

# 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 October 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 formulation of Directorate Strategic Plans with personnel, operational and capital budgets and draft top layer KPI's. Planning to be based on Community Needs Analysis, Master Plans and Risks.

### **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 October 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	252,887,100.00	87,977,934.09	84,295,700.00	3,682,234.09	4%
Total Expenditure	258,229,472.08	259,367,572.08	79,944,691.61	86,455,857.36	- 6,511,165.75	-8%
Total Capital Expenditure	69,200,050.00	69,200,050.00	7,895,352.46	23,066,683.33	- 15,171,330.87	-66%

### 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 October 2015.

#### Revenue by Source (Table C4)

Description	2014/15	Budget Year 2015/16					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Revenue By Source</b>							
Property rates	49 208	51 928	51 928	24 056	23 965	91	0%
Service charges - electricity revenue	78 569	89 576	89 576	29 038	30 087	(1 049)	-3%
Service charges - water revenue	22 460	24 230	24 230	6 054	7 136	(1 082)	-15%
Service charges - sanitation revenue	9 640	9 558	9 558	3 391	3 251	139	4%
Service charges - refuse revenue	16 213	15 948	15 948	5 555	5 408	147	3%
Rental of facilities and equipment	3 657	3 697	3 697	1 492	1 269	223	18%
Interest earned - external investments	3 233	2 250	2 250	1 260	927	333	36%
Interest earned - outstanding debtors	3 197	3 000	3 000	1 219	1 071	148	14%
Fines	5 709	4 107	4 107	264	824	(560)	-68%
Licences and permits	1 845	1 560	1 560	-	312	(312)	-100%
Agency services	2 014	2 041	2 041	707	661	46	7%
Transfers recognised - operational	65 510	40 517	41 580	13 573	18 628	(5 055)	-27%
Other revenue	2 748	3 337	3 413	1 370	1 088	282	26%
Gains on disposal of PPE	(85)	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>263 919</b>	<b>251 749</b>	<b>252 887</b>	<b>87 978</b>	<b>94 627</b>	<b>(6 649)</b>	<b>-7%</b>

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

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

Description	2014/15	Budget Year 2015/16					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Expenditure By Type</b>							
Employee related costs	86 531	97 727	97 727	29 502	30 430	(928)	-3%
Remuneration of councillors	4 849	5 274	5 274	1 693	1 732	(39)	-2%
Debt impairment	6 246	3 823	3 823	1 274	1 274	(0)	0%
Depreciation & asset impairment	15 825	17 944	17 944	5 981	5 981	(0)	0%
Finance charges	11 631	10 893	10 893	700	2 441	(1 741)	-71%
Bulk purchases	61 596	72 292	72 292	26 236	26 988	(752)	-3%
Other materials	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-
Transfers and grants	4 742	3 331	3 331	1 359	1 407	(48)	-3%
Other expenditure	36 877	46 945	48 083	13 199	13 270	(71)	-1%
Loss on disposal of PPE	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>228 296</b>	<b>258 229</b>	<b>259 368</b>	<b>79 945</b>	<b>83 523</b>	<b>(3 578)</b>	<b>-4%</b>

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

## Capital expenditure (Table C5)

Vote Description	2014/15	Budget Year 2015/16					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b><u>Multi-Year expenditure appropriation</u></b>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	387	550	550	-	183	(183)	-100%
Vote 3 - Corporate Services	-	-	-	-	-	-	
Vote 4 - Technical Services	22,456	43,701	43,701	6,643	14,567	(7,924)	-54%
<b>Total Capital Multi-year expenditure</b>	<b>22,843</b>	<b>44,251</b>	<b>44,251</b>	<b>6,643</b>	<b>14,750</b>	<b>(8,108)</b>	<b>-55%</b>
<b><u>Single Year expenditure appropriation</u></b>							
Vote 1 - Municipal Manager	92	84	84	3	28	(25)	-91%
Vote 2 - Finance	33	280	280	5	93	(88)	-95%
Vote 3 - Corporate Services	3,429	4,683	4,683	550	1,561	(1,011)	-65%
Vote 4 - Technical Services	9,092	19,901	19,901	695	6,634	(5,939)	-90%
<b>Total Capital single-year expenditure</b>	<b>12,646</b>	<b>24,949</b>	<b>24,949</b>	<b>1,252</b>	<b>8,316</b>	<b>(7,064)</b>	<b>-85%</b>
<b>Total Capital Expenditure</b>	<b>35,489</b>	<b>69,200</b>	<b>69,200</b>	<b>7,895</b>	<b>23,067</b>	<b>(15,171)</b>	<b>-66%</b>

### Capital Expenditure:

The total capital expenditure as at 31 October 2015 amounts to R 7,895 million 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 - M04 October							
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		3.3%	11.2%	11.1%	0.9%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		14.8%	8.9%	8.9%	2.8%	8.9%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32.0%	32.8%	32.8%	28.1%	32.8%
Gearing	Long Term Borrowing/ Funds & Reserves		20.3%	548.6%	548.6%	0.0%	548.6%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	265.8%	232.9%	232.9%	627.4%	232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		108.5%	93.9%	93.9%	390.9%	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		26.0%	25.3%	25.2%	6.6%	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		32.8%	38.8%	38.6%	33.5%	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		10.4%	11.5%	11.4%	0.8%	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 - M04 October									
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	49 208	51 928	51 928	3 543	24 056	23 965	91	0%	51 928
Service charges	126 883	139 312	139 312	12 184	44 037	45 882	(1 845)	-4%	139 312
Investment revenue	3 233	2 250	2 250	347	1 260	927	333	36%	2 250
Transfers recognised - operational	65 510	40 517	41 580	518	13 573	18 628	(5 055)	-27%	40 517
Other own revenue	19 086	17 742	17 818	1 255	5 052	5 225	(173)	-3%	17 742
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>263 919</b>	<b>251 749</b>	<b>252 887</b>	<b>17 847</b>	<b>87 978</b>	<b>94 627</b>	<b>(6 649)</b>	<b>-7%</b>	<b>251 749</b>
Employee costs	86 531	97 727	97 727	7 401	29 502	30 430	(928)	-3%	97 727
Remuneration of Councillors	4 849	5 274	5 274	431	1 693	1 732	(39)	-2%	5 274
Depreciation & asset impairment	15 825	17 944	17 944	1 451	5 981	5 981	(0)	-0%	17 944
Finance charges	11 631	10 893	10 893	208	700	2 441	(1 741)	-71%	10 893
Materials and bulk purchases	61 596	72 292	72 292	10 072	26 236	26 988	(752)	-3%	72 292
Transfers and grants	4 742	3 331	3 331	380	1 359	1 407	(48)	-3%	3 331
Other expenditure	43 123	50 768	51 907	3 906	14 473	14 544	(71)	-0%	50 768
<b>Total Expenditure</b>	<b>228 296</b>	<b>258 229</b>	<b>259 368</b>	<b>23 851</b>	<b>79 945</b>	<b>83 523</b>	<b>(3 578)</b>	<b>-4%</b>	<b>258 229</b>
<b>Surplus/(Deficit)</b>	<b>35 623</b>	<b>(6 480)</b>	<b>(6 480)</b>	<b>(6 004)</b>	<b>8 033</b>	<b>11 104</b>	<b>(3 071)</b>	<b>-28%</b>	<b>(6 480)</b>
Transfers recognised - capital	-	55 301	55 301	-	-	(11 060)	11 060	-100%	55 301
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>35 623</b>	<b>48 821</b>	<b>48 821</b>	<b>(6 004)</b>	<b>8 033</b>	<b>44</b>	<b>7 989</b>	<b>18042%</b>	<b>48 821</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>35 623</b>	<b>48 821</b>	<b>48 821</b>	<b>(6 004)</b>	<b>8 033</b>	<b>44</b>	<b>7 989</b>	<b>18042%</b>	<b>48 821</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>35 489</b>	<b>69 200</b>	<b>69 200</b>	<b>7 563</b>	<b>7 895</b>	<b>23 067</b>	<b>(15 171)</b>	<b>-66%</b>	<b>69 200</b>
Capital transfers recognised	25 635	55 301	55 201	6 637	6 697	18 434	(11 737)	-64%	55 301
Public contributions & donations	-	-	100	-	-	-	-	-	-
Borrowing	5 252	6 130	6 130	212	220	2 043	(1 823)	-89%	6 130
Internally generated funds	4 602	7 769	7 769	714	978	2 590	(1 611)	-62%	7 769
<b>Total sources of capital funds</b>	<b>35 489</b>	<b>69 200</b>	<b>69 200</b>	<b>7 563</b>	<b>7 895</b>	<b>23 067</b>	<b>(15 171)</b>	<b>-66%</b>	<b>69 200</b>
<b>Financial position</b>									
Total current assets	118 409	105 742	105 742		15 597				105 742
Total non current assets	334 883	358 194	358 194		(3 810)				358 194
Total current liabilities	44 556	45 408	45 408		2 486				45 408
Total non current liabilities	144 428	128 196	128 196		1 253				128 196
<b>Community wealth/Equity</b>	<b>264 308</b>	<b>290 333</b>	<b>290 333</b>		<b>8 048</b>				<b>290 333</b>
<b>Cash flows</b>									
Net cash from (used) operating	53 116	30 927	30 927	(1 988)	11 180	10 309	(871)	-8%	30 927
Net cash from (used) investing	(34 604)	(29 899)	(29 899)	(1 773)	(2 105)	(9 966)	(7 861)	79%	(29 899)
Net cash from (used) financing	(3 884)	3 800	3 800	-	(177)	1 267	1 444	114%	3 800
<b>Cash/cash equivalents at the month/year end</b>	<b>48 344</b>	<b>52 510</b>	<b>42 627</b>	<b>-</b>	<b>57 241</b>	<b>39 408</b>	<b>(17 833)</b>	<b>-45%</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	13 535	6 612	5 439	2 000	1 886	42 873	-	-	72 346
<b>Creditors Age Analysis</b>									
Total Creditors	6 616	-	-	-	-	-	-	-	6 616

## 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) - M04 October										
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>		77 432	78 885	80 023	4 574	40 072	26 295	13 777	52%	78 885
Executive and council		15 278	18 408	18 671	-	12 783	6 136	6 647	108%	18 408
Budget and treasury office		60 860	59 164	59 964	4 555	27 029	19 721	7 307	37%	59 164
Corporate services		1 294	1 313	1 389	19	261	438	(177)	-40%	1 313
<b>Community and public safety</b>		24 724	54 329	54 329	525	1 915	18 110	(16 195)	-89%	54 329
Community and social services		6 564	6 243	6 243	36	153	2 081	(1 928)	-93%	6 243
Sport and recreation		4 883	5 359	5 359	485	1 485	1 786	(302)	-17%	5 359
Public safety		5 703	4 140	4 140	1	262	1 380	(1 118)	-81%	4 140
Housing		7 573	38 587	38 587	4	15	12 862	(12 847)	-100%	38 587
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		5 396	5 928	5 928	490	1 421	1 976	(555)	-28%	5 928
Planning and development		932	1 102	1 102	84	297	367	(70)	-19%	1 102
Road transport		4 464	4 826	4 826	406	1 124	1 609	(484)	-30%	4 826
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		156 367	167 908	167 908	12 259	44 570	55 969	(11 400)	-20%	167 908
Electricity		82 392	95 519	95 519	8 105	29 267	31 840	(2 573)	-8%	95 519
Water		37 546	39 030	39 030	1 887	6 225	13 010	(6 785)	-52%	39 030
Waste water management		15 939	12 515	12 515	851	3 393	4 172	(778)	-19%	12 515
Waste management		20 491	20 844	20 844	1 416	5 685	6 948	(1 263)	-18%	20 844
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	263 919	307 050	308 188	17 847	87 978	102 350	(14 372)	-14%	307 050
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		48 385	61 141	62 280	4 209	16 838	20 380	(3 543)	-17%	61 141
Executive and council		15 641	18 448	18 711	1 361	5 639	6 149	(511)	-8%	18 448
Budget and treasury office		9 239	17 583	18 383	1 435	5 233	5 861	(628)	-11%	17 583
Corporate services		23 504	25 110	25 186	1 412	5 966	8 370	(2 404)	-29%	25 110
<b>Community and public safety</b>		32 098	32 899	32 899	2 427	9 838	10 966	(1 128)	-10%	32 899
Community and social services		6 814	6 567	6 567	519	2 117	2 189	(72)	-3%	6 567
Sport and recreation		10 772	13 232	13 232	1 019	4 079	4 411	(332)	-8%	13 232
Public safety		11 485	11 606	11 606	808	3 261	3 869	(608)	-16%	11 606
Housing		3 028	1 494	1 494	81	381	498	(117)	-23%	1 494
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		27 450	29 394	29 394	2 208	8 599	9 798	(1 199)	-12%	29 394
Planning and development		3 458	4 412	4 412	345	1 204	1 471	(266)	-18%	4 412
Road transport		23 992	24 982	24 982	1 863	7 394	8 327	(933)	-11%	24 982
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		120 364	134 795	134 795	15 007	44 670	44 932	(262)	-1%	134 795
Electricity		79 843	87 342	87 342	11 258	31 069	29 114	1 955	7%	87 342
Water		16 180	19 075	19 075	1 370	4 928	6 358	(1 430)	-22%	19 075
Waste water management		6 964	10 219	10 219	931	3 254	3 406	(152)	-4%	10 219
Waste management		17 377	18 160	18 160	1 448	5 418	6 053	(635)	-10%	18 160
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	228 296	258 229	259 368	23 851	79 945	86 076	(6 132)	-7%	258 229
<b>Surplus/ (Deficit) for the year</b>		35 623	48 821	48 821	(6 004)	8 033	16 274	(8 240)	-51%	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) - M04 October										
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		15 278	18 408	18 671	-	12 783	6 136	6 647	108.3%	18 408
Vote 2 - Finance		60 860	59 164	18 671	4 555	27 029	19 721	7 307	37.1%	59 164
Vote 3 - Corporate Services		20 351	18 849	18 925	731	2 590	6 283	(3 693)	-58.8%	18 849
Vote 4 - Technical Services		167 431	210 629	210 629	12 561	45 576	70 210	(24 633)	-35.1%	210 629
<b>Total Revenue by Vote</b>	2	<b>263 919</b>	<b>307 050</b>	<b>266 895</b>	<b>17 847</b>	<b>87 978</b>	<b>102 350</b>	<b>(14 372)</b>	<b>-14.0%</b>	<b>307 050</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	18 448	18 711	1 361	5 639	6 149	(511)	-8.3%	18 448
Vote 2 - Finance		-	17 583	18 383	1 435	5 233	5 861	(628)	-10.7%	17 583
Vote 3 - Corporate Services		-	43 717	43 793	2 925	11 994	14 572	(2 578)	-17.7%	43 717
Vote 4 - Technical Services		-	178 481	174 343	18 130	57 079	59 494	(2 415)	-4.1%	178 481
<b>Total Expenditure by Vote</b>	2	<b>-</b>	<b>258 229</b>	<b>255 230</b>	<b>23 851</b>	<b>79 945</b>	<b>86 076</b>	<b>(6 132)</b>	<b>-7.1%</b>	<b>258 229</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>263 919</b>	<b>48 821</b>	<b>11 665</b>	<b>(6 004)</b>	<b>8 033</b>	<b>16 274</b>	<b>(8 240)</b>	<b>-50.6%</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) - M04 October										
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		49 208	51 928	51 928	3 543	24 056	23 965	91	0%	51 928
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		78 569	89 576	89 576	8 079	29 038	30 087	(1 049)	-3%	89 576
Service charges - water revenue		22 460	24 230	24 230	1 864	6 054	7 136	(1 082)	-15%	24 230
Service charges - sanitation revenue		9 640	9 558	9 558	849	3 391	3 251	139	4%	9 558
Service charges - refuse revenue		16 213	15 948	15 948	1 392	5 555	5 408	147	3%	15 948
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 657	3 697	3 697	484	1 492	1 269	223	18%	3 697
Interest earned - external investments		3 233	2 250	2 250	347	1 260	927	333	36%	2 250
Interest earned - outstanding debtors		3 197	3 000	3 000	311	1 219	1 071	148	14%	3 000
Dividends received		-	-	-	-	-	-	-	-	-
Fines		5 709	4 107	4 107	2	264	824	(560)	-68%	4 107
Licences and permits		1 845	1 560	1 560	-	-	312	(312)	-100%	1 560
Agency services		2 014	2 041	2 041	222	707	661	46	7%	2 041
Transfers recognised - operational		65 510	40 517	41 580	518	13 573	18 628	(5 055)	-27%	40 517
Other revenue		2 748	3 337	3 413	235	1 370	1 088	282	26%	3 337
Gains on disposal of PPE		(85)	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>263 919</b>	<b>251 749</b>	<b>252 887</b>	<b>17 847</b>	<b>87 978</b>	<b>94 627</b>	<b>(6 649)</b>	<b>-7%</b>	<b>251 749</b>
<b>Expenditure By Type</b>										
Employee related costs		86 531	97 727	97 727	7 401	29 502	30 430	(928)	-3%	97 727
Remuneration of councillors		4 849	5 274	5 274	431	1 693	1 732	(39)	-2%	5 274
Debt impairment		6 246	3 823	3 823	319	1 274	1 274	(0)	0%	3 823
Depreciation & asset impairment		15 825	17 944	17 944	1 451	5 981	5 981	(0)	0%	17 944
Finance charges		11 631	10 893	10 893	208	700	2 441	(1 741)	-71%	10 893
Bulk purchases		61 596	72 292	72 292	10 072	26 236	26 988	(752)	-3%	72 292
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		4 742	3 331	3 331	380	1 359	1 407	(48)	-3%	3 331
Other expenditure		36 877	46 945	48 083	3 588	13 199	13 270	(71)	-1%	46 945
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>228 296</b>	<b>258 229</b>	<b>259 368</b>	<b>23 851</b>	<b>79 945</b>	<b>83 523</b>	<b>(3 578)</b>	<b>-4%</b>	<b>258 229</b>
<b>Surplus/(Deficit)</b>		<b>35 623</b>	<b>(6 480)</b>	<b>(6 480)</b>	<b>(6 004)</b>	<b>8 033</b>	<b>11 104</b>	<b>(3 071)</b>	<b>(0)</b>	<b>(6 480)</b>
Transfers recognised - capital		-	55 301	55 301	-	-	(11 060)	11 060	(0)	55 301
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>35 623</b>	<b>48 821</b>	<b>48 821</b>	<b>(6 004)</b>	<b>8 033</b>	<b>44</b>			<b>48 821</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>35 623</b>	<b>48 821</b>	<b>48 821</b>	<b>(6 004)</b>	<b>8 033</b>	<b>44</b>			<b>48 821</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>35 623</b>	<b>48 821</b>	<b>48 821</b>	<b>(6 004)</b>	<b>8 033</b>	<b>44</b>			<b>48 821</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>35 623</b>	<b>48 821</b>	<b>48 821</b>	<b>(6 004)</b>	<b>8 033</b>	<b>44</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	24 056	23 965	91	0%		
Service charges - electricity revenue	29 038	30 087	(1 049)	-3%	Immaterial Variance	
Service charges - water revenue	6 054	7 136	(1 082)	-15%	Variance is due to seasonal fluctuations in the usage of water.	The situation is monitored on a monthly basis
Service charges - sanitation revenue	3 391	3 251	139	4%	Immaterial Variance	
Service charges - refuse revenue	5 555	5 408	147	3%	Immaterial Variance	
Rental of facilities and equipment	1 492	1 269	223	18%	The variance is due to an increase in the usage of facilities	
Interest earned - external investments	1 260	927	333	36%	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	1 219	1 071	148	14%	The variance are due to the increase in the outstanding debtors	
Fines	264	824	(560)	-68%	Journal entries still to be done	
Licences and permits	-	312	(312)	-100%	Journal entries still to be done	
Agency services	707	661	46	7%	Immaterial Variance	
Transfers recognised - operational	13 573	18 628	(5 055)	-27%	Year to date budget not in line with actual receipts	
Other revenue	1 370	1 088	282	26%	Immaterial Variance	
<b>Expenditure By Type</b>						
Employee related costs	29 502	30 430	(928)	-3%	Immaterial Variance	
Remuneration of councillors	1 693	1 732	(39)	-2%	Immaterial Variance	
Debt impairment	1 274	1 274	(0)	0%	Immaterial Variance	
Depreciation & asset impairment	5 981	5 981	(0)	0%	Immaterial Variance	
Finance charges	700	2 441	(1 741)	-71%	Year to date budget not in line with actual payments	
Bulk purchases	26 236	26 988	(752)	-3%	Immaterial Variance	
Transfers and grants	1 359	1 407	(48)	-3%	Transfers and grants solely gets paid out when a claim gets handed in according to legislation	
Other expenditure	13 199	13 270	(71)	-1%	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 Bergervier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October										
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		387	550	550	-	-	183	(183)	-100%	550
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		22 456	43 701	43 701	6 612	6 643	14 567	(7 924)	-54%	43 701
<b>Total Capital Multi-year expenditure</b>	4,7	<b>22 843</b>	<b>44 251</b>	<b>44 251</b>	<b>6 612</b>	<b>6 643</b>	<b>14 750</b>	<b>(8 108)</b>	<b>-55%</b>	<b>44 251</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		92	84	84	-	3	28	(25)	-91%	84
Vote 2 - Finance		33	280	280	3	5	93	(88)	-95%	280
Vote 3 - Corporate Services		3 429	4 683	4 683	447	550	1 561	(1 011)	-65%	4 683
Vote 4 - Technical Services		9 092	19 901	19 901	501	695	6 634	(5 939)	-90%	19 901
<b>Total Capital single-year expenditure</b>	4	<b>12 646</b>	<b>24 949</b>	<b>24 949</b>	<b>951</b>	<b>1 252</b>	<b>8 316</b>	<b>(7 064)</b>	<b>-85%</b>	<b>24 949</b>
<b>Total Capital Expenditure</b>		<b>35 489</b>	<b>69 200</b>	<b>69 200</b>	<b>7 563</b>	<b>7 895</b>	<b>23 067</b>	<b>(15 171)</b>	<b>-66%</b>	<b>69 200</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>1 564</b>	<b>3 143</b>	<b>3 143</b>	<b>391</b>	<b>484</b>	<b>1 048</b>	<b>(564)</b>	<b>-54%</b>	<b>3 143</b>
Executive and council		111	84	84	-	3	28	(25)	-91%	84
Budget and treasury office		1 451	830	830	3	5	277	(272)	-98%	830
Corporate services		2	2 229	2 229	387	476	743	(267)	-36%	2 229
<b>Community and public safety</b>		<b>4 444</b>	<b>42 976</b>	<b>42 976</b>	<b>78</b>	<b>154</b>	<b>14 325</b>	<b>(14 172)</b>	<b>-99%</b>	<b>42 976</b>
Community and social services		2 837	719	719	26	26	240	(213)	-89%	719
Sport and recreation		1 037	2 687	2 687	51	124	896	(772)	-86%	2 687
Public safety		570	1 020	1 020	-	4	340	(337)	-99%	1 020
Housing		-	38 550	38 550	-	-	12 850	(12 850)	-100%	38 550
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>9 560</b>	<b>4 430</b>	<b>4 430</b>	<b>351</b>	<b>445</b>	<b>1 477</b>	<b>(1 031)</b>	<b>-70%</b>	<b>4 430</b>
Planning and development		42	50	50	-	-	17	(17)	-100%	50
Road transport		9 518	4 380	4 380	351	445	1 460	(1 015)	-70%	4 380
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>19 921</b>	<b>18 651</b>	<b>18 651</b>	<b>954</b>	<b>1 022</b>	<b>6 217</b>	<b>(5 194)</b>	<b>-84%</b>	<b>18 651</b>
Electricity		4 143	5 690	5 690	-	14	1 897	(1 882)	-99%	5 690
Water		1 705	10 878	10 878	832	866	3 626	(2 760)	-76%	10 878
Waste water management		13 808	1 446	1 446	119	138	482	(344)	-71%	1 446
Waste management		266	637	637	3	5	212	(208)	-98%	637
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>35 489</b>	<b>69 200</b>	<b>69 200</b>	<b>1 773</b>	<b>2 105</b>	<b>23 067</b>	<b>(20 961)</b>	<b>-91%</b>	<b>69 200</b>
<b>Funded by:</b>										
National Government		17 974	16 146	16 046	740	799	5 382	(4 583)	-85%	16 146
Provincial Government		6 678	39 155	39 155	5 897	5 897	13 052	(7 154)	-55%	39 155
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		984	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>25 635</b>	<b>55 301</b>	<b>55 201</b>	<b>6 637</b>	<b>6 697</b>	<b>18 434</b>	<b>(11 737)</b>	<b>-64%</b>	<b>55 301</b>
<b>Public contributions &amp; donations</b>	5	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	6	<b>5 252</b>	<b>6 130</b>	<b>6 130</b>	<b>212</b>	<b>220</b>	<b>2 043</b>	<b>(1 823)</b>	<b>-89%</b>	<b>6 130</b>
<b>Internally generated funds</b>		<b>4 602</b>	<b>7 769</b>	<b>7 769</b>	<b>714</b>	<b>978</b>	<b>2 590</b>	<b>(1 611)</b>	<b>-62%</b>	<b>7 769</b>
<b>Total Capital Funding</b>		<b>35 489</b>	<b>69 200</b>	<b>69 200</b>	<b>7 563</b>	<b>7 895</b>	<b>23 067</b>	<b>(15 171)</b>	<b>-66%</b>	<b>69 200</b>

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

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M04 October						
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		48 344	22 627	22 627	9 718	22 627
Call investment deposits			20 000	20 000		20 000
Consumer debtors		61 663	60 030	60 030	1 393	60 030
Other debtors		4 556	2 057	2 057	4 368	2 057
Current portion of long-term receivables		1 326	-	-		-
Inventory		2 521	1 028	1 028	118	1 028
<b>Total current assets</b>		<b>118 409</b>	<b>105 742</b>	<b>105 742</b>	<b>15 597</b>	<b>105 742</b>
<b>Non current assets</b>						
Long-term receivables		984	1 702	1 702	66	1 702
Investments			-	-		-
Investment property		12 869	13 729	13 729		13 729
Investments in Associate			-	-		-
Property, plant and equipment		319 555	339 124	339 124	(3 876)	339 124
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets		1 475	3 639	3 639		3 639
Other non-current assets			-	-		-
<b>Total non current assets</b>		<b>334 883</b>	<b>358 194</b>	<b>358 194</b>	<b>(3 810)</b>	<b>358 194</b>
<b>TOTAL ASSETS</b>		<b>453 291</b>	<b>463 937</b>	<b>463 937</b>	<b>11 786</b>	<b>463 937</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			-	-		-
Borrowing		3 924	-	-		-
Consumer deposits		2 873	2 965	2 965	91	2 965
Trade and other payables		29 416	36 352	36 352	2 262	36 352
Provisions		8 342	6 090	6 090	133	6 090
<b>Total current liabilities</b>		<b>44 556</b>	<b>45 408</b>	<b>45 408</b>	<b>2 486</b>	<b>45 408</b>
<b>Non current liabilities</b>						
Borrowing		51 167	58 747	58 747		58 747
Provisions		93 261	69 449	69 449	1 253	69 449
<b>Total non current liabilities</b>		<b>144 428</b>	<b>128 196</b>	<b>128 196</b>	<b>1 253</b>	<b>128 196</b>
<b>TOTAL LIABILITIES</b>		<b>188 984</b>	<b>173 603</b>	<b>173 603</b>	<b>3 738</b>	<b>173 603</b>
<b>NET ASSETS</b>	2	<b>264 308</b>	<b>290 333</b>	<b>290 333</b>	<b>8 048</b>	<b>290 333</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		12 724	279 624	279 624	8 048	279 624
Reserves		251 584	10 709	10 709		10 709
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>264 308</b>	<b>290 333</b>	<b>290 333</b>	<b>8 048</b>	<b>290 333</b>

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

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
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		46 430	51 928	51 928	3 981	19 752	17 309	2 443	14%	51 928
Service charges		124 843	137 568	137 568	13 045	50 411	45 856	4 555	10%	137 568
Other revenue		8 977	12 645	12 720	3 042	11 948	4 240	7 708	182%	12 645
Government - operating		38 361	40 517	41 580	1 977	18 945	13 860	5 085	37%	40 517
Government - capital		21 488	55 301	55 301	3 810	15 648	18 434	(2 785)	-15%	55 301
Interest		3 233	2 250	2 250	139	445	750	(305)	-41%	2 250
Dividends			-	-			-	-		-
<b>Payments</b>										
Suppliers and employees		(179 205)	(255 058)	(256 196)	(27 601)	(104 611)	(85 399)	19 213	-22%	(255 058)
Finance charges		(6 269)	(10 893)	(10 893)		-	(3 631)	(3 631)	100%	(10 893)
Transfers and Grants		(4 742)	(3 331)	(3 331)	(380)	(1 359)	(1 110)	249	-22%	(3 331)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>53 116</b>	<b>30 927</b>	<b>30 927</b>	<b>(1 988)</b>	<b>11 180</b>	<b>10 309</b>	<b>(871)</b>	<b>-8%</b>	<b>30 927</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE			-	-			-	-		-
Decrease (increase) in non-current debtors			-	-			-	-		-
Decrease (increase) other non-current receivables			851	851			284	(284)	-100%	851
Decrease (increase) in non-current investments			-	-			-	-		-
<b>Payments</b>										
Capital assets		(34 604)	(30 750)	(30 750)	(1 773)	(2 105)	(10 250)	(8 145)	79%	(30 750)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(34 604)</b>	<b>(29 899)</b>	<b>(29 899)</b>	<b>(1 773)</b>	<b>(2 105)</b>	<b>(9 966)</b>	<b>(7 861)</b>	<b>79%</b>	<b>(29 899)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans			-	-			-	-		-
Borrowing long term/refinancing			6 130	6 130			2 043	(2 043)	-100%	6 130
Increase (decrease) in consumer deposits		194	136	136			45	(45)	-100%	136
<b>Payments</b>										
Repayment of borrowing		(4 078)	(2 465)	(2 465)		(177)	(822)	(644)	78%	(2 465)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 884)</b>	<b>3 800</b>	<b>3 800</b>	<b>-</b>	<b>(177)</b>	<b>1 267</b>	<b>1 444</b>	<b>114%</b>	<b>3 800</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>14 628</b>	<b>4 829</b>	<b>4 829</b>	<b>(3 760)</b>	<b>8 897</b>	<b>1 610</b>			<b>4 829</b>
Cash/cash equivalents at beginning:		33 716	47 681	37 799		48 344	37 799			48 344
Cash/cash equivalents at month/year end:		48 344	52 510	42 627		57 241	39 408			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 - M04 October													
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	2 087	820	428	341	274	5 074			9 024	5 689		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 997	1 376	477	332	239	3 458			10 880	4 029		
Receivables from Non-exchange Transactions - Property Rates	1400	3 410	1 562	3 389	523	370	6 935			16 189	7 828		
Receivables from Exchange Transactions - Waste Water Management	1500	934	574	347	293	256	5 069			7 473	5 618		
Receivables from Exchange Transactions - Waste Management	1600	1 559	921	524	435	367	7 049			10 855	7 851		
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	1	1	1	20			29	22		
Interest on Arrear Debt Accounts	1810	(0)	-	-	-	-	340			340	340		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-			-	-		
Other	1900	544	1 358	272	76	380	14 928			17 558	15 383		
<b>Total By Income Source</b>	<b>2000</b>	<b>13 535</b>	<b>6 612</b>	<b>5 439</b>	<b>2 000</b>	<b>1 886</b>	<b>42 873</b>			<b>72 346</b>	<b>46 759</b>		
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	88	206	1 060	82	43	978			2 457	1 103		
Commercial	2300	-	-	-	-	-	-			-	-		
Households	2400	13 447	6 407	4 379	1 918	1 843	41 895			69 889	45 656		
Other	2500	-	-	-	-	-	-			-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>13 535</b>	<b>6 612</b>	<b>5 439</b>	<b>2 000</b>	<b>1 886</b>	<b>42 873</b>			<b>72 346</b>	<b>46 759</b>		

## Section 6 – Creditors' analysis

### 6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October										
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	6 616								6 616
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6 616</b>								<b>6 616</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
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		2016/01/16	31		5 253		5 284
Investec		0		2016/01/15	30		5 249		5 279
ABSA		0		2016/01/15	30		5 248		5 278
Standard Bank		0		2016/01/15	30		5 241		5 271
<b>Municipality sub-total</b>					122		20 991	-	21 113
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				122		20 991	-	21 113



# 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 - M04 October										
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>		31 660	35 069	32 824	-	14 506	10 941	3 565	32.6%	35 069
Local Government Equitable Share		27 489	30 454	30 454	-	12 778	10 151	2 627	25.9%	30 454
Finance Management		1 000	1 000	1 000		1 000	333	667	200.0%	1 000
Municipal Systems Improvement		334	300	300		300	100	200	200.0%	300
EPWP Incentive	3	1 147	1 070	1 070	-	428	357	71	20.0%	1 070
Municipal Infrastructure (MIG)		1 690	2 245							2 245
Other transfers and grants [insert description]										-
<b>Provincial Government:</b>		8 533	5 448	5 448	1 977	3 989	1 816	2 173	119.7%	5 448
CDW - Operational Support Grant		35	36	36	-	36	12	24	200.0%	36
Library Services		5 025	1 325	1 325		643	442	202	45.7%	1 325
Maintenance of Proclaimed Roads		70	87	87			29	(29)	-100.0%	87
Financial Management Grant - Internal Audit	4									
Mandela Memorialisation Support Grant										
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4 000	4 000	1 977	3 310	1 333	1 977	148.3%	4 000
Finance Management		820								
Development of Sport and Recreation Facilities										
Housing		1 982								
Water Wiltewater										
Municipal Infrastructure Support Grant		600								
Municipal Infrastructure (MIG)										
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	40 193	40 517	38 272	1 977	18 495	12 757	5 738	45.0%	40 517
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		15 224	16 046	16 046	-	6 540	5 349	1 191	22.3%	16 046
Municipal Infrastructure (MIG)		12 074	11 956	11 956		3 950	3 985	(35)	-0.9%	11 956
Integrated National Electrification Programme (Municipal) Grant		2 100	3 000	3 000	-	1 500	1 000	500	50.0%	3 000
Municipal Systems Improvement		600	640	640		640	213	427	200.0%	640
Finance Management		450	450	450		450	150	300	200.0%	450
Other capital transfers [insert description]										
<b>Provincial Government:</b>		4 349	39 155	39 155	3 810	10 058	13 052	(2 993)	-22.9%	39 155
Housing		3 520	38 550	38 550	3 810	10 058	12 850	(2 792)	-21.7%	38 550
Library Services		829	605	605			202	(202)	-100.0%	605
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		83	100	100	-	-	33	(33)	-100.0%	100
Cerebos		83	100	100			33	(33)	-100.0%	100
<b>Total Capital Transfers and Grants</b>	5	19 656	55 301	55 301	3 810	16 598	18 434	(1 835)	-10.0%	55 301
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	59 849	95 818	93 573	5 787	35 094	31 191	3 903	12.5%	95 818

## 8.2 Supporting Table C7

WC013 Bergvriër - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
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>		31 660	35 069	35 069	2 762	11 175	11 690	122	1.0%	35 069
Local Government Equitable Share		27 489	30 454	30 454	2 538	10 151	10 151	-		30 454
Finance Management		1 000	1 000	1 000	92	501	333	167	50.2%	1 000
Municipal Systems Improvement		334	300	300	1	1	100	(99)	-99.0%	300
EPWP Incentive		1 147	1 070	1 070	28	410	357	53	14.9%	1 070
Municipal Infrastructure (MIG)		1 690	2 245	2 245	104	112	748			2 245
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		8 533	5 448	5 448	398	1 626	1 816	166	9.2%	5 448
CDW - Operational Support Grant		35	36	36	4	9	12	(3)	-26.2%	36
Library Services		5 025	1 325	1 325	127	640	442	198	44.9%	1 325
Maintenance of Proclaimed Roads		70	87	87			29	(29)	-100.0%	87
Financial Management Grant - Internal Audit										
Mandela Memorialisation Support Grant										
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4 000	4 000	267	977	1 333			4 000
Finance Management		820								
Development of Sport and Recreation Facilities										
Housing		1 982								
Water Wiltewater										
Municipal Infrastructure Support Grant		600								
Municipal Infrastructure (MIG)										
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		40 193	40 517	40 517	3 160	12 801	13 506	288	2.1%	40 517
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		15 224	16 046	16 046	740	799	5 349	(4 399)	-82.2%	16 046
Municipal Infrastructure (MIG)		12 074	11 956	11 956	740	799	3 985	(3 186)	-79.9%	11 956
Integrated National Electrification Programme (Municipal) Grant		2 100	3 000	3 000			1 000	(1 000)	-100.0%	3 000
Municipal Systems Improvement		600	640	640			213	(213)	-100.0%	640
Finance Management		450	450	450			150			450
<b>Provincial Government:</b>		4 349	39 155	39 155	2 024	5 897	13 052	(7 154)	-54.8%	39 155
Housing		3 520	38 550	38 550	1 917	5 790	12 850	(7 060)	-54.9%	38 550
Library Services		829	605	605	107	107	202			605
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
0										
<b>Other grant providers:</b>		-	100	-	-	-	-	-	-	100
Cerebos			100							100
<b>Total capital expenditure of Transfers and Grants</b>		19 573	55 301	55 201	2 764	6 697	18 400	(11 553)	-62.8%	55 301
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		59 766	95 818	95 718	5 925	19 498	31 906	(11 266)	-35.3%	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 - M04 October											
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	3 648	286	1 142	1 216	(74)	-6%	3 648	
Pension and UIF Contributions			338	338	28	113	113	(0)	0%	338	
Medical Aid Contributions			32	32	3	12	11	1	8%	32	
Motor Vehicle Allowance			922	922	73	290	307	(17)	-6%	922	
Cellphone Allowance			334	334	23	84	111	(28)	-25%	334	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	18	37	-	37	#DIV/0!	-	
<b>Sub Total - Councillors</b>			-	5 274	5 274	430	1 677	1 758	(81)	-5%	5 274
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages			2 969	2 969	198	916	990	(73)	-7%	2 969	
Pension and UIF Contributions			542	542	37	172	181	(9)	-5%	542	
Medical Aid Contributions			133	133	8	39	44	(5)	-12%	133	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			399	399	24	119	133	(14)	-11%	399	
Cellphone Allowance			-	-	-	-	-	-	-	-	
Housing Allowances			268	268	25	135	89	46	52%	268	
Other benefits and allowances			303	303	9	93	101	(8)	-8%	303	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>			-	4 613	4 613	299	1 474	1 538	(63)	-4%	4 613
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			57 566	57 566	4 606	17 383	19 189	(1 806)	-9%	57 566	
Pension and UIF Contributions			10 566	10 566	647	3 049	3 522	(473)	-13%	10 566	
Medical Aid Contributions			5 300	5 300	415	1 684	1 767	(83)	-5%	5 300	
Overtime			3 287	3 287	311	1 146	1 096	50	5%	3 287	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3 353	3 353	268	1 054	1 118	(64)	-6%	3 353	
Cellphone Allowance			-	-	1	3	-	3	#DIV/0!	-	
Housing Allowances			229	229	87	311	76	235	307%	229	
Other benefits and allowances			9 706	9 706	638	2 499	3 235	(736)	-23%	9 706	
Payments in lieu of leave			529	529	-	-	176	(176)	-100%	529	
Long service awards			781	781	-	-	260	(260)	-100%	781	
Post-retirement benefit obligations	2		1 915	1 915	-	-	638	(638)	-100%	1 915	
<b>Sub Total - Other Municipal Staff</b>			-	93 233	93 233	6 972	27 129	31 078	(3 948)	-13%	93 233
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			-	103 120	103 120	7 701	30 281	34 373	(4 092)	-12%	103 120
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>TOTAL MANAGERS AND STAFF</b>			-	97 846	97 846	7 271	28 604	32 615	(4 012)	-12%	97 846

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
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		7 563	7 895	22 940	15 045	65.6%	11%
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>7 895</b>					

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October										
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 new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		13 485	12 616	12 616	329	427	4 205	3 778	89.8%	12 616
Infrastructure - Road transport		914	1 290	1 290	255	325	430	105	24.3%	1 290
Roads, Pavements & Bridges		779	940	940	255	289	313	25	7.9%	940
Storm water		134	350	350	-	37	117	80	68.5%	350
Infrastructure - Electricity		2 292	2 290	2 290	-	-	763	763	100.0%	2 290
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2 292	2 290	2 290	-	-	763	763	100.0%	2 290
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		8 007	7 561	7 561	52	80	2 520	2 440	96.8%	7 561
Dams & Reservoirs		1 006	7 096	7 096	-	-	2 365	2 365	100.0%	7 096
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		7 001	465	465	52	80	155	75	48.2%	465
Infrastructure - Sanitation		1 717	875	875	21	21	292	270	92.7%	875
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		1 717	875	875	21	21	292	270	92.7%	875
Infrastructure - Other		556	600	600	-	-	200	200	100.0%	600
Waste Management		556	600	600	-	-	200	200	100.0%	600
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		5 727	38 890	38 890	5 808	5 809	12 963	7 154	55.2%	38 890
Parks & gardens		48	50	50	7	8	17	9	52.3%	50
Sportsfields & stadia		49	50	50	-	-	17	17	100.0%	50
Swimming pools		-	40	40	11	11	13	2	14.8%	40
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		80	200	200	-	-	67	67	100.0%	200
Social rental housing		5 550	38 550	38 550	5 790	5 790	12 850	7 060	54.9%	38 550
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		5 032	4 612	4 612	531	640	1 537	897	58.3%	4 612
General vehicles		2 062	570	570	82	95	190	95	50.1%	570
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		697	1 459	1 459	107	118	486	368	75.7%	1 459
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		1 206	803	803	311	359	268	(91)	-34.1%	803
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		1 067	1 780	1 780	31	68	593	525	88.5%	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>		687	990	990	81	81	330	249	75.5%	990
Computers - software & programming		687	990	990	81	81	330	249	75.5%	990
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	24 930	57 108	57 108	6 748	6 958	19 036	12 078	63.5%	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 - M04										
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>		8 438	8 821	8 821	752	762	2 940	2 179	74.1%	8 821
Infrastructure - Road transport		1 843	2 490	2 490	12	22	830	808	97.4%	2 490
Roads, Pavements & Bridges		1 795	2 480	2 480	12	12	827	815	98.6%	2 480
Storm water		48	10	10	-	10	3	(7)	-196.9%	10
Infrastructure - Electricity		1 092	3 150	3 150	-	-	1 050	1 050	100.0%	3 150
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1 092	3 150	3 150	-	-	1 050	1 050	100.0%	3 150
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		5 503	3 181	3 181	740	740	1 060	321	30.2%	3 181
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		5 503	3 181	3 181	740	740	1 060	321	30.2%	3 181
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		1 035	2 008	2 008	-	71	669	598	89.4%	2 008
Parks & gardens		65	100	100	-	11	33	22	65.7%	100
Sportsfields & stadia		970	1 758	1 758	-	60	586	526	89.8%	1 758
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	150	150	-	-	50	50	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>		436	512	512	60	62	171	109	63.9%	512
General vehicles		120	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		12	25	25	-	-	8	8	100.0%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		284	487	487	60	62	162	101	62.0%	487
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		20	-	-	-	-	-	-	-	-
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>		650	750	750	3	43	250	207	82.6%	750
Computers - software & programming		650	750	750	3	43	250	207	82.6%	750
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>10 559</b>	<b>12 092</b>	<b>12 092</b>	<b>815</b>	<b>938</b>	<b>4 031</b>	<b>3 093</b>	<b>76.7%</b>	<b>12 092</b>

## 10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October										
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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	1 482	1 482	127	269	(494)	(763)	154.4%	1 482
Infrastructure - Road transport		-	97	93	-	14	(32)	(46)	143.6%	97
Roads, Pavements & Bridges		-	97	87	-	14	(32)	(46)	143.6%	97
Storm water		-	-	6	-	-	-	-	-	-
Infrastructure - Electricity		-	835	835	55	102	(278)	(380)	136.5%	835
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	835	760	55	102	(278)	(380)	136.5%	835
Street Lighting		-	-	75	-	-	-	-	-	-
Infrastructure - Water		-	350	350	54	135	(117)	(251)	215.3%	350
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	350	350	54	135	(117)	(251)	215.3%	350
Infrastructure - Sanitation		-	200	200	18	19	(67)	(85)	127.9%	200
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	200	200	18	19	(67)	(85)	127.9%	200
Infrastructure - Other		-	-	4	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	4	-	-	-	-	-	-
<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	4 567	375	843	(1 522)	(2 365)	155.4%	4 567
General vehicles		-	2 252	2 252	203	538	(751)	(1 289)	171.7%	2 252
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	705	705	142	199	(235)	(434)	184.7%	705
Computers - hardware/equipment		-	686	686	-	4	(229)	(232)	101.6%	686
Furniture and other office equipment		-	70	70	6	8	(23)	(31)	133.4%	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	854	854	24	94	(285)	(379)	133.1%	854
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		-	6 049	6 049	501	1 112	(2 016)	(3 128)	155.1%	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 October 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 11 November 2015