

# 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 January 2016

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

The monthly budget statement for January 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The MFMA Section 72 Mid-Year Budget & Performance Assessment report was tabled at the Mayoral Committee meeting on the 25<sup>th</sup> and the Council meeting on the 26<sup>th</sup> 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 January 2016.

## **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	154,766,760.70	147,956,008.67	6,810,752.03	5%
Total Expenditure	258,229,472.08	259,567,572.08	145,423,523.91	151,414,417.05	- 5,990,893.14	-4%
Total Capital Expenditure	69,200,050.00	73,141,278.00	25,730,438.54	42,665,745.50	- 16,935,306.96	-40%

### 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 January 2016.

#### 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	34,801	34,451	350	1%
Service charges - electricity revenue	78,569	89,576	89,576	51,733	52,395	(662)	-1%
Service charges - water revenue	22,460	24,230	24,230	13,526	13,546	(20)	0%
Service charges - sanitation revenue	9,640	9,558	9,558	5,967	5,616	351	6%
Service charges - refuse revenue	16,213	15,948	15,948	9,777	9,361	417	4%
Rental of facilities and equipment	3,657	3,697	3,697	2,907	2,179	727	33%
Interest earned - external investments	3,233	2,250	2,250	2,048	1,423	625	44%
Interest earned - outstanding debtors	3,197	3,000	3,000	2,147	1,795	352	20%
Fines	5,709	4,107	4,107	614	2,055	(1,441)	-70%
Licences and permits	1,845	1,560	1,560	71	780	(709)	-91%
Agency services	2,014	2,041	2,041	1,218	1,178	40	3%
Transfers recognised - operational	65,510	40,517	42,331	27,858	27,235	623	2%
Other revenue	2,748	3,337	3,413	2,100	1,960	140	7%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>263,919</b>	<b>251,749</b>	<b>253,639</b>	<b>154,767</b>	<b>153,975</b>	<b>792</b>	<b>1%</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	56,465	55,666	799	1%
Remuneration of councillors	4,849	5,274	5,274	2,958	3,060	(102)	-3%
Debt impairment	6,246	3,823	3,823	2,230	2,230	(0)	0%
Depreciation & asset impairment	15,825	17,944	17,944	10,467	10,467	(0)	0%
Finance charges	11,631	10,893	10,893	3,908	5,610	(1,702)	-30%
Bulk purchases	61,596	72,292	72,292	42,243	43,977	(1,734)	-4%
Transfers and grants	4,742	3,331	3,331	1,573	2,129	(556)	-26%
Other expenditure	36,877	46,945	48,283	25,580	26,325	(745)	-3%
<b>Total Expenditure</b>	<b>228,296</b>	<b>258,229</b>	<b>259,568</b>	<b>145,424</b>	<b>149,465</b>	<b>(4,041)</b>	<b>-3%</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>Multi-Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	387	550	550	-	321	(321)	-100%
Vote 3 - Corporate Services	-	-	-	-	-	-	
Vote 4 - Technical Services	22,456	43,701	47,643	20,964	25,493	(4,529)	-18%
<b>Total Capital Multi-year expenditure</b>	<b>22,843</b>	<b>44,251</b>	<b>48,193</b>	<b>20,964</b>	<b>25,813</b>	<b>(4,849)</b>	<b>-19%</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Municipal Manager	92	84	84	3	49	(46)	-95%
Vote 2 - Finance	33	280	280	24	163	(139)	-85%
Vote 3 - Corporate Services	3,429	4,683	4,683	1,669	2,732	(1,063)	-39%
Vote 4 - Technical Services	9,092	19,901	19,901	3,071	13,908	(10,837)	-78%
<b>Total Capital single-year expenditure</b>	<b>12,646</b>	<b>24,949</b>	<b>24,949</b>	<b>4,766</b>	<b>16,852</b>	<b>(12,086)</b>	<b>-72%</b>
<b>Total Capital Expenditure</b>	<b>35,489</b>	<b>69,200</b>	<b>73,141</b>	<b>25,730</b>	<b>42,666</b>	<b>(16,935)</b>	<b>-40%</b>

### Capital Expenditure:

The total capital expenditure as at 31 January 2016 amounts to R 25 730 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 - M07 January							
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%	2.7%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		14.8%	8.9%	8.4%	5.3%	8.9%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32.0%	32.8%	32.3%	-16.3%	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%	234.1%	-4255.4%	232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		108.5%	93.9%	95.1%	-1214.8%	93.9%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		26.0%	25.3%	25.1%	7.6%	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%	38.5%	36.5%	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%	2.5%	6.4%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year			4479.7%			
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services			31.8%			
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

# Section 4 – In-year budget statement tables

## 4.1 Monthly budget statements

### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrievier - Table C1 Monthly Budget Statement Summary - M07 January									
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	10,781	34,801	34,451	350	1%	51,928
Service charges	126,883	139,312	139,312	36,892	81,003	80,918	85	0%	139,312
Investment revenue	3,233	2,250	2,250	129	2,048	1,423	625	44%	2,250
Transfers recognised - operational	65,510	40,517	42,331	718	27,858	27,235	623	2%	40,517
Other own revenue	19,086	17,742	17,818	1,859	9,057	9,947	(890)	-9%	17,742
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>263,919</b>	<b>251,749</b>	<b>253,639</b>	<b>50,380</b>	<b>154,767</b>	<b>153,975</b>	<b>792</b>	<b>1%</b>	<b>251,749</b>
Employee costs	86,531	97,727	97,727	7,726	56,465	55,666	799	1%	97,727
Remuneration of Councillors	4,849	5,274	5,274	416	2,958	3,060	(102)	-3%	5,274
Depreciation & asset impairment	15,825	17,944	17,944	1,495	10,467	10,467	(0)	-0%	17,944
Finance charges	11,631	10,893	10,893	164	3,908	5,610	(1,702)	-30%	10,893
Materials and bulk purchases	61,596	72,292	72,292	5,750	42,243	43,977	(1,734)	-4%	72,292
Transfers and grants	4,742	3,331	3,331	31	1,573	2,129	(556)	-26%	3,331
Other expenditure	43,123	50,768	52,107	3,108	27,810	28,555	(745)	-3%	50,768
<b>Total Expenditure</b>	<b>228,296</b>	<b>258,229</b>	<b>259,568</b>	<b>18,689</b>	<b>145,424</b>	<b>149,465</b>	<b>(4,041)</b>	<b>-3%</b>	<b>258,229</b>
<b>Surplus/(Deficit)</b>	<b>35,623</b>	<b>(6,480)</b>	<b>(5,929)</b>	<b>31,690</b>	<b>9,343</b>	<b>4,510</b>	<b>4,833</b>	<b>107%</b>	<b>(6,480)</b>
Transfers recognised - capital	-	55,301	59,242	1,358	3,818	(27,651)	31,469	-114%	55,301
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>35,623</b>	<b>48,821</b>	<b>53,314</b>	<b>33,049</b>	<b>13,161</b>	<b>(23,140)</b>	<b>36,302</b>	<b>-157%</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>53,314</b>	<b>33,049</b>	<b>13,161</b>	<b>(23,140)</b>	<b>36,302</b>	<b>-157%</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>73,141</b>	<b>3,425</b>	<b>25,730</b>	<b>42,666</b>	<b>(16,935)</b>	<b>-40%</b>	<b>69,200</b>
Capital transfers recognised	25,635	55,301	59,142	2,777	21,851	34,558	(12,707)	-37%	55,301
Public contributions & donations	-	-	100	-	-	-	-	-	-
Borrowing	5,252	6,130	6,130	413	1,369	3,576	(2,207)	-62%	6,130
Internally generated funds	<b>4,602</b>	<b>7,769</b>	<b>7,769</b>	<b>235</b>	<b>2,511</b>	<b>4,532</b>	<b>(2,021)</b>	<b>-45%</b>	<b>7,769</b>
<b>Total sources of capital funds</b>	<b>35,489</b>	<b>69,200</b>	<b>73,141</b>	<b>3,425</b>	<b>25,730</b>	<b>42,666</b>	<b>(16,935)</b>	<b>-40%</b>	<b>69,200</b>
<b>Financial position</b>									
Total current assets	118,409	105,742	106,294		15,520				105,742
Total non current assets	334,883	358,194	362,135		(1,813)				358,194
Total current liabilities	44,556	45,408	45,408		(365)				45,408
Total non current liabilities	144,428	128,196	128,196		896				128,196
<b>Community wealth/Equity</b>	<b>264,308</b>	<b>290,333</b>	<b>294,826</b>		<b>13,176</b>				<b>290,333</b>
<b>Cash flows</b>									
Net cash from (used) operating	53,116	30,927	35,420	1,733	31,738	20,662	(11,076)	-54%	30,927
Net cash from (used) investing	(34,604)	(29,899)	(33,840)	(3,425)	(25,730)	(19,740)	5,990	-30%	(29,899)
Net cash from (used) financing	(3,884)	3,800	3,800	-	(1,607)	2,217	3,824	172%	3,800
<b>Cash/cash equivalents at the month/year end</b>	<b>48,344</b>	<b>52,510</b>	<b>43,179</b>	<b>-</b>	<b>52,745</b>	<b>40,937</b>	<b>(11,807)</b>	<b>-29%</b>	<b>53,173</b>
<b>Debtors &amp; creditors analysis</b>									
	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>Debtors Age Analysis</b>									
Total By Income Source	15,947	6,756	3,504	2,804	2,811	45,003	-	-	76,826
<b>Creditors Age Analysis</b>									
Total Creditors	207	-	-	-	-	-	-	-	207

## 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) - M07 January										
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	(306)	51,355	46,016	5,339	12%	78,885
Executive and council		15,278	18,408	18,671	(12,323)	10,615	10,738	(123)	-1%	18,408
Budget and treasury office		60,860	59,164	59,964	11,969	39,783	34,512	5,271	15%	59,164
Corporate services		1,294	1,313	1,389	48	957	766	191	25%	1,313
<b>Community and public safety</b>		24,724	54,329	54,329	888	6,693	31,692	(24,999)	-79%	54,329
Community and social services		6,564	6,243	6,243	478	3,108	3,642	(534)	-15%	6,243
Sport and recreation		4,883	5,359	5,359	400	2,950	3,126	(176)	-6%	5,359
Public safety		5,703	4,140	4,140	(2)	610	2,415	(1,805)	-75%	4,140
Housing		7,573	38,587	38,587	11	26	22,509	(22,483)	-100%	38,587
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		5,396	5,928	5,928	455	3,144	3,458	(314)	-9%	5,928
Planning and development		932	1,102	1,102	177	744	643	101	16%	1,102
Road transport		4,464	4,826	4,826	277	2,400	2,815	(415)	-15%	4,826
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		156,367	167,908	172,401	50,702	97,393	97,946	(553)	-1%	167,908
Electricity		82,392	95,519	95,519	25,927	54,979	55,719	(740)	-1%	95,519
Water		37,546	39,030	40,680	10,446	19,004	22,767	(3,764)	-17%	39,030
Waste water management		15,939	12,515	15,358	5,538	8,925	7,300	1,624	22%	12,515
Waste management		20,491	20,844	20,844	8,791	14,485	12,159	2,326	19%	20,844
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	263,919	307,050	312,681	51,738	158,585	179,113	(20,528)	-11%	307,050
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		48,385	61,141	62,280	3,104	32,471	35,666	(3,195)	-9%	61,141
Executive and council		15,641	18,448	18,711	945	10,085	10,761	(676)	-6%	18,448
Budget and treasury office		9,239	17,583	18,383	812	10,401	10,257	144	1%	17,583
Corporate services		23,504	25,110	25,186	1,346	11,984	14,648	(2,663)	-18%	25,110
<b>Community and public safety</b>		32,098	32,899	32,899	2,942	19,223	19,191	32	0%	32,899
Community and social services		6,814	6,567	6,567	668	4,017	3,831	187	5%	6,567
Sport and recreation		10,772	13,232	13,232	1,300	8,130	7,719	411	5%	13,232
Public safety		11,485	11,606	11,606	901	6,375	6,770	(395)	-6%	11,606
Housing		3,028	1,494	1,494	72	701	872	(170)	-20%	1,494
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		27,450	29,394	29,394	2,098	16,636	17,146	(510)	-3%	29,394
Planning and development		3,458	4,412	4,412	252	2,255	2,574	(319)	-12%	4,412
Road transport		23,992	24,982	24,982	1,845	14,381	14,573	(191)	-1%	24,982
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		120,364	134,795	134,795	10,547	77,093	78,631	(1,537)	-2%	134,795
Electricity		79,843	87,342	87,342	6,652	50,434	50,949	(516)	-1%	87,342
Water		16,180	19,075	19,075	1,490	10,274	11,127	(854)	-8%	19,075
Waste water management		6,964	10,219	10,219	800	6,229	5,961	268	4%	10,219
Waste management		17,377	18,160	18,160	1,604	10,157	10,593	(436)	-4%	18,160
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	228,296	258,229	259,368	18,689	145,424	150,634	(5,210)	-3%	258,229
<b>Surplus/ (Deficit) for the year</b>		35,623	48,821	53,314	33,049	13,161	28,479	(15,317)	-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) - M07 January										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		15,278	18,408	18,871	(12,323)	10,615	10,738	(123)	-1.1%	18,408
Vote 2 - Finance		60,860	59,164	59,964	11,969	39,783	34,512	5,271	15.3%	59,164
Vote 3 - Corporate Services		20,351	18,849	18,925	1,142	8,695	10,995	(2,301)	-20.9%	18,849
Vote 4 - Technical Services		167,431	210,629	215,122	50,950	99,493	122,867	(23,374)	-19.0%	210,629
<b>Total Revenue by Vote</b>	2	<b>263,919</b>	<b>307,050</b>	<b>312,881</b>	<b>51,738</b>	<b>158,585</b>	<b>179,113</b>	<b>(20,528)</b>	<b>-11.5%</b>	<b>307,050</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	18,448	18,911	945	10,085	10,761	(676)	-6.3%	18,448
Vote 2 - Finance		-	17,583	18,383	812	10,401	10,257	144	1.4%	17,583
Vote 3 - Corporate Services		-	43,717	43,793	3,303	23,078	25,502	(2,424)	-9.5%	43,717
Vote 4 - Technical Services		-	178,481	178,481	13,629	101,859	104,114	(2,255)	-2.2%	178,481
<b>Total Expenditure by Vote</b>	2	<b>-</b>	<b>258,229</b>	<b>259,568</b>	<b>18,689</b>	<b>145,424</b>	<b>150,634</b>	<b>(5,210)</b>	<b>-3.5%</b>	<b>258,229</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>263,919</b>	<b>48,821</b>	<b>53,314</b>	<b>33,049</b>	<b>13,161</b>	<b>28,479</b>	<b>(15,317)</b>	<b>-53.8%</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) - M07 January										
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	10,781	34,801	34,451	350	1%	51,928
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		78,569	89,576	89,576	23,015	51,733	52,395	(662)	-1%	89,576
Service charges - water revenue		22,460	24,230	24,230	7,098	13,526	13,546	(20)	0%	24,230
Service charges - sanitation revenue		9,640	9,558	9,558	2,585	5,967	5,616	351	6%	9,558
Service charges - refuse revenue		16,213	15,948	15,948	4,195	9,777	9,361	417	4%	15,948
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3,657	3,697	3,697	385	2,907	2,179	727	33%	3,697
Interest earned - external investments		3,233	2,250	2,250	129	2,048	1,423	625	44%	2,250
Interest earned - outstanding debtors		3,197	3,000	3,000	945	2,147	1,795	352	20%	3,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines		5,709	4,107	4,107	(1)	614	2,055	(1,441)	-70%	4,107
Licences and permits		1,845	1,560	1,560	-	71	780	(709)	-91%	1,560
Agency services		2,014	2,041	2,041	203	1,218	1,178	40	3%	2,041
Transfers recognised - operational		65,510	40,517	42,331	718	27,858	27,235	623	2%	40,517
Other revenue		2,748	3,337	3,413	327	2,100	1,960	140	7%	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>253,639</b>	<b>50,380</b>	<b>154,767</b>	<b>153,975</b>	<b>792</b>	<b>1%</b>	<b>251,749</b>
<b>Expenditure By Type</b>										
Employee related costs		86,531	97,727	97,727	7,726	56,465	55,666	799	1%	97,727
Remuneration of councillors		4,849	5,274	5,274	416	2,958	3,060	(102)	-3%	5,274
Debt impairment		6,246	3,823	3,823	319	2,230	2,230	(0)	0%	3,823
Depreciation & asset impairment		15,825	17,944	17,944	1,495	10,467	10,467	(0)	0%	17,944
Finance charges		11,631	10,893	10,893	164	3,908	5,610	(1,702)	-30%	10,893
Bulk purchases		61,596	72,292	72,292	5,750	42,243	43,977	(1,734)	-4%	72,292
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		4,742	3,331	3,331	31	1,573	2,129	(556)	-26%	3,331
Other expenditure		36,877	46,945	48,283	2,789	25,580	26,325	(745)	-3%	46,945
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>228,296</b>	<b>258,229</b>	<b>259,568</b>	<b>18,689</b>	<b>145,424</b>	<b>149,465</b>	<b>(4,041)</b>	<b>-3%</b>	<b>258,229</b>
<b>Surplus/(Deficit)</b>		<b>35,623</b>	<b>(6,480)</b>	<b>(5,929)</b>	<b>31,690</b>	<b>9,343</b>	<b>4,510</b>	<b>4,833</b>	<b>0</b>	<b>(6,480)</b>
Transfers recognised - capital		-	55,301	59,242	1,358	3,818	(27,651)	31,469	(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>53,314</b>	<b>33,049</b>	<b>13,161</b>	<b>(23,140)</b>			<b>48,821</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>35,623</b>	<b>48,821</b>	<b>53,314</b>	<b>33,049</b>	<b>13,161</b>	<b>(23,140)</b>			<b>48,821</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>35,623</b>	<b>48,821</b>	<b>53,314</b>	<b>33,049</b>	<b>13,161</b>	<b>(23,140)</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>53,314</b>	<b>33,049</b>	<b>13,161</b>	<b>(23,140)</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	34,801	34,451	350	1%	Immaterial Variance	
Service charges - electricity revenue	51,733	52,395	(662)	-1%	Immaterial Variance	
Service charges - water revenue	13,526	13,546	(20)	0%	Immaterial Variance	
Service charges - sanitation revenue	5,967	5,616	351	6%	Immaterial Variance	
Service charges - refuse revenue	9,777	9,361	417	4%	Immaterial Variance	
Rental of facilities and equipment	2,907	2,179	727	33%	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	2,048	1,423	625	44%	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	2,147	1,795	352	20%	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	614	2,055	(1,441)	-70%	Journal entries still to be done	
Licences and permits	71	780	(709)	-91%	Journal entries still to be done	
Agency services	1,218	1,178	40	3%	Immaterial Variance	
Transfers recognised - operational	27,858	27,235	623	2%	Immaterial Variance	
Other revenue	2,100	1,960	140	7%	Immaterial Variance	
<b>Expenditure By Type</b>						
Employee related costs	56,465	55,666	799	1%	Immaterial Variance	
Remuneration of councillors	2,958	3,060	(102)	-3%	Immaterial Variance	
Debt impairment	2,230	2,230	(0)	0%	Immaterial Variance	
Depreciation & asset impairment	10,467	10,467	(0)	0%	Immaterial Variance	
Finance charges	3,908	5,610	(1,702)	-30%		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	42,243	43,977	(1,734)	-4%	Immaterial Variance	
Transfers and grants	1,573	2,129	(556)	-26%		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	25,580	26,325	(745)	-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) - M07 January										
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	-	-	321	(321)	-100%	550
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		22,456	43,701	47,643	2,618	20,964	25,493	(4,529)	-18%	43,701
<b>Total Capital Multi-year expenditure</b>	4,7	<b>22,843</b>	<b>44,251</b>	<b>48,193</b>	<b>2,618</b>	<b>20,964</b>	<b>25,813</b>	<b>(4,849)</b>	<b>-19%</b>	<b>44,251</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		92	84	84	-	3	49	(46)	-95%	84
Vote 2 - Finance		33	280	280	-	24	163	(139)	-85%	280
Vote 3 - Corporate Services		3,429	4,683	4,683	198	1,669	2,732	(1,063)	-39%	4,683
Vote 4 - Technical Services		9,092	19,901	19,901	609	3,071	13,908	(10,837)	-78%	19,901
<b>Total Capital single-year expenditure</b>	4	<b>12,646</b>	<b>24,949</b>	<b>24,949</b>	<b>807</b>	<b>4,766</b>	<b>16,852</b>	<b>(12,086)</b>	<b>-72%</b>	<b>24,949</b>
<b>Total Capital Expenditure</b>		<b>35,489</b>	<b>69,200</b>	<b>73,141</b>	<b>3,425</b>	<b>25,730</b>	<b>42,666</b>	<b>(16,935)</b>	<b>-40%</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>-</b>	<b>1,260</b>	<b>1,833</b>	<b>(574)</b>	<b>-31%</b>	<b>3,143</b>
Executive and council		111	84	84	-	3	49	(46)	-95%	84
Budget and treasury office		1,451	830	830	-	24	484	(460)	-95%	830
Corporate services		2	2,229	2,229	-	1,233	1,300	(67)	-5%	2,229
<b>Community and public safety</b>		<b>4,444</b>	<b>42,976</b>	<b>42,976</b>	<b>2,804</b>	<b>18,784</b>	<b>25,070</b>	<b>(6,286)</b>	<b>-25%</b>	<b>42,976</b>
Community and social services		2,837	719	719	1	111	419	(309)	-74%	719
Sport and recreation		1,037	2,687	2,687	-	532	1,568	(1,036)	-66%	2,687
Public safety		570	1,020	1,020	197	279	595	(316)	-53%	1,020
Housing		-	38,550	38,550	2,606	17,862	22,488	(4,625)	-21%	38,550
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>9,560</b>	<b>4,430</b>	<b>4,430</b>	<b>420</b>	<b>1,561</b>	<b>2,584</b>	<b>(1,023)</b>	<b>-40%</b>	<b>4,430</b>
Planning and development		42	50	50	-	-	29	(29)	-100%	50
Road transport		9,518	4,380	4,380	420	1,561	2,555	(994)	-39%	4,380
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>19,921</b>	<b>18,651</b>	<b>22,592</b>	<b>201</b>	<b>4,126</b>	<b>13,179</b>	<b>(9,053)</b>	<b>-69%</b>	<b>18,651</b>
Electricity		4,143	5,690	5,690	12	331	3,319	(2,988)	-90%	5,690
Water		1,705	10,878	12,325	164	3,294	7,190	(3,896)	-54%	10,878
Waste water management		13,808	1,446	3,940	23	429	2,298	(1,869)	-81%	1,446
Waste management		266	637	637	1	71	372	(300)	-81%	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>73,141</b>	<b>3,425</b>	<b>25,730</b>	<b>42,666</b>	<b>(16,935)</b>	<b>-40%</b>	<b>69,200</b>
<b>Funded by:</b>										
National Government		17,974	16,146	19,987	170	3,797	11,718	(7,920)	-68%	16,146
Provincial Government		6,678	39,155	39,155	2,607	18,054	22,840	(4,786)	-21%	39,155
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		984	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>25,635</b>	<b>55,301</b>	<b>59,142</b>	<b>2,777</b>	<b>21,851</b>	<b>34,558</b>	<b>(12,707)</b>	<b>-37%</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>413</b>	<b>1,369</b>	<b>3,576</b>	<b>(2,207)</b>	<b>-62%</b>	<b>6,130</b>
<b>Internally generated funds</b>		<b>4,602</b>	<b>7,769</b>	<b>7,769</b>	<b>235</b>	<b>2,511</b>	<b>4,532</b>	<b>(2,021)</b>	<b>-45%</b>	<b>7,769</b>
<b>Total Capital Funding</b>		<b>35,489</b>	<b>69,200</b>	<b>73,141</b>	<b>3,425</b>	<b>25,730</b>	<b>42,666</b>	<b>(16,935)</b>	<b>-40%</b>	<b>69,200</b>

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

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M07 January						
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	23,179	4,431	22,627
Call investment deposits			20,000	20,000		20,000
Consumer debtors		61,663	60,030	60,030	1,871	60,030
Other debtors		4,556	2,057	2,057	9,105	2,057
Current portion of long-term receivables		1,326	-	-		-
Inventory		2,521	1,028	1,028	113	1,028
<b>Total current assets</b>		<b>118,409</b>	<b>105,742</b>	<b>106,294</b>	<b>15,520</b>	<b>105,742</b>
<b>Non current assets</b>						
Long-term receivables		984	1,702	1,702	786	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	(2,599)	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>362,135</b>	<b>(1,813)</b>	<b>358,194</b>
<b>TOTAL ASSETS</b>		<b>453,291</b>	<b>463,937</b>	<b>468,430</b>	<b>13,707</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	152	2,965
Trade and other payables		29,416	36,352	36,352	(536)	36,352
Provisions		8,342	6,090	6,090	19	6,090
<b>Total current liabilities</b>		<b>44,556</b>	<b>45,408</b>	<b>45,408</b>	<b>(365)</b>	<b>45,408</b>
<b>Non current liabilities</b>						
Borrowing		51,167	58,747	58,747	(1,607)	58,747
Provisions		93,261	69,449	69,449	2,503	69,449
<b>Total non current liabilities</b>		<b>144,428</b>	<b>128,196</b>	<b>128,196</b>	<b>896</b>	<b>128,196</b>
<b>TOTAL LIABILITIES</b>		<b>188,984</b>	<b>173,603</b>	<b>173,603</b>	<b>531</b>	<b>173,603</b>
<b>NET ASSETS</b>	2	<b>264,308</b>	<b>290,333</b>	<b>294,826</b>	<b>13,176</b>	<b>290,333</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		12,724	279,624	284,117	13,176	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>294,826</b>	<b>13,176</b>	<b>290,333</b>

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

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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	2,424	30,357	30,291	66	0%	51,928
Service charges		124,843	137,568	137,568	11,342	85,610	80,248	5,362	7%	137,568
Other revenue		8,977	12,645	12,720	5,896	22,929	7,420	15,509	209%	12,645
Government - operating		38,361	40,517	41,780	1,706	29,798	24,371	5,427	22%	40,517
Government - capital		21,488	55,301	59,794		28,274	34,880	(6,606)	-19%	55,301
Interest		3,233	2,250	2,250		688	1,313	(624)	-48%	2,250
Dividends			-	-			-	-		-
<b>Payments</b>										
Suppliers and employees		(179,205)	(255,058)	(256,396)	(19,605)	(161,630)	(149,564)	12,065	-8%	(255,058)
Finance charges		(6,269)	(10,893)	(10,893)		(2,717)	(6,354)	(3,637)	57%	(10,893)
Transfers and Grants		(4,742)	(3,331)	(3,331)	(31)	(1,573)	(1,943)	(370)	19%	(3,331)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>53,116</b>	<b>30,927</b>	<b>35,420</b>	<b>1,733</b>	<b>31,738</b>	<b>20,662</b>	<b>(11,076)</b>	<b>-54%</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			496	(496)	-100%	851
Decrease (increase) in non-current investments			-	-			-	-		-
<b>Payments</b>										
Capital assets		(34,604)	(30,750)	(34,691)	(3,425)	(25,730)	(20,237)	5,494	-27%	(30,750)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(34,604)</b>	<b>(29,899)</b>	<b>(33,840)</b>	<b>(3,425)</b>	<b>(25,730)</b>	<b>(19,740)</b>	<b>5,990</b>	<b>-30%</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			3,576	(3,576)	-100%	6,130
Increase (decrease) in consumer deposits		194	136	136			79	(79)	-100%	136
<b>Payments</b>										
Repayment of borrowing		(4,078)	(2,465)	(2,465)		(1,607)	(1,438)	169	-12%	(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>(1,607)</b>	<b>2,217</b>	<b>3,824</b>	<b>172%</b>	<b>3,800</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>14,628</b>	<b>4,829</b>	<b>5,381</b>	<b>(1,692)</b>	<b>4,401</b>	<b>3,139</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	43,179		52,745	40,937			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 - M07 January													
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	3,345	1,409	581	386	290	5,060			11,072	5,736		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,846	1,753	553	379	271	3,756			12,557	4,405		
Receivables from Non-exchange Transactions - Property Rates	1400	3,635	1,901	802	582	512	8,641			16,074	9,735		
Receivables from Exchange Transactions - Waste Water Management	1500	1,007	649	352	300	267	5,190			7,764	5,757		
Receivables from Exchange Transactions - Waste Management	1600	1,619	1,067	531	436	389	7,250			11,294	8,076		
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	1	1	1	22			31	24		
Interest on Arrear Debtor Accounts	1810	-	-	(7)	-	-	257			250	257		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-			-	-		
Other	1900	491	(25)	690	718	1,082	14,828			17,783	16,628		
<b>Total By Income Source</b>	<b>2000</b>	<b>15,947</b>	<b>6,756</b>	<b>3,504</b>	<b>2,804</b>	<b>2,811</b>	<b>45,003</b>			<b>76,826</b>	<b>50,619</b>		
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	295	293	210	162	82	1,199			2,240	1,443		
Commercial	2300	-	-	-	-	-	-			-	-		
Households	2400	15,652	6,464	3,294	2,642	2,729	43,804			74,586	49,176		
Other	2500	-	-	-	-	-	-			-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>15,947</b>	<b>6,756</b>	<b>3,504</b>	<b>2,804</b>	<b>2,811</b>	<b>45,003</b>			<b>76,826</b>	<b>50,619</b>		

## Section 6 – Creditors' analysis

### 6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
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		
<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	207								207	
Auditor General	0800	-								-	
Other	0900	-								-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>207</b>	<b>-</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
NEDBANK		0		16/01/2016	17		5,346		-
Investec		0		15/01/2016	14		5,339		-
ABSA		0		15/01/2016	14		5,333		-
Standard Bank		0		15/01/2016	9		5,338		-
<b>Municipality sub-total</b>					53		21,356	-	-
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				53		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 - M07 January										
Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		31,660	35,069	35,621	-	23,630	20,779	2,851	13.7%	35,069
Local Government Equitable Share		27,489	30,454	30,454		21,581	17,765	3,816	21.5%	30,454
Finance Management		1,000	1,000	1,000		1,000	583	417	71.4%	1,000
Municipal Systems Improvement		334	300	300		300	175	125	71.4%	300
EPWP Incentive	3	1,147	1,070	1,070		749	624	125	20.0%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245			1,310	(1,310)	-100.0%	2,245
ACIP				562			322	(322)	-100.0%	-
<b>Provincial Government:</b>		8,533	5,448	6,711	1,706	5,695	3,914	1,447	37.0%	5,448
CDW - Operational Support Grant		35	36	36	-	36	21	15	71.4%	36
Library Services		5,025	1,325	1,325	643	1,287	773	514	66.5%	1,325
Maintenance of Proclaimed Roads		70	87	87			51	(51)	-100.0%	87
Financial Management Grant - Internal Audit	4			263	263	263	153	109	71.4%	-
Mandela Memorialisation Support Grant										
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000	-	3,310	2,333	977	41.9%	4,000
Finance Management		820		800	800	800	467			
Development of Sport and Recreation Facilities										
Housing		1,982								
Water Wiltewater										
Municipal Infrastructure Support Grant		600								
Municipal Infrastructure (MIG)										
Municipal Performance Management Grant				200			117	(117)	-100.0%	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Total Operating Transfers and Grants</b>	5	40,193	40,517	42,331	1,706	29,325	24,693	4,299	17.4%	40,517
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		15,224	16,046	19,987	-	11,865	11,659	206	1.8%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956	-	7,559	6,974	585	8.4%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000	-	3,000	1,750	1,250	71.4%	3,000
Municipal Systems Improvement		600	640	640		640	373	267	71.4%	640
Finance Management		450	450	450		450	263	188	71.4%	450
ACIP				3,941		216	2,299	(2,083)	-90.6%	-
<b>Provincial Government:</b>		4,349	39,155	39,155	-	17,359	22,840	(5,482)	-24.0%	39,155
Housing		3,520	38,550	38,550	-	17,359	22,488	(5,129)	-22.8%	38,550
Library Services		829	605	605			353	(353)	-100.0%	605
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		83	100	100	-	-	58	(58)	-100.0%	100
<i>Cerebos</i>		83	100	100			58	(58)	-100.0%	100
<b>Total Capital Transfers and Grants</b>	5	19,656	55,301	59,242	-	29,224	34,558	(5,334)	-15.4%	55,301
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	59,849	95,818	101,574	1,706	58,549	59,251	(1,035)	-1.7%	95,818

## 8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		31,660	35,069	35,621	2,656	20,505	20,779	627	3.0%	35,069
Local Government Equitable Share		27,489	30,454	30,454	2,538	17,765	17,765	-		30,454
Finance Management		1,000	1,000	1,000	48	693	583	109	18.8%	1,000
Municipal Systems Improvement		334	300	300	-	866	175	691	395.0%	300
EPWP Incentive		1,147	1,070	1,070	47	773	624	149	23.8%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245	24	408	1,310			2,245
ACIP			562	562			322	(322)	-100.0%	-
<b>Provincial Government:</b>		8,533	5,448	6,711	584	3,273	3,914	169	4.3%	5,448
CDW - Operational Support Grant		35	36	36	-	13	21	(8)	-39.2%	36
Library Services		5,025	1,325	1,325	169	1,256	773	483	62.5%	1,325
Maintenance of Proclaimed Roads		70	87	87		14	51	(37)	-72.2%	87
Financial Management Grant - Internal Audit				263			153	(153)	-100.0%	
Mandela Memorialisation Support Grant										
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000	415	1,990	2,333			4,000
Finance Management		820		800			467			
Development of Sport and Recreation Facilities										
Housing		1,982								
Water Wiltewater										
Municipal Infrastructure Support Grant		600								
Municipal Infrastructure (MIG)										
Municipal Performance Management Grant				200			117	(117)	-100.0%	
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Total operating expenditure of Transfers and Grants:</b>		40,193	40,517	42,331	3,240	23,778	24,693	796	3.2%	40,517
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		15,224	16,046	19,987	170	3,797	11,659	(7,600)	-65.2%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956	170	2,914	6,974	(4,061)	-58.2%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000	-	284	1,750	(1,466)	-83.8%	3,000
Municipal Systems Improvement		600	640	640		600	373	226	60.6%	640
Finance Management		450	450	450			263			450
0										
ACIP				3,941			2,299	(2,299)	-100.0%	
<b>Provincial Government:</b>		4,349	39,155	39,155	2,607	9,012	11,619	(2,607)	-22.4%	39,155
Housing		3,520	38,550	38,550	2,606	8,880	11,485	(2,606)	-22.7%	38,550
Library Services		829	605	605	1	132	133			605
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
0										
<b>Other grant providers:</b>		-	100	100	-	-	58	(58)	-100.0%	100
Cerebos			100	100			58	(58)	-100.0%	100
<b>Total capital expenditure of Transfers and Grants</b>		19,573	55,301	59,242	2,777	12,809	23,336	(10,265)	-44.0%	55,301
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		59,766	95,818	101,574	6,016	36,587	48,029	(9,469)	-19.7%	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 - M07 January											
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	1,999	2,128	(129)	-6%	3,648	
Pension and UIF Contributions			338	338	28	197	197	(0)	0%	338	
Medical Aid Contributions			32	32	3	20	19	1	8%	32	
Motor Vehicle Allowance			922	922	73	508	538	(30)	-6%	922	
Cellphone Allowance			334	334	23	151	195	(43)	-22%	334	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	2	59	-	59	#DIV/0!	-	
<b>Sub Total - Councillors</b>			-	5,274	5,274	414	2,934	3,077	(142)	-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	252	1,725	1,732	(7)	0%	2,969	
Pension and UIF Contributions			542	542	46	321	316	5	2%	542	
Medical Aid Contributions			133	133	11	74	78	(4)	-5%	133	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			399	399	32	222	233	(10)	-4%	399	
Cellphone Allowance			-	-	-	-	-	-	-	-	
Housing Allowances			268	268	36	253	156	97	62%	268	
Other benefits and allowances			303	303	7	304	177	127	72%	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	383	2,899	2,691	208	8%	4,613
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			57,566	57,566	4,407	30,779	33,580	(2,801)	-8%	57,566	
Pension and UIF Contributions			10,566	10,566	793	5,296	6,164	(867)	-14%	10,566	
Medical Aid Contributions			5,300	5,300	466	3,002	3,092	(90)	-3%	5,300	
Overtime			3,287	3,287	457	2,082	1,918	165	9%	3,287	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,353	3,353	261	1,823	1,956	(133)	-7%	3,353	
Cellphone Allowance			-	-	17	22	-	22	#DIV/0!	-	
Housing Allowances			229	229	78	542	134	408	305%	229	
Other benefits and allowances			9,706	9,706	594	12,380	5,662	6,718	119%	9,706	
Payments in lieu of leave			529	529	-	-	309	(309)	-100%	529	
Long service awards			781	781	-	-	456	(456)	-100%	781	
Post-retirement benefit obligations	2		1,915	1,915	-	-	1,117	(1,117)	-100%	1,915	
<b>Sub Total - Other Municipal Staff</b>			-	93,233	93,233	7,072	55,927	54,386	1,541	3%	93,233
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			-	103,120	103,120	7,869	61,760	60,153	1,607	3%	103,120
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
<b>TOTAL MANAGERS AND STAFF</b>			-	97,846	97,846	7,455	58,826	57,077	1,749	3%	97,846

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergvriev - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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		3,425	25,730	38,295	12,565	32.8%	37%
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>25,730</b>					

## 10.2 Supporting Table C13a

WC013 Bergrievier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		13,485	12,616	16,557	187	1,663	9,658	7,995	82.8%	12,616
Infrastructure - Road transport		914	1,290	1,290	23	650	753	103	13.7%	1,290
Roads, Pavements & Bridges		779	940	940	-	527	548	21	3.9%	940
Storm water		134	350	350	23	123	204	81	39.8%	350
Infrastructure - Electricity		2,292	2,290	2,290	-	284	1,336	1,052	78.8%	2,290
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,292	2,290	2,290	-	284	1,336	1,052	78.8%	2,290
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		8,007	7,561	9,009	164	441	5,255	4,814	91.6%	7,561
Dams & Reservoirs		1,006	7,096	7,096	164	164	4,139	3,975	96.0%	7,096
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		7,001	465	1,912	-	276	1,116	839	75.2%	465
Infrastructure - Sanitation		1,717	875	3,369	-	230	1,965	1,735	88.3%	875
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		1,717	875	3,369	-	230	1,965	1,735	88.3%	875
Infrastructure - Other		556	600	600	-	59	350	291	83.1%	600
Waste Management		556	600	600	-	59	350	291	83.1%	600
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		5,727	38,890	38,890	2,606	17,882	22,686	4,804	21.2%	38,890
Parks & gardens		48	50	50	-	8	29	21	72.8%	50
Sportsfields & stadia		49	50	50	-	-	29	29	100.0%	50
Swimming pools		-	40	40	-	11	23	12	51.3%	40
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		80	200	200	-	-	117	117	100.0%	200
Social rental housing		5,550	38,550	38,550	2,606	17,862	22,488	4,625	20.6%	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	205	1,511	2,690	1,180	43.8%	4,612
General vehicles		2,062	570	570	-	112	333	220	66.3%	570
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		697	1,459	1,459	204	757	851	94	11.0%	1,459
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		1,206	803	803	1	505	468	(36)	-7.7%	803
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		1,067	1,780	1,780	-	137	1,038	902	86.8%	1,780
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		687	990	990	-	681	578	(103)	-17.9%	990
Computers - software & programming		687	990	990	-	681	578	(103)	-17.9%	990
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	24,930	57,108	61,049	2,998	21,736	35,612	13,876	39.0%	57,108

## 10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07										
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	425	3,578	5,146	1,568	30.5%	8,821
Infrastructure - Road transport		1,843	2,490	2,490	413	774	1,453	678	46.7%	2,490
Roads, Pavements & Bridges		1,795	2,480	2,480	413	765	1,447	682	47.1%	2,480
Storm water		48	10	10	-	10	6	(4)	-69.6%	10
Infrastructure - Electricity		1,092	3,150	3,150	12	33	1,838	1,804	98.2%	3,150
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,092	3,150	3,150	12	33	1,838	1,804	98.2%	3,150
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		5,503	3,181	3,181	-	2,770	1,856	(914)	-49.2%	3,181
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		5,503	3,181	3,181	-	2,770	1,856	(914)	-49.2%	3,181
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		1,035	2,008	2,008	-	136	1,172	1,035	88.4%	2,008
Parks & gardens		65	100	100	-	27	58	31	53.1%	100
Sportsfields & stadia		970	1,758	1,758	-	60	1,026	966	94.2%	1,758
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	150	150	-	49	88	38	43.7%	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	1	105	299	194	64.9%	512
General vehicles		120	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		12	25	25	-	7	15	7	50.6%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		284	487	487	1	98	284	187	65.7%	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	-	176	438	262	59.9%	750
Computers - software & programming		650	750	750	-	176	438	262	59.9%	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>427</b>	<b>3,994</b>	<b>7,054</b>	<b>3,059</b>	<b>43.4%</b>	<b>12,092</b>

## 10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January										
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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	1,482	1,482	0	537	865	328	37.9%	1,482
Infrastructure - Road transport		-	97	93	-	14	57	42	75.1%	97
Roads, Pavements & Bridges		-	97	87	-	14	57	42	75.1%	97
Storm water		-	-	6	-	-	-	-	-	-
Infrastructure - Electricity		-	835	835	-	176	487	311	63.8%	835
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	835	760	-	176	487	311	63.8%	835
Street Lighting		-	-	75	-	-	-	-	-	-
Infrastructure - Water		-	350	350	0	244	204	(40)	-19.6%	350
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	350	350	0	244	204	(40)	-19.6%	350
Infrastructure - Sanitation		-	200	200	0	102	117	14	12.2%	200
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	200	200	0	102	117	14	12.2%	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	261	1,900	2,664	764	28.7%	4,567
General vehicles		-	2,252	2,252	151	1,190	1,314	124	9.4%	2,252
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	705	705	15	298	411	113	27.4%	705
Computers - hardware/equipment		-	686	686	-	82	400	318	79.4%	686
Furniture and other office equipment		-	70	70	-	17	41	24	58.7%	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	854	854	96	312	498	186	37.3%	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	262	2,437	3,529	1,092	30.9%	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 January 2016 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

12 February 2016