

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 May 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 May 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 May 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	295,356,872.00	265,805,491.50	270,743,799.33	- 4,938,307.83	-2%
Total Expenditure	258,229,472.08	300,716,590.07	247,850,864.17	275,656,874.23	- 27,806,010.06	-10%
Total Capital Expenditure	69,200,050.00	34,690,514.00	21,618,974.32	31,799,637.83	- 10,180,663.51	-32%

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 May 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	48,965	46,855	2,111	5%
Service charges - electricity revenue	78,569	89,576	90,776	85,214	83,211	2,003	2%
Service charges - water revenue	22,460	24,230	24,630	22,982	22,578	405	2%
Service charges - sanitation revenue	9,640	9,558	9,858	9,401	9,037	365	4%
Service charges - refuse revenue	16,213	15,948	16,618	15,657	15,233	424	3%
Rental of facilities and equipment	3,657	3,697	3,697	4,156	3,389	767	23%
Interest earned - external investments	3,233	2,250	3,250	3,879	2,979	900	30%
Interest earned - outstanding debtors	3,197	3,000	3,300	3,487	3,025	462	15%
Fines	5,709	4,107	4,107	1,161	3,765	(2,604)	-69%
Licences and permits	1,845	1,560	1,560	574	1,430	(856)	-60%
Agency services	2,014	2,041	2,041	1,981	1,871	110	6%
Transfers recognised - operational	65,510	40,517	80,881	65,113	74,141	(9,029)	-12%
Other revenue	2,748	3,337	3,525	3,234	3,231	3	0%
Gains on disposal of PPE	(85)	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	295,357	265,805	270,744	(4,938)	-2%

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	87,044	89,110	(2,066)	-2%
Remuneration of councillors	4,849	5,274	4,573	4,892	4,192	699	17%
Debt impairment	6,246	3,823	4,523	4,064	4,146	(82)	-2%
Depreciation & asset impairment	15,825	17,944	18,039	16,525	16,536	(11)	0%
Finance charges	11,631	10,893	11,720	5,263	10,743	(5,480)	-51%
Bulk purchases	61,596	72,292	72,392	60,285	66,359	(6,074)	-9%
Transfers and grants	4,742	3,331	3,331	3,015	3,053	(39)	-1%
Other expenditure	36,877	46,945	88,927	66,764	81,241	(14,477)	-18%
Total Expenditure	228,296	258,229	300,717	247,851	275,381	(27,530)	-10%

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	-	504	(504)	-100%
Vote 3 - Corporate Services	-	-	-	-	-	-	
Vote 4 - Technical Services	22,456	5,151	9,650	3,365	5,233	(1,868)	-36%
Total Capital Multi-year expenditure	22,843	5,701	10,200	3,365	5,737	(2,372)	-41%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	92	84	84	7	77	(70)	-91%
Vote 2 - Finance	33	280	280	24	257	(232)	-91%
Vote 3 - Corporate Services	3,429	4,683	4,799	3,733	4,399	(666)	-15%
Vote 4 - Technical Services	9,092	19,901	19,327	14,167	21,330	(7,162)	-34%
Total Capital single-year expenditure	12,646	24,949	24,491	17,932	26,063	(8,131)	-31%
Total Capital Expenditure	35,489	30,650	34,691	21,296	31,800	(10,503)	-33%

Capital Expenditure:

The total capital expenditure as at 31 May 2016 amounts to R 21 296 million of the approved adjusted capital budget of R 34 691 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 - M11 May							
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%	9.9%	2.1%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		14.8%	20.0%	17.7%	18.6%	16.2%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32.0%	32.8%	35.1%	-13.8%	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%	-1053.4%	232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		108.5%	93.9%	119.5%	-1038.3%	93.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		26.0%	25.3%	25.4%	0.0%	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%	32.9%	32.7%	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%	10.1%	2.0%	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 - M11 May									
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	3,542	48,965	46,855	2,111	5%	51,928
Service charges	126,883	139,312	141,882	12,869	133,255	130,059	3,196	2%	139,312
Investment revenue	3,233	2,250	3,250	455	3,879	2,979	900	30%	2,250
Transfers recognised - operational	65,510	40,517	80,881	228	65,113	74,141	(9,029)	-12%	40,517
Other own revenue	19,086	17,742	18,230	989	14,593	16,710	(2,117)	-13%	17,742
Total Revenue (excluding capital transfers and contributions)	263,919	251,749	295,357	18,084	265,805	270,744	(4,938)	-2%	251,749
Employee costs	86,531	97,727	97,212	8,311	87,044	89,110	(2,066)	-2%	97,727
Remuneration of Councillors	4,849	5,274	4,573	444	4,892	4,192	699	17%	5,274
Depreciation & asset impairment	15,825	17,944	18,039	1,514	16,525	16,536	(11)	-0%	17,944
Finance charges	11,631	10,893	11,720	330	5,263	10,743	(5,480)	-51%	10,893
Materials and bulk purchases	61,596	72,292	72,392	5,499	60,285	66,359	(6,074)	-9%	72,292
Transfers and grants	4,742	3,331	3,331	131	3,015	3,053	(39)	-1%	3,331
Other expenditure	43,123	50,768	93,450	4,254	70,828	85,387	(14,559)	-17%	50,768
Total Expenditure	228,296	258,229	300,717	20,484	247,851	275,381	(27,530)	-10%	258,229
Surplus/(Deficit)	35,623	(6,480)	(5,360)	(2,400)	17,955	(4,637)	22,592	-487%	(6,480)
Transfers recognised - capital	-	55,301	20,976	2,764	10,955	18,953	(7,998)	-42%	55,301
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	35,623	48,821	15,616	364	28,910	14,316	14,594	102%	48,821
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	35,623	48,821	15,616	364	28,910	14,316	14,594	102%	48,821
Capital expenditure & funds sources									
Capital expenditure	35,489	30,650	34,691	4,481	21,296	31,800	(10,503)	-33%	34,691
Capital transfers recognised	25,635	16,751	20,592	2,968	12,149	18,952	(6,803)	-36%	16,699
Public contributions & donations	-	-	83	-	-	-	-	-	-
Borrowing	5,252	6,130	6,130	1,120	3,958	5,619	(1,661)	-30%	5,630
Internally generated funds	4,602	7,769	7,885	394	3,415	7,228	(3,813)	-53%	7,140
Total sources of capital funds	35,489	30,650	34,691	4,481	19,523	31,800	(12,277)	-39%	29,469
Financial position									
Total current assets	118,409	105,742	146,341		23,715				105,742
Total non current assets	334,883	358,194	352,095		6,448				358,194
Total current liabilities	44,556	45,408	58,678		(2,251)				45,408
Total non current liabilities	144,428	128,196	153,506		2,836				128,196
Community wealth/Equity	264,308	290,333	286,251		29,578				290,333
Cash flows									
Net cash from (used) operating	53,116	30,927	79,140	173	24,422	72,545	48,122	66%	79,140
Net cash from (used) investing	(34,604)	(29,899)	(45,074)	(4,254)	749	(41,318)	(42,067)	102%	(45,074)
Net cash from (used) financing	(3,884)	3,800	(6,582)	-	(1,796)	(6,034)	(4,238)	70%	(6,582)
Cash/cash equivalents at the month/year end	48,344	52,510	70,110	-	71,719	67,820	(3,899)	-6%	75,827
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	16,943	5,858	2,794	2,270	2,030	45,152	-	-	75,047
Creditors Age Analysis									
Total Creditors	348	-	-	-	-	-	-	-	348

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) - M11 May										
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	81,017	4,441	77,019	74,266	2,753	4%	78,885
Executive and council		15,278	18,408	18,871	1	18,242	17,298	944	5%	18,408
Budget and treasury office		60,860	59,164	60,450	4,422	57,443	55,413	2,031	4%	59,164
Corporate services		1,294	1,313	1,697	18	1,333	1,555	(222)	-14%	1,313
Community and public safety		24,724	54,329	54,327	1,440	38,798	49,800	(11,002)	-22%	54,329
Community and social services		6,564	6,243	6,243	561	5,366	5,723	(356)	-6%	6,243
Sport and recreation		4,883	5,359	5,357	876	5,707	4,911	796	16%	5,359
Public safety		5,703	4,140	4,140	0	1,151	3,795	(2,644)	-70%	4,140
Housing		7,573	38,587	38,587	4	26,574	35,371	(8,797)	-25%	38,587
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5,396	5,928	6,008	(226)	4,822	5,507	(685)	-12%	5,928
Planning and development		932	1,102	1,102	49	1,136	1,010	126	12%	1,102
Road transport		4,464	4,826	4,906	(275)	3,687	4,497	(810)	-18%	4,826
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		156,367	167,908	174,981	15,193	156,121	160,399	(4,278)	-3%	167,908
Electricity		82,392	95,519	96,883	8,790	89,297	88,809	487	1%	95,519
Water		37,546	39,030	41,126	4,015	33,408	37,699	(4,290)	-11%	39,030
Waste water management		15,939	12,515	15,658	923	12,953	14,353	(1,400)	-10%	12,515
Waste management		20,491	20,844	21,314	1,465	20,463	19,538	926	5%	20,844
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	263,919	307,050	316,333	20,848	276,761	289,972	(13,211)	-5%	307,050
Expenditure - Standard										
Governance and administration		48,385	61,141	61,584	3,631	47,567	56,452	(8,885)	-16%	61,141
Executive and council		15,641	18,448	18,406	1,069	15,407	16,872	(1,464)	-9%	18,448
Budget and treasury office		9,239	17,583	18,361	1,109	14,074	16,831	(2,757)	-16%	17,583
Corporate services		23,504	25,110	24,817	1,453	18,086	22,749	(4,663)	-20%	25,110
Community and public safety		32,098	32,899	72,355	3,001	57,439	66,326	(8,887)	-13%	32,899
Community and social services		6,814	6,567	6,979	500	6,159	6,398	(239)	-4%	6,567
Sport and recreation		10,772	13,232	13,851	1,330	13,057	12,697	360	3%	13,232
Public safety		11,485	11,606	11,801	1,090	10,653	10,817	(165)	-2%	11,606
Housing		3,028	1,494	39,724	81	27,570	36,414	(8,844)	-24%	1,494
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27,450	29,394	28,414	2,346	25,376	26,046	(670)	-3%	29,394
Planning and development		3,458	4,412	4,355	415	3,642	3,992	(351)	-9%	4,412
Road transport		23,992	24,982	24,058	1,931	21,734	22,053	(320)	-1%	24,982
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		120,364	134,795	138,364	11,506	117,470	126,834	(9,364)	-7%	134,795
Electricity		79,843	87,342	86,798	6,825	73,006	79,565	(6,560)	-8%	87,342
Water		16,180	19,075	18,989	1,374	16,240	17,407	(1,167)	-7%	19,075
Waste water management		6,964	10,219	11,590	960	9,884	10,624	(740)	-7%	10,219
Waste management		17,377	18,160	20,987	2,346	18,340	19,238	(898)	-5%	18,160
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	228,296	258,229	300,717	20,484	247,851	275,657	(27,806)	-10%	258,229
Surplus/ (Deficit) for the year		35,623	48,821	15,616	364	28,910	14,315	14,595	102%	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, Corporate Services and Technical Services.

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May										
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	1	18,242	17,298	944	5.5%	18,408
Vote 2 - Finance		60,860	59,164	60,450	4,422	57,443	55,413	2,031	3.7%	59,164
Vote 3 - Corporate Services		20,351	18,849	19,223	995	14,005	17,621	(3,616)	-20.5%	18,849
Vote 4 - Technical Services		167,431	210,629	217,790	15,430	187,070	199,641	(12,570)	-6.3%	210,629
Total Revenue by Vote	2	263,919	307,050	316,333	20,848	276,761	289,972	(13,211)	-4.6%	307,050
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	18,448	18,406	1,069	15,407	16,872	(1,464)	-8.7%	18,448
Vote 2 - Finance		-	17,583	18,361	1,109	14,074	16,831	(2,757)	-16.4%	17,583
Vote 3 - Corporate Services		-	43,717	45,009	3,680	37,151	41,258	(4,107)	-10.0%	43,717
Vote 4 - Technical Services		-	178,481	218,941	14,625	181,218	200,696	(19,477)	-9.7%	178,481
Total Expenditure by Vote	2	-	258,229	300,717	20,484	247,851	275,657	(27,806)	-10.1%	258,229
Surplus/ (Deficit) for the year	2	263,919	48,821	15,616	364	28,910	14,315	14,595	102.0%	48,821

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May										
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	3,542	48,965	46,855	2,111	5%	51,928
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		78,569	89,576	90,776	8,506	85,214	83,211	2,003	2%	89,576
Service charges - water revenue		22,460	24,230	24,630	2,061	22,982	22,578	405	2%	24,230
Service charges - sanitation revenue		9,640	9,558	9,858	859	9,401	9,037	365	4%	9,558
Service charges - refuse revenue		16,213	15,948	16,618	1,443	15,657	15,233	424	3%	15,948
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3,657	3,697	3,697	155	4,156	3,389	767	23%	3,697
Interest earned - external investments		3,233	2,250	3,250	455	3,879	2,979	900	30%	2,250
Interest earned - outstanding debtors		3,197	3,000	3,300	339	3,487	3,025	462	15%	3,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines		5,709	4,107	4,107	2	1,161	3,765	(2,604)	-69%	4,107
Licences and permits		1,845	1,560	1,560	100	1,430	574	(856)	-60%	1,560
Agency services		2,014	2,041	2,041	194	1,981	1,871	110	6%	2,041
Transfers recognised - operational		65,510	40,517	80,881	228	65,113	74,141	(9,029)	-12%	40,517
Other revenue		2,748	3,337	3,525	199	3,234	3,231	3	0%	3,337
Gains on disposal of PPE		(85)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		263,919	251,749	295,357	18,084	265,805	270,744	(4,938)	-2%	251,749
Expenditure By Type										
Employee related costs		86,531	97,727	97,212	8,311	87,044	89,110	(2,066)	-2%	97,727
Remuneration of councillors		4,849	5,274	4,573	444	4,892	4,192	699	17%	5,274
Debt impairment		6,246	3,823	4,523	459	4,064	4,146	(82)	-2%	3,823
Depreciation & asset impairment		15,825	17,944	18,039	1,514	16,525	16,536	(11)	0%	17,944
Finance charges		11,631	10,893	11,720	330	5,263	10,743	(5,480)	-51%	10,893
Bulk purchases		61,596	72,292	72,392	5,499	60,285	66,359	(6,074)	-9%	72,292
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		4,742	3,331	3,331	131	3,015	3,053	(39)	-1%	3,331
Other expenditure		36,877	46,945	88,927	3,795	66,764	81,241	(14,477)	-18%	46,945
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		228,296	258,229	300,717	20,484	247,851	275,381	(27,530)	-10%	258,229
Surplus/(Deficit)		35,623	(6,480)	(5,360)	(2,400)	17,955	(4,637)	22,592	(0)	(6,480)
Transfers recognised - capital		-	55,301	20,976	2,764	10,955	18,953	(7,998)	(0)	55,301
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		35,623	48,821	15,616	364	28,910	14,316			48,821
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		35,623	48,821	15,616	364	28,910	14,316			48,821
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		35,623	48,821	15,616	364	28,910	14,316			48,821
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		35,623	48,821	15,616	364	28,910	14,316			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	48,965	46,855	2,111	5%	Immaterial Variance	
Service charges - electricity revenue	85,214	83,211	2,003	2%	Immaterial Variance	
Service charges - water revenue	22,982	22,578	405	2%	Immaterial Variance	
Service charges - sanitation revenue	9,401	9,037	365	4%	Immaterial Variance	
Service charges - refuse revenue	15,657	15,233	424	3%	Immaterial Variance	
Rental of facilities and equipment	4,156	3,389	767	23%	The variance is due to an increase in the usage of facilities	
Interest earned - external investments	3,879	2,979	900	30%	The over recovery is due to the higher than expected cash balances available	
Interest earned - outstanding debtors	3,487	3,025	462	15%	The over recovery is due to the higher than anticipated interest billed on outstanding debtors.	
Fines	1,161	3,765	(2,604)	-69%	Busy with corrective journals	
Licences and permits	574	1,430	(856)	-60%	Busy with corrective journals	
Agency services	1,981	1,871	110	6%	Immaterial Variance	
Transfers recognised - operational	65,113	74,141	(9,029)	-12%	Immaterial Variance	
Other revenue	3,234	3,231	3	0%	Immaterial Variance	
Expenditure By Type						
Employee related costs	87,044	89,110	(2,066)	-2%	Immaterial Variance	
Remuneration of councillors	4,892	4,192	699	17%	Expenditure allocated to the wrong vote	
Debt impairment	4,064	4,146	(82)	-2%	Immaterial Variance	
Depreciation & asset impairment	16,525	16,536	(11)	0%	Immaterial Variance	
Finance charges	5,263	10,743	(5,480)	-51%	Year to date budget not in line with actual payments	
Bulk purchases	60,285	66,359	(6,074)	-9%	Immaterial Variance	
Transfers and grants	3,015	3,053	(39)	-1%	Immaterial Variance	
Other expenditure	66,764	81,241	(14,477)	-18%	Variance due to the spending on housing projects	

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May										
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	-	-	504	(504)	-100%	550
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		22,456	5,151	9,650	17	3,365	5,233	(1,868)	-36%	5,708
Total Capital Multi-year expenditure	4,7	22,843	5,701	10,200	17	3,365	5,737	(2,372)	-41%	6,258
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		92	84	84	-	7	77	(70)	-91%	84
Vote 2 - Finance		33	280	280	-	24	257	(232)	-91%	280
Vote 3 - Corporate Services		3,429	4,683	4,799	259	4,056	4,399	(344)	-8%	4,799
Vote 4 - Technical Services		9,092	19,901	19,327	4,205	14,167	21,330	(7,162)	-34%	23,269
Total Capital single-year expenditure	4	12,646	24,949	24,491	4,464	18,254	26,063	(7,808)	-30%	28,432
Total Capital Expenditure		35,489	30,650	34,691	4,481	21,619	31,800	(10,181)	-32%	34,691
Capital Expenditure - Standard Classification										
Governance and administration		1,564	3,143	2,655	16	1,305	2,433	(1,128)	-46%	2,655
Executive and council		111	84	84	-	7	77	(70)	-91%	84
Budget and treasury office		1,451	830	830	-	24	761	(737)	-97%	830
Corporate services		2	2,229	1,741	16	1,274	1,595	(321)	-20%	1,741
Community and public safety		4,444	4,426	4,540	313	3,379	4,162	(783)	-19%	3,761
Community and social services		2,837	719	738	109	419	677	(258)	-38%	703
Sport and recreation		1,037	2,687	3,442	204	2,644	3,156	(512)	-16%	2,727
Public safety		570	1,020	360	-	317	330	(13)	-4%	330
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9,560	4,430	4,375	751	3,597	4,011	(414)	-10%	4,375
Planning and development		42	50	50	-	-	46	(46)	-100%	50
Road transport		9,518	4,380	4,325	751	3,597	3,965	(368)	-9%	4,325
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,921	18,651	23,120	3,401	13,338	21,194	(7,856)	-37%	18,679
Electricity		4,143	5,690	5,690	1,007	2,408	5,216	(2,807)	-54%	5,690
Water		1,705	10,878	12,868	2,120	9,358	11,796	(2,437)	-21%	10,921
Waste water management		13,808	1,446	3,925	191	1,196	3,598	(2,402)	-67%	1,432
Waste management		266	637	637	83	375	584	(209)	-36%	637
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	35,489	30,650	34,691	4,481	21,619	31,800	(10,181)	-32%	29,469
Funded by:										
National Government		17,974	16,146	19,987	2,878	13,447	18,398	(4,951)	-27%	16,129
Provincial Government		6,678	605	605	90	476	555	(78)	-14%	570
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		984	-	-	-	-	-	-	-	-
Transfers recognised - capital		25,635	16,751	20,592	2,968	13,923	18,952	(5,029)	-27%	16,699
Public contributions & donations	5	-	-	83	-	-	-	-	-	-
Borrowing	6	5,252	6,130	6,130	1,120	3,958	5,619	(1,661)	-30%	5,630
Internally generated funds		4,602	7,769	7,885	394	3,738	7,228	(3,490)	-48%	7,140
Total Capital Funding		35,489	30,650	34,691	4,481	21,619	31,800	(10,181)	-32%	29,469

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergvriev - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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	23,375	22,627
Call investment deposits			20,000	36,560		20,000
Consumer debtors		61,663	60,030	69,394	2,864	60,030
Other debtors		4,556	2,057	3,773	(2,748)	2,057
Current portion of long-term receivables		1,326	-	-		-
Inventory		2,521	1,028	3,063	225	1,028
Total current assets		118,409	105,742	146,341	23,715	105,742
Non current assets						
Long-term receivables		984	1,702	1,853		1,702
Investments			-	-		-
Investment property		12,869	13,729	12,861		13,729
Investments in Associate			-	-		-
Property, plant and equipment		319,555	339,124	334,510	5,094	339,124
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets		1,475	3,639	2,872	1,353	3,639
Other non-current assets			-	-		-
Total non current assets		334,883	358,194	352,095	6,448	358,194
TOTAL ASSETS		453,291	463,937	498,436	30,163	463,937
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing		3,924	-	-		-
Consumer deposits		2,873	2,965	3,073	247	2,965
Trade and other payables		29,416	36,352	48,427	(2,300)	36,352
Provisions		8,342	6,090	7,179	(199)	6,090
Total current liabilities		44,556	45,408	58,678	(2,251)	45,408
Non current liabilities						
Borrowing		51,167	58,747	52,057	(1,796)	58,747
Provisions		93,261	69,449	101,449	4,633	69,449
Total non current liabilities		144,428	128,196	153,506	2,836	128,196
TOTAL LIABILITIES		188,984	173,603	212,184	585	173,603
NET ASSETS	2	264,308	290,333	286,251	29,578	290,333
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12,724	279,624	273,490	29,578	279,624
Reserves		251,584	10,709	12,761		10,709
TOTAL COMMUNITY WEALTH/EQUITY	2	264,308	290,333	286,251	29,578	290,333

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
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	3,784	44,710	46,855	(2,145)	-5%	51,114
Service charges		124,843	137,568	148,245	14,140	141,483	135,891	5,593	4%	148,245
Other revenue		8,977	12,645	10,500	2,733	42,864	9,625	33,239	345%	10,500
Government - operating		38,361	40,517	70,648	335	39,604	64,761	(25,156)	-39%	70,648
Government - capital		21,488	55,301	30,826	-	51,236	28,257	22,979	81%	30,826
Interest		3,233	2,250	3,250	227	1,749	2,979	(1,231)	-41%	3,250
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(179,205)	(255,058)	(228,182)	(20,917)	(291,459)	(209,167)	82,293	-39%	(228,182)
Finance charges		(6,269)	(10,893)	(3,930)	(2,749)	(3,603)	(853)	(853)	24%	(3,930)
Transfers and Grants		(4,742)	(3,331)	(3,331)	(131)	(3,015)	(3,053)	(39)	1%	(3,331)
NET CASH FROM/(USED) OPERATING ACTIVITIES		53,116	30,927	79,140	173	24,422	72,545	48,122	66%	79,140
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)	-	(138)	138	-100%	-100%	(151)
Decrease (increase) in non-current investments		-	-	-	227	24,973	-	24,973	#DIV/0!	-
Payments										
Capital assets		(34,604)	(30,750)	(44,924)	(4,481)	(24,225)	(41,180)	(16,956)	41%	(44,924)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34,604)	(29,899)	(45,074)	(4,254)	749	(41,318)	(42,067)	102%	(45,074)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	6,130	6,130	-	-	5,619	(5,619)	-100%	6,130
Increase (decrease) in consumer deposits		194	136	108	-	-	99	(99)	-100%	108
Payments										
Repayment of borrowing		(4,078)	(2,465)	(12,820)	-	(1,796)	(11,752)	(9,956)	85%	(12,820)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,884)	3,800	(6,582)	-	(1,796)	(6,034)	(4,238)	70%	(6,582)
NET INCREASE/ (DECREASE) IN CASH HELD		14,628	4,829	27,483	(4,082)	23,375	25,193			27,483
Cash/cash equivalents at beginning:		33,716	47,681	42,627		48,344	42,627			48,344
Cash/cash equivalents at monthly year end:		48,344	52,510	70,110		71,719	67,820			75,827

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May													
Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o 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	2,349	1,213	579	411	496	5,172	-	-	10,220	6,079		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,097	1,233	547	290	251	3,908	-	-	12,326	4,449		
Receivables from Non-ex change Transactions - Property Rates	1400	3,026	1,534	745	763	519	7,563	-	-	14,150	8,845		
Receivables from Ex change Transactions - Waste Water Management	1500	950	586	362	310	275	5,378	-	-	7,861	5,963		
Receivables from Ex change Transactions - Waste Management	1600	1,618	956	568	631	424	7,600	-	-	11,797	8,654		
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	1	1	1	1	24	-	-	32	26		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	209	-	-	209	209		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	2,899	335	(9)	(136)	65	15,299	-	-	18,453	15,228		
Total By Income Source	2000	16,943	5,858	2,794	2,270	2,030	45,152	-	-	75,047	49,452	-	-
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(74)	95	50	216	34	1,118	-	-	1,439	1,367		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	17,017	5,763	2,744	2,054	1,996	44,034	-	-	73,608	48,085		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	16,943	5,858	2,794	2,270	2,030	45,152	-	-	75,047	49,452	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriervier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May										
Description	NT Code	Budget Year 2015/16								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
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	348								348
Auditor General	0800	-								-
Other	0900	-								-
Total By Customer Type	1000	348	-	-	-	-	-	-	-	348

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriervier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May									
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	65		10,172		10,237
Investec		0		27/06/2016	65		10,175		10,240
NEDBANK		0		22/06/2016	32		5,009		5,042
Standard Bank		0		22/06/2016	32		5,009		5,042
Municipality sub-total					195		30,365	-	30,560
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				195		30,365	-	30,560

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May										
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	-	35,053	29,684	5,369	18.1%	35,069
Local Government Equitable Share		27,489	30,454	30,454		30,454	25,378	5,076	20.0%	30,454
Finance Management		1,000	1,000	1,000		1,000	833	167	20.0%	1,000
Municipal Systems Improvement		334	300	300		300	250	50	20.0%	300
EPWP Incentive	3	1,147	1,070	1,070		1,070	892	178	20.0%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245		1,744	1,871	(127)	-6.8%	2,245
ACIP				562		485	460	25	5.5%	-
Provincial Government:		8,533	5,448	35,027	200	6,706	29,189	980	3.4%	5,448
CDW - Operational Support Grant		35	36	36		36	30	6	20.0%	36
Library Services		5,025	1,325	1,325		1,325	1,104	221	20.0%	1,325
Maintenance of Proclaimed Roads		70	87	87		82	73	10	13.6%	87
Financial Management Grant - Internal Audit	4		-	263		263	219	44	20.0%	-
Mandela Memorialisation Support Grant			-	-		-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			4,000	4,000		4,000	3,333	667	20.0%	4,000
Finance Management		820	-	800		800	667			-
Development of Sport and Recreation Facilities			-	-		-	-	-	-	-
Housing		1,982	-	28,317		-	23,597			-
Water Witterwater			-	-		-	-	-	-	-
Municipal Infrastructure Support Grant		600	-	-		-	-	-	-	-
Municipal Infrastructure (MIG)			-	-		-	-	-	-	-
Municipal Performance Management Grant				200	200	200	167	33	20.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	300	135	135	250	(115)	-46.0%	-
<i>Chieta</i>				300	135	135	250	(115)	-46.0%	-
Total Operating Transfers and Grants	5	40,193	40,517	70,948	335	41,894	59,123	6,234	10.5%	40,517
Capital Transfers and Grants										
National Government:		15,224	16,046	19,987	-	20,012	16,656	3,356	20.1%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956		12,457	9,963	2,494	25.0%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000		3,000	2,500	500	20.0%	3,000
Municipal Systems Improvement		600	640	640		640	533	107	20.0%	640
Finance Management		450	450	450		450	375	75	20.0%	450
ACIP				3,941		3,465	3,284	180	5.5%	-
Provincial Government:		4,349	39,155	10,838	-	21,357	9,032	12,325	136.5%	39,155
Housing		3,520	38,550	10,233	-	20,752	8,528	12,224	143.3%	38,550
Library Services		829	605	605		605	504	101	20.0%	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	-	41,369	25,688	15,681	61.0%	55,301
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	59,849	95,818	101,774	335	83,262	84,811	21,915	25.8%	95,818

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
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	2,947	32,199	29,684	3,080	10.4%	35,069
Local Government Equitable Share		27,489	30,454	30,454	2,538	27,916	25,378	2,538	10.0%	30,454
Finance Management		1,000	1,000	1,000	48	863	833	29	3.5%	1,000
Municipal Systems Improvement		334	300	300	-	900	250	650	259.9%	300
EPWP Incentive		1,147	1,070	1,070	57	967	892	75	8.4%	1,070
Municipal Infrastructure (MIG)		1,690	2,245	2,245	145	1,306	1,871	-	-	2,245
ACIP		-	-	552	159	248	460	(211)	-46.0%	-
Provincial Government:		8,533	5,448	6,711	435	4,665	5,592	(159)	-2.8%	5,448
CDW - Operational Support Grant		35	36	36	-	21	30	(9)	-29.8%	36
Library Services		5,025	1,325	1,325	-	1,325	1,104	221	20.0%	1,325
Maintenance of Proclaimed Roads		70	87	87	-	87	73	15	20.2%	87
Financial Management Grant - Internal Audit		-	-	263	-	-	219	(219)	-100.0%	-
Mandela Memorialisation Support Grant		-	-	-	-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities		-	4,000	4,000	435	3,232	3,333	-	-	4,000
Finance Management		820	-	800	-	-	667	-	-	-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Housing		1,982	-	-	-	-	-	-	-	-
Water Wiltewater		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		600	-	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
Municipal Performance Management Grant		-	-	200	-	-	167	(167)	-100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	300	-	-	250	(250)	-100.0%	-
<i>Chieta</i>		-	-	300	-	-	250	(250)	-100.0%	-
Total operating expenditure of Transfers and Grants:		40,193	40,517	42,631	3,382	36,864	35,526	2,671	7.5%	40,517
Capital expenditure of Transfers and Grants										
National Government:		15,224	16,046	19,987	2,831	13,387	16,656	(2,894)	-17.4%	16,046
Municipal Infrastructure (MIG)		12,074	11,956	11,956	1,039	9,326	9,963	(638)	-6.4%	11,956
Integrated National Electrification Programme (Municipal) Grant		2,100	3,000	3,000	658	1,687	2,500	(813)	-32.5%	3,000
Municipal Systems Improvement		600	640	640	-	600	533	66	12.5%	640
Finance Management		450	450	450	-	-	375	-	-	450
0		-	-	-	-	-	-	-	-	-
ACIP		-	-	3,941	1,134	1,774	3,284	(1,510)	-46.0%	-
Provincial Government:		4,349	39,155	39,155	553	27,473	32,629	(5,156)	-15.8%	39,155
Housing		3,520	38,550	38,550	463	26,997	32,125	(5,128)	-16.0%	38,550
Library Services		829	605	605	90	476	504	-	-	605
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	100	83	47	60	69	(9)	-13.0%	100
Cerebos		-	100	83	47	60	69	(9)	-13.0%	100
Total capital expenditure of Transfers and Grants		19,573	55,301	59,225	3,431	40,920	49,354	(8,060)	-16.3%	55,301
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		59,766	95,818	101,857	6,813	77,784	84,881	(5,388)	-6.3%	95,818

Section 9 – Expenditure on councillor and board members allowances and employee Benefits

9.1 Supporting Table C8

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May											
Summary of Employee and Councillor remuneration	Ref	2014/15			Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1	A	B	C					D		
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			3,648	3,427	302	3,322	3,141	180	6%	3,648	
Pension and UIF Contributions			338	-	30	327	-	327	#DIV/0!	338	
Medical Aid Contributions			32	-	3	32	-	32	#DIV/0!	32	
Motor Vehicle Allowance			922	871	82	821	799	22	3%	922	
Cellphone Allowance			334	276	23	242	253	(11)	-4%	334	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	11	121	-	121	#DIV/0!	-	
Sub Total - Councillors			-	5,274	4,573	450	4,864	4,192	672	16%	5,274
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages	3		2,969	2,969	252	2,732	2,721	10	0%	2,969	
Pension and UIF Contributions			542	542	46	507	496	10	2%	542	
Medical Aid Contributions			133	133	11	116	122	(7)	-5%	133	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			399	399	32	349	366	(16)	-4%	399	
Cellphone Allowance			-	-	-	-	-	-	-	-	
Housing Allowances			268	268	36	396	245	150	61%	268	
Other benefits and allowances			303	303	39	356	278	78	28%	303	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	4,613	4,613	415	4,455	4,229	226	5%	4,613
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			57,566	55,015	4,358	48,125	50,431	(2,306)	-5%	57,566	
Pension and UIF Contributions			10,566	9,651	884	8,512	8,847	(335)	-4%	10,566	
Medical Aid Contributions			5,300	5,371	450	4,809	4,924	(114)	-2%	5,300	
Overtime			3,287	4,765	466	3,673	4,368	(695)	-16%	3,287	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,353	3,586	336	2,949	3,287	(338)	-10%	3,353	
Cellphone Allowance			-	-	0	82	-	82	#DIV/0!	-	
Housing Allowances			229	1,095	76	848	1,004	(156)	-16%	229	
Other benefits and allowances			9,706	9,768	950	14,664	8,954	5,709	64%	9,706	
Payments in lieu of leave			529	265	-	-	243	(243)	-100%	529	
Long service awards			781	1,155	-	-	1,059	(1,059)	-100%	781	
Post-retirement benefit obligations	2		1,915	1,927	-	-	1,766	(1,766)	-100%	1,915	
Sub Total - Other Municipal Staff			-	93,233	92,599	7,519	83,661	84,882	(1,221)	-1%	93,233
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL SALARY, ALLOWANCES & BENEFITS			-	103,120	101,785	8,384	92,980	93,303	(323)	0%	103,120
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	97,846	97,212	7,934	88,116	89,111	(995)	-1%	97,846

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergvriër - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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	2	2	(0)	-0.1%	0%
August		5,862	79	79	81	81	(0)	0.0%	0%
September		5,532	1,010	252	333	1,091	758	69.5%	1%
October		7,146	1,870	7,563	7,895	2,961	(4,934)	-166.6%	23%
November		5,822	4,202	5,376	13,271	7,163	(6,108)	-85.3%	38%
December		5,457	11,031	9,034	22,306	18,195	(4,111)	-22.6%	64%
January		4,076	5,881	3,425	25,730	24,076	(1,655)	-6.9%	74%
February		7,182	5,980	2,804	28,534	30,056	1,521	5.1%	82%
March		6,758	6,214	3,032	31,566	36,270	4,704	13.0%	91%
April		6,449	2,912	(1,590)	29,977	39,182	9,205	23.5%	86%
May		5,541	(8,623)	(8,358)	21,619	30,559	8,940	29.3%	62%
June		4,974	4,131			34,691	-		
Total Capital expenditure		-	69,200	34,691	21,619				

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May										
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	3,015	10,202	15,165	4,963	32.7%	16,544
Infrastructure - Road transport		914	1,290	1,230	263	982	1,128	146	12.9%	1,230
Roads, Pavements & Bridges		779	940	897	263	845	822	(23)	-2.8%	897
Storm water		134	350	333	-	137	305	169	55.2%	333
Infrastructure - Electricity		2,292	2,290	2,290	357	1,488	2,099	611	29.1%	2,290
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,292	2,290	2,290	357	1,488	2,099	611	29.1%	2,290
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		8,007	7,561	9,059	2,120	6,445	8,304	1,859	22.4%	9,059
Dams & Reservoirs		1,006	7,096	7,096	987	4,868	6,505	1,637	25.2%	7,096
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		7,001	465	1,962	1,134	1,577	1,799	222	12.3%	1,962
Infrastructure - Sanitation		1,717	875	3,365	191	924	3,085	2,160	70.0%	3,365
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		1,717	875	3,365	191	924	3,085	2,160	70.0%	3,365
Infrastructure - Other		556	600	600	83	363	550	187	34.0%	600
Waste Management		556	600	600	83	363	550	187	34.0%	600
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		5,727	340	319	-	19	292	273	93.4%	319
Parks & gardens		48	50	32	-	8	29	21	72.9%	32
Sportsfields & stadia		49	50	50	-	-	46	46	100.0%	50
Swimming pools		-	40	37	-	11	34	23	66.5%	37
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		80	200	200	-	-	183	183	100.0%	200
Social rental housing		5,550	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,032	4,612	3,540	281	2,532	3,245	713	22.0%	3,540
General vehicles		2,062	570	566	-	542	519	(23)	-4.5%	566
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		697	1,459	1,517	191	1,156	1,391	234	16.8%	1,517
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		1,206	803	875	76	672	802	131	16.3%	875
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		1,067	1,780	582	14	162	534	372	69.6%	582
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		687	990	971	-	681	890	209	23.5%	971
Computers - software & programming		687	990	971	-	681	890	209	23.5%	971
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	24,930	18,558	21,374	3,296	13,434	19,593	6,159	31.4%	21,374

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May										
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	965	5,464	8,523	3,059	35.9%	9,297
Infrastructure - Road transport		1,843	2,490	2,490	488	1,960	2,283	322	14.1%	2,490
Roads, Pavements & Bridges		1,795	2,480	2,480	488	1,950	2,273	323	14.2%	2,480
Storm water		48	10	10	-	10	9	(1)	-7.9%	10
Infrastructure - Electricity		1,092	3,150	3,150	477	734	2,888	2,154	74.6%	3,150
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,092	3,150	3,150	477	734	2,888	2,154	74.6%	3,150
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		5,503	3,181	3,657	-	2,770	3,353	583	17.4%	3,657
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		5,503	3,181	3,657	-	2,770	3,353	583	17.4%	3,657
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1,035	2,008	2,720	171	2,228	2,494	266	10.6%	2,720
Parks & gardens		65	100	100	10	51	92	41	44.4%	100
Sportsfields & stadia		970	1,758	2,473	162	2,065	2,267	202	8.9%	2,473
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	150	147	-	112	135	23	16.8%	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	49	318	525	208	39.5%	573
General vehicles		120	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		12	25	25	-	25	23	(2)	-8.0%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		284	487	548	49	293	502	209	41.7%	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	665	490	73.6%	726
Computers - software & programming		650	750	726	-	176	665	490	73.6%	726
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	10,559	12,092	13,316	1,185	8,185	12,207	4,022	32.9%	13,317

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May										
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	277	1,080	1,403	323	23.0%	1,482
Infrastructure - Road transport		-	97	93	-	87	87	0	0.1%	97
Roads, Pavements & Bridges		-	97	87	-	87	87	0	0.1%	97
Storm water		-	-	6	-	-	-	-	-	-
Infrastructure - Electricity		-	835	835	208	472	765	293	38.3%	835
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	835	760	208	472	765	293	38.3%	835
Street Lighting		-	-	75	-	-	-	-	-	-
Infrastructure - Water		-	350	350	17	349	367	18	4.8%	350
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	350	350	17	349	367	18	4.8%	350
Infrastructure - Sanitation		-	200	200	52	171	183	12	6.6%	200
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	200	200	52	171	183	12	6.6%	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	412	3,545	4,332	786	18.2%	4,567
General vehicles		-	2,252	2,252	248	2,086	2,145	59	2.7%	2,252
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	705	705	30	411	719	308	42.8%	705
Computers - hardware/equipment		-	686	686	41	416	618	202	32.6%	686
Furniture and other office equipment		-	70	70	-	40	86	46	53.1%	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	854	854	93	591	764	173	22.6%	854
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	6,049	6,049	689	4,625	5,734	1,109	19.3%	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 May 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 13 June 2016