

# 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 August 2015

## **PART 1: IN-YEAR REPORT**

- Section 1 - Mayor's Report
- Section 2 - Resolutions
- Section 3 - Executive Summary
- Section 4 - In-year budget statement tables

## **PART 2: SUPPORTING DOCUMENTATION**

- Section 5 - Debtors' analysis
- Section 6 - Creditors' analysis
- Section 7 - Investment portfolio analysis
- Section 8 - Allocation and grant receipts and expenditure
- Section 9 - Councillor and board members allowances and Employee benefits
- Section 10 - Capital programme performance
- Section 11 - Municipal manager's quality certification

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1.1 In-Year Report - Monthly Budget**

No comments for August 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 August 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	-	55,062,202.88	41,958,166.67	13,104,036.21	31%
Total Expenditure	258,229,472.08	-	39,561,483.75	43,038,245.35	- 3,476,761.60	-8%
Total Capital Expenditure	69,200,050.00		81,003.15	11,533,341.67	- 11,452,338.52	-99%

#### **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 August 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		16,974	8,655	8,320	96%
Service charges - electricity revenue	89,576		15,214	14,929	285	2%
Service charges - water revenue	24,230		2,863	4,038	(1,176)	-29%
Service charges - sanitation revenue	9,558		1,675	1,593	82	5%
Service charges - refuse revenue	15,948		2,773	2,658	115	4%
Rental of facilities and equipment	3,697		661	616	45	7%
Interest earned - external investments	2,250		597	375	222	59%
Interest earned - outstanding debtors	3,000		589	500	89	18%
Fines	4,107		3	685	(681)	-100%
Licences and permits	1,560		-	260	(260)	-100%
Agency services	2,041		315	340	(25)	-7%
Transfers recognised - operational	40,517		12,891	6,753	6,138	91%
Other revenue	3,337		507	556	(49)	-9%
Gains on disposal of PPE	-		-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>251,749</b>	<b>-</b>	<b>55,062</b>	<b>41,958</b>	<b>13,104</b>	<b>31%</b>

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

## 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		13,605	16,288	(2,682)	-16%
Remuneration of councillors	5,274		846	879	(33)	-4%
Debt impairment	3,823		637	637	(0)	0%
Depreciation & asset impairment	17,944		2,991	2,991	(0)	0%
Finance charges	10,893		328	1,815	(1,488)	-82%
Bulk purchases	72,292		15,662	12,049	3,613	30%
Transfers and grants	3,331		926	555	371	67%
Other expenditure	46,945		4,566	7,824	(3,258)	-42%
Loss on disposal of PPE	-		-	-	-	
<b>Total Expenditure</b>	<b>258,229</b>	<b>-</b>	<b>39,561</b>	<b>43,038</b>	<b>(3,477)</b>	<b>-8%</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	Adjusted 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	-	-	92	(92)	-100%
Vote 3 - Corporate Services	-	-	-	-	-	
Vote 4 - Technical Services	43,701	-	-	7,284	(7,284)	-100%
<b>Total Capital Multi-year expenditure</b>	<b>44,251</b>	<b>-</b>	<b>-</b>	<b>7,375</b>	<b>(7,375)</b>	<b>-100%</b>
<b><u>Single Year expenditure appropriation</u></b>						
Vote 1 - Municipal Manager	84	-	-	14	(14)	-100%
Vote 2 - Finance	280	-	2	47	(45)	-96%
Vote 3 - Corporate Services	4,683	-	63	781	(717)	-92%
Vote 4 - Technical Services	19,901	-	16	3,317	(3,301)	-100%
<b>Total Capital single-year expenditure</b>	<b>24,949</b>	<b>-</b>	<b>81</b>	<b>4,158</b>	<b>(4,077)</b>	<b>-98%</b>
<b>Total Capital Expenditure</b>	<b>69,200</b>	<b>-</b>	<b>81</b>	<b>11,533</b>	<b>(11,452)</b>	<b>-99%</b>

### Capital Expenditure:

The total capital expenditure as at 31 August 2015 amounts to R 81 003 of the approved 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 - M02 August							
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%	0.8%	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%	-51.1%	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%	-143.8%	232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	93.9%	0.0%	-30.5%	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%	16.1%	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	10.5%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	8.9%				
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	38.8%	0.0%	24.7%	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%			
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 - M02 August									
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	-	3 457	16 974	8 655	8 320	96%	51 928
Service charges	-	139 312	-	11 218	22 525	23 219	(694)	-3%	139 312
Investment revenue	-	2 250	-	318	597	375	222	59%	2 250
Transfers recognised - operational	-	40 517	-	12 802	12 891	6 753	6 138	91%	40 517
Other own revenue	-	17 742	-	1 019	2 076	2 957	(881)	-30%	17 742
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>251 749</b>	<b>-</b>	<b>28 813</b>	<b>55 062</b>	<b>41 958</b>	<b>13 104</b>	<b>31%</b>	<b>251 749</b>
Employee costs	-	97 727	-	6 806	13 605	16 288	(2 682)	-16%	97 727
Remuneration of Councillors	-	5 274	-	428	846	879	(33)	-4%	5 274
Depreciation & asset impairment	-	17 944	-	1 495	2 991	2 991	(0)	-0%	17 944
Finance charges	-	10 893	-	164	328	1 815	(1 488)	-82%	10 893
Materials and bulk purchases	-	72 292	-	8 271	15 662	12 049	3 613	30%	72 292
Transfers and grants	-	3 331	-	479	926	555	371	67%	3 331
Other expenditure	-	50 768	-	2 995	5 203	8 461	(3 258)	-39%	50 768
<b>Total Expenditure</b>	<b>-</b>	<b>258 229</b>	<b>-</b>	<b>20 638</b>	<b>39 561</b>	<b>43 038</b>	<b>(3 477)</b>	<b>-8%</b>	<b>258 229</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(6 480)</b>	<b>-</b>	<b>8 175</b>	<b>15 501</b>	<b>(1 080)</b>	<b>16 581</b>	<b>-1535%</b>	<b>(6 480)</b>
Transfers recognised - capital	-	55 301	-	-	-	9 217	(9 217)	-100%	55 301
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>48 821</b>	<b>-</b>	<b>8 175</b>	<b>15 501</b>	<b>8 137</b>	<b>7 364</b>	<b>91%</b>	<b>48 821</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>48 821</b>	<b>-</b>	<b>8 175</b>	<b>15 501</b>	<b>8 137</b>	<b>7 364</b>	<b>91%</b>	<b>48 821</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>69 200</b>	<b>-</b>	<b>79</b>	<b>81</b>	<b>11 533</b>	<b>(11 452)</b>	<b>-99%</b>	<b>69 200</b>
Capital transfers recognised	-	55 301	-	60	60	9 217	(9 157)	-99%	55 301
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	6 130	-	-	-	1 022	(1 022)	-100%	6 130
Internally generated funds	-	7 769	-	20	21	1 295	(1 273)	-98%	7 769
<b>Total sources of capital funds</b>	<b>-</b>	<b>69 200</b>	<b>-</b>	<b>79</b>	<b>81</b>	<b>11 533</b>	<b>(11 452)</b>	<b>-99%</b>	<b>69 200</b>
<b>Financial position</b>									
Total current assets	-	105 742	-	-	11 258	-	-	-	105 742
Total non current assets	-	358 194	-	-	(2 873)	-	-	-	358 194
Total current liabilities	-	45 408	-	-	(7 830)	-	-	-	45 408
Total non current liabilities	-	128 196	-	-	715	-	-	-	128 196
<b>Community wealth/Equity</b>	<b>-</b>	<b>290 333</b>	<b>-</b>	<b>-</b>	<b>15 501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>290 333</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	30 927	-	9 516	2 055	5 155	3 100	60%	30 927
Net cash from (used) investing	-	(29 899)	-	(79)	(81)	(4 983)	(4 902)	98%	(29 899)
Net cash from (used) financing	-	3 800	-	-	-	633	633	100%	3 800
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>52 510</b>	<b>-</b>	<b>-</b>	<b>50 318</b>	<b>48 486</b>	<b>(1 832)</b>	<b>-4%</b>	<b>53 173</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	21 416	6 896	2 764	3 098	2 843	42 438	-	-	79 455
<b>Creditors Age Analysis</b>									
Total Creditors	6 638	-	-	-	-	-	-	-	6 638

## 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) - M02 August										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		-	78,885	-	16,854	31,083	13,148	17,936	136%	78,885
Executive and council		-	18,408	-	12,694	12,783	3,068	9,715	317%	18,408
Budget and treasury office		-	59,164	-	4,143	18,234	9,861	8,373	85%	59,164
Corporate services		-	1,313	-	17	67	219	(152)	-70%	1,313
<b>Community and public safety</b>		-	54,329	-	425	752	9,055	(8,303)	-92%	54,329
Community and social services		-	6,243	-	34	77	1,041	(963)	-93%	6,243
Sport and recreation		-	5,359	-	388	663	893	(230)	-26%	5,359
Public safety		-	4,140	-	(0)	4	690	(686)	-99%	4,140
Housing		-	38,587	-	4	7	6,431	(6,424)	-100%	38,587
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	5,928	-	259	499	988	(489)	-50%	5,928
Planning and development		-	1,102	-	53	123	184	(61)	-33%	1,102
Road transport		-	4,826	-	206	376	804	(429)	-53%	4,826
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	167,908	-	11,275	22,728	27,985	(5,256)	-19%	167,908
Electricity		-	95,519	-	7,586	15,318	15,920	(602)	-4%	95,519
Water		-	39,030	-	1,444	2,901	6,505	(3,604)	-55%	39,030
Waste water management		-	12,515	-	833	1,675	2,086	(411)	-20%	12,515
Waste management		-	20,844	-	1,411	2,834	3,474	(640)	-18%	20,844
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	-	307,050	-	28,813	55,062	51,175	3,887	8%	307,050
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		-	61,141	-	3,872	7,447	10,190	(2,743)	-27%	61,141
Executive and council		-	18,448	-	1,413	2,814	3,075	(261)	-8%	18,448
Budget and treasury office		-	17,583	-	1,087	1,925	2,931	(1,006)	-34%	17,583
Corporate services		-	25,110	-	1,371	2,708	4,185	(1,477)	-35%	25,110
<b>Community and public safety</b>		-	32,899	-	2,326	4,517	5,483	(966)	-18%	32,899
Community and social services		-	6,567	-	464	967	1,095	(128)	-12%	6,567
Sport and recreation		-	13,232	-	1,005	1,906	2,205	(299)	-14%	13,232
Public safety		-	11,606	-	773	1,480	1,934	(454)	-23%	11,606
Housing		-	1,494	-	84	164	249	(85)	-34%	1,494
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	29,394	-	2,021	3,736	4,899	(1,162)	-24%	29,394
Planning and development		-	4,412	-	273	497	735	(238)	-32%	4,412
Road transport		-	24,982	-	1,748	3,239	4,164	(924)	-22%	24,982
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	134,795	-	12,420	23,861	22,466	1,395	6%	134,795
Electricity		-	87,342	-	9,214	17,854	14,557	3,297	23%	87,342
Water		-	19,075	-	1,231	2,050	3,179	(1,129)	-36%	19,075
Waste water management		-	10,219	-	754	1,447	1,703	(256)	-15%	10,219
Waste management		-	18,160	-	1,221	2,509	3,027	(518)	-17%	18,160
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	-	258,229	-	20,638	39,561	43,038	(3,477)	-8%	258,229
<b>Surplus/ (Deficit) for the year</b>		-	48,821	-	8,175	15,501	8,137	7,364	91%	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) - M02 August										
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>	1									
Vote 1 - Municipal Manager		-	18,408	-	12,694	12,783	3,068	9,715	316.6%	18,408
Vote 2 - Finance		-	59,164	-	4,143	18,234	9,861	8,373	84.9%	59,164
Vote 3 - Corporate Services		-	18,849	-	540	1,040	3,142	(2,101)	-66.9%	18,849
Vote 4 - Technical Services		-	210,629	-	11,436	23,005	35,105	(12,100)	-34.5%	210,629
<b>Total Revenue by Vote</b>	2	-	<b>307,050</b>	-	<b>28,813</b>	<b>55,062</b>	<b>51,175</b>	<b>3,887</b>	<b>7.6%</b>	<b>307,050</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	18,448	-	1,413	2,814	3,075	(261)	-8.5%	18,448
Vote 2 - Finance		-	17,583	-	1,087	1,925	2,931	(1,006)	-34.3%	17,583
Vote 3 - Corporate Services		-	43,717	-	2,895	5,565	7,286	(1,721)	-23.6%	43,717
Vote 4 - Technical Services		-	178,481	-	15,242	29,258	29,747	(489)	-1.6%	178,481
<b>Total Expenditure by Vote</b>	2	-	<b>258,229</b>	-	<b>20,638</b>	<b>39,561</b>	<b>43,038</b>	<b>(3,477)</b>	<b>-8.1%</b>	<b>258,229</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>48,821</b>	-	<b>8,175</b>	<b>15,501</b>	<b>8,137</b>	<b>7,364</b>	<b>90.5%</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) - M02 August											
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		3,457	16,974	8,655	8,320	96%	51,928	
Property rates - penalties & collection charges			-		-	-	-	-		-	
Service charges - electricity revenue			89,576		7,570	15,214	14,929	285	2%	89,576	
Service charges - water revenue			24,230		1,424	2,863	4,038	(1,176)	-29%	24,230	
Service charges - sanitation revenue			9,558		833	1,675	1,593	82	5%	9,558	
Service charges - refuse revenue			15,948		1,391	2,773	2,658	115	4%	15,948	
Service charges - other			-		-	-	-	-		-	
Rental of facilities and equipment			3,697		385	661	616	45	7%	3,697	
Interest earned - external investments			2,250		318	597	375	222	59%	2,250	
Interest earned - outstanding debtors			3,000		310	589	500	89	18%	3,000	
Dividends received			-		-	-	-	-		-	
Fines			4,107		1	3	685	(681)	-100%	4,107	
Licences and permits			1,560		-	-	260	(260)	-100%	1,560	
Agency services			2,041		140	315	340	(25)	-7%	2,041	
Transfers recognised - operational			40,517		12,802	12,891	6,753	6,138	91%	40,517	
Other revenue			3,337		182	507	556	(49)	-9%	3,337	
Gains on disposal of PPE			-		-	-	-	-		-	
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>-</b>	<b>251,749</b>	<b>-</b>	<b>28,813</b>	<b>55,062</b>	<b>41,958</b>	<b>13,104</b>	<b>31%</b>	<b>251,749</b>
<b>Expenditure By Type</b>											
Employee related costs			97,727		6,806	13,605	16,288	(2,682)	-16%	97,727	
Remuneration of councillors			5,274		428	846	879	(33)	-4%	5,274	
Debt impairment			3,823		319	637	637	(0)	0%	3,823	
Depreciation & asset impairment			17,944		1,495	2,991	2,991	(0)	0%	17,944	
Finance charges			10,893		164	328	1,815	(1,488)	-82%	10,893	
Bulk purchases			72,292		8,271	15,662	12,049	3,613	30%	72,292	
Other materials			-		-	-	-	-		-	
Contracted services			-		-	-	-	-		-	
Transfers and grants			3,331		479	926	555	371	67%	3,331	
Other expenditure			46,945		2,677	4,566	7,824	(3,258)	-42%	46,945	
Loss on disposal of PPE			-		-	-	-	-		-	
<b>Total Expenditure</b>			<b>-</b>	<b>258,229</b>	<b>-</b>	<b>20,638</b>	<b>39,561</b>	<b>43,038</b>	<b>(3,477)</b>	<b>-8%</b>	<b>258,229</b>
<b>Surplus/(Deficit)</b>			<b>-</b>	<b>(6,480)</b>	<b>-</b>	<b>8,175</b>	<b>15,501</b>	<b>(1,080)</b>	<b>16,581</b>	<b>(0)</b>	<b>(6,480)</b>
Transfers recognised - capital				55,301		-	-	9,217	(9,217)	(0)	55,301
Contributions recognised - capital				-		-	-	-	-	-	-
Contributed assets				-		-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>-</b>	<b>48,821</b>	<b>-</b>	<b>8,175</b>	<b>15,501</b>	<b>8,137</b>			<b>48,821</b>
Taxation				-		-	-	-			-
<b>Surplus/(Deficit) after taxation</b>			<b>-</b>	<b>48,821</b>	<b>-</b>	<b>8,175</b>	<b>15,501</b>	<b>8,137</b>			<b>48,821</b>
Attributable to minorities				-		-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>			<b>-</b>	<b>48,821</b>	<b>-</b>	<b>8,175</b>	<b>15,501</b>	<b>8,137</b>			<b>48,821</b>
Share of surplus/ (deficit) of associate				-		-	-	-			-
<b>Surplus/ (Deficit) for the year</b>			<b>-</b>	<b>48,821</b>	<b>-</b>	<b>8,175</b>	<b>15,501</b>	<b>8,137</b>			<b>48,821</b>

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August										
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	-	-	-	92	(92)	-100%	550
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	43,701	-	-	-	7,284	(7,284)	-100%	43,701
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>44,251</b>	-	-	-	<b>7,375</b>	<b>(7,375)</b>	<b>-100%</b>	<b>44,251</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	84	-	-	-	14	(14)	-100%	84
Vote 2 - Finance		-	280	-	-	2	47	(45)	-96%	280
Vote 3 - Corporate Services		-	4,683	-	63	63	781	(717)	-92%	4,683
Vote 4 - Technical Services		-	19,901	-	16	16	3,317	(3,301)	-100%	19,901
<b>Total Capital single-year expenditure</b>	4	-	<b>24,949</b>	-	<b>79</b>	<b>81</b>	<b>4,158</b>	<b>(4,077)</b>	<b>-98%</b>	<b>24,949</b>
<b>Total Capital Expenditure</b>		-	<b>69,200</b>	-	<b>79</b>	<b>81</b>	<b>11,533</b>	<b>(11,452)</b>	<b>-99%</b>	<b>69,200</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	<b>3,143</b>	-	-	<b>2</b>	<b>524</b>	<b>(522)</b>	<b>-100%</b>	<b>3,143</b>
Executive and council		-	84	-	-	-	14	(14)	-100%	84
Budget and treasury office		-	830	-	-	2	138	(137)	-99%	830
Corporate services		-	2,229	-	-	-	372	(372)	-100%	2,229
<b>Community and public safety</b>		-	<b>42,976</b>	-	<b>66</b>	<b>66</b>	<b>7,163</b>	<b>(7,097)</b>	<b>-99%</b>	<b>42,976</b>
Community and social services		-	719	-	-	-	120	(120)	-100%	719
Sport and recreation		-	2,687	-	62	62	448	(386)	-86%	2,687
Public safety		-	1,020	-	4	4	170	(167)	-98%	1,020
Housing		-	38,550	-	-	-	6,425	(6,425)	-100%	38,550
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>4,430</b>	-	<b>10</b>	<b>10</b>	<b>738</b>	<b>(728)</b>	<b>-99%</b>	<b>4,430</b>
Planning and development		-	50	-	-	-	8	(8)	-100%	50
Road transport		-	4,380	-	10	10	730	(720)	-99%	4,380
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>18,651</b>	-	<b>4</b>	<b>4</b>	<b>3,108</b>	<b>(3,105)</b>	<b>-100%</b>	<b>18,651</b>
Electricity		-	5,690	-	2	2	948	(947)	-100%	5,690
Water		-	10,878	-	-	-	1,813	(1,813)	-100%	10,878
Waste water management		-	1,446	-	-	-	241	(241)	-100%	1,446
Waste management		-	637	-	2	2	106	(104)	-98%	637
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	<b>69,200</b>	-	<b>79</b>	<b>81</b>	<b>11,533</b>	<b>(11,452)</b>	<b>-99%</b>	<b>69,200</b>
<b>Funded by:</b>										
National Government		-	16,146	-	60	60	2,691	(2,631)	-98%	16,146
Provincial Government		-	39,155	-	-	-	6,526	(6,526)	-100%	39,155
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>55,301</b>	-	<b>60</b>	<b>60</b>	<b>9,217</b>	<b>(9,157)</b>	<b>-99%</b>	<b>55,301</b>
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	6,130	-	-	-	1,022	(1,022)	-100%	6,130
<b>Internally generated funds</b>		-	7,769	-	20	21	1,295	(1,273)	-98%	7,769
<b>Total Capital Funding</b>		-	<b>69,200</b>	-	<b>79</b>	<b>81</b>	<b>11,533</b>	<b>(11,452)</b>	<b>-99%</b>	<b>69,200</b>

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

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M02 August							
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		2,387	22,627	
Call investment deposits			20,000			20,000	
Consumer debtors			60,030		7,213	60,030	
Other debtors			2,057		1,610	2,057	
Current portion of long-term receivables			-			-	
Inventory			1,028		47	1,028	
<b>Total current assets</b>			-	105,742	-	11,258	105,742
<b>Non current assets</b>							
Long-term receivables			1,702		37	1,702	
Investments			-			-	
Investment property			13,729			13,729	
Investments in Associate			-			-	
Property, plant and equipment			339,124		(2,910)	339,124	
Agricultural			-			-	
Biological assets			-			-	
Intangible assets			3,639			3,639	
Other non-current assets			-			-	
<b>Total non current assets</b>			-	358,194	-	(2,873)	358,194
<b>TOTAL ASSETS</b>			-	463,937	-	8,385	463,937
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft			-			-	
Borrowing			-			-	
Consumer deposits			2,965		35	2,965	
Trade and other payables			36,352		(7,916)	36,352	
Provisions			6,090		50	6,090	
<b>Total current liabilities</b>			-	45,408	-	(7,830)	45,408
<b>Non current liabilities</b>							
Borrowing			58,747			58,747	
Provisions			69,449		715	69,449	
<b>Total non current liabilities</b>			-	128,196	-	715	128,196
<b>TOTAL LIABILITIES</b>			-	173,603	-	(7,115)	173,603
<b>NET ASSETS</b>	2		-	290,333	-	15,501	290,333
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			279,624		15,501	279,624	
Reserves			10,709			10,709	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	290,333	-	15,501	290,333

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

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M02 August											
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>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges			51,928		4,942	8,354	8,655	(301)	-3%	51,928	
Service charges			137,568		14,048	25,568	22,928	2,640	12%	137,568	
Other revenue			12,645		1,582	4,917	2,107	2,810	133%	12,645	
Government - operating			40,517		13,117	16,933	6,753	10,180	151%	40,517	
Government - capital			55,301		-	5,590	9,217	(3,627)	-39%	55,301	
Interest			2,250		112	190	375	(185)	-49%	2,250	
Dividends			-		-	-	-	-	-	-	
<b>Payments</b>											
Suppliers and employees			(255,058)		(23,807)	(58,571)	(42,510)	16,061	-38%	(255,058)	
Finance charges			(10,893)		-	-	(1,815)	(1,815)	100%	(10,893)	
Transfers and Grants			(3,331)		(479)	(926)	(555)	371	-67%	(3,331)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	30,927	-	9,516	2,055	5,155	3,100	60%	30,927
<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		-	-	142	(142)	-100%	851	
Decrease (increase) in non-current investments			-		-	-	-	-	-	-	
<b>Payments</b>											
Capital assets			(30,750)		(79)	(81)	(5,125)	(5,044)	98%	(30,750)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(29,899)	-	(79)	(81)	(4,983)	(4,902)	98%	(29,899)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-		-	-	-	-	-	-	
Borrowing long term/refinancing			6,130		-	-	1,022	(1,022)	-100%	6,130	
Increase (decrease) in consumer deposits			136		-	-	23	(23)	-100%	136	
<b>Payments</b>											
Repayment of borrowing			(2,465)		-	-	(411)	(411)	100%	(2,465)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	3,800	-	-	-	633	633	100%	3,800
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	4,829	-	9,436	1,974	805			4,829
Cash/cash equivalents at beginning:			47,681		-	-	48,344	47,681			48,344
Cash/cash equivalents at month/year end:			-	52,510	-	-	50,318	48,486			53,173

# PART 2 – SUPPORTING DOCUMENTATION

## Section 5 – Debtors' analysis

### 5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	1,623	1,013	454	379	378	5,087			8,934	5,844		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,132	2,164	405	287	265	3,482			12,735	4,034		
Receivables from Non-exchange Transactions - Property Rates	1400	10,445	1,931	659	665	464	7,551			21,715	8,680		
Receivables from Exchange Transactions - Waste Water Management	1500	928	644	343	304	274	5,037			7,530	5,615		
Receivables from Exchange Transactions - Waste Management	1600	1,573	1,065	517	449	410	7,102			11,117	7,962		
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	1	0	1	19			25	20		
Interest on Arrear Debtors Accounts	1810	(0)	-	-	-	-	388			388	388		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-			-	-		
Other	1900	712	77	385	1,014	1,052	13,772			17,011	15,837		
<b>Total By Income Source</b>	<b>2000</b>	<b>21,416</b>	<b>6,896</b>	<b>2,764</b>	<b>3,098</b>	<b>2,843</b>	<b>42,438</b>			<b>79,455</b>	<b>48,380</b>		
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2,064	234	100	224	54	808			3,483	1,085		
Commercial	2300	-	-	-	-	-	-			-	-		
Households	2400	19,352	6,662	2,664	2,875	2,790	41,631			75,972	47,225		
Other	2500	-	-	-	-	-	-			-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>21,416</b>	<b>6,896</b>	<b>2,764</b>	<b>3,098</b>	<b>2,843</b>	<b>42,438</b>			<b>79,455</b>	<b>48,380</b>		

## Section 6 – Creditors' analysis

### 6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August										
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	6,638								6,638
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,638</b>								<b>6,638</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August									
Investments by maturity Name of institution & investment ID	Ref	Period of	Type of	Expiry date	Accrued	Yield for the	Market	Change in	Market
		Investment							
R thousands		Yrs/Months				(%)	beginning	value	of the
							of the		month
<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 Bergvriev - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August										
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>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	35,069	-	13,117	14,506	5,845	8,661	148.2%	35,069
Local Government Equitable Share			30,454		12,689	12,778	5,076	7,702	151.8%	30,454
Finance Management			1,000			1,000	167	833	500.0%	1,000
Municipal Systems Improvement			300			300	50	250	500.0%	300
EPWP Incentive	3		1,070		428	428	178	250	140.0%	1,070
Municipal Infrastructure (MIG)			2,245				374	(374)	-100.0%	2,245
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	5,448	-	-	1,977	908	1,069	117.7%	5,448
CDW - Operational Support Grant			36				6	(6)	-100.0%	36
Library Services			1,325			643	221	422	191.3%	1,325
Maintenance of Proclaimed Roads			87				15	(15)	-100.0%	87
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000			1,333	667	667	100.0%	4,000
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	-	13,117	16,483	6,753	9,730	144.1%	40,517
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	16,046	-	-	6,040	2,674	3,366	125.9%	16,046
Municipal Infrastructure (MIG)			11,956			3,950	1,993	1,957	98.2%	11,956
Integrated National Electrification Programme (Municipal) Grant			3,000			1,000	500	500	100.0%	3,000
Municipal Systems Improvement			640			640	107	533	500.0%	640
Finance Management			450			450	75	375	500.0%	450
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	39,155	-	-	-	6,526	(6,526)	-100.0%	39,155
Housing			38,550				6,425	(6,425)	-100.0%	38,550
Library Services			605				101	(101)	-100.0%	605
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	100	-	-	-	17	(17)	-100.0%	100
Cerebos			100				17	(17)	-100.0%	100
<b>Total Capital Transfers and Grants</b>	5	-	55,301	-	-	6,040	9,217	(3,177)	-34.5%	55,301
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	95,818	-	13,117	22,523	15,970	6,553	41.0%	95,818



## 8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	35,069	-	2,703	5,348	5,845	(122)	-2.1%	35,069
Local Government Equitable Share			30,454		2,538	5,076	5,076	-		30,454
Finance Management			1,000		42	79	167	(87)	-52.3%	1,000
Municipal Systems Improvement			300		-	-	50	(50)	-100.0%	300
EPWP Incentive			1,070		123	193	178	15	8.4%	1,070
Municipal Infrastructure (MIG)			2,245		-	-	374	-		2,245
Other transfers and grants [insert description]			-		-	-	-	-		-
<b>Provincial Government:</b>		-	5,448	-	355	724	908	66	7.3%	5,448
CDW - Operational Support Grant			36		-	5	6	(1)	-20.5%	36
Library Services			1,325		154	303	221	82	37.2%	1,325
Maintenance of Proclaimed Roads			87		-	-	15	(15)	-100.0%	87
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000		201	417	667	-		4,000
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		-	40,517	-	3,058	6,073	6,753	(56)	-0.8%	40,517
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	16,046	-	-	-	2,674	(2,599)	-97.2%	16,046
Municipal Infrastructure (MIG)			11,956		-	-	1,993	(1,993)	-100.0%	11,956
Integrated National Electrification Programme (Municipal) Grant			3,000		-	-	500	(500)	-100.0%	3,000
Municipal Systems Improvement			640		-	-	107	(107)	-100.0%	640
Finance Management			450		-	-	75	-		450
<b>Provincial Government:</b>		-	39,155	-	-	-	6,526	(6,526)	-100.0%	39,155
Housing			38,550		-	-	6,425	(6,425)	-100.0%	38,550
Library Services			605		-	-	101	-		605
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
0			-		-	-	-	-		-
<b>Other grant providers:</b>		-	100	-	-	-	17	(17)	-100.0%	100
Cerebos			100		-	-	17	(17)	-100.0%	100
<b>Total capital expenditure of Transfers and Grants</b>		-	55,301	-	-	-	9,217	(9,142)	-99.2%	55,301
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	95,818	-	3,058	6,073	15,970	(9,198)	-57.6%	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 - M02 August											
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	1	A	B	C						D	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			3,648	–	286	571	608	(37)	-6%	3,648	
Pension and UIF Contributions			338	–	28	56	56	(0)	0%	338	
Medical Aid Contributions			32	–	3	6	5	0	8%	32	
Motor Vehicle Allowance			922	–	73	145	154	(8)	-6%	922	
Cellphone Allowance			334	–	23	38	56	(17)	-31%	334	
Housing Allowances			–	–	–	–	–	–	–	–	
Other benefits and allowances			–	–	6	19	–	19	#DIV/0!	–	
<b>Sub Total - Councillors</b>			–	5,274	–	418	836	879	(43)	-5%	5,274
% increase	4		#DIV/0!							#DIV/0!	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages			2,969	–	233	467	495	(28)	-6%	2,969	
Pension and UIF Contributions			542	–	45	89	90	(1)	-1%	542	
Medical Aid Contributions			133	–	11	21	22	(1)	-5%	133	
Overtime			–	–	–	–	–	–	–	–	
Performance Bonus			–	–	–	–	–	–	–	–	
Motor Vehicle Allowance			399	–	32	63	66	(3)	-4%	399	
Cellphone Allowance			–	–	–	–	–	–	–	–	
Housing Allowances			268	–	30	61	45	16	36%	268	
Other benefits and allowances			303	–	4	8	50	(43)	-85%	303	
Payments in lieu of leave			–	–	–	–	–	–	–	–	
Long service awards			–	–	–	–	–	–	–	–	
Post-retirement benefit obligations	2		–	–	–	–	–	–	–	–	
<b>Sub Total - Senior Managers of Municipality</b>			–	4,613	–	355	709	769	(60)	-8%	4,613
% increase	4		#DIV/0!							#DIV/0!	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			57,566	–	4,115	8,233	9,594	(1,361)	-14%	57,566	
Pension and UIF Contributions			10,566	–	733	1,466	1,761	(295)	-17%	10,566	
Medical Aid Contributions			5,300	–	425	849	883	(34)	-4%	5,300	
Overtime			3,287	–	305	582	548	34	6%	3,287	
Performance Bonus			–	–	–	–	–	–	–	–	
Motor Vehicle Allowance			3,353	–	254	508	559	(51)	-9%	3,353	
Cellphone Allowance			–	–	1	1	–	1	#DIV/0!	–	
Housing Allowances			229	–	19	38	38	(1)	-1%	229	
Other benefits and allowances			9,706	–	346	730	1,618	(887)	-55%	9,706	
Payments in lieu of leave			529	–	–	–	88	(88)	-100%	529	
Long service awards			781	–	–	–	130	(130)	-100%	781	
Post-retirement benefit obligations	2		1,915	–	–	–	319	(319)	-100%	1,915	
<b>Sub Total - Other Municipal Staff</b>			–	93,233	–	6,198	12,408	15,539	(3,131)	-20%	93,233
% increase	4		#DIV/0!							#DIV/0!	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			–	103,120	–	6,971	13,952	17,187	(3,234)	-19%	103,120
% increase	4		#DIV/0!							#DIV/0!	
<b>TOTAL MANAGERS AND STAFF</b>			–	97,846	–	6,553	13,117	16,308	(3,191)	-20%	97,846

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
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		79	81	10,262	10,181	99.2%	0%
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>81</b>					

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August										
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	-	10	10	2,103	2,093	99.5%	12,616
Infrastructure - Road transport		-	1,290	-	10	10	215	205	95.3%	1,290
Roads, Pavements & Bridges			940	-	-	-	157	157	100.0%	940
Storm water			350	-	10	10	58	48	82.6%	350
Infrastructure - Electricity		-	2,290	-	-	-	382	382	100.0%	2,290
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,290	-	-	-	382	382	100.0%	2,290
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	7,561	-	-	-	1,260	1,260	100.0%	7,561
Dams & Reservoirs			7,096	-	-	-	1,183	1,183	100.0%	7,096
Water purification			-	-	-	-	-	-	-	-
Reticulation			465	-	-	-	78	78	100.0%	465
Infrastructure - Sanitation		-	875	-	-	-	146	146	100.0%	875
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			875	-	-	-	146	146	100.0%	875
Infrastructure - Other		-	600	-	-	-	100	100	100.0%	600
Waste Management			600	-	-	-	100	100	100.0%	600
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Community</b>		-	38,890	-	-	-	6,482	6,482	100.0%	38,890
Parks & gardens			50	-	-	-	8	8	100.0%	50
Sportsfields & stadia			50	-	-	-	8	8	100.0%	50
Swimming pools			40	-	-	-	7	7	100.0%	40
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			200	-	-	-	33	33	100.0%	200
Social rental housing			38,550	-	-	-	6,425	6,425	100.0%	38,550
Other			-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Other assets</b>		-	4,612	-	5	7	769	762	99.1%	4,612
General vehicles			570	-	-	-	95	95	100.0%	570
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,459	-	-	-	243	243	100.0%	1,459
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			803	-	2	3	134	131	97.5%	803
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			1,780	-	4	4	297	293	98.8%	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	-	-	-	165	165	100.0%	990
Computers - software & programming			990	-	-	-	165	165	100.0%	990
Other			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	57,108	-	15	17	9,518	9,501	99.8%	57,108

## 10.3 Supporting Table C13b

WC013 Bergervier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	8,821	-	-	-	1,470	1,470	100.0%	8,821
Infrastructure - Road transport		-	2,490	-	-	-	415	415	100.0%	2,490
Roads, Pavements & Bridges		-	2,480	-	-	-	413	413	100.0%	2,480
Storm water		-	10	-	-	-	2	2	100.0%	10
Infrastructure - Electricity		-	3,150	-	-	-	525	525	100.0%	3,150
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	3,150	-	-	-	525	525	100.0%	3,150
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	3,181	-	-	-	530	530	100.0%	3,181
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	3,181	-	-	-	530	530	100.0%	3,181
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	2,008	-	62	62	335	273	81.5%	2,008
Parks & gardens		-	100	-	2	2	17	14	85.2%	100
Sportsfields & stadia		-	1,758	-	60	60	293	233	79.7%	1,758
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	150	-	-	-	25	25	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	-	2	2	85	83	97.7%	512
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	25	-	-	-	4	4	100.0%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	487	-	2	2	81	79	97.5%	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	-	-	-	125	125	100.0%	750
Computers - software & programming		-	750	-	-	-	125	125	100.0%	750
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>-</b>	<b>12,092</b>	<b>-</b>	<b>64</b>	<b>64</b>	<b>2,015</b>	<b>1,951</b>	<b>96.8%</b>	<b>12,092</b>

## 10.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August										
Description	Ref	Budget Year 2015/16								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	1,482	-	20	20	(247)	(267)	108.2%	1,482
Infrastructure - Road transport		-	97	-	-	-	(16)	(16)	100.0%	97
Roads, Pavements & Bridges		-	97	-	-	-	(16)	(16)	100.0%	97
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	835	-	-	-	(139)	(139)	100.0%	835
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	835	-	-	-	(139)	(139)	100.0%	835
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	350	-	20	20	(58)	(79)	134.7%	350
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	350	-	20	20	(58)	(79)	134.7%	350
Infrastructure - Sanitation		-	200	-	-	-	(33)	(33)	100.0%	200
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	200	-	-	-	(33)	(33)	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	-	171	177	(761)	(938)	123.2%	4,567
General v vehicles		-	2,252	-	124	130	(375)	(505)	134.6%	2,252
Specialised v vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	705	-	15	15	(118)	(133)	113.0%	705
Computers - hardware/equipment		-	686	-	0	0	(114)	(115)	100.3%	686
Furniture and other office equipment		-	70	-	1	1	(12)	(13)	107.3%	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	854	-	30	30	(142)	(173)	121.2%	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	-	191	197	(1,008)	(1,205)	119.5%	6,049

## Section 11 – Municipal manager’s quality certification

### QUALITY CERTIFICATE

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

(mark as appropriate)


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

for the month of August 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

  
A horizontal line is drawn across the page, with the handwritten signature written over it.

Date

14 September 2015