

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 November 2016

PART 1: IN-YEAR REPORT

- Section 1 - Mayor's Report
- Section 2 - Resolutions
- Section 3 - Executive Summary
- Section 4 - In-year budget statement tables

PART 2: SUPPORTING DOCUMENTATION

- Section 5 - Debtors' analysis
- Section 6 - Creditors' analysis
- Section 7 - Investment portfolio analysis
- Section 8 - Allocation and grant receipts and expenditure
- Section 9 - Councillor and board members allowances and Employee benefits
- Section 10 - Capital programme performance
- Section 11 - Municipal manager's quality certification

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for October 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 November 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	298,791,652.78	118,739,457.66	124,496,521.99	- 5,757,064.33	-5%
Total Expenditure	305,576,662.98	305,636,662.98	115,902,841.70	127,348,609.58	- 11,445,767.88	-9%
Total Capital Expenditure	32,478,000.00	33,328,877.00	6,509,367.55	13,887,032.08	- 7,377,664.53	-53%

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 November 2016.

Revenue by Source (Table C4)

Description	2015/16	Budget Year 2016/17					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	52,508	55,677	55,677	29,267	23,199	6,068	26%
Property rates - penalties & collection charges	-	-	-	-	-	-	
Service charges - electricity revenue	86,484	100,386	100,386	42,123	41,828	295	1%
Service charges - water revenue	23,629	24,765	24,765	9,289	10,319	(1,029)	-10%
Service charges - sanitation revenue	10,212	10,278	10,278	4,624	4,283	342	8%
Service charges - refuse revenue	17,072	17,111	17,111	7,659	7,130	529	7%
Service charges - other	-	-	-	-	-	-	
Rental of facilities and equipment	4,323	4,242	4,242	1,973	1,768	206	12%
Interest earned - external investments	4,297	3,200	3,200	2,199	1,333	865	65%
Interest earned - outstanding debtors	3,776	4,240	4,240	1,664	1,767	(103)	-6%
Dividends received	-	-	-	-	-	-	
Fines	7,001	4,307	4,307	85	1,795	(1,710)	-95%
Licences and permits	1,219	1,560	1,560	607	650	(43)	-7%
Agency services	2,200	2,041	2,041	857	850	7	1%
Transfers recognised - operational	42,111	67,211	67,390	16,903	28,005	(11,102)	-40%
Other revenue	3,918	3,594	3,594	1,490	1,498	(8)	-1%
Gains on disposal of PPE	69	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	298,792	118,739	124,422	(5,682)	-5%

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

Operating expenditure by type (Table C4)

Description	2015/16	Budget Year 2016/17					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Expenditure By Type							
Employee related costs	96,066	107,291	107,291	44,090	44,705	(614)	-1%
Remuneration of councillors	5,282	4,861	4,861	2,189	2,025	163	8%
Debt impairment	7,764	8,795	8,795	3,665	3,665	(0)	0%
Depreciation & asset impairment	17,521	18,539	18,539	7,744	7,725	20	0%
Finance charges	11,582	12,214	12,214	2,632	5,089	(2,457)	-48%
Bulk purchases	73,029	75,397	75,397	35,888	31,415	4,473	14%
Transfers and grants	3,214	3,561	3,561	1,374	1,484	(110)	-7%
Other expenditure	38,842	74,919	74,979	18,321	31,216	(12,896)	-41%
Total Expenditure	253,302	305,577	305,637	115,903	127,324	(11,421)	-9%

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

Capital expenditure (Table C5)

Vote Description	Budget Year 2016/17					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
<u>Multi-Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	-	-	-	-	-	
Vote 2 - Finance	850	850	18	354	(336)	-95%
Vote 3 - Corporate Services	380	380	280	158	122	77%
Vote 4 - Technical Services	1,385	1,385	-	577	(577)	-100%
Total Capital Multi-year expenditure	2,615	2,615	299	1,090	(791)	-73%
<u>Single Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	416	416	20	173	(154)	-89%
Vote 2 - Finance	1,030	1,030	342	429	(87)	-20%
Vote 3 - Corporate Services	4,449	4,699	1,401	1,958	(556)	-28%
Vote 4 - Technical Services	23,968	24,569	4,447	10,237	(5,790)	-57%
Total Capital single-year expenditure	29,863	30,714	6,211	12,797	(6,587)	-51%
Total Capital Expenditure	32,478	33,329	6,509	13,887	(7,378)	-53%

Capital Expenditure:

The total capital expenditure as at 30 November 2016 amounts to R 6,509 million of the approved capital budget of R 33,329 million.

Refer to Table C5 for more detail.

3.2.2 Reports, tables, charts & explanations

Summary tables or charts are included under the section Other Supporting Documentation.

3.3 Material variances from SDBIP

There are no material variances between the year to date budget and the year to date actual.

3.4 Remedial or corrective steps

No action required.

3.5 Performance in relation to quarterly SDBIP targets

WC013 Bergvriev - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

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		3.0%	10.1%	10.1%	2.3%	5.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	20.8%	20.3%	3.5%	20.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		27.4%	33.6%	33.4%	-157.6%	33.6%
Gearing	Long Term Borrowing/ Funds & Reserves		307.6%	351.8%	351.8%	0.0%	351.8%
Liquidity							
Current Ratio	Current assets/current liabilities	1	308.5%	270.9%	271.1%	-19.5%	270.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		147.5%	126.8%	127.0%	4.6%	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		27.3%	25.7%	25.7%	1.6%	25.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10.1%				
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%	35.9%	37.1%	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		11.2%	10.3%	10.3%	2.2%	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 Bergrievier - Table C1 Monthly Budget Statement Summary - M05 November

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	52,508	55,677	55,677	3,888	29,267	23,199	6,068	26%	55,677
Service charges	137,397	152,540	152,540	12,252	63,695	63,558	137	0%	152,540
Investment revenue	4,297	3,200	3,200	894	2,199	1,333	865	65%	3,200
Transfers recognised - operational	42,111	67,211	67,390	736	16,903	28,005	(11,102)	-40%	67,211
Other own revenue	22,506	19,984	19,984	1,260	6,676	8,327	(1,651)	-20%	19,984
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	298,792	19,031	118,739	124,422	(5,682)	-5%	298,613
Employee costs	96,066	107,291	107,291	12,667	44,090	44,705	(614)	-1%	107,291
Remuneration of Councillors	5,282	4,861	4,861	475	2,189	2,025	163	8%	4,861
Depreciation & asset impairment	17,521	18,539	18,539	1,545	7,744	7,725	20	0%	18,539
Finance charges	11,582	12,214	12,214	526	2,632	5,089	(2,457)	-48%	12,214
Materials and bulk purchases	73,029	75,397	75,397	10,343	35,888	31,415	4,473	14%	75,397
Transfers and grants	3,214	3,561	3,561	640	1,374	1,484	(110)	-7%	3,561
Other expenditure	46,607	83,714	83,774	5,359	21,985	34,881	(12,896)	-37%	83,714
Total Expenditure	253,302	305,577	305,637	31,556	115,903	127,324	(11,421)	-9%	305,577
Surplus/(Deficit)	5,517	(6,964)	(6,845)	(12,525)	2,837	(2,902)	5,738	-198%	(6,964)
Transfers recognised - capital	19,954	15,044	15,895	1,213	2,934	6,268	(3,335)	-53%	15,044
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25,471	8,080	9,050	(11,312)	5,770	3,367	2,404	71%	8,080
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25,471	8,080	9,050	(11,312)	5,770	3,367	2,404	71%	8,080
Capital expenditure & funds sources									
Capital expenditure	-	32,478	33,329	1,809	6,509	13,887	(7,378)	-53%	32,478
Capital transfers recognised	-	14,844	15,695	760	3,694	6,540	(2,846)	-44%	14,844
Public contributions & donations	-	200	200	8	152	83	68	82%	200
Borrowing	-	6,750	6,750	173	226	2,813	(2,587)	-92%	6,750
Internally generated funds	-	10,684	10,684	867	2,438	4,452	(2,014)	-45%	10,684
Total sources of capital funds	-	32,478	33,329	1,809	6,509	13,887	(7,378)	-53%	32,478
Financial position									
Total current assets	137,334	145,620	145,739		1,757				145,620
Total non current assets	349,240	366,401	367,252		(1,392)				366,401
Total current liabilities	44,515	53,762	53,762		(9,012)				53,762
Total non current liabilities	147,682	163,928	163,928		3,617				163,928
Community wealth/Equity	294,377	294,331	295,301		5,760				294,331
Cash flows									
Net cash from (used) operating	46,970	27,866	28,717	(2,819)	(24,312)	4,644	28,956	623%	27,866
Net cash from (used) investing	(32,116)	(32,845)	(33,696)	(1,121)	24,243	(5,474)	(29,717)	543%	(32,845)
Net cash from (used) financing	2,461	3,050	3,050	-	(342)	508	850	167%	3,050
Cash/cash equivalents at the month/year end	65,660	68,181	68,181	-	65,249	69,789	4,540	7%	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	14,449	4,233	2,419	3,961	2,161	47,658	-	-	74,880
Creditors Age Analysis									
Total Creditors	6,809	-	-	-	-	-	-	-	6,809

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Subfunctions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC013 Bergvriev - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		83,686	89,342	89,402	5,237	47,770	37,226	10,544	28%	89,342
Executive and council		18,788	23,314	23,314	5	13,901	9,714	4,186	43%	23,314
Budget and treasury office		63,185	65,248	65,308	5,179	33,639	27,187	6,452	24%	65,248
Corporate services		1,714	780	780	53	230	325	(95)	-29%	780
Community and public safety		19,321	39,441	39,726	1,074	4,278	16,434	(12,155)	-74%	39,441
Community and social services		6,341	7,076	7,076	603	2,157	2,948	(791)	-27%	7,076
Sport and recreation		5,942	4,708	4,993	468	2,025	1,962	63	3%	4,708
Public safety		6,990	4,340	4,340	(1)	78	1,808	(1,730)	-96%	4,340
Housing		48	23,317	23,317	4	18	9,715	(9,697)	-100%	23,317
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6,007	5,890	5,890	448	2,422	2,454	(32)	-1%	5,890
Planning and development		1,286	787	787	87	549	328	221	67%	787
Road transport		4,721	5,103	5,103	361	1,873	2,126	(253)	-12%	5,103
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		169,758	178,983	179,668	13,484	67,203	74,576	(7,374)	-10%	178,983
Electricity		91,909	103,896	104,581	8,106	42,911	43,290	(379)	-1%	103,896
Water		39,907	39,997	39,997	2,869	11,866	16,665	(4,800)	-29%	39,997
Waste water management		16,033	13,266	13,266	936	4,626	5,528	(902)	-16%	13,266
Waste management		21,909	21,824	21,824	1,573	7,800	9,093	(1,294)	-14%	21,824
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	278,773	313,657	314,687	20,243	121,673	130,690	(9,017)	-7%	313,657
Expenditure - Standard										
Governance and administration		56,302	45,781	45,841	4,765	15,215	19,075	(3,860)	-20%	45,781
Executive and council		16,090	20,573	20,573	1,970	7,002	8,572	(1,571)	-18%	20,573
Budget and treasury office		15,900	2,742	2,802	860	346	1,143	(797)	-70%	2,742
Corporate services		24,311	22,465	22,465	1,935	7,868	9,360	(1,493)	-16%	22,465
Community and public safety		35,825	60,541	60,541	4,159	15,195	25,226	(10,031)	-40%	60,541
Community and social services		6,644	7,251	7,251	751	2,881	3,021	(140)	-5%	7,251
Sport and recreation		12,685	15,154	15,154	1,835	6,457	6,314	143	2%	15,154
Public safety		15,218	13,457	13,457	1,455	5,389	5,607	(218)	-4%	13,457
Housing		1,278	24,679	24,679	118	467	10,283	(9,816)	-95%	24,679
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		28,626	35,119	35,119	3,861	14,488	14,633	(145)	-1%	35,119
Planning and development		4,208	4,511	4,511	504	1,799	1,880	(81)	-4%	4,511
Road transport		24,418	30,608	30,608	3,357	12,689	12,753	(64)	-1%	30,608
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		132,549	164,136	164,136	18,771	71,005	68,390	2,615	4%	164,136
Electricity		86,194	103,145	103,145	13,064	47,805	42,977	4,829	11%	103,145
Water		18,044	21,845	21,845	2,189	8,251	9,102	(851)	-9%	21,845
Waste water management		8,198	13,578	13,578	1,192	5,569	5,658	(89)	-2%	13,578
Waste management		20,113	25,568	25,568	2,325	9,380	10,653	(1,273)	-12%	25,568
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	253,302	305,577	305,637	31,556	115,903	127,324	(11,421)	-9%	305,577
Surplus/ (Deficit) for the year		25,471	8,080	9,050	(11,312)	5,770	3,367	2,404	71%	8,080

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager, Finance, Corporate Services and Technical Services.

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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										
Vote 1 - Municipal Manager	1	18,788	23,314	23,314	5	13,901	9,714	4,186	43.1%	23,314
Vote 2 - Finance		63,185	65,248	65,308	5,179	33,639	27,187	6,452	23.7%	65,248
Vote 3 - Corporate Services		22,316	19,541	19,541	1,200	5,523	8,142	(2,619)	-32.2%	19,541
Vote 4 - Technical Services		174,485	205,553	206,523	13,859	68,611	85,647	(17,036)	-19.9%	205,553
Total Revenue by Vote	2	278,773	313,657	314,687	20,243	121,673	130,690	(9,017)	-6.9%	313,657
Expenditure by Vote										
Vote 1 - Municipal Manager	1	16,090	20,573	20,573	1,970	7,002	8,572	(1,571)	-18.3%	20,573
Vote 2 - Finance		15,900	2,742	2,802	860	346	1,143	(797)	-69.7%	2,742
Vote 3 - Corporate Services		47,447	44,182	44,191	4,633	17,609	18,413	(803)	-4.4%	44,182
Vote 4 - Technical Services		173,864	238,064	238,070	24,093	90,946	99,196	(8,250)	-8.3%	238,064
Total Expenditure by Vote	2	253,302	305,562	305,637	31,556	115,903	127,324	(11,421)	-9.0%	305,562
Surplus/ (Deficit) for the year	2	25,471	8,094	9,050	(11,312)	5,770	3,367	2,404	71.4%	8,094

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

WC013 Bergvriev - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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		52,508	55,677	55,677	3,888	29,267	23,199	6,068	26%	55,677
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		86,484	100,386	100,386	7,655	42,123	41,828	295	1%	100,386
Service charges - water revenue		23,629	24,765	24,765	2,121	9,289	10,319	(1,029)	-10%	24,765
Service charges - sanitation revenue		10,212	10,278	10,278	935	4,624	4,283	342	8%	10,278
Service charges - refuse revenue		17,072	17,111	17,111	1,542	7,659	7,130	529	7%	17,111
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4,323	4,242	4,242	366	1,973	1,768	206	12%	4,242
Interest earned - external investments		4,297	3,200	3,200	894	2,199	1,333	865	65%	3,200
Interest earned - outstanding debtors		3,776	4,240	4,240	348	1,664	1,767	(103)	-6%	4,240
Dividends received		-	-	-	-	-	-	-	-	-
Fines		7,001	4,307	4,307	0	85	1,795	(1,710)	-95%	4,307
Licences and permits		1,219	1,560	1,560	110	607	650	(43)	-7%	1,560
Agency services		2,200	2,041	2,041	119	857	850	7	1%	2,041
Transfers recognised - operational		42,111	67,211	67,390	736	16,903	28,005	(11,102)	-40%	67,211
Other revenue		3,918	3,594	3,594	317	1,490	1,498	(8)	-1%	3,594
Gains on disposal of PPE		69	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		258,819	298,613	298,792	19,031	118,739	124,422	(5,682)	-5%	298,613
Expenditure By Type										
Employee related costs		96,066	107,291	107,291	12,667	44,090	44,705	(614)	-1%	107,291
Remuneration of councillors		5,282	4,861	4,861	475	2,189	2,025	163	8%	4,861
Debt impairment		7,764	8,795	8,795	733	3,665	3,665	(0)	0%	8,795
Depreciation & asset impairment		17,521	18,539	18,539	1,545	7,744	7,725	20	0%	18,539
Finance charges		11,582	12,214	12,214	526	2,632	5,089	(2,457)	-48%	12,214
Bulk purchases		73,029	75,397	75,397	10,343	35,888	31,415	4,473	14%	75,397
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		3,214	3,561	3,561	640	1,374	1,484	(110)	-7%	3,561
Other expenditure		38,842	74,919	74,979	4,626	18,321	31,216	(12,896)	-41%	74,919
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		253,302	305,577	305,637	31,556	115,903	127,324	(11,421)	-9%	305,577
Surplus/(Deficit)										
Transfers recognised - capital		19,954	15,044	15,895	1,213	2,934	6,268	(3,335)	(0)	15,044
Contributions recognised - capital		-	-	-	-	-	-	-	(0)	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25,471	8,080	9,050	(11,312)	5,770	3,367			8,080
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		25,471	8,080	9,050	(11,312)	5,770	3,367			8,080
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25,471	8,080	9,050	(11,312)	5,770	3,367			8,080
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25,471	8,080	9,050	(11,312)	5,770	3,367			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	29,267	23,199	6,068	26%	Variance are due to the misalignment between the budget and the actual billing
Service charges - electricity revenue	42,123	41,828	295	1%	Immaterial Variance
Service charges - water revenue	9,289	10,319	(1,029)	-10%	Variance is due to seasonal fluctuations in the usage of water.
Service charges - sanitation revenue	4,624	4,283	342	8%	Immaterial Variance
Service charges - refuse revenue	7,659	7,130	529	7%	Immaterial Variance
Rental of facilities and equipment	1,973	1,768	206	12%	The variance is due to an increase in the usage of facilities
Interest earned - external investments	2,199	1,333	865	65%	The over recovery is due to the higher than expected cash balances available
Interest earned - outstanding debtors	1,664	1,767	(103)	-6%	Immaterial Variance
Fines	85	1,795	(1,710)	-95%	Appointment of new service provider
Licences and permits	607	650	(43)	-7%	Immaterial Variance
Agency services	857	850	7	1%	Immaterial Variance
Transfers recognised - operational	16,903	28,005	(11,102)	-40%	Actual receiving of grants not align to budget
Other revenue	1,490	1,498	(8)	-1%	Immaterial Variance
Expenditure By Type					
Employee related costs	44,090	44,705	(614)	-1%	Immaterial Variance
Remuneration of councillors	2,189	2,025	163	8%	Immaterial Variance
Debt impairment	3,665	3,665	(0)	0%	Immaterial Variance
Depreciation & asset impairment	7,744	7,725	20	0%	Immaterial Variance
Finance charges	2,632	5,089	(2,457)	-48%	Budget not align to actual spending
Bulk purchases	35,888	31,415	4,473	14%	Budget not align to actual spending
Transfers and grants	1,374	1,484	(110)	-7%	Immaterial Variance
Other expenditure	18,321	31,216	(12,896)	-41%	Budget not align to actual spending

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

WC013 Bergvriev - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November

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	850	18	18	354	(336)	-95%	850
Vote 3 - Corporate Services		-	380	380	153	280	158	122	77%	380
Vote 4 - Technical Services		-	1,385	1,385	-	-	577	(577)	-100%	1,385
Total Capital Multi-year expenditure	4,7	-	2,615	2,615	172	299	1,090	(791)	-73%	2,615
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	416	416	17	20	173	(154)	-89%	416
Vote 2 - Finance		-	1,030	1,030	97	342	429	(87)	-20%	1,030
Vote 3 - Corporate Services		-	4,449	4,699	394	1,401	1,958	(556)	-28%	4,449
Vote 4 - Technical Services		-	23,968	24,569	1,129	4,447	10,237	(5,790)	-57%	23,968
Total Capital single-year expenditure	4	-	29,863	30,714	1,637	6,211	12,797	(6,587)	-51%	29,863
Total Capital Expenditure		-	32,478	33,329	1,809	6,509	13,887	(7,378)	-53%	32,478
Capital Expenditure - Standard Classification										
Governance and administration		-	4,610	4,610	456	1,390	1,921	(531)	-28%	4,610
Executive and council		-	416	416	17	20	173	(154)	-89%	416
Budget and treasury office		-	1,880	1,880	115	360	783	(423)	-54%	1,880
Corporate services		-	2,314	2,314	323	1,010	964	46	5%	2,314
Community and public safety		-	4,387	4,637	380	1,015	1,932	(918)	-47%	4,387
Community and social services		-	1,249	1,249	(9)	189	520	(331)	-64%	1,249
Sport and recreation		-	1,678	1,928	352	759	803	(44)	-5%	1,678
Public safety		-	1,460	1,460	37	66	608	(542)	-89%	1,460
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	3,315	3,315	238	532	1,381	(850)	-62%	3,315
Planning and development		-	10	10	-	-	4	(4)	-100%	10
Road transport		-	3,305	3,305	238	532	1,377	(845)	-61%	3,305
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	20,166	20,767	735	3,573	8,653	(5,080)	-59%	20,767
Electricity		-	3,646	4,247	79	642	1,770	(1,127)	-64%	4,247
Water		-	6,352	6,352	629	2,628	2,647	(19)	-1%	6,352
Waste water management		-	7,870	7,870	27	303	3,279	(2,976)	-91%	7,870
Waste management		-	2,298	2,298	-	-	958	(958)	-100%	2,298
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	32,478	33,329	1,809	6,509	13,887	(7,378)	-53%	33,079
Funded by:										
National Government		-	14,074	14,925	757	3,556	6,219	(2,663)	-43%	14,925
Provincial Government		-	770	770	3	138	321	(183)	-57%	770
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,844	15,695	760	3,694	6,540	(2,846)	-44%	15,695
Public contributions & donations	5	-	200	200	8	152	83	68	82%	200
Borrowing	6	-	6,750	6,750	173	226	2,813	(2,587)	-92%	6,750
Internally generated funds		-	10,684	10,684	867	2,438	4,452	(2,014)	-45%	10,684
Total Capital Funding		-	32,478	33,329	1,809	6,509	13,887	(7,378)	-53%	33,329

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M05 November

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		65,660	28,181	28,300	(411)	28,181
Call investment deposits			40,000	40,000		40,000
Consumer debtors		62,146	70,565	70,565	2,915	70,565
Other debtors		4,656	3,893	3,893	(849)	3,893
Current portion of long-term receivables		1,813	-	-		-
Inventory		3,059	2,981	2,981	103	2,981
Total current assets		137,334	145,620	145,739	1,757	145,620
Non current assets						
Long-term receivables		1,943	2,220	2,220	(177)	2,220
Investments			-	-		-
Investment property		12,861	12,861	12,861		12,861
Investments in Associate			-	-		-
Property, plant and equipment		332,392	346,199	347,050	(1,215)	346,199
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets		2,044	5,122	5,122		5,122
Other non-current assets			-	-		-
Total non current assets		349,240	366,401	367,252	(1,392)	366,401
TOTAL ASSETS		486,574	512,021	512,991	365	512,021
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing			-	-		-
Consumer deposits		3,149	3,196	3,196	67	3,196
Trade and other payables		32,283	43,775	43,775	(8,989)	43,775
Provisions		9,082	6,790	6,790	(91)	6,790
Total current liabilities		44,515	53,762	53,762	(9,012)	53,762
Non current liabilities						
Borrowing		48,401	54,984	54,984	(88)	54,984
Provisions		99,281	108,944	108,944	3,705	108,944
Total non current liabilities		147,682	163,928	163,928	3,617	163,928
TOTAL LIABILITIES		192,197	217,690	217,690	(5,395)	217,690
NET ASSETS	2	294,377	294,331	295,301	5,760	294,331
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		278,642	278,699	279,669	5,760	278,699
Reserves		15,735	15,631	15,631		15,631
TOTAL COMMUNITY WEALTH/EQUITY	2	294,377	294,331	295,301	5,760	294,331

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		51,010	54,383	54,383	3,920	25,530	9,064	16,466	182%	54,383
Service charges		139,377	148,025	148,025	13,861	65,655	24,671	40,984	166%	148,025
Other revenue		9,702	11,468	11,468	3,142	14,739	1,911	12,828	671%	11,468
Government - operating		42,398	67,211	67,330	1,201	21,905	11,202	10,703	96%	67,211
Government - capital		19,670	15,044	15,895	1,000	4,113	2,507	1,606	64%	15,044
Interest		4,297	7,440	7,440	205	1,442	1,240	202	16%	7,440
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(210,471)	(259,930)	(260,049)	(25,508)	(156,322)	(43,322)	113,000	-261%	(259,930)
Finance charges		(5,798)	(12,214)	(12,214)	-	-	(2,036)	(2,036)	100%	(12,214)
Transfers and Grants		(3,214)	(3,561)	(3,561)	(640)	(1,374)	(593)	780	-132%	(3,561)
NET CASH FROM/(USED) OPERATING ACTIVITIES		46,970	27,866	28,717	(2,819)	(24,312)	4,644	28,956	623%	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)	(367)	-	-	(61)	61	-100%	(367)
Decrease (increase) in non-current investments		-	-	-	687	30,752	-	30,752	#DIV/0!	-
Payments										
Capital assets		(32,116)	(32,478)	(33,329)	(1,809)	(6,509)	(5,413)	1,096	-20%	(32,478)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,116)	(32,845)	(33,696)	(1,121)	24,243	(5,474)	(29,717)	543%	(32,845)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,130	6,750	6,750	-	430	1,125	(695)	-62%	6,750
Increase (decrease) in consumer deposits		276	123	123	-	-	21	(21)	-100%	123
Payments										
Repayment of borrowing		(3,945)	(3,823)	(3,823)	-	(772)	(637)	135	-21%	(3,823)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,461	3,050	3,050	-	(342)	508	850	167%	3,050
NET INCREASE/ (DECREASE) IN CASH HELD		17,315	(1,929)	(1,929)	(3,940)	(411)	(321)			(1,929)
Cash/cash equivalents at beginning:		48,344	70,110	70,110		65,660	70,110			65,660
Cash/cash equivalents at monthly year end:		65,660	68,181	68,181		65,249	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 - M05 November

Description	NT Code	Budget Year 2016/17									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,399	823	451	373	370	5,538	–	–	9,954	6,281		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,259	872	353	324	283	4,095	–	–	11,187	4,703		
Receivables from Non-ex change Transactions - Property Rates	1400	3,728	1,386	737	2,451	560	6,272	–	–	15,134	9,284		
Receivables from Ex change Transactions - Waste Water Management	1500	1,036	547	383	339	295	5,739	–	–	8,338	6,372		
Receivables from Ex change Transactions - Waste Management	1600	1,732	873	616	495	437	8,139	–	–	12,292	9,071		
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	2	2	1	1	23	–	–	33	26		
Interest on Arrear Debtor Accounts	1810	–	(0)	–	–	4	163	–	–	167	167		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	291	(270)	(122)	(22)	210	17,688	–	–	17,774	17,876		
Total By Income Source	2000	14,449	4,233	2,419	3,961	2,161	47,658	–	–	74,880	53,779	–	–
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(33)	87	61	739	49	992	–	–	1,896	1,781		
Commercial	2300	–	–	–	–	–	–	–	–	–	–		
Households	2400	14,482	4,147	2,358	3,221	2,111	46,666	–	–	72,985	51,998		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	14,449	4,233	2,419	3,961	2,161	47,658	–	–	74,880	53,779	–	–

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2016/17								Total	Prior year totals for chart (same period)
		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		
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	6,809									6,809
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	6,809	-	-	-	-	-	-	-	6,809	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
ABSA		0		43	140		10,055		10,195
NEDBANK		0		43	283		20,112		20,395
Municipality sub-total					423		30,167	-	30,590
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				423		30,167	-	30,590

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 - M05 November

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	37,886	636	15,828	15,786	42	0.3%	37,767
Local Government Equitable Share			33,341	33,341		13,892	13,892	(0)	0.0%	33,341
Finance Management			725	725		725	302	423	140.0%	725
Integrated National Electrification Programme (Municipal) Grant			246	330	123	123	138	(15)	-10.7%	246
EPWP Incentive	3		1,141	1,141	513	798	475	323	67.9%	1,141
Municipal Infrastructure (MIG)			2,314	2,349	-	290	979	(689)	-70.4%	2,314
Other transfers and grants [insert description]										
Provincial Government:		-	29,444	29,504	688	6,490	12,293	(5,804)	-47.2%	29,444
CDW - Operational Support Grant			37	37		-	15	(15)	-100.0%	37
Library Services			3,625	3,055	688	2,367	1,273	1,094	86.0%	3,055
Maintenance of Proclaimed Roads			97	97		-	40	(40)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855	-	2,416	1,190	1,226	103.1%	2,855
Finance Management			120	120		-	50	(50)	-100.0%	120
Housing			23,280	23,280		1,707	9,700	(7,993)	-82.4%	23,280
Local Government Graduate Internship Allocation				60			25	(25)	-100.0%	
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Chieta										
Total Operating Transfers and Grants	5	-	67,211	67,390	1,324	22,318	28,079	(5,762)	-20.5%	67,211
Capital Transfers and Grants										
National Government:		-	14,074	14,925	877	3,700	6,219	(2,519)	-40.5%	14,074
Municipal Infrastructure (MIG)			11,570	11,820	-	2,073	4,925	(2,852)	-57.9%	11,570
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355	877	877	981	(104)	-10.6%	1,754
Finance Management			750	750		750	313	438	140.0%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	770	-	-	321	(321)	-100.0%	770
Library Services			770	770			321	(321)	-100.0%	770
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	200	200	-	-	83	(83)	-100.0%	200
Cerebos			200	200			83	(83)	-100.0%	200
Total Capital Transfers and Grants	5	-	15,044	15,895	877	3,700	6,623	(2,923)	-44.1%	15,044
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	82,255	83,285	2,201	26,018	34,702	(8,684)	-25.0%	82,255

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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	37,767	3,087	15,382	15,736	(354)	-2.3%	37,767
Local Government Equitable Share			33,341	33,341	2,778	13,892	13,892	-		33,341
Finance Management			725	725	42	425	302	123	40.7%	725
Integrated National Electrification Programme (Municipal) Grant			246	246	11	90	103	(13)	-12.3%	246
EPWP Incentive			1,141	1,141	161	584	475	109	22.9%	1,141
Municipal Infrastructure (MIG)			2,314	2,314	95	391	964	(574)	-59.5%	2,314
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	6,164	6,164	656	2,036	2,568	(532)	-20.7%	6,164
CDW - Operational Support Grant			37	37	4	7	15	(8)	-51.4%	37
Library Services			3,625	3,625	311	1,146	1,510	(364)	-24.1%	3,625
Maintenance of Proclaimed Roads			97	97	-	-	40	(40)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,285	341	882	952	(70)	-7.3%	2,285
Finance Management			120	120	-	-	50	(50)	-100.0%	120
Local Government Graduate Internship Allocation			-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Chieta			-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	43,931	43,931	3,743	17,418	18,305	(887)	-4.8%	43,931
Capital expenditure of Transfers and Grants										
National Government:		-	14,074	14,074	757	3,432	5,864	(2,432)	-41.5%	14,074
Municipal Infrastructure (MIG)			11,570	11,570	678	2,790	4,821	(2,031)	-42.1%	11,570
Integrated National Electrification Programme (Municipal) Grant			1,754	1,754	79	642	731	(89)	-12.1%	1,754
Finance Management			750	750	-	-	313	(313)	-100.0%	750
Other capital transfers [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	770	770	3	138	321	(183)	-56.9%	770
Library Services			770	770	3	138	321	(183)	-56.9%	770
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Other grant providers:		-	200	200	8	152	83	68	81.9%	200
Cerebos			200	200	8	152	83	68	81.9%	200
Total capital expenditure of Transfers and Grants		-	15,044	15,044	768	3,722	6,268	(2,547)	-40.6%	15,044
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	58,975	58,975	4,511	21,140	24,573	(3,433)	-14.0%	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 - M05 November

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	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			3,648	3,648	321	1,542	1,520	22	1%	3,648
Pension and UIF Contributions			338	338	30	119	141	(22)	-16%	338
Medical Aid Contributions			32	32	6	23	13	10	72%	32
Motor Vehicle Allowance			922	922	55	306	384	(78)	-20%	922
Cellphone Allowance			334	334	23	112	139	(27)	-19%	334
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	29	67	-	67	#DIV/0!	-
Sub Total - Councillors			5,274	5,274	463	2,169	2,198	(29)	-1%	5,274
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			2,969	2,969	263	1,309	1,237	72	6%	2,969
Pension and UIF Contributions			542	542	48	238	226	12	6%	542
Medical Aid Contributions			133	133	9	51	56	(5)	-8%	133
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			399	399	41	204	166	38	23%	399
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			268	268	38	192	111	81	73%	268
Other benefits and allowances			303	303	100	123	126	(4)	-3%	303
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			4,613	4,613	499	2,118	1,922	196	10%	4,613
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			57,566	57,566	4,862	23,530	23,986	(456)	-2%	57,566
Pension and UIF Contributions			10,566	10,566	855	4,181	4,403	(222)	-5%	10,566
Medical Aid Contributions			5,300	5,300	447	2,241	2,208	33	1%	5,300
Overtime			3,287	3,287	392	1,762	1,370	392	29%	3,287
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,353	3,353	284	1,395	1,397	(2)	0%	3,353
Cellphone Allowance			-	-	0	2	-	2	#DIV/0!	-
Housing Allowances			229	229	73	377	96	281	294%	229
Other benefits and allowances			9,706	9,706	4,899	6,866	4,044	2,822	70%	9,706
Payments in lieu of leave			529	529	-	-	220	(220)	-100%	529
Long service awards			781	781	-	-	325	(325)	-100%	781
Post-retirement benefit obligations			1,915	1,915	-	-	798	(798)	-100%	1,915
Sub Total - Other Municipal Staff			93,233	93,233	11,812	40,353	38,847	1,506	4%	93,233
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			103,120	103,120	12,774	44,639	42,967	1,672	4%	103,120
Total Municipal Entities			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			103,120	103,120	12,774	44,639	42,967	1,672	4%	103,120
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			97,846	97,846	12,312	42,471	40,769	1,701	4%	97,846

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergvriër - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

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	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			14,459	-		
January		1,074	1,074			15,533	-		
February		3,681	3,681			19,214	-		
March		2,462	2,462			21,675	-		
April		1,925	1,925			23,600	-		
May		3,377	3,377			26,977	-		
June		5,501	6,352			33,329	-		
Total Capital expenditure	-	32,478	33,329	6,509					

10.2 Supporting Table C13a

WC013 Bergrievier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

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	17,105	787	3,944	7,127	3,183	44.7%	17,105
Infrastructure - Road transport		-	1,035	1,035	79	499	431	(68)	-15.7%	1,035
Roads, Pavements & Bridges			885	885	52	348	369	21	5.7%	885
Storm water			150	150	27	151	63	(89)	-142.1%	150
Infrastructure - Electricity		-	2,074	2,074	79	642	864	222	25.7%	2,074
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,074	2,074	79	642	864	222	25.7%	2,074
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	6,167	6,167	629	2,628	2,570	(58)	-2.3%	6,167
Dams & Reservoirs			5,562	5,562	629	2,586	2,318	(268)	-11.6%	5,562
Water purification			-	-	-	-	-	-	-	-
Reticulation			605	605	-	42	252	210	83.2%	605
Infrastructure - Sanitation		-	7,379	7,379	-	175	3,074	2,900	94.3%	7,379
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			7,379	7,379	-	175	3,074	2,900	94.3%	7,379
Infrastructure - Other		-	450	450	-	-	188	188	100.0%	450
Waste Management			450	450	-	-	188	188	100.0%	450
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	1,235	1,235	113	150	515	364	70.8%	1,235
Parks & gardens			155	155	-	37	65	27	42.5%	155
Sportsfields & stadia			50	50	39	39	21	(18)	-86.0%	50
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			500	500	-	-	208	208	100.0%	500
Recreational facilities			80	80	74	74	33	(41)	-122.7%	80
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			100	100	-	-	42	42	100.0%	100
Cemeteries			350	350	-	-	146	146	100.0%	350
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	7,250	7,250	413	990	3,021	2,031	67.2%	7,250
General vehicles			2,700	2,700	-	-	1,125	1,125	100.0%	2,700
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,329	1,329	236	291	554	262	47.4%	1,329
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			1,096	1,096	74	530	456	(74)	-16.1%	1,096
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			2,125	2,125	102	168	885	717	81.0%	2,125
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	1,200	1,200	96	540	500	(40)	-7.9%	1,200
Computers - software & programming			1,200	1,200	96	540	500	(40)	-7.9%	1,200
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	26,790	26,790	1,409	5,623	11,162	5,539	49.6%	26,790

10.3 Supporting Table C13b

WC013 Bergrievier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05

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	3,451	173	183	1,438	1,254	87.2%	2,850
Infrastructure - Road transport		-	1,560	1,560	173	183	650	467	71.8%	1,560
Roads, Pavements & Bridges		-	1,550	1,550	173	173	646	472	73.1%	1,550
Storm water		-	10	10	-	10	4	(6)	-138.5%	10
Infrastructure - Electricity		-	1,180	1,781	-	-	742	742	100.0%	1,180
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1,180	1,781	-	-	742	742	100.0%	1,180
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	100	100	-	-	42	42	100.0%	100
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	100	100	-	-	42	42	100.0%	100
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	10	10	-	-	4	4	100.0%	10
Waste Management		-	10	10	-	-	4	4	100.0%	10
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	809	1,059	78	341	441	100	22.8%	809
Parks & gardens		-	100	100	13	45	42	(3)	-7.1%	100
Sportsfields & stadia		-	609	859	49	153	358	205	57.2%	609
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	100	100	16	143	42	(101)	-242.9%	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	980	130	344	408	64	15.8%	980
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	25	25	-	-	10	10	100.0%	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	265	265	13	202	110	(92)	-83.1%	265
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	690	690	117	142	288	145	50.6%	690
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	1,050	1,050	18	18	438	419	95.8%	1,050
Computers - software & programming		-	1,050	1,050	18	18	438	419	95.8%	1,050
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	5,689	6,539	400	886	2,725	1,839	67.5%	5,689

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	2,033	2,033	223	431	847	416	49.1%	2,033
Infrastructure - Road transport		-	103	103	-	-	43	43	100.0%	103
Roads, Pavements & Bridges			97	97	-	-	40	40	100.0%	97
Storm water			6	6	-	-	3	3	100.0%	6
Infrastructure - Electricity		-	881	881	112	190	367	177	48.2%	881
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			806	806	112	190	336	146	43.4%	806
Street Lighting			75	75	-	-	31	31	100.0%	75
Infrastructure - Water		-	400	400	42	78	167	88	52.9%	400
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			400	400	42	78	167	88	52.9%	400
Infrastructure - Sanitation		-	220	220	69	162	92	(70)	-76.9%	220
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			220	220	69	162	92	(70)	-76.9%	220
Infrastructure - Other		-	429	429	-	-	179	179	100.0%	429
Waste Management			420	420	-	-	175	175	100.0%	420
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			9	9	-	-	4	4	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	4,910	467	1,436	2,046	609	29.8%	4,910
General vehicles			2,480	2,480	199	592	1,033	441	42.7%	2,480
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			783	783	40	217	326	109	33.4%	783
Computers - hardware/equipment			723	723	59	240	301	61	20.2%	723
Furniture and other office equipment			76	76	1	4	32	28	87.9%	76
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			848	848	167	383	353	(29)	-8.3%	848
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	6,943	6,943	690	1,867	2,893	1,026	35.5%	6,943

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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	14,019	1,168	5,861	5,841	(20)	-0.3%	14,019
Infrastructure - Road transport		-	3,653	3,653	304	1,522	1,522	(0)	0.0%	3,653
Roads, Pavements & Bridges			3,653	3,653	304	1,522	1,522	(0)	0.0%	3,653
Storm water			-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1,713	1,713	143	734	714	(20)	-2.8%	1,713
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,713	1,713	143	734	714	(20)	-2.8%	1,713
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	1,946	1,946	162	811	811	(0)	0.0%	1,946
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			1,946	1,946	162	811	811	(0)	0.0%	1,946
Reticulation			-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	2,754	2,754	230	1,148	1,148	-	-	2,754
Reticulation			2,754	2,754	230	1,148	1,148	-	-	2,754
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	3,953	3,953	329	1,647	1,647	(0)	0.0%	3,953
Waste Management			3,953	3,953	329	1,647	1,647	(0)	0.0%	3,953
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	2,028	2,028	169	845	845	-	-	2,028
Parks & gardens			267	267	22	111	111	-	-	267
Sportsfields & stadia			622	622	52	259	259	0	0.0%	622
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			406	406	34	169	169	0	0.0%	406
Recreational facilities			272	272	23	113	113	(0)	0.0%	272
Fire, safety & emergency			175	175	15	73	73	0	0.0%	175
Security and policing			245	245	20	102	102	(0)	0.0%	245
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			41	41	3	17	17	(0)	0.0%	41
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	2,492	2,492	208	1,038	1,038	0	0.0%	2,492
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-
Computers - hardware/equipment			233	233	19	97	97	(0)	0.0%	233
Furniture and other office equipment			752	752	63	313	313	0	0.0%	752
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			1,507	1,507	126	628	628	0	0.0%	1,507
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Total Depreciation		-	18,539	18,539	1,545	7,744	7,725	(20)	-0.3%	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)

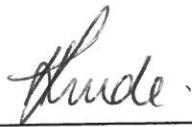
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of November 2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date

14 December 2016