

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 February 2016

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

The February monthly budget statement reflects the adjustments budget approved by Council on 23rd February 2016. The monthly budget statement for February 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

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 February 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	285,123,588.00	175,004,689.83	190,082,392.00	- 15,077,702.17	-8%
Total Expenditure	258,229,472.08	290,483,306.07	160,499,982.29	193,655,537.38	- 33,155,555.09	-17%
Total Capital Expenditure	69,200,050.00	44,923,798.00	28,534,417.97	29,949,198.67	- 1,414,780.70	-5%

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 29 February 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
R thousands							%
Revenue By Source							
Property rates	49,208	51,928	51,114	38,338	37,946	391	1%
Property rates - penalties & collection charges		-	-	-	-	-	
Service charges - electricity revenue	78,569	89,576	90,776	60,278	59,831	447	1%
Service charges - water revenue	22,460	24,230	24,630	15,935	15,683	252	2%
Service charges - sanitation revenue	9,640	9,558	9,858	6,823	6,405	419	7%
Service charges - refuse revenue	16,213	15,948	16,618	11,340	10,678	662	6%
Service charges - other		-	-	-	-	-	
Rental of facilities and equipment	3,657	3,697	3,697	3,383	2,483	900	36%
Interest earned - external investments	3,233	2,250	3,250	2,580	1,589	991	62%
Interest earned - outstanding debtors	3,197	3,000	3,300	2,470	2,036	435	21%
Dividends received		-	-	-	-	-	
Fines	5,709	4,107	4,107	794	2,465	(1,672)	-68%
Licences and permits	1,845	1,560	1,560	267	936	(669)	-71%
Agency services	2,014	2,041	2,041	1,433	1,351	82	6%
Transfers recognised - operational	65,510	40,517	70,648	28,881	30,104	(1,223)	-4%
Other revenue	2,748	3,337	3,525	2,482	2,250	231	10%
Gains on disposal of PPE	(85)	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	285,124	175,005	173,757	1,248	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	97,212	64,049	64,072	(23)	0%
Remuneration of councillors	4,849	5,274	4,573	3,560	3,503	57	2%
Debt impairment	6,246	3,823	4,523	2,689	2,549	140	5%
Depreciation & asset impairment	15,825	17,944	18,039	11,982	11,963	19	0%
Finance charges	11,631	10,893	11,720	4,239	6,667	(2,428)	-36%
Bulk purchases	61,596	72,292	72,392	43,157	49,640	(6,483)	-13%
Other materials		-	-	-	-	-	
Contracted services		-	-	-	-	-	
Transfers and grants	4,742	3,331	3,331	2,074	2,369	(295)	-12%
Other expenditure	36,877	46,945	78,693	28,751	30,659	(1,908)	-6%
Loss on disposal of PPE		-	-	-	-	-	
Total Expenditure	228,296	258,229	290,483	160,500	171,422	(10,922)	-6%

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							%
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	387	550	550	-	367	(367)	-100%
Vote 3 - Corporate Services	-	-	-	-	-	-	
Vote 4 - Technical Services	22,456	43,701	19,883	20,977	10,628	10,349	97%
Total Capital Multi-year expenditure	22,843	44,251	20,433	20,977	10,995	9,982	91%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	92	84	84	3	56	(53)	-95%
Vote 2 - Finance	33	280	280	24	187	(162)	-87%
Vote 3 - Corporate Services	3,429	4,683	4,799	2,565	3,200	(635)	-20%
Vote 4 - Technical Services	9,092	19,901	19,327	4,966	15,512	(10,546)	-68%
Total Capital single-year expenditure	12,646	24,949	24,491	7,558	18,955	(11,397)	-60%
Total Capital Expenditure	35,489	69,200	44,924	28,534	29,949	(1,415)	-5%

Capital Expenditure:

The total capital expenditure as at 29 February 2016 amounts to R 28 534 million of the approved adjusted capital budget of R 44 924 million. 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 - M08 February							
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%	10.2%	2.6%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		14.8%	8.9%	13.6%	8.0%	12.5%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32.0%	32.8%	33.9%	7.0%	32.8%
Gearing	Long Term Borrowing/ Funds & Reserves		20.3%	548.6%	407.9%	0.0%	548.6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	265.8%	232.9%	249.4%	823.3%	232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		108.5%	93.9%	119.5%	365.1%	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%	26.3%	9.0%	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%	34.1%	36.6%	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%	10.4%	2.4%	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 - M08 February									
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	51,114	3,537	38,338	37,946	391	1%	51,928
Service charges	126,883	139,312	141,882	13,374	94,377	92,597	1,780	2%	139,312
Investment revenue	3,233	2,250	3,250	531	2,580	1,589	991	62%	2,250
Transfers recognised - operational	65,510	40,517	70,648	1,023	28,881	30,104	(1,223)	-4%	40,517
Other own revenue	19,086	17,742	18,230	1,773	10,829	11,521	(692)	-6%	17,742
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	285,124	20,238	175,005	173,757	1,248	1%	251,749
Employee costs	86,531	97,727	97,212	7,584	64,049	64,072	(23)	-0%	97,727
Remuneration of Councillors	4,849	5,274	4,573	602	3,560	3,503	57	2%	5,274
Depreciation & asset impairment	15,825	17,944	18,039	1,514	11,982	11,963	19	0%	17,944
Finance charges	11,631	10,893	11,720	330	4,239	6,667	(2,428)	-36%	10,893
Materials and bulk purchases	61,596	72,292	72,392	914	43,157	49,640	(6,483)	-13%	72,292
Transfers and grants	4,742	3,331	3,331	501	2,074	2,369	(295)	-12%	3,331
Other expenditure	43,123	50,768	83,216	3,630	31,440	33,208	(1,768)	-5%	50,768
Total Expenditure	228,296	258,229	290,483	15,076	160,500	171,422	(10,922)	-6%	258,229
Surplus/(Deficit)	35,623	(6,480)	(5,360)	5,161	14,505	2,335	12,169	521%	(6,480)
Transfers recognised - capital	-	55,301	31,209	171	3,989	33,181	(29,192)	-88%	55,301
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	35,623	48,821	25,850	5,332	18,494	35,516	(17,022)	-48%	48,821
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	35,623	48,821	25,850	5,332	18,494	35,516	(17,022)	-48%	48,821
Capital expenditure & funds sources									
Capital expenditure	35,489	69,200	44,924	2,804	28,534	29,949	(1,415)	-5%	44,924
Capital transfers recognised	25,635	55,301	30,826	1,756	23,608	20,606	3,002	15%	26,933
Public contributions & donations	-	-	83	-	-	-	-	-	-
Borrowing	5,252	6,130	6,130	907	2,276	4,087	(1,811)	-44%	5,630
Internally generated funds	4,602	7,769	7,885	140	2,651	5,257	(2,606)	-50%	7,140
Total sources of capital funds	35,489	69,200	44,924	2,804	28,534	29,949	(1,415)	-5%	39,703
Financial position									
Total current assets	118,409	105,742	146,341		26,690				105,742
Total non current assets	334,883	358,194	362,328		(416)				358,194
Total current liabilities	44,556	45,408	58,678		3,242				45,408
Total non current liabilities	144,428	128,196	153,506		1,428				128,196
Community wealth/Equity	264,308	290,333	296,484		21,603				290,333
Cash flows									
Net cash from (used) operating	53,116	30,927	79,140	(9,938)	21,829	46,165	24,335	53%	30,927
Net cash from (used) investing	(34,604)	(29,899)	(45,074)	17,344	(8,387)	(26,293)	(17,906)	68%	(29,899)
Net cash from (used) financing	(3,884)	3,800	(6,582)	-	(1,607)	(3,840)	(2,233)	58%	3,800
Cash/cash equivalents at the month/year end	48,344	52,510	70,110	-	60,180	58,659	(1,521)	-3%	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	15,597	5,985	2,452	2,644	2,428	45,584	-	-	74,690
Creditors Age Analysis									
Total Creditors	481	-	-	-	-	-	-	-	481

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) - M08 February										
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	80,717	4,715	56,070	53,811	2,258	4%	78,885
Executive and council		15,278	18,408	18,871	-	10,615	12,580	(1,966)	-16%	18,408
Budget and treasury office		60,860	59,164	60,450	4,470	44,253	40,300	3,953	10%	59,164
Corporate services		1,294	1,313	1,397	244	1,202	931	270	29%	1,313
Community and public safety		24,724	54,329	48,970	1,145	7,838	36,218	(28,380)	-78%	54,329
Community and social services		6,564	6,243	6,243	615	3,723	4,162	(439)	-11%	6,243
Sport and recreation		4,883	5,359	-	347	3,297	3,572	(274)	-8%	5,359
Public safety		5,703	4,140	4,140	179	788	2,760	(1,972)	-71%	4,140
Housing		7,573	38,587	38,587	4	30	25,725	(25,695)	-100%	38,587
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5,396	5,928	6,008	912	4,056	4,005	51	1%	5,928
Planning and development		932	1,102	1,102	123	867	735	132	18%	1,102
Road transport		4,464	4,826	4,906	789	3,189	3,271	(81)	-2%	4,826
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		156,367	167,908	174,981	13,637	111,030	116,654	(5,624)	-5%	167,908
Electricity		82,392	95,519	96,883	8,561	63,540	64,589	(1,048)	-2%	95,519
Water		37,546	39,030	41,126	2,632	21,636	27,417	(5,781)	-21%	39,030
Waste water management		15,939	12,515	15,658	856	9,781	10,439	(658)	-6%	12,515
Waste management		20,491	20,844	21,314	1,588	16,073	14,209	1,863	13%	20,844
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	263,919	307,050	310,676	20,409	178,994	210,689	(31,695)	-15%	307,050
Expenditure - Standard										
Governance and administration		48,385	61,141	61,275	3,880	36,350	40,850	(4,499)	-11%	61,141
Executive and council		15,641	18,448	18,406	1,478	11,564	12,270	(707)	-6%	18,448
Budget and treasury office		9,239	17,583	18,361	854	11,255	12,241	(986)	-8%	17,583
Corporate services		23,504	25,110	24,507	1,548	13,532	16,338	(2,806)	-17%	25,110
Community and public safety		32,098	32,899	62,130	2,867	22,091	41,420	(19,329)	-47%	32,899
Community and social services		6,814	6,567	6,972	433	4,451	4,648	(197)	-4%	6,567
Sport and recreation		10,772	13,232	13,851	1,275	9,405	9,234	171	2%	13,232
Public safety		11,485	11,606	11,816	1,080	7,454	7,878	(423)	-5%	11,606
Housing		3,028	1,494	29,491	79	780	19,660	(18,880)	-96%	1,494
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27,450	29,394	28,414	2,087	18,723	18,942	(219)	-1%	29,394
Planning and development		3,458	4,412	4,355	321	2,576	2,904	(328)	-11%	4,412
Road transport		23,992	24,982	24,058	1,766	16,148	16,039	109	1%	24,982
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		120,364	134,795	138,364	6,242	83,335	92,243	(8,907)	-10%	134,795
Electricity		79,843	87,342	86,798	1,965	52,399	57,866	(5,467)	-9%	87,342
Water		16,180	19,075	18,989	1,497	11,770	12,660	(889)	-7%	19,075
Waste water management		6,964	10,219	11,590	832	7,061	7,726	(665)	-9%	10,219
Waste management		17,377	18,160	20,987	1,948	12,104	13,991	(1,887)	-13%	18,160
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	228,296	258,229	290,182	15,076	160,500	193,455	(32,955)	-17%	258,229
Surplus/ (Deficit) for the year		35,623	48,821	20,493	5,332	18,494	17,234	1,260	7%	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) - M08 February										
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	-	10,615	12,580	(1,966)	-15.6%	18,408
Vote 2 - Finance		60,860	59,164	60,450	4,470	44,253	40,300	3,953	9.8%	59,164
Vote 3 - Corporate Services		20,351	18,849	19,223	1,568	10,262	12,815	(2,553)	-19.9%	18,849
Vote 4 - Technical Services		167,431	210,629	217,790	14,371	113,863	145,193	(31,330)	-21.6%	210,629
Total Revenue by Vote	2	263,919	307,050	316,333	20,409	178,994	210,889	(31,895)	-15.1%	307,050
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	18,448	18,406	1,478	11,564	12,270	(707)	-5.8%	18,448
Vote 2 - Finance		-	17,583	18,361	854	11,255	12,241	(986)	-8.1%	17,583
Vote 3 - Corporate Services		-	43,717	45,009	3,395	26,473	30,006	(3,532)	-11.8%	43,717
Vote 4 - Technical Services		-	178,481	208,707	9,349	111,208	139,138	(27,930)	-20.1%	178,481
Total Expenditure by Vote	2	-	258,229	290,483	15,076	160,500	193,656	(33,156)	-17.1%	258,229
Surplus/ (Deficit) for the year	2	263,919	48,821	25,850	5,332	18,494	17,233	1,261	7.3%	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) - M08 February										
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	51,114	3,537	38,338	37,946	391	1%	51,928
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		78,569	89,576	90,776	8,546	60,278	59,831	447	1%	89,576
Service charges - water revenue		22,460	24,230	24,630	2,409	15,935	15,683	252	2%	24,230
Service charges - sanitation revenue		9,640	9,558	9,858	856	6,823	6,405	419	7%	9,558
Service charges - refuse revenue		16,213	15,948	16,618	1,563	11,340	10,678	662	6%	15,948
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3,657	3,697	3,697	477	3,383	2,483	900	36%	3,697
Interest earned - external investments		3,233	2,250	3,250	531	2,580	1,589	991	62%	2,250
Interest earned - outstanding debtors		3,197	3,000	3,300	323	2,470	2,036	435	21%	3,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines		5,709	4,107	4,107	180	794	2,465	(1,672)	-68%	4,107
Licences and permits		1,845	1,560	1,560	196	267	936	(669)	-71%	1,560
Agency services		2,014	2,041	2,041	215	1,433	1,351	82	6%	2,041
Transfers recognised - operational		65,510	40,517	70,648	1,023	28,881	30,104	(1,223)	-4%	40,517
Other revenue		2,748	3,337	3,525	381	2,482	2,250	231	10%	3,337
Gains on disposal of PPE		(85)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		263,919	251,749	285,124	20,238	175,005	173,757	1,248	1%	251,749
Expenditure By Type										
Employee related costs		86,531	97,727	97,212	7,584	64,049	64,072	(23)	0%	97,727
Remuneration of councillors		4,849	5,274	4,573	602	3,560	3,503	57	2%	5,274
Debt impairment		6,246	3,823	4,523	459	2,689	2,549	140	5%	3,823
Depreciation & asset impairment		15,825	17,944	18,039	1,514	11,982	11,963	19	0%	17,944
Finance charges		11,631	10,893	11,720	330	4,239	6,667	(2,428)	-36%	10,893
Bulk purchases		61,596	72,292	72,392	914	43,157	49,640	(6,483)	-13%	72,292
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		4,742	3,331	3,331	501	2,074	2,369	(295)	-12%	3,331
Other expenditure		36,877	46,945	78,693	3,172	28,751	30,659	(1,908)	-6%	46,945
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		228,296	258,229	290,483	15,076	160,500	171,422	(10,922)	-6%	258,229
Surplus/(Deficit)		35,623	(6,480)	(5,360)	5,161	14,505	2,335	12,169	0	(6,480)
Transfers recognised - capital		-	55,301	31,209	171	3,989	33,181	(29,192)	(0)	55,301
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		35,623	48,821	25,850	5,332	18,494	35,516			48,821
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		35,623	48,821	25,850	5,332	18,494	35,516			48,821
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		35,623	48,821	25,850	5,332	18,494	35,516			48,821
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		35,623	48,821	25,850	5,332	18,494	35,516			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	38,338	37,946	391	1%	Immaterial Variance	
Service charges - electricity revenue	60,278	59,831	447	1%	Immaterial Variance	
Service charges - water revenue	15,935	15,683	252	2%	Immaterial Variance	
Service charges - sanitation revenue	6,823	6,405	419	7%	Immaterial Variance	
Service charges - refuse revenue	11,340	10,678	662	6%	Immaterial Variance	
Rental of facilities and equipment	3,383	2,483	900	36%	The variance is due to an increase in the usages of facilities during the festive season due to better marketing	
Interest earned - external investments	2,580	1,589	991	62%	The over recovery is due to the higher than expected cash balances available	
Interest earned - outstanding debtors	2,470	2,036	435	21%	The variance are due to the increase in the outstanding debtors	
Fines	794	2,465	(1,672)	-68%	Journal entries still to be done	
Licences and permits	267	936	(669)	-71%	Journal entries still to be done	
Agency services	1,433	1,351	82	6%	Immaterial Variance	
Transfers recognised - operational	28,881	30,104	(1,223)	-4%	Immaterial Variance	
Other revenue	2,482	2,250	231	10%	Immaterial Variance	
Expenditure By Type						
Employee related costs	64,049	64,072	(23)	0%	Immaterial Variance	
Remuneration of councillors	3,560	3,503	57	2%	Immaterial Variance	
Debt impairment	2,689	2,549	140	5%	Immaterial Variance	
Depreciation & asset impairment	11,982	11,963	19	0%	Immaterial Variance	
Finance charges	4,239	6,667	(2,428)	-36%	Variance is due to the non-aligning of the actual spending with the budgeted amount.	
Bulk purchases	43,157	49,640	(6,483)	-13%		
Transfers and grants	2,074	2,369	(295)	-12%	Variance is due to the non-aligning of the actual spending with the budgeted amount.	
Other expenditure	28,751	30,659	(1,908)	-6%	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) - M08 February										
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	-	-	367	(367)	-100%	550
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		22,456	43,701	19,883	13	20,977	10,628	10,349	97%	15,942
Total Capital Multi-year expenditure	4,7	22,843	44,251	20,433	13	20,977	10,995	9,982	91%	16,492
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		92	84	84	-	3	56	(53)	-95%	84
Vote 2 - Finance		33	280	280	-	24	187	(162)	-87%	280
Vote 3 - Corporate Services		3,429	4,683	4,799	896	2,565	3,200	(635)	-20%	4,799
Vote 4 - Technical Services		9,092	19,901	19,327	1,896	4,966	15,512	(10,546)	-68%	23,269
Total Capital single-year expenditure	4	12,646	24,949	24,491	2,791	7,558	18,955	(11,397)	-60%	28,432
Total Capital Expenditure		35,489	69,200	44,924	2,804	28,534	29,949	(1,415)	-5%	44,924
Capital Expenditure - Standard Classification										
Governance and administration		1,564	3,143	2,655	7	1,267	1,770	(503)	-28%	2,655
Executive and council		111	84	84	-	3	56	(53)	-95%	84
Budget and treasury office		1,451	830	830	-	24	553	(529)	-96%	830
Corporate services		2	2,229	1,741	7	1,240	1,160	80	7%	1,741
Community and public safety		4,444	42,976	14,774	901	19,685	9,849	9,836	100%	13,994
Community and social services		2,837	719	738	88	199	492	(293)	-60%	703
Sport and recreation		1,037	2,687	3,442	813	1,345	2,295	(950)	-41%	2,727
Public safety		570	1,020	360	-	279	240	39	16%	330
Housing		-	38,550	10,233	-	17,862	6,822	11,040	162%	10,233
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9,560	4,430	4,375	803	2,365	2,917	(552)	-19%	4,375
Planning and development		42	50	50	-	-	33	(33)	-100%	50
Road transport		9,518	4,380	4,325	803	2,365	2,883	(519)	-18%	4,325
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,921	18,651	23,120	1,092	5,218	15,414	(10,196)	-66%	18,679
Electricity		4,143	5,690	5,690	1	332	3,793	(3,461)	-91%	5,690
Water		1,705	10,878	12,868	891	4,185	8,579	(4,394)	-51%	10,921
Waste water management		13,808	1,446	3,925	52	481	2,617	(2,136)	-82%	1,432
Waste management		266	637	637	149	220	425	(205)	-48%	637
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	35,489	69,200	44,924	2,804	28,534	29,949	(1,415)	-5%	39,703
Funded by:										
National Government		17,974	16,146	19,987	1,668	5,465	13,380	(7,915)	-59%	16,129
Provincial Government		6,678	39,155	10,838	88	18,143	7,226	10,917	151%	10,803
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		984	-	-	-	-	-	-	-	-
Transfers recognised - capital		25,635	55,301	30,826	1,756	23,608	20,606	3,002	15%	26,933
Public contributions & donations	5	-	-	83	-	-	-	-	-	-
Borrowing	6	5,252	6,130	6,130	907	2,276	4,087	(1,811)	-44%	5,630
Internally generated funds		4,602	7,769	7,885	140	2,651	5,257	(2,606)	-50%	7,140
Total Capital Funding		35,489	69,200	44,924	2,804	28,534	29,949	(1,415)	-5%	39,703

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M08 February						
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	33,551	11,836	22,627
Call investment deposits			20,000	36,560		20,000
Consumer debtors		61,663	60,030	69,394	6,358	60,030
Other debtors		4,556	2,057	3,773	8,454	2,057
Current portion of long-term receivables		1,326	-	-		-
Inventory		2,521	1,028	3,063	41	1,028
Total current assets		118,409	105,742	146,341	26,690	105,742
Non current assets						
Long-term receivables		984	1,702	1,853	893	1,702
Investments			-	-		-
Investment property		12,869	13,729	12,861		13,729
Investments in Associate			-	-		-
Property, plant and equipment		319,555	339,124	344,743	(1,310)	339,124
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets		1,475	3,639	2,872		3,639
Other non-current assets			-	-		-
Total non current assets		334,883	358,194	362,328	(416)	358,194
TOTAL ASSETS		453,291	463,937	508,669	26,273	463,937
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing		3,924	-	-		-
Consumer deposits		2,873	2,965	3,073	186	2,965
Trade and other payables		29,416	36,352	48,427	3,125	36,352
Provisions		8,342	6,090	7,179	(70)	6,090
Total current liabilities		44,556	45,408	58,678	3,242	45,408
Non current liabilities						
Borrowing		51,167	58,747	52,057	(1,607)	58,747
Provisions		93,261	69,449	101,449	3,035	69,449
Total non current liabilities		144,428	128,196	153,506	1,428	128,196
TOTAL LIABILITIES		188,984	173,603	212,184	4,670	173,603
NET ASSETS	2	264,308	290,333	296,484	21,603	290,333
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12,724	279,624	283,723	21,603	279,624
Reserves		251,584	10,709	12,761		10,709
TOTAL COMMUNITY WEALTH/EQUITY	2	264,308	290,333	296,484	21,603	290,333

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
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	51,114	4,104	34,461	29,817	4,644	16%	51,928
Service charges		124,843	137,568	148,245	15,161	100,771	86,476	14,295	17%	137,568
Other revenue		8,977	12,645	10,500	3,935	26,895	6,125	20,769	339%	12,645
Government - operating		38,361	40,517	70,648	1,699	31,498	41,211	(9,714)	-24%	40,517
Government - capital		21,488	55,301	30,826		28,274	17,982	10,293	57%	55,301
Interest		3,233	2,250	3,250	383	1,072	1,896	(824)	-43%	2,250
Dividends			-	-		-	-	-		-
Payments										
Suppliers and employees		(179,205)	(255,058)	(228,182)	(34,720)	(196,350)	(133,106)	63,244	-48%	(255,058)
Finance charges		(6,269)	(10,893)	(3,930)		(2,717)	(2,293)	424	-19%	(10,893)
Transfers and Grants		(4,742)	(3,331)	(3,331)	(501)	(2,074)	(1,943)	131	-7%	(3,331)
NET CASH FROM/(USED) OPERATING ACTIVITIES		53,116	30,927	79,140	(9,938)	21,829	46,165	24,335	53%	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	(151)		-	(88)	88	-100%	851
Decrease (increase) in non-current investments			-	-	20,148	20,148	-	20,148	#DIV/0!	-
Payments										
Capital assets		(34,604)	(30,750)	(44,924)	(2,804)	(28,534)	(26,206)	2,329	-9%	(30,750)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34,604)	(29,899)	(45,074)	17,344	(8,387)	(26,293)	(17,906)	68%	(29,899)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
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	108			63	(63)	-100%	136
Payments										
Repayment of borrowing		(4,078)	(2,465)	(12,820)		(1,607)	(7,478)	(5,872)	79%	(2,465)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,884)	3,800	(6,582)	-	(1,607)	(3,840)	(2,233)	58%	3,800
NET INCREASE/ (DECREASE) IN CASH HELD		14,628	4,829	27,483	7,405	11,836	16,032			4,829
Cash/cash equivalents at beginning:		33,716	47,681	42,627		48,344	42,627			48,344
Cash/cash equivalents at month/year end:		48,344	52,510	70,110		60,180	58,659			53,173

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February													
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	2,707	1,556	509	383	316	5,126				10,596	5,825	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,350	1,346	388	282	237	3,738				12,341	4,257	
Receivables from Non-exchange Transactions - Property Rates	1400	3,602	1,473	708	608	506	8,644				15,540	9,758	
Receivables from Exchange Transactions - Waste Water Management	1500	960	597	354	289	270	5,299				7,768	5,857	
Receivables from Exchange Transactions - Waste Management	1600	1,756	937	538	424	387	7,400				11,443	8,212	
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	2	1	1	23				32	25	
Interest on Arrear Debtors Accounts	1810	-	-	-	(7)	-	246				239	239	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-				-	-	
Other	1900	218	75	(46)	664	711	15,107				16,730	16,482	
Total By Income Source	2000	15,597	5,985	2,452	2,644	2,428	45,584				74,690	50,656	
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	196	110	91	103	61	1,090				1,651	1,254	
Commercial	2300	-	-	-	-	-	-				-	-	
Households	2400	15,400	5,676	2,361	2,542	2,367	44,493				73,039	49,402	
Other	2500	-	-	-	-	-	-				-	-	
Total By Customer Group	2600	15,597	5,985	2,452	2,644	2,428	45,584				74,690	50,656	

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriev - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February										
Description	NT Code	Budget Year 2015/16								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
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	481								481
Auditor General	0800	-								-
Other	0900	-								-
Total By Customer Type	1000	481								481

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February									
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		27/06/2016	44		10,000		10,044
Investec		0		27/06/2016	46		10,000		10,046
Municipality sub-total					90		20,000	-	20,090
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				90		20,000	-	20,090

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 - M08 February										
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	321	23,951	20,779	3,172	15.3%	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	321	1,070	624	446	71.4%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245			1,310	(1,310)	-100.0%	2,245
ACIP				552			322	(322)	-100.0%	-
Provincial Government:		8,533	5,448	35,027	728	6,424	20,433	2,176	10.6%	5,448
CDW - Operational Support Grant		35	36	36	-	36	21	15	71.4%	36
Library Services		5,025	1,325	1,325	38	1,325	773	552	71.4%	1,325
Maintenance of Proclaimed Roads		70	87	87	-	-	51	(51)	-100.0%	87
Financial Management Grant - Internal Audit	4		-	263	-	263	153	109	71.4%	-
Mandela Memorialisation Support Grant			-	-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000	690	4,000	2,333	1,667	71.4%	4,000
Finance Management		820	-	800	-	800	467	-	-	-
Development of Sport and Recreation Facilities			-	-	-	-	-	-	-	-
Housing		1,982	-	28,317	-	-	16,518	-	-	-
Water Wastewater			-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		600	-	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)			-	-	-	-	-	-	-	-
Municipal Performance Management Grant				200			117	(117)	-100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	300	-	-	175	(175)	-100.0%	-
<i>Chieta</i>				300			175	(175)	-100.0%	-
Total Operating Transfers and Grants	5	40,193	40,517	70,948	1,049	30,375	41,386	5,173	12.5%	40,517
Capital Transfers and Grants										
National Government:		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%	-
Provincial Government:		4,349	39,155	10,838	605	17,964	6,322	11,642	184.1%	39,155
Housing		3,520	38,550	10,233	-	17,359	5,969	11,389	190.8%	38,550
Library Services		829	605	605	605	605	353	252	71.4%	605
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		83	100	-	-	-	-	-	-	100
<i>Cerebos</i>		83	100	-	-	-	-	-	-	100
Total Capital Transfers and Grants	5	19,656	55,301	30,826	605	29,829	17,982	11,848	65.9%	55,301
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	59,849	95,818	101,774	1,654	60,204	59,368	17,020	28.7%	95,818

8.2 Supporting Table C7

WC013 Bergvliet - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
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	2,884	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	64	773	624	149	23.8%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245	233	408	1,310			2,245
ACIP				552	-		322	(322)	-100.0%	-
Provincial Government:		8,533	5,448	6,711	78	3,273	3,914	169	4.3%	5,448
CDW - Operational Support Grant		35	36	36	5	13	21	(8)	-39.2%	36
Library Services		5,025	1,325	1,325	-	1,256	773	483	62.5%	1,325
Maintenance of Proclaimed Roads		70	87	87	73	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	-	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%	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	300	-	-	175	(175)	-100.0%	-
Chieta				300			175	(175)	-100.0%	-
Total operating expenditure of Transfers and Grants:		40,193	40,517	42,631	2,962	23,778	24,868	621	2.5%	40,517
Capital expenditure of Transfers and Grants										
National Government:		15,224	16,046	19,987	1,668	3,797	11,659	(7,600)	-65.2%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956	1,668	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%	-
Provincial Government:		4,349	39,155	39,155	2,606	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	-	132	133			605
District Municipality:		-	-	-	-	-	-	-	-	-
0										
Other grant providers:		-	100	83	-	-	48	(48)	-100.0%	100
Cerebos			100	83			48	(48)	-100.0%	100
Total capital expenditure of Transfers and Grants		19,573	55,301	59,225	4,273	12,809	23,326	(10,255)	-44.0%	55,301
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		59,766	95,818	101,857	7,235	36,587	48,195	(9,634)	-20.0%	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 - M08 February										
Summary of Employee and Councillor remuneration	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
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			3,648	3,427	417	2,416	2,284	131	6%	3,648
Pension and UIF Contributions			338	-	41	238	-	238	#DIV/0!	338
Medical Aid Contributions			32	-	3	23	-	23	#DIV/0!	32
Motor Vehicle Allowance			922	871	77	585	581	4	1%	922
Cellphone Allowance			334	276	23	174	184	(10)	-5%	334
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	41	99	-	99	#DIV/0!	-
Sub Total - Councillors		-	5,274	4,573	601	3,535	3,049	486	16%	5,274
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			2,969	2,969	252	1,977	1,979	(3)	0%	2,969
Pension and UIF Contributions			542	542	46	367	361	6	2%	542
Medical Aid Contributions			133	133	11	84	89	(5)	-5%	133
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			399	399	32	254	266	(12)	-4%	399
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			268	268	36	289	178	110	62%	268
Other benefits and allowances			303	303	6	310	202	108	54%	303
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	4,613	4,613	382	3,281	3,075	206	7%	4,613
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			57,566	55,015	4,378	35,157	36,677	(1,520)	-4%	57,566
Pension and UIF Contributions			10,566	9,651	787	6,084	6,434	(350)	-5%	10,566
Medical Aid Contributions			5,300	5,371	466	3,468	3,581	(113)	-3%	5,300
Overtime			3,287	4,765	434	2,517	3,177	(660)	-21%	3,287
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,353	3,586	262	2,084	2,391	(307)	-13%	3,353
Cellphone Allowance			-	-	9	31	-	31	#DIV/0!	-
Housing Allowances			229	1,095	78	619	730	(111)	-15%	229
Other benefits and allowances			9,706	9,768	561	12,942	6,512	6,429	99%	9,706
Payments in lieu of leave			529	265	-	-	177	(177)	-100%	529
Long service awards			781	1,155	-	-	770	(770)	-100%	781
Post-retirement benefit obligations	2		1,915	1,927	-	-	1,284	(1,284)	-100%	1,915
Sub Total - Other Municipal Staff		-	93,233	92,599	6,975	62,901	61,733	1,169	2%	93,233
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS		-	103,120	101,785	7,957	69,718	67,857	1,861	3%	103,120
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	97,846	97,212	7,357	66,183	64,808	1,375	2%	97,846

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergvriev - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
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									
<u>Monthly expenditure performance trend</u>									
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		2,804	28,534	45,477	16,943	37.3%	41%
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	-	28,534					

10.2 Supporting Table C13a

WC013 Bergrievier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February										
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	16,544	1,029	2,692	11,029	8,337	75.6%	16,544
Infrastructure - Road transport		914	1,290	1,230	31	681	820	139	16.9%	1,230
Roads, Pavements & Bridges		779	940	897	20	547	598	51	8.5%	897
Storm water		134	350	333	11	134	222	88	39.6%	333
Infrastructure - Electricity		2,292	2,290	2,290	1	285	1,527	1,242	81.4%	2,290
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation		2,292	2,290	2,290	1	285	1,527	1,242	81.4%	2,290
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		8,007	7,561	9,059	848	1,288	6,039	4,751	78.7%	9,059
Dams & Reservoirs		1,006	7,096	7,096	835	999	4,731	3,732	78.9%	7,096
Water purification			-	-	-	-	-	-	-	-
Reticulation		7,001	465	1,962	13	289	1,308	1,019	77.9%	1,962
Infrastructure - Sanitation		1,717	875	3,365	-	230	2,244	2,014	89.8%	3,365
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification		1,717	875	3,365	-	230	2,244	2,014	89.8%	3,365
Infrastructure - Other		556	600	600	149	208	400	192	47.9%	600
Waste Management		556	600	600	149	208	400	192	47.9%	600
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		5,727	38,890	10,552	-	17,882	7,035	(10,847)	-154.2%	10,552
Parks & gardens		48	50	32	-	8	21	13	62.8%	32
Sportsfields & stadia		49	50	50	-	-	33	33	100.0%	50
Swimming pools			40	37	-	11	25	13	54.0%	37
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries		80	200	200	-	-	133	133	100.0%	200
Social rental housing		5,550	38,550	10,233	-	17,862	6,822	(11,040)	-161.8%	10,233
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		5,032	4,612	3,540	571	2,082	2,360	278	11.8%	3,540
General vehicles		2,062	570	566	430	542	377	(165)	-43.6%	566
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment		697	1,459	1,517	110	867	1,011	145	14.3%	1,517
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment		1,206	803	875	25	530	583	54	9.2%	875
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings		1,067	1,780	582	7	143	388	245	63.1%	582
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		687	990	971	-	681	647	(33)	-5.2%	971
Computers - software & programming		687	990	971	-	681	647	(33)	-5.2%	971
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	24,930	57,108	31,607	1,600	23,336	21,072	(2,265)	-10.7%	31,607

10.3 Supporting Table C13b

WC013 Bergriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08										
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	9,297	328	3,905	6,198	2,293	37.0%	9,297
Infrastructure - Road transport		1,843	2,490	2,490	328	1,102	1,660	558	33.6%	2,490
Roads, Pavements & Bridges		1,795	2,480	2,480	328	1,092	1,653	561	33.9%	2,480
Storm water		48	10	10	-	10	7	(3)	-48.4%	10
Infrastructure - Electricity		1,092	3,150	3,150	-	33	2,100	2,067	98.4%	3,150
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,092	3,150	3,150	-	33	2,100	2,067	98.4%	3,150
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		5,503	3,181	3,657	-	2,770	2,438	(331)	-13.6%	3,657
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		5,503	3,181	3,657	-	2,770	2,438	(331)	-13.6%	3,657
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1,035	2,008	2,720	876	1,012	1,814	802	44.2%	2,720
Parks & gardens		65	100	100	6	33	67	33	50.2%	100
Sportsfields & stadia		970	1,758	2,473	807	867	1,649	782	47.4%	2,473
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	150	147	63	112	98	(14)	-14.4%	147
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	573	1	105	382	277	72.4%	573
General vehicles		120	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		12	25	25	-	7	17	9	56.8%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		284	487	548	1	98	365	267	73.1%	548
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	726	-	176	484	308	63.7%	726
Computers - software & programming		650	750	726	-	176	484	308	63.7%	726
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	10,559	12,092	13,316	1,204	5,198	8,878	3,679	41.4%	13,317

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February										
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	41	578	1,020	442	43.3%	1,482
Infrastructure - Road transport		-	97	93	-	14	63	49	77.7%	97
Roads, Pavements & Bridges		-	97	87	-	14	63	49	77.7%	97
Storm water		-	-	6	-	-	-	-	-	-
Infrastructure - Electricity		-	835	835	0	177	557	380	68.3%	835
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	835	760	0	177	557	380	68.3%	835
Street Lighting		-	-	75	-	-	-	-	-	-
Infrastructure - Water		-	350	350	33	278	267	(11)	-4.1%	350
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	350	350	33	278	267	(11)	-4.1%	350
Infrastructure - Sanitation		-	200	200	7	110	133	24	17.7%	200
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	200	200	7	110	133	24	17.7%	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	368	2,268	3,150	882	28.0%	4,567
General vehicles		-	2,252	2,252	276	1,466	1,560	94	6.0%	2,252
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	705	705	50	348	523	175	33.4%	705
Computers - hardware/equipment		-	686	686	8	90	449	359	80.0%	686
Furniture and other office equipment		-	70	70	8	25	62	38	60.6%	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	854	854	26	339	556	217	39.1%	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	409	2,846	4,170	1,324	31.8%	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 February 2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Act. Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

10 March 2016