

# Bergrivier Municipality

## In - Year Report of Municipalities

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



## Monthly & Quarterly Budget Statement September 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**

The Time Schedule of Key Deadlines (Process Plan) for 15/16 IDP Review and 2015/16, 2016/17, 2017/18 Budget were Submitted to Council (MSA 28 & MFMA (21 and 53)).

The confirmation and re- prioritisation of municipal and sector department needs for the 15/16 IDP Review by the public took place through Public participation Programme.

### **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 September 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	-	70,130,983.83	62,937,250.00	7,193,733.83	11%
Total Expenditure	258,229,472.08	-	56,094,520.02	64,557,368.02	- 8,462,848.00	-13%
Total Capital Expenditure	69,200,050.00		332,556.89	17,300,012.50	- 16,967,455.61	-98%

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 September 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		20,513	12,982	7,531	58%
Property rates - penalties & collection charges	-		-	-	-	
Service charges - electricity revenue	89,576		20,959	22,394	(1,435)	-6%
Service charges - water revenue	24,230		4,190	6,058	(1,868)	-31%
Service charges - sanitation revenue	9,558		2,541	2,390	152	6%
Service charges - refuse revenue	15,948		4,163	3,987	176	4%
Service charges - other	-		-	-	-	
Rental of facilities and equipment	3,697		1,007	924	83	9%
Interest earned - external investments	2,250		913	563	351	62%
Interest earned - outstanding debtors	3,000		908	750	158	21%
Dividends received	-		-	-	-	
Fines	4,107		262	1,027	(765)	-75%
Licences and permits	1,560		-	390	(390)	-100%
Agency services	2,041		484	510	(26)	-5%
Transfers recognised - operational	40,517		13,055	10,129	2,926	29%
Other revenue	3,337		1,135	834	301	36%
Gains on disposal of PPE	-		-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>251,749</b>	<b>-</b>	<b>70,131</b>	<b>62,937</b>	<b>7,194</b>	<b>11%</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		22,101	24,432	(2,331)	-10%
Remuneration of councillors	5,274		1,261	1,319	(57)	-4%
Debt impairment	3,823		956	956	(0)	0%
Depreciation & asset impairment	17,944		4,531	4,486	45	1%
Finance charges	10,893		492	2,723	(2,232)	-82%
Bulk purchases	72,292		16,164	18,073	(1,909)	-11%
Transfers and grants	3,331		979	833	147	18%
Other expenditure	46,945		9,612	11,736	(2,125)	-18%
<b>Total Expenditure</b>	<b>258,229</b>	<b>-</b>	<b>56,095</b>	<b>64,557</b>	<b>(8,463)</b>	<b>-13%</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	-	-	138	(138)	-100%
Vote 3 - Corporate Services	-	-	-	-	-	
Vote 4 - Technical Services	43,701	-	31	10,925	(10,894)	-100%
<b>Total Capital Multi-year expenditure</b>	<b>44,251</b>	<b>-</b>	<b>31</b>	<b>11,063</b>	<b>(11,032)</b>	<b>-100%</b>
<b><u>Single Year expenditure appropriation</u></b>						
Vote 1 - Municipal Manager	84	-	3	21	(18)	-87%
Vote 2 - Finance	280	-	2	70	(68)	-98%
Vote 3 - Corporate Services	4,683	-	103	1,171	(1,068)	-91%
Vote 4 - Technical Services	19,901	-	194	4,975	(4,781)	-96%
<b>Total Capital single-year expenditure</b>	<b>24,949</b>	<b>-</b>	<b>301</b>	<b>6,237</b>	<b>(5,936)</b>	<b>-95%</b>
<b>Total Capital Expenditure</b>	<b>69,200</b>	<b>-</b>	<b>333</b>	<b>17,300</b>	<b>(16,967)</b>	<b>-98%</b>

### Capital Expenditure:

The total capital expenditure as at 30 September 2015 amounts to R 332 556 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 - M03 September							
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%	2.6%	8.9%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	32.8%	0.0%	-7.8%	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%	-1914.8%	232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	93.9%	0.0%	-1407.6%	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%	6.8%	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%	31.5%	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%	0.7%	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 Bergrievier - Table C1 Monthly Budget Statement Summary - M03 September									
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	-	3,539	20,513	12,982	7,531	58%	51,928
Service charges	-	139,312	-	9,329	31,854	34,828	(2,974)	-9%	139,312
Investment revenue	-	2,250	-	317	913	563	351	62%	2,250
Transfers recognised - operational	-	40,517	-	164	13,055	10,129	2,926	29%	40,517
Other own revenue	-	17,742	-	1,720	3,796	4,436	(639)	-14%	17,742
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>251,749</b>	<b>-</b>	<b>15,069</b>	<b>70,131</b>	<b>62,937</b>	<b>7,194</b>	<b>11%</b>	<b>251,749</b>
Employee costs	-	97,727	-	8,495	22,101	24,432	(2,331)	-10%	97,727
Remuneration of Councillors	-	5,274	-	415	1,261	1,319	(57)	-4%	5,274
Depreciation & asset impairment	-	17,944	-	1,540	4,531	4,486	45	1%	17,944
Finance charges	-	10,893	-	164	492	2,723	(2,232)	-82%	10,893
Materials and bulk purchases	-	72,292	-	502	16,164	18,073	(1,909)	-11%	72,292
Transfers and grants	-	3,331	-	53	979	833	147	18%	3,331
Other expenditure	-	50,768	-	5,364	10,567	12,692	(2,125)	-17%	50,768
<b>Total Expenditure</b>	<b>-</b>	<b>258,229</b>	<b>-</b>	<b>16,533</b>	<b>56,095</b>	<b>64,557</b>	<b>(8,463)</b>	<b>-13%</b>	<b>258,229</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(6,480)</b>	<b>-</b>	<b>(1,464)</b>	<b>14,036</b>	<b>(1,620)</b>	<b>15,657</b>	<b>-966%</b>	<b>(6,480)</b>
Transfers recognised - capital	-	55,301	-	-	-	13,825	(13,825)	-100%	55,301
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>48,821</b>	<b>-</b>	<b>(1,464)</b>	<b>14,036</b>	<b>12,205</b>	<b>1,831</b>	<b>15%</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>(1,464)</b>	<b>14,036</b>	<b>12,205</b>	<b>1,831</b>	<b>15%</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>252</b>	<b>333</b>	<b>17,300</b>	<b>(16,967)</b>	<b>-98%</b>	<b>69,200</b>
Capital transfers recognised	-	55,301	-	-	60	13,825	(13,766)	-100%	55,301
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	6,130	-	9	9	1,533	(1,524)	-99%	6,130
Internally generated funds	-	7,769	-	243	264	1,942	(1,678)	-86%	7,769
<b>Total sources of capital funds</b>	<b>-</b>	<b>69,200</b>	<b>-</b>	<b>252</b>	<b>333</b>	<b>17,300</b>	<b>(16,967)</b>	<b>-98%</b>	<b>69,200</b>
<b>Financial position</b>									
Total current assets	-	105,742	-	-	18,053	-	-	-	105,742
Total non current assets	-	358,194	-	-	(4,050)	-	-	-	358,194
Total current liabilities	-	45,408	-	-	(943)	-	-	-	45,408
Total non current liabilities	-	128,196	-	-	895	-	-	-	128,196
<b>Community wealth/Equity</b>	<b>-</b>	<b>290,333</b>	<b>-</b>	<b>-</b>	<b>14,052</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>290,333</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	30,927	-	11,113	13,167	7,732	(5,436)	-70%	30,927
Net cash from (used) investing	-	(29,899)	-	(252)	(333)	(7,475)	(7,142)	96%	(29,899)
Net cash from (used) financing	-	3,800	-	(177)	(177)	950	1,128	119%	3,800
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>52,510</b>	<b>-</b>	<b>-</b>	<b>61,002</b>	<b>48,888</b>	<b>(12,114)</b>	<b>-25%</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	14,495	9,125	2,461	2,203	2,781	42,329	-	-	73,394
<b>Creditors Age Analysis</b>									
Total Creditors	6,643	-	-	-	-	-	-	-	6,643

## 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) - M03 September										
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	-	4,415	35,499	19,721	15,778	80%	78,885
Executive and council		-	18,408	-	-	12,783	4,602	8,181	178%	18,408
Budget and treasury office		-	59,164	-	4,240	22,474	14,791	7,683	52%	59,164
Corporate services		-	1,313	-	176	242	328	(86)	-26%	1,313
<b>Community and public safety</b>		-	54,329	-	638	1,390	13,582	(12,192)	-90%	54,329
Community and social services		-	6,243	-	40	117	1,561	(1,444)	-92%	6,243
Sport and recreation		-	5,359	-	337	1,000	1,340	(340)	-25%	5,359
Public safety		-	4,140	-	258	262	1,035	(773)	-75%	4,140
Housing		-	38,587	-	4	11	9,647	(9,636)	-100%	38,587
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	5,928	-	433	932	1,482	(550)	-37%	5,928
Planning and development		-	1,102	-	90	213	276	(62)	-23%	1,102
Road transport		-	4,826	-	343	718	1,207	(488)	-40%	4,826
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	167,908	-	9,583	32,311	41,977	(9,666)	-23%	167,908
Electricity		-	95,519	-	5,844	21,162	23,880	(2,718)	-11%	95,519
Water		-	39,030	-	1,437	4,338	9,757	(5,420)	-56%	39,030
Waste water management		-	12,515	-	868	2,543	3,129	(586)	-19%	12,515
Waste management		-	20,844	-	1,434	4,268	5,211	(943)	-18%	20,844
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	-	307,050	-	15,069	70,131	76,763	(6,632)	-9%	307,050
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		-	61,141	-	5,182	12,629	15,285	(2,656)	-17%	61,141
Executive and council		-	18,448	-	1,463	4,278	4,612	(334)	-7%	18,448
Budget and treasury office		-	17,583	-	1,873	3,798	4,396	(598)	-14%	17,583
Corporate services		-	25,110	-	1,846	4,554	6,278	(1,724)	-27%	25,110
<b>Community and public safety</b>		-	32,899	-	2,894	7,411	8,225	(814)	-10%	32,899
Community and social services		-	6,567	-	631	1,598	1,642	(44)	-3%	6,567
Sport and recreation		-	13,232	-	1,153	3,059	3,308	(249)	-8%	13,232
Public safety		-	11,606	-	973	2,453	2,902	(449)	-15%	11,606
Housing		-	1,494	-	137	301	374	(73)	-20%	1,494
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	29,394	-	2,654	6,391	7,348	(957)	-13%	29,394
Planning and development		-	4,412	-	362	859	1,103	(244)	-22%	4,412
Road transport		-	24,982	-	2,292	5,531	6,245	(714)	-11%	24,982
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	134,795	-	5,802	29,663	33,699	(4,036)	-12%	134,795
Electricity		-	87,342	-	1,957	19,811	21,835	(2,024)	-9%	87,342
Water		-	19,075	-	1,508	3,558	4,769	(1,210)	-25%	19,075
Waste water management		-	10,219	-	876	2,323	2,555	(232)	-9%	10,219
Waste management		-	18,160	-	1,462	3,971	4,540	(569)	-13%	18,160
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	-	258,229	-	16,533	56,095	64,557	(8,463)	-13%	258,229
<b>Surplus/ (Deficit) for the year</b>		-	48,821	-	(1,464)	14,036	12,205	1,831	15%	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 Bergvriev - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	18,408	-	-	12,783	4,602	8,181	177.8%	18,408
Vote 2 - Finance		-	59,164	-	4,240	22,474	14,791	7,683	51.9%	59,164
Vote 3 - Corporate Services		-	18,849	-	819	1,860	4,712	(2,853)	-60.5%	18,849
Vote 4 - Technical Services		-	210,629	-	10,010	33,015	52,657	(19,642)	-37.3%	210,629
<b>Total Revenue by Vote</b>	2	-	307,050	-	15,069	70,131	76,763	(6,632)	-8.6%	307,050
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	18,448	-	1,463	4,278	4,612	(334)	-7.3%	18,448
Vote 2 - Finance		-	17,583	-	1,873	3,798	4,396	(598)	-13.6%	17,583
Vote 3 - Corporate Services		-	43,717	-	3,505	9,070	10,929	(1,859)	-17.0%	43,717
Vote 4 - Technical Services		-	178,481	-	9,691	38,949	44,620	(5,671)	-12.7%	178,481
<b>Total Expenditure by Vote</b>	2	-	258,229	-	16,533	56,095	64,557	(8,463)	-13.1%	258,229
<b>Surplus/ (Deficit) for the year</b>	2	-	48,821	-	(1,464)	14,036	12,205	1,831	15.0%	48,821

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
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		3,539	20,513	12,982	7,531	58%	51,928
Property rates - penalties & collection charges			-		-	-	-	-		-
Service charges - electricity revenue			89,576		5,745	20,959	22,394	(1,435)	-6%	89,576
Service charges - water revenue			24,230		1,327	4,190	6,058	(1,868)	-31%	24,230
Service charges - sanitation revenue			9,558		867	2,541	2,390	152	6%	9,558
Service charges - refuse revenue			15,948		1,390	4,163	3,987	176	4%	15,948
Service charges - other			-		-	-	-	-		-
Rental of facilities and equipment			3,697		346	1,007	924	83	9%	3,697
Interest earned - external investments			2,250		317	913	563	351	62%	2,250
Interest earned - outstanding debtors			3,000		319	908	750	158	21%	3,000
Dividends received			-		-	-	-	-		-
Fines			4,107		258	262	1,027	(765)	-75%	4,107
Licences and permits			1,560		-	-	390	(390)	-100%	1,560
Agency services			2,041		169	484	510	(26)	-5%	2,041
Transfers recognised - operational			40,517		164	13,055	10,129	2,926	29%	40,517
Other revenue			3,337		628	1,135	834	301	36%	3,337
Gains on disposal of PPE			-		-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>251,749</b>		<b>15,069</b>	<b>70,131</b>	<b>62,937</b>	<b>7,194</b>	<b>11%</b>	<b>251,749</b>
<b>Expenditure By Type</b>										
Employee related costs			97,727		8,495	22,101	24,432	(2,331)	-10%	97,727
Remuneration of councillors			5,274		415	1,261	1,319	(57)	-4%	5,274
Debt impairment			3,823		319	956	956	(0)	0%	3,823
Depreciation & asset impairment			17,944		1,540	4,531	4,486	45	1%	17,944
Finance charges			10,893		164	492	2,723	(2,232)	-82%	10,893
Bulk purchases			72,292		502	16,164	18,073	(1,909)	-11%	72,292
Other materials			-		-	-	-	-		-
Contracted services			-		-	-	-	-		-
Transfers and grants			3,331		53	979	833	147	18%	3,331
Other expenditure			46,945		5,045	9,612	11,736	(2,125)	-18%	46,945
Loss on disposal of PPE			-		-	-	-	-		-
<b>Total Expenditure</b>			<b>258,229</b>		<b>16,533</b>	<b>56,095</b>	<b>64,557</b>	<b>(8,463)</b>	<b>-13%</b>	<b>258,229</b>
<b>Surplus/(Deficit)</b>			<b>(6,480)</b>		<b>(1,464)</b>	<b>14,036</b>	<b>(1,620)</b>	<b>15,657</b>	<b>(0)</b>	<b>(6,480)</b>
Transfers recognised - capital			55,301		-	-	13,825	(13,825)	(0)	55,301
Contributions recognised - capital			-		-	-	-	-		-
Contributed assets			-		-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>48,821</b>		<b>(1,464)</b>	<b>14,036</b>	<b>12,205</b>			<b>48,821</b>
Taxation			-		-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>			<b>48,821</b>		<b>(1,464)</b>	<b>14,036</b>	<b>12,205</b>			<b>48,821</b>
Attributable to minorities			-		-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>			<b>48,821</b>		<b>(1,464)</b>	<b>14,036</b>	<b>12,205</b>			<b>48,821</b>
Share of surplus/ (deficit) of associate			-		-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>			<b>48,821</b>		<b>(1,464)</b>	<b>14,036</b>	<b>12,205</b>			<b>48,821</b>

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

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

Description	YearTD actual	YearTD budget	YTD variance	YTD variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>				%		
<b>Revenue By Source</b>						
Property rates	20,513	12,982	7,531	58%	The over recovery is due to difficulties in aligning the year to date budget with the actual billings.	
Service charges - electricity revenue	20,959	22,394	(1,435)	-6%	Immaterial Variance	
Service charges - water revenue	4,190	6,058	(1,868)	-31%	Variance is due to seasonal fluctuations in the usage of water.	The situation is monitored on a monthly basis
Service charges - sanitation revenue	2,541	2,390	152	6%	Immaterial Variance	
Service charges - refuse revenue	4,163	3,987	176	4%	Immaterial Variance	
Rental of facilities and equipment	1,007	924	83	9%	Immaterial Variance	
Interest earned - external investments	913	563	351	62%	The over recovery is due to the higher than expected cash balances available	The situation is monitored on a monthly basis
Interest earned - outstanding debtors	908	750	158	21%	The variance are due to the increase in the outstanding debtors	
Fines	262	1,027	(765)	-75%	Journal entries still to be done	
Licences and permits	-	390	(390)	-100%	Journal entries still to be done	
Agency services	484	510	(26)	-5%	Immaterial Variance	
Transfers recognised - operational	13,055	10,129	2,926	29%	Year to date budget not in line with actual receipts	
Other revenue	1,135	834	301	36%	Immaterial Variance	
<b>Expenditure By Type</b>						
Employee related costs	22,101	24,432	(2,331)	-10%	The variance is mainly due to the over-expenditure on housing allowances, overtime and long service awards.	
Remuneration of councillors	1,261	1,319	(57)	-4%	Immaterial Variance	
Debt impairment	956	956	(0)	0%	Immaterial Variance	
Depreciation & asset impairment	4,531	4,486	45	1%	Immaterial Variance	
Finance charges	492	2,723	(2,232)	-82%	Year to date budget not in line with actual payments	
Bulk purchases	16,164	18,073	(1,909)	-11%	Immaterial Variance	
Transfers and grants	979	833	147	18%	Transfers and grants solely gets paid out when a claim gets handed in according to legislation	
Other expenditure	9,612	11,736	(2,125)	-18%	The variance is mainly due to under-expenditure on repair and maintenance, professional fees and fuel	

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

WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03 September										
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	-	-	-	138	(138)	-100%	550
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	43,701	-	31	31	10,925	(10,894)	-100%	43,701
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>44,251</b>	-	<b>31</b>	<b>31</b>	<b>11,063</b>	<b>(11,032)</b>	<b>-100%</b>	<b>44,251</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	84	-	3	3	21	(18)	-87%	84
Vote 2 - Finance		-	280	-	-	2	70	(68)	-98%	280
Vote 3 - Corporate Services		-	4,683	-	40	103	1,171	(1,068)	-91%	4,683
Vote 4 - Technical Services		-	19,901	-	178	194	4,975	(4,781)	-96%	19,901
<b>Total Capital single-year expenditure</b>	4	-	<b>24,949</b>	-	<b>220</b>	<b>301</b>	<b>6,237</b>	<b>(5,936)</b>	<b>-95%</b>	<b>24,949</b>
<b>Total Capital Expenditure</b>		-	<b>69,200</b>	-	<b>252</b>	<b>333</b>	<b>17,300</b>	<b>(16,967)</b>	<b>-98%</b>	<b>69,200</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	<b>3,143</b>	-	<b>92</b>	<b>93</b>	<b>786</b>	<b>(692)</b>	<b>-88%</b>	<b>3,143</b>
Executive and council		-	84	-	3	3	21	(18)	-87%	84
Budget and treasury office		-	830	-	-	2	208	(206)	-99%	830
Corporate services		-	2,229	-	89	89	557	(468)	-84%	2,229
<b>Community and public safety</b>		-	<b>42,976</b>	-	<b>10</b>	<b>76</b>	<b>10,744</b>	<b>(10,668)</b>	<b>-99%</b>	<b>42,976</b>
Community and social services		-	719	-	-	-	180	(180)	-100%	719
Sport and recreation		-	2,687	-	10	72	672	(599)	-89%	2,687
Public safety		-	1,020	-	-	4	255	(252)	-99%	1,020
Housing		-	38,550	-	-	-	9,638	(9,638)	-100%	38,550
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>4,430</b>	-	<b>84</b>	<b>94</b>	<b>1,108</b>	<b>(1,013)</b>	<b>-91%</b>	<b>4,430</b>
Planning and development		-	50	-	-	-	13	(13)	-100%	50
Road transport		-	4,380	-	84	94	1,095	(1,001)	-91%	4,380
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>18,651</b>	-	<b>65</b>	<b>69</b>	<b>4,663</b>	<b>(4,594)</b>	<b>-99%</b>	<b>18,651</b>
Electricity		-	5,690	-	13	14	1,423	(1,408)	-99%	5,690
Water		-	10,878	-	34	34	2,719	(2,686)	-99%	10,878
Waste water management		-	1,446	-	19	19	362	(342)	-95%	1,446
Waste management		-	637	-	-	2	159	(157)	-99%	637
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	<b>69,200</b>	-	<b>252</b>	<b>333</b>	<b>17,300</b>	<b>(16,967)</b>	<b>-98%</b>	<b>69,200</b>
<b>Funded by:</b>										
National Government		-	16,146	-	-	60	4,037	(3,977)	-99%	16,146
Provincial Government		-	39,155	-	-	-	9,789	(9,789)	-100%	39,155
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>55,301</b>	-	-	<b>60</b>	<b>13,825</b>	<b>(13,766)</b>	<b>-100%</b>	<b>55,301</b>
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	6,130	-	9	9	1,533	(1,524)	-99%	6,130
<b>Internally generated funds</b>		-	7,769	-	243	264	1,942	(1,678)	-86%	7,769
<b>Total Capital Funding</b>		-	<b>69,200</b>	-	<b>252</b>	<b>333</b>	<b>17,300</b>	<b>(16,967)</b>	<b>-98%</b>	<b>69,200</b>

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

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M03 September							
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		13,271	22,627	
Call investment deposits			20,000			20,000	
Consumer debtors			60,030		3,022	60,030	
Other debtors			2,057		1,659	2,057	
Current portion of long-term receivables			-			-	
Inventory			1,028		102	1,028	
<b>Total current assets</b>			-	105,742	-	18,053	105,742
<b>Non current assets</b>							
Long-term receivables			1,702		104	1,702	
Investments			-			-	
Investment property			13,729			13,729	
Investments in Associate			-			-	
Property, plant and equipment			339,124		(4,153)	339,124	
Agricultural			-			-	
Biological assets			-			-	
Intangible assets			3,639			3,639	
Other non-current assets			-			-	
<b>Total non current assets</b>			-	358,194	-	(4,050)	358,194
<b>TOTAL ASSETS</b>			-	463,937	-	14,004	463,937
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft			-			-	
Borrowing			-			-	
Consumer deposits			2,965		61	2,965	
Trade and other payables			36,352		(1,099)	36,352	
Provisions			6,090		95	6,090	
<b>Total current liabilities</b>			-	45,408	-	(943)	45,408
<b>Non current liabilities</b>							
Borrowing			58,747			58,747	
Provisions			69,449		895	69,449	
<b>Total non current liabilities</b>			-	128,196	-	895	128,196
<b>TOTAL LIABILITIES</b>			-	173,603	-	(48)	173,603
<b>NET ASSETS</b>	2		-	290,333	-	14,052	290,333
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			279,624		14,052	279,624	
Reserves			10,709			10,709	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	290,333	-	14,052	290,333

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

WC013 Bergrievier - Table C7 Monthly Budget Statement - Cash Flow - M03 September											
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		7,418	15,772	12,982	2,790	21%	51,928	
Service charges			137,568		11,799	37,367	34,392	2,975	9%	137,568	
Other revenue			12,645		3,989	8,906	3,161	5,745	182%	12,645	
Government - operating			40,517		36	16,969	10,129	6,839	68%	40,517	
Government - capital			55,301		6,248	11,838	13,825	(1,987)	-14%	55,301	
Interest			2,250		116	305	563	(257)	-46%	2,250	
Dividends			-				-	-		-	
<b>Payments</b>											
Suppliers and employees			(255,058)		(18,440)	(77,010)	(63,764)	13,246	-21%	(255,058)	
Finance charges			(10,893)			-	(2,723)	(2,723)	100%	(10,893)	
Transfers and Grants			(3,331)		(53)	(979)	(833)	147	-18%	(3,331)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	30,927	-	11,113	13,167	7,732	(5,436)	-70%	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				213	(213)	-100%	851	
Decrease (increase) in non-current investments			-				-	-		-	
<b>Payments</b>											
Capital assets			(30,750)		(252)	(333)	(7,688)	(7,355)	96%	(30,750)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(29,899)	-	(252)	(333)	(7,475)	(7,142)	96%	(29,899)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-				-	-		-	
Borrowing long term/refinancing			6,130				1,533	(1,533)	-100%	6,130	
Increase (decrease) in consumer deposits			136				34	(34)	-100%	136	
<b>Payments</b>											
Repayment of borrowing			(2,465)		(177)	(177)	(616)	(439)	71%	(2,465)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	3,800	-	(177)	(177)	950	1,128	119%	3,800
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	4,829	-	10,684	12,657	1,207			4,829
Cash/cash equivalents at beginning:			47,681				48,344	47,681			48,344
Cash/cash equivalents at month/year end:			-	52,510	-		61,002	48,888			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 - M03 September													
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	1,517	857	428	331	307	5,034			8,473	5,671		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,159	1,597	453	297	236	3,425			11,167	3,958		
Receivables from Non-exchange Transactions - Property Rates	1400	3,476	4,868	665	483	572	7,025			17,090	8,081		
Receivables from Exchange Transactions - Waste Water Management	1500	954	589	335	281	267	4,979			7,405	5,526		
Receivables from Exchange Transactions - Waste Management	1600	1,575	956	510	417	388	7,021			10,867	7,825		
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	1	1	1	20			27	21		
Interest on Arrear Debtors Accounts	1810	-	-	-	-	-	358			358	358		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-			-	-		
Other	1900	1,810	257	68	394	1,011	14,468			18,007	15,872		
<b>Total By Income Source</b>	<b>2000</b>	<b>14,495</b>	<b>9,125</b>	<b>2,461</b>	<b>2,203</b>	<b>2,781</b>	<b>42,329</b>			<b>73,394</b>	<b>47,313</b>		
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	88	1,143	117	74	193	825			2,440	1,092		
Commercial	2300	-	-	-	-	-	-			-	-		
Households	2400	14,406	7,982	2,344	2,129	2,588	41,504			70,954	46,221		
Other	2500	-	-	-	-	-	-			-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>14,495</b>	<b>9,125</b>	<b>2,461</b>	<b>2,203</b>	<b>2,781</b>	<b>42,329</b>			<b>73,394</b>	<b>47,313</b>		

## Section 6 – Creditors' analysis

### 6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September										
Description	NT Code	Budget Year 2015/16								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<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	6,643								6,643
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,643</b>								<b>6,643</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September									
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		16/01/2016	30		5,045		5,074
Investec		0		15/01/2016	28		5,044		5,072
ABSA		0		15/01/2016	28		5,044		5,073
Standard Bank		0		15/01/2016	28		5,044		5,072
<b>Municipality sub-total</b>					114		20,177	-	20,291
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				114		20,177	-	20,291



# 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 - M03 September										
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	-	-	14,506	8,767	5,739	65.5%	35,069
Local Government Equitable Share			30,454		-	12,778	7,614	5,165	67.8%	30,454
Finance Management			1,000			1,000	250	750	300.0%	1,000
Municipal Systems Improvement			300			300	75	225	300.0%	300
EPWP Incentive	3		1,070		-	428	268	161	60.0%	1,070
Municipal Infrastructure (MIG)			2,245				561	(561)	-100.0%	2,245
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	5,448	-	36	2,013	1,362	651	47.8%	5,448
CDW - Operational Support Grant			36		36	36	9	27	300.0%	36
Library Services			1,325			643	331	312	94.2%	1,325
Maintenance of Proclaimed Roads			87				22	(22)	-100.0%	87
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000			1,333	1,000	333	33.3%	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	-	36	16,519	10,129	6,389	63.1%	40,517
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	16,046	-	500	6,540	4,012	2,529	63.0%	16,046
Municipal Infrastructure (MIG)			11,956			3,950	2,989	961	32.2%	11,956
Integrated National Electrification Programme (Municipal) Grant			3,000		500	1,500	750	750	100.0%	3,000
Municipal Systems Improvement			640			640	160	480	300.0%	640
Finance Management			450			450	113	338	300.0%	450
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	39,155	-	6,248	6,248	9,789	(3,540)	-36.2%	39,155
Housing			38,550		6,248	6,248	9,638	(3,389)	-35.2%	38,550
Library Services			605				151	(151)	-100.0%	605
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	100	-	-	-	25	(25)	-100.0%	100
Cerebos			100				25	(25)	-100.0%	100
<b>Total Capital Transfers and Grants</b>	5	-	55,301	-	6,748	12,788	13,825	(1,037)	-7.5%	55,301
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	95,818	-	6,784	29,307	23,955	5,352	22.3%	95,818

## 8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
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	-	3,056	8,404	8,767	198	2.3%	35,069
Local Government Equitable Share			30,454		2,538	7,614	7,614	-		30,454
Finance Management			1,000		329	409	250	159	63.5%	1,000
Municipal Systems Improvement			300		-	-	75	(75)	-100.0%	300
EPWP Incentive			1,070		189	382	268	115	42.8%	1,070
Municipal Infrastructure (MIG)			2,245		-	-	561	-		2,245
Other transfers and grants [insert description]			-		-	-	-	-		-
<b>Provincial Government:</b>		-	5,448	-	503	1,227	1,362	155	11.4%	5,448
CDW - Operational Support Grant			36		-	5	9	(4)	-47.0%	36
Library Services			1,325		210	513	331	181	54.8%	1,325
Maintenance of Proclaimed Roads			87		-	-	22	(22)	-100.0%	87
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000		293	710	1,000	-		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	-	3,559	9,632	10,129	354	3.5%	40,517
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	16,046	-	-	-	4,012	(3,899)	-97.2%	16,046
Municipal Infrastructure (MIG)			11,956		2,989	2,989	2,989	(2,989)	-100.0%	11,956
Integrated National Electrification Programme (Municipal) Grant			3,000		-	-	750	(750)	-100.0%	3,000
Municipal Systems Improvement			640		-	-	160	(160)	-100.0%	640
Finance Management			450		-	-	113	-		450
<b>Provincial Government:</b>		-	39,155	-	1,863	3,873	9,789	(5,916)	-60.4%	39,155
Housing			38,550		1,863	3,873	9,638	(5,764)	-59.8%	38,550
Library Services			605		-	-	151	-		605
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
0			-		-	-	-	-		-
<b>Other grant providers:</b>		-	100	-	-	-	25	(25)	-100.0%	100
Cerebos			100		-	-	25	(25)	-100.0%	100
<b>Total capital expenditure of Transfers and Grants</b>		-	55,301	-	1,863	3,873	13,825	(9,840)	-71.2%	55,301
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	95,818	-	5,422	13,505	23,955	(9,486)	-39.6%	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 - M03 September											
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	857	912	(55)	-6%	3,648	
Pension and UIF Contributions			338	–	28	84	85	(0)	0%	338	
Medical Aid Contributions			32	–	3	9	8	1	8%	32	
Motor Vehicle Allowance			922	–	73	218	231	(13)	-6%	922	
Cellphone Allowance			334	–	23	61	84	(22)	-27%	334	
Housing Allowances			–	–	–	–	–	–	–	–	
Other benefits and allowances			–	–	–	19	–	19	#DIV/0!	–	
<b>Sub Total - Councillors</b>			–	5,274	–	412	1,248	1,319	(71)	-5%	5,274
% increase	4		#DIV/0!							#DIV/0!	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages			2,969	–	252	719	742	(24)	-3%	2,969	
Pension and UIF Contributions			542	–	46	135	135	0	0%	542	
Medical Aid Contributions			133	–	11	32	33	(2)	-5%	133	
Overtime			–	–	–	–	–	–	–	–	
Performance Bonus			–	–	–	–	–	–	–	–	
Motor Vehicle Allowance			399	–	32	95	100	(4)	-4%	399	
Cellphone Allowance			–	–	–	–	–	–	–	–	
Housing Allowances			268	–	50	110	67	44	65%	268	
Other benefits and allowances			303	–	77	84	76	9	11%	303	
Payments in lieu of leave			–	–	–	–	–	–	–	–	
Long service awards			–	–	–	–	–	–	–	–	
Post-retirement benefit obligations	2		–	–	–	–	–	–	–	–	
<b>Sub Total - Senior Managers of Municipality</b>			–	4,613	–	467	1,176	1,153	22	2%	4,613
% increase	4		#DIV/0!							#DIV/0!	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			57,566	–	4,544	12,777	14,392	(1,614)	-11%	57,566	
Pension and UIF Contributions			10,566	–	936	2,402	2,642	(239)	-9%	10,566	
Medical Aid Contributions			5,300	–	420	1,269	1,325	(56)	-4%	5,300	
Overtime			3,287	–	253	835	822	13	2%	3,287	
Performance Bonus			–	–	–	–	–	–	–	–	
Motor Vehicle Allowance			3,353	–	278	786	838	(52)	-6%	3,353	
Cellphone Allowance			–	–	1	2	–	2	#DIV/0!	–	
Housing Allowances			229	–	186	224	57	167	291%	229	
Other benefits and allowances			9,706	–	1,131	1,861	2,426	(565)	-23%	9,706	
Payments in lieu of leave			529	–	–	–	132	(132)	-100%	529	
Long service awards			781	–	–	–	195	(195)	-100%	781	
Post-retirement benefit obligations	2		1,915	–	–	–	479	(479)	-100%	1,915	
<b>Sub Total - Other Municipal Staff</b>			–	93,233	–	7,749	20,157	23,308	(3,152)	-14%	93,233
% increase	4		#DIV/0!							#DIV/0!	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			–	103,120	–	8,627	22,580	25,780	(3,200)	-12%	103,120
% increase	4		#DIV/0!							#DIV/0!	
<b>TOTAL MANAGERS AND STAFF</b>			–	97,846	–	8,216	21,332	24,462	(3,129)	-13%	97,846

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
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		252	333	15,794	15,462	97.9%	0%
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>333</b>					

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September										
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	-	88	98	3,154	3,056	96.9%	12,616
Infrastructure - Road transport		-	1,290	-	60	70	323	253	78.3%	1,290
Roads, Pavements & Bridges			940	-	33	33	235	202	85.9%	940
Storm water			350	-	27	37	88	51	58.0%	350
Infrastructure - Electricity		-	2,290	-	-	-	573	573	100.0%	2,290
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,290	-	-	-	573	573	100.0%	2,290
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	7,561	-	28	28	1,890	1,862	98.5%	7,561
Dams & Reservoirs			7,096	-	-	-	1,774	1,774	100.0%	7,096
Water purification			-	-	-	-	-	-	-	-
Reticulation			465	-	28	28	116	88	75.5%	465
Infrastructure - Sanitation		-	875	-	-	-	219	219	100.0%	875
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			875	-	-	-	219	219	100.0%	875
Infrastructure - Other		-	600	-	-	-	150	150	100.0%	600
Waste Management			600	-	-	-	150	150	100.0%	600
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Community</b>		-	38,890	-	1	1	9,723	9,721	100.0%	38,890
Parks & gardens			50	-	1	1	13	11	88.8%	50
Sportsfields & stadia			50	-	-	-	13	13	100.0%	50
Swimming pools			40	-	-	-	10	10	100.0%	40
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			200	-	-	-	50	50	100.0%	200
Social rental housing			38,550	-	-	-	9,638	9,638	100.0%	38,550
Other			-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Other assets</b>		-	4,612	-	103	110	1,153	1,043	90.5%	4,612
General vehicles			570	-	13	13	143	130	90.9%	570
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,459	-	11	11	365	353	96.9%	1,459
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			803	-	45	48	201	153	76.0%	803
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			1,780	-	34	37	445	408	91.6%	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	-	-	-	248	248	100.0%	990
Computers - software & programming			990	-	-	-	248	248	100.0%	990
Other			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	57,108	-	193	209	14,277	14,068	98.5%	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 - M03										
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	-	10	10	2,205	2,195	99.6%	8,821
Infrastructure - Road transport		-	2,490	-	10	10	623	613	98.4%	2,490
Roads, Pavements & Bridges			2,480	-	-	-	620	620	100.0%	2,480
Storm water			10	-	10	10	3	(7)	-295.8%	10
Infrastructure - Electricity		-	3,150	-	-	-	788	788	100.0%	3,150
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			3,150	-	-	-	788	788	100.0%	3,150
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	3,181	-	-	-	795	795	100.0%	3,181
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			3,181	-	-	-	795	795	100.0%	3,181
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Community</b>		-	2,008	-	9	71	502	431	85.8%	2,008
Parks & gardens			100	-	9	11	25	14	54.3%	100
Sportsfields & stadia			1,758	-	-	60	440	380	86.4%	1,758
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			150	-	-	-	38	38	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	128	126	98.4%	512
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			25	-	-	-	6	6	100.0%	25
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			487	-	-	2	122	120	98.4%	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	-	40	40	188	147	78.6%	750
Computers - software & programming			750	-	40	40	188	147	78.6%	750
Other			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	12,092	-	59	123	3,023	2,900	95.9%	12,092

## 10.4 Supporting Table C13c

WC013 Bergrievier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September										
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	-	122	142	(371)	(513)	138.4%	1,482
Infrastructure - Road transport		-	97	-	14	14	(24)	(38)	158.2%	97
Roads, Pavements & Bridges			97		14	14	(24)	(38)	158.2%	97
Storm water			-		-	-	-	-		-
Infrastructure - Electricity		-	835	-	47	47	(209)	(256)	122.5%	835
Generation			-		-	-	-	-		-
Transmission & Reticulation			835		47	47	(209)	(256)	122.5%	835
Street Lighting			-		-	-	-	-		-
Infrastructure - Water		-	350	-	60	80	(88)	(168)	191.9%	350
Dams & Reservoirs			-		-	-	-	-		-
Water purification			-		-	-	-	-		-
Reticulation			350		60	80	(88)	(168)	191.9%	350
Infrastructure - Sanitation		-	200	-	1	1	(50)	(51)	101.6%	200
Reticulation			-		-	-	-	-		-
Sewerage purification			200		1	1	(50)	(51)	101.6%	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	-	291	468	(1,142)	(1,610)	141.0%	4,567
General v vehicles			2,252		206	335	(563)	(898)	159.6%	2,252
Specialised v vehicles			-		-	-	-	-		-
Plant & equipment			705		41	57	(176)	(233)	132.1%	705
Computers - hardware/equipment			686		3	4	(172)	(175)	102.1%	686
Furniture and other office equipment			70		1	2	(18)	(20)	112.6%	70
Abattoirs			-		-	-	-	-		-
Markets			-		-	-	-	-		-
Civic Land and Buildings			-		-	-	-	-		-
Other Buildings			854		40	70	(214)	(284)	132.9%	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	-	414	610	(1,512)	(2,123)	140.4%	6,049

## Section 11 – Municipal manager’s quality certification

### QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of September 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

14 October 2015