# **Bergrivier Municipality**

## In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



# Monthly Budget Statement February 2017

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### Section 1 – Mayor's Report

### 1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for February 2017 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

### 1.1.2 Financial problems or risks facing the municipality

No problems or risks are facing the municipality currently. The municipality shows a positive cash flow.

### Section 2 - Resolutions

### **RECOMMENDATION:**

That Council notes the monthly budget statement and supporting documentation for February 2017.

### 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	310,819,739.00	189,735,247.54	207,213,159.33	- 17,477,911.79	-8%
Total Expenditure	305,576,662.98	317,682,695.99	177,964,896.27	211,788,463.99	- 33,823,567.72	-16%
Total Capital Expenditure	32,478,000.00	33,530,296.00	11,891,145.20	22,353,530.67	- 10,462,385.47	-47%

## 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 28 February 2017.

	2015/16			Budget Year 2	2016/17		
Description	Audited	Original	Adjusted	YearTD	YearTD	YTD	YTD
	Outcome	Budget	Budget	actual	budget	variance	variance
R thousands							%
Revenue By Source							
Property rates	52,508	55,677	56,177	40,850	37,452	3,398	9%
Service charges - electricity revenue	86,484	100,386	102,676	66,174	68,451	(2,277)	-3%
Service charges - water revenue	23,629	24,765	25,665	17,005	17,110	(105)	-1%
Service charges - sanitation revenue	10,212	10,278	10,773	7,415	7,182	233	3%
Service charges - refuse revenue	17,072	17,111	18,391	12,360	12,261	99	1%
Rental of facilities and equipment	4,323	4,242	4,708	3,904	3,139	766	24%
Interest earned - external investments	4,297	3,200	4,500	3,662	3,000	662	22%
Interest earned - outstanding debtors	3,776	4,240	4,050	2,748	2,700	48	2%
Fines	7,001	4,307	9,088	490	6,058	(5,568)	-92%
Licences and permits	1,219	1,560	1,560	946	1,040	(94)	-9%
Agency services	2,200	2,041	2,041	1,442	1,361	81	6%
Transfers recognised - operational	42,111	67,211	67,322	30,366	44,858	(14,492)	-32%
Other revenue	3,918	3,594	3,869	2,373	2,579	(206)	-8%
Gains on disposal of PPE	69	-	-	-	-	-	
Total Revenue (excluding capital transfers and	258,819	298,613	310,820	189,735	207,190	(17,455)	-8%
contributions)							

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

### **Operating expenditure by type (Table C4)**

	2015/16			Budget Year 2	2016/17		
Description	Audited	Original	Adjusted	YearTD	YearTD	YTD	YTD
	Outcome	Budget	Budget	actual	budget	variance	variance
R thousands							%
Expenditure By Type							
Employee related costs	96,066	107,291	107,106	68,854	71,404	(2,550)	-4%
Remuneration of councillors	5,282	4,861	5,311	3,423	3,541	(118)	-3%
Debt impairment	7,764	8,795	14,999	5,863	9,999	(4,136)	-41%
Depreciation & asset impairment	17,521	18,539	18,082	12,359	12,055	305	3%
Finance charges	11,582	12,214	12,280	6,773	8,187	(1,414)	-17%
Bulk purchases	73,029	75,397	80,997	48,495	53,998	(5,503)	-10%
Transfers and grants	3,214	3,561	3,561	2,704	2,374	330	14%
Other expenditure	38,842	74,919	75,347	29,494	50,231	(20,737)	-41%
Total Expenditure	253,302	305,577	317,683	177,965	211,788	(33,824)	-16%

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

### **Capital expenditure (Table C5)**

			Budget Year 2	2016/17		
Vote Description	Original	Adjusted	YearTD	YearTD	YTD	YTD
	Budget	Budget	actual	budget	variance	variance
R thousands						%
Multi-Year expenditure appropriation						
Vote 1 - Municipal Manager	-	-	_	-	_	
Vote 2 - Finance	850	850	169	567	(398)	-70%
Vote 3 - Corporate Services	380	324	324	216	108	50%
Vote 4 - Technical Services	1,385	1,385	139	923	(784)	-85%
Total Capital Multi-year expenditure	2,615	2,559	632	1,706	(1,074)	-63%
Single Year expenditure appropriation						
Vote 1 - Municipal Manager	416	166	44	111	(67)	-61%
Vote 2 - Finance	1,030	1,030	356	687	(331)	-48%
Vote 3 - Corporate Services	4,449	7,316	2,587	4,877	(2,290)	-47%
Vote 4 - Technical Services	23,968	22,460	8,273	14,973	(6,700)	-45%
Total Capital single-year expenditure	29,863	30,972	11,260	20,648	(9,388)	-45%
Total Capital Expenditure	32,478	33,530	11,891	22,354	(10,462)	-47%

### Capital Expenditure:

The total capital expenditure as at 28 February 2017 amounts to R 11,891 million of the approved capital budget of R 33,530 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**

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			2015/16		Budget Ye	ar 2016/17	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.0%	10.1%	9.6%	3.8%	5.5%
Borrow ed funding of 'ow n' capital expenditure	Borrow ings/Capital expenditure ex cl. transfers and grants		0.0%	20.8%	20.1%	21.0%	20.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		27.4%	33.6%	27.3%	-42.1%	27.3%
Gearing	Long Term Borrowing/ Funds & Reserves		307.6%	351.8%	340.3%	0.0%	340.3%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	308.5%	270.9%	326.8%	-303.1%	326.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		147.5%	126.8%	157.6%	-219.1%	157.6%
Revenue Management							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
(Payment Level %)							
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		27.3%	25.7%	23.3%	2.1%	23.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10.1%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	10.5%				
Employee costs	Employee costs/Total Revenue - capital revenue		37.1%	35.9%	34.5%	36.3%	34.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	l&D/Total Revenue - capital revenue		11.2%	10.3%	9.8%	3.6%	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						
iii. Cost coverage	received for services (Av ailable 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 - M08 February

<b>B</b> 1.1	2015/16				Budget Year	>			
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
R thousands	Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
Financial Performance							0		
Property rates	52,508	55,677	56,177	3,854	40,850	37,452	3,398	9%	56,17
Service charges	137,397	152,540	157,505	12,759	102,953	105,003	(2,050)	-2%	157,50
Investment revenue	4,297	3,200	4,500	733	3,662	3,000	662	22%	4,50
Transfers recognised - operational	42,111	67,211	67,322	467	30,366	44,858	(14,492)	-32%	67,32
Other own revenue	22,506	19,984	25,315	1,606	11,904	16,877	(4,973)	-29%	25,31
Total Revenue (excluding capital transfers	258,819	298,613	310,820	19,419	189,735	207,190	(17,455)	-8%	310,82
and contributions)	200,010	200,010	010,020	10,410	100,700	201,100	(11,400)	0,0	010,02
Employ ee costs	96,066	107,291	107,106	8,224	68,854	71,404	(2,550)	-4%	107,10
Remuneration of Councillors	5,282	4,861	5,311	395	3,423	3,541	(118)	-3%	5,31
Depreciation & asset impairment	17,521	18,539	18,082	1,545	12,359	12,055	305	3%	18,08
Finance charges	11,582	12,214	12,280	526	6,773	8,187	(1,414)	-17%	12,28
Materials and bulk purchases	73,029	75,397	80,997	5,954	48,495	53,998	(5,503)	-10%	80,99
Transfers and grants	3,214	3,561	3,561	1,284	2,704	2,374	330	14%	3,56
Other expenditure	46,607	83,714	90,345	4,377	35,358	60,230	(24,873)	-41%	90,34
Total Expenditure	253,302	305,577	317,683	22,306	177,965	211,788	(33,824)	-16%	317,68
Surplus/(Deficit)	5,517	(6,964)	(6,863)	(2,887)	11,770	(4,599)	16,369	-356%	(6,86
Transfers recognised - capital	19,954	15,044	15,963	216	5,232	10,642	(5,410)	-51%	15,96
Contributions & Contributed assets	10,004	10,011	10,000		0,202	10,042	(0,410)	01/0	10,00
Surplus/(Deficit) after capital transfers &	25,471	8,080	9,100	(2,671)	17,003	6,043	10,959	181%	9,10
contributions	23,471	0,000	5,100	(2,071)	17,005	0,045	10,555	101/6	5,10
Share of surplus/ (deficit) of associate	25,471	- 0.000		(0.674)	47.002	6 0 4 2	- 10,959	4040/	-
Surplus/ (Deficit) for the year	20,4/1	8,080	9,100	(2,671)	17,003	6,043	10,959	181%	9,100
Capital expenditure & funds sources									
Capital expenditure	-	32,478	33,530	1,968	11,891	22,354	(10,462)	-47%	33,530
Capital transfers recognised	-	14,844	15,763	2	5,226	10,509	(5,282)	-50%	15,76
Public contributions & donations	-	200	200	9	160	133	27	20%	20
Borrowing	-	6,750	6,750	1,375	2,496	4,500	(2,004)	-45%	6,75
Internally generated funds	-	10,684	10,817	582	4,009	7,212	(3,203)	-44%	10,81
Total sources of capital funds	-	32,478	33,530	1,968	11,891	22,354	(10,462)	-47%	33,53
Financial position									
Total current assets	137,334	145,620	139,018		16,789				139,01
Total non current assets	349,240	366,401	366,415		(1,034)				366,41
Total current liabilities	44,515	53,762	42,543		(5,540)				42,54
Total non current liabilities	147,682	163,928	159,412		4,304				159,412
Community wealth/Equity	294,377	294,331	303,477		16,990				303,47
Cash flows									
Net cash from (used) operating	46,970	27,866	31,670	(495)	(5,570)	21,113	26,683	126%	31,670
Net cash from (used) operating	(32,116)	(32,845)	(33,444)		(3,370) 19,584	(22,296)	8 .	120%	(33,44
Net cash from (used) financing	2,461	3,050	3,149	(1,101)	(1,878)	2,100	3,978	189%	3,149
Cash/cash equivalents at the month/year end	65,660	68,181	67,035		77,795	66,576	(11,219)	-17%	67,03
Cash/cash equivalents at the month/year end	03,000	00,101	07,033		11,155	00,570		-17 /0	07,03
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	15,661	5,576	2,618	2,171	1,652	51,184	-	-	78,86
Creditors Age Analysis									
Total Creditors	157	-	-	-		-	-	-	15
Total Creditors	157	-	-	-	-	-	-	-	

## 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.

Woord Berginier - Table 02 monthly Budg		2015/16	Budget Year 2016/17							
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1		· ·	Ū			Ū		%	
Revenue - Standard										
Governance and administration		83,686	89,342	91,470	5,060	73,870	60,980	12,890	21%	91,470
Executive and council		18,788	23,314	23,314	-	24,996	15,543	9,454	61%	23,314
Budget and treasury office		63,185	65,248	66,918	4,994	47,911	44,612	3,299	7%	66,918
Corporate services		1,714	780	1,238	66	963	825	138	17%	1,238
Community and public safety		19,321	39,441	46,999	822	8,382	31,310	(22,927)	-73%	46,999
Community and social services		6,341	7,076	7,115	440	4,449	4,743	(295)	-6%	7,115
Sport and recreation		5,942	4,708	7,454	381	3,425	4,946	(1,520)	-31%	7,454
Public safety		6,990	4,340	9,114	(1)	481	6,076	(5,595)	-92%	9,114
Housing		48	23,317	23,317	2	27	15,545	(15,517)	-100%	23,317
Health		_			_	_	-			
Economic and environmental services		6,007	5,890	6,091	637	3,944	4,061	(117)	-3%	6,091
Planning and development		1,286	787	988	79	717	659	58	9%	988
Road transport		4,721	5,103	5,103	559	3,227	3,402	(175)	-5%	5,103
Environmental protection			-	-	-	-	- 0,402		- /0	-
Trading services		169,758	178,983	182,223	13,116	108,772	121,482	(12,710)	-10%	182,223
Electricity		91,909	103,896	106,871	8,013	67,219	71,247	(4,028)	-6%	106,871
Water		39,907	39,997	33,928	2,525	21,543	22,619	(1,076)	-5%	33,928
Waste water management		16,033	13,266	18,319	957	7,417	12,213	(4,796)	-39%	18,319
Waste management		21,909	21,824	23,104	1,621	12,593	15,403	(2,810)	-18%	23,104
Other	4	21,303	21,024	20,104	1,021	12,000	10,400	(2,010)	-1070	20,104
Total Revenue - Standard	2	278,773	313,657	326,783	19,635	194,968	217,832	(22,864)	-10%	326,783
		,	0.0,00.	020,000	,			(,00.)		020,100
Expenditure - Standard										
Governance and administration		56,302	45,781	46,501	3,822	25,412	31,001	(5,588)	-18%	46,501
Executive and council		16,090	20,573	21,390	2,388	11,733	14,260	(2,526)	-18%	21,390
Budget and treasury office		15,900	2,742	2,512	(350)	(36)	1,675	(1,711)	-102%	2,512
Corporate services		24,311	22,465	22,599	1,784	13,715	15,066	(1,351)	-9%	22,599
Community and public safety		35,825	60,541	66,650	3,061	24,756	44,433	(19,677)	-44%	66,650
Community and social services		6,644	7,251	7,174	467	4,623	4,783	(160)	-3%	7,174
Sport and recreation		12,685	15,154	15,065	1,417	10,664	10,043	620	6%	15,065
Public safety		15,218	13,457	19,743	1,096	8,756	13,162	(4,406)	-33%	19,743
Housing		1,278	24,679	24,668	81	714	16,445	(15,731)	-96%	24,668
Health		-	-	-	-	-	-	-		-
Economic and environmental services		28,626	35,119	34,737	2,487	22,346	23,158	(813)	-4%	34,737
Planning and development		4,208	4,511	4,432	320	2,764	2,955	(190)	-6%	4,432
Road transport		24,418	30,608	30,305	2,168	19,581	20,203	(622)	-3%	30,305
Environmental protection		-	-	-	-	-	-	-		-
Trading services		132,549	164,136	169,795	12,935	105,451	113,196	(7,746)	-7%	169,795
Electricity	1	86,194	103,145	107,885	8,132	66,807	71,923	(5,116)	-7%	107,885
Water	1	18,044	21,845	22,717	1,840	14,420	15,145	(725)	-5%	22,717
Waste water management		8,198	13,578	14,062	961	8,967	9,375	(408)	-4%	14,062
Waste management		20,113	25,568	25,131	2,002	15,257	16,754	(1,497)	-9%	25,131
Other		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	253,302	305,577	317,683	22,306	177,965	211,788	(33,824)	-16%	317,683
Surplus/ (Deficit) for the year		25,471	8,080	9,100	(2,671)	17,003	6,043	10,959	181%	9,100

WC013 Bergrivier	<ul> <li>Table C2 Monthly Budget Statement</li> </ul>	- Financial Performance (star	ndard classification) - M08 February
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### 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.

Vote Description		2015/16			I	Budget Year 2	016/17			
	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	Ret	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands			_	-					%	
Revenue by Vote	1									
Vote 1 - Municipal Manager		18,788	23,314	23,314	-	24,996	15,543	9,454	60.8%	23,314
Vote 2 - Finance		63,185	65,248	66,918	4,994	47,911	44,612	3,299	7.4%	66,918
Vote 3 - Corporate Services		22,316	19,541	24,333	1,180	10,493	16,222	(5,729)	-35.3%	24,333
Vote 4 - Technical Services		174,485	205,553	212,217	13,461	111,567	141,455	(29,887)	-21.1%	212,217
Total Revenue by Vote	2	278,773	313,657	326,783	19,635	194,968	217,832	(22,864)	-10.5%	326,783
Expenditure by Vote	1									
Vote 1 - Municipal Manager		16,090	20,573	21,390	2,388	11,733	14,260	(2,526)	-17.7%	21,390
Vote 2 - Finance		15,900	2,742	2,512	(350)	(36)	1,675	(1,711)	-102.2%	2,512
Vote 3 - Corporate Services		47,447	44,182	50,429	3,710	28,529	33,619	(5,090)	-15.1%	50,429
Vote 4 - Technical Services		173,864	238,064	243,352	16,557	137,739	162,234	(24,495)	-15.1%	243,352
Total Expenditure by Vote	2	253,302	305,562	317,683	22,306	177,965	211,788	(33,824)	-16.0%	317,683
Surplus/ (Deficit) for the year	2	25,471	8,094	9,100	(2,671)	17,003	6,043	10,959	181.3%	9,100

#### WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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

		2015/16				Budget Year 2	2016/17			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands			Ū	, C			, i		%	
Revenue By Source										
Property rates		52,508	55,677	56,177	3,854	40,850	37,452	3,398	9%	56,17
Property rates - penalties & collection charges			_	_	-	-	-	-		-
Service charges - electricity revenue		86,484	100,386	102,676	7,876	66,174	68,451	(2,277)	-3%	102,6
Service charges - water revenue		23,629	24,765	25,665	2,336	17,005	17,110	(105)	-1%	25,6
Service charges - sanitation revenue		10,212	10,278	10,773	957	7,415	7,182	233	3%	10,7
Service charges - refuse revenue		17,072	17,111	18,391	1,591	12,360	12,261	99	1%	18,3
Service charges - other		-	-	-	-	_	-	-		
Rental of facilities and equipment		4,323	4,242	4,708	395	3,904	3,139	766	24%	4,70
Interest earned - external investments		4,297	3,200	4,500	733	3,662	3,000	662	22%	4,5
Interest earned - outstanding debtors		3,776	4,240	4,050	366	2,748	2,700	48	2%	4,0
Dividends received		-	-	-	-	-	-	-		
Fines		7,001	4,307	9,088	0	490	6,058	(5,568)	-92%	9,0
Licences and permits		1,219	1,560	1,560	129	946	1,040	(94)	-9%	1,5
Agency services		2,200	2,041	2,041	231	1,442	1,361	81	6%	2,0
Transfers recognised - operational		42,111	67,211	67,322	467	30,366	44,858	(14,492)	-32%	67,3
Other rev enue		3,918	3,594	3,869	485	2,373	2,579	(206)	-8%	3,8
Gains on disposal of PPE		69	-	-	-	-	-	-		
Total Revenue (excluding capital transfers and		258,819	298,613	310,820	19,419	189,735	207,190	(17,455)	-8%	310,8
contributions)										
Expenditure By Type										
Employ ee related costs		96,066	107,291	107,106	8,224	68,854	71,404	(2,550)	-4%	107,10
									{	
Remuneration of councillors		5,282	4,861	5,311	395	3,423	3,541	(118)	-3%	5,3
Debt impairment		7,764	8,795	14,999	733	5,863	9,999	(4,136)	-41%	14,9
Depreciation & asset impairment		17,521	18,539	18,082	1,545	12,359	12,055	305	3%	18,0
Finance charges		11,582	12,214	12,280	526	6,773	8,187	(1,414)	-17%	12,2
Bulk purchases		73,029	75,397	80,997	5,954	48,495	53,998	(5,503)	-10%	80,9
Other materials		-	-	-	-	-	-	-		
Contracted services		_	-	-	-	-	_	-		
Transfers and grants		3,214	3,561	3,561	1,284	2,704	2,374	330	14%	3,5
Other expenditure		38,842	74,919	75,347	3,644	29,494	50,231	(20,737)	-41%	75,3
Loss on disposal of PPE		30,042	14,515	10,041	3,044	20,404	50,251	(20,737)	-41/0	10,0
Total Expenditure		253,302	305,577	317,683	22,306	177,965	211,788	(33,824)	-16%	317,6
Surplus/(Deficit)		5,517	(6,964)	(6,863)	(2,887)	11,770	(4,599)	16,369	(0)	(6,8
Transfers recognised - capital		19,954	15,044	15,963	216	5,232	10,642	(5,410)	(0)	15,9
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers &		25,471	8,080	9,100	(2,671)	17,003	6,043			9,10
contributions										
Taxation								-		
Surplus/(Deficit) after taxation		25,471	8,080	9,100	(2,671)	17,003	6,043			9,1
Attributable to minorities			0,000	0,.00	(=,011)	,	0,040			3,1
		25 474	0 000	0 100	(2 674)	17 002	6.042			0.4
Surplus/(Deficit) attributable to municipality		25,471	8,080	9,100	(2,671)	17,003	6,043			9,1
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		25,471	8,080	9,100	(2,671)	17,003	6,043			9,1

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

The following tables reflect the percentage variance for revenue by source and expenditure by type, reasons for material deviations and the remedial action thereof.

Description	YearTD	YearTD	YTD	YTD	
Description	actual	budget	variance	variance	Reasons for material deviations
R thousands				%	
Revenue By Source					
					Variance are due to the
	(0.070				misalignment between the budget
Property rates	40,850	37,452	3,398	9%	and the actual billing
Service charges - electricity revenue	66,174	68,451	(2,277)	-3%	Immaterial Variance
Service charges - water revenue	17,005	17,110	(105)	-1%	Immaterial Variance
Service charges - sanitation revenue	7,415	7,182	233	3%	Immaterial Variance
Service charges - refuse revenue	12,360	12,261	99	1%	Immaterial Variance
					The variance is due to an increase
Rental of facilities and equipment	3,904	3,139	766	24%	in the usage of facilities
					The over recovery is due to the higher than expected cash balances
Interest earned - external investments	3.662	3.000	662	22%	available
Interest earned - outstanding debtors	2,748	2,700	48	2%	Immaterial Variance
	2,140	2,700		270	The budget is not in line with the
Fines	490	6,058	(5,568)	-92%	actual receipts
Licences and permits	946	1,040	(94)	-9%	Immaterial Variance
Agency services	1,442	1,361	81	6%	Immaterial Variance
					Actual receiving of grants not align
Transfers recognised - operational	30,366	44,858	(14,492)	-32%	to budget
Other revenue	2,373	2,579	(206)	-8%	Immaterial Variance
Expenditure By Type					
Employee related costs	68,854	71,404	(2,550)	-4%	Immaterial Variance
Remuneration of councillors	3,423	3,541	(118)	-3%	Immaterial Variance
Debt impairment	5,863	9,999	(4,136)	-41%	Budget not align to actual spending
Depreciation & asset impairment	12,359	12,055	305	3%	Immaterial Variance
Finance charges	6,773	8,187	(1,414)	-17%	Budget not align to actual spending
Bulk purchases	48,495	53,998	(5,503)	-10%	Immaterial Variance
					Transfers and grants solely gets
					paid out when a claim gets handed
Transfers and grants	2,704	2,374	330	14%	in according to legislation
Other expenditure	29,494	50,231	(20,737)	-41%	Budget not align to actual spending

## Appendix A: Material variance explanations for revenue by source (refer Table C4)

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

		2015/16				Budget Year 2	2016/17			
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1		-	-					%	
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 2 - Finance		-	850	850	-	169	567	(398)	-70%	850
Vote 3 - Corporate Services		-	380	324	-	324	216	108	50%	324
Vote 4 - Technical Services		-	1,385	1,385	55	139	923	(784)	-85%	1,385
Total Capital Multi-year expenditure	4,7	-	2,615	2,559	55	632	1,706	(1,074)	-63%	2,559
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager	2	-	416	166	-	44	111	(67)	-61%	166
Vote 1 - Finance		_	1,030	1,030	- 5	356	687	(331)	-01% -48%	1,030
Vote 2 - Corporate Services		_	4,449	7,316	386	2,587	4,877		-47%	7,316
Vote 3 - Corporate Services		_	23,968	22,460		8,273	4,077	(2,290)	-47% -45%	22,460
	4	-		30.972	1,521			(6,700)		
Total Capital single-year expenditure	4		29,863		1,913	11,260	20,648	(9,388)	-45%	30,972
Total Capital Expenditure		-	32,478	33,530	1,968	11,891	22,354	(10,462)	-47%	33,530
Capital Expenditure - Standard Classification										
Governance and administration		-	4,610	4,738	17	1,891	3,159	(1,268)	-40%	4,610
Executive and council			416	166	-	44	111	(67)	-61%	416
Budget and treasury office			1,880	1,880	5	525	1,253	(729)	-58%	1,880
Corporate services			2,314	2,692	12	1,322	1,795	(473)	-26%	2,314
Community and public safety		-	4,387	7,073	431	2,036	4,716	(2,680)	-57%	4,387
Community and social services			1,249	1,242	2	609	828	(220)	-27%	1,249
Sport and recreation			1,678	4,411	64	946	2,940	(1,994)	-68%	1,678
Public safety			1,460	1,420	365	481	947	(466)	-49%	1,460
Housing			-	-	-	-	-	-		-
Health			-	-	-	-	-	-		-
Economic and environmental services		-	3,315	3,336	455	2,046	2,224	(179)	-8%	3,315
Planning and development			10	20	-	2	13	(11)	-85%	10
Road transport			3,305	3,316	455	2,044	2,211	(167)	-8%	3,305
Environmental protection			-	-	-	-	-	-		-
Trading services		-	20,166	18,312	1,065	5,919	12,208	(6,289)	-52%	20,767
Electricity			3,646	4,247	33	675	2,831	(2,156)	-76%	4,247
Water			6,352	6,615	1,032	4,631	4,410	220	5%	6,352
Waste water management			7,870	5,459	-	587	3,639	(3,052)	-84%	7,870
Waste management			2,298	1,990	-	26	1,327	(1,301)	-98%	2,298
Other			-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	-	32,478	33,459	1,968	11,891	22,306	(10,415)	-47%	33,079
Funded by:										
National Government			14,074	14,925	-	4,671	9,950	(5,279)	-53%	14,925
Provincial Government			770	838	2	555	559	(4)	-1%	838
District Municipality			-	-	_	-	-	-		-
Other transfers and grants			_	_	-	-	_	-		_
Transfers recognised - capital	~~~~~		14,844	15,763	2	5,226	10,509	(5,282)	-50%	15,76
Public contributions & donations	5		200	200	9	160	133	27	20%	20
Borrowing	6		6,750	6.750	1,375	2,496	4,500	(2,004)	-45%	6,750
Internally generated funds	Ŭ		10,684	10,817	582	4,009	7,212	(3,203)	-43% -44%	10,81
Total Capital Funding		_	32,478	33,530	1,968	11,891	22,354	(10,462)	-44 %	33,53

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

		2015/16		Budget Ye	ar 2016/17	
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
		Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		65,660	28,181	61,035	12,135	61,03
Call investment deposits			40,000	6,000		6,00
Consumer debtors		62,146	70,565	64,084	4,831	64,08
Other debtors		4,656	3,893	4,641	(213)	4,64
Current portion of long-term receivables		1,813	-	-		-
Inv entory		3,059	2,981	3,259	36	3,25
Total current assets		137,334	145,620	139,018	16,789	139,01
Non current assets						
Long-term receivables		1,943	2,220	3,670	(566)	3,67
Investments			-	-		-
Investment property		12,861	12,861	12,861		12,86
Investments in Associate			-	-		-
Property, plant and equipment		332,392	346,199	345,830	(468)	345,83
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets		2,044	5,122	4,054		4,05
Other non-current assets			-	-		-
Total non current assets		349,240	366,401	366,415	(1,034)	366,41
TOTAL ASSETS		486,574	512,021	505,433	15,754	505,43
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing			-	3,927		3,92
Consumer deposits		3,149	3,196	3,200	80	3,20
Trade and other pay ables		32,283	43,775	27,704	(5,535)	27,70
Provisions		9,082	6,790	7,712	(85)	7,71
Total current liabilities		44,515	53,762	42,543	(5,540)	42,54
Non current liabilities						
Borrowing		48,401	54,984	51,224	(1,625)	51,22
Provisions		99,281	108,944	108,188	5,929	108,18
Total non current liabilities		147,682	163,928	159,412	4,304	159,41
TOTAL LIABILITIES		192,197	217,690	201,956	(1,236)	201,95
NET ASSETS	2	294,377	294,331	303,477	16,990	303,47
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		278,642	278,699	288,423	16,990	288,42
Reserves		15,735	15,631	15,054		15,05
TOTAL COMMUNITY WEALTH/EQUITY	2	294,377	294,331	303,477	16,990	303,47

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M08 February

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

		2015/16				Budget Year 2	2016/17			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		51,010	54,383	53,930	3,713	36,612	35,953	659	2%	53,9
Service charges		139,377	148,025	151,061	13,346	105,932	100,707	5,224	5%	151,0
Other revenue		9,702	11,468	12,794	5,928	31,278	8,530	22,748	267%	12,7
Government - operating		42,398	67,211	67,322	1,582	39,303	44,881	(5,579)	-12%	67,3
Government - capital		19,670	15,044	15,963	-	9,017	10,642	(1,625)	-15%	15,9
Interest		4,297	7,440	8,388	258	2,180	5,592	(3,412)	-61%	8,3
Div idends			-	-	-	-	-	-		
Payments										
Suppliers and employees		(210,471)	(259,930)	(268,331)	(24,038)	(224,646)	(178,887)	45,758	-26%	(268,3
Finance charges		(5,798)	(12,214)	(5,897)	-	(2,542)	(3,931)	(1,389)	35%	(5,8
Transfers and Grants		(3,214)	(3,561)	(3,561)	(1,284)	(2,704)	(2,374)	330	-14%	(3,5
NET CASH FROM/(USED) OPERATING ACTIVITIES		46,970	27,866	31,670	(495)	(5,570)	21,113	26,683	126%	31,6
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			-	-		-	-	-		
Decrease (Increase) in non-current debtors			-	-		-	-	-		
Decrease (increase) other non-current receivables			(367)	86		-	58	(58)	-100%	
Decrease (increase) in non-current investments			-	-	474	31,475	-	31,475	#DIV/0!	
Payments										
Capital assets		(32,116)	(32,478)	(33,530)	(1,968)	(11,891)	(22,354)	(10,463)	47%	(33,5
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,116)	(32,845)	(33,444)	(1,494)	19,584	(22,296)	(41,880)	188%	(33,4
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-	-		-	-		
Borrowing long term/refinancing		6,130	6,750	6,750	-	430	4,500	(4,070)	-90%	6,7
Increase (decrease) in consumer deposits		276	123	51	-		34	(34)	-100%	
Payments										
Repayment of borrowing		(3,945)	(3,823)	(3,651)	-	(2,308)	(2,434)	(126)	5%	(3,6
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,461	3,050	3,149	-	(1,878)	2,100	3,978	189%	3,1
NET INCREASE/ (DECREASE) IN CASH HELD	-	17,315	(1,929)	1,375	(1,989)	12,135	917			1,3
Cash/cash equivalents at beginning:		48,344	70,110	65,660		65,660	65,660			65,6
Cash/cash equivalents at month/year end:	1	65,660	68,181	67,035		77,795	66,576			67,0

#### WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M08 February

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

### 5.1 Supporting Table C3

WC013 Bergrivier - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description				-			Budget	Year 2016/17					
R thousands	NT Code	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 over 90 days	Debts Written Off against	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source												2001010	
Trade and Other Receivables from Exchange Transactions - Water	1200	2,657	1.394	507	429	361	5,847	-	_	11.196	6.637		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,037	1,239	325	265	257	4,441	_	_	12,564	4,963		
Receivables from Non-exchange Transactions - Property Rates	1400	3,721	1,436	714	575	542	8,706	-	-	15,694	9,823		
Receivables from Exchange Transactions - Waste Water Management	1500	1,066	561	383	341	303	6,226	-	-	8,880	6,870		
Receivables from Exchange Transactions - Waste Management	1600	1,801	917	609	520	465	8,827	-	-	13,140	9,812		
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	2	1	1	26	-	-	35	28		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	(0)	163	-	-	163	163		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	377	26	78	38	(277)	16,948	-	-	17,190	16,709		
Total By Income Source	2000	15,661	5,576	2,618	2,171	1,652	51,184	-	-	78,862	55,007	-	-
2015/16 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	5	75	72	64	84	1,761	-	-	2,060	1,908		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	15,656	5,501	2,547	2,107	1,568	49,424	-	-	76,801	53,098		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	15,661	5,576	2,618	2,171	1,652	51,184	-	-	78,862	55,007	-	-

## Section 6 – Creditors' analysis

### 6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT				Bu	dget Year 2010	6/17				Prior year
Description	Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	totals for chart
R thousands	Code	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year		(same period)
Creditors Age Analysis By Customer	Туре										
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	157								157	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	157	-	-	-	-	-	-	-	157	-

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 F			Type of	Expiry date	Accrued	Yield for the	Market	Change in	Market
Investments by maturity		Period of	Investment	of	interest for	month 1	value at	market	value at end
Name of institution & investment ID	Ref	Investment		investment	the month	(%)	beginning	value	of the
Name of institution & investment ib	iter	Investment				(,,,,	of the		month
							month		monu
R thousands		Yrs/Months					monui		
<u>Municipality</u>									
ABSA		0		43	207		10,195		10,402
NEDBANK		0		43	418		20,395		20,813
Municipality sub-total					625		30,590	-	31,215
Entities									
Entities sub-total					-	[	-	-	-
TOTAL INVESTMENTS AND INTEREST	2				625		30,590	-	31,215

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

# Section 8 – Allocation and grant receipts and expenditure

### 8.1 Supporting Table C6

WC013 Bergrivier - Supporting Table SC6 Monthly Bu		2015/16		<b>J</b>	Budget Year 2016/17								
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year			
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast			
R thousands				5					%				
RECEIPTS:	1,2												
Operating Transfers and Grants													
National Government:		-	37,767	37,886	343	27,865	25,257	2,608	10.3%	37,886			
Local Government Equitable Share			33,341	33,341		24,984	22,227	2,757	12.4% 50.0%	33,341			
Finance Management			725	725 330		725	483	242		725			
Integrated National Electrification Programme (Municipal) Grant	•		246		0.40	246	220	26	11.6%	330			
EPWP Incentive	3		1,141	1,141	343	1,141	761	380	50.0%	1,141			
Municipal Infrastructure (MIG)			2,314	2,349		770	1,566	(796)	-50.9%	2,349			
Other transfers and grants [insert description]							-	-		-			
Provincial Government:		-	29,444	29,436	371	11,531	19,624	(8,093)	-41.2%	29,436			
CDW - Operational Support Grant			37	37		-	25	(25)	-100.0%	37			
Library Services			3,625	2,987	(68)	2,987	1,991	996	50.0%	2,987			
Maintenance of Proclaimed Roads			97	97		-	65	(65)	-100.0%	97			
Library Service: Replacement Funding For Most Vulnerable B3	Muni	cipalities	2,285	2,855	439	2,855	1,903	952	50.0%	2,855			
Finance Management			120	120		-	80	(80)	8 1	120			
Housing			23,280	23,280	-	5,689	15,520	(9,831)	-63.3%	23,280			
Local Government Graduate Internship Allocation				60			40	(40)	-100.0%	60			
District Municipality:		-	-	-	-	-	-	-		-			
[insert description]								-					
Other grant providers:		-	_		-	_		-		-			
Chieta		-	-	-	-	-	-	-		-			
Total Operating Transfers and Grants	5	_	67,211	67.322	714	39.397	44,881	(5,485)	-12.2%	67,322			
	э	-	07,211	07,322	/ 14	39,397	44,001	(3,403)	-12.2%	07,322			
Capital Transfers and Grants													
National Government:		-	14,074	14,925	-	8,002	9,950	(1,948)	-19.6%	14,925			
Municipal Infrastructure (MIG)			11,570	11,820		5,497	7,880	(2,383)	-30.2%	11,820			
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355		1,754	1,570	184	11.8%	2,355			
Finance Management			750	750		750	500	250	50.0%	750			
Other capital transfers [insert description]							-	-		-			
Provincial Government:		-	770	838	838	838	559	279	50.0%	838			
Library Services			770	838	838	838	559	279	50.0%	838			
District Municipality:		-	-	-	-	-	-	-		-			
[insert description]								-					
								-					
Other grant providers:		-	200	200	-	-	133	(133)	-100.0%	200			
Cerebos			200	200			133	(133)	-100.0%	200			
Total Capital Transfers and Grants	5	-	15,044	15,963	838	8,840	10,642	(1,802)	-16.9%	15,963			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	82,255	83,285	1,552	48,236	55,523	(7,287)	-13.1%	83,285			

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

### 8.2 Supporting Table C7

		2015/16				Budget Year 2	2016/17			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands			J						%	
EXPENDITURE								1		
Operating expenditure of Transfers and Grants										
National Government:		-	37,767	37,886	2,945	21,313	25,257	(3,944)	-15.6%	37,88
Local Government Equitable Share		-	33,341	33,341	2,343	19,449	22,227	(2,778)	-12.5%	33,34
Finance Management			725	725	2,776	476	483	(2,770) (7)	-12.5%	55,54
Integrated National Electrification Programme (Municipal) Grant			246	330	-	90	220	(130)	-59.2%	33
EPWP Incentive			1,141	1,141	111	763	761	(130)	0.4%	1,14
Municipal Infrastructure (MIG)			2,314	2,349	-	535	1,566	(1,031)	-65.8%	2,34
Other transfers and grants [insert description]			2,014	2,040	_	555	1,500	(1,031)	-03.070	2,04
Provincial Government:		_	6,164	29,504	2,604	10,320	19,669	(997)	-5.1%	6,22
CDW - Operational Support Grant			37	37	2,004	7	25	(17)	-69.6%	3
Library Services			3,625	3,055	374	2,072	2,037	36	1.7%	3,05
Maintenance of Proclaimed Roads			97	97	-	- 2,012	2,057	(65)	-100.0%	9
Library Service: Replacement Funding For Most Vulnerable B3	Muni	cipalities	2,285	2,855	_	1,073	1,903	(831)		2,85
Finance Management	wum	cipanies	120	120		1,075	1,505	(80)		2,03
Housing			120	23,280	2,223	7,168	15,520	(00)	-100.070	12
Local Government Graduate Internship Allocation				20,200	2,225	7,100	40	(40)	-100.0%	6
District Municipality:		_	_	-	_	_	-	(40)	-100.070	-
District wantelparty.		_	_	_	_			_		
[insert description]								_		
Other grant providers:		_	-	-	-	-	-	_		-
other grant providers.				_				_		
Chieta								_		
Total operating expenditure of Transfers and Grants:		-	43,931	67,390	5,549	31,633	44,927	(4,941)	-11.0%	44,11
Capital expenditure of Transfers and Grants										í
National Government:		-	14,074	14,925	_	4.463	9.950	(5,487)	-55.1%	14.92
Municipal Infrastructure (MIG)		-	14,074	14,923	-	3,821	7,880	(4,059)	-51.5%	14,92
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355	_	642	1,570	(4,035) (928)	-59.1%	2,35
Finance Management			750	2,355	_	- 042	500	(500)	-100.0%	2,33
Other capital transfers [insert description]			750	750	_	_	- 500	(300)	-100.076	
Provincial Government:		_	770	770	2	553	513	- 39	7.7%	- 77
Library Services		-	770	770	2	553	513	39	7.7%	77
District Municipality:		-	-	-	-	-	-	-	1.1 /0	
District municipality.			_	-	-	-	-	-		
								_		
Other grant providers:		_	200	200	9	160	133	- 27	19.9%	20
Cerebos			200	200	9	160	133	27	19.9%	20
0010000			200	200	9	100	-	-	10.070	- 20
Total capital expenditure of Transfers and Grants		-	15,044	15,895	11	5,176	10,597	(5,421)	-51.2%	15,89
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	58,975	83,285	5,561	36,809	55,523	(10,362)	-18.7%	60,00

WC013 Bergrivier - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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

### 9.1 Supporting Table C8

		2015/16				Budget Year 2	2016/17			
Summary of Employee and Councillor remuneration	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands							-		%	
	1	A	В	С						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			3,632	3,632	315	2,506	2,421	84	3%	3,63
Pension and UIF Contributions			-	-	34	213	-	213	#DIV/0!	-
Medical Aid Contributions			35	35	8	38	23	15	63%	3
Motor Vehicle Allowance			923	1,373	55	471	915	(445)	-49%	1,37
Cellphone Allow ance			271	271	23	180	181	(1)	0%	27
Housing Allow ances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	16	108	-	108	#DIV/0!	-
Sub Total - Councillors		-	4,861	5,311	450	3,515	3,541	(26)	-1%	5,31
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			2,716	2,716	262	2,095	1,810	284	16%	2,71
Pension and UIF Contributions	1		496	496	48	381	330	50	15%	49
Medical Aid Contributions			141	141	10	82	94	(12)	-13%	14
Overtime			_	_	_	_	_			_
Performance Bonus			_	_	_	_	_	_		_
Motor Vehicle Allowance			303	303	41	326	202	124	61%	30
Cellphone Allow ance			_	_	_	_	_	_		_
Housing Allow ances			263	263	38	308	175	133	76%	26
Other benefits and allow ances			284	284	(16)	116	189	(73)	-39%	28
Payments in lieu of leave					-	_	-	-		
Long service awards			_	_	-	_	_	_		_
Post-retirement benefit obligations	2		_	_	_	_	_	_		_
Sub Total - Senior Managers of Municipality	-		4,202	4,202	383	3,308	2,802	506	18%	4,20
% increase	4		#DIV/0!	#DIV/0!		0,000	2,002			#DIV/0!
Other Municipal Staff										
			62,942	62,617	4,883	38,200	41,744	(2 545)	-8%	62,61
Basic Salaries and Wages				11,619	4,003	56,200 6,725		(3,545)	1 1	
Pension and UIF Contributions Medical Aid Contributions			11,665		850 444		7,746	(1,021)	-13%	11,61
			6,017	6,017		3,584	4,011	(428)	-11%	6,01
Overtime			3,502	3,487	442	3,179	2,325	855	37%	3,48
Performance Bonus			-	-	-	-	-			-
Motor Vehicle Allowance			3,532	3,517	285	2,250	2,344	(95)	-4%	3,51
Cellphone Allowance			-	-	0	3	-	3	#DIV/0!	-
Housing Allow ances			875	875	72	595	583	12	2%	87
Other benefits and allowances			11,470	11,439	538	8,373	7,626	747	10%	11,43
Payments in lieu of leave	1		493	493	-	-	329	(329)	-100%	49
Long service awards			853	840	-	-	560	(560)	-100%	84
Post-retirement benefit obligations	2		2,101	2,060	-	-	1,373	(1,373)	-100%	2,06
Sub Total - Other Municipal Staff		-	103,450	102,963	7,514	62,908	68,642	(5,735)	-8%	102,96
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	112,514	112,477	8,347	69,731	74,985	(5,254)	-7%	112,47
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	112,514	112,477	8,347	69,731	74,985	(5,254)	-7%	112,47
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	107,653	107,166	7,897	66,216	71,444	(5,228)	-7%	107,16

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

## Section 10 – Capital programme performance

### 10.1 Supporting Table C12

	2015/16				Budget Year 2	2016/17			
Month	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	613	354	354	613	258	42.1%	1%
August		1,018	1,018	101	455	1,631	1,175	72.1%	1%
September		2,347	2,347	1,755	2,210	3,978	1,768	44.4%	7%
October		3,726	3,726	2,491	4,701	7,704	3,003	39.0%	14%
November		5,325	5,325	1,809	6,509	13,029	6,520	50.0%	20%
December		1,430	1,430	1,896	8,406	14,459	6,053	41.9%	26%
January		1,074	1,074	1,517	9,923	15,533	5,610	36.1%	31%
February		3,681	3,681	1,968	11,891	19,214	7,322	38.1%	37%
March		2,462	2,462			21,675	-		
April		1,925	1,925			23,600	-		
Мау		3,377	3,377			26,977	-		
June		5,501	6,553			33,530	-		
Total Capital expenditure	-	32,478	33,530	11,891					

#### WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

### 10.2 Supporting Table C13a

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

	- - 51	5       1,030         5       880         0       150         4       2,074         -       -         7       6,189         2       5,562         5       626         9       4,968         0       450         5       1,177         5       1,50         450       -         -       -         -       -         -       -         -       -         -       -         -       -	Monthly actual 9957 19 19 - - - - - - - - - - - - - - - - -	Budget Year 2 YearTD actual 6,257 709 557 151 642 - - 4,511 4,358 - - 4,511 4,358 - - 395 - - - - - - - - - - - - - - - - - - -	YearTD budget 9,807 687 100 1,383  1,383  4,126 3,708  3,312	YTD           variance           3,550           (22)           29           (51)           741           -           743           -           (385)           (650)           -           -           265           2,917           -           2,917           -           2,917           -           2,917           -           2,917           -           2,917           -           -           1000           3000           -	YTD variance % -3.2% 5.0% -51.3% 53.6% -9.3% -17.5% 63.4% 88.1% 100.0% 100.0% 100.0% 15.0% -19.1%	Full Year Forecast 14,711 1,030 880 150 2,074 - 2,074 - 4,968 4,9668 4,966 4,968 4,968 4,9
R thousands1Capital expenditure on new assets by Asset Class/Sub-subsetInfrastructureNew Subset Class/Subset Class/Su	- 17,11 - 1,00 - 2,00 - 2,00 - 6,11 - 5,50 - 6,11 - 7,33 - 44 - 44 - 44 - 1,22 - 1,22 - 1,22 - 55	5         14,711           5         1,030           5         880           0         150           4         2,074           -         -           4         2,074           -         -           7         6,189           2         5,562           5         626           9         4,968           0         450           5         1,177           5         155           0         490           -         -           0         413           0         110	957 19 19  - - - - - - - - - - - - - - -	6,257 709 557 151 642 - 4,511 4,388 - 153 395 - 395 - 395 - - - - - - - - - - - - - - - - - - -	9,807 687 100 1,383 - 1,383 - 4,126 3,708 - 4,126 3,708 - 3,312 300 300 - - 785 103 33 - - - - - - - - - - - - -	3,550 (22) 29 (51) 741 - (385) (650) - 265 2,917 - 2,917 300 300 - - - <b>117</b> 36 (6) (6) -	%           36.2%           -3.2%           5.0%           51.3%           53.6%           -9.3%           -17.5%           63.4%           88.1%           100.0%           100.0%           15.0%           35.1%	14,711 1,030 880 150 2,074 - 6,189 5,562 - 6,189 5,562 - 6,68 4,968 - 4,968 4,968 4,968 4,908 - 1,177 1,55
Capital expenditure on new assets by Asset Class/Sub-class       Infrastructure         Infrastructure       Infrastructure - Road transport       Infrastructure - Road transport         Roads, Pavements & Bridges       Infrastructure - Electricity       Infrastructure - Electricity         Generation       Infrastructure - Electricity       Infrastructure - Electricity         Generation       Infrastructure - Vater       Infrastructure - Vater         Dams & Reservoirs       Water purification       Infrastructure - Sanitation         Reticulation       Infrastructure - Other       Infrastructure - Other         Waste Management       Infrastructure - Other       Infrastructure - Other         Waste Management       Infrastructure - Other       Infrastructure - Other         Parks & gardens       Sportsfields & stadia       Infrastructure - Other         Waste Management       Infrastructure - Other       Infrastructure - Other         Waste Management       Infrastructure - Other       Infrastructure - Other         Waste Management       Infrastructure - Other       Infrastructure - Other         Waste Management       Infrastructure - Sanitation       Infrastructure - Other         Sportsfields & stadia       Summing pools       Infrastructure - Sanitation         Community       Pals       Infrastructure - Sanitation </th <th>- 1,0 8 11 - 2,0 2,0 - 6,11 5,5 - 6,11 5,5 - 7,3 - 44 4 4 4 - 1,2 - 1,2 - 1,2 - 5 - 5</th> <th>5       1,030         5       880         0       150         4       2,074         -       -         4       2,074         -       -         7       6,189         2       5,562         -       -         9       4,968         0       450         5       1,177         5       1,555         0       49         -       -         0       413         0       110</th> <th>19 19 - - - - - - - - - - - - - - - - -</th> <th>709 557 151 642 - 4,511 4,358 - 153 395 - 395 - - - - - - 667 67 67 39 -</th> <th>687 587 100 1,383 - 4,126 3,708 - 418 3,312 3,312 300 300 - - - 785 103 33 - -</th> <th>(22) 29 (51) 741 - (385) (650) - 265 2,917 - 2,917 300 300 300 300 - - - <b>117</b> 36 (6) -</th> <th>36.2% -3.2% 5.0% -51.3% 53.6% 53.6% -9.3% -17.5% 63.4% 88.1% 88.1% 100.0% 100.0% 15.0% 35.1%</th> <th>1,030 880 150 2,074 - - 6,189 5,562 - 626 4,968 - 4,968 4500 - - - - 1,177 155</th>	- 1,0 8 11 - 2,0 2,0 - 6,11 5,5 - 6,11 5,5 - 7,3 - 44 4 4 4 - 1,2 - 1,2 - 1,2 - 5 - 5	5       1,030         5       880         0       150         4       2,074         -       -         4       2,074         -       -         7       6,189         2       5,562         -       -         9       4,968         0       450         5       1,177         5       1,555         0       49         -       -         0       413         0       110	19 19 - - - - - - - - - - - - - - - - -	709 557 151 642 - 4,511 4,358 - 153 395 - 395 - - - - - - 667 67 67 39 -	687 587 100 1,383 - 4,126 3,708 - 418 3,312 3,312 300 300 - - - 785 103 33 - -	(22) 29 (51) 741 - (385) (650) - 265 2,917 - 2,917 300 300 300 300 - - - <b>117</b> 36 (6) -	36.2% -3.2% 5.0% -51.3% 53.6% 53.6% -9.3% -17.5% 63.4% 88.1% 88.1% 100.0% 100.0% 15.0% 35.1%	1,030 880 150 2,074 - - 6,189 5,562 - 626 4,968 - 4,968 4500 - - - - 1,177 155
Infrastructure       Infrastructure - Road transport       Imfrastructure - Road transport         Roads, Pavements & Bridges       Storm water         Infrastructure - Electricity       Generation         Transmission & Reticulation       Street Lighting         Infrastructure - Water       Imfrastructure - Water         Dams & Reservoirs       Imfrastructure - Sanitation         Reticulation       Imfrastructure - Sanitation         Infrastructure - Other       Imfrastructure - Other         Waste Management       Imfrastructure - Other         Transportation       Gas         Other       Generation         Parks & gardens       Imfrastructure - Sanitation         Sportsfields & stadia       Imfrastructure - Other         Waste Management       Imfrastructure - Other         Parks & gardens       Imfrastructure - Other         Sportsfields & stadia       Imfrastructure - Other         Waste Management       Imfrastructure - Other         Transportation       Imfrastructure - Other         Gas       Other         Sportsfields & stadia       Imfrastructure - Imfrastructure - Other         Waste Management       Imfrastructure - Imfrastructure	- 1,0 8 11 - 2,0 2,0 - 6,11 5,5 - 6,11 5,5 - 7,3 - 44 4 4 4 - 1,2 - 1,2 - 1,2 - 5 - 5	5       1,030         5       880         0       150         4       2,074         -       -         4       2,074         -       -         7       6,189         2       5,562         -       -         9       4,968         0       450         5       1,177         5       1,555         0       49         -       -         0       413         0       110	19 19 - - - - - - - - - - - - - - - - -	709 557 151 642 - 4,511 4,358 - 153 395 - 395 - - - - - - 667 67 67 39 -	687 587 100 1,383 - 4,126 3,708 - 418 3,312 3,312 300 300 - - - 785 103 33 - -	(22) 29 (51) 741 - (385) (650) - 265 2,917 - 2,917 300 300 300 300 - - - <b>117</b> 36 (6) -	-3.2% 5.0% -51.3% 53.6% 53.6% -9.3% -17.5% 63.4% 88.1% 88.1% 100.0% 100.0% 15.0% 35.1%	1,030 880 150 2,074 - - 6,189 5,562 - 626 4,968 - 4,968 4500 - - - - 1,177 155
Infrastructure - Road transportImage: Storm waterInfrastructure - ElectricityImage: Storm waterInfrastructure - ElectricityImage: Storm waterInfrastructure - ElectricityImage: Storm waterTransmission & ReticulationImage: Storm waterStreet LightingImage: Storm waterInfrastructure - WaterImage: Storm waterDams & ReservoirsImage: Storm water purificationReticulationImage: Store water purificationInfrastructure - SanitationImage: Store water purificationInfrastructure - OtherImage: Store water purificationInfrastructure - OtherImage: Store water purificationInfrastructure - OtherImage: Store water purificationImage: Store water purificationImage: Store water purificationGasOtherCommunityImage: Store water purificationGasOtherSportsfields & stadiaImage: Store water purificationSwimming poolsImage: Store water purificationCommunity hallsImage: Store water purificationLibrariesImage: Store water purificationRecreational facilitiesImage: Store water purificationFire, safety & emergencyImage: Store water purificationSocial rental housingImage: Store water purificationOtherImage: Store water purificationImage: Store water purificationImage: Store water purificationOtherImage: Store water purificationImage: Store water purificationImage: Store water purificationImu	- 1,0 8 11 - 2,0 2,0 - 6,11 5,5 - 6,11 5,5 - 7,3 - 44 4 4 4 - 1,2 - 1,2 - 1,2 - 5 - 5	5       1,030         5       880         0       150         4       2,074         -       -         4       2,074         -       -         7       6,189         2       5,562         -       -         9       4,968         0       450         5       1,177         5       1,555         0       49         -       -         0       413         0       110	19 19 - - - - - - - - - - - - - - - - -	709 557 151 642 - 4,511 4,358 - 153 395 - 395 - - - - - - 667 67 67 39 -	687 587 100 1,383 - 4,126 3,708 - 418 3,312 3,312 300 300 - - - 785 103 33 - -	(22) 29 (51) 741 - (385) (650) - 265 2,917 - 2,917 300 300 300 300 - - - <b>117</b> 36 (6) -	-3.2% 5.0% -51.3% 53.6% 53.6% -9.3% -17.5% 63.4% 88.1% 88.1% 100.0% 100.0% 15.0% 35.1%	1,030 880 150 2,074 - - 6,189 5,562 - 626 4,968 - 4,968 4500 - - - - 1,177 155
Roads, Pavements & Bridges Storm waterIInfrastructure - Electricity GenerationITransmission & ReticulationITransmission & ReticulationIStreet LightingIInfrastructure - WaterIDams & ReservoirsIWater purificationIReticulationIInfrastructure - SanitationIReticulationIInfrastructure - OtherIWaste ManagementITransportationIGas OtherIParks & gardensISportsfields & stadiaISwimming poolsICommunityIParks & gardensISportsfields & stadiaISuitiresIRecreational facilitiesIFire, safety & emergencyISocial rental housingIOtherIHeritage assetsIBuildingsIOtherIHeritage assetsIBuildingsIOtherIHuritage assetsIBuildingsIOtherIHuritage assetsIBuildingsIOtherIHuritage assetsIBuildingsIInvestment or oppertiesIHousing developmentIOtherIInvestment or oppertiesIHousing developmentIOtherIInt &	- 0,11 - 2,00 - 2,00 - 2,00 - 2,00 - 6,11 - 5,55 - 6 - 7,3 - 7,3 - 44 - 44 - 44 1,2 - 1,2 - 1,2 - 5,55 	5         880           0         150           4         2,074           -         -           4         2,074           -         -           7         6,189           2         5,562           9         4,968           0         450           5         1,177           5         1,550           0         490	19             	557 151 642 - 4,511 4,358 - 153 395 - 395 - 395 - - - - - - - - - - - - - - - - - - -	587 100 1,383 - 4,126 3,708 - 418 3,312 - 3,312 300 300 - - - - 785 1033 33 33 - -	29 (51) 741 - 741 (385) (650) - 265 2,917 - 2,917 300 3000 3000 3000 - - - - - <b>117</b> 36 (6) -	5.0% -51.3% 53.6% 53.6% -9.3% -17.5% 63.4% 88.1% 100.0% 100.0% 15.0% 35.1%	880 150 2,074 - 2,074 - 6,189 5,562 - 626 4,968 4,968 450 450 - - - 1,177 155
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Parks & gardens       Image: Sportsfields & stadia         Syortsfields & stadia       Image: Sportsfields & stadia         Swimming pools       Community halls         Libraries       Image: Sportsfields & stadia         Recreational facilities       Fire, safety & emergency         Security and policing       Image: Sportsfields         Buses       Clinics         Museums & Art Galleries       Image: Sportsfields         Cerneteries       Social rental housing         Other       Image: Sportsfields         Heritage assets       Image: Sportsfields         Buildings       Other         Investment properties       Image: Specialised vehicles         Housing development       Image: Specialised vehicles         Other       Image: Specialised vehicles         Plant & equipment       Image: Specialised vehicles         Computers - hardware/equipment       Image: Specialised vehicles         Plant & equipment       Image: Specialised vehicles         Vibriture and other office equipment       Image: Specialised vehicles         Specialised vehicles       Image: Specialised vehicles         Plant & equipment       Image: Specialised vehicles         Computers - hardware/equipment       Image: Specialised vehicles         Markels<	1: - - 5:	5 155 0 49 - - 0 413 0 110	25 - - -	67 39 - -	103 33 - -	36 (6) -	35.1%	155
Parks & gardens       Image: Sportsfields & stadia         Sportsfields & stadia       Image: Sportsfields & stadia         Swimming pools       Community halls         Libraries       Recreational facilities         Recreational facilities       Fire, safety & emergency         Security and policing       Buses         Clinics       Museums & Art Galleries         Cerneteries       Social rental housing         Other       Heritage assets         Buildings       Other         Housing development       Other         Other       General vehicles         Specialised vehicles       Plant & equipment         Computers - hardware/equipment       Abattoris         Markets       Civic Land and Buildings	1: - - 5:	5 155 0 49 - - 0 413 0 110	25 - - -	67 39 - -	103 33 - -	36 (6) -	35.1%	155
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 S General vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Abattoris Markets Civic Land and Buildings	- - 51	0 49 - - 0 413 0 110	- - - -	39 - -	33 - -	(6) -	-19.1%	1
Swimming pools       Community halls         Libraries       Recreational facilities         Fire, safety & emergency       Security and policing         Buses       Clinics         Clinics       Museums & Art Galleries         Cemeteries       Social rental housing         Other       Heritage assets         Buildings       Other         Housing development       Other         Other seats       Specialised vehicles         Plant & equipment       Computers - hardware/equipment         Abattoris       Markets         Civic Land and Buildings       Image assets	5	- - 0 413 0 110	- - -	-	-	-		
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 Heritage assets Buildings Other Housing development Other Other assets General vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattoris Markets Civic Land and Buildings	5	0 413 0 110	-			_		-
Recreational facilities         Fire, safety & emergency         Security and policing         Buses         Clinics         Museums & Art Galleries         Cemeteries         Social rental housing         Other         Heritage assets         Buildings         Other         Housing development         Other         Other sets         Housing development         Other         Other active sets         Found and Policies         Specialised vehicles         Plant & equipment         Computers - hardware/equipment         Furniture and other office equipment         Abattoirs         Markets         Civic Land and Buildings		0 110	-	413				-
Fire, safety & emergency       Image: Security and policing         Buses       Image: Security and policing         Buses       Image: Security and policing         Clinics       Museums & Art Galleries         Cemeteries       Social rental housing         Other       Image: Security and policing         Heritage assets       Image: Security and policing         Buildings       Other         Investment properties       Image: Security and policing         Housing development       Other         Other assets       Image: Security and policing         General vehicles       Image: Security and policing         Plant & equipment       Image: Plant & equipment         Computers - hardware/equipment       Image: Plant & equipment         Abattoirs       Image: Plant & equipment         Guitaria       Image: Plant & equipment         Civic Land and Buildings       Image: Plant & equipment					275	(138)	-50.0%	413
Security and policing Buses Clinics Museums & Art Galleries Cerneteries Social rental housing Other Heritage assets Buildings Other Investment properties Housing dev elopment Other Other Other Other Other Other Ceneral vehicles Specialised vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattors Markets Civic Land and Buildings		-		86	73	(13)	-17.7%	110
Buses       Inics         Clinics       Museums & Art Galleries         Cemeteries       Social rental housing         Other       Initiage assets         Buildings       Other         Investment properties       Initiage assets         Housing development       Other         Other       Investment properties         Housing development       Other         Other       Investment properties         Housing development       Investment         Other       Investment properties         Computers - hardware/equipment       Investment         Furniture and other office equipment       Investment         Abattoris       Investment         Markets       Investment         Civic Land and Buildings       Investment			-	-	-	-		-
Clinics Museums & Art Galleries Cemeteries Social rental housing Other Heritage assets Buildings Other Heritage assets Housing development Corporties Housing development Other Cother assets General vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Abattoris Housing Abattoris Markets Civic Land and Buildings Other Art Galleries Art Corport Land and Buildings Other Art Computers - hardware/equipment Abattoris Art Corport Land and Buildings Other Art Corport Land Art Corport Land Art Buildings Other Art Art Art Brain Art Art Brain Art Art Brain Art Art Brain Art Art Art Brain Art Art Art Brain Art Brain Art Brain Art Art Brain Art Art Brain Art Bra			-	-	-	-		-
Museums & Art Galleries       Image: Cemeteries         Cemeteries       Social rental housing         Other       Image: Cemeteries         Buildings       Image: Cemeteries         Buildings       Image: Cemeteries         Other       Image: Cemeteries         Housing development       Image: Cemeteries         Other       Image: Cemeteries         Housing development       Image: Cemeteries         Other sests       Image: Cemeteries         General vehicles       Image: Cemeteries         Plant & equipment       Image: Cemeteries         Computers - hardware/equipment       Image: Cemeteries         Furniture and other office equipment       Image: Cemeteries         Markets       Image: Cemeteries         Civic Land and Buildings       Image: Cemeteries			-	-	-	-		-
Cemeteries       Image: Social rental housing       Image: Social rental housing         Other       Image: Social rental housing       Image: Social rental housing         Heritage assets       Image: Social rental housing       Image: Social rental housing         Buildings       Image: Social rental housing       Image: Social rental housing       Image: Social rental housing         Investment properties       Image: Social rental housing       Image: Social rental housing       Image: Social rental housing         Other       Image: Social rental housing       Image: Social rental housing       Image: Social rental housing         Other assets       Image: Social rental housing       Image: Social rental housing       Image: Social rental housing         Other assets       Image: Social rental housing       Image: Social rental housing       Image: Social rental housing         Other assets       Image: Social rental housing       Image: Social rental housing       Image: Social rental housing         Other assets       Image: Social rental housing       Image: Social rental housing       Image: Social rental housing         Other assets       Image: Social rental housing       Image: Social rental housing       Image: Social rental housing         Other assets       Image: Social rental housing       Image: Social rental housing       Image: Social rental housing         Other			-	-	-	-		-
Social rental housing       Other         Heritage assets       Image: Comparison of the system	1	0 100	-	62	67	5	7.1%	100
Other     Image: Constraint of the second seco	3	0 350	-	-	233	233	100.0%	350
Heritage assets       Image: Constraint of the second	1		-	-	-	-		-
Buildings       Investment properties         Investment properties       Investment properties         Housing development       Other         Other       Other         Other       Investment properties         Other       Other         Other       Investment properties         Other       Investment         Other       Investment         Specialised vehicles       Investment         Plant & equipment       Investment         Computers - hardware/equipment       Investment         Abattoris       Investment         Markets       Investment         Civic Land and Buildings       Investment			-	-	-	-		-
Other Investment properties Investment properties Investment properties Investment Properties Investment Inves	- ·	-	-	-	-	-	ļ	-
Investment properties       Image: Second Seco			-	-	-	-		
Housing development Other Differ assets General vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattors Markets Civic Land and Buildings			-	-	-	-		
Other Specialised vehicles Other Oth		-	-	-	-	-		-
Other assets			-	-	-	-		
General vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattoirs Markets Civic Land and Buildings			-	-	-	-		
Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattoirs Markets Civic Land and Buildings	- 7,2	0 7,683	822	2,127	5,122	2,995	58.5%	7,683
Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattoirs Markets Civic Land and Buildings	2,7	0 2,480	423	556	1,653	1,097	66.4%	2,480
Computers - hardware/equipment Furniture and other office equipment Abattoirs Markets Civic Land and Buildings		-	-	-	-	-		-
Furniture and other office equipment Abattoirs Markets Civic Land and Buildings	1,3	9 1,580	214	580	1,053	473	44.9%	1,580
Abattoirs Markets Civic Land and Buildings			-	-	-	-		-
Markets Civic Land and Buildings	1,0	6 1,196	25	612	798	186	23.3%	1,196
Civic Land and Buildings			-	-	-	-		-
-			-	-	-	-		-
Oner pullulitys	- 2.1	5 0.407	- 160	-	-	- 1 220	76.6%	-
Other Land	2,1	5 2,427	160	379	1,618 _	1,239	10.0%	2,427
Surplus Assets - (Investment or Inventory)			_	_		_		_
Other			_	_	_	_		_
Agricultural assets	-	-	-	-	-	-		-
List sub-class			-	-	-	-		
			-	-	-	-		
Biological assets		-	-	-	-	-		-
List sub-class	_		-	-	-	-		
				-	-	-		
Intangibles			-	-		321	36.7%	1,310
Computers - software & programming		0 1,310	- 4	- 552	873		36.7%	1,310
Other					873 873	321	00.1/0	
Total Capital Expenditure on new assets 1	- 1,2		4	552		321 -	50.7 /0	

### 10.3 Supporting Table C13b

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08

Description	<b>P</b> 4	2015/16	<b>0</b> -1 · · · ·	A		Budget Year 2016/17		VTE	VTF	E
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands Capital expenditure on renewal of existing assets b	1	et Clean/Sub							%	
	<u>y A55</u>									
Infrastructure		-	2,850	3,401	140	1,179	2,267	1,088	48.0%	3,401
Infrastructure - Road transport		-	1,560	1,510	13	1,053	1,007	(46)	-4.6%	1,510
Roads, Pavements & Bridges			1,550	1,500	13	1,043	1,000	(43)	-4.3%	1,500
Storm water			10	10	-	10	7	(3)	-49.1%	10
Infrastructure - Electricity		-	1,180	1,781	33	33	1,187	1,154	97.2%	1,781
Generation			-	-	-	-	-	-	07.00/	-
Transmission & Reticulation			1,180	1,781	33	33	1,187	1,154	97.2%	1,781
Street Lighting Infrastructure - Water		-	- 100	100	- 93	- 93	-	- (27)	20.00/	- 100
Dams & Reservoirs		-	100	100	93	93	67	(27)	-39.8%	100
Water purification						_		_		_
Reticulation			- 100	100	- 93	- 93	- 67	- (27)	-39.8%	- 100
Infrastructure - Sanitation		-	-	-	-	-	-	(27)	-35.0 /0	- 100
Reticulation		-	_	-	-	_	-	_		-
Sewerage purification			-		-	-	_	_		-
		-	10	10	_	_	- 7	- 7	100.0%	- 10
Infrastructure - Other Waste Management	1	_	10	10	-	-	7	7	100.0%	10
Transportation	1		10	10					100.070	10
Gas	1		_		-	-	_	_		
Other			_		Ē		_	_		_
Other			-			-	-	-		_
Community		-	809	3,563	-	343	2,375	2,032	85.6%	3,563
Parks & gardens			100	100	-	47	67	20	29.7%	100
Sportsfields & stadia			609	3,320	-	153	2,213	2,060	93.1%	3,320
Swimming pools			-		-	-	-	-		-
Community halls			-		-	-	-	-		-
Libraries			-		-	-	-	-		-
Recreational facilities			100	143	-	143	95	(48)	-50.0%	143
Fire, safety & emergency			-		-	-	-	-		-
Security and policing			-		-	-	-	-		-
Buses			-		-	-	-	-		-
Clinics			-		-	-	-	-		-
Museums & Art Galleries			-		-	-	-	-		-
Cemeteries			-		-	-	-	-		-
Social rental housing			-		-	-	-	-		-
Other			-		-	-	-	-		-
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
Buildings					-	-	-	-		-
Other					-	-	-	-		-
Investment properties		-	-	_	_	-	-	_		_
Housing development					-	-	-	-		-
Other					_	-	_	-		-
Other assets		-	980	636	20	441	424	(17)	-3.9%	636
General vehicles			-		-	-	-	-		-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment	1		25	25	-	-	17	17	100.0%	25
Computers - hardware/equipment	1		-		-	-	-	-		_
Furniture and other office equipment	1		265	359	20	256	239	(16)	-6.7%	359
Abattoirs	1				_	_	-	-		_
Markets	1		-		-	-	-	-		-
Civic Land and Buildings	1		-		-	-	-	-		-
Other Buildings	1		690	252	-	185	168	(17)	-10.3%	252
Other Land	1		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)	1		_		-	-	-	-		-
Other	1		-		-	-	-	-		-
	1									
Agricultural assets	1	-	-	-	-	-	-	-		-
List sub-class	1				-	-	-	-		-
					-	-	-	-		-
Biological assets	1	-	-	-	-	-	-			-
List sub-class	1				-	-	-	-		-
					-	-	-	-		-
Intangibles		-	1.050	1.050	- 1	324 🗄	700	376	53.7%	1.050
Intangibles Computers - software & programming		-	1,050 1,050	1,050 1,050	-	324 324	700 700	376 376	<b>53.7%</b> 53.7%	
Intangibles Computers - software & programming Other		_	1,050 1,050 –	1,050 1,050		324 324 –	700 700 –	376 376 -	53.7% 53.7%	1,050 1,050 –

### 10.4 Supporting Table C13c

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

		2015/16				Budget Year 2	nance by as 2016/17	,		
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1							ļ	%	
Repairs and maintenance expenditure by Asset CI	ass/Su	b-class								
<u>Infrastructure</u>		-	2,033	2,033	79	747	1,355	608	44.9%	2,033
Infrastructure - Road transport		-	103	103	-	6	69	63	91.9%	103
Roads, Pavements & Bridges			97	97	-	6	65	59	91.4%	97
Storm water			6	6	-	-	4	4	100.0%	6
Infrastructure - Electricity		-	881	881	63	331	587	257	43.7%	881
Generation Transmission & Reticulation			- 806	- 806	- 63	- 331	- 537	- 207	38.4%	- 806
Street Lighting			75	75	- 03	- 331	50	207 50	30.4% 100.0%	75
Infrastructure - Water		-	400	400	- 14	221	267		17.2%	400
Dams & Reservoirs			-	-	-	-	-	-		-
Water purification			_	_	_	-	_	_		_
Reticulation			400	400	14	221	267	46	17.2%	400
Infrastructure - Sanitation		-	220	220	2	190	147	(43)	-29.4%	220
Reticulation			-	-	-	-	-	-		-
Sewerage purification			220	220	2	190	147	(43)	-29.4%	220
Infrastructure - Other		-	429	429	-	-	286	286	100.0%	429
Waste Management			420	420	-	-	280	280	100.0%	420
Transportation			-	-	-	-	-	-		-
Gas			-	-	-	-	-	-		-
Other			9	9	-	-	6	6	100.0%	9
<u>Community</u>		-	-	-	-	-	-	-		-
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	4,910	241	2,524	3,273	750	22.9%	4,910
General vehicles			2,480	2,480	137	1,230	1,653	423	25.6%	2,480
Specialised vehicles		-	-	-	-	-	-		04.051	-
Plant & equipment			783	783	21	408	522	114	21.9%	783
Computers - hardware/equipment			723	723	47	387	482	94	19.6%	723
Furniture and other office equipment			76	76	6	10	51	40	79.4%	76
Abattoirs Markets			-	-	-	-	-	-		-
Markets			-	-	-	-	-	-		-
Civic Land and Buildings Other Buildings			- 848	- 848	- 30	- 488	- 565	- 77	13.7%	- 848
Other Land			040	040	- 30	400	- 505	-	13.1 /0	040
Surplus Assets - (Investment or Inventory)				_	_		_	_		_
Other			_	_		_	_	_		_
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class					-	-	-	-	l	
					-	-	-	-		
Biological assets		-	-	-	-	-	-	-		-
List sub-class					-	-	-	-		
					-	-	-	-	l	
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming					-	-	-	-		
Other					-	-	-	-		

### 10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

WC013 Bergrivier - Supporting Table SC1	ergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February 2015/16 Budget Year 2016/17									
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		-	14,019	14,019	1,168	9,346	9,346	(0)	0.0%	14,019
Infrastructure - Road transport		-	3,653	3,653	304	2,435	2,435	(0)	0.0%	3,653
Roads, Pavements & Bridges			3,653	3,653	304	2,435	2,435	(0)	0.0%	3,653
Storm water			-	-	-	-	-	-		-
Infrastructure - Electricity		-	1,713	1,713	143	1,142	1,142	-		1,713
Generation			-	-	-	-	-	-		-
Transmission & Reticulation			1,713	1,713	143	1,142	1,142	-		1,713
Street Lighting Infrastructure - Water		-	- 1,946	- 1,946	- 162	1,297	- 1,297	- (0)	0.0%	- 1,946
Dams & Reservoirs		-	-	-	-	1,237	1,257	(0)	0.0 %	1,540
Water purification			1,946	1,946	162	1,297	1,297	(0)	0.0%	1,946
Reticulation			-	-	-		-	-		-
Infrastructure - Sanitation		-	2,754	2,754	230	1,836	1,836	_		2,754
Reticulation			2,754	2,754	230	1,836	1,836	-		2,754
Sewerage purification			-	-	-	-	-	-		-
Infrastructure - Other		-	3,953	3,953	329	2,635	2,635	(0)	0.0%	3,953
Waste Management			3,953	3,953	329	2,635	2,635	(0)	0.0%	3,953
Transportation			-	-	-	-	-	-		-
Gas			-	-	-	-	-	-		-
Other			-	-	-	-	-	-		-
Community		-	2,028	2,028	169	1,352	1,352	_		2,028
Parks & gardens			267	267	22	178	178	-		267
Sportsfields & stadia			622	622	52	415	415	0	0.0%	622
Swimming pools			_	_	_	_	_	_		-
Community halls			-	-	-	-	-	-		-
Libraries			406	406	34	271	271	0	0.0%	406
Recreational facilities			272	272	23	181	181	(0)	0.0%	272
Fire, safety & emergency			175	175	15	117	117	0	0.0%	175
Security and policing			245	245	20	163	163	(0)	0.0%	245
Buses			-	-	-	-	-	-		-
Clinics			-	-	-	-	-	-		-
Museums & Art Galleries			-	-	-	-	-	-		-
Cemeteries			41	41	3	27	27	(0)	0.0%	41
Social rental housing			-	-	-	-	-	-		-
Other			-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings					-	-	-	-		
Other					-	-	-	-		
Investment properties		-	-	-	-	-	-	-		-
Housing development					-	-	-	-		
Other					-	-	-	-		
Other assets		-	2,492	2,492	208	1,661	1,661	0	0.0%	2,492
General vehicles	1		-	-	-	-	-	-		
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment			-	-	-	-	-	-		-
Computers - hardware/equipment			233	233	19	155	155	(0)	0.0%	233
Furniture and other office equipment			752	752	63	501	501	0	0.0%	752
Abattoirs	1		-	-	-	-	-	-		-
Markets			-	-	-	-	-	-		-
Civic Land and Buildings	1		-	- 1 507	- 126	-	- 1.005	-	0.0%	1 507
Other Buildings			1,507	1,507	126	1,005	1,005	0	0.0%	1,507
Other Land Surplus Assets - (Investment or Inventory)	1		_	_	_	_		_		_
Other				_	_		_			
	1		_		_	_		_		
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class					-	-	-	-		
					-	-	-	-		
<u>Biological assets</u>		-	-	-	-	-	-	-		-
List sub-class					-	-	-	-		
					-	-	-	-		
Intangibles	1	-	-	-	-	-	-	-		-
Computers - software & programming					-	-	-	-		
Other	1				-	-	-	-		
Total Depresention			40 520	10 500	4 646	40.050	40.050	(0)	0.0%	40 520
Total Depreciation		-	18,539	18,539	1,545	12,359	12,359	(0)	0.0%	18,539

## 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)          X       the monthly budget statement         quarterly report on the implementation of the budget and financial							
state of affairs of the municipality mid-year budget and performance assessment							
for the month of February 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.							
Print Name: Adv H Linde							
Municipal Manager of Bergrivier Municipality (WC013)							
Signature							
Date 13 March 2017							