

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 April 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 April 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 April 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	239,061,936.10	258,504,753.33	- 19,442,817.23	-8%
Total Expenditure	305,576,662.98	317,682,695.99	221,574,550.38	264,735,579.99	- 43,161,029.61	-16%
Total Capital Expenditure	32,478,000.00	29,144,331.00	14,573,894.52	24,286,942.50	- 9,713,047.98	-40%

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

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 April 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	48,561	46,814	1,747	4%
Service charges - electricity revenue	86,484	100,386	102,676	84,069	85,564	(1,494)	-2%
Service charges - water revenue	23,629	24,765	25,665	21,776	21,388	388	2%
Service charges - sanitation revenue	10,212	10,278	10,773	9,259	8,978	281	3%
Service charges - refuse revenue	17,072	17,111	18,391	15,444	15,326	119	1%
Rental of facilities and equipment	4,323	4,242	4,708	4,562	3,923	638	16%
Interest earned - external investments	4,297	3,200	4,500	4,770	3,750	1,020	27%
Interest earned - outstanding debtors	3,776	4,240	4,050	3,503	3,375	128	4%
Fines	7,001	4,307	9,088	792	7,573	(6,781)	-90%
Licences and permits	1,219	1,560	1,560	1,235	1,300	(65)	-5%
Agency services	2,200	2,041	2,041	1,902	1,701	201	12%
Transfers recognised - operational	42,111	67,211	66,708	40,032	55,561	(15,529)	-28%
Other revenue	3,918	3,594	3,869	3,156	3,224	(68)	-2%
Gains on disposal of PPE	69	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	310,206	239,062	258,476	(19,414)	-8%

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	84,916	89,255	(4,339)	-5%
Remuneration of councillors	5,282	4,861	5,311	4,292	4,426	(134)	-3%
Debt impairment	7,764	8,795	14,999	6,841	12,499	(5,658)	-45%
Depreciation & asset impairment	17,521	18,539	18,082	14,351	15,068	(717)	-5%
Finance charges	11,582	12,214	12,280	7,313	10,234	(2,921)	-29%
Bulk purchases	73,029	75,397	80,997	60,610	67,498	(6,887)	-10%
Transfers and grants	3,214	3,561	3,561	3,308	2,967	341	11%
Other expenditure	38,842	74,919	75,347	39,942	62,789	(22,847)	-36%
Total Expenditure	253,302	305,577	317,683	221,575	264,736	(43,161)	-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	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Multi-Year expenditure appropriation							
Vote 1 - Municipal Manager	-	-	-	-	-	-	
Vote 2 - Finance	850	850	72	240	708	(468)	-66%
Vote 3 - Corporate Services	380	324	-	324	270	54	20%
Vote 4 - Technical Services	1,385	1,385	13	178	1,154	(976)	-85%
Total Capital Multi-year expenditure	2,615	2,559	85	742	2,132	(1,391)	-65%
Single Year expenditure appropriation							
Vote 1 - Municipal Manager	416	166	-	44	138	(95)	-68%
Vote 2 - Finance	1,030	1,030	668	1,032	858	174	20%
Vote 3 - Corporate Services	4,449	7,316	676	3,285	6,097	(2,812)	-46%
Vote 4 - Technical Services	23,968	18,074	642	9,472	15,062	(5,590)	-37%
Total Capital single-year expenditure	29,863	26,586	1,986	13,832	22,155	(8,322)	-38%
Total Capital Expenditure	32,478	29,144	2,070	14,574	24,287	(9,713)	-40%

Capital Expenditure:

The total capital expenditure as at 30 April 2017 amounts to R 14,574 million of the approved capital budget of R 29,144 million. The actual expenditure at 30 April 2017 is 50.01%. The actual spending including shadow cost at 30 April is 61.94%.

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 - M10 April							
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%	3.3%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	20.8%	23.2%	23.1%	23.2%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		27.4%	33.6%	27.3%	-14.2%	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%	-1672.3%	326.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		147.5%	126.8%	157.6%	-1242.8%	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%	2.6%	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%	35.5%	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 Bergrevier - Table C1 Monthly Budget Statement Summary - M10 April									
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	3,853	48,561	46,814	1,747	4%	56,177
Service charges	137,397	152,540	157,505	14,071	130,548	131,254	(706)	-1%	157,505
Investment revenue	4,297	3,200	4,500	585	4,770	3,750	1,020	27%	4,500
Transfers recognised - operational	42,111	67,211	66,708	687	40,032	55,561	(15,529)	-28%	66,708
Other own revenue	22,506	19,984	25,315	1,411	15,150	21,096	(5,946)	-28%	25,315
Total Revenue (excluding capital transfers and contributions)	258,819	298,613	310,206	20,607	239,062	258,476	(19,414)	-8%	310,206
Employee costs	96,066	107,291	107,106	8,131	84,916	89,255	(4,339)	-5%	107,106
Remuneration of Councillors	5,282	4,861	5,311	440	4,292	4,426	(134)	-3%	5,311
Depreciation & asset impairment	17,521	18,539	18,082	1,545	14,351	15,068	(717)	-5%	18,082
Finance charges	11,582	12,214	12,280	526	7,313	10,234	(2,921)	-29%	12,280
Materials and bulk purchases	73,029	75,397	80,997	5,675	60,610	67,498	(6,887)	-10%	80,997
Transfers and grants	3,214	3,561	3,561	519	3,308	2,967	341	11%	3,561
Other expenditure	46,607	83,714	90,345	5,352	46,783	75,288	(28,505)	-38%	90,345
Total Expenditure	253,302	305,577	317,683	22,189	221,575	264,736	(43,161)	-16%	317,683
Surplus/(Deficit)	5,517	(6,964)	(7,477)	(1,582)	17,487	(6,260)	23,747	-379%	(7,477)
Transfers recognised - capital	19,954	15,044	11,577	1	5,244	9,647	(4,403)	-46%	11,577
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25,471	8,080	4,100	(1,581)	22,731	3,387	19,344	571%	4,100
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25,471	8,080	4,100	(1,581)	22,731	3,387	19,344	571%	4,100
Capital expenditure & funds sources									
Capital expenditure	-	32,478	29,144	2,070	14,574	24,287	(9,713)	-40%	29,144
Capital transfers recognised	-	14,844	11,377	750	5,977	9,481	(3,504)	-37%	11,377
Public contributions & donations	-	200	200	-	160	167	(6)	-4%	200
Borrowing	-	6,750	6,750	446	3,372	5,625	(2,253)	-40%	6,750
Internally generated funds	-	10,684	10,817	874	5,065	9,015	(3,950)	-44%	10,817
Total sources of capital funds	-	32,478	29,144	2,070	14,574	24,287	(9,713)	-40%	29,144
Financial position									
Total current assets	137,334	145,620	139,018		27,676				139,018
Total non current assets	349,240	366,401	366,415		(932)				366,415
Total current liabilities	44,515	53,762	42,543		(1,655)				42,543
Total non current liabilities	147,682	163,928	159,412		5,692				159,412
Community wealth/Equity	294,377	294,331	303,477		22,708				303,477
Cash flows									
Net cash from (used) operating	46,970	27,866	31,670	(3,962)	(13,808)	26,391	40,199	152%	31,670
Net cash from (used) investing	(32,116)	(32,845)	(33,444)	(1,703)	36,349	(27,870)	(64,218)	230%	(33,444)
Net cash from (used) financing	2,461	3,050	3,149	-	(1,973)	2,624	4,597	175%	3,149
Cash/cash equivalents at the month/year end	65,660	68,181	67,035	-	86,228	66,805	(19,422)	-29%	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	17,030	5,864	2,743	2,409	2,008	52,103	-	-	82,156
Creditors Age Analysis									
Total Creditors	250	-	-	-	-	-	-	-	250

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) - M10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		83,686	89,342	91,470	5,063	92,234	76,225	16,010	21%	91,470
Executive and council		18,788	23,314	23,314	-	33,339	19,428	13,910	72%	23,314
Budget and treasury office		63,185	65,248	66,918	4,923	57,770	55,765	2,004	4%	66,918
Corporate services		1,714	780	1,238	140	1,126	1,031	95	9%	1,238
Community and public safety		19,321	39,441	46,999	762	10,184	39,137	(28,953)	-74%	46,999
Community and social services		6,341	7,076	7,115	451	5,312	5,929	(617)	-10%	7,115
Sport and recreation		5,942	4,708	7,454	303	4,057	6,182	(2,125)	-34%	7,454
Public safety		6,990	4,340	9,114	5	780	7,595	(6,814)	-90%	9,114
Housing		48	23,317	23,317	3	34	19,431	(19,397)	-100%	23,317
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6,007	5,890	6,091	599	5,289	5,076	213	4%	6,091
Planning and development		1,286	787	988	102	976	823	153	19%	988
Road transport		4,721	5,103	5,103	497	4,313	4,253	60	1%	5,103
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		169,758	178,983	177,223	14,183	136,599	147,685	(11,087)	-8%	177,223
Electricity		91,909	103,896	106,871	9,319	85,222	89,059	(3,837)	-4%	106,871
Water		39,907	39,997	33,314	2,375	26,359	27,762	(1,403)	-5%	33,314
Waste water management		16,033	13,266	13,933	914	9,269	11,611	(2,341)	-20%	13,933
Waste management		21,909	21,824	23,104	1,575	15,749	19,253	(3,504)	-18%	23,104
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	278,773	313,657	321,783	20,607	244,306	268,123	(23,817)	-9%	321,783
Expenditure - Standard										
Governance and administration		56,302	45,781	46,501	3,959	33,731	38,751	(5,020)	-13%	46,501
Executive and council		16,090	20,573	21,390	2,768	16,066	17,825	(1,758)	-10%	21,390
Budget and treasury office		15,900	2,742	2,512	(328)	1,068	2,094	(1,025)	-49%	2,512
Corporate services		24,311	22,465	22,599	1,519	16,596	18,832	(2,236)	-12%	22,599
Community and public safety		35,825	60,541	66,650	3,055	30,341	55,542	(25,201)	-45%	66,650
Community and social services		6,644	7,251	7,174	514	5,655	5,978	(324)	-5%	7,174
Sport and recreation		12,685	15,154	15,065	1,397	13,190	12,554	636	5%	15,065
Public safety		15,218	13,457	19,743	1,058	10,605	16,453	(5,848)	-36%	19,743
Housing		1,278	24,679	24,668	86	891	20,556	(19,665)	-96%	24,668
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		28,626	35,119	34,737	2,557	27,517	28,948	(1,430)	-5%	34,737
Planning and development		4,208	4,511	4,432	331	3,479	3,693	(215)	-6%	4,432
Road transport		24,418	30,608	30,305	2,227	24,039	25,254	(1,216)	-5%	30,305
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		132,549	164,136	169,795	12,617	129,985	141,496	(11,510)	-8%	169,795
Electricity		86,194	103,145	107,885	7,919	83,100	89,904	(6,803)	-8%	107,885
Water		18,044	21,845	22,717	1,637	17,585	18,931	(1,346)	-7%	22,717
Waste water management		8,198	13,578	14,062	1,215	10,698	11,718	(1,020)	-9%	14,062
Waste management		20,113	25,568	25,131	1,846	18,602	20,942	(2,340)	-11%	25,131
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	253,302	305,577	317,683	22,189	221,575	264,736	(43,161)	-16%	317,683
Surplus/ (Deficit) for the year		25,471	8,080	4,100	(1,581)	22,731	3,387	19,344	571%	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) - M10 April										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		18,788	23,314	23,314	-	33,339	19,428	13,910	71.6%	23,314
Vote 2 - Finance		63,185	65,248	66,918	4,923	57,770	55,765	2,004	3.6%	66,918
Vote 3 - Corporate Services		22,316	19,541	24,333	1,176	13,106	20,278	(7,172)	-35.4%	24,333
Vote 4 - Technical Services		174,485	205,553	207,217	14,508	140,092	172,652	(32,560)	-18.9%	207,217
Total Revenue by Vote	2	278,773	313,657	321,783	20,607	244,306	268,123	(23,817)	-8.9%	321,783
Expenditure by Vote	1									
Vote 1 - Municipal Manager		16,090	20,573	21,390	2,768	16,066	17,825	(1,758)	-9.9%	21,390
Vote 2 - Finance		15,900	2,742	2,512	(328)	1,068	2,094	(1,025)	-49.0%	2,512
Vote 3 - Corporate Services		47,447	44,182	50,429	3,408	35,148	42,024	(6,876)	-16.4%	50,429
Vote 4 - Technical Services		173,864	238,064	243,352	16,341	169,291	202,793	(33,502)	-16.5%	243,352
Total Expenditure by Vote	2	253,302	305,562	317,683	22,188	221,574	264,736	(43,161)	-16.3%	317,683
Surplus/ (Deficit) for the year	2	25,471	8,094	4,100	(1,581)	22,732	3,387	19,344	571.1%	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) - M10 April										
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	3,853	48,561	46,814	1,747	4%	56,177
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		86,484	100,386	102,676	9,281	84,069	85,564	(1,494)	-2%	102,676
Service charges - water revenue		23,629	24,765	25,665	2,342	21,776	21,388	388	2%	25,665
Service charges - sanitation revenue		10,212	10,278	10,773	908	9,259	8,978	281	3%	10,773
Service charges - refuse revenue		17,072	17,111	18,391	1,540	15,444	15,326	119	1%	18,391
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4,323	4,242	4,708	325	4,562	3,923	638	16%	4,708
Interest earned - external investments		4,297	3,200	4,500	585	4,770	3,750	1,020	27%	4,500
Interest earned - outstanding debtors		3,776	4,240	4,050	384	3,503	3,375	128	4%	4,050
Dividends received		-	-	-	-	-	-	-	-	-
Fines		7,001	4,307	9,088	6	792	7,573	(6,781)	-90%	9,088
Licences and permits		1,219	1,560	1,560	106	1,235	1,300	(65)	-5%	1,560
Agency services		2,200	2,041	2,041	211	1,902	1,701	201	12%	2,041
Transfers recognised - operational		42,111	67,211	66,708	687	40,032	55,561	(15,529)	-28%	66,708
Other revenue		3,918	3,594	3,869	378	3,156	3,224	(68)	-2%	3,869
Gains on disposal of PPE		69	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		258,819	298,613	310,206	20,607	239,062	258,476	(19,414)	-8%	310,206
Expenditure By Type										
Employee related costs		96,066	107,291	107,106	8,131	84,916	89,255	(4,339)	-5%	107,106
Remuneration of councillors		5,282	4,861	5,311	440	4,292	4,426	(134)	-3%	5,311
Debt impairment		7,764	8,795	14,999	733	6,841	12,499	(5,658)	-45%	14,999
Depreciation & asset impairment		17,521	18,539	18,082	1,545	14,351	15,068	(717)	-5%	18,082
Finance charges		11,582	12,214	12,280	526	7,313	10,234	(2,921)	-29%	12,280
Bulk purchases		73,029	75,397	80,997	5,675	60,610	67,498	(6,887)	-10%	80,997
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		3,214	3,561	3,561	519	3,308	2,967	341	11%	3,561
Other expenditure		38,842	74,919	75,347	4,619	39,942	62,789	(22,847)	-36%	75,347
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		253,302	305,577	317,683	22,189	221,575	264,736	(43,161)	-16%	317,683
Surplus/(Deficit)		5,517	(6,964)	(7,477)	(1,582)	17,487	(6,260)	23,747	(0)	(7,477)
Transfers recognised - capital		19,954	15,044	11,577	1	5,244	9,647	(4,403)	(0)	11,577
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25,471	8,080	4,100	(1,581)	22,731	3,387			4,100
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		25,471	8,080	4,100	(1,581)	22,731	3,387			4,100
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25,471	8,080	4,100	(1,581)	22,731	3,387			4,100
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25,471	8,080	4,100	(1,581)	22,731	3,387			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	48,561	46,814	1,747	4%	Immaterial Variance
Service charges - electricity revenue	84,069	85,564	(1,494)	-2%	Immaterial Variance
Service charges - water revenue	21,776	21,388	388	2%	Immaterial Variance
Service charges - sanitation revenue	9,259	8,978	281	3%	Immaterial Variance
Service charges - refuse revenue	15,444	15,326	119	1%	Immaterial Variance
Rental of facilities and equipment	4,562	3,923	638	16%	The variance is due to an increase in the usage of facilities
Interest earned - external investments	4,770	3,750	1,020	27%	The over recovery is due to the higher than expected cash balances available
Interest earned - outstanding debtors	3,503	3,375	128	4%	Immaterial Variance
Fines	792	7,573	(6,781)	-90%	Variance is due to transactions that will be done at year-end
Licences and permits	1,235	1,300	(65)	-5%	Immaterial Variance
Agency services	1,902	1,701	201	12%	The over-recovery is mainly due to an increase in the number of licences that were issued.
Transfers recognised - operational	40,032	55,561	(15,529)	-28%	Actual receiving of grants not align to budget
Other revenue	3,156	3,224	(68)	-2%	Immaterial Variance
Expenditure By Type					
Employee related costs	84,916	89,255	(4,339)	-5%	Immaterial Variance
Remuneration of councillors	4,292	4,426	(134)	-3%	Immaterial Variance
Debt impairment	6,841	12,499	(5,658)	-45%	Budget not align to actual spending
Depreciation & asset impairment	14,351	15,068	(717)	-5%	Immaterial Variance
Finance charges	7,313	10,234	(2,921)	-29%	Budget not align to actual spending
Bulk purchases	60,610	67,498	(6,887)	-10%	Immaterial Variance
Transfers and grants	3,308	2,967	341	11%	Transfers and grants solely gets paid out when a claim gets handed in according to legislation
Other expenditure	39,942	62,789	(22,847)	-36%	Budget not align to actual spending

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

WC013 Bergvliet - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April										
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	72	240	708	(468)	-66%	850
Vote 3 - Corporate Services		-	380	324	-	324	270	54	20%	324
Vote 4 - Technical Services		-	1,385	1,385	13	178	1,154	(976)	-85%	1,385
Total Capital Multi-year expenditure	4,7	-	2,615	2,559	85	742	2,132	(1,391)	-65%	2,559
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	416	166	-	44	138	(95)	-68%	166
Vote 2 - Finance		-	1,030	1,030	668	1,032	858	174	20%	1,030
Vote 3 - Corporate Services		-	4,449	7,316	676	3,285	6,097	(2,812)	-46%	7,316
Vote 4 - Technical Services		-	23,968	18,074	642	9,472	15,062	(5,590)	-37%	18,074
Total Capital single-year expenditure	4	-	29,863	26,586	1,986	13,832	22,155	(8,322)	-38%	26,586
Total Capital Expenditure		-	32,478	29,144	2,070	14,574	24,287	(9,713)	-40%	29,144
Capital Expenditure - Standard Classification										
Governance and administration		-	4,610	4,738	884	2,795	3,949	(1,154)	-29%	4,738
Executive and council			416	166	-	44	138	(95)	-68%	166
Budget and treasury office			1,880	1,880	740	1,273	1,567	(294)	-19%	1,880
Corporate services			2,314	2,692	144	1,478	2,244	(765)	-34%	2,692
Community and public safety		-	4,387	7,144	736	2,853	5,954	(3,101)	-52%	7,144
Community and social services			1,249	1,313	24	647	1,094	(447)	-41%	1,313
Sport and recreation			1,678	4,411	712	1,703	3,676	(1,973)	-54%	4,411
Public safety			1,460	1,420	-	502	1,184	(681)	-58%	1,420
Housing			-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-
Economic and environmental services		-	3,315	3,336	339	2,853	2,780	73	3%	3,336
Planning and development			10	20	-	5	17	(12)	-73%	20
Road transport			3,305	3,316	339	2,848	2,764	85	3%	3,316
Environmental protection			-	-	-	-	-	-	-	-
Trading services		-	20,166	13,926	112	6,074	11,605	(5,531)	-48%	13,926
Electricity			3,646	4,247	36	737	3,539	(2,803)	-79%	4,247
Water			6,352	6,615	16	4,646	5,513	(867)	-16%	6,615
Waste water management			7,870	1,073	61	664	894	(231)	-26%	1,073
Waste management			2,298	1,990	-	28	1,659	(1,631)	-98%	1,990
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	32,478	29,144	2,070	14,574	24,287	(9,713)	-40%	29,144
Funded by:										
National Government			14,074	10,539	749	5,420	8,782	(3,362)	-38%	10,539
Provincial Government			770	838	1	557	698	(141)	-20%	838
District Municipality			-	-	-	-	-	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,844	11,377	750	5,977	9,481	(3,504)	-37%	11,377
Public contributions & donations	5		200	200	-	160	167	(6)	-4%	200
Borrowing	6		6,750	6,750	446	3,372	5,625	(2,253)	-40%	6,750
Internally generated funds			10,684	10,817	874	5,065	9,015	(3,950)	-44%	10,817
Total Capital Funding		-	32,478	29,144	2,070	14,574	24,287	(9,713)	-40%	29,144

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M10 April						
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	20,568	61,035
Call investment deposits			40,000	6,000		6,000
Consumer debtors		62,146	70,565	64,084	6,803	64,084
Other debtors		4,656	3,893	4,641	243	4,641
Current portion of long-term receivables		1,813	-	-		-
Inventory		3,059	2,981	3,259	62	3,259
Total current assets		137,334	145,620	139,018	27,676	139,018
Non current assets						
Long-term receivables		1,943	2,220	3,670	(890)	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	(41)	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	(932)	366,415
TOTAL ASSETS		486,574	512,021	505,433	26,745	505,433
LIABILITIES						
Current liabilities						
Bank overdraft			-	-		-
Borrowing			-	3,927		3,927
Consumer deposits		3,149	3,196	3,200	107	3,200
Trade and other payables		32,283	43,775	27,704	(1,506)	27,704
Provisions		9,082	6,790	7,712	(256)	7,712
Total current liabilities		44,515	53,762	42,543	(1,655)	42,543
Non current liabilities						
Borrowing		48,401	54,984	51,224	(1,719)	51,224
Provisions		99,281	108,944	108,188	7,411	108,188
Total non current liabilities		147,682	163,928	159,412	5,692	159,412
TOTAL LIABILITIES		192,197	217,690	201,956	4,037	201,956
NET ASSETS	2	294,377	294,331	303,477	22,708	303,477
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		278,642	278,699	288,423	22,708	288,423
Reserves		15,735	15,631	15,054		15,054
TOTAL COMMUNITY WEALTH/EQUITY	2	294,377	294,331	303,477	22,708	303,477

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC013 Bergervier - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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	3,367	43,828	44,942	(1,114)	-2%	53,930
Service charges		139,377	148,025	151,061	13,103	133,406	125,884	7,521	6%	151,061
Other revenue		9,702	11,468	12,794	3,191	70,070	10,662	59,408	557%	12,794
Government - operating		42,398	67,211	67,322		51,177	56,102	(4,925)	-9%	67,322
Government - capital		19,670	15,044	15,963		11,634	13,302	(1,668)	-13%	15,963
Interest		4,297	7,440	8,388	216	2,582	6,990	(4,408)	-63%	8,388
Dividends			-	-		-	-	-		-
Payments										
Suppliers and employees		(210,471)	(259,930)	(268,331)	(23,319)	(320,654)	(223,609)	97,045	-43%	(268,331)
Finance charges		(5,798)	(12,214)	(5,897)	(519)	(3,061)	(4,914)	(1,853)	38%	(5,897)
Transfers and Grants		(3,214)	(3,561)	(3,561)		(2,789)	(2,967)	(178)	6%	(3,561)
NET CASH FROM/(USED) OPERATING ACTIVITIES		46,970	27,866	31,670	(3,962)	(13,808)	26,391	40,199	152%	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		-	72	(72)	-100%	86
Decrease (increase) in non-current investments			-	-	368	50,922	-	50,922	#DIV/0!	-
Payments										
Capital assets		(32,116)	(32,478)	(33,530)	(2,070)	(14,574)	(27,942)	(13,368)	48%	(33,530)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,116)	(32,845)	(33,444)	(1,703)	36,349	(27,870)	(64,218)	230%	(33,444)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-		-	-	-		-
Borrowing long term/refinancing		6,130	6,750	6,750		430	5,625	(5,195)	-92%	6,750
Increase (decrease) in consumer deposits		276	123	51			42	(42)	-100%	51
Payments										
Repayment of borrowing		(3,945)	(3,823)	(3,651)	-	(2,403)	(3,043)	(640)	21%	(3,651)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,461	3,050	3,149	-	(1,973)	2,624	4,597	175%	3,149
NET INCREASE/ (DECREASE) IN CASH HELD		17,315	(1,929)	1,375	(5,665)	20,568	1,146			1,375
Cash/cash equivalents at beginning:		48,344	70,110	65,660		65,660	65,660			65,660
Cash/cash equivalents at month/year end:		65,660	68,181	67,035		86,228	66,805			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 - M10 April													
Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,640	1,182	570	556	350	6,145	-	-	11,445	7,052		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,601	1,516	337	265	241	4,712	-	-	14,672	5,218		
Receivables from Non-ex change Transactions - Property Rates	1400	3,735	1,571	735	649	527	9,128	-	-	16,345	10,304		
Receivables from Ex change Transactions - Waste Water Management	1500	1,023	607	395	343	311	6,579	-	-	9,257	7,232		
Receivables from Ex change Transactions - Waste Management	1600	1,753	968	645	540	483	9,349	-	-	13,738	10,372		
Receivables from Ex change Transactions - Property Rental Debtors	1700	3	2	2	2	1	27	-	-	37	30		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	162	-	-	162	162		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	275	17	60	54	93	16,002	-	-	16,501	16,149		
Total By Income Source	2000	17,030	5,864	2,743	2,409	2,008	52,103	-	-	82,156	56,520	-	-
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(38)	151	62	58	68	1,755	-	-	2,057	1,881		
Commercial	2300	-	-	-	-	-	-	-	-	-	-		
Households	2400	17,068	5,712	2,681	2,350	1,940	50,348	-	-	80,100	54,639		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	17,030	5,864	2,743	2,409	2,008	52,103	-	-	82,156	56,520	-	-

Section 6 – Creditors' analysis

6.1 Supporting Table C4

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
Description	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		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	250									250
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	250	-	-	-	-	-	-	-	-	250

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
ABSA		0		43	69		10,052		10,121
STANDARD BANK		0		43	134		20,104		20,238
INVESTEC		0		43	132		20,105		20,237
Municipality sub-total					335		50,261	-	50,595
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				335		50,261	-	50,595

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 - M10 April										
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:	1,2									
Operating Transfers and Grants										
National Government:		-	37,767	37,022	-	37,000	30,852	6,148	19.9%	37,022
Local Government Equitable Share			33,341	33,341		33,319	27,784	5,535	19.9%	33,341
Finance Management			725	725		725	604	121	20.0%	725
Integrated National Electrification Programme (Municipal) Grant			246	330		330	275	55	20.0%	330
EPWP Incentive	3		1,141	1,141		1,141	951	190	20.0%	1,141
Municipal Infrastructure (MIG)			2,314	1,485		1,485	1,237	247	20.0%	1,485
Other transfers and grants [insert description]										
Provincial Government:		-	29,444	29,436	-	15,070	24,530	(9,460)	-38.6%	29,436
CDW - Operational Support Grant			37	37		-	31	(31)	-100.0%	37
Library Services			3,625	2,987		2,987	2,489	498	20.0%	2,987
Maintenance of Proclaimed Roads			97	97		-	81	(81)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855		2,855	2,379	476	20.0%	2,855
Finance Management			120	120		-	100	(100)	-100.0%	120
Housing			23,280	23,280	-	9,228	19,400	(10,172)	-52.4%	23,280
Local Government Graduate Internship Allocation				60			50	(50)	-100.0%	60
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Chieta										
Total Operating Transfers and Grants	5	-	67,211	66,458	-	52,071	55,382	(3,311)	-6.0%	66,458
Capital Transfers and Grants										
National Government:		-	14,074	10,789	-	10,789	8,991	1,798	20.0%	10,789
Municipal Infrastructure (MIG)			11,570	7,684		7,684	6,403	1,281	20.0%	7,684
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355		2,355	1,962	392	20.0%	2,355
Finance Management			750	750		750	625	125	20.0%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	838	-	838	698	140	20.0%	838
Library Services			770	838		838	698	140	20.0%	838
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	200	200	-	-	167	(167)	-100.0%	200
Cerebos			200	200			167	(167)	-100.0%	200
Total Capital Transfers and Grants	5	-	15,044	11,827	-	11,627	9,856	1,771	18.0%	11,827
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	82,255	78,285	-	63,697	65,238	(1,540)	-2.4%	78,285

8.2 Supporting Table C7 (1)

WC013 Bergvriev - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
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	3,009	27,284	31,060	(3,776)	-12.2%	37,272
Local Government Equitable Share			33,341	33,341	2,778	25,006	27,784	(2,778)	-10.0%	33,341
Finance Management			725	725	91	647	604	43	7.1%	725
Integrated National Electrification Programme (Municipal) Grant			246	330	3	93	275	(182)	-66.2%	330
EPWP Incentive			1,141	1,141	80	947	951	(4)	-0.5%	1,141
Municipal Infrastructure (MIG)			2,314	1,735	57	592	1,446	(854)	-59.1%	1,735
Other transfers and grants [insert description]						-	-	-		-
Provincial Government:		-	6,164	29,504	1,382	14,919	24,587	(1,228)	-5.0%	29,504
CDW - Operational Support Grant			37	37	2	9	31	(22)	-70.5%	37
Library Services			3,625	3,055	190	2,511	2,546	(35)	-1.4%	3,055
Maintenance of Proclaimed Roads			97	97			81	(81)	-100.0%	97
Library Service: Replacement Funding For Most Vulnerable B3 Municipalities			2,285	2,855	186	1,439	2,379	(941)	-39.5%	2,855
Finance Management			120	120			100	(100)	-100.0%	120
Housing				23,280	1,005	10,960	19,400			23,280
Local Government Graduate Internship Allocation				60			50	(50)	-100.0%	60
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
<i>Chieta</i>										
Total operating expenditure of Transfers and Grants:		-	43,931	66,776	4,391	42,203	55,647	(5,003)	-9.0%	66,776
Capital expenditure of Transfers and Grants										
National Government:		-	14,074	10,539	499	4,962	8,782	(3,820)	-43.5%	10,539
Municipal Infrastructure (MIG)			11,570	7,434	406	4,227	6,195	(1,968)	-31.8%	7,434
Integrated National Electrification Programme (Municipal) Grant			1,754	2,355	23	665	1,962	(1,298)	-66.1%	2,355
Finance Management			750	750	70	70	625	(55)	-88.8%	750
Other capital transfers [insert description]										
Provincial Government:		-	770	770	1	555	642	(87)	-13.5%	770
Library Services			770	770	1	555	642	(87)	-13.5%	770
District Municipality:		-	-	-	-	-	-	-		-
0										
Other grant providers:		-	200	200	-	160	167	(7)	-4.1%	200
Cerebos			200	200	-	160	167	(7)	-4.1%	200
0										
Total capital expenditure of Transfers and Grants		-	15,044	11,509	500	5,677	9,591	(3,914)	-40.8%	11,509
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	58,975	78,285	4,891	47,880	65,238	(8,918)	-13.7%	78,285

8.3 Supporting Table C7 (2)

WC013 Bergrivier - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April						
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	35	35	84	70.6%
Local Government Equitable Share					-	
Finance Management					-	
Integrated National Electrification Programme (Municipal) Grant		84	-	-	84	100.0%
EPWP Incentive					-	
Municipal Infrastructure (MIG)		35	35	35	-	
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	35	35	84	70.6%
Capital expenditure of Approved Roll-overs						
National Government:		851	250	250	601	70.6%
Municipal Infrastructure (MIG)		250	250	250	-	
Finance Management					-	
Integrated National Electrification Programme (Municipal) Grant		601	-	-	601	100.0%
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
0					-	
District Municipality:		-	-	-	-	
0					-	
Other grant providers:		-	-	-	-	
0					-	
Total capital expenditure of Approved Roll-overs		851	250	250	601	70.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		970	285	285	685	70.6%

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 - M10 April											
Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands	1	A	B	C						D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			3,632	3,632	327	3,147	3,027	121	4%	3,632	
Pension and UIF Contributions			-	-	34	280	-	280	#DIV/0!	-	
Medical Aid Contributions			35	35	8	53	29	24	83%	35	
Motor Vehicle Allowance			923	1,373	55	580	1,144	(564)	-49%	1,373	
Cellphone Allowance			271	271	23	225	226	(1)	0%	271	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	6	118	-	118	#DIV/0!	-	
Sub Total - Councillors			-	4,861	5,311	452	4,405	4,426	(21)	0%	5,311
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			2,716	2,716	253	2,609	2,263	346	15%	2,716	
Pension and UIF Contributions			496	496	48	476	413	63	15%	496	
Medical Aid Contributions			141	141	7	100	117	(17)	-15%	141	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			303	303	41	410	253	157	62%	303	
Cellphone Allowance			-	-	-	-	-	-	-	-	
Housing Allowances			263	263	25	371	219	152	69%	263	
Other benefits and allowances			284	284	102	221	236	(15)	-6%	284	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	4,202	4,202	476	4,188	3,502	686	20%	4,202
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			62,942	62,617	4,856	47,959	52,181	(4,222)	-8%	62,617	
Pension and UIF Contributions			11,665	11,619	869	8,469	9,683	(1,213)	-13%	11,619	
Medical Aid Contributions			6,017	6,017	459	4,512	5,014	(502)	-10%	6,017	
Overtime			3,502	3,487	366	3,887	2,906	981	34%	3,487	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			3,532	3,517	289	2,825	2,930	(105)	-4%	3,517	
Cellphone Allowance			-	-	0	3	-	3	#DIV/0!	-	
Housing Allowances			875	875	78	747	729	18	2%	875	
Other benefits and allowances			11,470	11,439	394	9,177	9,533	(356)	-4%	11,439	
Payments in lieu of leave			493	493	-	-	411	(411)	-100%	493	
Long service awards			853	840	-	-	700	(700)	-100%	840	
Post-retirement benefit obligations	2		2,101	2,060	-	-	1,716	(1,716)	-100%	2,060	
Sub Total - Other Municipal Staff			-	103,450	102,963	7,312	77,579	85,803	(8,224)	-10%	102,963
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	112,514	112,477	8,239	86,172	93,731	(7,559)	-8%	112,477
Total Municipal Entities			-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS			-	112,514	112,477	8,239	86,172	93,731	(7,559)	-8%	112,477
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	107,653	107,166	7,788	81,767	89,305	(7,538)	-8%	107,166

Section 10 – Capital programme performance

10.1 Supporting Table C12

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
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	2,070	14,574	23,600	9,026	38.2%	0
May		3,377	3,377			26,977	-		
June		5,501	6,553			33,530	-		
Total Capital expenditure	-	32,478	33,530	14,574					

10.2 Supporting Table C13a

WC013 Bergvriev - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April										
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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	17,105	10,325	191	6,560	8,604	2,045	23.8%	10,325
Infrastructure - Road transport		-	1,035	1,030	117	937	859	(79)	-9.1%	1,030
Roads, Pavements & Bridges			885	880	117	786	734	(52)	-7.1%	880
Storm water			150	150	-	151	125	(26)	-21.1%	150
Infrastructure - Electricity		-	2,074	2,074	23	665	1,728	1,063	61.5%	2,074
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			2,074	2,074	23	665	1,728	1,063	61.5%	2,074
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	6,167	6,189	-	4,511	5,157	646	12.5%	6,189
Dams & Reservoirs			5,562	5,562	-	4,358	4,635	277	6.0%	5,562
Water purification			-	-	-	-	-	-	-	-
Reticulation			605	626	-	153	522	369	70.7%	626
Infrastructure - Sanitation		-	7,379	582	52	446	485	38	7.9%	582
Reticulation			-	-	-	-	-	-	-	-
Sewerage purification			7,379	582	52	446	485	38	7.9%	582
Infrastructure - Other		-	450	450	-	-	375	375	100.0%	450
Waste Management			450	450	-	-	375	375	100.0%	450
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	1,235	1,177	35	740	981	241	24.5%	1,177
Parks & gardens			155	155	29	115	129	14	11.1%	155
Sportsfields & stadia			50	49	-	39	41	2	4.7%	49
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			500	413	-	413	344	(69)	-20.0%	413
Recreational facilities			80	110	-	86	92	5	5.8%	110
Fire, safety & emergency			-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			100	100	5	83	83	1	0.7%	100
Cemeteries			350	350	-	4	292	287	98.5%	350
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	7,250	7,683	317	2,765	6,403	3,638	56.8%	7,683
General vehicles			2,700	2,480	169	971	2,067	1,096	53.0%	2,480
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1,329	1,580	1	615	1,317	702	53.3%	1,580
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			1,096	1,196	8	627	997	370	37.1%	1,196
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			2,125	2,427	140	553	2,023	1,470	72.7%	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	668	1,225	1,092	(134)	-12.2%	1,310
Computers - software & programming			1,200	1,310	668	1,225	1,092	(134)	-12.2%	1,310
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	26,790	20,495	1,212	11,290	17,079	5,789	33.9%	20,495

10.3 Supporting Table C13b

WC013 Bergvriev - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10										
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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	2,850	3,401	94	1,405	2,834	1,429	50.4%	3,401
Infrastructure - Road transport		-	1,560	1,510	75	1,233	1,258	25	2.0%	1,510
Roads, Pavements & Bridges			1,550	1,500	75	1,223	1,250	27	2.1%	1,500
Storm water			10	10	-	10	8	(2)	-19.2%	10
Infrastructure - Electricity		-	1,180	1,781	13	72	1,484	1,412	95.2%	1,781
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,180	1,781	13	72	1,484	1,412	95.2%	1,781
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	100	100	7	100	83	(17)	-20.0%	100
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation			100	100	7	100	83	(17)	-20.0%	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	667	1,015	2,969	1,954	65.8%	3,563
Parks & gardens			100	100	11	62	83	21	25.1%	100
Sportsfields & stadia			609	3,320	656	810	2,766	1,957	70.7%	3,320
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Recreational facilities			100	143	-	143	119	(24)	-20.0%	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	25	468	530	62	11.6%	636
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			25	25	9	9	21	12	57.2%	25
Computers - hardware/equipment			-	-	-	-	-	-	-	-
Furniture and other office equipment			265	359	16	274	299	25	8.4%	359
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			690	252	-	185	210	25	11.7%	252
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	1,050	1,050	72	396	875	479	54.7%	1,050
Computers - software & programming			1,050	1,050	72	396	875	479	54.7%	1,050
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	5,689	8,649	859	3,284	7,208	3,924	54.4%	8,649

10.4 Supporting Table C13c

WC013 Bergvriev - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	2,033	2,033	168	1,096	1,694	598	35.3%	2,033
Infrastructure - Road transport		-	103	103	97	103	86	(17)	-19.5%	103
Roads, Pavements & Bridges			97	97	97	103	81	(22)	-26.9%	97
Storm water			6	6	-	-	5		100.0%	6
Infrastructure - Electricity		-	881	881	18	434	734	300	40.9%	881
Generation			-	-	-	-	-	-		-
Transmission & Reticulation			806	806	18	434	672	238	35.4%	806
Street Lighting			75	75	-	-	63		100.0%	75
Infrastructure - Water		-	400	400	6	322	333	11	3.4%	400
Dams & Reservoirs			-	-	-	-	-	-		-
Water purification			-	-	-	-	-	-		-
Reticulation			400	400	6	322	333	11	3.4%	400
Infrastructure - Sanitation		-	220	220	48	238	183	(54)	-29.7%	220
Reticulation			-	-	-	-	-	-		-
Sewerage purification			220	220	48	238	183	(54)	-29.7%	220
Infrastructure - Other		-	429	429	-	-	358	358	100.0%	429
Waste Management			420	420	-	-	350	350	100.0%	420
Transportation			-	-	-	-	-	-		-
Gas			-	-	-	-	-	-		-
Other			9	9	-	-	8	8	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	424	3,341	4,092	751	18.3%	4,910
General vehicles			2,480	2,480	287	1,773	2,067	293	14.2%	2,480
Specialised vehicles			-	-	-	-	-	-		-
Plant & equipment			783	783	31	458	653	195	29.8%	783
Computers - hardware/equipment			723	723	50	478	602	125	20.7%	723
Furniture and other office equipment			76	76	2	15	63	48	76.0%	76
Abattoirs			-	-	-	-	-	-		-
Markets			-	-	-	-	-	-		-
Civic Land and Buildings			-	-	-	-	-	-		-
Other Buildings			848	848	54	617	707	90	12.7%	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	592	4,437	5,786	1,349	23.3%	6,943

10.5 Supporting Table C13d

WC013 Bergrievier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	14,019	14,019	1,168	10,961	11,683	721	6.2%	14,019
Infrastructure - Road transport		-	3,653	3,653	304	3,044	3,044	(0)	0.0%	3,653
Roads, Pavements & Bridges			3,653	3,653	304	3,044	3,044	(0)	0.0%	3,653
Storm water			-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1,713	1,713	143	1,428	1,428	-	-	1,713
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			1,713	1,713	143	1,428	1,428	-	-	1,713
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	1,946	1,946	162	1,460	1,622	162	10.0%	1,946
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			1,946	1,946	162	1,460	1,622	162	10.0%	1,946
Reticulation			-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	2,754	2,754	230	2,066	2,295	230	10.0%	2,754
Reticulation			2,754	2,754	230	2,066	2,295	230	10.0%	2,754
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	3,953	3,953	329	2,965	3,294	329	10.0%	3,953
Waste Management			3,953	3,953	329	2,965	3,294	329	10.0%	3,953
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	2,028	2,028	169	1,521	1,690	169	10.0%	2,028
Parks & gardens			267	267	22	200	223	22	10.0%	267
Sportsfields & stadia			622	622	52	466	518	52	10.0%	622
Swimming pools			-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-
Libraries			406	406	34	304	338	34	10.0%	406
Recreational facilities			272	272	23	204	227	23	10.0%	272
Fire, safety & emergency			175	175	15	131	146	15	10.0%	175
Security and policing			245	245	20	184	204	20	10.0%	245
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			41	41	3	31	34	3	10.0%	41
Social rental housing			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	2,492	2,492	208	1,869	2,077	208	10.0%	2,492
General vehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-
Computers - hardware/equipment			233	233	19	175	194	19	10.0%	233
Furniture and other office equipment			752	752	63	564	627	63	10.0%	752
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			1,507	1,507	126	1,130	1,256	126	10.0%	1,507
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Total Depreciation		-	18,539	18,539	1,545	14,351	15,449	1,098	7.1%	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 April 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

15 May 2017