



BERGRIVIER MUNICIPALITY

REPORT BY THE STRATEGIC MANAGER

TO: MAYORAL COMMITTEE
COUNCIL

2016/17 QUARTERLY BUDGET AND PERFORMANCE REPORT FOR QUARTER 1: 1 JULY – 30 SEPTEMBER 2016 SUBMITTED IN TERMS OF SECTION 52(d) OF THE MUNICIPAL FINANCE MANAGEMENT ACT, 2003 (ACT 56 OF 2003)

1. INTRODUCTION

The purpose of this report is to present the quarterly performance report of the municipality for the first quarter of the financial year (1 July – 30 September 2016)

2. LEGAL FRAMEWORK

This Performance Report is compliance with:

- Section 52(d) of the Municipal Management Act, 2003 (Act 56 of 2003) which requires the Mayor to within 30 days of the end of each quarter, submit a report to Council on the implementation of the budget and the financial state of affairs of the Municipality;
- Regulation 28 of the Municipal Budget and Reporting Regulations, 2009 (GN 393) which prescribes the format of the Section 52(d) Report. This section furthermore requires that the report be submitted to National Treasury within 5 days of being tabled.
- Regulation 30 of the Municipal Budget and Reporting Regulations, 2009 (GN 393) which requires that the Section 52(d) Report be publicized by placing it on the Municipal website in accordance with Section 75(1) of the MFMA.
- Regulation 14 of the Municipal Planning and Performance Regulations, 2001 (GN 796) which requires the Internal Auditor to audit the Municipality's performance and submit quarterly reports thereon to the Municipal Manager and the Performance Audit Committee.
- MFMA Circular 13 which requires the Municipality to report quarterly on its Service Delivery Budget Implementation Plan (SDBIP).

3. DISCUSSION

Performance Management is done in terms of the Municipality's Performance Management Policy which was approved on 26 June 2012. The Performance Management System is an internet based system that uses the approved Service Delivery Budget Implementation Plan (SDBIP) as its basis. The SDBIP is a layered plan comprising a Top Level SDBIP and Departmental SDBIP's. The SDBIP comprises quarterly high level non-financial service delivery targets as well as financial projections for revenue collection (cash flow) as well as operational and capital expenditure.

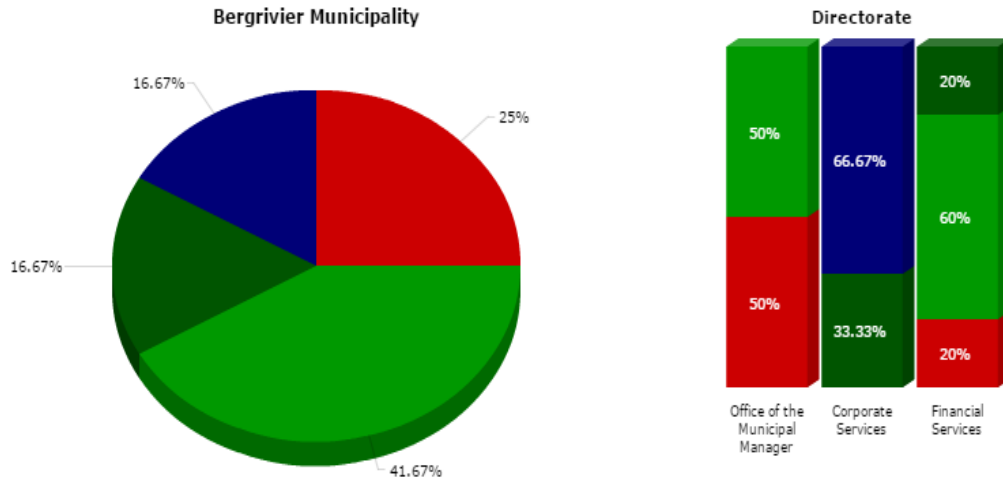
The SDBIP is a public document which was approved by the Mayor in July 2016. Performance reporting on the top level SDBIP is done to the Executive Mayoral Committee and Council on a quarterly, half yearly (Mid-year Budget and Performance Report) and on an annual basis (Annual Report). Any amendments to the Top Level SDBIP must be approved by Council following the submission of the Mid-Year Budget and Performance Report and the approval of the adjustment budget.

4. RECOMMENDATION

- 4.1 That the quarterly performance report for Quarter 1 (1 July 2016 to 30 September 2016) be noted.
- 4.2 That this report be read in conjunction with the Quarterly Budget Report which is submitted to Council in terms of Section 52(d) of the Municipal Finance Management Act, Act 56 of 2003.

Section 52 Report

Report drawn on 19 October 2016 at 10:35
for the month of September 2016.



	Bergrivier Municipality	Directorate		
		Office of the Municipal Manager	Corporate Services	Financial Services
■ KPI Not Met	<u>3 (25%)</u>	<u>2 (50%)</u>	-	<u>1 (20%)</u>
■ KPI Almost Met	-	-	-	-
■ KPI Met	<u>5 (41.7%)</u>	<u>2 (50%)</u>	-	<u>3 (60%)</u>
■ KPI Well Met	<u>2 (16.7%)</u>	-	<u>1 (33.3%)</u>	<u>1 (20%)</u>
■ KPI Extremely Well Met	<u>2 (16.7%)</u>	-	<u>2 (66.7%)</u>	-
Total:	12	4	3	5

Bergrivier Municipality







Section 52 Report 1st Quarter – 2016/17

Office of the Municipal Manager

Ref	Directorate	KPI	Unit of Measurement	Annual Target	Revised Target	KPI Calculation Type	Sep-16		
							Target	Actual	R
TL14	Office of the Municipal Manager	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2017 (Actual amount spent on capital projects/Total amount budgeted for capital projects)X100	% of Capital budget spent as at 30 June 2017 [(Actual amount spent on capital projects/Total amount budgeted for capital projects)X100]	95%	95%	Last Value	0%	0%	N/A
TL15	Office of the Municipal Manager	100% compliance with Selection & Recruitment Policy when vacant posts within the 3 highest levels of management are filled subject to suitably qualified candidates	% compliance with the selection and recruitment policy	100%	100%	Stand-Alone	100%	0%	R
TL16	Office of the Municipal Manager	Improve staff productivity & responsiveness through quarterly leadership development meetings and/or initiatives	Number of Leadership Forum Meetings and/or other leadership initiatives	4	4	Accumulative	1	1	G
TL17	Office of the Municipal Manager	MFMA Section 131(1): Ensure that any issues raised by the Auditor General in an Audit Report are addressed	% of issues raised by the Auditor General in an audit report addressed.	100%	100%	Carry Over	0%	0%	N/A
TL18	Office of the Municipal Manager	Develop a risk based audit plan with an internal audit plan (RBAP) (MFMA - Section 165(2)(a)) & submit to Audit Committee by 30 June 2017	RBAP with internal audit programme submitted to the Audit Committee by 30 June 2017	1	1	Carry Over	0	0	N/A

TL19	Office of the Municipal Manager	Convene a Councillor & Senior Management strategic planning session for IDP Review & budget process by 30 Nov 2016	Strategic planning session held by 30 November 2016	1	1	Carry Over	0	0	N/A
TL20	Office of the Municipal Manager	Communicate with the public on a quarterly basis through printed media	Number of editions and/ or communications	8	8	Accumulative	2	2	G
TL21	Office of the Municipal Manager	Regular ward committee meetings and/or engagements	Number of meetings and/or engagements per frequency	28	28	Accumulative	7	0	R
TL22	Office of the Municipal Manager	Undertake an annual Customer Service evaluation & submit report with recommendation on customer service to Mayoral Committee by 30 June 2017	Customer service evaluations completed and report with recommendations submitted to the Mayoral Committee by 30 June 2017	1	1	Carry Over	0	0	N/A
TL23	Office of the Municipal Manager	Implement the LED Strategy by implementing at least 2 projects identified by working committees by June 2017	Implement at least 2 projects by June 2017	2	2	Accumulative	0	0	N/A

Summary of Results: Office of the Municipal Manager







	KPI Not Yet Measured	6
	KPI Not Met	2
	KPI Almost Met	0
	KPI Met	2
	KPI Well Met	0
	KPI Extremely Well Met	0
Total KPIs		10

Corporate Services

Ref	Directorate	KPI	Unit of Measurement	Annual Target	Revised Target	KPI Calculation Type	Sep-16		
							Target	Actual	R
TL24	Corporate Services	The percentage of the municipal capital budget excl MIG & libraries actually spent on capital projects as at 30 June 2017 (Actual amount spent on capital projects/ Total amount budgeted for capital projects)X100	% of Capital budget excl MIG & libraries spent as at 30 June 2017 [(Actual amount spent on capital projects/Total amount budgeted for capital projects)X100]	95%	95%	Last Value	0%	0%	N/A
TL25	Corporate Services	Submit a regular report on human resource management in the municipality to Corporate Services Portfolio Committee	Number of reports submitted	9	9	Accumulative	2	3	B
TL26	Corporate Services	95% of MIG conditional grant allocated to sport spent by 30 June 2017 to upgrade sport infrastructure in accordance with business plan (Subject to MIG Funding approval) [(Actual amount spent on projects/Total allocation for projects)x100]	% of the MIG conditional grant allocated to sport spent by 30 June 2017	95%	95%	Last Value	0%	0%	N/A
TL27	Corporate Services	Collect 95% of budgeted income by 30 June 2017 for resorts (Excl budgeted debt provision)[(Actual amount collected/total amount budgeted)x100]	% of budgeted income for resorts collected by 30 June 2017	95%	95%	Last Value	10%	30%	B

TL28	Corporate Services	Collect 95% of budgeted income by 30 June 2017 for speeding fines (Excl budgeted debt provision) [(Actual amount collected/total amount budgeted)x100]	% of budgeted income for speeding fines collected by 30 June 2017	95%	95%	Last Value	10%	12%	G2
TL29	Corporate Services	95% spent of library grant by 30 June 2017 i.t.o approved business plan [(Actual amount spent/Total allocation received)x100]	% of library grant spent by 30 June 2017	95%	95%	Last Value	0%	0%	N/A
TL30	Corporate Services	95% of training budget spent by 30 June 2017 to implement the Work Place Skills Plan [(Total amount spent on training/Total amount budgeted)x100]	% of the training budget spent by 30 June 2017 to implement the Work Place Skills Plan	95%	95%	Last Value	0%	0%	N/A

Summary of Results: Corporate Services

	KPI Not Yet Measured	4
	KPI Not Met	0
	KPI Almost Met	0
	KPI Met	0
	KPI Well Met	1
	KPI Extremely Well Met	2







Total KPIs **7**

Technical Services

Ref	Directorate	KPI	Unit of Measurement	Annual Target	Revised Target	KPI Calculation Type	Sep-16		
							Target	Actual	R
TL31	Technical Services	The percentage of municipal capital budget actually spent on capital projects as at 30 June 2017 (Actual amount spent on capital projects /Total amount budgeted for capital projects) X100	% of Capital budget spent as at 30 June 2017 [(Actual amount spent on capital projects/Total amount budgeted for capital projects)X100]	95%	95%	Last Value	0%	0%	N/A
TL32	Technical Services	Limit unaccounted for water to 10% by 30 June 2017 {(Number of Kilolitres Water Purchased or Purified minus Number of Kilolitres Water Sold (incl free basic water) / Number of Kilolitres Water Purchased or Purified × 100}	% unaccounted water by 30 June 2017 {(Number of Kilolitres Water Purchased or Purified minus Number of Kilolitres Water Sold (including Free basic water) / Number of Kilolitres Water Purchased or Purified × 100}	10%	10%	Reverse Last Value	0%	0%	N/A
TL33	Technical Services	100% of MIG funding allocated for the financial year to build a new waste water treatment works in Porterville by 30 June 2017 [(Total amount spent/Total amount allocated)x100]	% of MIG funding allocated for the financial year to build a new waste water treatment works in Porterville by 30 June 2017	100%	100%	Last Value	0%	0%	N/A
TL34	Technical Services	Limit unaccounted for electricity to 10% by 30 June 2017 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) × 100}	% unaccounted electricity by 30 June 2017 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) × 100}	10%	10%	Reverse Last Value	0%	0%	N/A

TL35	Technical Services	100% of the MIG conditional grant spent by 30 June 2017 to upgrade infrastructure [(Total amount spent/Total allocation received)x100]	% of MIG conditional grant spent by 30 June 2017	100%	100%	Last Value	0%	0%	N/A
TL36	Technical Services	100% of conditional road maintenance operational grant spent by 30 June 2017 [(Total amount spent/Total allocation received)x100]	% of conditional road maintenance operational grant spent by 30 June 2017	100%	100%	Last Value	0%	0%	N/A
TL37	Technical Services	To complete a 5 mega liter reservoir at Velddrif by 30 June 2017	Completion of a 5-megaliter at Velddrif by 20 June 2017	100%	100%	Carry Over	0%	0%	N/A
TL38	Technical Services	Complete services – Sandlie East, Velddrif by 30 June 2017	Number of services completed in Sandlie East, Velddrif by 30 June 2017	137	137	Accumulative	0	0	N/A
TL39	Technical Services	Complete the top structures in Albatros Street in Velddrif by 30 June 2017	Number of top structures completed by 30 June 2017	89	89	Accumulative	0	0	N/A
TL40	Technical Services	Complete the top structures in Eendekuil by 30 June 2017	Number of top structures completed in Eendekuil by 30 June 2017	23	23	Accumulative	0	0	N/A
TL41	Technical Services	Raise public awareness on recycling to reduce household waste with awareness initiatives	Number of awareness initiatives	2	2	Accumulative	0	0	N/A
TL42	Technical Services	95% water quality level obtained as per SANS 241 physical & micro parameters as at 31 December 2016 and 30 June 2017	% water quality level as at 31 December 2016 and 30 June 2017	95%	95%	Last Value	0%	0%	N/A







Summary of Results: Technical Services

	KPI Not Yet Measured	12
	KPI Not Met	0
	KPI Almost Met	0
	KPI Met	0
	KPI Well Met	0
	KPI Extremely Well Met	0
Total KPIs		12

Financial Services

Ref	Directorate	KPI	Unit of Measurement	Annual Target	Revised Target	KPI Calculation Type	Sep-16		
							Target	Actual	R
TL43	Financial Services	Institute legal processes by 30 June 2017 against 95% of non-exchange debtors to improve credit control (Number of rates & availability charges debtors older than 90 days handed over for collection/Total number of rates & availability chargers debtors older than 90 days)x100]	% of non-exchange debtors against whom legal action can be and was instituted by 30 June 2017	95%	95%	Carry Over	0%	0%	N/A
TL44	Financial Services	Achieve a payment percentage of 97% as at 30 June 2017 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100)	Payment % as at 30 June 2017 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100)	96%	97%	Last Value	60%	89.10%	G2
TL45	Financial Services	Complete the monthly bank reconciliations within 15 days after month end	Number of bank reconciliations completed monthly within 15 days after month end	12	12	Accumulative	3	3	G
TL46	Financial Services	Submit monthly Section 71 Report to National Treasury i.t.o. MFMA before 10th working day of each month	Number of reports submitted	12	12	Accumulative	3	3	G
TL47	Financial Services	Submit monthly VAT 201 returns to SARS by 25th of each month	Number of VAT 201 returns submitted to SARS	12	12	Accumulative	3	3	G
TL48	Financial Services	100% of the conditional FMG conditional grant spent by 30 June 2017 [(Total amount spent/Total allocation received)x100]	% of conditional FMG grant spent by 30 June 2017	100%	100%	Last Value	40%	24.75%	R

Summary of Results: Financial Services

	KPI Not Yet Measured	1
	KPI Not Met	1
	KPI Almost Met	0
	KPI Met	3
	KPI Well Met	1
	KPI Extremely Well Met	0
Total KPIs		6

Council







Ref	Directorate	KPI	Unit of Measurement	Annual Target	Revised Target	KPI Calculation Type	Sep-16		
							Target	Actual	R
TL1	Council	Number of formal households that receive piped water (credit & prepaid water) that is connected to the municipal water infrastructure network as at 30 June 2017	Number of households which are billed for water or have prepaid meters as at 30 June 2017 (W/WB/1)	8,658	8,7	Last Value	0	0	N/A
TL2	Council	Number of formal households connected to the municipal electrical infrastructure network (credit & prepaid electrical metering) (Excl Eskom areas) at 30 June 2017	Number of households billed for electricity or have prepaid meters (Excl Eskom areas) at 30 June 2017 (E.A1 + Conlog + Active meters)	8,953	9,2	Last Value	0	0	N/A
TL3	Council	Number of formal households connected to the municipal waste water sanitation/ sewerage network for sewerage service, irrespective of number of water closets (toilets) at 30 June 2017	Number of households which are billed for sewerage at 30 June 2017 (S/SI/1)	6,861	7	Last Value	0	0	N/A
TL4	Council	Number of formal households for which refuse is removed once per week at 30 June 2017	Number of households which are billed for refuse removal at 30 June 2017 (R/RD/1)	9,118	9,2	Last Value	0	0	N/A

TL5	Council	Provide free basic water to indigent households	Number of households receiving free basic water	1,882	2,245	Last Value	0	0	N/A
TL6	Council	Provide free basic electricity to indigent households	Number of households receiving free basic electricity	1,662	2	Last Value	0	0	N/A
TL7	Council	Provide free basic sanitation to indigent households	Number of households receiving free basic sanitation	1,721	2	Last Value	0	0	N/A
TL8	Council	Provide free basic refuse removal to indigent households	Number of households receiving free basic refuse removal	1,885	2,245	Last Value	0	0	N/A
TL9	Council	Create full time equivalents (FTE's) in terms of the EPWP programme by 30 June 2017	Number of FTE's created by 30 June 2017	36	36	Last Value	0	0	N/A
TL10	Council	The percentage of a municipality's personnel budget actually spent on implementing its workplace skills plan as at 30 June 2017 [(Total expenditure on training/total personnel budget)/100]	% of personnel budget spent on training [(Total expenditure on training/ total personnel budget)/100] as at 30 June 2017	1%	1%	Last Value	0%	0%	N/A
TL11	Council	Financial viability measured in terms of municipality's ability to meet its service debt obligations as at 30 June 2017 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	Debt to Revenue as at 30 June 2017 (Short Term Borrowing + Bank Over-draft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	2.40%	23%	Last Value	0%	0%	N/A
TL12	Council	Financial viability measured in terms of out-standing service debtors as at 30 June 2017 (Total outstanding service debtors/ revenue received for services)	Service debtors to revenue as at 30 June 2017 – (Total out-standing service debtors/ revenue received for services)	32%	35%	Last Value	0%	0%	N/A







TL13	Council	Financial viability measured in terms of available cash to cover fixed operating expenditure as at 30 June 2017 ((Cash and Cash Equivalents – Un-spent Conditional Grants – Over-draft) + Short Term Investment) /Monthly Fixed Operational Expenditure excluding (Depreciation, Amortization, & Provision for Bad Debts, Impairment& Loss on Disposal of Assets))	Cost coverage as at 30 June 2017 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	14.50	3.40	Last Value	0	0	N/A
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Summary of Results:

Council

	KPI Not Yet Measured	13
	KPI Not Met	0
	KPI Almost Met	0
	KPI Met	0
	KPI Well Met	0
	KPI Extremely Well Met	0
Total KPIs		13

Summary of Results

	KPI Not Yet Measured	36
	KPI Not Met	3
	KPI Almost Met	0
	KPI Met	5
	KPI Well Met	2
	KPI Extremely Well Met	2
Total KPIs		48

Report generated on 19 October 2016 at 10:01.

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 & Quarterly Budget Statement September 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 September 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 September 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		80,633,997.84	74,653,132.44	5,980,865.40	8%
Total Expenditure	305,576,662.98		68,188,592.49	76,394,165.75	- 8,205,573.26	-11%
Total Capital Expenditure	32,478,000.00		2,209,752.68	8,119,500.00	- 5,909,747.32	-73%

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 30 September 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	21,545	13,919	7,625	55%
Service charges - electricity revenue	100,386	26,330	25,097	1,234	5%
Service charges - water revenue	24,765	6,162	6,191	(30)	0%
Service charges - sanitation revenue	10,278	2,783	2,570	214	8%
Service charges - refuse revenue	17,111	4,586	4,278	309	7%
Rental of facilities and equipment	4,242	1,264	1,061	203	19%
Interest earned - external investments	3,200	1,109	800	309	39%
Interest earned - outstanding debtors	4,240	972	1,060	(88)	-8%
Fines	4,307	84	1,077	(993)	-92%
Licences and permits	1,560	375	390	(15)	-4%
Agency services	2,041	589	510	79	15%
Transfers recognised - operational	67,211	14,004	16,803	(2,799)	-17%
Other revenue	3,594	831	899	(68)	-8%
Total Revenue (excluding capital transfers and contributions)	298,613	80,634	74,653	5,981	8%

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	23,518	26,823	(3,305)	-12%
Remuneration of councillors	4,861	1,260	1,215	45	4%
Debt impairment	8,795	2,199	2,199	(0)	0%
Depreciation & asset impairment	18,539	4,655	4,635	20	0%
Finance charges	12,214	1,579	3,053	(1,474)	-48%
Bulk purchases	75,397	24,779	18,849	5,929	31%
Transfers and grants	3,561	688	890	(203)	-23%
Other expenditure	74,919	9,512	18,730	(9,218)	-49%
Total Expenditure	305,577	68,189	76,394	(8,206)	-11%

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	-	213	(213)	-100%
Vote 3 - Corporate Services	380	-	95	(95)	-100%
Vote 4 - Technical Services	1,385	-	346	(346)	-100%
Total Capital Multi-year expenditure	2,615	-	654	(654)	-100%
<u>Single Year expenditure appropriation</u>					
Vote 1 - Municipal Manager	416	-	104	(104)	-100%
Vote 2 - Finance	1,030	241	258	(17)	-7%
Vote 3 - Corporate Services	4,449	117	1,112	(995)	-89%
Vote 4 - Technical Services	23,968	1,852	5,992	(4,140)	-69%
Total Capital single-year expenditure	29,863	2,210	7,466	(5,256)	-70%
Total Capital Expenditure	32,478	2,210	8,120	(5,910)	-73%

Capital Expenditure:

The total capital expenditure as at 30 September 2016 amounts to R 2,210 million 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 Bergrivier - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

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%	2.3%	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%	-105.1%	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%	-31.2%	270.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	126.8%	0.0%	13.2%	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%	7.1%	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					
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%	29.2%	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%	2.0%	5.7%
IDP regulation financial viability indicators							
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 - Q1 First Quarter

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	-	3,845	21,545	13,919	7,625	55%	55,677
Service charges	-	152,540	-	14,295	39,861	38,135	1,726	5%	152,540
Investment revenue	-	3,200	-	283	1,109	800	309	39%	3,200
Transfers recognised - operational	-	67,211	-	-	14,004	16,803	(2,799)	-17%	67,211
Other own revenue	-	19,984	-	1,629	4,115	4,996	(881)	-18%	19,984
Total Revenue (excluding capital transfers and contributions)	-	298,613	-	20,052	80,634	74,653	5,981	8%	298,613
Employee costs	-	107,291	-	7,871	23,518	26,823	(3,305)	-12%	107,291
Remuneration of Councillors	-	4,861	-	438	1,260	1,215	45	4%	4,861
Depreciation & asset impairment	-	18,539	-	1,565	4,655	4,635	20	0%	18,539
Finance charges	-	12,214	-	526	1,579	3,053	(1,474)	-48%	12,214
Materials and bulk purchases	-	75,397	-	15,060	24,779	18,849	5,929	31%	75,397
Transfers and grants	-	3,561	-	154	688	890	(203)	-23%	3,561
Other expenditure	-	83,714	-	5,322	11,710	20,929	(9,218)	-44%	83,714
Total Expenditure	-	305,577	-	30,936	68,189	76,394	(8,206)	-11%	305,577
Surplus/(Deficit)	-	(6,964)	-	(10,884)	12,445	(1,741)	14,186	-815%	(6,964)
Transfers recognised - capital	-	15,044	-	-	-	3,761	(3,761)	-100%	15,044
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	8,080	-	(10,884)	12,445	2,020	10,425	516%	8,080
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	8,080	-	(10,884)	12,445	2,020	10,425	516%	8,080
Capital expenditure & funds sources									
Capital expenditure	-	32,478	-	1,755	2,210	8,120	(5,910)	-73%	32,478
Capital transfers recognised	-	14,844	-	1,532	1,721	3,711	(1,990)	-54%	14,844
Public contributions & donations	-	200	-	-	-	50	(50)	-100%	200
Borrowing	-	6,750	-	-	-	1,688	(1,688)	-100%	6,750
Internally generated funds	-	10,684	-	223	489	2,671	(2,182)	-82%	10,684
Total sources of capital funds	-	32,478	-	1,755	2,210	8,120	(5,910)	-73%	32,478
Financial position									
Total current assets	-	145,620	-	-	4,072	-	-	-	145,620
Total non current assets	-	366,401	-	-	(2,535)	-	-	-	366,401
Total current liabilities	-	53,762	-	-	(13,037)	-	-	-	53,762
Total non current liabilities	-	163,928	-	-	2,135	-	-	-	163,928
Community wealth/Equity	-	294,331	-	-	12,439	-	-	-	294,331
Cash flows									
Net cash from (used) operating	-	27,866	-	(38,201)	(29,240)	4,644	33,884	730%	27,866
Net cash from (used) investing	-	(32,845)	-	28,245	27,855	(5,474)	(33,330)	609%	(32,845)
Net cash from (used) financing	-	3,050	-	88	(342)	508	850	167%	3,050
Cash/cash equivalents at the month/year end	-	68,181	-	-	63,933	69,789	5,855	8%	63,731
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	16,094	7,091	2,950	4,561	4,059	42,186	-	-	76,942
Creditors Age Analysis									
Total Creditors	170	-	-	-	-	-	-	-	170

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) - Q1 First Quarter

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										
<i>Governance and administration</i>		-	89,342	-	4,541	37,743	22,336	15,407	69%	89,342
Executive and council		-	23,314	-	-	13,892	5,829	8,064	138%	23,314
Budget and treasury office		-	65,248	-	4,499	23,756	16,312	7,444	46%	65,248
Corporate services		-	780	-	42	94	195	(101)	-52%	780
<i>Community and public safety</i>		-	39,441	-	599	1,471	9,860	(8,390)	-85%	39,441
Community and social services		-	7,076	-	49	144	1,769	(1,625)	-92%	7,076
Sport and recreation		-	4,708	-	440	1,236	1,177	59	5%	4,708
Public safety		-	4,340	-	106	80	1,085	(1,005)	-93%	4,340
Housing		-	23,317	-	4	11	5,829	(5,818)	-100%	23,317
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	5,890	-	527	1,332	1,473	(140)	-10%	5,890
Planning and development		-	787	-	120	324	197	127	65%	787
Road transport		-	5,103	-	407	1,008	1,276	(268)	-21%	5,103
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	178,983	-	14,386	40,089	44,746	(4,657)	-10%	178,983
Electricity		-	103,896	-	9,176	26,408	25,974	433	2%	103,896
Water		-	39,997	-	2,691	6,233	9,999	(3,767)	-38%	39,997
Waste water management		-	13,266	-	935	2,783	3,317	(533)	-16%	13,266
Waste management		-	21,824	-	1,584	4,666	5,456	(790)	-14%	21,824
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	313,657	-	20,052	80,634	78,414	2,220	3%	313,657
Expenditure - Standard										
<i>Governance and administration</i>		-	45,781	-	3,048	7,725	11,445	(3,721)	-33%	45,781
Executive and council		-	20,573	-	1,180	3,765	5,143	(1,378)	-27%	20,573
Budget and treasury office		-	2,742	-	122	(545)	686	(1,230)	-179%	2,742
Corporate services		-	22,465	-	1,746	4,504	5,616	(1,112)	-20%	22,465
<i>Community and public safety</i>		-	60,541	-	2,945	8,241	15,135	(6,895)	-46%	60,541
Community and social services		-	7,251	-	620	1,624	1,813	(189)	-10%	7,251
Sport and recreation		-	15,154	-	1,175	3,417	3,788	(371)	-10%	15,154
Public safety		-	13,457	-	1,060	2,939	3,364	(425)	-13%	13,457
Housing		-	24,679	-	89	261	6,170	(5,909)	-96%	24,679
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	35,119	-	2,743	7,734	8,780	(1,046)	-12%	35,119
Planning and development		-	4,511	-	327	943	1,128	(185)	-16%	4,511
Road transport		-	30,608	-	2,416	6,791	7,652	(861)	-11%	30,608
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	164,136	-	22,201	44,490	41,034	3,456	8%	164,136
Electricity		-	103,145	-	17,330	31,486	25,786	5,700	22%	103,145
Water		-	21,845	-	1,791	4,378	5,461	(1,083)	-20%	21,845
Waste water management		-	13,578	-	1,125	3,357	3,395	(37)	-1%	13,578
Waste management		-	25,568	-	1,955	5,268	6,392	(1,124)	-18%	25,568
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	305,577	-	30,936	68,189	76,394	(8,206)	-11%	305,577
Surplus/ (Deficit) for the year		-	8,080	-	(10,884)	12,445	2,020	10,425	516%	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 Bergivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

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		-	23,314	-	-	13,892	5,829	8,064	138.3%	23,314
Vote 2 - Finance		-	65,248	-	4,499	23,756	16,312	7,444	45.6%	65,248
Vote 3 - Corporate Services		-	19,541	-	971	2,313	4,885	(2,573)	-52.7%	19,541
Vote 4 - Technical Services		-	205,553	-	14,583	40,673	51,388	(10,715)	-20.9%	205,553
Total Revenue by Vote	2	-	313,657	-	20,052	80,634	78,414	2,220	2.8%	313,657
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	20,573	-	1,180	3,765	5,143	(1,378)	-26.8%	20,573
Vote 2 - Finance		-	2,742	-	122	(545)	686	(1,230)	-179.4%	2,742
Vote 3 - Corporate Services		-	44,182	-	3,719	9,803	11,048	(1,244)	-11.3%	44,182
Vote 4 - Technical Services		-	238,064	-	25,915	55,165	59,518	(4,353)	-7.3%	238,064
Total Expenditure by Vote	2	-	305,562	-	30,936	68,189	76,394	(8,206)	-10.7%	305,562
Surplus/ (Deficit) for the year	2	-	8,094	-	(10,884)	12,445	2,020	10,425	516.1%	8,094

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

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

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		3,845	21,545	13,919	7,625	55%	55,677	
Property rates - penalties & collection charges			-		-	-	-	-		-	
Service charges - electricity revenue			100,386		9,147	26,330	25,097	1,234	5%	100,386	
Service charges - water revenue			24,765		2,658	6,162	6,191	(30)	0%	24,765	
Service charges - sanitation revenue			10,278		935	2,783	2,570	214	8%	10,278	
Service charges - refuse revenue			17,111		1,554	4,586	4,278	309	7%	17,111	
Service charges - other			-		-	-	-	-		-	
Rental of facilities and equipment			4,242		462	1,264	1,061	203	19%	4,242	
Interest earned - external investments			3,200		283	1,109	800	309	39%	3,200	
Interest earned - outstanding debtors			4,240		343	972	1,060	(88)	-8%	4,240	
Dividends received			-		-	-	-	-		-	
Fines			4,307		108	84	1,077	(993)	-92%	4,307	
Licences and permits			1,560		149	375	390	(15)	-4%	1,560	
Agency services			2,041		263	589	510	79	15%	2,041	
Transfers recognised - operational			67,211		-	14,004	16,803	(2,799)	-17%	67,211	
Other revenue			3,594		305	831	899	(68)	-8%	3,594	
Gains on disposal of PPE			-		-	-	-	-		-	
Total Revenue (excluding capital transfers and contributions)			-	298,613	-	20,052	80,634	74,653	5,981	8%	298,613
Expenditure By Type											
Employee related costs			107,291		7,871	23,518	26,823	(3,305)	-12%	107,291	
Remuneration of councillors			4,861		438	1,260	1,215	45	4%	4,861	
Debt impairment			8,795		733	2,199	2,199	(0)	0%	8,795	
Depreciation & asset impairment			18,539		1,565	4,655	4,635	20	0%	18,539	
Finance charges			12,214		526	1,579	3,053	(1,474)	-48%	12,214	
Bulk purchases			75,397		15,060	24,779	18,849	5,929	31%	75,397	
Other materials			-		-	-	-	-		-	
Contracted services			-		-	-	-	-		-	
Transfers and grants			3,561		154	688	890	(203)	-23%	3,561	
Other expenditure			74,919		4,589	9,512	18,730	(9,218)	-49%	74,919	
Loss on disposal of PPE			-		-	-	-	-		-	
Total Expenditure			-	305,577	-	30,936	68,189	76,394	(8,206)	-11%	305,577
Surplus/(Deficit)			-	(6,964)	-	(10,884)	12,445	(1,741)	14,186	(0)	(6,964)
Transfers recognised - capital			15,044		-	-	3,761	(3,761)	(0)	15,044	
Contributions recognised - capital			-		-	-	-	-		-	
Contributed assets			-		-	-	-	-		-	
Surplus/(Deficit) after capital transfers & contributions			-	8,080	-	(10,884)	12,445	2,020		8,080	
Taxation			-		-	-	-	-		-	
Surplus/(Deficit) after taxation			-	8,080	-	(10,884)	12,445	2,020		8,080	
Attributable to minorities			-		-	-	-	-		-	
Surplus/(Deficit) attributable to municipality			-	8,080	-	(10,884)	12,445	2,020		8,080	
Share of surplus/ (deficit) of associate			-		-	-	-	-		-	
Surplus/ (Deficit) for the year			-	8,080	-	(10,884)	12,445	2,020		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
R thousands					
Revenue By Source					
Property rates	21,545	13,919	7,625	55%	Variance are due to the misalignment between the budget and the actual billing
Service charges - electricity revenue	26,330	25,097	1,234	5%	Immaterial Variance
Service charges - water revenue	6,162	6,191	(30)	0%	Immaterial Variance
Service charges - sanitation revenue	2,783	2,570	214	8%	Immaterial Variance
Service charges - refuse revenue	4,586	4,278	309	7%	Immaterial Variance
Rental of facilities and equipment	1,264	1,061	203	19%	The variance is due to an increase in the usage of facilities
Interest earned - external investments	1,109	800	309	39%	The over recovery is due to the higher than expected cash balances available
Interest earned - outstanding debtors	972	1,060	(88)	-8%	Immaterial Variance
Fines	84	1,077	(993)	-92%	Appointment of new service provider
Licences and permits	375	390	(15)	-4%	Immaterial Variance
Agency services	589	510	79	15%	The over-recovery is mainly due to an increase in the number of licences that were issued.
Transfers recognised - operational	14,004	16,803	(2,799)	-17%	Actual receiving of grants not align to budget
Other revenue	831	899	(68)	-8%	Immaterial Variance
Expenditure By Type					
Employee related costs	23,518	26,823	(3,305)	-12%	Immaterial Variance
Remuneration of councillors	1,260	1,215	45	4%	Immaterial Variance
Debt impairment	2,199	2,199	(0)	0%	Immaterial Variance
Depreciation & asset impairment	4,655	4,635	20	0%	Immaterial Variance
Finance charges	1,579	3,053	(1,474)	-48%	Budget not align to actual spending
Bulk purchases	24,779	18,849	5,929	31%	Budget not align to actual spending
Transfers and grants	688	890	(203)	-23%	Transfers and grants solely gets paid out when a claim gets handed in according to legislation
Other expenditure	9,512	18,730	(9,218)	-49%	Budget not align to actual spending

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

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q1 First Quarter

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	-	-	-	213	(213)	-100%	850
Vote 3 - Corporate Services		-	380	-	-	-	95	(95)	-100%	380
Vote 4 - Technical Services		-	1,385	-	-	-	346	(346)	-100%	1,385
Total Capital Multi-year expenditure	4,7	-	2,615	-	-	-	654	(654)	-100%	2,615
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	416	-	-	-	104	(104)	-100%	416
Vote 2 - Finance		-	1,030	-	4	241	258	(17)	-7%	1,030
Vote 3 - Corporate Services		-	4,449	-	92	117	1,112	(995)	-89%	4,449
Vote 4 - Technical Services		-	23,968	-	1,658	1,852	5,992	(4,140)	-69%	23,968
Total Capital single-year expenditure	4	-	29,863	-	1,755	2,210	7,466	(5,256)	-70%	29,863
Total Capital Expenditure		-	32,478	-	1,755	2,210	8,120	(5,910)	-73%	32,478
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		-	4,610	-	37	290	1,153	(862)	-75%	4,610
Executive and council		-	416	-	-	-	104	(104)	-100%	416
Budget and treasury office		-	1,880	-	4	241	470	(229)	-49%	1,880
Corporate services		-	2,314	-	33	50	579	(529)	-91%	2,314
<i>Community and public safety</i>		-	4,387	-	125	133	1,097	(963)	-88%	4,387
Community and social services		-	1,249	-	26	26	312	(286)	-92%	1,249
Sport and recreation		-	1,678	-	70	78	420	(342)	-81%	1,678
Public safety		-	1,460	-	29	29	365	(336)	-92%	1,460
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	3,315	-	19	19	829	(810)	-98%	3,315
Planning and development		-	10	-	-	-	3	(3)	-100%	10
Road transport		-	3,305	-	19	19	826	(808)	-98%	3,305
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	20,166	-	1,573	1,767	5,042	(3,274)	-65%	20,166
Electricity		-	3,646	-	139	204	912	(707)	-78%	3,646
Water		-	6,352	-	1,218	1,342	1,588	(246)	-15%	6,352
Waste water management		-	7,870	-	216	221	1,967	(1,746)	-89%	7,870
Waste management		-	2,298	-	-	-	575	(575)	-100%	2,298
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	32,478	-	1,755	2,210	8,120	(5,910)	-73%	32,478
Funded by:										
National Government		-	14,074	-	1,532	1,721	3,519	(1,798)	-51%	14,074
Provincial Government		-	770	-	-	-	193	(193)	-100%	770
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,844	-	1,532	1,721	3,711	(1,990)	-54%	14,844
Public contributions & donations	5	-	200	-	-	-	50	(50)	-100%	200
Borrowing	6	-	6,750	-	-	-	1,688	(1,688)	-100%	6,750
Internally generated funds		-	10,684	-	223	489	2,671	(2,182)	-82%	10,684
Total Capital Funding		-	32,478	-	1,755	2,210	8,120	(5,910)	-73%	32,478

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

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		(1,726)	28,181	
Call investment deposits			40,000			40,000	
Consumer debtors			70,565		5,810	70,565	
Other debtors			3,893		(14)	3,893	
Current portion of long-term receivables			-			-	
Inventory			2,981		3	2,981	
Total current assets			-	145,620	-	4,072	145,620
Non current assets							
Long-term receivables			2,220		(110)	2,220	
Investments			-			-	
Investment property			12,861			12,861	
Investments in Associate			-			-	
Property, plant and equipment			346,199		(2,425)	346,199	
Agricultural			-			-	
Biological assets			-			-	
Intangible assets			5,122			5,122	
Other non-current assets			-			-	
Total non current assets			-	366,401	-	(2,535)	366,401
TOTAL ASSETS			-	512,021	-	1,537	512,021
LIABILITIES							
Current liabilities							
Bank overdraft			-			-	
Borrowing			-			-	
Consumer deposits			3,196		21	3,196	
Trade and other payables			43,775		(12,990)	43,775	
Provisions			6,790		(67)	6,790	
Total current liabilities			-	53,762	-	(13,037)	53,762
Non current liabilities							
Borrowing			54,984		(88)	54,984	
Provisions			108,944		2,223	108,944	
Total non current liabilities			-	163,928	-	2,135	163,928
TOTAL LIABILITIES			-	217,690	-	(10,901)	217,690
NET ASSETS	2		-	294,331	-	12,439	294,331
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			278,699		12,439	278,699	
Reserves			15,631			15,631	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	294,331	-	12,439	294,331

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergvriër - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

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
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		54,383			7,695	17,171	9,064	8,108	89%	54,383
Service charges		148,025			13,902	39,475	24,671	14,804	60%	148,025
Other revenue		11,468			3,964	8,629	1,911	6,718	351%	11,468
Government - operating		67,211			-	17,789	11,202	6,587	59%	67,211
Government - capital		15,044			2,363	3,113	2,507	606	24%	15,044
Interest		7,440			283	1,042	1,240	(198)	-16%	7,440
Dividends		-			-	-	-	-		-
Payments										
Suppliers and employees		(259,930)			(66,253)	(115,772)	(43,322)	72,450	-167%	(259,930)
Finance charges		(12,214)			-	-	(2,036)	(2,036)	100%	(12,214)
Transfers and Grants		(3,561)			(154)	(688)	(593)	94	-16%	(3,561)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	27,866	-	(38,201)	(29,240)	4,644	33,884	730%	27,866
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
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		-			30,000	30,065	-	30,065	#DIV/0!	-
Payments										
Capital assets		(32,478)			(1,755)	(2,210)	(5,413)	(3,203)	59%	(32,478)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(32,845)	-	28,245	27,855	(5,474)	(33,330)	609%	(32,845)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-			-	-	-	-		-
Borrowing long term/refinancing		6,750			430	430	1,125	(695)	-62%	6,750
Increase (decrease) in consumer deposits		123			-	-	21	(21)	-100%	123
Payments										
Repayment of borrowing		(3,823)			(342)	(772)	(637)	135	-21%	(3,823)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	3,050	-	88	(342)	508	850	167%	3,050
NET INCREASE/ (DECREASE) IN CASH HELD		-	(1,929)	-	(9,867)	(1,726)	(321)			(1,929)
Cash/cash equivalents at beginning:		70,110				65,660	70,110			65,660
Cash/cash equivalents at month/year end:		-	68,181	-		63,933	69,789			63,731

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

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	3,059	733	527	401	342	5,345	-	-	10,407	6,089		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,230	930	369	293	273	3,926	-	-	12,022	4,492		
Receivables from Non-exchange Transactions - Property Rates	1400	3,832	4,123	905	479	381	6,110	-	-	15,830	6,970		
Receivables from Exchange Transactions - Waste Water Management	1500	1,029	550	368	313	281	5,492	-	-	8,033	6,086		
Receivables from Exchange Transactions - Waste Management	1600	1,740	847	557	482	430	7,753	-	-	11,809	8,665		
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	2	1	1	21	-	-	30	24		
Interest on Arrear Debtor Accounts	1810	-	-	4	-	-	166	-	-	170	166		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	201	(94)	218	2,592	2,350	13,374	-	-	18,641	18,316		
Total By Income Source	2000	16,094	7,091	2,950	4,561	4,059	42,186	-	-	76,942	50,807	-	-
2015/16 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	53	899	48	50	44	969	-	-	2,062	1,062		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	16,041	6,192	2,902	4,511	4,016	41,218	-	-	74,879	49,744		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	16,094	7,091	2,950	4,561	4,059	42,186	-	-	76,942	50,807	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergvriër - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

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	170								170
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	170	-	-	-	-	-	-	-	170

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergvriër - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

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							
Municipality									
ABSA		0		43	55		10,000		10,055
NEDBANK		0		43	112		20,000		20,112
Municipality sub-total					167		30,000	-	30,167
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				167		30,000	-	30,167

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 - Q1 First Quarter

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:										
Operating Transfers and Grants										
National Government:	1,2	-	37,767	-	290	15,192	9,442	5,750	60.9%	37,767
Local Government Equitable Share			33,341			13,892	8,335	5,557	66.7%	33,341
Finance Management			725			725	181	544	300.0%	725
Integrated National Electrification Programme (Municipal) Grant			246			-	62	(62)	-100.0%	246
EPWP Incentive	3		1,141			285	285	(0)	-0.1%	1,141
Municipal Infrastructure (MIG)			2,314		290	290	579	(288)	-49.8%	2,314
Other transfers and grants [insert description]										
Provincial Government:		-	29,444	-	-	2,887	7,361	(4,474)	-60.8%	29,444
CDW - Operational Support Grant			37			-	9	(9)	-100.0%	37
Library Services			3,625			1,679	906	773	85.3%	3,055
Maintenance of Proclaimed Roads			97			-	24	(24)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285			1,208	571	637	111.5%	2,855
Finance Management			120			-	30	(30)	-100.0%	120
Housing			23,280			-	5,820	(5,820)	-100.0%	23,280
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Chieta										
Total Operating Transfers and Grants	5	-	67,211	-	290	18,079	16,803	1,276	7.6%	67,211
Capital Transfers and Grants										
National Government:		-	14,074	-	2,073	2,823	3,519	(696)	-19.8%	14,074
Municipal Infrastructure (MIG)			11,570		2,073	2,073	2,893	(820)	-28.3%	11,570
Integrated National Electrification Programme (Municipal) Grant			1,754				439	(439)	-100.0%	1,754
Finance Management			750			750	188	563	300.0%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	-	-	-	193	(193)	-100.0%	770
Library Services			770				193	(193)	-100.0%	770
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	200	-	-	-	50	(50)	-100.0%	200
Cerebos			200				50	(50)	-100.0%	200
Total Capital Transfers and Grants	5	-	15,044	-	2,073	2,823	3,761	(938)	-24.9%	15,044
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	82,255	-	2,363	20,902	20,564	338	1.6%	82,255

8.2 Supporting Table C7

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

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	-	3,448	9,212	9,442	(229)	-2.4%	37,767
Local Government Equitable Share			33,341		2,778	8,335	8,335	-		33,341
Finance Management			725		280	365	181	183	101.2%	725
Integrated National Electrification Programme (Municipal) Grant			246		19	29	62	(33)	-53.5%	246
EPWP Incentive			1,141		175	289	285	3	1.2%	1,141
Municipal Infrastructure (MIG)			2,314		195	195	579	(384)	-66.3%	2,314
Other transfers and grants [insert description]										
Provincial Government:		-	6,164	-	545	1,380	1,541	(161)	-10.4%	6,164
CDW - Operational Support Grant			37		3	4	9	(5)	-57.8%	37
Library Services			3,625		356	835	906	(71)	-7.8%	3,625
Maintenance of Proclaimed Roads			97		-	-	24	(24)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipallities			2,285		186	541	571	(30)	-5.3%	2,285
Finance Management			120				30	(30)	-100.0%	120
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Chieta										
Total operating expenditure of Transfers and Grants:		-	43,931	-	3,993	10,592	10,983	(390)	-3.6%	43,931
Capital expenditure of Transfers and Grants										
National Government:		-	14,074	-	1,532	1,597	3,519	(1,921)	-54.6%	14,074
Municipal Infrastructure (MIG)			11,570		1,393	1,393	2,893	(1,500)	-51.9%	11,570
Integrated National Electrification Programme (Municipal) Grant			1,754		139	204	439	(234)	-53.4%	1,754
Finance Management			750				188	(188)	-100.0%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	-	-	-	193	(193)	-100.0%	770
Library Services			770				193	(193)	-100.0%	770
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	200	-	-	-	50	(50)	-100.0%	200
Cerebos			200				50	(50)	-100.0%	200
Total capital expenditure of Transfers and Grants		-	15,044	-	1,532	1,597	3,761	(2,164)	-57.5%	15,044
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	58,975	-	5,525	12,190	14,744	(2,554)	-17.3%	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 - Q1 First Quarter

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		329	893	912	(19)	-2%	3,632
Pension and UIF Contributions			-		24	66	85	(19)	-22%	-
Medical Aid Contributions			35		3	12	8	4	47%	35
Motor Vehicle Allowance			923		55	197	231	(34)	-15%	923
Cellphone Allowance			271		23	67	84	(17)	-20%	271
Housing Allowances			-		-	-	-	-	-	-
Other benefits and allowances			-		13	13	-	13	#DIV/0!	-
Sub Total - Councillors			4,861		447	1,247	1,319	(71)	-5%	4,861
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			2,716		262	785	742	43	6%	2,716
Pension and UIF Contributions			496		48	143	135	7	5%	496
Medical Aid Contributions			141		11	32	33	(2)	-5%	141
Overtime			-		-	-	-	-	-	-
Performance Bonus			-		-	-	-	-	-	-
Motor Vehicle Allowance			303		41	122	100	23	23%	303
Cellphone Allowance			-		-	-	-	-	-	-
Housing Allowances			263		38	115	67	49	73%	263
Other benefits and allowances			284		6	15	76	(60)	-80%	284
Payments in lieu of leave			-		-	-	-	-	-	-
Long service awards			-		-	-	-	-	-	-
Post-retirement benefit obligations			-		-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			4,202		405	1,212	1,153	59	5%	4,202
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			62,942		4,706	14,066	14,392	(325)	-2%	62,942
Pension and UIF Contributions			11,665		839	2,494	2,642	(148)	-6%	11,665
Medical Aid Contributions			6,017		449	1,354	1,325	29	2%	6,017
Overtime			3,502		343	1,031	822	209	25%	3,502
Performance Bonus			-		-	-	-	-	-	-
Motor Vehicle Allowance			3,532		288	836	838	(2)	0%	3,532
Cellphone Allowance			-		0	1	-	1	#DIV/0!	-
Housing Allowances			875		76	229	57	171	299%	875
Other benefits and allowances			11,470		604	1,405	2,426	(1,021)	-42%	11,470
Payments in lieu of leave			493		-	-	132	(132)	-100%	493
Long service awards			853		-	-	195	(195)	-100%	853
Post-retirement benefit obligations			2,101		-	-	479	(479)	-100%	2,101
Sub Total - Other Municipal Staff			103,450		7,305	21,416	23,308	(1,892)	-8%	103,450
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality			112,514		8,157	23,875	25,780	(1,905)	-7%	112,514
Total Municipal Entities			-		-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			112,514		8,157	23,875	25,780	(1,905)	-7%	112,514
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			107,653		7,710	22,628	24,462	(1,833)	-7%	107,653

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergvriër - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

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%	1%
August		1,018		101	455	1,631	1,175	72.1%	1%
September		2,347		1,755	2,210	3,978	1,768	44.4%	7%
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	-	2,210					

10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

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
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	17,105	-	1,583	1,777	4,276	2,499	58.4%	17,105
Infrastructure - Road transport		-	1,035	-	52	56	259	202	78.2%	1,035
<i>Roads, Pavements & Bridges</i>			885		19	19	221	203	91.6%	885
<i>Storm water</i>			150		33	38	38	(0)	-0.6%	150
Infrastructure - Electricity		-	2,074	-	139	204	519	314	60.6%	2,074
<i>Generation</i>			-		-	-	-	-		-
<i>Transmission & Reticulation</i>			2,074		139	204	519	314	60.6%	2,074
<i>Street Lighting</i>			-		-	-	-	-		-
Infrastructure - Water		-	6,167	-	1,218	1,342	1,542	200	13.0%	6,167
<i>Dams & Reservoirs</i>			5,562		1,218	1,342	1,391	49	3.5%	5,562
<i>Water purification</i>			-		-	-	-	-		-
<i>Reticulation</i>			605		-	-	151	151	100.0%	605
Infrastructure - Sanitation		-	7,379	-	175	175	1,845	1,670	90.5%	7,379
<i>Reticulation</i>			-		-	-	-	-		-
<i>Sewerage purification</i>			7,379		175	175	1,845	1,670	90.5%	7,379
Infrastructure - Other		-	450	-	-	-	113	113	100.0%	450
<i>Waste Management</i>			450		-	-	113	113	100.0%	450
<i>Transportation</i>			-		-	-	-	-		-
<i>Gas</i>			-		-	-	-	-		-
<i>Other</i>			-		-	-	-	-		-
Community		-	1,235	-	-	-	309	309	100.0%	1,235
Parks & gardens			155		-	-	39	39	100.0%	155
Sportsfields & stadia			50		-	-	13	13	100.0%	50
Swimming pools			-		-	-	-	-		-
Community halls			-		-	-	-	-		-
Libraries			500		-	-	125	125	100.0%	500
Recreational facilities			80		-	-	20	20	100.0%	80
Fire, safety & emergency			-		-	-	-	-		-
Security and policing			-		-	-	-	-		-
Buses			-		-	-	-	-		-
Clinics			-		-	-	-	-		-
Museums & Art Galleries			100		-	-	25	25	100.0%	100
Cemeteries			350		-	-	88	88	100.0%	350
Social rental housing			-		-	-	-	-		-
Other			-		-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings			-		-	-	-	-		-
Other			-		-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development			-		-	-	-	-		-
Other			-		-	-	-	-		-
Other assets		-	7,250	-	103	105	1,812	1,708	94.2%	7,250
General vehicles			2,700		-	-	675	675	100.0%	2,700
Specialised vehicles			-		-	-	-	-		-
Plant & equipment			1,329		43	43	332	289	86.9%	1,329
Computers - hardware/equipment			-		-	-	-	-		-
Furniture and other office equipment			1,096		28	30	274	244	89.0%	1,096
Abattoirs			-		-	-	-	-		-
Markets			-		-	-	-	-		-
Civic Land and Buildings			-		-	-	-	-		-
Other Buildings			2,125		31	31	531	500	94.1%	2,125
Other Land			-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)			-		-	-	-	-		-
Other			-		-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>			-		-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>			-		-	-	-	-		-
Intangibles		-	1,200	-	4	239	300	61	20.3%	1,200
Computers - software & programming			1,200		4	239	300	61	20.3%	1,200
Other			-		-	-	-	-		-
Total Capital Expenditure on new assets	1	-	26,790	-	1,690	2,121	6,697	4,576	68.3%	26,790

10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First

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
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	2,850	-	9	9	713	704	98.8%	2,850
Infrastructure - Road transport		-	1,560	-	9	9	390	381	97.8%	1,560
<i>Roads, Pavements & Bridges</i>		-	1,550	-	-	-	388	388	100.0%	1,550
<i>Storm water</i>		-	10	-	9	9	3	(6)	-245.2%	10
Infrastructure - Electricity		-	1,180	-	-	-	295	295	100.0%	1,180
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		-	1,180	-	-	-	295	295	100.0%	1,180
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	100	-	-	-	25	25	100.0%	100
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	100	-	-	-	25	25	100.0%	100
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	10	-	-	-	3	3	100.0%	10
<i>Waste Management</i>		-	10	-	-	-	3	3	100.0%	10
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		-	809	-	20	20	202	182	90.2%	809
Parks & gardens		-	100	-	20	20	25	5	20.8%	100
Sportsfields & stadia		-	609	-	-	-	152	152	100.0%	609
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	100	-	-	-	25	25	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	-	36	60	245	185	75.5%	980
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	25	-	-	-	6	6	100.0%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	265	-	28	36	66	31	46.3%	265
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	690	-	8	25	173	148	85.8%	690
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	1,050	-	-	-	263	263	100.0%	1,050
Computers - software & programming		-	1,050	-	-	-	263	263	100.0%	1,050
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	5,689	-	64	89	1,422	1,334	93.8%	5,689

10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

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
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	2,033	-	125	132	339	207	61.2%	2,033
Infrastructure - Road transport		-	103	-	-	-	17	17	100.0%	103
<i>Roads, Pavements & Bridges</i>			97	-	-	-	16	16	100.0%	97
<i>Storm water</i>			6	-	-	-	1	1	100.0%	6
Infrastructure - Electricity		-	881	-	47	50	147	97	66.2%	881
<i>Generation</i>			-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>			806	-	47	50	134	85	63.1%	806
<i>Street Lighting</i>			75	-	-	-	13	13	100.0%	75
Infrastructure - Water		-	400	-	12	16	67	51	76.6%	400
<i>Dams & Reservoirs</i>			-	-	-	-	-	-	-	-
<i>Water purification</i>			-	-	-	-	-	-	-	-
<i>Reticulation</i>			400	-	12	16	67	51	76.6%	400
Infrastructure - Sanitation		-	220	-	66	66	37	(30)	-81.1%	220
<i>Reticulation</i>			-	-	-	-	-	-	-	-
<i>Sewerage purification</i>			220	-	66	66	37	(30)	-81.1%	220
Infrastructure - Other		-	429	-	-	-	72	72	100.0%	429
<i>Waste Management</i>			420	-	-	-	70	70	100.0%	420
<i>Transportation</i>			-	-	-	-	-	-	-	-
<i>Gas</i>			-	-	-	-	-	-	-	-
<i>Other</i>			9	-	-	-	2	2	100.0%	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	-	369	572	818	246	30.1%	4,910
General vehicles			2,480	-	133	195	413	219	52.9%	2,480
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			783	-	62	87	131	44	33.7%	783
Computers - hardware/equipment			723	-	41	134	120	(14)	-11.4%	723
Furniture and other office equipment			76	-	2	2	13	11	86.2%	76
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			848	-	132	155	141	(14)	-9.6%	848
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>			-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	6,943	-	495	704	1,157	453	39.2%	6,943

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	14,019	-	1,188	3,525	2,337	(1,188)	-50.9%	14,019
Infrastructure - Road transport		-	3,653	-	304	913	609	(304)	-50.0%	3,653
<i>Roads, Pavements & Bridges</i>			3,653		304	913	609	(304)	-50.0%	3,653
<i>Storm water</i>			-		-	-	-	-		-
Infrastructure - Electricity		-	1,713	-	163	448	286	(163)	-57.0%	1,713
<i>Generation</i>			-		-	-	-	-		-
<i>Transmission & Reticulation</i>			1,713		163	448	286	(163)	-57.0%	1,713
<i>Street Lighting</i>			-		-	-	-	-		-
Infrastructure - Water		-	1,946	-	162	487	324	(162)	-50.0%	1,946
<i>Dams & Reservoirs</i>			-		-	-	-	-		-
<i>Water purification</i>			1,946		162	487	324	(162)	-50.0%	1,946
<i>Reticulation</i>			-		-	-	-	-		-
Infrastructure - Sanitation		-	2,754	-	230	689	459	(230)	-50.0%	2,754
<i>Reticulation</i>			2,754		230	689	459	(230)	-50.0%	2,754
<i>Sewerage purification</i>			-		-	-	-	-		-
Infrastructure - Other		-	3,953	-	329	988	659	(329)	-50.0%	3,953
<i>Waste Management</i>			3,953		329	988	659	(329)	-50.0%	3,953
<i>Transportation</i>			-		-	-	-	-		-
<i>Gas</i>			-		-	-	-	-		-
<i>Other</i>			-		-	-	-	-		-
Community		-	2,028	-	169	507	338	(169)	-50.0%	2,028
Parks & gardens			267		22	67	45	(22)	-50.0%	267
Sportsfields & stadia			622		52	155	104	(52)	-50.0%	622
Swimming pools			-		-	-	-	-		-
Community halls			-		-	-	-	-		-
Libraries			406		34	101	68	(34)	-50.0%	406
Recreational facilities			272		23	68	45	(23)	-50.0%	272
Fire, safety & emergency			175		15	44	29	(15)	-50.0%	175
Security and policing			245		20	61	41	(20)	-50.0%	245
Buses			-		-	-	-	-		-
Clinics			-		-	-	-	-		-
Museums & Art Galleries			-		-	-	-	-		-
Cemeteries			41		3	10	7	(3)	-50.0%	41
Social rental housing			-		-	-	-	-		-
Other			-		-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings			-		-	-	-	-		-
Other			-		-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development			-		-	-	-	-		-
Other			-		-	-	-	-		-
Other assets		-	2,492	-	208	623	415	(208)	-50.0%	2,492
General vehicles			-		-	-	-	-		-
Specialised vehicles			-		-	-	-	-		-
Plant & equipment			-		-	-	-	-		-
Computers - hardware/equipment			233		19	58	39	(19)	-50.0%	233
Furniture and other office equipment			752		63	188	125	(63)	-50.0%	752
Abattoirs			-		-	-	-	-		-
Markets			-		-	-	-	-		-
Civic Land and Buildings			-		-	-	-	-		-
Other Buildings			1,507		126	377	251	(126)	-50.0%	1,507
Other Land			-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)			-		-	-	-	-		-
Other			-		-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>			-		-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>			-		-	-	-	-		-
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming			-		-	-	-	-		-
Other			-		-	-	-	-		-
Total Depreciation		-	18,539	-	1,565	4,655	3,090	(1,565)	-50.6%	18,539

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

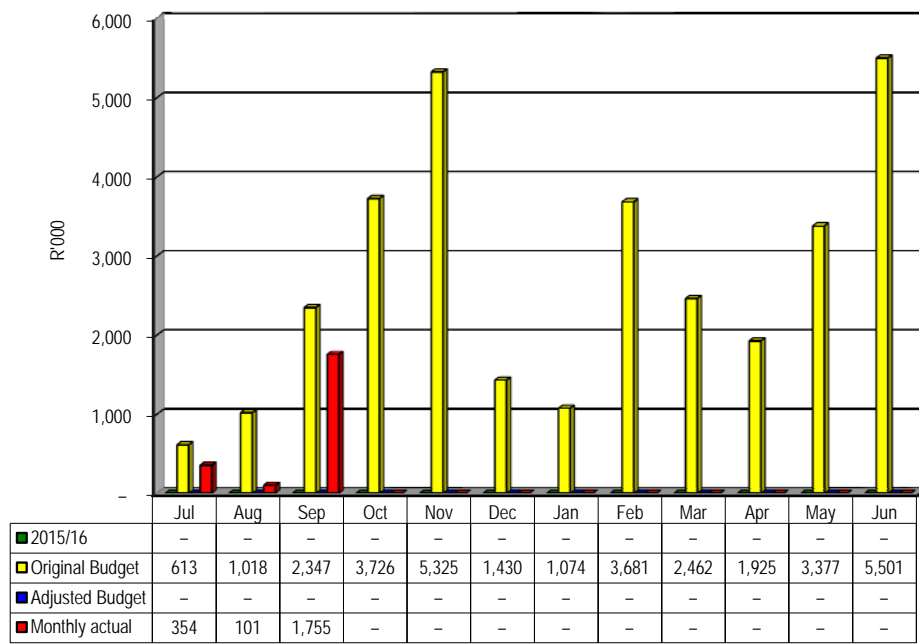
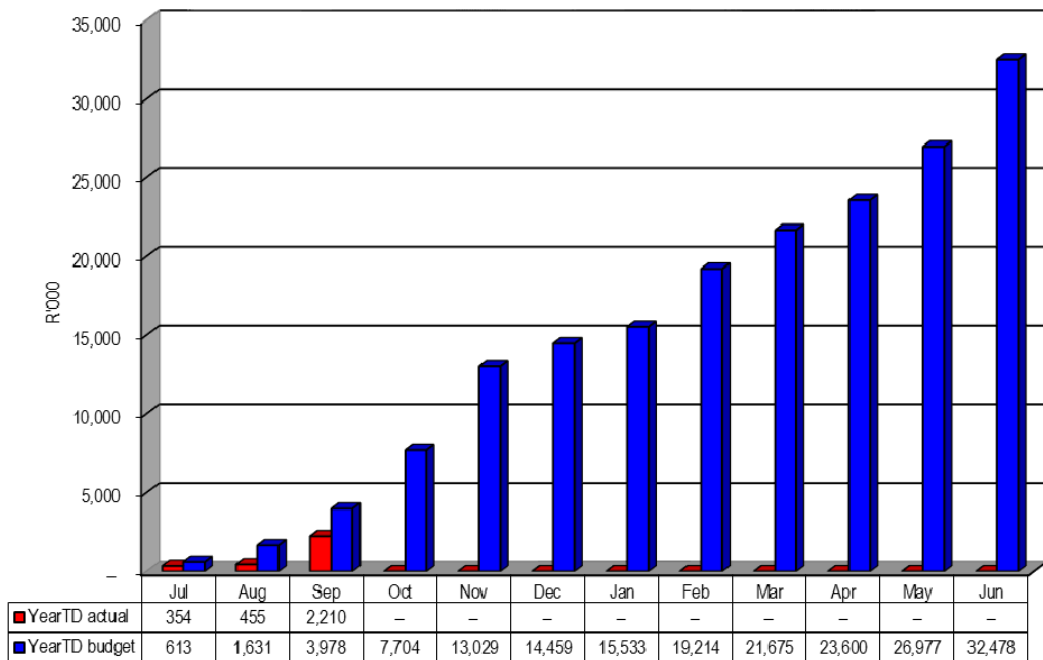
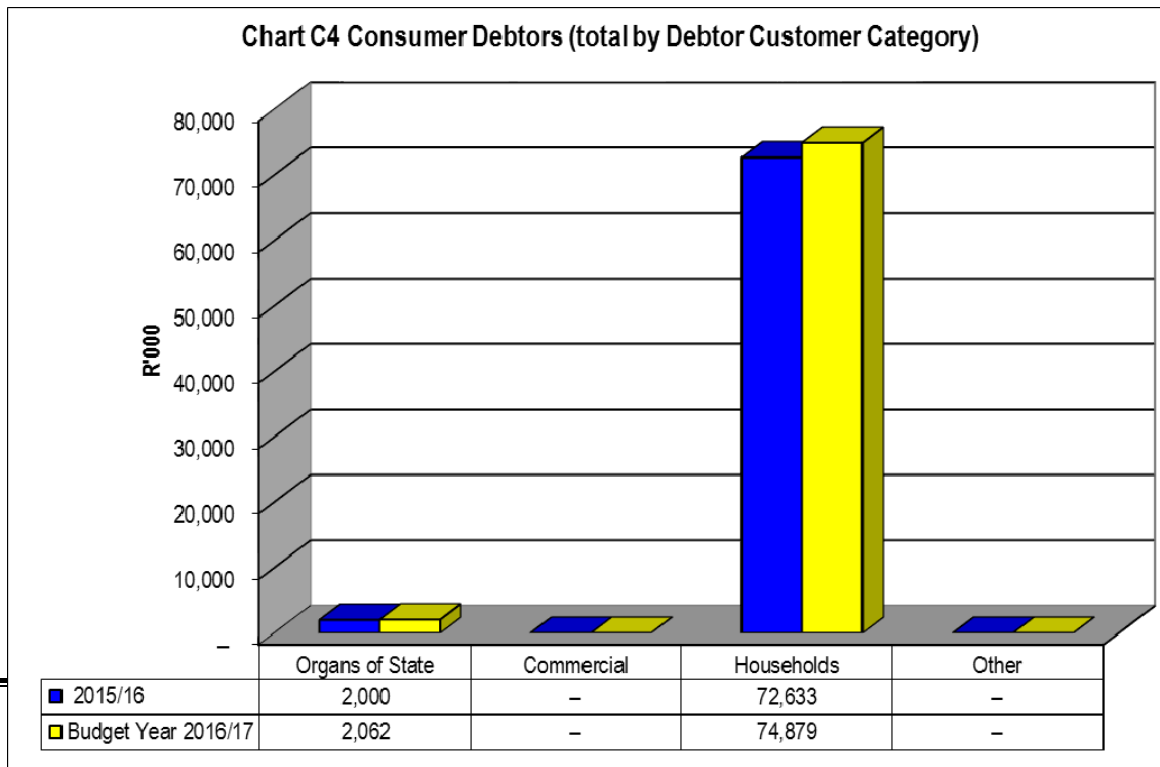
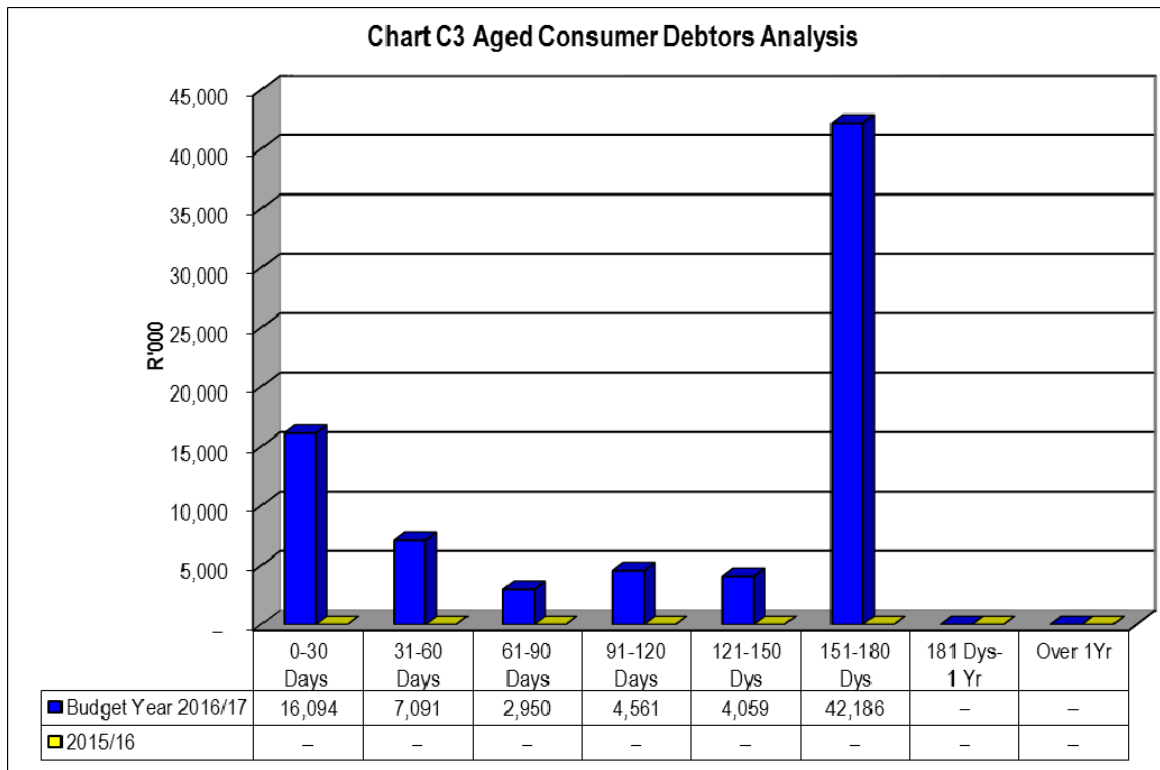


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target





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 September 2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: J W A Kotzee

Acting Municipal Manager of Bergrivier Municipality (WC013)

Signature

Date

14 October 2016