

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 and Quarterly Budget Statement Decemebr 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 monthly budget statement for December 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The contents of this statement will be incorporated into the MFMA Section 72 Mid-Year Budget & Performance Assessment report that will be tabled at Council by the end of January 2016

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 December 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	253,638,872.00	126,819,436.00	134,192,161.73	- 7,372,725.73	-5%
Total Expenditure	258,229,472.08	259,567,572.08	129,783,786.04	127,483,919.08	2,299,866.96	2%
Total Capital Expenditure	69,200,050.00	73,141,278.00	22,305,734.62	36,570,639.00	- 14,264,904.38	-39%

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 December 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
R thousands							%
Revenue By Source							
Property rates	49,208	51,928	51,928	31,098	30,956	142	0%
Service charges - electricity revenue	78,569	89,576	89,576	43,221	44,959	(1,738)	-4%
Service charges - water revenue	22,460	24,230	24,230	10,567	11,410	(842)	-7%
Service charges - sanitation revenue	9,640	9,558	9,558	5,063	4,828	235	5%
Service charges - refuse revenue	16,213	15,948	15,948	8,357	8,043	314	4%
Rental of facilities and equipment	3,657	3,697	3,697	2,533	1,876	657	35%
Interest earned - external investments	3,233	2,250	2,250	1,919	1,258	661	53%
Interest earned - outstanding debtors	3,197	3,000	3,000	1,819	1,554	265	17%
Fines	5,709	4,107	4,107	615	1,645	(1,030)	-63%
Licences and permits	1,845	1,560	1,560	71	624	(553)	-89%
Agency services	2,014	2,041	2,041	1,015	1,006	10	1%
Transfers recognised - operational	65,510	40,517	42,331	27,139	24,366	2,773	11%
Other revenue	2,748	3,337	3,413	1,903	1,669	234	14%
Gains on disposal of PPE	(85)	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	253,639	135,320	134,192	1,128	1%

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
R thousands							%
Expenditure By Type							
Employee related costs	86,531	97,727	97,727	48,739	47,254	1,485	3%
Remuneration of councillors	4,849	5,274	5,274	2,542	2,617	(75)	-3%
Debt impairment	6,246	3,823	3,823	1,912	1,912	(0)	0%
Depreciation & asset impairment	15,825	17,944	17,944	8,972	8,972	(0)	0%
Finance charges	11,631	10,893	10,893	3,744	4,554	(809)	-18%
Bulk purchases	61,596	72,292	72,292	36,492	38,314	(1,822)	-5%
Transfers and grants	4,742	3,331	3,331	1,542	1,888	(346)	-18%
Other expenditure	36,877	46,945	48,283	22,608	21,973	635	3%
Total Expenditure	228,296	258,229	259,568	126,552	127,484	(932)	-1%

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
R thousands							%
<u>Multi-Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	387	550	550	-	275	(275)	-100%
Vote 3 - Corporate Services	-	-	-	-	-	-	
Vote 4 - Technical Services	22,456	43,701	47,643	18,346	21,851	(3,504)	-16%
Total Capital Multi-year expenditure	22,843	44,251	48,193	18,346	22,126	(3,779)	-17%
<u>Single Year expenditure appropriation</u>							
Vote 1 - Municipal Manager	92	84	84	3	42	(39)	-94%
Vote 2 - Finance	33	280	280	24	140	(116)	-83%
Vote 3 - Corporate Services	3,429	4,683	4,683	1,471	2,342	(871)	-37%
Vote 4 - Technical Services	9,092	19,901	19,901	2,462	11,921	(9,460)	-79%
Total Capital single-year expenditure	12,646	24,949	24,949	3,959	14,445	(10,485)	-73%
Total Capital Expenditure	35,489	69,200	73,141	22,306	36,571	(14,265)	-39%

Capital Expenditure:

The total capital expenditure as at 31 December 2015 amounts to R 22 306 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 - M06 December							
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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.3%	11.2%	11.1%	3.0%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		14.8%	8.9%	8.4%	6.0%	8.9%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32.0%	32.8%	32.3%	5.1%	32.8%
Gearing	Long Term Borrowing/ Funds & Reserves		20.3%	548.6%	548.6%	0.0%	548.6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	265.8%	232.9%	234.1%	638.4%	232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		108.5%	93.9%	95.1%	304.9%	93.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		26.0%	25.3%	25.1%	6.4%	25.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10.5%				
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%	38.5%	36.0%	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%	2.8%	6.4%
IDP regulation financial viability indicators							
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 - M06 December									
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
R thousands									
Financial Performance									
Property rates	49,208	51,928	51,928	3,507	31,098	30,956	142	0%	51,928
Service charges	126,883	139,312	139,312	11,430	67,208	69,240	(2,032)	-3%	139,312
Investment revenue	3,233	2,250	2,250	531	1,919	1,258	661	53%	2,250
Transfers recognised - operational	65,510	40,517	42,331	1,074	27,139	24,366	2,773	11%	40,517
Other own revenue	19,086	17,742	17,818	1,537	7,956	8,373	(417)	-5%	17,742
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	253,639	18,080	135,320	134,192	1,128	1%	251,749
Employee costs	86,531	97,727	97,727	7,357	48,739	47,254	1,485	3%	97,727
Remuneration of Councillors	4,849	5,274	5,274	426	2,542	2,617	(75)	-3%	5,274
Depreciation & asset impairment	15,825	17,944	17,944	1,495	8,972	8,972	(0)	-0%	17,944
Finance charges	11,631	10,893	10,893	2,881	3,744	4,554	(809)	-18%	10,893
Materials and bulk purchases	61,596	72,292	72,292	9,616	36,492	38,314	(1,822)	-5%	72,292
Transfers and grants	4,742	3,331	3,331	103	1,542	1,888	(346)	-18%	3,331
Other expenditure	43,123	50,768	52,107	4,329	24,519	23,885	635	3%	50,768
Total Expenditure	228,296	258,229	259,568	26,206	126,552	127,484	(932)	-1%	258,229
Surplus/(Deficit)	35,623	(6,480)	(5,929)	(8,126)	8,768	6,708	2,060	31%	(6,480)
Transfers recognised - capital	-	55,301	59,242	1,553	2,460	(22,120)	24,580	-111%	55,301
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	35,623	48,821	53,314	(6,573)	11,228	(15,412)	26,640	-173%	48,821
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	35,623	48,821	53,314	(6,573)	11,228	(15,412)	26,640	-173%	48,821
Capital expenditure & funds sources									
Capital expenditure	35,489	69,200	73,141	9,034	22,306	36,571	(14,265)	-39%	69,200
Capital transfers recognised	25,635	55,301	59,142	7,735	19,075	29,621	(10,546)	-36%	55,301
Public contributions & donations	-	-	100	-	-	-	-	-	-
Borrowing	5,252	6,130	6,130	703	955	3,065	(2,110)	-69%	6,130
Internally generated funds	4,602	7,769	7,769	596	2,276	3,885	(1,609)	-41%	7,769
Total sources of capital funds	35,489	69,200	73,141	9,034	22,306	36,571	(14,265)	-39%	69,200
Financial position									
Total current assets	118,409	105,742	106,294		15,343				105,742
Total non current assets	334,883	358,194	362,135		(1,158)				358,194
Total current liabilities	44,556	45,408	45,408		2,403				45,408
Total non current liabilities	144,428	128,196	128,196		538				128,196
Community wealth/Equity	264,308	290,333	294,826		11,243				290,333
Cash flows									
Net cash from (used) operating	53,116	30,927	35,420	(3,320)	14,748	17,710	2,962	17%	30,927
Net cash from (used) investing	(34,604)	(29,899)	(33,840)	(2,657)	(7,049)	(16,920)	(9,871)	58%	(29,899)
Net cash from (used) financing	(3,884)	3,800	3,800	(1,429)	(1,607)	1,900	3,507	185%	3,800
Cash/cash equivalents at the month/year end	48,344	52,510	43,179	-	54,436	40,489	(13,947)	-34%	53,173
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	13,944	5,231	3,091	3,036	3,677	42,378	-	-	71,356
Creditors Age Analysis									
Total Creditors	815	-	-	-	-	-	-	-	815

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) - M06 December										
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									
Revenue - Standard										
Governance and administration		77,432	78,885	80,023	5,039	59,378	39,443	19,936	51%	78,885
Executive and council		15,278	18,408	18,671	-	22,938	9,204	13,734	149%	18,408
Budget and treasury office		60,860	59,164	59,964	4,401	35,514	29,582	5,932	20%	59,164
Corporate services		1,294	1,313	1,389	638	927	657	270	41%	1,313
Community and public safety		24,724	54,329	54,329	1,550	5,848	27,165	(21,317)	-78%	54,329
Community and social services		6,564	6,243	6,243	721	2,630	3,122	(492)	-16%	6,243
Sport and recreation		4,883	5,359	5,359	623	2,584	2,680	(96)	-4%	5,359
Public safety		5,703	4,140	4,140	202	612	2,070	(1,458)	-70%	4,140
Housing		7,573	38,587	38,587	4	22	19,294	(19,271)	-100%	38,587
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5,396	5,928	5,928	532	2,689	2,964	(275)	-9%	5,928
Planning and development		932	1,102	1,102	46	566	551	15	3%	1,102
Road transport		4,464	4,826	4,826	485	2,123	2,413	(290)	-12%	4,826
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		156,367	167,908	172,401	12,513	69,865	83,954	(14,089)	-17%	167,908
Electricity		82,392	95,519	95,519	6,966	43,555	47,760	(4,204)	-9%	95,519
Water		37,546	39,030	40,680	3,298	12,697	19,515	(6,817)	-35%	39,030
Waste water management		15,939	12,515	15,358	839	5,068	6,258	(1,190)	-19%	12,515
Waste management		20,491	20,844	20,844	1,411	8,545	10,422	(1,877)	-18%	20,844
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	263,919	307,050	312,681	19,633	137,780	153,525	(15,745)	-10%	307,050
Expenditure - Standard										
Governance and administration		48,385	61,141	62,280	5,725	29,184	30,571	(1,386)	-5%	61,141
Executive and council		15,641	18,448	18,711	1,192	9,140	9,224	(84)	-1%	18,448
Budget and treasury office		9,239	17,583	18,383	1,879	9,406	8,792	615	7%	17,583
Corporate services		23,504	25,110	25,186	2,653	10,638	12,555	(1,917)	-15%	25,110
Community and public safety		32,098	32,899	32,899	2,697	16,282	16,450	(168)	-1%	32,899
Community and social services		6,814	6,567	6,567	472	3,349	3,284	66	2%	6,567
Sport and recreation		10,772	13,232	13,232	1,124	6,830	6,616	214	3%	13,232
Public safety		11,485	11,606	11,606	1,005	5,474	5,803	(329)	-6%	11,606
Housing		3,028	1,494	1,494	96	629	747	(118)	-16%	1,494
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27,450	29,394	29,394	2,581	14,539	14,697	(158)	-1%	29,394
Planning and development		3,458	4,412	4,412	382	2,003	2,206	(203)	-9%	4,412
Road transport		23,992	24,982	24,982	2,199	12,536	12,491	45	0%	24,982
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		120,364	134,795	134,795	15,203	66,547	67,398	(851)	-1%	134,795
Electricity		79,843	87,342	87,342	10,562	43,781	43,671	111	0%	87,342
Water		16,180	19,075	19,075	2,341	8,783	9,538	(754)	-8%	19,075
Waste water management		6,964	10,219	10,219	927	5,429	5,110	320	6%	10,219
Waste management		17,377	18,160	18,160	1,373	8,553	9,080	(527)	-6%	18,160
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	228,296	258,229	259,368	26,206	126,552	129,115	(2,563)	-2%	258,229
Surplus/ (Deficit) for the year		35,623	48,821	53,314	(6,573)	11,228	24,410	(13,182)	-54%	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) - M06 December										
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										
Revenue by Vote	1									
Vote 1 - Municipal Manager		15,278	18,408	18,871	-	22,938	9,204	13,734	149.2%	18,408
Vote 2 - Finance		60,860	59,164	59,964	4,401	35,514	29,582	5,932	20.1%	59,164
Vote 3 - Corporate Services		20,351	18,849	18,925	2,385	7,587	9,425	(1,837)	-19.5%	18,849
Vote 4 - Technical Services		167,431	210,629	215,122	12,847	71,741	105,315	(33,574)	-31.9%	210,629
Total Revenue by Vote	2	263,919	307,050	312,881	19,633	137,780	153,525	(15,745)	-10.3%	307,050
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	18,448	18,911	1,192	9,140	9,224	(84)	-0.9%	18,448
Vote 2 - Finance		-	17,583	18,383	1,879	9,406	8,792	615	7.0%	17,583
Vote 3 - Corporate Services		-	43,717	43,793	3,441	19,775	21,859	(2,083)	-9.5%	43,717
Vote 4 - Technical Services		-	178,481	178,481	19,694	88,230	89,240	(1,010)	-1.1%	178,481
Total Expenditure by Vote	2	-	258,229	259,568	26,206	126,552	129,115	(2,563)	-2.0%	258,229
Surplus/ (Deficit) for the year	2	263,919	48,821	53,314	(6,573)	11,228	24,410	(13,182)	-54.0%	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) - M06 December										
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										
Revenue By Source										
Property rates		49,208	51,928	51,928	3,507	31,098	30,956	142	0%	51,928
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		78,569	89,576	89,576	6,943	43,221	44,959	(1,738)	-4%	89,576
Service charges - water revenue		22,460	24,230	24,230	2,237	10,567	11,410	(842)	-7%	24,230
Service charges - sanitation revenue		9,640	9,558	9,558	838	5,063	4,828	235	5%	9,558
Service charges - refuse revenue		16,213	15,948	15,948	1,412	8,357	8,043	314	4%	15,948
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3,657	3,697	3,697	616	2,533	1,876	657	35%	3,697
Interest earned - external investments		3,233	2,250	2,250	531	1,919	1,258	661	53%	2,250
Interest earned - outstanding debtors		3,197	3,000	3,000	294	1,819	1,554	265	17%	3,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines		5,709	4,107	4,107	202	615	1,645	(1,030)	-63%	4,107
Licences and permits		1,845	1,560	1,560	71	71	624	(553)	-89%	1,560
Agency services		2,014	2,041	2,041	183	1,015	1,006	10	1%	2,041
Transfers recognised - operational		65,510	40,517	42,331	1,074	27,139	24,366	2,773	11%	40,517
Other revenue		2,748	3,337	3,413	171	1,903	1,669	234	14%	3,337
Gains on disposal of PPE		(85)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		263,919	251,749	253,639	18,080	135,320	134,192	1,128	1%	251,749
Expenditure By Type										
Employee related costs		86,531	97,727	97,727	7,357	48,739	47,254	1,485	3%	97,727
Remuneration of councillors		4,849	5,274	5,274	426	2,542	2,617	(75)	-3%	5,274
Debt impairment		6,246	3,823	3,823	319	1,912	1,912	(0)	0%	3,823
Depreciation & asset impairment		15,825	17,944	17,944	1,495	8,972	8,972	(0)	0%	17,944
Finance charges		11,631	10,893	10,893	2,881	3,744	4,554	(809)	-18%	10,893
Bulk purchases		61,596	72,292	72,292	9,616	36,492	38,314	(1,822)	-5%	72,292
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		4,742	3,331	3,331	103	1,542	1,888	(346)	-18%	3,331
Other expenditure		36,877	46,945	48,283	4,011	22,608	21,973	635	3%	46,945
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		228,296	258,229	259,568	26,206	126,552	127,484	(932)	-1%	258,229
Surplus/(Deficit)		35,623	(6,480)	(5,929)	(8,126)	8,768	6,708	2,060	0	(6,480)
Transfers recognised - capital		-	55,301	59,242	1,553	2,460	(22,120)	24,580	(0)	55,301
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		35,623	48,821	53,314	(6,573)	11,228	(15,412)			48,821
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		35,623	48,821	53,314	(6,573)	11,228	(15,412)			48,821
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		35,623	48,821	53,314	(6,573)	11,228	(15,412)			48,821
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		35,623	48,821	53,314	(6,573)	11,228	(15,412)			48,821

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
R thousands						
Revenue By Source						
Property rates	31,098	30,956	142	0%	Immaterial Variance	
Service charges - electricity revenue	43,221	44,959	(1,738)	-4%	Immaterial Variance	
Service charges - water revenue	10,567	11,410	(842)	-7%	Immaterial Variance	
Service charges - sanitation revenue	5,063	4,828	235	5%	Immaterial Variance	
Service charges - refuse revenue	8,357	8,043	314	4%	Immaterial Variance	
Rental of facilities and equipment	2,533	1,876	657	35%	The variance is due to an increase in the usages of facilities during the festive season due to better marketing	The situation is monitored on a monthly basis and adjustments will be made during the Mid-Year Review and Adjustment Budget in February 2016, if necessary.
Interest earned - external investments	1,919	1,258	661	53%	The over recovery is due to the higher than expected cash balances available	The situation is monitored on a monthly basis and adjustments will be made during the Mid-Year Review and Adjustment Budget in February 2016, if necessary.
Interest earned - outstanding debtors	1,819	1,554	265	17%	The variance are due to the increase in the outstanding debtors	The situation is monitored on a monthly basis and adjustments will be made during the Mid-Year Review and Adjustment Budget in February 2016, if necessary.
Fines	615	1,645	(1,030)	-63%	Journal entries stil to be done	
Licences and permits	71	624	(553)	-89%	Journal entries stil to be done	
Agency services	1,015	1,006	10	1%	Immaterial Variance	
T transfers recognised - operational	27,139	24,366	2,773	11%	Year to date budget not in line with actual receipts	
Other revenue	1,903	1,669	234	14%	The variance is due to the increased receipts for Building Plan fees, Water and Electricity connections and sale of land.	The situation is monitored on a monthly basis and adjustments will be made during the Mid-Year Review and Adjustment Budget in February 2016, if necessary.
Expenditure By Type						
Employee related costs	48,739	47,254	1,485	3%	Immaterial Variance	
Remuneration of councillors	2,542	2,617	(75)	-3%	Immaterial Variance	
Debt impairment	1,912	1,912	(0)	0%	Immaterial Variance	
Depreciation & asset impairment	8,972	8,972	(0)	0%	Immaterial Variance	
Finance charges	3,744	4,554	(809)	-18%		The situation is monitored on a monthly basis and adjustments will be made during the Mid-Year Review and Adjustment Budget in February 2016, if necessary.
Bulk purchases	36,492	38,314	(1,822)	-5%	Immaterial Variance	
T transfers and grants	1,542	1,888	(346)	-18%		The situation is monitored on a monthly basis and adjustments will be made during the Mid-Year Review and Adjustment Budget in February 2016, if necessary.
Other expenditure	22,608	21,973	635	3%	Immaterial Variance	

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) - M06 December										
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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		387	550	550	-	-	275	(275)	-100%	550
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		22,456	43,701	47,643	7,577	18,346	21,851	(3,504)	-16%	43,701
Total Capital Multi-year expenditure	4,7	22,843	44,251	48,193	7,577	18,346	22,126	(3,779)	-17%	44,251
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		92	84	84	-	3	42	(39)	-94%	84
Vote 2 - Finance		33	280	280	2	24	140	(116)	-83%	280
Vote 3 - Corporate Services		3,429	4,683	4,683	223	1,471	2,342	(871)	-37%	4,683
Vote 4 - Technical Services		9,092	19,901	19,901	1,233	2,462	11,921	(9,460)	-79%	19,901
Total Capital single-year expenditure	4	12,646	24,949	24,949	1,457	3,959	14,445	(10,485)	-73%	24,949
Total Capital Expenditure		35,489	69,200	73,141	9,034	22,306	36,571	(14,265)	-39%	69,200
Capital Expenditure - Standard Classification										
Governance and administration		1,564	3,143	3,143	109	1,260	1,572	(312)	-20%	3,143
Executive and council		111	84	84	-	3	42	(39)	-94%	84
Budget and treasury office		1,451	830	830	2	24	415	(391)	-94%	830
Corporate services		2	2,229	2,229	107	1,233	1,115	118	11%	2,229
Community and public safety		4,444	42,976	42,976	6,497	15,980	21,488	(5,508)	-26%	42,976
Community and social services		2,837	719	719	59	109	360	(250)	-70%	719
Sport and recreation		1,037	2,687	2,687	5	532	1,344	(812)	-60%	2,687
Public safety		570	1,020	1,020	56	82	510	(428)	-84%	1,020
Housing		-	38,550	38,550	6,377	15,257	19,275	(4,018)	-21%	38,550
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9,560	4,430	4,430	647	1,141	2,215	(1,074)	-48%	4,430
Planning and development		42	50	50	-	-	25	(25)	-100%	50
Road transport		9,518	4,380	4,380	647	1,141	2,190	(1,049)	-48%	4,380
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,921	18,651	22,592	1,782	3,925	11,296	(7,371)	-65%	18,651
Electricity		4,143	5,690	5,690	284	319	2,845	(2,526)	-89%	5,690
Water		1,705	10,878	12,325	1,205	3,130	6,163	(3,033)	-49%	10,878
Waste water management		13,808	1,446	3,940	235	406	1,970	(1,564)	-79%	1,446
Waste management		266	637	637	59	70	319	(249)	-78%	637
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	35,489	69,200	73,141	9,034	22,306	36,571	(14,265)	-39%	69,200
Funded by:										
National Government		17,974	16,146	19,987	1,300	3,628	10,044	(6,416)	-64%	16,146
Provincial Government		6,678	39,155	39,155	6,436	15,447	19,578	(4,130)	-21%	39,155
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		984	-	-	-	-	-	-	-	-
Transfers recognised - capital		25,635	55,301	59,142	7,735	19,075	29,621	(10,546)	-36%	55,301
Public contributions & donations	5	-	-	100	-	-	-	-	-	-
Borrowing	6	5,252	6,130	6,130	703	955	3,065	(2,110)	-69%	6,130
Internally generated funds		4,602	7,769	7,769	596	2,276	3,885	(1,609)	-41%	7,769
Total Capital Funding		35,489	69,200	73,141	9,034	22,306	36,571	(14,265)	-39%	69,200

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		48,344	22,627	23,179	7,328	22,627
Call investment deposits			20,000	20,000		20,000
Consumer debtors		61,663	60,030	60,030	443	60,030
Other debtors		4,556	2,057	2,057	7,416	2,057
Current portion of long-term receivables		1,326	-	-		-
Inventory		2,521	1,028	1,028	155	1,028
Total current assets		118,409	105,742	106,294	15,343	105,742
Non current assets						
Long-term receivables		984	1,702	1,702	765	1,702
Investments			-	-		-
Investment property		12,869	13,729	13,729		13,729
Investments in Associate			-	-		-
Property, plant and equipment		319,555	339,124	343,065	(1,923)	339,124
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets		1,475	3,639	3,639		3,639
Other non-current assets			-	-		-
Total non current assets		334,883	358,194	362,135	(1,158)	358,194
TOTAL ASSETS		453,291	463,937	468,430	14,184	463,937
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing		3,924	-	-		-
Consumer deposits		2,873	2,965	2,965	127	2,965
Trade and other payables		29,416	36,352	36,352	2,185	36,352
Provisions		8,342	6,090	6,090	91	6,090
Total current liabilities		44,556	45,408	45,408	2,403	45,408
Non current liabilities						
Borrowing		51,167	58,747	58,747	(1,607)	58,747
Provisions		93,261	69,449	69,449	2,145	69,449
Total non current liabilities		144,428	128,196	128,196	538	128,196
TOTAL LIABILITIES		188,984	173,603	173,603	2,941	173,603
NET ASSETS	2	264,308	290,333	294,826	11,243	290,333
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12,724	279,624	284,117	11,243	279,624
Reserves		251,584	10,709	10,709		10,709
TOTAL COMMUNITY WEALTH/EQUITY	2	264,308	290,333	294,826	11,243	290,333

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		46,430	51,928	51,928	4,005	27,933	25,964	1,969	8%	51,928
Service charges		124,843	137,568	137,568	12,877	74,268	68,784	5,484	8%	137,568
Other revenue		8,977	12,645	12,720	2,274	17,033	6,360	10,673	168%	12,645
Government - operating		38,361	40,517	41,780	23	28,092	20,890	7,203	34%	40,517
Government - capital		21,488	55,301	59,794	12,126	28,274	29,897	(1,623)	-5%	55,301
Interest		3,233	2,250	2,250	116	688	1,125	(437)	-39%	2,250
Dividends			-	-			-	-		-
Payments										
Suppliers and employees		(179,205)	(255,058)	(256,396)	(31,921)	(157,281)	(128,198)	29,083	-23%	(255,058)
Finance charges		(6,269)	(10,893)	(10,893)	(2,717)	(2,717)	(5,446)	(2,730)	50%	(10,893)
Transfers and Grants		(4,742)	(3,331)	(3,331)	(103)	(1,542)	(1,666)	(123)	7%	(3,331)
NET CASH FROM/(USED) OPERATING ACTIVITIES		53,116	30,927	35,420	(3,320)	14,748	17,710	2,962	17%	30,927
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			-	-			-	-		-
Decrease (increase) in non-current debtors			-	-			-	-		-
Decrease (increase) other non-current receivables			851	851			426	(426)	-100%	851
Decrease (increase) in non-current investments			-	-			-	-		-
Payments										
Capital assets		(34,604)	(30,750)	(34,691)	(2,657)	(7,049)	(17,346)	(10,297)	59%	(30,750)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34,604)	(29,899)	(33,840)	(2,657)	(7,049)	(16,920)	(9,871)	58%	(29,899)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-			-	-		-
Borrowing long term/refinancing			6,130	6,130			3,065	(3,065)	-100%	6,130
Increase (decrease) in consumer deposits		194	136	136			68	(68)	-100%	136
Payments										
Repayment of borrowing		(4,078)	(2,465)	(2,465)	(1,429)	(1,607)	(1,233)	374	-30%	(2,465)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,884)	3,800	3,800	(1,429)	(1,607)	1,900	3,507	185%	3,800
NET INCREASE/ (DECREASE) IN CASH HELD		14,628	4,829	5,381	(7,406)	6,092	2,690			4,829
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	43,179		54,436	40,489			53,173

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,481	952	458	337	289	4,997			9,514	5,623		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,313	1,078	456	335	272	3,642			11,097	4,250		
Receivables from Non-exchange Transactions - Property Rates	1400	3,359	1,273	685	547	2,167	6,769			14,801	9,484		
Receivables from Exchange Transactions - Waste Water Management	1500	919	481	328	286	262	5,053			7,330	5,602		
Receivables from Exchange Transactions - Waste Management	1600	1,554	773	485	421	383	7,066			10,682	7,871		
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	1	1	1	21			30	24		
Interest on Arrear Debt Accounts	1810	-	(7)	-	-	-	269			262	269		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-			-	-		
Other	1900	315	679	677	1,107	303	14,560			17,641	15,970		
Total By Income Source	2000	13,944	5,231	3,091	3,036	3,677	42,378			71,356	49,091		
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	94	223	166	134	463	836			1,917	1,433		
Commercial	2300	-	-	-	-	-	-			-	-		
Households	2400	13,850	5,007	2,925	2,902	3,214	41,542			69,440	47,658		
Other	2500	-	-	-	-	-	-			-	-		
Total By Customer Group	2600	13,944	5,231	3,091	3,036	3,677	42,378			71,356	49,091		

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description	NT Code	Budget Year 2015/16								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-								-	
Bulk Water	0200	-								-	
PAYE deductions	0300	-								-	
VAT (output less input)	0400	-								-	
Pensions / Retirement deductions	0500	-								-	
Loan repayments	0600	-								-	
Trade Creditors	0700	815								815	
Auditor General	0800	-								-	
Other	0900	-								-	
Total By Customer Type	1000	815	-	-	-	-	-	-	-	815	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December									
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							
R thousands									
Municipality									
NEDBANK		0		16/01/2016	31		5,314		5,346
Investec		0		15/01/2016	30		5,309		5,339
ABSA		0		15/01/2016	34		5,300		5,333
Standard Bank		0		15/01/2016	30		5,308		5,338
Municipality sub-total					125		21,230	-	21,356
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				125		21,230	-	21,356

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 - M06 December										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		31,660	35,069	35,621	-	23,630	17,810	5,820	32.7%	35,069
Local Government Equitable Share		27,489	30,454	30,454		21,581	15,227	6,354	41.7%	30,454
Finance Management		1,000	1,000	1,000		1,000	500	500	100.0%	1,000
Municipal Systems Improvement		334	300	300		300	150	150	100.0%	300
EPWP Incentive	3	1,147	1,070	1,070		749	535	214	40.0%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245			1,123	(1,123)	-100.0%	2,245
ACIP				562			276	(276)	-100.0%	-
Provincial Government:		8,533	5,448	6,711	-	3,989	3,355	1,034	30.8%	5,448
CDW - Operational Support Grant		35	36	36	-	36	18	18	100.0%	36
Library Services		5,025	1,325	1,325		643	663	(19)	-2.9%	1,325
Maintenance of Proclaimed Roads		70	87	87			44	(44)	-100.0%	87
Financial Management Grant - Internal Audit	4			263			131	(131)	-100.0%	-
Mandela Memorialisation Support Grant										-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000		3,310	2,000	1,310	65.5%	4,000
Finance Management		820		800			400			-
Development of Sport and Recreation Facilities										-
Housing		1,982								-
Water Wiltewater										-
Municipal Infrastructure Support Grant		600								-
Municipal Infrastructure (MIG)										-
Municipal Performance Management Grant				200			100	(100)	-100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	40,193	40,517	42,331	-	27,619	21,166	6,854	32.4%	40,517
Capital Transfers and Grants										
National Government:		15,224	16,046	19,987	4,825	11,865	9,994	1,872	18.7%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956	3,609	7,559	5,978	1,581	26.4%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000	1,000	3,000	1,500	1,500	100.0%	3,000
Municipal Systems Improvement		600	640	640		640	320	320	100.0%	640
Finance Management		450	450	450		450	225	225	100.0%	450
ACIP				3,941	216	216	1,971	(1,754)	-89.0%	-
Provincial Government:		4,349	39,155	39,155	7,301	17,359	19,578	(2,219)	-11.3%	39,155
Housing		3,520	38,550	38,550	7,301	17,359	19,275	(1,916)	-9.9%	38,550
Library Services		829	605	605			303	(303)	-100.0%	605
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		83	100	100	-	-	50	(50)	-100.0%	100
<i>Cerebos</i>		83	100	100	-	-	50	(50)	-100.0%	100
Total Capital Transfers and Grants	5	19,656	55,301	59,242	12,126	29,224	29,621	(397)	-1.3%	55,301
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	59,849	95,818	101,574	12,126	56,843	50,787	6,457	12.7%	95,818

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		31,660	35,069	35,621	2,808	17,706	17,810	776	4.4%	35,069
Local Government Equitable Share		27,489	30,454	30,454	2,538	15,227	15,227	-		30,454
Finance Management		1,000	1,000	1,000	92	645	500	145	29.0%	1,000
Municipal Systems Improvement		334	300	300	99	866	150	716	477.5%	300
EPWP Incentive		1,147	1,070	1,070	79	726	535	191	35.7%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245		242	1,123			2,245
ACIP			562	562			276	(276)	-100.0%	-
Provincial Government:		8,533	5,448	6,711	395	2,675	3,355	145	4.3%	5,448
CDW - Operational Support Grant		35	36	36	4	13	18	(5)	-29.0%	36
Library Services		5,025	1,325	1,325	164	1,087	663	424	64.1%	1,325
Maintenance of Proclaimed Roads		70	87	87			44	(44)	-100.0%	87
Financial Management Grant - Internal Audit				263			131	(131)	-100.0%	-
Mandela Memorialisation Support Grant										-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000	227	1,576	2,000			4,000
Finance Management		820		800			400			-
Development of Sport and Recreation Facilities										-
Housing		1,982								-
Water Wiltewater										-
Municipal Infrastructure Support Grant		600								-
Municipal Infrastructure (MIG)										-
Municipal Performance Management Grant				200			100	(100)	-100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		40,193	40,517	42,331	3,203	20,382	21,166	921	4.4%	40,517
Capital expenditure of Transfers and Grants										
National Government:		15,224	16,046	19,987	1,300	3,628	9,994	(6,141)	-61.4%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956	1,016	2,744	5,978	(3,234)	-54.1%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000	284	284	1,500	(1,216)	-81.1%	3,000
Municipal Systems Improvement		600	640	640		600	320	280	87.4%	640
Finance Management		450	450	450			225			450
0										-
ACIP				3,941			1,971	(1,971)	-100.0%	-
Provincial Government:		4,349	39,155	39,155	6,436	9,012	15,447	(6,436)	-41.7%	39,155
Housing		3,520	38,550	38,550	6,377	8,880	15,257	(6,377)	-41.8%	38,550
Library Services		829	605	605	59	132	190			605
District Municipality:		-	-	-	-	-	-	-	-	-
0										-
Other grant providers:		-	100	100	-	-	50	(50)	-100.0%	100
Cerebos			100	100			50	(50)	-100.0%	100
Total capital expenditure of Transfers and Grants		19,573	55,301	59,242	7,735	12,639	25,491	(12,627)	-49.5%	55,301
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		59,766	95,818	101,574	10,938	33,021	46,656	(11,706)	-25.1%	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 - M06 December											
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	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			3,648	3,648	286	1,713	1,824	(111)	-6%	3,648	
Pension and UIF Contributions			338	338	28	169	169	(0)	0%	338	
Medical Aid Contributions			32	32	3	17	16	1	8%	32	
Motor Vehicle Allowance			922	922	73	436	461	(25)	-6%	922	
Cellphone Allowance			334	334	23	129	167	(38)	-23%	334	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	16	56	-	56	#DIV/0!	-	
Sub Total - Councillors			-	5,274	5,274	428	2,520	2,637	(117)	-4%	5,274
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			2,969	2,969	252	1,473	1,484	(11)	-1%	2,969	
Pension and UIF Contributions			542	542	46	275	271	4	1%	542	
Medical Aid Contributions			133	133	11	63	67	(4)	-5%	133	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			399	399	32	190	199	(9)	-4%	399	
Cellphone Allowance			-	-	-	-	-	-	-	-	
Housing Allowances			268	268	36	217	134	84	63%	268	
Other benefits and allowances			303	303	8	297	151	146	96%	303	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	4,613	4,613	384	2,516	2,307	210	9%	4,613
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			57,566	57,566	4,490	26,373	28,783	(2,411)	-8%	57,566	
Pension and UIF Contributions			10,566	10,566	793	4,504	5,283	(779)	-15%	10,566	
Medical Aid Contributions			5,300	5,300	417	2,536	2,650	(114)	-4%	5,300	
Overtime			3,287	3,287	249	1,625	1,644	(19)	-1%	3,287	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,353	3,353	253	1,562	1,676	(114)	-7%	3,353	
Cellphone Allowance			-	-	1	5	-	5	#DIV/0!	-	
Housing Allowances			229	229	78	464	115	349	304%	229	
Other benefits and allowances			9,706	9,706	497	11,786	4,853	6,933	143%	9,706	
Payments in lieu of leave			529	529	-	-	265	(265)	-100%	529	
Long service awards			781	781	-	-	391	(391)	-100%	781	
Post-retirement benefit obligations	2		1,915	1,915	-	-	958	(958)	-100%	1,915	
Sub Total - Other Municipal Staff			-	93,233	93,233	6,779	48,854	46,616	2,238	5%	93,233
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL SALARY, ALLOWANCES & BENEFITS			-	103,120	103,120	7,591	53,891	51,560	2,331	5%	103,120
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	97,846	97,846	7,163	51,371	48,923	2,448	5%	97,846

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergvriev - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
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
R thousands									
Monthly expenditure performance trend									
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		5,376	13,271	28,762	15,491	53.9%	19%
December		5,457		9,034	22,306	34,219	11,913	34.8%	32%
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	-		
Total Capital expenditure	-	69,200	-	22,306					

10.2 Supporting Table C13a

WC013 Bergrievier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December										
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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13,485	12,616	16,557	879	1,476	8,279	6,803	82.2%	12,616
Infrastructure - Road transport		914	1,290	1,290	231	627	645	18	2.8%	1,290
Roads, Pavements & Bridges		779	940	940	205	527	470	(57)	-12.1%	940
Storm water		134	350	350	26	100	175	75	42.9%	350
Infrastructure - Electricity		2,292	2,290	2,290	284	284	1,145	861	75.2%	2,290
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation		2,292	2,290	2,290	284	284	1,145	861	75.2%	2,290
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		8,007	7,561	9,009	96	276	4,504	4,228	93.9%	7,561
Dams & Reservoirs		1,006	7,096	7,096	-	-	3,548	3,548	100.0%	7,096
Water purification			-	-	-	-	-	-	-	-
Reticulation		7,001	465	1,912	96	276	956	680	71.1%	465
Infrastructure - Sanitation		1,717	875	3,369	209	230	1,684	1,455	86.4%	875
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification		1,717	875	3,369	209	230	1,684	1,455	86.4%	875
Infrastructure - Other		556	600	600	59	59	300	241	80.2%	600
Waste Management		556	600	600	59	59	300	241	80.2%	600
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		5,727	38,890	38,890	6,377	15,276	19,445	4,169	21.4%	38,890
Parks & gardens		48	50	50	-	8	25	17	68.2%	50
Sportsfields & stadia		49	50	50	-	-	25	25	100.0%	50
Swimming pools			40	40	-	11	20	9	43.2%	40
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries		80	200	200	-	-	100	100	100.0%	200
Social rental housing		5,550	38,550	38,550	6,377	15,257	19,275	4,018	20.8%	38,550
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		5,032	4,612	4,612	163	1,306	2,306	1,000	43.4%	4,612
General vehicles		2,062	570	570	4	112	285	173	60.7%	570
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment		697	1,459	1,459	65	553	730	176	24.1%	1,459
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment		1,206	803	803	84	503	402	(102)	-25.3%	803
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings		1,067	1,780	1,780	10	137	890	753	84.6%	1,780
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		687	990	990	-	681	495	(186)	-37.5%	990
Computers - software & programming		687	990	990	-	681	495	(186)	-37.5%	990
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	24,930	57,108	61,049	7,420	18,738	30,525	11,786	38.6%	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 - M06										
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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		8,438	8,821	8,821	1,441	3,152	4,411	1,259	28.5%	8,821
Infrastructure - Road transport		1,843	2,490	2,490	339	361	1,245	884	71.0%	2,490
Roads, Pavements & Bridges		1,795	2,480	2,480	339	351	1,240	889	71.7%	2,480
Storm water		48	10	10	-	10	5	(5)	-97.9%	10
Infrastructure - Electricity		1,092	3,150	3,150	-	21	1,575	1,554	98.6%	3,150
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,092	3,150	3,150	-	21	1,575	1,554	98.6%	3,150
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		5,503	3,181	3,181	1,101	2,770	1,591	(1,179)	-74.1%	3,181
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		5,503	3,181	3,181	1,101	2,770	1,591	(1,179)	-74.1%	3,181
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1,035	2,008	2,008	49	136	1,004	868	86.4%	2,008
Parks & gardens		65	100	100	-	27	50	23	45.3%	100
Sportsfields & stadia		970	1,758	1,758	-	60	879	820	93.2%	1,758
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	150	150	49	49	75	26	34.3%	150
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		436	512	512	22	103	256	153	59.6%	512
General vehicles		120	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		12	25	25	7	7	13	5	42.4%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		284	487	487	15	96	244	147	60.5%	487
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		20	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		650	750	750	103	176	375	199	53.2%	750
Computers - software & programming		650	750	750	103	176	375	199	53.2%	750
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	10,559	12,092	12,092	1,615	3,567	6,046	2,479	41.0%	12,092

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December										
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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	1,482	1,482	183	537	(741)	(1,278)	172.5%	1,482
Infrastructure - Road transport		-	97	93	-	14	(49)	(63)	129.1%	97
Roads, Pavements & Bridges		-	97	87	-	14	(49)	(63)	129.1%	97
Storm water		-	-	6	-	-	-	-	-	-
Infrastructure - Electricity		-	835	835	12	176	(418)	(594)	142.2%	835
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	835	760	12	176	(418)	(594)	142.2%	835
Street Lighting		-	-	75	-	-	-	-	-	-
Infrastructure - Water		-	350	350	96	244	(175)	(419)	239.5%	350
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	350	350	96	244	(175)	(419)	239.5%	350
Infrastructure - Sanitation		-	200	200	74	102	(100)	(202)	202.4%	200
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	200	200	74	102	(100)	(202)	202.4%	200
Infrastructure - Other		-	-	4	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	4	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	4,567	4,567	458	1,639	(2,284)	(3,922)	171.8%	4,567
General vehicles		-	2,252	2,252	254	1,039	(1,126)	(2,165)	192.3%	2,252
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	705	705	49	284	(353)	(636)	180.5%	705
Computers - hardware/equipment		-	686	686	79	82	(343)	(425)	124.0%	686
Furniture and other office equipment		-	70	70	7	17	(35)	(52)	148.1%	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	854	854	69	216	(427)	(643)	150.6%	854
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	6,049	6,049	640	2,175	(3,025)	(5,200)	171.9%	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)

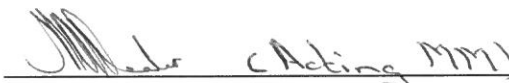
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of December 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

 (Acting MM)

Date 15 January 2016