

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 January 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 January 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 January 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	298,791,652.78	170,316,243.30	174,295,130.79	- 3,978,887.49	-2%
Total Expenditure	305,576,662.98	305,636,662.98	155,660,108.43	178,288,053.41	- 22,627,944.98	-13%
Total Capital Expenditure	32,478,000.00	33,328,877.00	9,922,881.68	19,441,844.92	- 9,518,963.24	-49%

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 January 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	55,677	36,996	32,478	4,517	14%
Service charges - electricity revenue	86,484	100,386	100,386	58,298	58,559	(261)	0%
Service charges - water revenue	23,629	24,765	24,765	14,669	14,446	223	2%
Service charges - sanitation revenue	10,212	10,278	10,278	6,458	5,996	463	8%
Service charges - refuse revenue	17,072	17,111	17,111	10,769	9,981	787	8%
Rental of facilities and equipment	4,323	4,242	4,242	3,509	2,475	1,035	42%
Interest earned - external investments	4,297	3,200	3,200	2,930	1,867	1,063	57%
Interest earned - outstanding debtors	3,776	4,240	4,240	2,382	2,473	(92)	-4%
Fines	7,001	4,307	4,307	490	2,512	(2,022)	-80%
Licences and permits	1,219	1,560	1,560	817	910	(93)	-10%
Agency services	2,200	2,041	2,041	1,211	1,191	20	2%
Transfers recognised - operational	42,111	67,211	67,390	29,900	39,290	(9,391)	-24%
Other revenue	3,918	3,594	3,594	1,888	2,097	(209)	-10%
Gains on disposal of PPE	69	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	298,792	170,316	174,275	(3,958)	-2%

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	60,629	62,586	(1,957)	-3%
Remuneration of councillors	5,282	4,861	4,861	3,027	2,836	192	7%
Debt impairment	7,764	8,795	8,795	5,131	5,131	(0)	0%
Depreciation & asset impairment	17,521	18,539	18,539	10,814	10,814	0	0%
Finance charges	11,582	12,214	12,214	6,247	7,125	(878)	-12%
Bulk purchases	73,029	75,397	75,397	42,541	43,982	(1,441)	-3%
Other materials	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-
Transfers and grants	3,214	3,561	3,561	1,419	2,077	(658)	-32%
Other expenditure	38,842	74,919	74,979	25,852	43,738	(17,886)	-41%
Loss on disposal of PPE	-	-	-	-	-	-	-
Total Expenditure	253,302	305,577	305,637	155,660	178,288	(22,628)	-13%

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	496	(327)	-66%
Vote 3 - Corporate Services	380	380	324	222	102	46%
Vote 4 - Technical Services	1,385	1,385	84	808	(724)	-90%
Total Capital Multi-year expenditure	2,615	2,615	577	1,525	(949)	-62%
<u>Single Year expenditure appropriation</u>						
Vote 1 - Municipal Manager	416	416	44	243	(199)	-82%
Vote 2 - Finance	1,030	1,030	351	601	(250)	-42%
Vote 3 - Corporate Services	4,449	4,699	2,200	2,741	(541)	-20%
Vote 4 - Technical Services	23,968	24,569	6,751	14,332	(7,580)	-53%
Total Capital single-year expenditure	29,863	30,714	9,346	17,916	(8,570)	-48%
Total Capital Expenditure	32,478	33,329	9,923	19,442	(9,519)	-49%

Capital Expenditure:

The total capital expenditure as at 31 January 2017 amounts to R 9,923 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 - M07 January

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%	4.0%	5.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	20.8%	20.3%	11.3%	20.3%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		27.4%	33.6%	33.4%	-35.3%	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%	-360.6%	270.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		147.5%	126.8%	127.0%	-265.5%	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%	2.7%	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%	35.6%	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%	3.7%	5.7%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M07 January

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	3,863	36,996	32,478	4,517	14%	55,677
Service charges	137,397	152,540	152,540	14,654	90,194	88,982	1,212	1%	152,540
Investment revenue	4,297	3,200	3,200	246	2,930	1,867	1,063	57%	3,200
Transfers recognised - operational	42,111	67,211	67,390	940	29,900	39,290	(9,391)	-24%	67,211
Other own revenue	22,506	19,984	19,984	1,145	10,298	11,657	(1,360)	-12%	19,984
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	298,792	20,847	170,316	174,275	(3,958)	-2%	298,613
Employee costs	96,066	107,291	107,291	8,400	60,629	62,586	(1,957)	-3%	107,291
Remuneration of Councillors	5,282	4,861	4,861	407	3,027	2,836	192	7%	4,861
Depreciation & asset impairment	17,521	18,539	18,539	1,525	10,814	10,814	0	0%	18,539
Finance charges	11,582	12,214	12,214	546	6,247	7,125	(878)	-12%	12,214
Materials and bulk purchases	73,029	75,397	75,397	957	42,541	43,982	(1,441)	-3%	75,397
Transfers and grants	3,214	3,561	3,561	32	1,419	2,077	(658)	-32%	3,561
Other expenditure	46,607	83,714	83,774	4,031	30,982	48,868	(17,886)	-37%	83,714
Total Expenditure	253,302	305,577	305,637	15,897	155,660	178,288	(22,628)	-13%	305,577
Surplus/(Deficit)	5,517	(6,964)	(6,845)	4,950	14,656	(4,013)	18,669	-465%	(6,964)
Transfers recognised - capital	19,954	15,044	15,895	1,314	5,016	9,272	(4,256)	-46%	15,044
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25,471	8,080	9,050	6,264	19,672	5,259	14,414	274%	8,080
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25,471	8,080	9,050	6,264	19,672	5,259	14,414	274%	8,080
Capital expenditure & funds sources									
Capital expenditure	-	32,478	33,329	1,517	9,923	19,442	(9,519)	-49%	33,329
Capital transfers recognised	-	14,844	15,695	216	5,224	9,155	(3,931)	-43%	15,695
Public contributions & donations	-	200	200	-	152	117	35	30%	200
Borrowing	-	6,750	6,750	780	1,120	3,938	(2,817)	-72%	6,750
Internally generated funds	-	10,684	10,684	521	3,427	6,232	(2,805)	-45%	10,684
Total sources of capital funds	-	32,478	33,329	1,517	9,923	19,442	(9,519)	-49%	33,329
Financial position									
Total current assets	137,334	145,620	145,739		19,181				145,620
Total non current assets	349,240	366,401	367,252		(1,278)				366,401
Total current liabilities	44,515	53,762	53,762		(5,320)				53,762
Total non current liabilities	147,682	163,928	163,928		3,563				163,928
Community wealth/Equity	294,377	294,331	295,301		19,661				294,331
Cash flows									
Net cash from (used) operating	46,970	27,866	28,717	16,989	(5,075)	16,752	21,827	130%	28,717
Net cash from (used) investing	(32,116)	(32,845)	(33,696)	(1,517)	21,078	(19,656)	(40,734)	207%	(33,696)
Net cash from (used) financing	2,461	3,050	3,050	-	(1,878)	1,779	3,658	206%	3,050
Cash/cash equivalents at the month/year end	65,660	68,181	68,181	-	79,784	68,985	(10,799)	-16%	63,731
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	16,337	5,251	2,579	1,860	1,765	51,072	-	-	78,862
Creditors Age Analysis									
Total Creditors	298	-	-	-	-	-	-	-	298

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) - M07 January

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	89,402	4,569	68,810	52,151	16,659	32%	89,342
Executive and council		18,788	23,314	23,314	-	24,996	13,600	11,396	84%	23,314
Budget and treasury office		63,185	65,248	65,308	4,510	42,917	38,097	4,820	13%	65,248
Corporate services		1,714	780	780	58	897	455	442	97%	780
<i>Community and public safety</i>		19,321	39,441	39,726	1,493	7,560	23,153	(15,593)	-67%	39,441
Community and social services		6,341	7,076	7,076	1,160	4,009	4,128	(119)	-3%	7,076
Sport and recreation		5,942	4,708	4,993	330	3,044	2,892	152	5%	4,708
Public safety		6,990	4,340	4,340	(0)	482	2,532	(2,050)	-81%	4,340
Housing		48	23,317	23,317	4	25	13,602	(13,576)	-100%	23,317
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6,007	5,890	5,890	357	3,306	3,436	(130)	-4%	5,890
Planning and development		1,286	787	787	50	638	459	179	39%	787
Road transport		4,721	5,103	5,103	307	2,668	2,977	(309)	-10%	5,103
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		169,758	178,983	179,668	15,742	95,655	104,806	(9,151)	-9%	178,983
Electricity		91,909	103,896	104,581	8,987	59,206	61,006	(1,800)	-3%	103,896
Water		39,907	39,997	39,997	4,198	19,018	23,332	(4,314)	-18%	39,997
Waste water management		16,033	13,266	13,266	954	6,460	7,739	(1,279)	-17%	13,266
Waste management		21,909	21,824	21,824	1,604	10,972	12,731	(1,759)	-14%	21,824
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	278,773	313,657	314,687	22,161	175,332	183,547	(8,214)	-4%	313,657
Expenditure - Standard										
<i>Governance and administration</i>		56,302	45,781	45,841	2,430	21,591	26,741	(5,150)	-19%	45,781
Executive and council		16,090	20,573	20,573	1,118	9,345	12,001	(2,656)	-22%	20,573
Budget and treasury office		15,900	2,742	2,802	(78)	314	1,635	(1,321)	-81%	2,742
Corporate services		24,311	22,465	22,465	1,390	11,932	13,105	(1,173)	-9%	22,465
<i>Community and public safety</i>		35,825	60,541	60,541	3,238	21,695	35,316	(13,620)	-39%	60,541
Community and social services		6,644	7,251	7,251	480	4,156	4,230	(74)	-2%	7,251
Sport and recreation		12,685	15,154	15,154	1,518	9,247	8,840	407	5%	15,154
Public safety		15,218	13,457	13,457	1,155	7,660	7,850	(190)	-2%	13,457
Housing		1,278	24,679	24,679	86	632	14,396	(13,764)	-96%	24,679
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28,626	35,119	35,119	2,539	19,859	20,486	(627)	-3%	35,119
Planning and development		4,208	4,511	4,511	341	2,445	2,631	(187)	-7%	4,511
Road transport		24,418	30,608	30,608	2,199	17,414	17,854	(440)	-2%	30,608
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		132,549	164,136	164,136	7,690	92,515	95,746	(3,230)	-3%	164,136
Electricity		86,194	103,145	103,145	2,966	58,675	60,168	(1,493)	-2%	103,145
Water		18,044	21,845	21,845	1,922	12,579	12,743	(164)	-1%	21,845
Waste water management		8,198	13,578	13,578	1,000	8,006	7,921	85	1%	13,578
Waste management		20,113	25,568	25,568	1,803	13,256	14,915	(1,659)	-11%	25,568
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	253,302	305,577	305,637	15,897	155,660	178,288	(22,628)	-13%	305,577
Surplus/ (Deficit) for the year		25,471	8,080	9,050	6,264	19,672	5,259	14,414	274%	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) - M07 January

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	-	24,996	13,600	11,396	83.8%	23,314
Vote 2 - Finance		63,185	65,248	65,308	4,510	42,917	38,097	4,820	12.7%	65,248
Vote 3 - Corporate Services		22,316	19,541	19,541	1,754	9,313	11,399	(2,086)	-18.3%	19,541
Vote 4 - Technical Services		174,485	205,553	206,523	15,897	98,106	120,451	(22,345)	-18.6%	205,553
Total Revenue by Vote	2	278,773	313,657	314,687	22,161	175,332	183,547	(8,214)	-4.5%	313,657
Expenditure by Vote										
Vote 1 - Municipal Manager	1	16,090	20,573	20,573	1,118	9,345	12,001	(2,656)	-22.1%	20,573
Vote 2 - Finance		15,900	2,742	2,802	(78)	314	1,635	(1,321)	-80.8%	2,742
Vote 3 - Corporate Services		47,447	44,182	44,191	3,553	24,819	25,778	(958)	-3.7%	44,182
Vote 4 - Technical Services		173,864	238,064	238,070	11,304	121,182	138,874	(17,692)	-12.7%	238,064
Total Expenditure by Vote	2	253,302	305,562	305,637	15,897	155,660	178,288	(22,628)	-12.7%	305,562
Surplus/ (Deficit) for the year	2	25,471	8,094	9,050	6,264	19,672	5,259	14,414	274.1%	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) - M07 January

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	3,863	36,996	32,478	4,517	14%	55,677
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		86,484	100,386	100,386	8,970	58,298	58,559	(261)	0%	100,386
Service charges - water revenue		23,629	24,765	24,765	3,161	14,669	14,446	223	2%	24,765
Service charges - sanitation revenue		10,212	10,278	10,278	954	6,458	5,996	463	8%	10,278
Service charges - refuse revenue		17,072	17,111	17,111	1,568	10,769	9,981	787	8%	17,111
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4,323	4,242	4,242	311	3,509	2,475	1,035	42%	4,242
Interest earned - external investments		4,297	3,200	3,200	246	2,930	1,867	1,063	57%	3,200
Interest earned - outstanding debtors		3,776	4,240	4,240	357	2,382	2,473	(92)	-4%	4,240
Dividends received		-	-	-	-	-	-	-	-	-
Fines		7,001	4,307	4,307	1	490	2,512	(2,022)	-80%	4,307
Licences and permits		1,219	1,560	1,560	105	817	910	(93)	-10%	1,560
Agency services		2,200	2,041	2,041	136	1,211	1,191	20	2%	2,041
Transfers recognised - operational		42,111	67,211	67,390	940	29,900	39,290	(9,391)	-24%	67,211
Other revenue		3,918	3,594	3,594	236	1,888	2,097	(209)	-10%	3,594
Gains on disposal of PPE		69	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		258,819	298,613	298,792	20,847	170,316	174,275	(3,958)	-2%	298,613
Expenditure By Type										
Employee related costs		96,066	107,291	107,291	8,400	60,629	62,586	(1,957)	-3%	107,291
Remuneration of councillors		5,282	4,861	4,861	407	3,027	2,836	192	7%	4,861
Debt impairment		7,764	8,795	8,795	733	5,131	5,131	(0)	0%	8,795
Depreciation & asset impairment		17,521	18,539	18,539	1,525	10,814	10,814	0	0%	18,539
Finance charges		11,582	12,214	12,214	546	6,247	7,125	(878)	-12%	12,214
Bulk purchases		73,029	75,397	75,397	957	42,541	43,982	(1,441)	-3%	75,397
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		3,214	3,561	3,561	32	1,419	2,077	(658)	-32%	3,561
Other expenditure		38,842	74,919	74,979	3,298	25,852	43,738	(17,886)	-41%	74,919
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		253,302	305,577	305,637	15,897	155,660	178,288	(22,628)	-13%	305,577
Surplus/(Deficit)										
Transfers recognised - capital		19,954	15,044	15,895	1,314	5,016	9,272	(4,256)	(0)	15,044
Contributions recognised - capital		-	-	-	-	-	-	-	(0)	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25,471	8,080	9,050	6,264	19,672	5,259			8,080
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		25,471	8,080	9,050	6,264	19,672	5,259			8,080
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25,471	8,080	9,050	6,264	19,672	5,259			8,080
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25,471	8,080	9,050	6,264	19,672	5,259			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	36,996	32,478	4,517	14%	Variance are due to the misalignment between the budget and the actual billing
Service charges - electricity revenue	58,298	58,559	(261)	0%	Immaterial Variance
Service charges - water revenue	14,669	14,446	223	2%	Immaterial Variance
Service charges - sanitation revenue	6,458	5,996	463	8%	Immaterial Variance
Service charges - refuse revenue	10,769	9,981	787	8%	Immaterial Variance
Rental of facilities and equipment	3,509	2,475	1,035	42%	The variance is due to an increase in the usage of facilities
Interest earned - external investments	2,930	1,867	1,063	57%	The over recovery is due to the higher than expected cash balances available
Interest earned - outstanding debtors	2,382	2,473	(92)	-4%	Immaterial Variance
Fines	490	2,512	(2,022)	-80%	
Licences and permits	817	910	(93)	-10%	Immaterial Variance
Agency services	1,211	1,191	20	2%	Immaterial Variance
Transfers recognised - operational	29,900	39,290	(9,391)	-24%	
Other revenue	1,888	2,097	(209)	-10%	Immaterial Variance
Expenditure By Type					
Employee related costs	60,629	62,586	(1,957)	-3%	Immaterial Variance
Remuneration of councillors	3,027	2,836	192	7%	Immaterial Variance
Debt impairment	5,131	5,131	(0)	0%	Immaterial Variance
Depreciation & asset impairment	10,814	10,814	0	0%	Immaterial Variance
Finance charges	6,247	7,125	(878)	-12%	Budget not align to actual spending
Bulk purchases	42,541	43,982	(1,441)	-3%	Immaterial Variance
Transfers and grants	1,419	2,077	(658)	-32%	Transfers and grants solely gets paid out when a claim gets handed in according to legislation
Other expenditure	25,852	43,738	(17,886)	-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) - M07 January

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	144	169	496	(327)	-66%	850
Vote 3 - Corporate Services		-	380	380	-	324	222	102	46%	380
Vote 4 - Technical Services		-	1,385	1,385	-	84	808	(724)	-90%	1,385
Total Capital Multi-year expenditure	4,7	-	2,615	2,615	144	577	1,525	(949)	-62%	2,615
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	416	416	24	44	243	(199)	-82%	416
Vote 2 - Finance		-	1,030	1,030	4	351	601	(250)	-42%	1,030
Vote 3 - Corporate Services		-	4,449	4,699	296	2,200	2,741	(541)	-20%	4,699
Vote 4 - Technical Services		-	23,968	24,569	1,050	6,751	14,332	(7,580)	-53%	24,569
Total Capital single-year expenditure	4	-	29,863	30,714	1,373	9,346	17,916	(8,570)	-48%	30,714
Total Capital Expenditure		-	32,478	33,329	1,517	9,923	19,442	(9,519)	-49%	33,329
Capital Expenditure - Standard Classification										
Governance and administration		-	4,610	4,610	464	1,874	2,689	(816)	-30%	4,610
Executive and council		-	416	416	24	44	243	(199)	-82%	416
Budget and treasury office		-	1,880	1,880	148	519	1,097	(577)	-53%	1,880
Corporate services		-	2,314	2,314	292	1,310	1,350	(39)	-3%	2,314
Community and public safety		-	4,387	4,637	8	1,605	2,705	(1,100)	-41%	4,387
Community and social services		-	1,249	1,249	3	606	729	(122)	-17%	1,249
Sport and recreation		-	1,678	1,928	5	882	1,125	(242)	-22%	1,678
Public safety		-	1,460	1,460	-	116	852	(735)	-86%	1,460
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	3,315	3,315	839	1,590	1,934	(343)	-18%	3,315
Planning and development		-	10	10	1	2	6	(4)	-67%	10
Road transport		-	3,305	3,305	838	1,588	1,928	(340)	-18%	3,305
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	20,166	20,767	207	4,854	12,114	(7,260)	-60%	20,767
Electricity		-	3,646	4,247	-	642	2,477	(1,835)	-74%	4,247
Water		-	6,352	6,352	158	3,599	3,706	(107)	-3%	6,352
Waste water management		-	7,870	7,870	48	587	4,591	(4,003)	-87%	7,870
Waste management		-	2,298	2,298	-	26	1,341	(1,315)	-98%	2,298
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	32,478	33,329	1,517	9,923	19,442	(9,519)	-49%	33,079
Funded by:										
National Government		-	14,074	14,925	216	4,671	8,706	(4,035)	-46%	14,925
Provincial Government		-	770	770	-	553	449	104	23%	770
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,844	15,695	216	5,224	9,155	(3,931)	-43%	15,695
Public contributions & donations	5	-	200	200	-	152	117	35	30%	200
Borrowing	6	-	6,750	6,750	780	1,120	3,938	(2,817)	-72%	6,750
Internally generated funds		-	10,684	10,684	521	3,427	6,232	(2,805)	-45%	10,684
Total Capital Funding		-	32,478	33,329	1,517	9,923	19,442	(9,519)	-49%	33,329

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	14,125	28,181
Call investment deposits			40,000	40,000		40,000
Consumer debtors		62,146	70,565	70,565	5,418	70,565
Other debtors		4,656	3,893	3,893	(511)	3,893
Current portion of long-term receivables		1,813	-	-		-
Inventory		3,059	2,981	2,981	149	2,981
Total current assets		137,334	145,620	145,739	19,181	145,620
Non current assets						
Long-term receivables		1,943	2,220	2,220	(386)	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	(892)	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	(1,278)	366,401
TOTAL ASSETS		486,574	512,021	512,991	17,904	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	(5,306)	43,775
Provisions		9,082	6,790	6,790	(81)	6,790
Total current liabilities		44,515	53,762	53,762	(5,320)	53,762
Non current liabilities						
Borrowing		48,401	54,984	54,984	(1,625)	54,984
Provisions		99,281	108,944	108,944	5,188	108,944
Total non current liabilities		147,682	163,928	163,928	3,563	163,928
TOTAL LIABILITIES		192,197	217,690	217,690	(1,757)	217,690
NET ASSETS	2	294,377	294,331	295,301	19,661	294,331
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		278,642	278,699	279,669	19,661	278,699
Reserves		15,735	15,631	15,631		15,631
TOTAL COMMUNITY WEALTH/EQUITY	2	294,377	294,331	295,301	19,661	294,331

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	3,713	32,899	31,723	1,175	4%	54,383
Service charges		139,377	148,025	148,025	15,020	92,585	86,348	6,237	7%	148,025
Other revenue		9,702	11,468	11,468	7,452	25,350	6,689	18,660	279%	11,468
Government - operating		42,398	67,211	67,330	4,724	37,721	39,276	(1,555)	-4%	67,330
Government - capital		19,670	15,044	15,895		9,017	9,272	(255)	-3%	15,895
Interest		4,297	7,440	7,440	246	1,923	4,340	(2,417)	-56%	7,440
Dividends										
Payments										
Suppliers and employees		(210,471)	(259,930)	(260,049)	(14,135)	(200,608)	(151,695)	48,913	-32%	(260,049)
Finance charges		(5,798)	(12,214)	(12,214)		(2,542)	(7,125)	(4,582)	64%	(12,214)
Transfers and Grants		(3,214)	(3,561)	(3,561)	(32)	(1,419)	(2,077)	(658)	32%	(3,561)
NET CASH FROM/(USED) OPERATING ACTIVITIES		46,970	27,866	28,717	16,989	(5,075)	16,752	21,827	130%	28,717
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)			(214)	214	-100%	(367)
Decrease (increase) in non-current investments						31,001		31,001	#DIV/0!	
Payments										
Capital assets		(32,116)	(32,478)	(33,329)	(1,517)	(9,923)	(19,442)	(9,519)	49%	(33,329)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,116)	(32,845)	(33,696)	(1,517)	21,078	(19,656)	(40,734)	207%	(33,696)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing		6,130	6,750	6,750		430	3,938	(3,508)	-89%	6,750
Increase (decrease) in consumer deposits		276	123	123			72	(72)	-100%	123
Payments										
Repayment of borrowing		(3,945)	(3,823)	(3,823)		(2,308)	(2,230)	78	-4%	(3,823)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,461	3,050	3,050	-	(1,878)	1,779	3,658	206%	3,050
NET INCREASE/ (DECREASE) IN CASH HELD		17,315	(1,929)	(1,929)	15,472	14,125	(1,125)			(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		79,784	68,985			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 - M07 January

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	3,529	928	540	411	327	5,783	-	-	11,519	6,521		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,844	914	299	275	246	4,355	-	-	11,933	4,876		
Receivables from Non-ex change Transactions - Property Rates	1400	3,781	1,277	718	600	484	8,611	-	-	15,470	9,694		
Receivables from Ex change Transactions - Waste Water Management	1500	1,051	531	396	334	307	6,097	-	-	8,717	6,738		
Receivables from Ex change Transactions - Waste Management	1600	1,759	868	607	514	490	8,606	-	-	12,844	9,609		
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	2	2	1	1	25	-	-	34	28		
Interest on Arrear Debtor Accounts	1810	-	-	-	(0)	-	164	-	-	164	164		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	369	731	16	(276)	(90)	17,432	-	-	18,182	17,067		
Total By Income Source	2000	16,337	5,251	2,579	1,860	1,765	51,072	-	-	78,862	54,696	-	-
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(35)	100	65	84	59	1,718	-	-	1,990	1,860		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	16,371	5,151	2,514	1,776	1,706	49,354	-	-	76,873	52,836		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	16,337	5,251	2,579	1,860	1,765	51,072	-	-	78,862	54,696	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	298									298	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	298	-	-	-	-	-	-	-	-	298	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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 - M07 January

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	37,886	-	27,522	22,100	5,422	24.5%	37,767
Local Government Equitable Share			33,341	33,341		24,984	19,449	5,535	28.5%	33,341
Finance Management			725	725		725	423	302	71.4%	725
Integrated National Electrification Programme (Municipal) Grant			246	330		246	193	53	27.5%	246
EPWP Incentive			1,141	1,141		798	666	132	19.9%	1,141
Municipal Infrastructure (MIG)			2,314	2,349		770	1,370	(601)	-43.8%	2,314
Other transfers and grants [insert description]										
Provincial Government:		-	29,444	29,504	4,671	11,160	17,211	(6,050)	-35.2%	29,444
CDW - Operational Support Grant			37	37		-	22	(22)	-100.0%	37
Library Services			3,625	3,055	688	3,055	1,782	1,273	71.4%	3,055
Maintenance of Proclaimed Roads			97	97		-	57	(57)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855		2,416	1,665	751	45.1%	2,855
Finance Management			120	120		-	70	(70)	-100.0%	120
Housing			23,280	23,280	3,983	5,689	13,580	(7,891)	-58.1%	23,280
Local Government Graduate Internship Allocation				60			35	(35)	-100.0%	
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Chieta										
Total Operating Transfers and Grants	5	-	67,211	67,390	4,671	38,683	39,311	(628)	-1.6%	67,211
Capital Transfers and Grants										
National Government:		-	14,074	14,925	-	8,002	8,706	(704)	-8.1%	14,074
Municipal Infrastructure (MIG)			11,570	11,820		5,497	6,895	(1,398)	-20.3%	11,570
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355		1,754	1,374	381	27.7%	1,754
Finance Management			750	750		750	438	313	71.4%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	770	-	-	449	(449)	-100.0%	770
Library Services			770	770			449	(449)	-100.0%	770
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	200	200	-	-	117	(117)	-100.0%	200
Cerebos			200	200			117	(117)	-100.0%	200
Total Capital Transfers and Grants	5	-	15,044	15,895	-	8,002	9,272	(1,270)	-13.7%	15,044
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	82,255	83,285	4,671	46,684	48,583	(1,899)	-3.9%	82,255

8.2 Supporting Table C7

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	2,925	21,313	22,031	(717)	-3.3%	37,767
Local Government Equitable Share			33,341	33,341	2,778	19,449	19,449	-		33,341
Finance Management			725	725	21	476	423	53	12.6%	725
Integrated National Electrification Programme (Municipal) Grant			246	246	-	90	144	(54)	-37.4%	246
EPWP Incentive			1,141	1,141	107	763	666	98	14.7%	1,141
Municipal Infrastructure (MIG)			2,314	2,314	18	535	1,350	(815)	-60.4%	2,314
Other transfers and grants [insert description]										
Provincial Government:		-	6,164	6,224	404	3,152	3,631	(478)	-13.2%	6,164
CDW - Operational Support Grant			37	37	-	7	22	(14)	-65.3%	37
Library Services			3,625	3,625	214	2,072	2,115	(42)	-2.0%	3,625
Maintenance of Proclaimed Roads			97	97	-	-	57	(57)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,285	190	1,073	1,333	(260)	-19.5%	2,285
Finance Management			120	120	-	-	70	(70)	-100.0%	120
Local Government Graduate Internship Allocation				60	-	-	35	(35)	-100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Chieta										
Total operating expenditure of Transfers and Grants:		-	43,931	43,991	3,329	24,466	25,661	(1,196)	-4.7%	43,931
Capital expenditure of Transfers and Grants										
National Government:		-	14,074	14,074	132	4,463	8,210	(3,747)	-45.6%	14,074
Municipal Infrastructure (MIG)			11,570	11,570	132	3,821	6,749	(2,928)	-43.4%	11,570
Integrated National Electrification Programme (Municipal) Grant			1,754	1,754	-	642	1,023	(381)	-37.2%	1,754
Finance Management			750	750	-	-	438	(438)	-100.0%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	770	-	553	449	104	23.1%	770
Library Services			770	770	-	553	449	104	23.1%	770
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	200	200	-	160	117	43	37.0%	200
Cerebos			200	200	-	160	117	43	37.0%	200
Total capital expenditure of Transfers and Grants		-	15,044	15,044	132	5,176	8,776	(3,600)	-41.0%	15,044
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	58,975	59,035	3,461	29,641	34,437	(4,796)	-13.9%	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 - M07 January

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	326	2,191	2,128	63	3%	3,648
Pension and UIF Contributions			338	338	30	179	197	(19)	-9%	338
Medical Aid Contributions			32	32	3	30	19	12	63%	32
Motor Vehicle Allowance			922	922	55	416	538	(122)	-23%	922
Cellphone Allowance			334	334	23	157	195	(38)	-19%	334
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	92	-	92	#DIV/0!	-
Sub Total - Councillors			5,274	5,274	437	3,065	3,077	(11)	0%	5,274
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			2,969	2,969	262	1,833	1,732	101	6%	2,969
Pension and UIF Contributions			542	542	48	333	316	17	5%	542
Medical Aid Contributions			133	133	10	72	78	(6)	-8%	133
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			399	399	41	286	233	53	23%	399
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			268	268	38	269	156	113	73%	268
Other benefits and allowances			303	303	3	132	177	(45)	-26%	303
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			4,613	4,613	402	2,925	2,691	234	9%	4,613
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			57,566	57,566	4,886	33,317	33,580	(264)	-1%	57,566
Pension and UIF Contributions			10,566	10,566	848	5,875	6,164	(289)	-5%	10,566
Medical Aid Contributions			5,300	5,300	455	3,140	3,092	48	2%	5,300
Overtime			3,287	3,287	570	2,738	1,918	820	43%	3,287
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			3,353	3,353	285	1,964	1,956	9	0%	3,353
Cellphone Allowance			-	-	0	2	-	2	#DIV/0!	-
Housing Allowances			229	229	73	523	134	389	291%	229
Other benefits and allowances			9,706	9,706	522	7,835	5,662	2,173	38%	9,706
Payments in lieu of leave			529	529	-	-	309	(309)	-100%	529
Long service awards			781	781	-	-	456	(456)	-100%	781
Post-retirement benefit obligations			1,915	1,915	-	-	1,117	(1,117)	-100%	1,915
Sub Total - Other Municipal Staff			93,233	93,233	7,639	55,394	54,386	1,008	2%	93,233
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			103,120	103,120	8,478	61,383	60,153	1,230	2%	103,120
Total Municipal Entities			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			103,120	103,120	8,478	61,383	60,153	1,230	2%	103,120
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			97,846	97,846	8,041	58,318	57,077	1,241	2%	97,846

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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			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	9,923					

10.2 Supporting Table C13a

WC013 Bergrevier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

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	181	5,300	9,978	4,678	46.9%	17,105
Infrastructure - Road transport		-	1,035	1,035	49	690	604	(86)	-14.3%	1,035
Roads, Pavements & Bridges			885	885	49	539	516	(22)	-4.3%	885
Storm water			150	150	-	151	88	(64)	-72.9%	150
Infrastructure - Electricity		-	2,074	2,074	-	642	1,210	568	46.9%	2,074
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,074	2,074	-	642	1,210	568	46.9%	2,074
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	6,167	6,167	132	3,573	3,598	25	0.7%	6,167
Dams & Reservoirs			5,562	5,562	132	3,420	3,245	(175)	-5.4%	5,562
Water purification			-	-	-	-	-	-	-	-
Reticulation			605	605	-	153	353	200	56.7%	605
Infrastructure - Sanitation		-	7,379	7,379	-	395	4,304	3,909	90.8%	7,379
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			7,379	7,379	-	395	4,304	3,909	90.8%	7,379
Infrastructure - Other		-	450	450	-	-	263	263	100.0%	450
Waste Management			450	450	-	-	263	263	100.0%	450
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	1,235	1,235	48	642	720	78	10.8%	1,235
Parks & gardens			155	155	-	42	90	48	53.1%	155
Sportsfields & stadia			50	50	-	39	29	(10)	-32.9%	50
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			500	500	-	413	292	(121)	-41.5%	500
Recreational facilities			80	80	-	86	47	(40)	-85.3%	80
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			100	100	48	62	58	(4)	-6.2%	100
Cemeteries			350	350	-	-	204	204	100.0%	350
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	7,250	7,250	191	1,305	4,229	2,924	69.1%	7,250
General vehicles			2,700	2,700	133	133	1,575	1,442	91.5%	2,700
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,329	1,329	37	366	775	409	52.7%	1,329
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			1,096	1,096	21	587	639	52	8.1%	1,096
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			2,125	2,125	-	218	1,240	1,021	82.4%	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	4	548	700	152	21.7%	1,200
Computers - software & programming			1,200	1,200	4	548	700	152	21.7%	1,200
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	26,790	26,790	424	7,795	15,627	7,832	50.1%	26,790

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07

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	780	1,039	2,013	974	48.4%	3,451
Infrastructure - Road transport		-	1,560	1,560	780	1,039	910	(129)	-14.2%	1,560
Roads, Pavements & Bridges			1,550	1,550	780	1,029	904	(125)	-13.8%	1,550
Storm water			10	10	-	10	6	(4)	-70.3%	10
Infrastructure - Electricity		-	1,180	1,781	-	-	1,039	1,039	100.0%	1,781
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,180	1,781	-	-	1,039	1,039	100.0%	1,781
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	100	100	-	-	58	58	100.0%	100
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			100	100	-	-	58	58	100.0%	100
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	10	10	-	-	6	6	100.0%	10
Waste Management			10	10	-	-	6	6	100.0%	10
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	809	1,059	1	343	618	275	44.5%	1,059
Parks & gardens			100	100	1	47	58	11	19.6%	100
Sportsfields & stadia			609	859	-	153	501	348	69.4%	859
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			100	100	-	143	58	(85)	-144.9%	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	12	421	571	151	26.4%	980
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			25	25	-	-	15	15	100.0%	25
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			265	265	12	236	154	(81)	-52.7%	265
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			690	690	-	185	403	217	54.0%	690
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	1,050	1,050	299	324	613	288	47.0%	1,050
Computers - software & programming			1,050	1,050	299	324	613	288	47.0%	1,050
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	5,689	6,539	1,093	2,128	3,815	1,687	44.2%	6,539

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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	109	668	1,186	518	43.7%	2,033
Infrastructure - Road transport		-	103	103	6	6	60	55	90.7%	103
Roads, Pavements & Bridges			97	97	6	6	57	51	90.2%	97
Storm water			6	6	-	-	4	4	100.0%	6
Infrastructure - Electricity		-	881	881	29	267	514	246	48.0%	881
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			806	806	29	267	470	203	43.1%	806
Street Lighting			75	75	-	-	44	44	100.0%	75
Infrastructure - Water		-	400	400	73	206	233	27	11.5%	400
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			400	400	73	206	233	27	11.5%	400
Infrastructure - Sanitation		-	220	220	3	188	128	(60)	-46.7%	220
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			220	220	3	188	128	(60)	-46.7%	220
Infrastructure - Other		-	429	429	-	-	250	250	100.0%	429
Waste Management			420	420	-	-	245	245	100.0%	420
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			9	9	-	-	5	5	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	266	2,283	2,864	581	20.3%	4,910
General vehicles			2,480	2,480	125	1,093	1,447	354	24.5%	2,480
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			783	783	61	387	457	70	15.3%	783
Computers - hardware/equipment			723	723	59	340	422	81	19.3%	723
Furniture and other office equipment			76	76	0	5	44	40	89.5%	76
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			848	848	21	458	495	37	7.4%	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	376	2,950	4,050	1,100	27.1%	6,943

10.5 Supporting Table C13d

WC013 Bergvriev - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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	1,148	8,178	8,178	(0)	0.0%	14,019
Infrastructure - Road transport		-	3,653	3,653	304	2,131	2,131	(0)	0.0%	3,653
Roads, Pavements & Bridges			3,653	3,653	304	2,131	2,131	(0)	0.0%	3,653
Storm water			-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1,713	1,713	123	999	999	-	-	1,713
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,713	1,713	123	999	999	-	-	1,713
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	1,946	1,946	162	1,135	1,135	(0)	0.0%	1,946
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			1,946	1,946	162	1,135	1,135	(0)	0.0%	1,946
Reticulation			-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	2,754	2,754	230	1,607	1,607	-	-	2,754
Reticulation			2,754	2,754	230	1,607	1,607	-	-	2,754
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	3,953	3,953	329	2,306	2,306	(0)	0.0%	3,953
Waste Management			3,953	3,953	329	2,306	2,306	(0)	0.0%	3,953
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	2,028	2,028	169	1,183	1,183	-	-	2,028
Parks & gardens			267	267	22	156	156	-	-	267
Sportsfields & stadia			622	622	52	363	363	0	0.0%	622
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			406	406	34	237	237	0	0.0%	406
Recreational facilities			272	272	23	159	159	(0)	0.0%	272
Fire, safety & emergency			175	175	15	102	102	0	0.0%	175
Security and policing			245	245	20	143	143	(0)	0.0%	245
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			41	41	3	24	24	(0)	0.0%	41
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	2,492	2,492	208	1,454	1,454	0	0.0%	2,492
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-
Computers - hardware/equipment			233	233	19	136	136	(0)	0.0%	233
Furniture and other office equipment			752	752	63	439	439	0	0.0%	752
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			1,507	1,507	126	879	879	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	1,525	10,814	10,814	(0)	0.0%	18,539

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

I, Adv H Linde, the municipal manager of Bergrivier Municipality, hereby certify that -

(mark as appropriate)

- 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 January 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

14 February 2017