

# 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 August 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 August 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 August 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		60,581,711.81	49,768,754.96	10,812,956.85	22%
Total Expenditure	305,576,662.98		37,258,647.99	50,929,443.83	- 13,670,795.84	-27%
Total Capital Expenditure	32,478,000.00		455,175.45	5,413,000.00	- 4,957,824.55	-92%

### 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 August 2016.

#### Revenue by Source (Table C4)

Description	Budget Year 2016/17					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>						%
<b>Revenue By Source</b>						
Property rates	55,677		17,700	9,280	8,420	91%
Service charges - electricity revenue	100,386		17,183	16,731	452	3%
Service charges - water revenue	24,765		3,503	4,128	(624)	-15%
Service charges - sanitation revenue	10,278		1,848	1,713	135	8%
Service charges - refuse revenue	17,111		3,032	2,852	180	6%
Rental of facilities and equipment	4,242		802	707	95	13%
Interest earned - external investments	3,200		826	533	292	55%
Interest earned - outstanding debtors	4,240		629	707	(78)	-11%
Fines	4,307		(24)	718	(741)	-103%
Licences and permits	1,560		227	260	(33)	-13%
Agency services	2,041		327	340	(14)	-4%
Transfers recognised - operational	67,211		14,004	11,202	2,802	25%
Other revenue	3,594		525	599	(74)	-12%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>298,613</b>	<b>-</b>	<b>60,582</b>	<b>49,769</b>	<b>10,813</b>	<b>22%</b>

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	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>						%
<b>Expenditure By Type</b>						
Employee related costs	107,291		15,653	17,882	(2,229)	-12%
Remuneration of councillors	4,861		822	810	12	2%
Debt impairment	8,795		1,466	1,466	(0)	0%
Depreciation & asset impairment	18,539		3,090	3,090	0	0%
Finance charges	12,214		1,053	2,036	(983)	-48%
Bulk purchases	75,397		9,718	12,566	(2,848)	-23%
Transfers and grants	3,561		533	593	(60)	-10%
Other expenditure	74,919		4,923	12,487	(7,564)	-61%
<b>Total Expenditure</b>	<b>305,577</b>	<b>-</b>	<b>37,259</b>	<b>50,929</b>	<b>(13,671)</b>	<b>-27%</b>

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	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>						%
<b><u>Multi-Year expenditure appropriation</u></b>						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	850	-	-	142	(142)	-100%
Vote 3 - Corporate Services	380	-	-	63	(63)	-100%
Vote 4 - Technical Services	1,385	-	-	231	(231)	-100%
<b>Total Capital Multi-year expenditure</b>	<b>2,615</b>	<b>-</b>	<b>-</b>	<b>436</b>	<b>(436)</b>	<b>-100%</b>
<b><u>Single Year expenditure appropriation</u></b>						
Vote 1 - Municipal Manager	416	-	-	69	(69)	-100%
Vote 2 - Finance	1,030	-	236	172	65	38%
Vote 3 - Corporate Services	4,449	-	25	742	(717)	-97%
Vote 4 - Technical Services	23,968	-	194	3,995	(3,801)	-95%
<b>Total Capital single-year expenditure</b>	<b>29,863</b>	<b>-</b>	<b>455</b>	<b>4,977</b>	<b>(4,522)</b>	<b>-91%</b>
<b>Total Capital Expenditure</b>	<b>32,478</b>	<b>-</b>	<b>455</b>	<b>5,413</b>	<b>(4,958)</b>	<b>-92%</b>

### Capital Expenditure:

The total capital expenditure as at 31 August 2016 amounts to R 455 000 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 - M02 August

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
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	10.1%	0.0%	2.8%	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%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	33.6%	0.0%	-44.8%	33.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	351.8%	0.0%	0.0%	351.8%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	0.0%	270.9%	0.0%	-170.1%	270.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	126.8%	0.0%	-81.2%	126.8%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	25.7%	0.0%	14.4%	25.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	35.9%	0.0%	25.8%	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%	1.7%	5.7%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
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 Bergrivier - Table C1 Monthly Budget Statement Summary - M02 August

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	55,677	-	3,792	17,700	9,280	8,420	91%	55,677
Service charges	-	152,540	-	13,226	25,567	25,423	143	1%	152,540
Investment revenue	-	3,200	-	459	826	533	292	55%	3,200
Transfers recognised - operational	-	67,211	-	112	14,004	11,202	2,802	25%	67,211
Other own revenue	-	19,984	-	1,379	2,486	3,331	(845)	-25%	19,984
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>298,613</b>	-	<b>18,968</b>	<b>60,582</b>	<b>49,769</b>	<b>10,813</b>	<b>22%</b>	<b>298,613</b>
Employee costs	-	107,291	-	7,964	15,653	17,882	(2,229)	-12%	107,291
Remuneration of Councillors	-	4,861	-	436	822	810	12	2%	4,861
Depreciation & asset impairment	-	18,539	-	1,545	3,090	3,090	0	0%	18,539
Finance charges	-	12,214	-	526	1,053	2,036	(983)	-48%	12,214
Materials and bulk purchases	-	75,397	-	848	9,718	12,566	(2,848)	-23%	75,397
Transfers and grants	-	3,561	-	502	533	593	(60)	-10%	3,561
Other expenditure	-	83,714	-	3,195	6,389	13,952	(7,564)	-54%	83,714
<b>Total Expenditure</b>	-	<b>305,577</b>	-	<b>15,017</b>	<b>37,259</b>	<b>50,929</b>	<b>(13,671)</b>	<b>-27%</b>	<b>305,577</b>
<b>Surplus/(Deficit)</b>	-	<b>(6,964)</b>	-	<b>3,951</b>	<b>23,323</b>	<b>(1,161)</b>	<b>24,484</b>	<b>-2109%</b>	<b>(6,964)</b>
Transfers recognised - capital	-	15,044	-	-	-	2,507	(2,507)	-100%	15,044
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>8,080</b>	-	<b>3,951</b>	<b>23,323</b>	<b>1,347</b>	<b>21,976</b>	<b>1632%</b>	<b>8,080</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>8,080</b>	-	<b>3,951</b>	<b>23,323</b>	<b>1,347</b>	<b>21,976</b>	<b>1632%</b>	<b>8,080</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>32,478</b>	-	<b>101</b>	<b>455</b>	<b>5,413</b>	<b>(4,958)</b>	<b>-92%</b>	<b>32,478</b>
Capital transfers recognised	-	14,844	-	65	189	2,474	(2,285)	-92%	14,844
Public contributions & donations	-	200	-	-	-	33	(33)	-100%	200
Borrowing	-	6,750	-	-	-	1,125	(1,125)	-100%	6,750
Internally generated funds	-	10,684	-	35	266	1,781	(1,515)	-85%	10,684
<b>Total sources of capital funds</b>	-	<b>32,478</b>	-	<b>101</b>	<b>455</b>	<b>5,413</b>	<b>(4,958)</b>	<b>-92%</b>	<b>32,478</b>
<b>Financial position</b>									
Total current assets	-	145,620	-	-	17,061	-	-	-	145,620
Total non current assets	-	366,401	-	-	(2,714)	-	-	-	366,401
Total current liabilities	-	53,762	-	-	(10,029)	-	-	-	53,762
Total non current liabilities	-	163,928	-	-	1,052	-	-	-	163,928
<b>Community wealth/Equity</b>	-	<b>294,331</b>	-	-	<b>23,323</b>	-	-	-	<b>294,331</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	27,866	-	14,416	8,961	4,644	(4,317)	-93%	27,866
Net cash from (used) investing	-	(32,845)	-	(36)	(390)	(5,474)	(5,084)	93%	(32,845)
Net cash from (used) financing	-	3,050	-	(430)	(430)	508	938	185%	3,050
<b>Cash/cash equivalents at the month/year end</b>	-	<b>68,181</b>	-	-	<b>73,801</b>	<b>69,789</b>	<b>(4,012)</b>	<b>-6%</b>	<b>63,731</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	21,336	4,839	5,030	4,353	2,166	41,850	-	-	79,574
<b>Creditors Age Analysis</b>									
Total Creditors	231	-	-	-	-	-	-	-	231

## 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 Bergvriër - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

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
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		-	89,342	-	4,675	33,202	14,890	18,312	123%	89,342
Executive and council		-	23,314	-	-	13,892	3,886	10,006	258%	23,314
Budget and treasury office		-	65,248	-	4,647	19,258	10,875	8,383	77%	65,248
Corporate services		-	780	-	28	52	130	(78)	-60%	780
<i><b>Community and public safety</b></i>		-	39,441	-	599	872	6,574	(5,702)	-87%	39,441
Community and social services		-	7,076	-	60	95	1,179	(1,084)	-92%	7,076
Sport and recreation		-	4,708	-	534	796	785	11	1%	4,708
Public safety		-	4,340	-	0	(27)	723	(750)	-104%	4,340
Housing		-	23,317	-	4	7	3,886	(3,879)	-100%	23,317
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	5,890	-	390	806	982	(176)	-18%	5,890
Planning and development		-	787	-	62	204	131	73	56%	787
Road transport		-	5,103	-	328	602	851	(249)	-29%	5,103
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	178,983	-	13,304	25,703	29,831	(4,128)	-14%	178,983
Electricity		-	103,896	-	9,134	17,231	17,316	(85)	0%	103,896
Water		-	39,997	-	1,659	3,542	6,666	(3,124)	-47%	39,997
Waste water management		-	13,266	-	955	1,848	2,211	(363)	-16%	13,266
Waste management		-	21,824	-	1,557	3,081	3,637	(556)	-15%	21,824
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	-	313,657	-	18,968	60,582	52,276	8,306	16%	313,657
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		-	45,781	-	2,544	4,676	7,630	(2,954)	-39%	45,781
Executive and council		-	20,573	-	1,498	2,585	3,429	(844)	-25%	20,573
Budget and treasury office		-	2,742	-	(231)	(666)	457	(1,124)	-246%	2,742
Corporate services		-	22,465	-	1,277	2,758	3,744	(986)	-26%	22,465
<i><b>Community and public safety</b></i>		-	60,541	-	2,697	5,296	10,090	(4,794)	-48%	60,541
Community and social services		-	7,251	-	512	1,004	1,209	(205)	-17%	7,251
Sport and recreation		-	15,154	-	1,132	2,242	2,526	(284)	-11%	15,154
Public safety		-	13,457	-	968	1,879	2,243	(364)	-16%	13,457
Housing		-	24,679	-	85	171	4,113	(3,942)	-96%	24,679
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	35,119	-	2,546	4,991	5,853	(862)	-15%	35,119
Planning and development		-	4,511	-	309	616	752	(136)	-18%	4,511
Road transport		-	30,608	-	2,237	4,375	5,101	(726)	-14%	30,608
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	164,136	-	7,229	22,295	27,356	(5,061)	-18%	164,136
Electricity		-	103,145	-	2,962	14,157	17,191	(3,034)	-18%	103,145
Water		-	21,845	-	1,553	2,593	3,641	(1,047)	-29%	21,845
Waste water management		-	13,578	-	947	2,232	2,263	(31)	-1%	13,578
Waste management		-	25,568	-	1,767	3,313	4,261	(948)	-22%	25,568
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	-	305,577	-	15,017	37,259	50,929	(13,671)	-27%	305,577
<b>Surplus/ (Deficit) for the year</b>		-	8,080	-	3,951	23,323	1,347	21,976	1632%	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 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Municipal Manager	1	-	23,314	-	-	13,892	3,886	10,006	257.5%	23,314
Vote 2 - Finance		-	65,248	-	4,647	19,258	10,875	8,383	77.1%	65,248
Vote 3 - Corporate Services		-	19,541	-	819	1,342	3,257	(1,915)	-58.8%	19,541
Vote 4 - Technical Services		-	205,553	-	13,502	26,090	34,259	(8,168)	-23.8%	205,553
<b>Total Revenue by Vote</b>	<b>2</b>	<b>-</b>	<b>313,657</b>	<b>-</b>	<b>18,968</b>	<b>60,582</b>	<b>52,276</b>	<b>8,306</b>	<b>15.9%</b>	<b>313,657</b>
<b>Expenditure by Vote</b>										
Vote 1 - Municipal Manager	1	-	20,573	-	1,498	2,585	3,429	(844)	-24.6%	20,573
Vote 2 - Finance		-	2,742	-	(231)	(666)	457	(1,124)	-245.8%	2,742
Vote 3 - Corporate Services		-	44,182	-	3,009	6,084	7,364	(1,280)	-17.4%	44,182
Vote 4 - Technical Services		-	238,064	-	10,740	29,256	39,677	(10,421)	-26.3%	238,064
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>-</b>	<b>305,562</b>	<b>-</b>	<b>15,017</b>	<b>37,259</b>	<b>50,927</b>	<b>(13,668)</b>	<b>-26.8%</b>	<b>305,562</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>-</b>	<b>8,094</b>	<b>-</b>	<b>3,951</b>	<b>23,323</b>	<b>1,349</b>	<b>21,974</b>	<b>1628.8%</b>	<b>8,094</b>

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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	
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates			55,677		3,792	17,700	9,280	8,420	91%	55,677	
Property rates - penalties & collection charges			-		-	-	-	-		-	
Service charges - electricity revenue			100,386		9,102	17,183	16,731	452	3%	100,386	
Service charges - water revenue			24,765		1,639	3,503	4,128	(624)	-15%	24,765	
Service charges - sanitation revenue			10,278		955	1,848	1,713	135	8%	10,278	
Service charges - refuse revenue			17,111		1,530	3,032	2,852	180	6%	17,111	
Service charges - other			-		-	-	-	-		-	
Rental of facilities and equipment			4,242		541	802	707	95	13%	4,242	
Interest earned - external investments			3,200		459	826	533	292	55%	3,200	
Interest earned - outstanding debtors			4,240		313	629	707	(78)	-11%	4,240	
Dividends received			-		-	-	-	-		-	
Fines			4,307		2	(24)	718	(741)	-103%	4,307	
Licences and permits			1,560		120	227	260	(33)	-13%	1,560	
Agency services			2,041		155	327	340	(14)	-4%	2,041	
Transfers recognised - operational			67,211		112	14,004	11,202	2,802	25%	67,211	
Other revenue			3,594		248	525	599	(74)	-12%	3,594	
Gains on disposal of PPE			-		-	-	-	-		-	
<b>Total Revenue (excluding capital transfers and contributions)</b>			-	298,613	-	18,968	60,582	49,769	10,813	22%	298,613
<b>Expenditure By Type</b>											
Employee related costs			107,291		7,964	15,653	17,882	(2,229)	-12%	107,291	
Remuneration of councillors			4,861		436	822	810	12	2%	4,861	
Debt impairment			8,795		733	1,466	1,466	(0)	0%	8,795	
Depreciation & asset impairment			18,539		1,545	3,090	3,090	0	0%	18,539	
Finance charges			12,214		526	1,053	2,036	(983)	-48%	12,214	
Bulk purchases			75,397		848	9,718	12,566	(2,848)	-23%	75,397	
Other materials			-		-	-	-	-		-	
Contracted services			-		-	-	-	-		-	
Transfers and grants			3,561		502	533	593	(60)	-10%	3,561	
Other expenditure			74,919		2,462	4,923	12,487	(7,564)	-61%	74,919	
Loss on disposal of PPE			-		-	-	-	-		-	
<b>Total Expenditure</b>			-	305,577	-	15,017	37,259	50,929	(13,671)	-27%	305,577
<b>Surplus/(Deficit)</b>											
Transfers recognised - capital			-	(6,964)	-	3,951	23,323	(1,161)	24,484	(0)	(6,964)
Contributions recognised - capital				15,044		-	-	2,507	(2,507)	(0)	15,044
Contributed assets				-		-	-	-			-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			-	8,080	-	3,951	23,323	1,347			8,080
Taxation				-		-	-	-			-
<b>Surplus/(Deficit) after taxation</b>			-	8,080	-	3,951	23,323	1,347			8,080
Attributable to minorities				-		-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>			-	8,080	-	3,951	23,323	1,347			8,080
Share of surplus/ (deficit) of associate				-		-	-	-			-
<b>Surplus/ (Deficit) for the year</b>			-	8,080	-	3,951	23,323	1,347			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
<b>R thousands</b>				%		
<b>Revenue By Source</b>						
Property rates	17,700	9,280	8,420	91%	Variance are due to the misalignment between the budget and the actual billing	
Service charges - electricity revenue	17,183	16,731	452	3%	Immaterial Variance	
Service charges - water revenue	3,503	4,128	(624)	-15%	Variance are due to seasonal fluctuations in water usage	
Service charges - sanitation revenue	1,848	1,713	135	8%	Immaterial Variance	
Service charges - refuse revenue	3,032	2,852	180	6%	Immaterial Variance	
Rental of facilities and equipment	802	707	95	13%	The variance is due to an increase in the usage of facilities	
Interest earned - external investments	826	533	292	55%	The over recovery is due to the higher than expected cash balances available	
Interest earned - outstanding debtors	629	707	(78)	-11%	Better collection rate	
Fines	(24)	718	(741)	-103%	Appointment of new service provider	
Licences and permits	227	260	(33)	-13%	Immaterial Variance	
Agency services	327	340	(14)	-4%	Immaterial Variance	
Transfers recognised - operational	14,004	11,202	2,802	25%	Actual receiving of grants not align to budget	
Other revenue	525	599	(74)	-12%	Immaterial Variance	
<b>Expenditure By Type</b>						
Employee related costs	15,653	17,882	(2,229)	-12%	Variance are due to the slow process of filling of vacant posts	
Remuneration of councillors	822	810	12	2%	Immaterial Variance	
Debt impairment	1,466	1,466	(0)	0%	Immaterial Variance	
Depreciation & asset impairment	3,090	3,090	0	0%	Immaterial Variance	
Finance charges	1,053	2,036	(983)	-48%	Budget not align to actual spending	
Bulk purchases	9,718	12,566	(2,848)	-23%	Budget not align to actual spending	
Transfers and grants	533	593	(60)	-10%	Immaterial Variance	
Other expenditure	4,923	12,487	(7,564)	-61%	Budget not align to actual spending	

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

WC013 Bergviev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	850	-	-	-	142	(142)	-100%	850
Vote 3 - Corporate Services		-	380	-	-	-	63	(63)	-100%	380
Vote 4 - Technical Services		-	1,385	-	-	-	231	(231)	-100%	1,385
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>2,615</b>	-	-	-	<b>436</b>	<b>(436)</b>	<b>-100%</b>	<b>2,615</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	416	-	-	-	69	(69)	-100%	416
Vote 2 - Finance		-	1,030	-	6	236	172	65	38%	1,030
Vote 3 - Corporate Services		-	4,449	-	25	25	742	(717)	-97%	4,449
Vote 4 - Technical Services		-	23,968	-	70	194	3,995	(3,801)	-95%	23,968
<b>Total Capital single-year expenditure</b>	4	-	<b>29,863</b>	-	<b>101</b>	<b>455</b>	<b>4,977</b>	<b>(4,522)</b>	<b>-91%</b>	<b>29,863</b>
<b>Total Capital Expenditure</b>		-	<b>32,478</b>	-	<b>101</b>	<b>455</b>	<b>5,413</b>	<b>(4,958)</b>	<b>-92%</b>	<b>32,478</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	<b>4,610</b>	-	<b>23</b>	<b>253</b>	<b>768</b>	<b>(515)</b>	<b>-67%</b>	<b>4,610</b>
Executive and council		-	416	-	-	-	69	(69)	-100%	416
Budget and treasury office		-	1,880	-	6	236	313	(77)	-25%	1,880
Corporate services		-	2,314	-	17	17	386	(369)	-96%	2,314
<b>Community and public safety</b>		-	<b>4,387</b>	-	<b>8</b>	<b>8</b>	<b>731</b>	<b>(723)</b>	<b>-99%</b>	<b>4,387</b>
Community and social services		-	1,249	-	-	-	208	(208)	-100%	1,249
Sport and recreation		-	1,678	-	8	8	280	(272)	-97%	1,678
Public safety		-	1,460	-	-	-	243	(243)	-100%	1,460
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>3,315</b>	-	-	-	<b>553</b>	<b>(553)</b>	<b>-100%</b>	<b>3,315</b>
Planning and development		-	10	-	-	-	2	(2)	-100%	10
Road transport		-	3,305	-	-	-	551	(551)	-100%	3,305
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>20,166</b>	-	<b>70</b>	<b>194</b>	<b>3,361</b>	<b>(3,167)</b>	<b>-94%</b>	<b>20,166</b>
Electricity		-	3,646	-	65	65	608	(542)	-89%	3,646
Water		-	6,352	-	-	124	1,059	(935)	-88%	6,352
Waste water management		-	7,870	-	5	5	1,312	(1,307)	-100%	7,870
Waste management		-	2,298	-	-	-	383	(383)	-100%	2,298
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	<b>32,478</b>	-	<b>101</b>	<b>455</b>	<b>5,413</b>	<b>(4,958)</b>	<b>-92%</b>	<b>32,478</b>
<b>Funded by:</b>										
National Government		-	14,074	-	65	189	2,346	(2,156)	-92%	14,074
Provincial Government		-	770	-	-	-	128	(128)	-100%	770
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>14,844</b>	-	<b>65</b>	<b>189</b>	<b>2,474</b>	<b>(2,285)</b>	<b>-92%</b>	<b>14,844</b>
<b>Public contributions &amp; donations</b>	5	-	200	-	-	-	33	(33)	-100%	200
<b>Borrowing</b>	6	-	6,750	-	-	-	1,125	(1,125)	-100%	6,750
<b>Internally generated funds</b>		-	10,684	-	35	266	1,781	(1,515)	-85%	10,684
<b>Total Capital Funding</b>		-	<b>32,478</b>	-	<b>101</b>	<b>455</b>	<b>5,413</b>	<b>(4,958)</b>	<b>-92%</b>	<b>32,478</b>

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

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2015/16	Budget Year 2016/17				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			28,181		8,141	28,181	
Call investment deposits			40,000			40,000	
Consumer debtors			70,565		9,087	70,565	
Other debtors			3,893		(284)	3,893	
Current portion of long-term receivables			-			-	
Inventory			2,981		117	2,981	
<b>Total current assets</b>			-	145,620	-	17,061	145,620
<b>Non current assets</b>							
Long-term receivables			2,220		(80)	2,220	
Investments			-			-	
Investment property			12,861			12,861	
Investments in Associate			-			-	
Property, plant and equipment			346,199		(2,635)	346,199	
Agricultural			-			-	
Biological assets			-			-	
Intangible assets			5,122			5,122	
Other non-current assets			-			-	
<b>Total non current assets</b>			-	366,401	-	(2,714)	366,401
<b>TOTAL ASSETS</b>			-	512,021	-	14,347	512,021
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft			-			-	
Borrowing			-			-	
Consumer deposits			3,196		22	3,196	
Trade and other payables			43,775		(10,014)	43,775	
Provisions			6,790		(36)	6,790	
<b>Total current liabilities</b>			-	53,762	-	(10,029)	53,762
<b>Non current liabilities</b>							
Borrowing			54,984		(430)	54,984	
Provisions			108,944		1,482	108,944	
<b>Total non current liabilities</b>			-	163,928	-	1,052	163,928
<b>TOTAL LIABILITIES</b>			-	217,690	-	(8,976)	217,690
<b>NET ASSETS</b>	2		-	294,331	-	23,323	294,331
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			278,699		23,323	278,699	
Reserves			15,631			15,631	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	294,331	-	23,323	294,331

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

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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	
<b>R thousands</b>	1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges			54,383		6,929	9,477	9,064	413	5%	54,383	
Service charges			148,025		14,651	25,573	24,671	902	4%	148,025	
Other revenue			11,468		1,261	4,665	1,911	2,753	144%	11,468	
Government - operating			67,211		3,897	17,789	11,202	6,587	59%	67,211	
Government - capital			15,044		750	750	2,507	(1,757)	-70%	15,044	
Interest			7,440		394	760	1,240	(480)	-39%	7,440	
Dividends			-		-	-	-	-		-	
<b>Payments</b>											
Suppliers and employees			(259,930)		(12,964)	(49,518)	(43,322)	6,197	-14%	(259,930)	
Finance charges			(12,214)		-	-	(2,036)	(2,036)	100%	(12,214)	
Transfers and Grants			(3,561)		(502)	(533)	(593)	(60)	10%	(3,561)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	27,866	-	14,416	8,961	4,644	(4,317)	-93%	27,866
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			-				-	-		-	
Decrease (Increase) in non-current debtors			-				-	-		-	
Decrease (increase) other non-current receivables			(367)				(61)	61	-100%	(367)	
Decrease (increase) in non-current investments			-		65	65	-	65	#DIV/0!	-	
<b>Payments</b>											
Capital assets			(32,478)		(101)	(455)	(5,413)	(4,958)	92%	(32,478)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(32,845)	-	(36)	(390)	(5,474)	(5,084)	93%	(32,845)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-				-	-		-	
Borrowing long term/refinancing			6,750				1,125	(1,125)	-100%	6,750	
Increase (decrease) in consumer deposits			123				21	(21)	-100%	123	
<b>Payments</b>											
Repayment of borrowing			(3,823)		(430)	(430)	(637)	(207)	33%	(3,823)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	3,050	-	(430)	(430)	508	938	185%	3,050
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	(1,929)	-	13,950	8,141	(321)		(1,929)	
Cash/cash equivalents at beginning:			70,110				65,660	70,110		65,660	
Cash/cash equivalents at monthly year end:			68,181				73,801	69,789		63,731	

# PART 2 – SUPPORTING DOCUMENTATION

## Section 5 – Debtors' analysis

### 5.1 Supporting Table C3

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2016/17									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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,913	839	498	396	353	5,198	–	–	9,195	5,947		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,065	979	378	291	259	3,792	–	–	11,765	4,343		
Receivables from Non-ex change Transactions - Property Rates	1400	10,354	1,404	606	439	490	6,363	–	–	19,656	7,291		
Receivables from Ex change Transactions - Waste Water Management	1500	1,035	530	359	309	280	5,326	–	–	7,839	5,915		
Receivables from Ex change Transactions - Waste Management	1600	1,702	842	559	474	431	7,534	–	–	11,542	8,438		
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	2	2	1	1	20	–	–	29	23		
Interest on Arrear Debtor Accounts	1810	–	4	–	–	–	166	–	–	171	166		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	263	240	2,629	2,444	352	13,450	–	–	19,378	16,246		
<b>Total By Income Source</b>	<b>2000</b>	<b>21,336</b>	<b>4,839</b>	<b>5,030</b>	<b>4,353</b>	<b>2,166</b>	<b>41,850</b>	<b>–</b>	<b>–</b>	<b>79,574</b>	<b>48,370</b>	<b>–</b>	<b>–</b>
<b>2015/16 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2,497	91	58	48	40	1,361	–	–	4,095	1,449		
Commercial	2300	–	–	–	–	–	–	–	–	–	–		
Households	2400	18,838	4,749	4,972	4,305	2,126	40,489	–	–	75,479	46,920		
Other	2500	–	–	–	–	–	–	–	–	–	–		
<b>Total By Customer Group</b>	<b>2600</b>	<b>21,336</b>	<b>4,839</b>	<b>5,030</b>	<b>4,353</b>	<b>2,166</b>	<b>41,850</b>	<b>–</b>	<b>–</b>	<b>79,574</b>	<b>48,370</b>	<b>–</b>	<b>–</b>

# Section 6 – Creditors' analysis

## 6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2016/17									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	231									231
Auditor General	0800										-
Other	0900										-
<b>Total By Customer Type</b>	<b>1000</b>	<b>231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231</b>

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>Municipality</b>									
NO INVESTMENTS									
Municipality sub-total					-		-	-	-
<b>Entities</b>									
Entities sub-total					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				-		-	-	-



# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table C6

WC013 Bergvrievier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>	1,2	-	37,767	-	1,010	14,902	6,295	8,608	136.7%	37,767
Local Government Equitable Share			33,341		-	13,892	5,557	8,335	150.0%	33,341
Finance Management			725		725	725	121	604	500.0%	725
Integrated National Electrification Programme (Municipal) Grant			246		-	-	41	(41)	-100.0%	246
EPWP Incentive	3		1,141		285	285	190	95	49.9%	1,141
Municipal Infrastructure (MIG)			2,314		-	-	386	(386)	-100.0%	2,314
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	29,444	-	2,887	2,887	4,907	(2,020)	-41.2%	29,444
CDW - Operational Support Grant			37		-	-	6	(6)	-100.0%	37
Library Services			3,055		1,679	1,679	509	1,170	229.8%	3,055
Maintenance of Proclaimed Roads			97		-	-	16	(16)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,855		1,208	1,208	476	732	153.9%	2,855
Finance Management			120		-	-	20	(20)	-100.0%	120
Housing			23,280		-	-	3,880	(3,880)	-100.0%	23,280
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Chieta										
<b>Total Operating Transfers and Grants</b>	5	-	67,211	-	3,897	17,789	11,202	6,587	58.8%	67,211
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	14,074	-	750	750	2,346	(1,596)	-68.0%	14,074
Municipal Infrastructure (MIG)			11,570		-	-	1,928	(1,928)	-100.0%	11,570
Integrated National Electrification Programme (Municipal) Grant			1,754		-	-	292	(292)	-100.0%	1,754
Finance Management			750		750	750	125	625	500.0%	750
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	770	-	-	-	128	(128)	-100.0%	770
Library Services			770		-	-	128	(128)	-100.0%	770
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	200	-	-	-	33	(33)	-100.0%	200
Cerebos			200		-	-	33	(33)	-100.0%	200
<b>Total Capital Transfers and Grants</b>	5	-	15,044	-	750	750	2,507	(1,757)	-70.1%	15,044
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	82,255	-	4,647	18,539	13,709	4,830	35.2%	82,255

## 8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	37,767	-	2,874	5,765	6,295	(530)	-8.4%	37,767
Local Government Equitable Share			33,341		2,778	5,557	5,557	-		33,341
Finance Management			725		23	85	121	(36)	-30.0%	725
Integrated National Electrification Programme (Municipal) Grant			246		9	9	41	(32)	-77.7%	246
EPWP Incentive			1,141		64	114	190	(76)	-40.1%	1,141
Municipal Infrastructure (MIG)			2,314		-	-	386	(386)	-100.0%	2,314
Other transfers and grants [insert description]										
Provincial Government:		-	6,164	-	1	1	1,027	(1,027)	-99.9%	6,164
CDW - Operational Support Grant			37		1	1	6	(5)	-87.7%	37
Library Services			3,055				509	(509)	-100.0%	3,055
Maintenance of Proclaimed Roads			97				16	(16)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,855				476	(476)	-100.0%	2,855
Finance Management			120				20	(20)	-100.0%	120
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Chieta										
<b>Total operating expenditure of Transfers and Grants:</b>		-	43,931	-	2,875	5,765	7,322	(1,557)	-21.3%	43,931
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	14,074	-	65	65	2,346	(2,280)	-97.2%	14,074
Municipal Infrastructure (MIG)			11,570				1,928	(1,928)	-100.0%	11,570
Integrated National Electrification Programme (Municipal) Grant			1,754		65	65	292	(227)	-77.6%	1,754
Finance Management			750				125	(125)	-100.0%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	-	-	-	128	(128)	-100.0%	770
Library Services			770				128	(128)	-100.0%	770
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	200	-	-	-	33	(33)	-100.0%	200
Cerebos			200				33	(33)	-100.0%	200
<b>Total capital expenditure of Transfers and Grants</b>		-	15,044	-	65	65	2,507	(2,442)	-97.4%	15,044
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	58,975	-	2,940	5,831	9,829	(3,998)	-40.7%	58,975

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

## 9.1 Supporting Table C8

WC013 Bergvriev - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			3,632		293	564	608	(44)	-7%	
Pension and UIF Contributions			-		16	42	56	(15)	-26%	
Medical Aid Contributions			35		6	8	5	3	59%	
Motor Vehicle Allowance			923		77	142	154	(12)	-8%	
Cellphone Allowance			271		23	44	56	(11)	-20%	
Housing Allowances			-		-	-	-	-		
Other benefits and allowances			-		-	-	-	-		
<b>Sub Total - Councillors</b>	4		4,861	-	415	800	879	(79)	-9%	-
<b>% increase</b>			#DIV/0!							
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages			2,716		262	523	495	28	6%	
Pension and UIF Contributions			496		48	95	90	5	5%	
Medical Aid Contributions			141		11	21	22	(1)	-5%	
Overtime			-		-	-	-	-		
Performance Bonus			-		-	-	-	-		
Motor Vehicle Allowance			303		41	82	66	15	23%	
Cellphone Allowance			-		-	-	-	-		
Housing Allowances			263		38	77	45	32	73%	
Other benefits and allowances			284		4	10	50	(41)	-81%	
Payments in lieu of leave			-		-	-	-	-		
Long service awards			-		-	-	-	-		
Post-retirement benefit obligations	2		-		-	-	-	-		
<b>Sub Total - Senior Managers of Municipality</b>	4		4,202	-	403	808	769	39	5%	-
<b>% increase</b>			#DIV/0!							
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			62,942		4,673	9,360	9,594	(234)	-2%	
Pension and UIF Contributions			11,665		829	1,654	1,761	(107)	-6%	
Medical Aid Contributions			6,017		451	905	883	22	2%	
Overtime			3,502		377	688	548	140	26%	
Performance Bonus			-		-	-	-	-		
Motor Vehicle Allowance			3,532		276	549	559	(10)	-2%	
Cellphone Allowance			-		0	1	-	1	#DIV/0!	
Housing Allowances			875		77	152	38	114	299%	
Other benefits and allowances			11,470		533	802	1,618	(816)	-50%	
Payments in lieu of leave			493		-	-	88	(88)	-100%	
Long service awards			853		-	-	130	(130)	-100%	
Post-retirement benefit obligations	2		2,101		-	-	319	(319)	-100%	
<b>Sub Total - Other Municipal Staff</b>	4		103,450	-	7,217	14,111	15,539	(1,428)	-9%	-
<b>% increase</b>			#DIV/0!							
<b>Total Parent Municipality</b>			112,514	-	8,036	15,719	17,187	(1,468)	-9%	-
<b>Total Municipal Entities</b>			-	-	-	-	-	-		-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			112,514	-	8,036	15,719	17,187	(1,468)	-9%	-
<b>% increase</b>	4		#DIV/0!							
<b>TOTAL MANAGERS AND STAFF</b>			107,653	-	7,620	14,918	16,308	(1,389)	-9%	-

# Section 10 – Capital programme performance

## 10.1 Supporting Table C12

WC013 Bergvriër - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		613		354	354	613	258	42.1%	1%
August		1,018		101	455	1,631	1,175	72.1%	1%
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	-		
<b>Total Capital expenditure</b>	-	<b>32,478</b>	-	<b>455</b>					

## 10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	17,105	-	70	194	2,851	2,657	93.2%	17,105
Infrastructure - Road transport		-	1,035	-	5	5	173	168	97.2%	1,035
Roads, Pavements & Bridges			885	-	-	-	148	148	100.0%	885
Storm water			150	-	5	5	25	20	80.8%	150
Infrastructure - Electricity		-	2,074	-	65	65	346	280	81.1%	2,074
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,074	-	65	65	346	280	81.1%	2,074
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	6,167	-	-	124	1,028	904	87.9%	6,167
Dams & Reservoirs			5,562	-	-	124	927	803	86.6%	5,562
Water purification			-	-	-	-	-	-	-	-
Reticulation			605	-	-	-	101	101	100.0%	605
Infrastructure - Sanitation		-	7,379	-	-	-	1,230	1,230	100.0%	7,379
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			7,379	-	-	-	1,230	1,230	100.0%	7,379
Infrastructure - Other		-	450	-	-	-	75	75	100.0%	450
Waste Management			450	-	-	-	75	75	100.0%	450
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Community</b>		-	1,235	-	-	-	206	206	100.0%	1,235
Parks & gardens			155	-	-	-	26	26	100.0%	155
Sportsfields & stadia			50	-	-	-	8	8	100.0%	50
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			500	-	-	-	83	83	100.0%	500
Recreational facilities			80	-	-	-	13	13	100.0%	80
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			100	-	-	-	17	17	100.0%	100
Cemeteries			350	-	-	-	58	58	100.0%	350
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Other assets</b>		-	7,250	-	2	2	1,208	1,206	99.8%	7,250
General vehicles			2,700	-	-	-	450	450	100.0%	2,700
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,329	-	-	-	222	222	100.0%	1,329
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			1,096	-	2	2	183	180	98.8%	1,096
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			2,125	-	-	-	354	354	100.0%	2,125
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	1,200	-	4	235	200	(35)	-17.4%	1,200
Computers - software & programming			1,200	-	4	235	200	(35)	-17.4%	1,200
Other			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	26,790	-	77	431	4,465	4,034	90.3%	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 - M02

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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	2,850	-	-	-	475	475	100.0%	2,850
Infrastructure - Road transport		-	1,560	-	-	-	260	260	100.0%	1,560
Roads, Pavements & Bridges		-	1,550	-	-	-	258	258	100.0%	1,550
Storm water		-	10	-	-	-	2	2	100.0%	10
Infrastructure - Electricity		-	1,180	-	-	-	197	197	100.0%	1,180
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1,180	-	-	-	197	197	100.0%	1,180
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	100	-	-	-	17	17	100.0%	100
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	100	-	-	-	17	17	100.0%	100
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	10	-	-	-	2	2	100.0%	10
Waste Management		-	10	-	-	-	2	2	100.0%	10
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	809	-	-	-	135	135	100.0%	809
Parks & gardens		-	100	-	-	-	17	17	100.0%	100
Sportsfields & stadia		-	609	-	-	-	102	102	100.0%	609
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	100	-	-	-	17	17	100.0%	100
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	980	-	24	24	163	139	85.3%	980
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	25	-	-	-	4	4	100.0%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	265	-	8	8	44	36	82.1%	265
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	690	-	16	16	115	99	86.0%	690
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	1,050	-	-	-	175	175	100.0%	1,050
Computers - software & programming		-	1,050	-	-	-	175	175	100.0%	1,050
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	5,689	-	24	24	948	924	97.5%	5,689

## 10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	2,033	-	6	6	339	332	98.1%	2,033
Infrastructure - Road transport		-	103	-	-	-	17	17	100.0%	103
Roads, Pavements & Bridges		-	97	-	-	-	16	16	100.0%	97
Storm water		-	6	-	-	-	1	1	100.0%	6
Infrastructure - Electricity		-	881	-	3	3	147	144	98.3%	881
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	806	-	3	3	134	132	98.1%	806
Street Lighting		-	75	-	-	-	13	13	100.0%	75
Infrastructure - Water		-	400	-	4	4	67	63	94.1%	400
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	400	-	4	4	67	63	94.1%	400
Infrastructure - Sanitation		-	220	-	-	-	37	37	100.0%	220
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	220	-	-	-	37	37	100.0%	220
Infrastructure - Other		-	429	-	-	-	72	72	100.0%	429
Waste Management		-	420	-	-	-	70	70	100.0%	420
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	9	-	-	-	2	2	100.0%	9
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	4,910	-	132	203	818	615	75.2%	4,910
General vehicles		-	2,480	-	48	62	413	352	85.1%	2,480
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	783	-	10	25	131	106	81.2%	783
Computers - hardware/equipment		-	723	-	55	93	120	27	22.7%	723
Furniture and other office equipment		-	76	-	0	0	13	13	99.2%	76
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	848	-	20	23	141	118	83.5%	848
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		-	6,943	-	139	209	1,157	948	81.9%	6,943

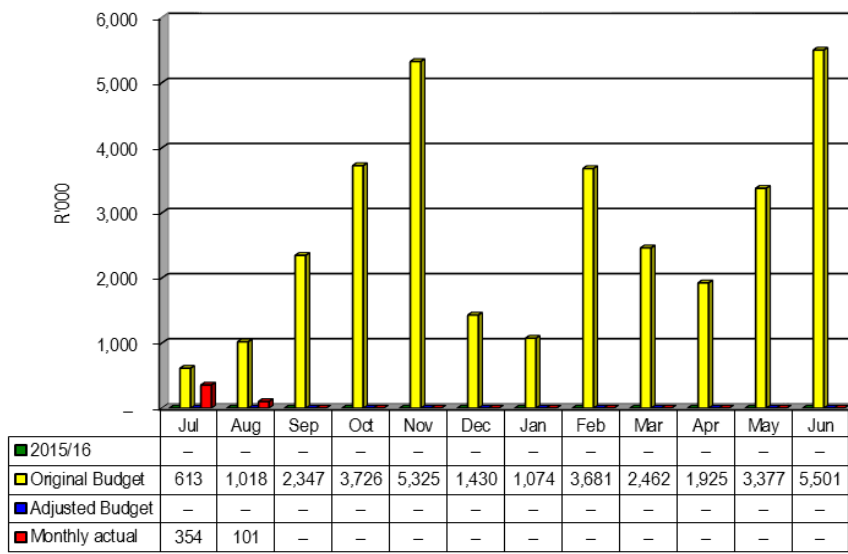
## 10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

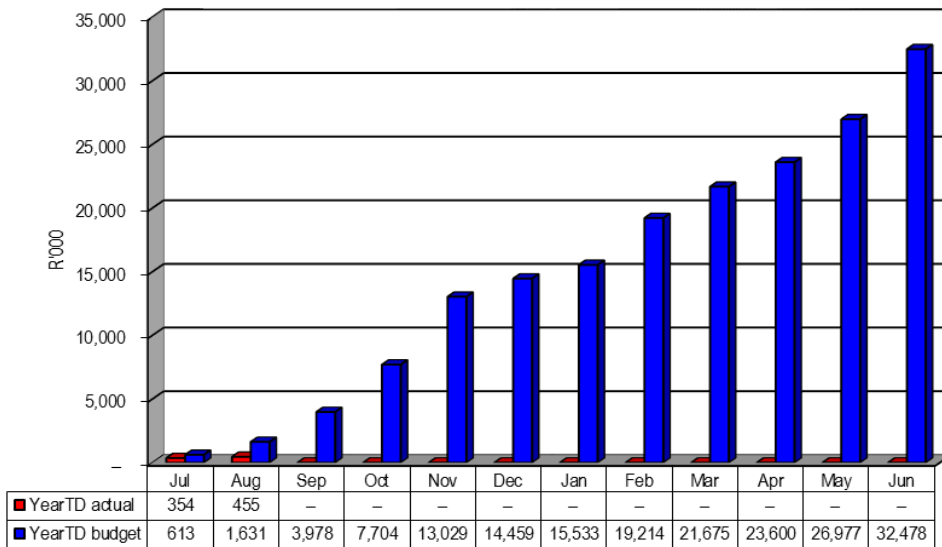
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	14,019	-	1,168	2,337	2,337	(0)	0.0%	14,019
Infrastructure - Road transport		-	3,653	-	304	609	609	(0)	0.0%	3,653
Roads, Pavements & Bridges		-	3,653	-	304	609	609	(0)	0.0%	3,653
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1,713	-	143	286	286	-	-	1,713
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1,713	-	143	286	286	-	-	1,713
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	1,946	-	162	324	324	(0)	0.0%	1,946
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	1,946	-	162	324	324	(0)	0.0%	1,946
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	2,754	-	230	459	459	-	-	2,754
Reticulation		-	2,754	-	230	459	459	-	-	2,754
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	3,953	-	329	659	659	(0)	0.0%	3,953
Waste Management		-	3,953	-	329	659	659	(0)	0.0%	3,953
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	2,028	-	169	338	338	-	-	2,028
Parks & gardens		-	267	-	22	45	45	-	-	267
Sportsfields & stadia		-	622	-	52	104	104	0	0.0%	622
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	406	-	34	68	68	0	0.0%	406
Recreational facilities		-	272	-	23	45	45	(0)	0.0%	272
Fire, safety & emergency		-	175	-	15	29	29	0	0.0%	175
Security and policing		-	245	-	20	41	41	(0)	0.0%	245
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	41	-	3	7	7	(0)	0.0%	41
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	2,492	-	208	415	415	0	0.0%	2,492
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	233	-	19	39	39	(0)	0.0%	233
Furniture and other office equipment		-	752	-	63	125	125	0	0.0%	752
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	1,507	-	126	251	251	0	0.0%	1,507
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>		-	18,539	-	1,545	3,090	3,090	(0)	0.0%	18,539

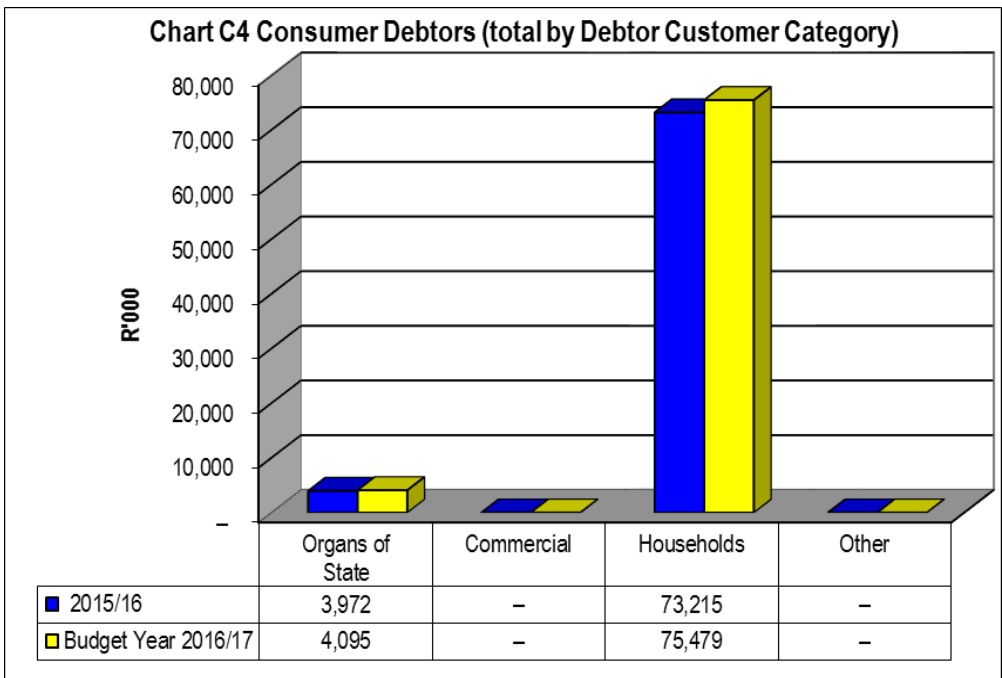
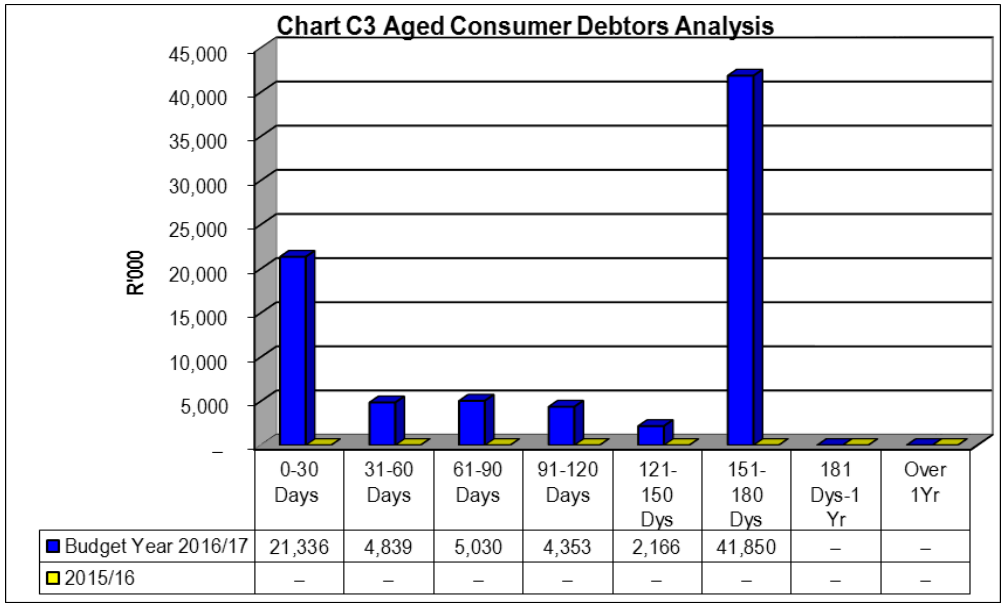


**Chart C1 2016/17 Capital Expenditure Monthly Trend: actual v**



**Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target**





## 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 August 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



A handwritten signature in black ink, appearing to read 'Adv H Linde', is written over a horizontal line. To the right of the signature, the word '(Adv H Linde)' is written in a cursive script.

Date

13 September 2016