

Bergrivier Municipality

In - Year Report of Municipalities

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



Monthly & Quarterly Budget Statement March 2017

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for March 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 March 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	310,205,704.00	218,455,275.47	232,654,278.00	- 14,199,002.53	-6%
Total Expenditure	305,576,662.98	317,682,695.99	199,386,036.46	238,262,021.99	- 38,875,985.53	-16%
Total Capital Expenditure	32,478,000.00	29,144,331.00	12,503,597.94	21,858,248.25	- 9,354,650.31	-43%

3.2.1. Against annual budget (original approved and latest adjustments)

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 March 2017.

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	56,177	44,709	42,133	2,576	6%
Service charges - electricity revenue	86,484	100,386	102,676	74,788	77,007	(2,219)	-3%
Service charges - water revenue	23,629	24,765	25,665	19,434	19,249	185	1%
Service charges - sanitation revenue	10,212	10,278	10,773	8,351	8,080	271	3%
Service charges - refuse revenue	17,072	17,111	18,391	13,904	13,793	111	1%
Rental of facilities and equipment	4,323	4,242	4,708	4,236	3,531	705	20%
Interest earned - external investments	4,297	3,200	4,500	4,185	3,375	810	24%
Interest earned - outstanding debtors	3,776	4,240	4,050	3,119	3,038	81	3%
Fines	7,001	4,307	9,088	786	6,816	(6,029)	-88%
Licences and permits	1,219	1,560	1,560	1,130	1,170	(40)	-3%
Agency services	2,200	2,041	2,041	1,690	1,531	159	10%
Transfers recognised - operational	42,111	67,211	66,708	39,345	50,005	(10,660)	-21%
Other revenue	3,918	3,594	3,869	2,778	2,901	(123)	-4%
Gains on disposal of PPE	69	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	310,206	218,455	232,628	(14,173)	-6%

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	107,106	76,786	80,329	(3,544)	-4%
Remuneration of councillors	5,282	4,861	5,311	3,852	3,983	(131)	-3%
Debt impairment	7,764	8,795	14,999	6,108	11,249	(5,141)	-46%
Depreciation & asset impairment	17,521	18,539	18,082	12,807	13,562	(755)	-6%
Finance charges	11,582	12,214	12,280	6,787	9,210	(2,424)	-26%
Bulk purchases	73,029	75,397	80,997	54,935	60,748	(5,812)	-10%
Transfers and grants	3,214	3,561	3,561	2,789	2,671	118	4%
Other expenditure	38,842	74,919	75,347	35,323	56,510	(21,187)	-37%
Total Expenditure	253,302	305,577	317,683	199,386	238,262	(38,876)	-16%

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	169	638	(469)	-74%
Vote 3 - Corporate Services	380	324	324	243	81	33%
Vote 4 - Technical Services	1,385	1,385	165	1,039	(874)	-84%
Total Capital Multi-year expenditure	2,615	2,559	657	1,919	(1,262)	-66%
<u>Single Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	416	166	44	125	(81)	-65%
Vote 2 - Finance	1,030	1,030	364	773	(409)	-53%
Vote 3 - Corporate Services	4,449	7,316	2,609	5,487	(2,878)	-52%
Vote 4 - Technical Services	23,968	18,074	8,830	13,555	(4,726)	-35%
Total Capital single-year expenditure	29,863	26,586	11,847	19,939	(8,093)	-41%
Total Capital Expenditure	32,478	29,144	12,504	21,858	(9,355)	-43%

Capital Expenditure:

The total capital expenditure as at 31 March 2017 amounts to R 12,504 million of the approved capital budget of R 29,144 million. National Treasury has taken back five million of the Council's MIG allocation. The capital budget has now decreased from R 33,530 million to R 29,144 million. The actual expenditure at 31 March 2017 is 42.90%. The actual spending including shadow cost at 31 March is 53.48%.

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 Bergvrievier - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

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%	9.6%	3.4%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	20.8%	23.2%	23.4%	23.2%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		27.4%	33.6%	27.3%	-7.3%	27.3%
Gearing	Long Term Borrowing/ Funds & Reserves		307.6%	351.8%	340.3%	0.0%	340.3%
Liquidity							
Current Ratio	Current assets/current liabilities	1	308.5%	270.9%	326.8%	-100502.5%	326.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		147.5%	126.8%	157.6%	-86414.0%	157.6%
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%	23.3%	1.6%	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%	35.1%	34.5%
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%	9.8%	3.1%	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 - M09 March

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	56,177	3,859	44,709	42,133	2,576	6%	56,177
Service charges	137,397	152,540	157,505	13,524	116,477	118,129	(1,652)	-1%	157,505
Investment revenue	4,297	3,200	4,500	523	4,185	3,375	810	24%	4,500
Transfers recognised - operational	42,111	67,211	66,708	8,979	39,345	50,005	(10,660)	-21%	66,708
Other own revenue	22,506	19,984	25,315	1,836	13,739	18,986	(5,247)	-28%	25,315
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	310,206	28,720	218,455	232,628	(14,173)	-6%	310,206
Employee costs	96,066	107,291	107,106	7,932	76,786	80,329	(3,544)	-4%	107,106
Remuneration of Councillors	5,282	4,861	5,311	429	3,852	3,983	(131)	-3%	5,311
Depreciation & asset impairment	17,521	18,539	18,082	447	12,807	13,562	(755)	-6%	18,082
Finance charges	11,582	12,214	12,280	14	6,787	9,210	(2,424)	-26%	12,280
Materials and bulk purchases	73,029	75,397	80,997	6,441	54,935	60,748	(5,812)	-10%	80,997
Transfers and grants	3,214	3,561	3,561	85	2,789	2,671	118	4%	3,561
Other expenditure	46,607	83,714	90,345	6,084	41,431	67,759	(26,328)	-39%	90,345
Total Expenditure	253,302	305,577	317,683	21,432	199,386	238,262	(38,876)	-16%	317,683
Surplus/(Deficit)	5,517	(6,964)	(7,477)	7,288	19,069	(5,634)	24,703	-438%	(7,477)
Transfers recognised - capital	19,954	15,044	11,577	11	5,243	8,683	(3,439)	-40%	11,577
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25,471	8,080	4,100	7,299	24,313	3,049	21,264	697%	4,100
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25,471	8,080	4,100	7,299	24,313	3,049	21,264	697%	4,100
Capital expenditure & funds sources									
Capital expenditure	-	32,478	29,144	612	12,504	21,858	(9,355)	-43%	29,144
Capital transfers recognised	-	14,844	11,377	1	5,227	8,533	(3,306)	-39%	11,377
Public contributions & donations	-	200	200	-	160	150	10	7%	200
Borrowing	-	6,750	6,750	430	2,926	5,063	(2,137)	-42%	6,750
Internally generated funds	-	10,684	10,817	181	4,190	8,113	(3,923)	-48%	10,817
Total sources of capital funds	-	32,478	29,144	612	12,504	21,858	(9,355)	-43%	29,144
Financial position									
Total current assets	137,334	145,620	139,018		30,510				139,018
Total non current assets	349,240	366,401	366,415		(1,300)				366,415
Total current liabilities	44,515	53,762	42,543		(30)				42,543
Total non current liabilities	147,682	163,928	159,412		4,951				159,412
Community wealth/Equity	294,377	294,331	303,477		24,289				303,477
Cash flows									
Net cash from (used) operating	46,970	27,866	31,670	(4,276)	(9,846)	23,752	33,598	141%	31,670
Net cash from (used) investing	(32,116)	(32,845)	(33,444)	18,467	38,051	(25,083)	(63,134)	252%	(33,444)
Net cash from (used) financing	2,461	3,050	3,149	(94)	(1,973)	2,362	4,335	184%	3,149
Cash/cash equivalents at the month/year end	65,660	68,181	67,035	-	91,892	66,691	(25,201)	-38%	67,035
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	15,964	4,878	2,987	2,214	1,977	51,268	-	-	79,288
Creditors Age Analysis									
Total Creditors	426	-	-	-	-	-	-	-	426

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) - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		83,686	89,342	91,470	13,301	87,171	68,602	18,569	27%	91,470
Executive and council		18,788	23,314	23,314	8,342	33,339	17,486	15,853	91%	23,314
Budget and treasury office		63,185	65,248	66,918	4,935	52,846	50,189	2,658	5%	66,918
Corporate services		1,714	780	1,238	23	986	928	58	6%	1,238
<i>Community and public safety</i>		19,321	39,441	46,999	1,040	9,422	35,223	(25,801)	-73%	46,999
Community and social services		6,341	7,076	7,115	413	4,861	5,336	(475)	-9%	7,115
Sport and recreation		5,942	4,708	7,454	329	3,754	5,564	(1,810)	-33%	7,454
Public safety		6,990	4,340	9,114	295	775	6,835	(6,060)	-89%	9,114
Housing		48	23,317	23,317	3	31	17,488	(17,457)	-100%	23,317
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6,007	5,890	6,091	746	4,690	4,568	121	3%	6,091
Planning and development		1,286	787	988	157	874	741	133	18%	988
Road transport		4,721	5,103	5,103	589	3,816	3,827	(11)	0%	5,103
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		169,758	178,983	177,223	13,645	122,416	132,917	(10,501)	-8%	177,223
Electricity		91,909	103,896	106,871	8,684	75,903	80,153	(4,250)	-5%	106,871
Water		39,907	39,997	33,314	2,441	23,984	24,986	(1,002)	-4%	33,314
Waste water management		16,033	13,266	13,933	938	8,355	10,450	(2,095)	-20%	13,933
Waste management		21,909	21,824	23,104	1,581	14,174	17,328	(3,154)	-18%	23,104
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	278,773	313,657	321,783	28,731	223,699	241,311	(17,612)	-7%	321,783
Expenditure - Standard										
<i>Governance and administration</i>		56,302	45,781	46,501	4,370	29,772	34,876	(5,104)	-15%	46,501
Executive and council		16,090	20,573	21,390	1,565	13,298	16,042	(2,744)	-17%	21,390
Budget and treasury office		15,900	2,742	2,512	1,433	1,397	1,884	(488)	-26%	2,512
Corporate services		24,311	22,465	22,599	1,372	15,077	16,949	(1,873)	-11%	22,599
<i>Community and public safety</i>		35,825	60,541	66,650	2,529	27,286	49,988	(22,702)	-45%	66,650
Community and social services		6,644	7,251	7,174	518	5,141	5,381	(240)	-4%	7,174
Sport and recreation		12,685	15,154	15,065	1,130	11,794	11,299	495	4%	15,065
Public safety		15,218	13,457	19,743	790	9,546	14,807	(5,261)	-36%	19,743
Housing		1,278	24,679	24,668	91	805	18,501	(17,696)	-96%	24,668
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28,626	35,119	34,737	2,614	24,960	26,053	(1,093)	-4%	34,737
Planning and development		4,208	4,511	4,432	384	3,148	3,324	(176)	-5%	4,432
Road transport		24,418	30,608	30,305	2,231	21,812	22,729	(917)	-4%	30,305
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		132,549	164,136	169,795	11,918	117,369	127,346	(9,977)	-8%	169,795
Electricity		86,194	103,145	107,885	8,374	75,181	80,913	(5,732)	-7%	107,885
Water		18,044	21,845	22,717	1,528	15,948	17,038	(1,090)	-6%	22,717
Waste water management		8,198	13,578	14,062	516	9,483	10,547	(1,063)	-10%	14,062
Waste management		20,113	25,568	25,131	1,499	16,756	18,848	(2,092)	-11%	25,131
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	253,302	305,577	317,683	21,432	199,386	238,262	(38,876)	-16%	317,683
Surplus/ (Deficit) for the year		25,471	8,080	4,100	7,299	24,313	3,049	21,264	697%	4,100

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) - M09 March

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	8,342	33,339	17,486	15,853	90.7%	23,314
Vote 2 - Finance		63,185	65,248	66,918	4,935	52,846	50,189	2,658	5.3%	66,918
Vote 3 - Corporate Services		22,316	19,541	24,333	1,437	11,930	18,250	(6,320)	-34.6%	24,333
Vote 4 - Technical Services		174,485	205,553	207,217	14,016	125,584	155,387	(29,803)	-19.2%	207,217
Total Revenue by Vote	2	278,773	313,657	321,783	28,731	223,699	241,311	(17,612)	-7.3%	321,783
Expenditure by Vote										
Vote 1 - Municipal Manager	1	16,090	20,573	21,390	1,565	13,298	16,042	(2,744)	-17.1%	21,390
Vote 2 - Finance		15,900	2,742	2,512	1,433	1,397	1,884	(488)	-25.9%	2,512
Vote 3 - Corporate Services		47,447	44,182	50,429	3,222	31,741	37,822	(6,081)	-16.1%	50,429
Vote 4 - Technical Services		173,864	238,064	243,352	15,211	152,950	182,514	(29,564)	-16.2%	243,352
Total Expenditure by Vote	2	253,302	305,562	317,683	21,432	199,386	238,262	(38,876)	-16.3%	317,683
Surplus/ (Deficit) for the year	2	25,471	8,094	4,100	7,300	24,313	3,049	21,264	697.5%	4,100

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) - M09 March

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	56,177	3,859	44,709	42,133	2,576	6%	56,177
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		86,484	100,386	102,676	8,614	74,788	77,007	(2,219)	-3%	102,676
Service charges - water revenue		23,629	24,765	25,665	2,429	19,434	19,249	185	1%	25,665
Service charges - sanitation revenue		10,212	10,278	10,773	936	8,351	8,080	271	3%	10,773
Service charges - refuse revenue		17,072	17,111	18,391	1,544	13,904	13,793	111	1%	18,391
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4,323	4,242	4,708	332	4,236	3,531	705	20%	4,708
Interest earned - external investments		4,297	3,200	4,500	523	4,185	3,375	810	24%	4,500
Interest earned - outstanding debtors		3,776	4,240	4,050	371	3,119	3,038	81	3%	4,050
Dividends received		-	-	-	-	-	-	-	-	-
Fines		7,001	4,307	9,088	296	786	6,816	(6,029)	-88%	9,088
Licences and permits		1,219	1,560	1,560	184	1,130	1,170	(40)	-3%	1,560
Agency services		2,200	2,041	2,041	248	1,690	1,531	159	10%	2,041
Transfers recognised - operational		42,111	67,211	66,708	8,979	39,345	50,005	(10,660)	-21%	66,708
Other revenue		3,918	3,594	3,869	405	2,778	2,901	(123)	-4%	3,869
Gains on disposal of PPE		69	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		258,819	298,613	310,206	28,720	218,455	232,628	(14,173)	-6%	310,206
Expenditure By Type										
Employee related costs		96,066	107,291	107,106	7,932	76,786	80,329	(3,544)	-4%	107,106
Remuneration of councillors		5,282	4,861	5,311	429	3,852	3,983	(131)	-3%	5,311
Debt impairment		7,764	8,795	14,999	245	6,108	11,249	(5,141)	-46%	14,999
Depreciation & asset impairment		17,521	18,539	18,082	447	12,807	13,562	(755)	-6%	18,082
Finance charges		11,582	12,214	12,280	14	6,787	9,210	(2,424)	-26%	12,280
Bulk purchases		73,029	75,397	80,997	6,441	54,935	60,748	(5,812)	-10%	80,997
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		3,214	3,561	3,561	85	2,789	2,671	118	4%	3,561
Other expenditure		38,842	74,919	75,347	5,839	35,323	56,510	(21,187)	-37%	75,347
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		253,302	305,577	317,683	21,432	199,386	238,262	(38,876)	-16%	317,683
Surplus/(Deficit)										
Transfers recognised - capital		19,954	15,044	11,577	11	5,243	8,683	(3,439)	(0)	11,577
Contributions recognised - capital		-	-	-	-	-	-	-	(0)	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25,471	8,080	4,100	7,299	24,313	3,049			4,100
Taxation										
Surplus/(Deficit) after taxation		25,471	8,080	4,100	7,299	24,313	3,049			4,100
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25,471	8,080	4,100	7,299	24,313	3,049			4,100
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25,471	8,080	4,100	7,299	24,313	3,049			4,100

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	44,709	42,133	2,576	6%	Immaterial Variance
Service charges - electricity revenue	74,788	77,007	(2,219)	-3%	Immaterial Variance
Service charges - water revenue	19,434	19,249	185	1%	Immaterial Variance
Service charges - sanitation revenue	8,351	8,080	271	3%	Immaterial Variance
Service charges - refuse revenue	13,904	13,793	111	1%	Immaterial Variance
Rental of facilities and equipment	4,236	3,531	705	20%	The variance is due to an increase in the usage of facilities
Interest earned - external investments	4,185	3,375	810	24%	The over recovery is due to the higher than expected cash balances available
Interest earned - outstanding debtors	3,119	3,038	81	3%	Immaterial Variance
Fines	786	6,816	(6,029)	-88%	Variance is due to transactions that will be done at year-end
Licences and permits	1,130	1,170	(40)	-3%	Immaterial Variance
Agency services	1,690	1,531	159	10%	Immaterial Variance
Transfers recognised - operational	39,345	50,005	(10,660)	-21%	Actual receiving of grants not align to budget
Other revenue	2,778	2,901	(123)	-4%	Immaterial Variance
Expenditure By Type					
Employee related costs	76,786	80,329	(3,544)	-4%	Immaterial Variance
Remuneration of councillors	3,852	3,983	(131)	-3%	Immaterial Variance
Debt impairment	6,108	11,249	(5,141)	-46%	Budget not align to actual spending
Depreciation & asset impairment	12,807	13,562	(755)	-6%	Immaterial Variance
Finance charges	6,787	9,210	(2,424)	-26%	Budget not align to actual spending
Bulk purchases	54,935	60,748	(5,812)	-10%	Immaterial Variance
Transfers and grants	2,789	2,671	118	4%	Immaterial Variance
Other expenditure	35,323	56,510	(21,187)	-37%	Variance is due to housing transactions that have to be recognized in April 2017

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) - M09 March

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	-	169	638	(469)	-74%	850
Vote 3 - Corporate Services		-	380	324	-	324	243	81	33%	324
Vote 4 - Technical Services		-	1,385	1,385	25	165	1,039	(874)	-84%	1,385
Total Capital Multi-year expenditure	4,7	-	2,615	2,559	25	657	1,919	(1,262)	-66%	2,559
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	416	166	-	44	125	(81)	-65%	166
Vote 2 - Finance		-	1,030	1,030	8	364	773	(409)	-53%	1,030
Vote 3 - Corporate Services		-	4,449	7,316	22	2,609	5,487	(2,878)	-52%	7,316
Vote 4 - Technical Services		-	23,968	18,074	557	8,830	13,555	(4,726)	-35%	18,074
Total Capital single-year expenditure	4	-	29,863	26,586	587	11,847	19,939	(8,093)	-41%	26,586
Total Capital Expenditure		-	32,478	29,144	612	12,504	21,858	(9,355)	-43%	29,144
Capital Expenditure - Standard Classification										
Governance and administration		-	4,610	4,738	20	1,911	3,554	(1,643)	-46%	4,738
Executive and council		-	416	166	-	44	125	(81)	-65%	166
Budget and treasury office		-	1,880	1,880	8	533	1,410	(877)	-62%	1,880
Corporate services		-	2,314	2,692	12	1,335	2,019	(685)	-34%	2,692
Community and public safety		-	4,387	7,144	81	2,117	5,358	(3,241)	-60%	7,144
Community and social services		-	1,249	1,313	15	623	985	(361)	-37%	1,313
Sport and recreation		-	1,678	4,411	45	991	3,308	(2,317)	-70%	4,411
Public safety		-	1,460	1,420	22	502	1,065	(563)	-53%	1,420
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	3,315	3,336	468	2,514	2,502	12	0%	3,336
Planning and development		-	10	20	3	5	15	(10)	-70%	20
Road transport		-	3,305	3,316	466	2,509	2,487	22	1%	3,316
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	20,166	13,926	43	5,962	10,444	(4,482)	-43%	13,926
Electricity		-	3,646	4,247	25	701	3,185	(2,484)	-78%	4,247
Water		-	6,352	6,615	-	4,631	4,962	(331)	-7%	6,615
Waste water management		-	7,870	1,073	15	603	805	(202)	-25%	1,073
Waste management		-	2,298	1,990	2	28	1,493	(1,465)	-98%	1,990
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	32,478	29,144	612	12,504	21,858	(9,355)	-43%	29,144
Funded by:										
National Government		-	14,074	10,539	-	4,671	7,904	(3,233)	-41%	10,539
Provincial Government		-	770	838	1	556	629	(73)	-12%	838
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,844	11,377	1	5,227	8,533	(3,306)	-39%	11,377
Public contributions & donations	5	-	200	200	-	160	150	10	7%	200
Borrowing	6	-	6,750	6,750	430	2,926	5,063	(2,137)	-42%	6,750
Internally generated funds		-	10,684	10,817	181	4,190	8,113	(3,923)	-48%	10,817
Total Capital Funding		-	32,478	29,144	612	12,504	21,858	(9,355)	-43%	29,144

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	61,035	26,233	61,035
Call investment deposits			40,000	6,000	-	6,000
Consumer debtors		62,146	70,565	64,084	4,541	64,084
Other debtors		4,656	3,893	4,641	(324)	4,641
Current portion of long-term receivables		1,813	-	-	-	-
Inventory		3,059	2,981	3,259	61	3,259
Total current assets		137,334	145,620	139,018	30,510	139,018
Non current assets						
Long-term receivables		1,943	2,220	3,670	(733)	3,670
Investments			-	-		-
Investment property		12,861	12,861	12,861		12,861
Investments in Associate			-	-		-
Property, plant and equipment		332,392	346,199	345,830	(567)	345,830
Agricultural			-	-		-
Biological assets			-	-		-
Intangible assets		2,044	5,122	4,054		4,054
Other non-current assets			-	-		-
Total non current assets		349,240	366,401	366,415	(1,300)	366,415
TOTAL ASSETS		486,574	512,021	505,433	29,209	505,433
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing			-	3,927		3,927
Consumer deposits		3,149	3,196	3,200	94	3,200
Trade and other payables		32,283	43,775	27,704	(49)	27,704
Provisions		9,082	6,790	7,712	(76)	7,712
Total current liabilities		44,515	53,762	42,543	(30)	42,543
Non current liabilities						
Borrowing		48,401	54,984	51,224	(1,719)	51,224
Provisions		99,281	108,944	108,188	6,670	108,188
Total non current liabilities		147,682	163,928	159,412	4,951	159,412
TOTAL LIABILITIES		192,197	217,690	201,956	4,920	201,956
NET ASSETS	2	294,377	294,331	303,477	24,289	303,477
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		278,642	278,699	288,423	24,289	288,423
Reserves		15,735	15,631	15,054		15,054
TOTAL COMMUNITY WEALTH/EQUITY	2	294,377	294,331	303,477	24,289	303,477

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	53,930	3,849	40,461	40,448	14	0%	53,930
Service charges		139,377	148,025	151,061	14,371	120,303	113,296	7,007	6%	151,061
Other revenue		9,702	11,468	12,794	35,601	66,879	9,596	57,283	597%	12,794
Government - operating		42,398	67,211	67,322	11,874	51,177	50,492	685	1%	67,322
Government - capital		19,670	15,044	15,963	2,617	11,634	11,972	(338)	-3%	15,963
Interest		4,297	7,440	8,388	186	2,366	6,291	(3,925)	-62%	8,388
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(210,471)	(259,930)	(268,331)	(72,689)	(297,335)	(201,248)	96,086	-48%	(268,331)
Finance charges		(5,798)	(12,214)	(5,897)	-	(2,542)	(4,423)	(1,881)	43%	(5,897)
Transfers and Grants		(3,214)	(3,561)	(3,561)	(85)	(2,789)	(2,671)	118	-4%	(3,561)
NET CASH FROM/(USED) OPERATING ACTIVITIES		46,970	27,866	31,670	(4,276)	(9,846)	23,752	33,598	141%	31,670
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	-	-	65	(65)	-100%	86
Decrease (increase) in non-current investments		-	-	-	19,080	50,555	-	50,555	#DIV/0!	-
Payments										
Capital assets		(32,116)	(32,478)	(33,530)	(612)	(12,503)	(25,148)	(12,644)	50%	(33,530)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,116)	(32,845)	(33,444)	18,467	38,051	(25,083)	(63,134)	252%	(33,444)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,130	6,750	6,750	-	430	5,063	(4,633)	-92%	6,750
Increase (decrease) in consumer deposits		276	123	51	-	-	38	(38)	-100%	51
Payments										
Repayment of borrowing		(3,945)	(3,823)	(3,651)	(94)	(2,403)	(2,739)	(336)	12%	(3,651)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,461	3,050	3,149	(94)	(1,973)	2,362	4,335	184%	3,149
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		48,344	70,110	65,660	14,097	26,233	65,660	65,660		65,660
Cash/cash equivalents at monthly year end:		65,660	68,181	67,035	14,097	26,233	66,691	66,691		67,035

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

WC013 Bergvriev - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

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	2,737	986	720	410	375	5,974	-	-	11,203	6,760		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,396	1,125	435	264	241	4,556	-	-	13,017	5,061		
Receivables from Non-ex change Transactions - Property Rates	1400	3,692	1,283	786	584	522	8,908	-	-	15,776	10,014		
Receivables from Ex change Transactions - Waste Water Management	1500	1,035	548	386	337	314	6,396	-	-	9,016	7,047		
Receivables from Ex change Transactions - Waste Management	1600	1,736	912	611	528	477	9,070	-	-	13,334	10,075		
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	2	2	2	1	26	-	-	36	29		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	163	-	-	163	163		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	365	22	48	90	45	16,175	-	-	16,744	16,310		
Total By Income Source	2000	15,964	4,878	2,987	2,214	1,977	51,268	-	-	79,288	55,459	-	-
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(20)	293	62	68	61	1,741	-	-	2,205	1,870		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	15,984	4,585	2,926	2,145	1,915	49,528	-	-	77,083	53,589		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	15,964	4,878	2,987	2,214	1,977	51,268	-	-	79,288	55,459	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	426									426
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	426	-	-	-	-	-	-	-	426	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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	52		10,000		10,052
STANDARD BANK		0		43	104		20,000		20,104
INVESTEC		0		43	105		20,000		20,105
Municipality sub-total					261		50,000	-	50,261
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				261		50,000	-	50,261

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 - M09 March

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:		-	37,767	37,022	9,015	37,000	27,767	9,234	33.3%	37,022
Local Government Equitable Share			33,341	33,341	8,335	33,319	25,006	8,313	33.2%	33,341
Finance Management			725	725		725	544	181	33.3%	725
Integrated National Electrification Programme (Municipal) Grant			246	330		330	248	83	33.3%	330
EPWP Incentive			1,141	1,141		1,141	856	285	33.3%	1,141
Municipal Infrastructure (MIG)			2,314	1,485	680	1,485	1,114	371	33.3%	1,485
Other transfers and grants [insert description]										
Provincial Government:		-	29,444	29,436	3,539	15,070	22,077	(7,007)	-31.7%	29,436
CDW - Operational Support Grant			37	37			28	(28)	-100.0%	37
Library Services			3,625	2,987		2,987	2,240	747	33.3%	2,987
Maintenance of Proclaimed Roads			97	97			73	(73)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855		2,855	2,141	714	33.3%	2,855
Finance Management			120	120			90	(90)	-100.0%	120
Housing			23,280	23,280	3,539	9,228	17,460	(8,232)	-47.1%	23,280
Local Government Graduate Internship Allocation				60			45	(45)	-100.0%	60
District Municipality:		-								
[insert description]										
Other grant providers:		-								
Chieta										
Total Operating Transfers and Grants	5	-	67,211	66,458	12,555	52,071	49,844	2,227	4.5%	66,458
Capital Transfers and Grants										
National Government:		-	14,074	10,789	1,937	10,789	8,092	2,697	33.3%	10,789
Municipal Infrastructure (MIG)			11,570	7,684	1,937	7,684	5,763	1,921	33.3%	7,684
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355		2,355	1,766	589	33.3%	2,355
Finance Management			750	750		750	563	188	33.3%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	838		838	629	210	33.3%	838
Library Services			770	838		838	629	210	33.3%	838
District Municipality:		-								
[insert description]										
Other grant providers:		-	200	200			150	(150)	-100.0%	200
Cerebos			200	200			150	(150)	-100.0%	200
Total Capital Transfers and Grants	5	-	15,044	11,827	1,937	11,627	8,870	2,757	31.1%	11,827
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	82,255	78,285	14,491	63,697	58,714	4,984	8.5%	78,285

8.2 Supporting Table C7(1)

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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	37,272	2,962	24,276	27,954	(3,679)	-13.2%	37,272
Local Government Equitable Share			33,341	33,341	2,778	22,227	25,006	(2,778)	-11.1%	33,341
Finance Management			725	725	81	557	544	13	2.4%	725
Integrated National Electrification Programme (Municipal) Grant			246	330		90	248	(158)	-63.7%	330
EPWP Incentive			1,141	1,141	103	867	856	11	1.3%	1,141
Municipal Infrastructure (MIG)			2,314	1,735		535	1,301	(766)	-58.9%	1,735
Other transfers and grants [insert description]										
Provincial Government:		-	6,164	29,504	994	13,537	22,128	(1,086)	-4.9%	29,504
CDW - Operational Support Grant			37	37	-	7	28	(20)	-73.0%	37
Library Services			3,625	3,055	249	2,321	2,291	30	1.3%	3,055
Maintenance of Proclaimed Roads			97	97	-	-	73	(73)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855	180	1,253	2,141	(888)	-41.5%	2,855
Finance Management			120	120	-	-	90	(90)	-100.0%	120
Housing				23,280	564	9,955	17,460			23,280
Local Government Graduate Internship Allocation				60	-	-	45	(45)	-100.0%	60
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Chieta										
Total operating expenditure of Transfers and Grants:		-	43,931	66,776	3,956	37,812	50,082	(4,765)	-9.5%	66,776
Capital expenditure of Transfers and Grants										
National Government:		-	14,074	10,539	-	4,463	7,904	(3,441)	-43.5%	10,539
Municipal Infrastructure (MIG)			11,570	7,434	-	3,821	5,576	(1,754)	-31.5%	7,434
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355	-	642	1,766	(1,124)	-63.6%	2,355
Finance Management			750	750	-	-	563	(563)	-100.0%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	770	1	553	578	(24)	-4.2%	770
Library Services			770	770	1	553	578	(24)	-4.2%	770
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	200	200	-	160	150	10	6.6%	200
Cerebos			200	200	-	160	150	10	6.6%	200
Total capital expenditure of Transfers and Grants		-	15,044	11,509	1	5,177	8,632	(3,455)	-40.0%	11,509
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	58,975	78,285	3,957	42,989	58,714	(8,220)	-14.0%	78,285

8.3 Supporting Table C7(2)

WC013 Bergrivier - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		119	-	-	119	100.0%
Local Government Equitable Share					-	
Finance Management					-	
Integrated National Electrification Programme (Municipal) Grant		84	-	-	84	100.0%
EPWP Incentive					-	
Municipal Infrastructure (MIG)		35	-	-	35	100.0%
Provincial Government:		-	-	-	-	
Local Government Graduate Internship Allocation					-	
Library Services					-	
Maintenance of Proclaimed Roads					-	
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities					-	
Finance Management					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
Chieta					-	
Total operating expenditure of Approved Roll-overs		119	-	-	119	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		851	-	-	851	100.0%
Municipal Infrastructure (MIG)		250	-	-	250	100.0%
Finance Management					-	
Integrated National Electrification Programme (Municipal) Grant		601	-	-	601	100.0%
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		851	-	-	851	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		970	-	-	970	100.0%

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 - M09 March

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			3,632	3,632	315	2,821	2,724	97	4%	3,632
Pension and UIF Contributions			-	-	34	246	-	246	#DIV/0!	-
Medical Aid Contributions			35	35	8	46	26	20	74%	35
Motor Vehicle Allowance			923	1,373	55	526	1,030	(504)	-49%	1,373
Cellphone Allowance			271	271	23	203	203	(1)	0%	271
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	5	113	-	113	#DIV/0!	-
Sub Total - Councillors			4,861	5,311	438	3,953	3,983	(30)	-1%	5,311
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			2,716	2,716	262	2,356	2,037	320	16%	2,716
Pension and UIF Contributions			496	496	48	428	372	57	15%	496
Medical Aid Contributions			141	141	10	93	106	(13)	-12%	141
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			303	303	42	368	228	141	62%	303
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			263	263	38	346	197	149	76%	263
Other benefits and allowances			284	284	4	120	213	(93)	-44%	284
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			4,202	4,202	404	3,712	3,152	560	18%	4,202
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			62,942	62,617	4,903	43,103	46,963	(3,860)	-8%	62,617
Pension and UIF Contributions			11,665	11,619	876	7,601	8,714	(1,114)	-13%	11,619
Medical Aid Contributions			6,017	6,017	469	4,053	4,513	(460)	-10%	6,017
Overtime			3,502	3,487	341	3,521	2,615	905	35%	3,487
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,532	3,517	286	2,536	2,637	(101)	-4%	3,517
Cellphone Allowance			-	-	0	3	-	3	#DIV/0!	-
Housing Allowances			875	875	74	669	656	13	2%	875
Other benefits and allowances			11,470	11,439	409	8,782	8,580	203	2%	11,439
Payments in lieu of leave			493	493	-	-	370	(370)	-100%	493
Long service awards			853	840	-	-	630	(630)	-100%	840
Post-retirement benefit obligations			2,101	2,060	-	-	1,545	(1,545)	-100%	2,060
Sub Total - Other Municipal Staff			103,450	102,963	7,359	70,267	77,223	(6,956)	-9%	102,963
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			112,514	112,477	8,202	77,932	84,358	(6,425)	-8%	112,477
Total Municipal Entities			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			112,514	112,477	8,202	77,932	84,358	(6,425)	-8%	112,477
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			107,653	107,166	7,763	73,979	80,374	(6,396)	-8%	107,166

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	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	612	12,504	21,675	9,171	42.3%	38%
April		1,925	1,925			23,600	-		
May		3,377	3,377			26,977	-		
June		5,501	6,553			33,530	-		
Total Capital expenditure	-	32,478	33,530	12,504					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

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	10,325	111	6,368	7,744	1,375	17.8%	10,325
Infrastructure - Road transport		-	1,035	1,030	111	820	773	(47)	-6.1%	1,030
Roads, Pavements & Bridges			885	880	111	669	660	(9)	-1.3%	880
Storm water			150	150	-	151	113	(39)	-34.5%	150
Infrastructure - Electricity		-	2,074	2,074	-	642	1,556	913	58.7%	2,074
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,074	2,074	-	642	1,556	913	58.7%	2,074
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	6,167	6,189	-	4,511	4,642	130	2.8%	6,189
Dams & Reservoirs			5,562	5,562	-	4,358	4,172	(187)	-4.5%	5,562
Water purification			-	-	-	-	-	-	-	-
Reticulation			605	626	-	153	470	317	67.5%	626
Infrastructure - Sanitation		-	7,379	582	-	395	436	42	9.5%	582
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			7,379	582	-	395	436	42	9.5%	582
Infrastructure - Other		-	450	450	-	-	338	338	100.0%	450
Waste Management			450	450	-	-	338	338	100.0%	450
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	1,235	1,177	38	705	883	177	20.1%	1,177
Parks & gardens			155	155	18	85	116	31	26.5%	155
Sportsfields & stadia			50	49	-	39	37	(2)	-5.9%	49
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			500	413	-	413	310	(103)	-33.3%	413
Recreational facilities			80	110	-	86	83	(4)	-4.6%	110
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			100	100	15	77	75	(2)	-3.2%	100
Cemeteries			350	350	4	4	263	258	98.4%	350
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	7,250	7,683	320	2,448	5,762	3,315	57.5%	7,683
General vehicles			2,700	2,480	246	802	1,860	1,058	56.9%	2,480
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,329	1,580	33	614	1,185	571	48.2%	1,580
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			1,096	1,196	7	619	897	278	31.0%	1,196
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			2,125	2,427	34	413	1,820	1,407	77.3%	2,427
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	1,200	1,310	4	557	983	426	43.3%	1,310
Computers - software & programming			1,200	1,310	4	557	983	426	43.3%	1,310
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	26,790	20,495	474	10,078	15,371	5,293	34.4%	20,495

10.3 Supporting Table C13b

WC013 Bergrievier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09

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	3,401	131	1,310	2,551	1,240	48.6%	3,401
Infrastructure - Road transport		-	1,560	1,510	106	1,158	1,133	(26)	-2.3%	1,510
Roads, Pavements & Bridges			1,550	1,500	106	1,149	1,125	(24)	-2.1%	1,500
Storm water			10	10	-	10	8	(2)	-32.5%	10
Infrastructure - Electricity		-	1,180	1,781	25	59	1,336	1,277	95.6%	1,781
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,180	1,781	25	59	1,336	1,277	95.6%	1,781
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	100	100	-	93	75	(18)	-24.3%	100
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			100	100	-	93	75	(18)	-24.3%	100
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	10	10	-	-	8	8	100.0%	10
Waste Management			10	10	-	-	8	8	100.0%	10
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	809	3,563	5	348	2,672	2,324	87.0%	3,563
Parks & gardens			100	100	5	51	75	24	31.5%	100
Sportsfields & stadia			609	3,320	-	153	2,490	2,336	93.8%	3,320
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			100	143	-	143	107	(36)	-33.3%	143
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	636	2	443	477	34	7.1%	636
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			25	25	-	-	19	19	100.0%	25
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			265	359	2	258	269	11	4.3%	359
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			690	252	-	185	189	4	1.9%	252
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	1,050	1,050	-	324	788	463	58.8%	1,050
Computers - software & programming			1,050	1,050	-	324	788	463	58.8%	1,050
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	5,689	8,649	138	2,426	6,487	4,062	62.6%	8,649

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	2,033	2,033	192	928	1,525	596	39.1%	2,033
Infrastructure - Road transport		-	103	103	-	6	77	72	92.8%	103
Roads, Pavements & Bridges			97	97	-	6	73	67	92.4%	97
Storm water			6	6	-	-	5	5	100.0%	6
Infrastructure - Electricity		-	881	881	85	416	661	245	37.0%	881
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			806	806	85	416	605	188	31.2%	806
Street Lighting			75	75	-	-	56	56	100.0%	75
Infrastructure - Water		-	400	400	96	317	300	(17)	-5.5%	400
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			400	400	96	317	300	(17)	-5.5%	400
Infrastructure - Sanitation		-	220	220	0	190	165	(25)	-15.2%	220
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			220	220	0	190	165	(25)	-15.2%	220
Infrastructure - Other		-	429	429	11	-	322	322	100.0%	429
Waste Management			420	420	11	-	315	315	100.0%	420
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			9	9	-	-	7	7	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	393	2,917	3,682	766	20.8%	4,910
General vehicles			2,480	2,480	256	1,486	1,860	374	20.1%	2,480
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			783	783	19	427	588	161	27.4%	783
Computers - hardware/equipment			723	723	41	428	542	114	21.0%	723
Furniture and other office equipment			76	76	3	13	57	44	76.9%	76
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			848	848	75	563	636	73	11.5%	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	585	3,845	5,207	1,362	26.2%	6,943

10.5 Supporting Table C13d

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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	447	9,793	10,514	721	6.9%	14,019
Infrastructure - Road transport		-	3,653	3,653	304	2,740	2,740	(0)	0.0%	3,653
Roads, Pavements & Bridges			3,653	3,653	304	2,740	2,740	(0)	0.0%	3,653
Storm water			-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1,713	1,713	143	1,285	1,285	-	-	1,713
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,713	1,713	143	1,285	1,285	-	-	1,713
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	1,946	1,946	-	1,297	1,460	162	11.1%	1,946
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			1,946	1,946	-	1,297	1,460	162	11.1%	1,946
Reticulation			-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	2,754	2,754	-	1,836	2,066	230	11.1%	2,754
Reticulation			2,754	2,754	-	1,836	2,066	230	11.1%	2,754
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	3,953	3,953	-	2,635	2,965	329	11.1%	3,953
Waste Management			3,953	3,953	-	2,635	2,965	329	11.1%	3,953
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	2,028	2,028	-	1,352	1,521	169	11.1%	2,028
Parks & gardens			267	267	-	178	200	22	11.1%	267
Sportsfields & stadia			622	622	-	415	467	52	11.1%	622
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			406	406	-	271	305	34	11.1%	406
Recreational facilities			272	272	-	181	204	23	11.1%	272
Fire, safety & emergency			175	175	-	117	131	15	11.1%	175
Security and policing			245	245	-	163	184	20	11.1%	245
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			41	41	-	27	31	3	11.1%	41
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	2,492	2,492	-	1,661	1,869	208	11.1%	2,492
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-
Computers - hardware/equipment			233	233	-	155	175	19	11.1%	233
Furniture and other office equipment			752	752	-	501	564	63	11.1%	752
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			1,507	1,507	-	1,005	1,130	126	11.1%	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	447	12,807	13,904	1,098	7.9%	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 March 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

18 April 2017