

# 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 July 2015

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1. In-Year Report - Monthly Budget**

#### **1.1.1 Implementation of the budget in accordance with the SDBIP**

No comments for July 2015.

#### **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 July 2015.

## **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	-	26,249,414.28	20,979,083.33	5,270,330.95	25%
Total Expenditure	258,229,472.08	-	18,923,384.30	21,519,122.67	- 2,595,738.37	-12%
Total Capital Expenditure	69,200,050.00		1,635.96	5,766,670.83	- 5,765,034.87	-100%

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 July 2015.

#### Revenue by Source (Table C4)

Description	Budget Year 2015/16					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>						
<b>Revenue By Source</b>						
Property rates	51,928		13,518	4,327	9,190	212%
Service charges - electricity revenue	89,576		7,644	7,465	179	2%
Service charges - water revenue	24,230		1,439	2,019	(580)	-29%
Service charges - sanitation revenue	9,558		842	797	45	6%
Service charges - refuse revenue	15,948		1,382	1,329	53	4%
Rental of facilities and equipment	3,697		277	308	(32)	-10%
Interest earned - external investments	2,250		279	188	91	49%
Interest earned - outstanding debtors	3,000		279	250	29	12%
Fines	4,107		2	342	(340)	-99%
Licences and permits	1,560		-	130	(130)	-100%
Agency services	2,041		175	170	5	3%
Transfers recognised - operational	40,517		89	3,376	(3,287)	-97%
Other revenue	3,337		325	278	47	17%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>251,749</b>	<b>-</b>	<b>26,249</b>	<b>20,979</b>	<b>5,270</b>	<b>25%</b>

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

For further explanations of variances, refer to **Appendix A**.

#### Operating expenditure by type (Table C4)

Description	Budget Year 2015/16					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>						
<b>Expenditure By Type</b>						
Employee related costs	97,727		6,799	8,144	(1,345)	-17%
Remuneration of councillors	5,274		418	440	(22)	-5%
Debt impairment	3,823		319	319	(0)	0%
Depreciation & asset impairment	17,944		1,495	1,495	(0)	0%
Finance charges	10,893		164	908	(744)	-82%
Bulk purchases	72,292		7,391	6,024	1,367	23%
Transfers and grants	3,331		448	278	170	61%
Other expenditure	46,945		1,890	3,912	(2,022)	-52%
<b>Total Expenditure</b>	<b>258,229</b>	<b>-</b>	<b>18,923</b>	<b>21,519</b>	<b>(2,596)</b>	<b>-12%</b>

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

### Capital expenditure (Table C5)

Vote Description	Budget Year 2015/16				
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>					
<b><u>Multi-Year expenditure appropriation</u></b>					
Vote 1 - Municipal Manager	-	-	-	-	
Vote 2 - Finance	550	-	46	(46)	-100%
Vote 3 - Corporate Services	-	-	-	-	
Vote 4 - Technical Services	43,701	-	3,642	(3,642)	-100%
<b>Total Capital Multi-year expenditure</b>	<b>44,251</b>	<b>-</b>	<b>3,688</b>	<b>(3,688)</b>	<b>-100%</b>
<b><u>Single Year expenditure appropriation</u></b>					
Vote 1 - Municipal Manager	84	-	7	(7)	-100%
Vote 2 - Finance	280	2	23	(22)	-93%
Vote 3 - Corporate Services	4,683	-	390	(390)	-100%
Vote 4 - Technical Services	19,901	-	1,658	(1,658)	-100%
<b>Total Capital single-year expenditure</b>	<b>24,949</b>	<b>2</b>	<b>2,079</b>	<b>(2,077)</b>	<b>-100%</b>
<b>Total Capital Expenditure</b>	<b>69,200</b>	<b>2</b>	<b>5,767</b>	<b>(5,765)</b>	<b>-100%</b>

### Capital Expenditure:

The total capital expenditure as at 31 July 2015 amounts to R 1 635 of the capital budget.

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 - M01 July

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
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.2%	0.0%	0.9%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	8.9%	0.0%	0.0%	8.9%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	32.8%	0.0%	-84.4%	32.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	548.6%	0.0%	0.0%	548.6%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	0.0%	232.9%	0.0%	-48.9%	232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	93.9%	0.0%	117.8%	93.9%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	25.3%	0.0%	39.1%	25.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	38.8%	0.0%	25.9%	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		0.0%	11.5%	0.0%	0.6%	6.4%
<b>IDP regulation financial viability indicators</b>							
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%		40.8%	
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 - M01 July

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	51,928	-	13,518	13,518	4,327	9,190	212%	51,928
Service charges	-	139,312	-	11,307	11,307	11,609	(303)	-3%	139,312
Investment revenue	-	2,250	-	279	279	188	91	49%	2,250
Transfers recognised - operational	-	40,517	-	89	89	3,376	(3,287)	-97%	40,517
Other own revenue	-	17,742	-	1,058	1,058	1,479	(421)	-28%	17,742
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>251,749</b>	-	<b>26,249</b>	<b>26,249</b>	<b>20,979</b>	<b>5,270</b>	<b>25%</b>	<b>251,749</b>
Employee costs	-	97,727	-	6,799	6,799	8,144	(1,345)	-17%	97,727
Remuneration of Councillors	-	5,274	-	418	418	440	(22)	-5%	5,274
Depreciation & asset impairment	-	17,944	-	1,495	1,495	1,495	(0)	-0%	17,944
Finance charges	-	10,893	-	164	164	908	(744)	-82%	10,893
Materials and bulk purchases	-	72,292	-	7,391	7,391	6,024	1,367	23%	72,292
Transfers and grants	-	3,331	-	448	448	278	170	61%	3,331
Other expenditure	-	50,768	-	2,208	2,208	4,231	(2,022)	-48%	50,768
<b>Total Expenditure</b>	-	<b>258,229</b>	-	<b>18,923</b>	<b>18,923</b>	<b>21,519</b>	<b>(2,596)</b>	<b>-12%</b>	<b>258,229</b>
<b>Surplus/(Deficit)</b>	-	<b>(6,480)</b>	-	<b>7,326</b>	<b>7,326</b>	<b>(540)</b>	<b>7,866</b>	<b>-1457%</b>	<b>(6,480)</b>
Transfers recognised - capital	-	55,301	-	-	-	4,608	(4,608)	-100%	55,301
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>48,821</b>	-	<b>7,326</b>	<b>7,326</b>	<b>4,068</b>	<b>3,258</b>	<b>80%</b>	<b>48,821</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>48,821</b>	-	<b>7,326</b>	<b>7,326</b>	<b>4,068</b>	<b>3,258</b>	<b>80%</b>	<b>48,821</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>69,200</b>	-	<b>2</b>	<b>2</b>	<b>5,767</b>	<b>(5,765)</b>	<b>-100%</b>	<b>69,200</b>
Capital transfers recognised	-	55,301	-	-	-	4,608	(4,608)	-100%	55,301
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	6,130	-	-	-	511	(511)	-100%	6,130
Internally generated funds	-	7,769	-	2	2	647	(646)	-100%	7,769
<b>Total sources of capital funds</b>	-	<b>69,200</b>	-	<b>2</b>	<b>2</b>	<b>5,767</b>	<b>(5,765)</b>	<b>-100%</b>	<b>69,200</b>
<b>Financial position</b>									
Total current assets	-	105,742	-	-	3,011	-	-	-	105,742
Total non current assets	-	358,194	-	-	(1,485)	-	-	-	358,194
Total current liabilities	-	45,408	-	-	(6,158)	-	-	-	45,408
Total non current liabilities	-	128,196	-	-	357	-	-	-	128,196
<b>Community wealth/Equity</b>	-	<b>290,333</b>	-	-	<b>7,326</b>	-	-	-	<b>290,333</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	30,927	-	(7,461)	(7,461)	2,577	10,039	390%	30,927
Net cash from (used) investing	-	(29,899)	-	(2)	(2)	(2,492)	(2,490)	100%	(29,899)
Net cash from (used) financing	-	3,800	-	-	-	317	317	100%	3,800
<b>Cash/cash equivalents at the month/year end</b>	-	<b>52,510</b>	-	-	<b>40,218</b>	<b>48,083</b>	<b>7,865</b>	<b>16%</b>	<b>52,510</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	23,506	4,745	3,452	3,030	2,285	41,986	-	-	79,003
<b>Creditors Age Analysis</b>									
Total Creditors	6,670	-	-	-	-	-	-	-	6,670

## 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) - M01 July

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
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		-	78,885	-	14,229	14,229	6,574	7,656	116%	78,885
Executive and council		-	18,408	-	89	89	1,534	(1,445)	-94%	18,408
Budget and treasury office		-	59,164	-	14,091	14,091	4,930	9,161	186%	59,164
Corporate services		-	1,313	-	49	49	109	(60)	-55%	1,313
<i><b>Community and public safety</b></i>		-	54,329	-	327	327	4,527	(4,201)	-93%	54,329
Community and social services		-	6,243	-	43	43	520	(477)	-92%	6,243
Sport and recreation		-	5,359	-	276	276	447	(171)	-38%	5,359
Public safety		-	4,140	-	4	4	345	(341)	-99%	4,140
Housing		-	38,587	-	4	4	3,216	(3,212)	-100%	38,587
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	5,928	-	240	240	494	(254)	-51%	5,928
Planning and development		-	1,102	-	70	70	92	(22)	-24%	1,102
Road transport		-	4,826	-	170	170	402	(232)	-58%	4,826
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	167,908	-	11,453	11,453	13,992	(2,539)	-18%	167,908
Electricity		-	95,519	-	7,731	7,731	7,960	(229)	-3%	95,519
Water		-	39,030	-	1,457	1,457	3,252	(1,795)	-55%	39,030
Waste water management		-	12,515	-	842	842	1,043	(201)	-19%	12,515
Waste management		-	20,844	-	1,423	1,423	1,737	(314)	-18%	20,844
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	-	307,050	-	26,249	26,249	25,588	662	3%	307,050
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		-	61,141	-	3,575	3,575	5,095	(1,520)	-30%	61,141
Executive and council		-	18,448	-	1,401	1,401	1,537	(137)	-9%	18,448
Budget and treasury office		-	17,583	-	838	838	1,465	(628)	-43%	17,583
Corporate services		-	25,110	-	1,337	1,337	2,093	(756)	-36%	25,110
<i><b>Community and public safety</b></i>		-	32,899	-	2,191	2,191	2,742	(550)	-20%	32,899
Community and social services		-	6,567	-	503	503	547	(45)	-8%	6,567
Sport and recreation		-	13,232	-	902	902	1,103	(201)	-18%	13,232
Public safety		-	11,606	-	708	708	967	(259)	-27%	11,606
Housing		-	1,494	-	80	80	125	(45)	-36%	1,494
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	29,394	-	1,716	1,716	2,449	(734)	-30%	29,394
Planning and development		-	4,412	-	224	224	368	(144)	-39%	4,412
Road transport		-	24,982	-	1,491	1,491	2,082	(590)	-28%	24,982
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	134,795	-	11,441	11,441	11,233	208	2%	134,795
Electricity		-	87,342	-	8,640	8,640	7,278	1,361	19%	87,342
Water		-	19,075	-	820	820	1,590	(770)	-48%	19,075
Waste water management		-	10,219	-	694	694	852	(158)	-19%	10,219
Waste management		-	18,160	-	1,288	1,288	1,513	(225)	-15%	18,160
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	-	258,229	-	18,923	18,923	21,519	(2,596)	-12%	258,229
<b>Surplus/ (Deficit) for the year</b>		-	48,821	-	7,326	7,326	4,068	3,258	80%	48,821



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

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

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Municipal Manager	1	-	18,408	-	89	89	1,534	(1,445)	-94.2%	18,408
Vote 2 - Finance		-	59,164	-	14,091	14,091	4,930	9,161	185.8%	59,164
Vote 3 - Corporate Services		-	18,849	-	500	500	1,571	(1,071)	-68.2%	18,849
Vote 4 - Technical Services		-	210,629	-	11,569	11,569	17,552	(5,983)	-34.1%	210,629
<b>Total Revenue by Vote</b>	<b>2</b>	<b>-</b>	<b>307,050</b>	<b>-</b>	<b>26,249</b>	<b>26,249</b>	<b>25,588</b>	<b>662</b>	<b>2.6%</b>	<b>307,050</b>
<b>Expenditure by Vote</b>										
Vote 1 - Municipal Manager	1	-	18,448	-	1,401	1,401	1,537	(137)	-8.9%	18,448
Vote 2 - Finance		-	17,583	-	838	838	1,465	(628)	-42.8%	17,583
Vote 3 - Corporate Services		-	43,717	-	2,670	2,670	3,643	(973)	-26.7%	43,717
Vote 4 - Technical Services		-	178,481	-	14,015	14,015	14,873	(858)	-5.8%	178,481
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>-</b>	<b>258,229</b>	<b>-</b>	<b>18,923</b>	<b>18,923</b>	<b>21,519</b>	<b>(2,596)</b>	<b>-12.1%</b>	<b>258,229</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>-</b>	<b>48,821</b>	<b>-</b>	<b>7,326</b>	<b>7,326</b>	<b>4,068</b>	<b>3,258</b>	<b>80.1%</b>	<b>48,821</b>

## 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) - M01 July

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates			51,928		13,518	13,518	4,327	9,190	212%	51,928
Property rates - penalties & collection charges			-		-	-	-	-		-
Service charges - electricity revenue			89,576		7,644	7,644	7,465	179	2%	89,576
Service charges - water revenue			24,230		1,439	1,439	2,019	(580)	-29%	24,230
Service charges - sanitation revenue			9,558		842	842	797	45	6%	9,558
Service charges - refuse revenue			15,948		1,382	1,382	1,329	53	4%	15,948
Service charges - other			-		-	-	-	-		-
Rental of facilities and equipment			3,697		277	277	308	(32)	-10%	3,697
Interest earned - external investments			2,250		279	279	188	91	49%	2,250
Interest earned - outstanding debtors			3,000		279	279	250	29	12%	3,000
Dividends received			-		-	-	-	-		-
Fines			4,107		2	2	342	(340)	-99%	4,107
Licences and permits			1,560		-	-	130	(130)	-100%	1,560
Agency services			2,041		175	175	170	5	3%	2,041
Transfers recognised - operational			40,517		89	89	3,376	(3,287)	-97%	40,517
Other revenue			3,337		325	325	278	47	17%	3,337
Gains on disposal of PPE			-		-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>251,749</b>		<b>26,249</b>	<b>26,249</b>	<b>20,979</b>	<b>5,270</b>	<b>25%</b>	<b>251,749</b>
<b>Expenditure By Type</b>										
Employee related costs			97,727		6,799	6,799	8,144	(1,345)	-17%	97,727
Remuneration of councillors			5,274		418	418	440	(22)	-5%	5,274
Debt impairment			3,823		319	319	319	(0)	0%	3,823
Depreciation & asset impairment			17,944		1,495	1,495	1,495	(0)	0%	17,944
Finance charges			10,893		164	164	908	(744)	-82%	10,893
Bulk purchases			72,292		7,391	7,391	6,024	1,367	23%	72,292
Other materials			-		-	-	-	-		-
Contracted services			-		-	-	-	-		-
Transfers and grants			3,331		448	448	278	170	61%	3,331
Other expenditure			46,945		1,890	1,890	3,912	(2,022)	-52%	46,945
Loss on disposal of PPE			-		-	-	-	-		-
<b>Total Expenditure</b>			<b>258,229</b>		<b>18,923</b>	<b>18,923</b>	<b>21,519</b>	<b>(2,596)</b>	<b>-12%</b>	<b>258,229</b>
<b>Surplus/(Deficit)</b>			<b>(6,480)</b>		<b>7,326</b>	<b>7,326</b>	<b>(540)</b>	<b>7,866</b>	<b>(0)</b>	<b>(6,480)</b>
Transfers recognised - capital			55,301		-	-	4,608	(4,608)	(0)	55,301
Contributions recognised - capital			-		-	-	-	-		-
Contributed assets			-		-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>48,821</b>		<b>7,326</b>	<b>7,326</b>	<b>4,068</b>			<b>48,821</b>
Taxation			-		-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>			<b>48,821</b>		<b>7,326</b>	<b>7,326</b>	<b>4,068</b>			<b>48,821</b>
Attributable to minorities			-		-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>			<b>48,821</b>		<b>7,326</b>	<b>7,326</b>	<b>4,068</b>			<b>48,821</b>
Share of surplus/ (deficit) of associate			-		-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>			<b>48,821</b>		<b>7,326</b>	<b>7,326</b>	<b>4,068</b>			<b>48,821</b>

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

WC013 Bergervier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M01 July

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	550	-	-	-	46	(46)	-100%	550
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	43,701	-	-	-	3,642	(3,642)	-100%	43,701
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>44,251</b>	-	-	-	<b>3,688</b>	<b>(3,688)</b>	<b>-100%</b>	<b>44,251</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	84	-	-	-	7	(7)	-100%	84
Vote 2 - Finance		-	280	-	2	2	23	(22)	-93%	280
Vote 3 - Corporate Services		-	4,683	-	-	-	390	(390)	-100%	4,683
Vote 4 - Technical Services		-	19,901	-	-	-	1,658	(1,658)	-100%	19,901
<b>Total Capital single-year expenditure</b>	4	-	<b>24,949</b>	-	<b>2</b>	<b>2</b>	<b>2,079</b>	<b>(2,077)</b>	<b>-100%</b>	<b>24,949</b>
<b>Total Capital Expenditure</b>		-	<b>69,200</b>	-	<b>2</b>	<b>2</b>	<b>5,767</b>	<b>(5,765)</b>	<b>-100%</b>	<b>69,200</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	<b>3,143</b>	-	<b>2</b>	<b>2</b>	<b>262</b>	<b>(260)</b>	<b>-99%</b>	<b>3,143</b>
Executive and council		-	84	-	-	-	7	(7)	-100%	84
Budget and treasury office		-	830	-	2	2	69	(68)	-98%	830
Corporate services		-	2,229	-	-	-	186	(186)	-100%	2,229
<b>Community and public safety</b>		-	<b>42,976</b>	-	-	-	<b>3,581</b>	<b>(3,581)</b>	<b>-100%</b>	<b>42,976</b>
Community and social services		-	719	-	-	-	60	(60)	-100%	719
Sport and recreation		-	2,687	-	-	-	224	(224)	-100%	2,687
Public safety		-	1,020	-	-	-	85	(85)	-100%	1,020
Housing		-	38,550	-	-	-	3,213	(3,213)	-100%	38,550
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>4,430</b>	-	-	-	<b>369</b>	<b>(369)</b>	<b>-100%</b>	<b>4,430</b>
Planning and development		-	50	-	-	-	4	(4)	-100%	50
Road transport		-	4,380	-	-	-	365	(365)	-100%	4,380
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>18,651</b>	-	-	-	<b>1,554</b>	<b>(1,554)</b>	<b>-100%</b>	<b>18,651</b>
Electricity		-	5,690	-	-	-	474	(474)	-100%	5,690
Water		-	10,878	-	-	-	906	(906)	-100%	10,878
Waste water management		-	1,446	-	-	-	121	(121)	-100%	1,446
Waste management		-	637	-	-	-	53	(53)	-100%	637
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	<b>69,200</b>	-	<b>2</b>	<b>2</b>	<b>5,767</b>	<b>(5,765)</b>	<b>-100%</b>	<b>69,200</b>
<b>Funded by:</b>										
National Government		-	16,146	-	-	-	1,346	(1,346)	-100%	16,146
Provincial Government		-	39,155	-	-	-	3,263	(3,263)	-100%	39,155
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>55,301</b>	-	-	-	<b>4,608</b>	<b>(4,608)</b>	<b>-100%</b>	<b>55,301</b>
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	6,130	-	-	-	511	(511)	-100%	6,130
<b>Internally generated funds</b>		-	7,769	-	2	2	647	(646)	-100%	7,769
<b>Total Capital Funding</b>		-	<b>69,200</b>	-	<b>2</b>	<b>2</b>	<b>5,767</b>	<b>(5,765)</b>	<b>-100%</b>	<b>69,200</b>

## 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2014/15	Budget Year 2015/16				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			22,627		(7,254)	22,627	
Call investment deposits			20,000			20,000	
Consumer debtors			60,030		10,278	60,030	
Other debtors			2,057		(31)	2,057	
Current portion of long-term receivables			-			-	
Inventory			1,028		19	1,028	
<b>Total current assets</b>			-	105,742	-	3,011	105,742
<b>Non current assets</b>							
Long-term receivables			1,702		8	1,702	
Investments			-			-	
Investment property			13,729			13,729	
Investments in Associate			-			-	
Property, plant and equipment			339,124		(1,494)	339,124	
Agricultural			-			-	
Biological assets			-			-	
Intangible assets			3,639			3,639	
Other non-current assets			-			-	
<b>Total non current assets</b>			-	358,194	-	(1,485)	358,194
<b>TOTAL ASSETS</b>			-	463,937	-	1,526	463,937
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft			-			-	
Borrowing			-			-	
Consumer deposits			2,965		12	2,965	
Trade and other payables			36,352		(6,183)	36,352	
Provisions			6,090		13	6,090	
<b>Total current liabilities</b>			-	45,408	-	(6,158)	45,408
<b>Non current liabilities</b>							
Borrowing			58,747			58,747	
Provisions			69,449		357	69,449	
<b>Total non current liabilities</b>			-	128,196	-	357	128,196
<b>TOTAL LIABILITIES</b>			-	173,603	-	(5,800)	173,603
<b>NET ASSETS</b>	2		-	290,333	-	7,326	290,333
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			279,624		7,326	279,624	
Reserves			10,709			10,709	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	290,333	-	7,326	290,333

## 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergrevier - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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	
<b>R thousands</b>											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges			51,928			3,412	3,412	4,327	(916)	-21%	51,928
Service charges			137,568			11,520	11,520	11,464	56	0%	137,568
Other revenue			12,645			3,336	3,336	1,054	2,282	217%	12,645
Government - operating			40,517			3,816	3,816	3,376	439	13%	40,517
Government - capital			55,301			5,590	5,590	4,608	982	21%	55,301
Interest			2,250			77	77	188	(110)	-59%	2,250
Dividends			-			-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees			(255,058)			(34,764)	(34,764)	(21,255)	13,509	-64%	(255,058)
Finance charges			(10,893)			-	-	(908)	(908)	100%	(10,893)
Transfers and Grants			(3,331)			(448)	(448)	(278)	170	-61%	(3,331)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>-</b>	<b>30,927</b>	<b>-</b>	<b>(7,461)</b>	<b>(7,461)</b>	<b>2,577</b>	<b>10,039</b>	<b>390%</b>	<b>30,927</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			-			-	-	-	-	-	-
Decrease (Increase) in non-current debtors			-			-	-	-	-	-	-
Decrease (increase) other non-current receivables			851			-	-	71	(71)	-100%	851
Decrease (increase) in non-current investments			-			-	-	-	-	-	-
<b>Payments</b>											
Capital assets			(30,750)			(2)	(2)	(2,563)	(2,561)	100%	(30,750)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>-</b>	<b>(29,899)</b>	<b>-</b>	<b>(2)</b>	<b>(2)</b>	<b>(2,492)</b>	<b>(2,490)</b>	<b>100%</b>	<b>(29,899)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-			-	-	-	-	-	-
Borrowing long term/refinancing			6,130			-	-	511	(511)	-100%	6,130
Increase (decrease) in consumer deposits			136			-	-	11	(11)	-100%	136
<b>Payments</b>											
Repayment of borrowing			(2,465)			-	-	(205)	(205)	100%	(2,465)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>-</b>	<b>3,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>317</b>	<b>317</b>	<b>100%</b>	<b>3,800</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			<b>-</b>	<b>4,829</b>	<b>-</b>	<b>(7,463)</b>	<b>(7,463)</b>	<b>402</b>			<b>4,829</b>
Cash/cash equivalents at beginning:			47,681				47,681	47,681			47,681
Cash/cash equivalents at month/year end:			52,510				40,218	48,083			52,510

# PART 2 – SUPPORTING DOCUMENTATION

## Section 5 – Debtors' analysis

### 5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,657	823	460	435	328	5,096				8,799	5,859	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,894	999	358	285	209	3,401				11,146	3,895	
Receivables from Non-exchange Transactions - Property Rates	1400	12,981	1,203	755	519	475	7,477				23,409	8,471	
Receivables from Exchange Transactions - Waste Water Management	1500	911	502	340	296	276	4,985				7,310	5,557	
Receivables from Exchange Transactions - Waste Management	1600	1,537	806	513	448	399	7,043				10,746	7,890	
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	15	0	1	1	20				42	23	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	407				407	407	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-				-	-	
Other	1900	522	398	1,025	1,044	598	13,557				17,144	15,199	
<b>Total By Income Source</b>	<b>2000</b>	<b>23,506</b>	<b>4,745</b>	<b>3,452</b>	<b>3,030</b>	<b>2,285</b>	<b>41,986</b>				<b>79,003</b>	<b>47,300</b>	
2014/15 - totals only													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2,015	100	228	850	61	24				3,278	935	
Commercial	2300	-	-	-	-	-	-				-	-	
Households	2400	21,490	4,644	3,224	2,180	2,224	41,962				75,724	46,366	
Other	2500	-	-	-	-	-	-				-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>23,506</b>	<b>4,745</b>	<b>3,452</b>	<b>3,030</b>	<b>2,285</b>	<b>41,986</b>				<b>79,003</b>	<b>47,300</b>	

## Section 6 – Creditors' analysis

### 6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

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
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	6,670								6,670
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,670</b>								<b>6,670</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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							
<b>R thousands</b>									
<b>Municipality</b>									
Nedbank		0		15/07/2015			5,000		5,000
Standard Bank		0		15/07/2015			5,000		5,000
ABSA		0		15/07/2015			5,000		5,000
Investec		0		15/07/2015			5,000		5,000
<b>Municipality sub-total</b>					-		20,000	-	20,000
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		20,000	-	20,000

# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table C6

WC013 Bergvrievier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	35,069	-	1,389	1,389	2,922	(2,725)	-93.2%	35,069
Local Government Equitable Share			30,454		89	89	2,538	(2,449)	-96.5%	30,454
Finance Management			1,000		1,000	1,000	83			1,000
Municipal Systems Improvement			300		300	300	25			300
Integrated National Electrification Program(Eskom)			-		-	-	-			-
Integrated National Electrification Programme (Municipal) Grant			-		-	-	-			-
EPWP Incentive	3		1,070				89	(89)	-100.0%	1,070
Municipal Infrastructure (MIG)			2,245				187	(187)	-100.0%	2,245
<b>Provincial Government:</b>		-	5,448	-	1,977	1,977	454	(10)	-2.3%	5,448
CDW - Operational Support Grant			36				3	(3)	-100.0%	36
Library Services			1,325		643	643	110			1,325
Maintenance of Proclaimed Roads			87				7	(7)	-100.0%	87
Financial Management Grant - Internal Audit			-		-	-	-			-
Mandela Memorialisation Support Grant			-		-	-	-			-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities	4		4,000		1,333	1,333	333			4,000
Finance Management			-		-	-	-			-
Development of Sport and Recreation Facilities			-		-	-	-			-
Housing			-		-	-	-			-
Water Witterwater			-		-	-	-			-
Municipal Infrastructure Support Grant			-		-	-	-			-
Municipal Infrastructure (MIG)			-		-	-	-			-
Other transfers and grants [insert description]			-		-	-	-			-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]			-		-	-	-			-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]			-		-	-	-			-
<b>Total Operating Transfers and Grants</b>	5	-	40,517	-	3,366	3,366	3,376	(2,735)	-81.0%	40,517
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	16,046	-	6,040	6,040	1,337	3,366	251.7%	16,046
Municipal Infrastructure (MIG)			11,956		3,950	3,950	996	2,954	296.5%	11,956
DME Electricity			-		-	-	-			-
Integrated National Electrification Programme (Municipal) Grant			3,000		1,000	1,000	250			3,000
Integrated National Electrification Programme (Eskom) Grant			-		-	-	-			-
Municipal Systems Improvement			640		640	640	53			640
Finance Management			450		450	450	38	413	1100.0%	450
<b>Provincial Government:</b>		-	39,155	-	-	-	3,263	(3,263)	-100.0%	39,155
Housing			38,550				3,213	(3,213)	-100.0%	38,550
Construction Sidewalks			-		-	-	-			-
Human Settlements Development Grant			-		-	-	-			-
Library Services			605				50			605
Finance Management			-		-	-	-			-
Development of Sport and Recreation Facilities			-		-	-	-			-
Thusong (Multi-Purpose) Centres Grant			-		-	-	-			-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]			-		-	-	-			-
<b>Other grant providers:</b>		-	100	-	-	-	8	(8)	-100.0%	100
Cerebos			100				8	(8)	-100.0%	100
<b>Total Capital Transfers and Grants</b>	5	-	55,301	-	6,040	6,040	4,608	95	2.1%	55,301
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	95,818	-	9,406	9,406	7,985	(2,640)	-33.1%	95,818



## 8.2 Supporting Table C7

WC013 Bergvriër - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	35,069	-	2,646	2,646	2,922	(90)	-3.1%	35,069
Local Government Equitable Share			30,454		2,538	2,538	2,538	-		30,454
Finance Management			1,000		38	38	83	(46)	-54.8%	1,000
Municipal Systems Improvement			300		-	-	25	(25)	-100.0%	300
Integrated National Electrification Program(Eskom)			-		-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			-		-	-	-	-		-
EPWP Incentive			1,070		70	70	89	(19)	-21.3%	1,070
Municipal Infrastructure (MIG)			2,245		-	-	187	-		2,245
Other transfers and grants [insert description]			-		-	-	-	-		-
<b>Provincial Government:</b>		-	5,448	-	370	370	454	34	7.4%	5,448
CDW - Operational Support Grant			36		5	5	3	2	59.0%	36
Library Services			1,325		149	149	110	39	35.4%	1,325
Maintenance of Proclaimed Roads			87		-	-	7	(7)	-100.0%	87
Financial Management Grant - Internal Audit			-		-	-	-	-		-
Mandela Memorialisation Support Grant			-		-	-	-	-		-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000		215	215	333	-		4,000
Finance Management			-		-	-	-	-		-
Development of Sport and Recreation Facilities			-		-	-	-	-		-
Housing			-		-	-	-	-		-
Water Wiltewater			-		-	-	-	-		-
Municipal Infrastructure Support Grant			-		-	-	-	-		-
Municipal Infrastructure (MIG)			-		-	-	-	-		-
Other transfers and grants [insert description]			-		-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		-	40,517	-	3,015	3,015	3,376	(56)	-1.7%	40,517
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	16,046	-	-	-	1,337	(1,300)	-97.2%	16,046
Municipal Infrastructure (MIG)			11,956		-	-	996	(996)	-100.0%	11,956
DME Electricity			-		-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			3,000		-	-	250	(250)	-100.0%	3,000
Integrated National Electrification Programme (Eskom) Grant			-		-	-	-	-		-
Municipal Systems Improvement			640		-	-	53	(53)	-100.0%	640
Finance Management			450		-	-	38	-		450
Other capital transfers [insert description]			-		-	-	-	-		-
<b>Provincial Government:</b>		-	39,155	-	-	-	3,263	(3,263)	-100.0%	39,155
Housing			38,550		-	-	3,213	(3,213)	-100.0%	38,550
Construction Sidewalks			-		-	-	-	-		-
Human Settlements Development Grant			-		-	-	-	-		-
Library Services			605		-	-	50	-		605
Finance Management			-		-	-	-	-		-
Development of Sport and Recreation Facilities			-		-	-	-	-		-
Thusong (Multi-Purpose) Centres Grant			-		-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
<b>Other grant providers:</b>		-	100	-	-	-	8	(8)	-100.0%	100
Cerebos			100		-	-	8	(8)	-100.0%	100
<b>Total capital expenditure of Transfers and Grants</b>		-	55,301	-	-	-	4,608	(4,571)	-99.2%	55,301
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	95,818	-	3,015	3,015	7,985	(4,627)	-57.9%	95,818

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

## 9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			3,648	-	286	286	304	(18)	-6%	3,648
Pension and UIF Contributions			338	-	28	28	28	(0)	0%	338
Medical Aid Contributions			32	-	3	3	3	0	8%	32
Motor Vehicle Allowance			922	-	73	73	77	(4)	-6%	922
Cellphone Allowance			334	-	16	16	28	(12)	-43%	334
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	13	13	-	13	#DIV/0!	-
<b>Sub Total - Councillors</b>			5,274	-	418	418	440	(22)	-5%	5,274
% increase	4		#DIV/0!	-	-	-	-	-	-	#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			2,969	-	233	233	247	(14)	-6%	2,969
Pension and UIF Contributions			542	-	45	45	45	(1)	-1%	542
Medical Aid Contributions			133	-	11	11	11	(1)	-5%	133
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			399	-	32	32	33	(1)	-4%	399
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			268	-	30	30	22	8	36%	268
Other benefits and allowances			303	-	4	4	25	(21)	-85%	303
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			4,613	-	354	354	384	(30)	-8%	4,613
% increase	4		#DIV/0!	-	-	-	-	-	-	#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			57,566	-	4,118	4,118	4,797	(679)	-14%	57,566
Pension and UIF Contributions			10,566	-	733	733	881	(148)	-17%	10,566
Medical Aid Contributions			5,300	-	424	424	442	(17)	-4%	5,300
Overtime			3,287	-	277	277	274	3	1%	3,287
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,353	-	254	254	279	(25)	-9%	3,353
Cellphone Allowance			-	-	1	1	-	1	#DIV/0!	-
Housing Allowances			229	-	19	19	19	(1)	-3%	229
Other benefits and allowances			9,706	-	384	384	809	(425)	-52%	9,706
Payments in lieu of leave			529	-	-	-	44	(44)	-100%	529
Long service awards			781	-	-	-	65	(65)	-100%	781
Post-retirement benefit obligations			1,915	-	-	-	160	(160)	-100%	1,915
<b>Sub Total - Other Municipal Staff</b>			93,233	-	6,209	6,209	7,769	(1,560)	-20%	93,233
% increase	4		#DIV/0!	-	-	-	-	-	-	#DIV/0!
<b>Total Parent Municipality</b>			103,120	-	6,982	6,982	8,593	(1,612)	-19%	103,120
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			103,120	-	6,982	6,982	8,593	(1,612)	-19%	103,120
% increase	4		#DIV/0!	-	-	-	-	-	-	#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			97,846	-	6,564	6,564	8,154	(1,590)	-20%	97,846

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		4,400		2	2	4,400	4,398	100.0%	0%
August		5,862				10,262	-		
September		5,532				15,794	-		
October		7,146				22,940	-		
November		5,822				28,762	-		
December		5,457				34,219	-		
January		4,076				38,295	-		
February		7,182				45,477	-		
March		6,758				52,236	-		
April		6,449				58,685	-		
May		5,541				64,226	-		
June		4,974				69,200	-		
<b>Total Capital expenditure</b>	-	<b>69,200</b>	-	<b>2</b>					

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	12,616	-	-	-	1,051	1,051	100.0%	12,616
Infrastructure - Road transport		-	1,290	-	-	-	108	108	100.0%	1,290
Roads, Pavements & Bridges			940	-	-	-	78	78	100.0%	940
Storm water			350	-	-	-	29	29	100.0%	350
Infrastructure - Electricity		-	2,290	-	-	-	191	191	100.0%	2,290
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,290	-	-	-	191	191	100.0%	2,290
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	7,561	-	-	-	630	630	100.0%	7,561
Dams & Reservoirs			7,096	-	-	-	591	591	100.0%	7,096
Water purification			-	-	-	-	-	-	-	-
Reticulation			465	-	-	-	39	39	100.0%	465
Infrastructure - Sanitation		-	875	-	-	-	73	73	100.0%	875
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			875	-	-	-	73	73	100.0%	875
Infrastructure - Other		-	600	-	-	-	50	50	100.0%	600
Waste Management			600	-	-	-	50	50	100.0%	600
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Community</b>		-	38,890	-	-	-	3,241	3,241	100.0%	38,890
Parks & gardens			50	-	-	-	4	4	100.0%	50
Sportsfields & stadia			50	-	-	-	4	4	100.0%	50
Swimming pools			40	-	-	-	3	3	100.0%	40
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			200	-	-	-	17	17	100.0%	200
Social rental housing			38,550	-	-	-	3,213	3,213	100.0%	38,550
Other			-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Other assets</b>		-	4,612	-	2	2	384	383	99.6%	4,612
General vehicles			570	-	-	-	48	48	100.0%	570
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,459	-	-	-	122	122	100.0%	1,459
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			803	-	2	2	67	65	97.6%	803
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			1,780	-	-	-	148	148	100.0%	1,780
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	990	-	-	-	83	83	100.0%	990
Computers - software & programming			990	-	-	-	83	83	100.0%	990
Other			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	57,108	-	2	2	4,759	4,757	100.0%	57,108

## 10.3 Supporting Table C13b

WC013 Bergrievier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	8,821	-	-	-	735	735	100.0%	8,821
Infrastructure - Road transport		-	2,490	-	-	-	208	208	100.0%	2,490
Roads, Pavements & Bridges		-	2,480	-	-	-	207	207	100.0%	2,480
Storm water		-	10	-	-	-	1	1	100.0%	10
Infrastructure - Electricity		-	3,150	-	-	-	263	263	100.0%	3,150
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	3,150	-	-	-	263	263	100.0%	3,150
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	3,181	-	-	-	265	265	100.0%	3,181
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	3,181	-	-	-	265	265	100.0%	3,181
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	2,008	-	-	-	167	167	100.0%	2,008
Parks & gardens		-	100	-	-	-	8	8	100.0%	100
Sportsfields & stadia		-	1,758	-	-	-	147	147	100.0%	1,758
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	150	-	-	-	13	13	100.0%	150
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	512	-	-	-	43	43	100.0%	512
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	25	-	-	-	2	2	100.0%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	487	-	-	-	41	41	100.0%	487
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	750	-	-	-	63	63	100.0%	750
Computers - software & programming		-	750	-	-	-	63	63	100.0%	750
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	12,092	-	-	-	1,008	1,008	100.0%	12,092

## 10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	1,482	-	-	-	124	124	100.0%	1,482
Infrastructure - Road transport		-	97	-	-	-	8	8	100.0%	97
Roads, Pavements & Bridges		-	97	-	-	-	8	8	100.0%	97
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	835	-	-	-	70	70	100.0%	835
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	835	-	-	-	70	70	100.0%	835
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	350	-	-	-	29	29	100.0%	350
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	350	-	-	-	29	29	100.0%	350
Infrastructure - Sanitation		-	200	-	-	-	17	17	100.0%	200
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	200	-	-	-	17	17	100.0%	200
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	4,567	-	6	6	381	375	98.5%	4,567
General vehicles		-	2,252	-	6	6	188	182	97.0%	2,252
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	705	-	0	0	59	59	99.9%	705
Computers - hardware/equipment		-	686	-	-	-	57	57	100.0%	686
Furniture and other office equipment		-	70	-	-	-	6	6	100.0%	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	854	-	0	0	71	71	100.0%	854
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		-	6,049	-	6	6	504	498	98.9%	6,049

## 10.5 Supporting Table C13d

WC013 Bergervier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	12,297	-	1,025	1,025	1,025	-		12,297
Infrastructure - Road transport		-	3,879	-	323	323	323	-		3,879
Roads, Pavements & Bridges			3,869		322	322	322	(0)	0.0%	3,869
Storm water			10		1	1	1	0	0.0%	10
Infrastructure - Electricity		-	1,431	-	119	119	119	-		1,431
Generation			-		-	-	-	-		-
Transmission & Reticulation			1,431		119	119	119	-		1,431
Street Lighting			-		-	-	-	-		-
Infrastructure - Water		-	2,517	-	210	210	210	-		2,517
Dams & Reservoirs			-		-	-	-	-		-
Water purification			2,517		210	210	210	-		2,517
Reticulation			-		-	-	-	-		-
Infrastructure - Sanitation		-	2,500	-	208	208	208	0	0.0%	2,500
Reticulation			2,500		208	208	208	0	0.0%	2,500
Sewerage purification			-		-	-	-	-		-
Infrastructure - Other		-	1,970	-	164	164	164	(0)	0.0%	1,970
Waste Management			1,970		164	164	164	(0)	0.0%	1,970
<b>Community</b>		-	1,708	-	142	142	142	0	0.0%	1,708
Parks & gardens			241		20	20	20	0	0.0%	241
Sportsfields & stadia			552		46	46	46	-		552
Swimming pools			-		-	-	-	-		-
Community halls			-		-	-	-	-		-
Libraries			306		26	26	26	-		306
Recreational facilities			144		12	12	12	-		144
Fire, safety & emergency			176		15	15	15	(0)	0.0%	176
Security and policing			235		20	20	20	0	0.0%	235
Buses			-		-	-	-	-		-
Clinics			-		-	-	-	-		-
Museums & Art Galleries			-		-	-	-	-		-
Cemeteries			54		5	5	5	-		54
<b>Other assets</b>		-	3,939	-	328	328	328	-		3,939
General vehicles			-		-	-	-	-		-
Specialised vehicles			-		-	-	-	-		-
Plant & equipment			-		-	-	-	-		-
Computers - hardware/equipment			395		33	33	33	(0)	0.0%	395
Furniture and other office equipment			1,866		156	156	156	-		1,866
Abattoirs			-		-	-	-	-		-
Markets			-		-	-	-	-		-
Civic Land and Buildings			-		-	-	-	-		-
Other Buildings			1,678		140	140	140	0	0.0%	1,678
Other Land			-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)			-		-	-	-	-		-
Other			-		-	-	-	-		-
<b>Total Depreciation</b>		-	17,944	-	1,495	1,495	1,495	0	0.0%	17,944

## 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 July 2015 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

17 August 2015