

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 July 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 July 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 July 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)	298,612,529.78		41,613,827.36	24,884,377.48	16,729,449.88	67%
Total Expenditure	305,576,662.98		22,241,966.06	25,464,721.92	- 3,222,755.86	-13%
Total Capital Expenditure	32,478,000.00		354,427.64	2,706,500.00	- 2,352,072.36	-87%

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 July 2016.

Revenue by Source (Table C4)

Description	Budget Year 2016/17				
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands					%
Revenue By Source					
Property rates	55,677	13,908	4,640	9,268	200%
Service charges - electricity revenue	100,386	8,081	8,366	(285)	-3%
Service charges - water revenue	24,765	1,864	2,064	(200)	-10%
Service charges - sanitation revenue	10,278	893	857	37	4%
Service charges - refuse revenue	17,111	1,502	1,426	76	5%
Rental of facilities and equipment	4,242	261	354	(92)	-26%
Interest earned - external investments	3,200	366	267	100	37%
Interest earned - outstanding debtors	4,240	316	353	(38)	-11%
Fines	4,307	(26)	359	(384)	-107%
Licences and permits	1,560	107	130	(23)	-18%
Agency services	2,041	171	170	1	1%
Transfers recognised - operational	67,211	13,892	5,601	8,291	148%
Other revenue	3,594	277	300	(22)	-7%
Total Revenue (excluding capital transfers and contributions)	298,613	41,614	24,884	16,729	67%

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

Operating expenditure by type (Table C4)

Description	Budget Year 2016/17				
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands					%
Expenditure By Type					
Employee related costs	107,291	7,689	8,941	(1,252)	-14%
Remuneration of councillors	4,861	386	405	(19)	-5%
Debt impairment	8,795	733	733	(0)	0%
Depreciation & asset impairment	18,539	1,545	1,545	0	0%
Finance charges	12,214	526	1,018	(491)	-48%
Bulk purchases	75,397	8,870	6,283	2,587	41%
Transfers and grants	3,561	32	297	(265)	-89%
Other expenditure	74,919	2,461	6,243	(3,783)	-61%
Total Expenditure	305,577	22,242	25,465	(3,223)	-13%

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

Capital expenditure (Table C5)

Vote Description	Budget Year 2016/17				
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands					%
<u>Multi-Year expenditure appropriation</u>					
Vote 1 - Municipal Manager	-	-	-	-	
Vote 2 - Finance	850	-	71	(71)	-100%
Vote 3 - Corporate Services	380	-	32	(32)	-100%
Vote 4 - Technical Services	1,385	-	115	(115)	-100%
Total Capital Multi-year expenditure	2,615	-	218	(218)	-100%
<u>Single Year expenditure appropriation</u>					
Vote 1 - Municipal Manager	416	-	35	(35)	-100%
Vote 2 - Finance	1,030	231	86	145	169%
Vote 3 - Corporate Services	4,449	-	371	(371)	-100%
Vote 4 - Technical Services	23,968	124	1,997	(1,873)	-94%
Total Capital single-year expenditure	29,863	354	2,489	(2,134)	-86%
Total Capital Expenditure	32,478	354	2,707	(2,352)	-87%

Capital Expenditure:

The total capital expenditure as at 31 July 2016 amounts to R 354 000 of the approved capital budget of R 32 478 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 - M01 July							
Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	10.1%	0.0%	2.4%	5.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	20.8%	0.0%	0.0%	20.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	33.6%	0.0%	-78.3%	33.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	351.8%	0.0%	0.0%	351.8%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	270.9%	0.0%	-40.6%	270.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	126.8%	0.0%	38.2%	126.8%
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		0.0%	25.7%	0.0%	28.4%	25.7%
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		0.0%	35.9%	0.0%	18.5%	35.9%
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		0.0%	10.3%	0.0%	1.3%	5.7%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year			2054.6%			
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services			35.0%			
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 Bergrevier - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2015/16	Budget Year 2016/17							
	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	-	55,677	-	13,908	13,908	4,640	9,268	200%	55,677
Service charges	-	152,540	-	12,340	12,340	12,712	(371)	-3%	152,540
Investment revenue	-	3,200	-	366	366	267	100	37%	3,200
Transfers recognised - operational	-	67,211	-	13,892	13,892	5,601	8,291	148%	67,211
Other own revenue	-	19,984	-	1,107	1,107	1,665	(558)	-34%	19,984
Total Revenue (excluding capital transfers and contributions)	-	298,613	-	41,614	41,614	24,884	16,729	67%	298,613
Employee costs	-	107,291	-	7,689	7,689	8,941	(1,252)	-14%	107,291
Remuneration of Councillors	-	4,861	-	386	386	405	(19)	-5%	4,861
Depreciation & asset impairment	-	18,539	-	1,545	1,545	1,545	0	0%	18,539
Finance charges	-	12,214	-	526	526	1,018	(491)	-48%	12,214
Materials and bulk purchases	-	75,397	-	8,870	8,870	6,283	2,587	41%	75,397
Transfers and grants	-	3,561	-	32	32	297	(265)	-89%	3,561
Other expenditure	-	83,714	-	3,193	3,193	6,976	(3,783)	-54%	83,714
Total Expenditure	-	305,577	-	22,242	22,242	25,465	(3,223)	-13%	305,577
Surplus/(Deficit)	-	(6,964)	-	19,372	19,372	(580)	19,952	-3438%	(6,964)
Transfers recognised - capital	-	15,044	-	-	-	1,254	(1,254)	-100%	15,044
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	8,080	-	19,372	19,372	673	18,699	2777%	8,080
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	8,080	-	19,372	19,372	673	18,699	2777%	8,080
Capital expenditure & funds sources									
Capital expenditure	-	32,478	-	354	354	2,707	(2,352)	-87%	32,478
Capital transfers recognised	-	14,844	-	124	124	1,237	(1,113)	-90%	14,844
Public contributions & donations	-	200	-	-	-	17	(17)	-100%	200
Borrowing	-	6,750	-	-	-	563	(563)	-100%	6,750
Internally generated funds	-	10,684	-	231	231	890	(660)	-74%	10,684
Total sources of capital funds	-	32,478	-	354	354	2,707	(2,352)	-87%	32,478
Financial position									
Total current assets	-	145,620	-	-	6,144	-	-	-	145,620
Total non current assets	-	366,401	-	-	(1,179)	-	-	-	366,401
Total current liabilities	-	53,762	-	-	(15,148)	-	-	-	53,762
Total non current liabilities	-	163,928	-	-	741	-	-	-	163,928
Community wealth/Equity	-	294,331	-	-	19,372	-	-	-	294,331
Cash flows									
Net cash from (used) operating	-	27,866	-	(5,455)	(5,455)	2,322	7,777	335%	-
Net cash from (used) investing	-	(32,845)	-	(354)	(354)	(2,737)	(2,383)	87%	-
Net cash from (used) financing	-	3,050	-	-	-	254	254	100%	-
Cash/cash equivalents at the month/year end	-	68,181	-	-	59,420	69,949	10,529	15%	65,230
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	24,569	8,035	4,951	2,482	2,015	40,997	-	-	83,049
Creditors Age Analysis									
Total Creditors	998	-	-	-	-	-	-	-	998

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) - M01 July										
Description	Ref	2015/16	Budget Year 2016/17							
		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		-	89,342	-	28,527	28,527	7,445	21,082	283%	89,342
Executive and council		-	23,314	-	13,892	13,892	1,943	11,949	615%	23,314
Budget and treasury office		-	65,248	-	14,611	14,611	5,437	9,174	169%	65,248
Corporate services		-	780	-	24	24	65	(41)	-63%	780
Community and public safety		-	39,441	-	273	273	3,287	(3,014)	-92%	39,441
Community and social services		-	7,076	-	35	35	590	(555)	-94%	7,076
Sport and recreation		-	4,708	-	262	262	392	(131)	-33%	4,708
Public safety		-	4,340	-	(27)	(27)	362	(389)	-108%	4,340
Housing		-	23,317	-	4	4	1,943	(1,939)	-100%	23,317
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	5,890	-	415	415	491	(75)	-15%	5,890
Planning and development		-	787	-	142	142	66	76	116%	787
Road transport		-	5,103	-	274	274	425	(151)	-36%	5,103
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	178,983	-	12,398	12,398	14,915	(2,517)	-17%	178,983
Electricity		-	103,896	-	8,098	8,098	8,658	(561)	-6%	103,896
Water		-	39,997	-	1,883	1,883	3,333	(1,450)	-43%	39,997
Waste water management		-	13,266	-	893	893	1,106	(212)	-19%	13,266
Waste management		-	21,824	-	1,524	1,524	1,819	(294)	-16%	21,824
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	313,657	-	41,614	41,614	26,138	15,476	59%	313,657
Expenditure - Standard										
Governance and administration		-	45,781	-	2,132	2,132	3,815	(1,683)	-44%	45,781
Executive and council		-	20,573	-	1,086	1,086	1,714	(628)	-37%	20,573
Budget and treasury office		-	2,742	-	(435)	(435)	229	(663)	-290%	2,742
Corporate services		-	22,465	-	1,480	1,480	1,872	(392)	-21%	22,465
Community and public safety		-	60,541	-	2,599	2,599	5,045	(2,446)	-48%	60,541
Community and social services		-	7,251	-	492	492	604	(112)	-19%	7,251
Sport and recreation		-	15,154	-	1,110	1,110	1,263	(153)	-12%	15,154
Public safety		-	13,457	-	911	911	1,121	(211)	-19%	13,457
Housing		-	24,679	-	87	87	2,057	(1,970)	-96%	24,679
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	35,119	-	2,445	2,445	2,927	(482)	-16%	35,119
Planning and development		-	4,511	-	307	307	376	(69)	-18%	4,511
Road transport		-	30,608	-	2,138	2,138	2,551	(413)	-16%	30,608
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	164,136	-	15,066	15,066	13,678	1,388	10%	164,136
Electricity		-	103,145	-	11,195	11,195	8,595	2,600	30%	103,145
Water		-	21,845	-	1,041	1,041	1,820	(780)	-43%	21,845
Waste water management		-	13,578	-	1,285	1,285	1,132	153	14%	13,578
Waste management		-	25,568	-	1,546	1,546	2,131	(585)	-27%	25,568
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	305,577	-	22,242	22,242	25,465	(3,223)	-13%	305,577
Surplus/ (Deficit) for the year		-	8,080	-	19,372	19,372	673	18,699	2777%	8,080

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 Bergvriev - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		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	(23,314)	13,892	13,892	1,943	11,949	615.0%	18,408
Vote 2 - Finance		60,860	59,164	(65,248)	14,611	14,611	5,437	9,174	168.7%	59,164
Vote 3 - Corporate Services		20,351	18,849	(19,541)	523	523	1,628	(1,106)	-67.9%	18,849
Vote 4 - Technical Services		167,431	210,629	(205,553)	12,588	12,588	17,129	(4,541)	-26.5%	210,629
Total Revenue by Vote	2	263,919	307,050	(313,657)	41,614	41,614	26,138	15,476	59.2%	307,050
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	18,448	(20,573)	1,086	1,086	1,714	(628)	-36.6%	18,448
Vote 2 - Finance		-	17,583	(2,742)	(435)	(435)	229	(663)	-290.3%	17,583
Vote 3 - Corporate Services		-	43,717	(44,182)	3,075	3,075	3,682	(607)	-16.5%	43,717
Vote 4 - Technical Services		-	178,481	(238,064)	18,516	18,516	19,839	(1,323)	-6.7%	178,481
Total Expenditure by Vote	2	-	258,229	(305,562)	22,242	22,242	25,464	(3,222)	-12.7%	258,229
Surplus/ (Deficit) for the year	2	263,919	48,821	(8,094)	19,372	19,372	675	18,697	2771.9%	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) - M01 July										
Description	Ref	2015/16	Budget Year 2016/17							
		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		-	55,677	-	13,908	13,908	4,640	9,268	200%	55,677
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	100,386	-	8,081	8,081	8,366	(285)	-3%	100,386
Service charges - water revenue		-	24,765	-	1,864	1,864	2,064	(200)	-10%	24,765
Service charges - sanitation revenue		-	10,278	-	893	893	857	37	4%	10,278
Service charges - refuse revenue		-	17,111	-	1,502	1,502	1,426	76	5%	17,111
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	4,242	-	261	261	354	(92)	-26%	4,242
Interest earned - external investments		-	3,200	-	366	366	267	100	37%	3,200
Interest earned - outstanding debtors		-	4,240	-	316	316	353	(38)	-11%	4,240
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	4,307	-	(26)	(26)	359	(384)	-107%	4,307
Licences and permits		-	1,560	-	107	107	130	(23)	-18%	1,560
Agency services		-	2,041	-	171	171	170	1	1%	2,041
Transfers recognised - operational		-	67,211	-	13,892	13,892	5,601	8,291	148%	67,211
Other revenue		-	3,594	-	277	277	300	(22)	-7%	3,594
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	298,613	-	41,614	41,614	24,884	16,729	67%	298,613
Expenditure By Type										
Employee related costs		-	107,291	-	7,689	7,689	8,941	(1,252)	-14%	107,291
Remuneration of councillors		-	4,861	-	386	386	405	(19)	-5%	4,861
Debt impairment		-	8,795	-	733	733	733	(0)	0%	8,795
Depreciation & asset impairment		-	18,539	-	1,545	1,545	1,545	0	0%	18,539
Finance charges		-	12,214	-	526	526	1,018	(491)	-48%	12,214
Bulk purchases		-	75,397	-	8,870	8,870	6,283	2,587	41%	75,397
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	3,561	-	32	32	297	(265)	-89%	3,561
Other expenditure		-	74,919	-	2,461	2,461	6,243	(3,783)	-61%	74,919
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	305,577	-	22,242	22,242	25,465	(3,223)	-13%	305,577
Surplus/(Deficit)										
Transfers recognised - capital		-	(6,964)	-	19,372	19,372	(580)	19,952	(0)	(6,964)
Contributions recognised - capital		-	15,044	-	-	-	1,254	(1,254)	(0)	15,044
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	8,080	-	19,372	19,372	673			8,080
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	8,080	-	19,372	19,372	673			8,080
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	8,080	-	19,372	19,372	673			8,080
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	8,080	-	19,372	19,372	673			8,080

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	13,908	4,640	9,268	200%	Variance are due to the misalignment between the budget and the actual billing	
Service charges - electricity revenue	8,081	8,366	(285)	-3%	Immaterial Variance	
Service charges - water revenue	1,864	2,064	(200)	-10%	Immaterial Variance	
Service charges - sanitation revenue	893	857	37	4%	Immaterial Variance	
Service charges - refuse revenue	1,502	1,426	76	5%	Immaterial Variance	
Rental of facilities and equipment	261	354	(92)	-26%	The budget is not in line with the actual receipts	
Interest earned - external investments	366	267	100	37%	The over recovery is due to the higher than expected cash balances available	
Interest earned - outstanding debtors	316	353	(38)	-11%	Immaterial Variance	
Fines	(26)	359	(384)	-107%	The budget is not in line with the actual receipts	
Licences and permits	107	130	(23)	-18%	The budget is not in line with the actual receipts	
Agency services	171	170	1	1%	Immaterial Variance	
Transfers recognised - operational	13,892	5,601	8,291	148%		
Other revenue	277	300	(22)	-7%	Immaterial Variance	
Expenditure By Type						
Employee related costs	7,689	8,941	(1,252)	-14%	The variance are due to the TASK payment and vacant positions not filled	
Remuneration of councillors	386	405	(19)	-5%	Immaterial Variance	
Debt impairment	733	733	(0)	0%	Immaterial Variance	
Depreciation & asset impairment	1,545	1,545	0	0%	Immaterial Variance	
Finance charges	526	1,018	(491)	-48%	The budget is not in line with the actual payments	
Bulk purchases	8,870	6,283	2,587	41%		
Transfers and grants	32	297	(265)	-89%	The budget is not in line with the actual payments	
Other expenditure	2,461	6,243	(3,783)	-61%	The budget is not in line with the actual payments	

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

WC013 Bergervier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M01 July										
Vote Description	Ref	2015/16			Budget Year 2016/17					
		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		-	850	-	-	-	71	(71)	-100%	850
Vote 3 - Corporate Services		-	380	-	-	-	32	(32)	-100%	380
Vote 4 - Technical Services		-	1,385	-	-	-	115	(115)	-100%	1,385
Total Capital Multi-year expenditure	4,7	-	2,615	-	-	-	218	(218)	-100%	2,615
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	416	-	-	-	35	(35)	-100%	416
Vote 2 - Finance		-	1,030	-	231	231	86	145	169%	1,030
Vote 3 - Corporate Services		-	4,449	-	-	-	371	(371)	-100%	4,449
Vote 4 - Technical Services		-	23,968	-	124	124	1,997	(1,873)	-94%	23,968
Total Capital single-year expenditure	4	-	29,863	-	354	354	2,489	(2,134)	-86%	29,863
Total Capital Expenditure		-	32,478	-	354	354	2,707	(2,352)	-87%	32,478
Capital Expenditure - Standard Classification										
Governance and administration		-	4,610	-	231	231	384	(154)	-40%	4,610
Executive and council		-	416	-	-	-	35	(35)	-100%	416
Budget and treasury office		-	1,880	-	231	231	157	74	47%	1,880
Corporate services		-	2,314	-	-	-	193	(193)	-100%	2,314
Community and public safety		-	4,387	-	-	-	366	(366)	-100%	4,387
Community and social services		-	1,249	-	-	-	104	(104)	-100%	1,249
Sport and recreation		-	1,678	-	-	-	140	(140)	-100%	1,678
Public safety		-	1,460	-	-	-	122	(122)	-100%	1,460
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	3,315	-	-	-	276	(276)	-100%	3,315
Planning and development		-	10	-	-	-	1	(1)	-100%	10
Road transport		-	3,305	-	-	-	275	(275)	-100%	3,305
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	20,166	-	124	124	1,681	(1,557)	-93%	20,166
Electricity		-	3,646	-	-	-	304	(304)	-100%	3,646
Water		-	6,352	-	124	124	529	(405)	-77%	6,352
Waste water management		-	7,870	-	-	-	656	(656)	-100%	7,870
Waste management		-	2,298	-	-	-	192	(192)	-100%	2,298
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	32,478	-	354	354	2,707	(2,352)	-87%	32,478
Funded by:										
National Government		-	14,074	-	124	124	1,173	(1,049)	-89%	14,074
Provincial Government		-	770	-	-	-	64	(64)	-100%	770
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,844	-	124	124	1,237	(1,113)	-90%	14,844
Public contributions & donations	5	-	200	-	-	-	17	(17)	-100%	200
Borrowing	6	-	6,750	-	-	-	563	(563)	-100%	6,750
Internally generated funds		-	10,684	-	231	231	890	(660)	-74%	10,684
Total Capital Funding		-	32,478	-	354	354	2,707	(2,352)	-87%	32,478

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	28,181	-	(5,794)	28,181
Call investment deposits		-	40,000	-	-	40,000
Consumer debtors		-	70,565	-	11,791	70,565
Other debtors		-	3,893	-	3	3,893
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	2,981	-	143	2,981
Total current assets		-	145,620	-	6,144	145,620
Non current assets						
Long-term receivables		-	2,220	-	12	2,220
Investments		-	-	-	-	-
Investment property		-	12,861	-	-	12,861
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	346,199	-	(1,190)	346,199
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	5,122	-	-	5,122
Other non-current assets		-	-	-	-	-
Total non current assets		-	366,401	-	(1,179)	366,401
TOTAL ASSETS		-	512,021	-	4,965	512,021
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		-	3,196	-	(6)	3,196
Trade and other payables		-	43,775	-	(15,163)	43,775
Provisions		-	6,790	-	21	6,790
Total current liabilities		-	53,762	-	(15,148)	53,762
Non current liabilities						
Borrowing		-	54,984	-	-	54,984
Provisions		-	108,944	-	741	108,944
Total non current liabilities		-	163,928	-	741	163,928
TOTAL LIABILITIES		-	217,690	-	(14,406)	217,690
NET ASSETS	2	-	294,331	-	19,372	294,331
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	278,699	-	19,372	278,699
Reserves		-	15,631	-	-	15,631
TOTAL COMMUNITY WEALTH/EQUITY	2	-	294,331	-	19,372	294,331

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2015/16	Budget Year 2016/17							
		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		-	54,383	-	2,548	2,548	4,532	(1,984)	-44%	-
Service charges		-	148,025	-	10,922	10,922	12,335	(1,413)	-11%	-
Other revenue		-	11,468	-	3,403	3,403	956	2,448	256%	-
Government - operating		-	67,211	-	13,892	13,892	5,601	8,291	148%	-
Government - capital		-	15,044	-	-	-	1,254	(1,254)	-100%	-
Interest		-	7,440	-	366	366	620	(254)	-41%	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(259,930)	-	(36,554)	(36,554)	(21,661)	14,894	-69%	-
Finance charges		-	(12,214)	-	(32)	(32)	(1,018)	(986)	97%	-
Transfers and Grants		-	(3,561)	-	-	-	(297)	(297)	100%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	27,866	-	(5,455)	(5,455)	2,322	7,777	335%	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	(367)	-	-	-	(31)	31	-100%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	(32,478)	-	(354)	(354)	(2,707)	(2,352)	87%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(32,845)	-	(354)	(354)	(2,737)	(2,383)	87%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	6,750	-	-	-	563	(563)	-100%	-
Increase (decrease) in consumer deposits		-	123	-	-	-	10	(10)	-100%	-
Payments										
Repayment of borrowing		-	(3,823)	-	-	-	(319)	(319)	100%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	3,050	-	-	-	254	254	100%	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	(1,929)	-	(5,809)	(5,809)	(161)			-
Cash/cash equivalents at beginning:		-	70,110	-		65,230	70,110			65,230
Cash/cash equivalents at month/year end:		-	68,181	-		59,420	69,949			65,230

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July													
Description	NT Code	Budget Year 2016/17										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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,124	992	500	436	368	5,068	-	-	9,488	5,871		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,186	1,210	382	345	382	3,532	-	-	12,037	4,259		
Receivables from Non-ex change Transactions - Property Rates	1400	13,470	1,528	616	562	503	6,061	-	-	22,739	7,125		
Receivables from Ex change Transactions - Waste Water Management	1500	990	609	362	311	280	5,181	-	-	7,732	5,772		
Receivables from Ex change Transactions - Waste Management	1600	1,687	998	565	479	431	7,312	-	-	11,472	8,222		
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	2	2	1	1	20	-	-	28	22		
Interest on Arrear Debtor Accounts	1810	4	-	-	-	-	174	-	-	179	174		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	105	2,695	2,524	350	51	13,648	-	-	19,374	14,049		
Total By Income Source	2000	24,569	8,035	4,951	2,482	2,015	40,997	-	-	83,049	45,494	-	-
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,496	192	66	44	44	1,323	-	-	4,165	1,412		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	22,074	7,843	4,885	2,438	1,971	39,673	-	-	78,884	44,082		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	24,569	8,035	4,951	2,482	2,015	40,997	-	-	83,049	45,494	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July										
Description	NT Code	Budget Year 2016/17								
		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	998								998
Auditor General	0800	-								-
Other	0900	-								-
Total By Customer Type	1000	998	-	-	-	-	-	-	-	998

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July									
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									
NO INVESTMENTS									
Municipality sub-total					-		-	-	-
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

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 - M01 July										
Description	Ref	2015/16	Budget Year 2016/17							
		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:		-	37,767	-	13,892	13,892	3,147	10,765	342.1%	37,767
Local Government Equitable Share			33,341		13,892	13,892	2,778	11,114	400.0%	33,341
Finance Management			725		-	-	60	(60)	-100.0%	725
Municipal Systems Improvement			-		-	-	-	-	-	-
Integrated National Electrification Program(Eskom)			246		-	-	21	-	-	246
Integrated National Electrification Programme (Municipal) Grant			-		-	-	-	-	-	-
EPWP Incentive	3		1,141		-	-	95	(95)	-100.0%	1,141
Municipal Infrastructure (MIG)			2,314		-	-	193	(193)	-100.0%	2,314
ACIP			-		-	-	-	-	-	-
Provincial Government:		-	29,444	-	-	-	2,454	(504)	-20.5%	29,444
CDW - Operational Support Grant			37		-	-	3	(3)	-100.0%	37
Library Services			3,055		-	-	255	(255)	-100.0%	3,055
Maintenance of Proclaimed Roads			97		-	-	8	(8)	-100.0%	97
Financial Management Grant - Internal Audit	4		-		-	-	-	-	-	-
Mandela Memorialisation Support Grant			-		-	-	-	-	-	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,855		-	-	238	(238)	-100.0%	2,855
Finance Management			120		-	-	10	-	-	120
Development of Sport and Recreation Facilities			-		-	-	-	-	-	-
Housing			23,280		-	-	1,940	-	-	23,280
Water Wiltewater			-		-	-	-	-	-	-
Municipal Infrastructure Support Grant			-		-	-	-	-	-	-
Municipal Infrastructure (MIG)			-		-	-	-	-	-	-
Municipal Performance Management Grant			-		-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>			-		-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>Chieta</i>			-		-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	67,211	-	13,892	13,892	5,601	10,262	183.2%	67,211
Capital Transfers and Grants										
National Government:		-	14,074	-	-	-	1,173	(1,173)	-100.0%	14,074
Municipal Infrastructure (MIG)			11,570		-	-	964	(964)	-100.0%	11,570
DME Electricity			-		-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant			1,754		-	-	146	(146)	-100.0%	1,754
Integrated National Electrification Programme (Eskom) Grant			-		-	-	-	-	-	-
Municipal Systems Improvement			-		-	-	-	-	-	-
Finance Management			750		-	-	63	(63)	-100.0%	750
ACIP			-		-	-	-	-	-	-
Provincial Government:		-	770	-	-	-	64	(64)	-100.0%	770
Housing			-		-	-	-	-	-	-
Construction Sidewalks			-		-	-	-	-	-	-
Human Settlements Development Grant			-		-	-	-	-	-	-
Library Services			770		-	-	64	(64)	-100.0%	770
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>			-		-	-	-	-	-	-
Other grant providers:		-	200	-	-	-	17	(17)	-100.0%	200
<i>Cerebos</i>			200		-	-	17	(17)	-100.0%	200
Total Capital Transfers and Grants	5	-	15,044	-	-	-	1,254	(1,254)	-100.0%	15,044
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	82,255	-	13,892	13,892	6,855	9,008	131.4%	82,255

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
Description	Ref	2015/16	Budget Year 2016/17							
		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:		-	37,767	-	2,890	2,890	3,147	(257)	-8.2%	37,767
Local Government Equitable Share			33,341		2,778	2,778	2,778	-		33,341
Finance Management			725		62	62	60	1	2.2%	725
Municipal Systems Improvement			-		-	-	-	-		-
Integrated National Electrification Program(Eskom)			-		-	-	-	-		-
Integrated National Electrification Programme (Municipal) Grant			246		-	-	21	(21)	-100.0%	246
EPWP Incentive			1,141		50	50	95	(45)	-47.2%	1,141
Municipal Infrastructure (MIG)			2,314		-	-	193	(193)	-100.0%	2,314
ACIP			-		-	-	-	-		-
Provincial Government:		-	6,164	-	-	-	514	(514)	-100.0%	6,164
CDW - Operational Support Grant			37		-	-	3	(3)	-100.0%	37
Library Services			3,055		-	-	255	(255)	-100.0%	3,055
Maintenance of Proclaimed Roads			97		-	-	8	(8)	-100.0%	97
Financial Management Grant - Internal Audit			-		-	-	-	-		-
Mandela Memorialisation Support Grant			-		-	-	-	-		-
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,855		-	-	238	(238)	-100.0%	2,855
Finance Management			120		-	-	10	(10)	-100.0%	120
Development of Sport and Recreation Facilities			-		-	-	-	-		-
Housing			-		-	-	-	-		-
Water Witlewater			-		-	-	-	-		-
Municipal Infrastructure Support Grant			-		-	-	-	-		-
Municipal Infrastructure (MIG)			-		-	-	-	-		-
Municipal Performance Management Grant			-		-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-		-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Chieta			-		-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	43,931	-	2,890	2,890	3,661	(771)	-21.0%	43,931
Capital expenditure of Transfers and Grants										
National Government:		-	14,074	-	-	-	1,173	(1,173)	-100.0%	14,074
Municipal Infrastructure (MIG)			11,570		-	-	964	(964)	-100.0%	11,570
Integrated National Electrification Programme (Municipal) Grant			1,754		-	-	146	(146)	-100.0%	1,754
Municipal Systems Improvement			-		-	-	-	-		-
Finance Management			750		-	-	63	(63)	-100.0%	750
ACIP			-		-	-	-	-		-
0			-		-	-	-	-		-
Provincial Government:		-	770	-	-	-	64	(64)	-100.0%	770
Housing			-		-	-	-	-		-
Library Services			770		-	-	64	(64)	-100.0%	770
District Municipality:		-	-	-	-	-	-	-		-
0			-		-	-	-	-		-
Other grant providers:		-	200	-	-	-	17	(17)	-100.0%	200
Cerebos			200		-	-	17	(17)	-100.0%	200
Total capital expenditure of Transfers and Grants		-	15,044	-	-	-	1,254	(1,254)	-100.0%	15,044
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	58,975	-	2,890	2,890	4,915	(2,024)	-41.2%	58,975

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 - M01 July										
Summary of Employee and Councillor remuneration	Ref	2015/16		Budget Year 2016/17						
		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			3,632		271	271	304	(33)	-11%	3,632
Pension and UIF Contributions			-		25	25	28	(3)	-11%	-
Medical Aid Contributions			35		3	3	3	0	8%	35
Motor Vehicle Allowance			923		65	65	77	(12)	-16%	923
Cellphone Allowance			271		21	21	28	(7)	-25%	271
Housing Allowances			-		-	-	-	-	-	-
Other benefits and allowances			-		-	-	-	-	-	-
Sub Total - Councillors			4,861		385	385	440	(55)	-12%	4,861
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			2,716		262	262	247	14	6%	2,716
Pension and UIF Contributions			496		48	48	45	2	5%	496
Medical Aid Contributions			141		11	11	11	(1)	-5%	141
Overtime			-		-	-	-	-	-	-
Performance Bonus			-		-	-	-	-	-	-
Motor Vehicle Allowance			303		41	41	33	8	23%	303
Cellphone Allowance			-		-	-	-	-	-	-
Housing Allowances			263		38	38	22	16	73%	263
Other benefits and allowances			284		5	5	25	(20)	-78%	284
Payments in lieu of leave			-		-	-	-	-	-	-
Long service awards			-		-	-	-	-	-	-
Post-retirement benefit obligations	2		-		-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			4,202		404	404	384	20	5%	4,202
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			62,942		4,687	4,687	4,797	(110)	-2%	62,942
Pension and UIF Contributions			11,665		825	825	881	(55)	-6%	11,665
Medical Aid Contributions			6,017		454	454	442	12	3%	6,017
Overtime			3,502		311	311	274	37	13%	3,502
Performance Bonus			-		-	-	-	-	-	-
Motor Vehicle Allowance			3,532		273	273	279	(6)	-2%	3,532
Cellphone Allowance			-		0	0	-	0	#DIV/0!	-
Housing Allowances			875		75	75	19	56	293%	875
Other benefits and allowances			11,470		268	268	809	(540)	-67%	11,470
Payments in lieu of leave			493		-	-	44	(44)	-100%	493
Long service awards			853		-	-	65	(65)	-100%	853
Post-retirement benefit obligations	2		2,101		-	-	160	(160)	-100%	2,101
Sub Total - Other Municipal Staff			103,450		6,894	6,894	7,769	(876)	-11%	103,450
% increase	4		#DIV/0!							#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS			112,514		7,683	7,683	8,593	(910)	-11%	112,514
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			107,653		7,298	7,298	8,154	(856)	-10%	107,653

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergvriër - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		613		354	354	613	258	42.1%	#DIV/0!
August		1,018				1,631	-		
September		2,347				3,978	-		
October		3,726				7,704	-		
November		5,325				13,029	-		
December		1,430				14,459	-		
January		1,074				15,533	-		
February		3,681				19,214	-		
March		2,462				21,675	-		
April		1,925				23,600	-		
May		3,377				26,977	-		
June		5,501				32,478	-		
Total Capital expenditure	-	32,478	-	354					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July										
Description	Ref	2015/16	Budget Year 2016/17							
		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		-	17,105	-	124	124	1,425	1,302	91.3%	17,105
Infrastructure - Road transport		-	1,035	-	-	-	86	86	100.0%	1,035
Roads, Pavements & Bridges			885	-	-	-	74	74	100.0%	885
Storm water			150	-	-	-	13	13	100.0%	150
Infrastructure - Electricity		-	2,074	-	-	-	173	173	100.0%	2,074
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,074	-	-	-	173	173	100.0%	2,074
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	6,167	-	124	124	514	390	75.9%	6,167
Dams & Reservoirs			5,562	-	124	124	464	340	73.3%	5,562
Water purification			-	-	-	-	-	-	-	-
Reticulation			605	-	-	-	50	50	100.0%	605
Infrastructure - Sanitation		-	7,379	-	-	-	615	615	100.0%	7,379
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			7,379	-	-	-	615	615	100.0%	7,379
Infrastructure - Other		-	450	-	-	-	38	38	100.0%	450
Waste Management			450	-	-	-	38	38	100.0%	450
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	1,235	-	-	-	103	103	100.0%	1,235
Parks & gardens			155	-	-	-	13	13	100.0%	155
Sportsfields & stadia			50	-	-	-	4	4	100.0%	50
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			500	-	-	-	42	42	100.0%	500
Recreational facilities			80	-	-	-	7	7	100.0%	80
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			100	-	-	-	8	8	100.0%	100
Cemeteries			350	-	-	-	29	29	100.0%	350
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	7,250	-	-	-	604	604	100.0%	7,250
General vehicles			2,700	-	-	-	225	225	100.0%	2,700
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,329	-	-	-	111	111	100.0%	1,329
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			1,096	-	-	-	91	91	100.0%	1,096
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			2,125	-	-	-	177	177	100.0%	2,125
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	1,200	-	231	231	100	(131)	-130.6%	1,200
Computers - software & programming			1,200	-	231	231	100	(131)	-130.6%	1,200
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	26,790	-	354	354	2,232	1,878	84.1%	26,790

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July										
Description	Ref	2015/16	Budget Year 2016/17							
		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		-	2,850	-	-	-	238	238	100.0%	2,850
Infrastructure - Road transport		-	1,560	-	-	-	130	130	100.0%	1,560
Roads, Pavements & Bridges		-	1,550	-	-	-	129	129	100.0%	1,550
Storm water		-	10	-	-	-	1	1	100.0%	10
Infrastructure - Electricity		-	1,180	-	-	-	98	98	100.0%	1,180
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1,180	-	-	-	98	98	100.0%	1,180
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	100	-	-	-	8	8	100.0%	100
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	100	-	-	-	8	8	100.0%	100
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	10	-	-	-	1	1	100.0%	10
Waste Management		-	10	-	-	-	1	1	100.0%	10
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	809	-	-	-	67	67	100.0%	809
Parks & gardens		-	100	-	-	-	8	8	100.0%	100
Sportsfields & stadia		-	609	-	-	-	51	51	100.0%	609
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	100	-	-	-	8	8	100.0%	100
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		-	980	-	-	-	82	82	100.0%	980
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	25	-	-	-	2	2	100.0%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	265	-	-	-	22	22	100.0%	265
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	690	-	-	-	58	58	100.0%	690
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	1,050	-	-	-	88	88	100.0%	1,050
Computers - software & programming		-	1,050	-	-	-	88	88	100.0%	1,050
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	5,689	-	-	-	474	474	100.0%	5,689

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July										
Description	Ref	2015/16	Budget Year 2016/17							
		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		-	2,033	-	-	-	169	169	100.0%	2,033
Infrastructure - Road transport		-	103	-	-	-	9	9	100.0%	103
Roads, Pavements & Bridges		-	97	-	-	-	9	9	100.0%	97
Storm water		-	6	-	-	-	-	-	-	6
Infrastructure - Electricity		-	881	-	-	-	73	73	100.0%	881
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	806	-	-	-	73	73	100.0%	806
Street Lighting		-	75	-	-	-	-	-	-	75
Infrastructure - Water		-	400	-	-	-	33	33	100.0%	400
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	400	-	-	-	33	33	100.0%	400
Infrastructure - Sanitation		-	220	-	-	-	18	18	100.0%	220
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	220	-	-	-	18	18	100.0%	220
Infrastructure - Other		-	429	-	-	-	35	35	100.0%	429
Waste Management		-	420	-	-	-	35	35	100.0%	420
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	9	-	-	-	-	-	-	9
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		-	4,910	-	70	70	409	339	82.8%	4,910
General vehicles		-	2,480	-	14	14	207	193	93.2%	2,480
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	783	-	15	15	65	50	77.0%	783
Computers - hardware/equipment		-	723	-	38	38	60	22	36.4%	723
Furniture and other office equipment		-	76	-	-	-	6	6	100.0%	76
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	848	-	3	3	71	68	95.8%	848
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		-	6,943	-	70	70	579	508	87.8%	6,943

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 July 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 15 August 2016