provisions		99,281	108,944	108,188	5,929	108,188
Total non current liabilities		147,682	163,928	159,412	4,304	159,412
TOTAL LIABILITIES		192,197	217,690	201,956	(1,236)	201,956
NET ASSETS	2	294,377	294,331	303,477	16,990	303,477
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		278,642	278,699	288,423	16,990	288,423
Reserves		15,735	15,631	15,054		15,054
TOTAL COMMUNITY WEALTH/EQUITY	2	294,377	294,331	303,477	16,990	303,477

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		51,010	54,383	53,930	3,713	36,612	35,953	659	2%	53,930
Service charges		139,377	148,025	151,061	13,346	105,932	100,707	5,224	5%	151,061
Other revenue		9,702	11,468	12,794	5,928	31,278	8,530	22,748	267%	12,794
Government - operating		42,398	67,211	67,322	1,582	39,303	44,881	(5,579)	-12%	67,322
Government - capital		19,670	15,044	15,963	-	9,017	10,642	(1,625)	-15%	15,963
Interest		4,297	7,440	8,388	258	2,180	5,592	(3,412)	-61%	8,388
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(210,471)	(259,930)	(268,331)	(24,038)	(224,646)	(178,887)	45,758	-26%	(268,331)
Finance charges		(5,798)	(12,214)	(5,897)	-	(2,542)	(3,931)	(1,389)	35%	(5,897)
Transfers and Grants		(3,214)	(3,561)	(3,561)	(1,284)	(2,704)	(2,374)	330	-14%	(3,561)
NET CASH FROM/(USED) OPERATING ACTIVITIES		46,970	27,866	31,670	(495)	(5,570)	21,113	26,683	126%	31,670
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	(367)	86	-	-	58	(58)	-100%	86
Decrease (increase) in non-current investments		-	-	-	474	31,475	-	31,475	#DIV/0!	-
Payments										
Capital assets		(32,116)	(32,478)	(33,530)	(1,968)	(11,891)	(22,354)	(10,463)	47%	(33,530)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,116)	(32,845)	(33,444)	(1,494)	19,584	(22,296)	(41,880)	188%	(33,444)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,130	6,750	6,750	-	430	4,500	(4,070)	-90%	6,750
Increase (decrease) in consumer deposits		276	123	51	-	-	34	(34)	-100%	51
Payments										
Repayment of borrowing		(3,945)	(3,823)	(3,651)	-	(2,308)	(2,434)	(126)	5%	(3,651)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,461	3,050	3,149	-	(1,878)	2,100	3,978	189%	3,149
NET INCREASE/ (DECREASE) IN CASH HELD		17,315	(1,929)	1,375	(1,989)	12,135	917			1,375
Cash/cash equivalents at beginning:		48,344	70,110	65,660		65,660	65,660			65,660
Cash/cash equivalents at monthly year end:		65,660	68,181	67,035		77,795	66,576			67,035

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2016/17									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	2,657	1,394	507	429	361	5,847	–	–	11,196	6,637		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,037	1,239	325	265	257	4,441	–	–	12,564	4,963		
Receivables from Non-ex change Transactions - Property Rates	1400	3,721	1,436	714	575	542	8,706	–	–	15,694	9,823		
Receivables from Ex change Transactions - Waste Water Management	1500	1,066	561	383	341	303	6,226	–	–	8,880	6,870		
Receivables from Ex change Transactions - Waste Management	1600	1,801	917	609	520	465	8,827	–	–	13,140	9,812		
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	2	2	1	1	26	–	–	35	28		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	(0)	163	–	–	163	163		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	377	26	78	38	(277)	16,948	–	–	17,190	16,709		
Total By Income Source	2000	15,661	5,576	2,618	2,171	1,652	51,184	–	–	78,862	55,007	–	–
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	5	75	72	64	84	1,761	–	–	2,060	1,908		
Commercial	2300	–	–	–	–	–	–	–	–	–	–		
Households	2400	15,656	5,501	2,547	2,107	1,568	49,424	–	–	76,801	53,098		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	15,661	5,576	2,618	2,171	1,652	51,184	–	–	78,862	55,007	–	–

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2016/17								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
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	157									157	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	157	-	-	-	-	-	-	-	-	157	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
ABSA		0		43	207		10,195		10,402
NEDBANK		0		43	418		20,395		20,813
Municipality sub-total					625		30,590	-	31,215
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				625		30,590	-	31,215

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 - M08 February

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		–	37,767	37,886	343	27,865	25,257	2,608	10.3%	37,886
Local Government Equitable Share			33,341	33,341		24,984	22,227	2,757	12.4%	33,341
Finance Management			725	725		725	483	242	50.0%	725
Integrated National Electrification Programme (Municipal) Grant			246	330		246	220	26	11.6%	330
EPWP Incentive			1,141	1,141	343	1,141	761	380	50.0%	1,141
Municipal Infrastructure (MIG)			2,314	2,349		770	1,566	(796)	-50.9%	2,349
Other transfers and grants [insert description]										
Provincial Government:		–	29,444	29,436	371	11,531	19,624	(8,093)	-41.2%	29,436
CDW - Operational Support Grant			37	37		–	25	(25)	-100.0%	37
Library Services			3,625	2,987	(68)	2,987	1,991	996	50.0%	2,987
Maintenance of Proclaimed Roads			97	97		–	65	(65)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855	439	2,855	1,903	952	50.0%	2,855
Finance Management			120	120		–	80	(80)	-100.0%	120
Housing			23,280	23,280	–	5,689	15,520	(9,831)	-63.3%	23,280
Local Government Graduate Internship Allocation				60			40	(40)	-100.0%	60
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
Chieta										
Total Operating Transfers and Grants	5	–	67,211	67,322	714	39,397	44,881	(5,485)	-12.2%	67,322
Capital Transfers and Grants										
National Government:		–	14,074	14,925	–	8,002	9,950	(1,948)	-19.6%	14,925
Municipal Infrastructure (MIG)			11,570	11,820		5,497	7,880	(2,383)	-30.2%	11,820
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355		1,754	1,570	184	11.8%	2,355
Finance Management			750	750		750	500	250	50.0%	750
Other capital transfers [insert description]										
Provincial Government:		–	770	838	838	838	559	279	50.0%	838
Library Services			770	838	838	838	559	279	50.0%	838
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	200	200	–	–	133	(133)	-100.0%	200
Cerebos			200	200			133	(133)	-100.0%	200
Total Capital Transfers and Grants	5	–	15,044	15,963	838	8,840	10,642	(1,802)	-16.9%	15,963
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	82,255	83,285	1,552	48,236	55,523	(7,287)	-13.1%	83,285

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	37,767	37,886	2,945	21,313	25,257	(3,944)	-15.6%	37,886
Local Government Equitable Share			33,341	33,341	2,778	19,449	22,227	(2,778)	-12.5%	33,341
Finance Management			725	725	55	476	483	(7)	-1.5%	725
Integrated National Electrification Programme (Municipal) Grant			246	330	-	90	220	(130)	-59.2%	330
EPWP Incentive			1,141	1,141	111	763	761	3	0.4%	1,141
Municipal Infrastructure (MIG)			2,314	2,349	-	535	1,566	(1,031)	-65.8%	2,349
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	6,164	29,504	2,604	10,320	19,669	(997)	-5.1%	6,224
CDW - Operational Support Grant			37	37	7	7	25	(17)	-69.6%	37
Library Services			3,625	3,055	374	2,072	2,037	36	1.7%	3,055
Maintenance of Proclaimed Roads			97	97	-	-	65	(65)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855	-	1,073	1,903	(831)	-43.6%	2,855
Finance Management			120	120	-	-	80	(80)	-100.0%	120
Housing				23,280	2,223	7,168	15,520	-	-	-
Local Government Graduate Internship Allocation				60	-	-	40	(40)	-100.0%	60
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Chieta										
Total operating expenditure of Transfers and Grants:		-	43,931	67,390	5,549	31,633	44,927	(4,941)	-11.0%	44,110
Capital expenditure of Transfers and Grants										
National Government:		-	14,074	14,925	-	4,463	9,950	(5,487)	-55.1%	14,925
Municipal Infrastructure (MIG)			11,570	11,820	-	3,821	7,880	(4,059)	-51.5%	11,820
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355	-	642	1,570	(928)	-59.1%	2,355
Finance Management			750	750	-	-	500	(500)	-100.0%	750
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	770	770	2	553	513	39	7.7%	770
Library Services			770	770	2	553	513	39	7.7%	770
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	200	200	9	160	133	27	19.9%	200
Cerebos			200	200	9	160	133	27	19.9%	200
Total capital expenditure of Transfers and Grants		-	15,044	15,895	11	5,176	10,597	(5,421)	-51.2%	15,895
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	58,975	83,285	5,561	36,809	55,523	(10,362)	-18.7%	60,005

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 - M08 February

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			3,632	3,632	315	2,506	2,421	84	3%	3,632
Pension and UIF Contributions			-	-	34	213	-	213	#DIV/0!	-
Medical Aid Contributions			35	35	8	38	23	15	63%	35
Motor Vehicle Allowance			923	1,373	55	471	915	(445)	-49%	1,373
Cellphone Allowance			271	271	23	180	181	(1)	0%	271
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	16	108	-	108	#DIV/0!	-
Sub Total - Councillors			4,861	5,311	450	3,515	3,541	(26)	-1%	5,311
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			2,716	2,716	262	2,095	1,810	284	16%	2,716
Pension and UIF Contributions			496	496	48	381	330	50	15%	496
Medical Aid Contributions			141	141	10	82	94	(12)	-13%	141
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			303	303	41	326	202	124	61%	303
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			263	263	38	308	175	133	76%	263
Other benefits and allowances			284	284	(16)	116	189	(73)	-39%	284
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			4,202	4,202	383	3,308	2,802	506	18%	4,202
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			62,942	62,617	4,883	38,200	41,744	(3,545)	-8%	62,617
Pension and UIF Contributions			11,665	11,619	850	6,725	7,746	(1,021)	-13%	11,619
Medical Aid Contributions			6,017	6,017	444	3,584	4,011	(428)	-11%	6,017
Overtime			3,502	3,487	442	3,179	2,325	855	37%	3,487
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,532	3,517	285	2,250	2,344	(95)	-4%	3,517
Cellphone Allowance			-	-	0	3	-	3	#DIV/0!	-
Housing Allowances			875	875	72	595	583	12	2%	875
Other benefits and allowances			11,470	11,439	538	8,373	7,626	747	10%	11,439
Payments in lieu of leave			493	493	-	-	329	(329)	-100%	493
Long service awards			853	840	-	-	560	(560)	-100%	840
Post-retirement benefit obligations			2,101	2,060	-	-	1,373	(1,373)	-100%	2,060
Sub Total - Other Municipal Staff			103,450	102,963	7,514	62,908	68,642	(5,735)	-8%	102,963
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			112,514	112,477	8,347	69,731	74,985	(5,254)	-7%	112,477
Total Municipal Entities			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			112,514	112,477	8,347	69,731	74,985	(5,254)	-7%	112,477
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			107,653	107,166	7,897	66,216	71,444	(5,228)	-7%	107,166

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		613	613	354	354	613	258	42.1%	1%
August		1,018	1,018	101	455	1,631	1,175	72.1%	1%
September		2,347	2,347	1,755	2,210	3,978	1,768	44.4%	7%
October		3,726	3,726	2,491	4,701	7,704	3,003	39.0%	14%
November		5,325	5,325	1,809	6,509	13,029	6,520	50.0%	20%
December		1,430	1,430	1,896	8,406	14,459	6,053	41.9%	26%
January		1,074	1,074	1,517	9,923	15,533	5,610	36.1%	31%
February		3,681	3,681	1,968	11,891	19,214	7,322	38.1%	37%
March		2,462	2,462			21,675	-		
April		1,925	1,925			23,600	-		
May		3,377	3,377			26,977	-		
June		5,501	6,553			33,530	-		
Total Capital expenditure	-	32,478	33,530	11,891					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	Ref	Budget Year 2016/17								
		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		-	17,105	14,711	957	6,257	9,807	3,550	36.2%	14,711
Infrastructure - Road transport		-	1,035	1,030	19	709	687	(22)	-3.2%	1,030
Roads, Pavements & Bridges			885	880	19	557	587	29	5.0%	880
Storm water			150	150	-	151	100	(51)	-51.3%	150
Infrastructure - Electricity		-	2,074	2,074	-	642	1,383	741	53.6%	2,074
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,074	2,074	-	642	1,383	741	53.6%	2,074
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	6,167	6,189	939	4,511	4,126	(385)	-9.3%	6,189
Dams & Reservoirs			5,562	5,562	939	4,358	3,708	(650)	-17.5%	5,562
Water purification			-	-	-	-	-	-	-	-
Reticulation			605	626	-	153	418	265	63.4%	626
Infrastructure - Sanitation		-	7,379	4,968	-	395	3,312	2,917	88.1%	4,968
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			7,379	4,968	-	395	3,312	2,917	88.1%	4,968
Infrastructure - Other		-	450	450	-	-	300	300	100.0%	450
Waste Management			450	450	-	-	300	300	100.0%	450
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	1,235	1,177	25	667	785	117	15.0%	1,177
Parks & gardens			155	155	25	67	103	36	35.1%	155
Sportsfields & stadia			50	49	-	39	33	(6)	-19.1%	49
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			500	413	-	413	275	(138)	-50.0%	413
Recreational facilities			80	110	-	86	73	(13)	-17.7%	110
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			100	100	-	62	67	5	7.1%	100
Cemeteries			350	350	-	-	233	233	100.0%	350
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	7,250	7,683	822	2,127	5,122	2,995	58.5%	7,683
General v ehicles			2,700	2,480	423	556	1,653	1,097	66.4%	2,480
Specialised v ehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,329	1,580	214	580	1,053	473	44.9%	1,580
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			1,096	1,196	25	612	798	186	23.3%	1,196
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			2,125	2,427	160	379	1,618	1,239	76.6%	2,427
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	1,200	1,310	4	552	873	321	36.7%	1,310
Computers - software & programming			1,200	1,310	4	552	873	321	36.7%	1,310
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	26,790	24,881	1,809	9,604	16,587	6,983	42.1%	24,881

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	2,850	3,401	140	1,179	2,267	1,088	48.0%	3,401
Infrastructure - Road transport		-	1,560	1,510	13	1,053	1,007	(46)	-4.6%	1,510
Roads, Pavements & Bridges		-	1,550	1,500	13	1,043	1,000	(43)	-4.3%	1,500
Storm water		-	10	10	-	10	7	(3)	-49.1%	10
Infrastructure - Electricity		-	1,180	1,781	33	33	1,187	1,154	97.2%	1,781
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1,180	1,781	33	33	1,187	1,154	97.2%	1,781
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	100	100	93	93	67	(27)	-39.8%	100
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	100	100	93	93	67	(27)	-39.8%	100
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	10	10	-	-	7	7	100.0%	10
Waste Management		-	10	10	-	-	7	7	100.0%	10
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	809	3,563	-	343	2,375	2,032	85.6%	3,563
Parks & gardens		-	100	100	-	47	67	20	29.7%	100
Sportsfields & stadia		-	609	3,320	-	153	2,213	2,060	93.1%	3,320
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	100	143	-	143	95	(48)	-50.0%	143
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	980	636	20	441	424	(17)	-3.9%	636
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	25	25	-	-	17	17	100.0%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	265	359	20	256	239	(16)	-6.7%	359
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	690	252	-	185	168	(17)	-10.3%	252
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	1,050	1,050	-	324	700	376	53.7%	1,050
Computers - software & programming		-	1,050	1,050	-	324	700	376	53.7%	1,050
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	5,689	8,649	160	2,287	5,766	3,479	60.3%	8,649

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	Ref	Budget Year 2016/17								
		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		-	2,033	2,033	79	747	1,355	608	44.9%	2,033
Infrastructure - Road transport		-	103	103	-	6	69	63	91.9%	103
Roads, Pavements & Bridges			97	97	-	6	65	59	91.4%	97
Storm water			6	6	-	-	4	4	100.0%	6
Infrastructure - Electricity		-	881	881	63	331	587	257	43.7%	881
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			806	806	63	331	537	207	38.4%	806
Street Lighting			75	75	-	-	50	50	100.0%	75
Infrastructure - Water		-	400	400	14	221	267	46	17.2%	400
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			400	400	14	221	267	46	17.2%	400
Infrastructure - Sanitation		-	220	220	2	190	147	(43)	-29.4%	220
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			220	220	2	190	147	(43)	-29.4%	220
Infrastructure - Other		-	429	429	-	-	286	286	100.0%	429
Waste Management			420	420	-	-	280	280	100.0%	420
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			9	9	-	-	6	6	100.0%	9
Community		-	-	-	-	-	-	-	-	-
Parks & gardens			-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	-	-
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	4,910	4,910	241	2,524	3,273	750	22.9%	4,910
General vehicles			2,480	2,480	137	1,230	1,653	423	25.6%	2,480
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			783	783	21	408	522	114	21.9%	783
Computers - hardware/equipment			723	723	47	387	482	94	19.6%	723
Furniture and other office equipment			76	76	6	10	51	40	79.4%	76
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			848	848	30	488	565	77	13.7%	848
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	6,943	6,943	320	3,271	4,629	1,358	29.3%	6,943

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	14,019	14,019	1,168	9,346	9,346	(0)	0.0%	14,019
Infrastructure - Road transport		-	3,653	3,653	304	2,435	2,435	(0)	0.0%	3,653
Roads, Pavements & Bridges			3,653	3,653	304	2,435	2,435	(0)	0.0%	3,653
Storm water			-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1,713	1,713	143	1,142	1,142	-	-	1,713
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,713	1,713	143	1,142	1,142	-	-	1,713
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	1,946	1,946	162	1,297	1,297	(0)	0.0%	1,946
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			1,946	1,946	162	1,297	1,297	(0)	0.0%	1,946
Reticulation			-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	2,754	2,754	230	1,836	1,836	-	-	2,754
Reticulation			2,754	2,754	230	1,836	1,836	-	-	2,754
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	3,953	3,953	329	2,635	2,635	(0)	0.0%	3,953
Waste Management			3,953	3,953	329	2,635	2,635	(0)	0.0%	3,953
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	2,028	2,028	169	1,352	1,352	-	-	2,028
Parks & gardens			267	267	22	178	178	-	-	267
Sportsfields & stadia			622	622	52	415	415	0	0.0%	622
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			406	406	34	271	271	0	0.0%	406
Recreational facilities			272	272	23	181	181	(0)	0.0%	272
Fire, safety & emergency			175	175	15	117	117	0	0.0%	175
Security and policing			245	245	20	163	163	(0)	0.0%	245
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			41	41	3	27	27	(0)	0.0%	41
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	2,492	2,492	208	1,661	1,661	0	0.0%	2,492
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-
Computers - hardware/equipment			233	233	19	155	155	(0)	0.0%	233
Furniture and other office equipment			752	752	63	501	501	0	0.0%	752
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			1,507	1,507	126	1,005	1,005	0	0.0%	1,507
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Total Depreciation		-	18,539	18,539	1,545	12,359	12,359	(0)	0.0%	18,539

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 February 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date 13 March 2017