

FRANCES BAARD DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT

30 JUNE 2014

TABLE OF CONTENTS

	Page
1. Introduction	2
2. Executive Mayor’s Report	2-3
3. Council Resolutions	4
4. Executive Summary	4-14
5. In-Year Budget Statement Tables (Annexure A)	15-21
6. Supporting Documents	22-42
7. Municipal Manager’s Quality Certification	43

1. INTRODUCTION

1.1 PURPOSE

The purpose of this report is to comply with section 71 of the Municipal Finance Management Act (no.56 of 2003) and the requirements as promulgated in Government Gazette No 32141 of 17 April 2009 (Municipal budgeting and reporting requirements).

1.2 STRATEGIC OBJECTIVE

“To comply with Municipal Finance Management Act (no.56 of 2003) priorities as well as Municipal Finance Management Act (no.56 of 2003) implementation plan”

1.3 BACKGROUND

Section 71 of the Municipal Finance Management Act (no.56 of 2003) and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations” necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

Section 71(1) of the Municipal Finance Management Act (no.56 of 2003) states that, “The accounting officer of a municipality must by no later than **10 working days after the end of each month** submit to the Mayor of the municipality and the relevant treasury a statement in the prescribed format on the implementation of the municipality’s approved budget” reflecting certain details for that month and for the financial year up to the end of that month.

“Section 28 of the Government Notice 32141, the monthly budget statement of a municipality must be in the format specified in Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act”.

2. EXECUTIVE MAYOR’S REPORT

Frances Baard District Municipality compiles the section 71 monthly report in the prescribed format as per the Municipal Budget and Reporting Regulations. All variances are calculated against the approved adjustment budget. The format consists of seven financial statements and thirteen tables consisting of supporting documentation.

Budget Process:

The budget process plan in respect of the 2013/14 financial year was submitted to the Executive Mayor for approval on 24 July 2013 and has also been submitted to National Treasury.

A strategic planning session was held on 04 and 05 December 2013 and the budget preparation guidelines were sent to the various managers providing detailed information for the preparation of the 2014/15 budget and the medium term revenue and expenditure budget for the two outer years (2015/16 and 2016/17) in terms of guidelines received from National Treasury and requirements as per Municipal Finance Management Act (no.56 of 2003).

The draft annual budget for the 2014 /15 financial year was submitted to Council on 26 March 2014 for approval as prescribed in “the MFMA” and in terms of guidelines received from National Treasury per MFMA Circulars. The final annual budget for the 2014 /15 financial year was submitted and approved by Council on 28 June 2014.

The budget for the 2014/15 financial year was prepared in terms of chapter 4 of the Municipal Finance Management Act (no.56 OF 2003)) and the Municipal Systems Act of 2000 (MSA) on matters specifically related to the budget as well as direction from National Treasury on policy guidelines (MFMA Circular no: 28,42,45,48,51,54,55,58,59, 66,67,70 &72).

Monthly Reporting:

Monthly financial reporting as per DoRA and MFMA requirements to Council, National & Provincial Departments and other stakeholders have been adequately adhered to for the month under review.

Financial Statements for the Year-ended 30 June 2013:

The Annual Financial Statements for the year ended 30 June 2013 was submitted to the Audit Committee on 28 August 2013 for their input and to the Office of the Auditor General on 30 August 2013 for audit purposes.

The District Municipality received an **Unqualified Audit Opinion** for the 2012/13 Financial Year with one matter of emphasis which is: **Findings on the Annual Performance Report**

➤ Programme 1 - Basic Service Delivery

Significantly, important targets with respect to the basic service delivery programme were materially misstated and not reliable when compared to the source information. Adequate documentation supporting the reported performance information could not be provided for audit purposes.

➤ Programme 3 - Municipal Institutional Development and Transformation

Significantly, important targets with respect to the municipal financial viability management programme were materially misstated and not reliable when compared to the source information. Adequate documentation supporting the reported performance information could not be provided for audit purposes.

MFMA Implementation Oversight:

Council’s progress on the implementation of the MFMA proceeds according to set targets and due dates determined for a medium capacity municipality.

A comprehensive oversight report on the progress of implementation and compliance per MFMA requirements is attached as Annexure “**B**” to this report.

Support to Local Municipalities:

No support was requested or offered to local Municipalities during month of June 2014.

3. COUNCIL RESOLUTIONS

This is the resolution that will be presented to Council when the In-Year Report is tabled.

Recommendation:

(a) That Council notes the Mid-year budget and performance assessment report and supporting documentation for the period ended 30 June 2014.

4. EXECUTIVE SUMMARY

All variances are calculated against the approved adjustment budget figures.

4.1 Statement of Financial Performance

Consolidated performance against annual budget (Projected Operating Results) – Statement of Financial Performance – (Annexure A - Table C4)

Revenue by source

Year-to-date accrued revenue is R101, 132 million as compared to the full year approved budget of R99, 840 million for June 2014. The source of revenue that is above the budget is government grants and subsidies which were not budgeted for and were made available during the financial year, interest on investment and a donation from Standard Bank for the LED EXPO.

Operating expenditure by type

To date, R94, 676 million has been spent compared to the operational approved budget of R122, 004 million. This includes non-cash items such as depreciation & amortization. The main areas where expenditure is less than the budget is employee related costs, actuarial losses, repairs & maintenance, finance charges (employee benefits), contracted services, grants and subsidies paid as well as general expenses.

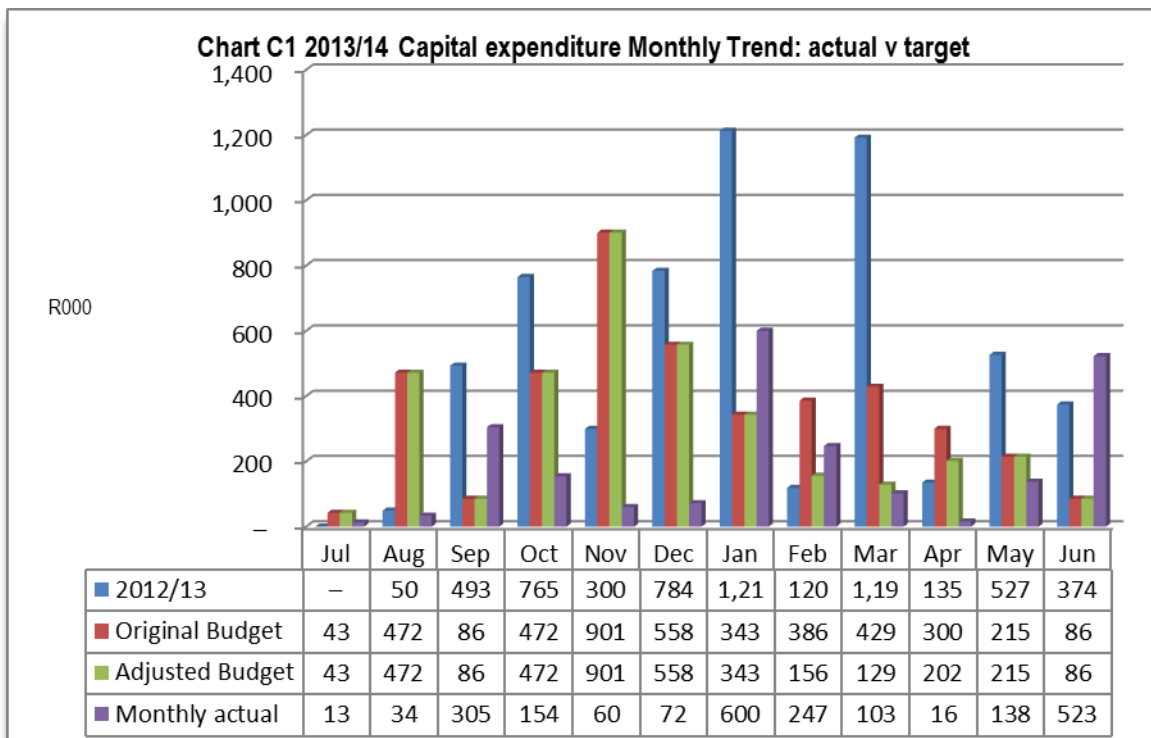
Refer to Annexure A, Table SC1 for further explanation for material variances on both revenue by source and expenditure by type. The summary statement of financial performance in Annexure A, Table C4, is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

Capital Expenditure

Year-to-date expenditure on capital amounts to R2, 265 million or 62% of the total adjusted budget of R3, 662million. As per the policy, all capital projects / purchases should be completed / finalized by 31 March of each financial year.

Please refer to Annexure A, Table C5 for further details.

Capital Expenditure Monthly Trend: Actual vs Target



Cash Flows

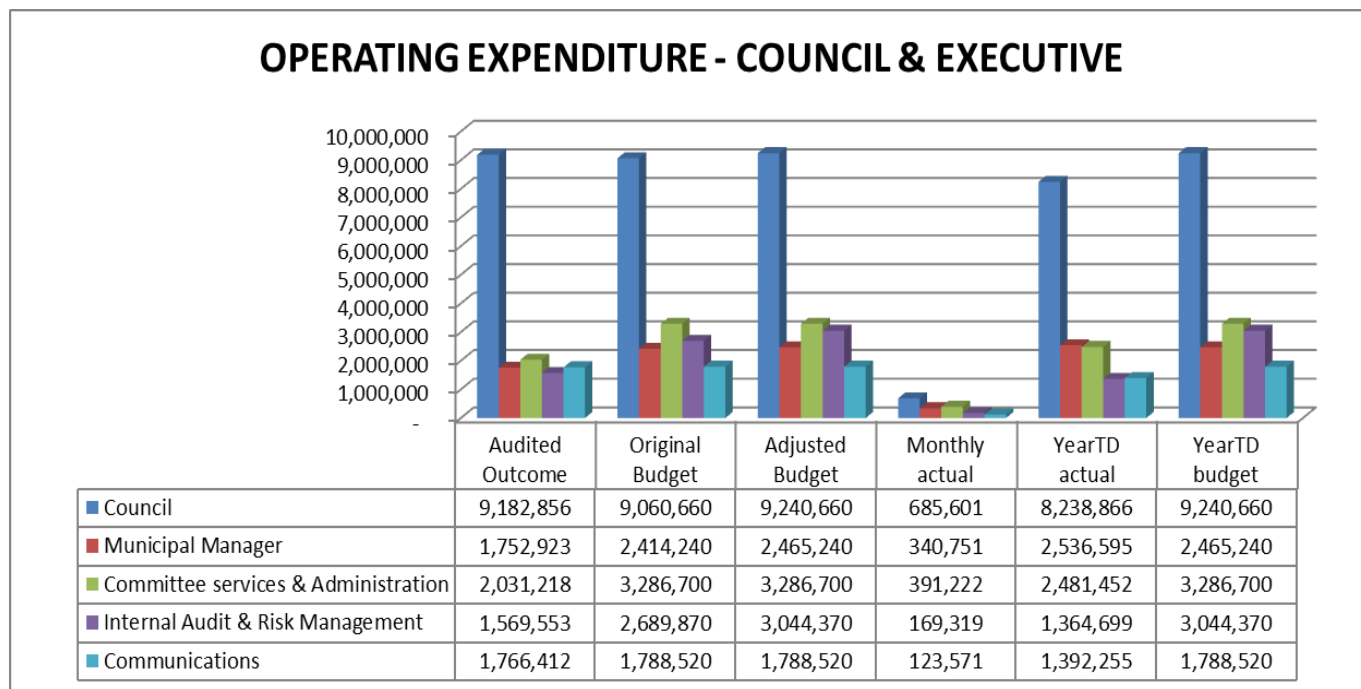
The Municipality started the year with a total cash and cash equivalents of R83, 564 million. For the month of June 2014, the cash and cash equivalents amount to R87, 934 million. The net increase in cash and cash equivalent for the month of June 2014 is R4, 370 million.

Table C7 includes all cash and cash equivalents (cashbook balances, petty cash balances and short and long term deposits).

Consolidated performance of year-to-date expenditure against year-to-date budget (per municipal vote)

The municipal vote reflects the organisational structure of the municipality which is made up of the following directorates: Council & Executive, Budget & Treasury, Corporate Services, Planning & Development and Project Management & Advisory Services.

The following charts depict the financial performance as per Municipal vote according to the approved organogram of council:



Actual operating expenditure of Council & Executive is R16, 013,866 as compared to the approved budget R19, 825,490. The main areas where expenditure is less than YTD budgets are: salaries and allowances, consultancy, repairs and maintenance, legal services, special projects and general expenses.

An approved vacant post of Internal Audit Manager, Administrative Officer and Special Programmes Officer still has to be filled.

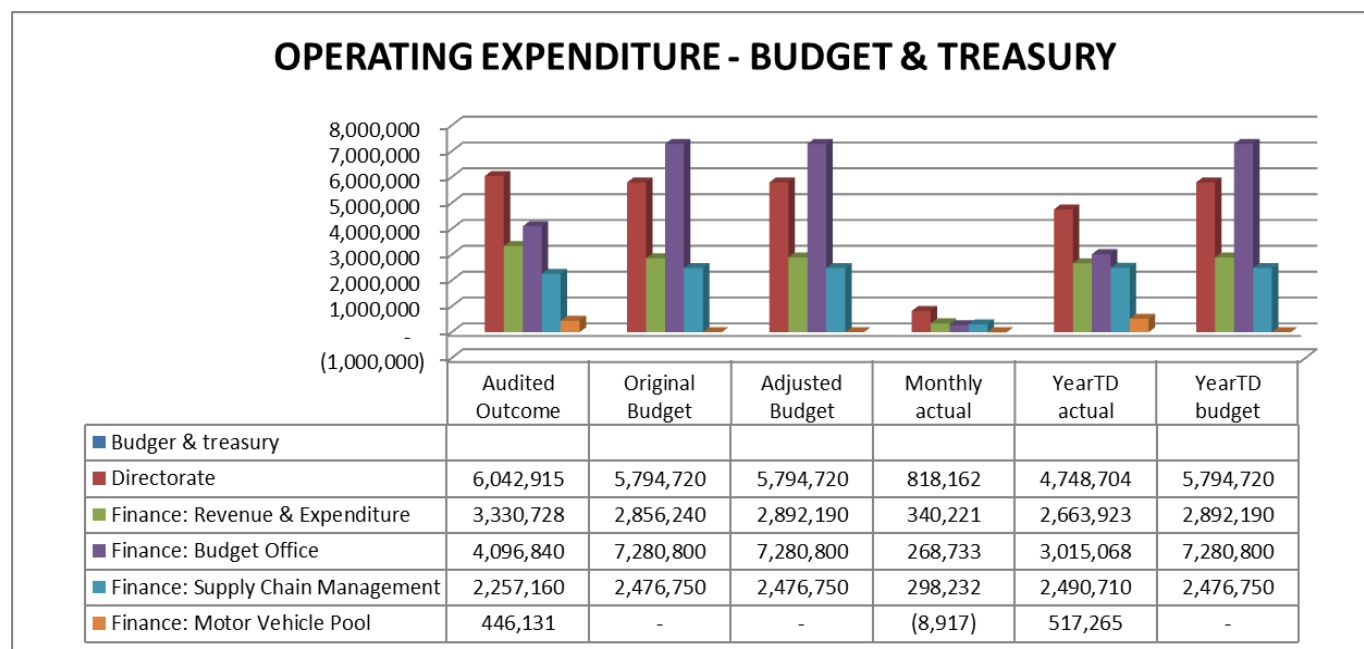
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Consolidated performance of year-to-date expenditure on special projects against full year budget (Council & Executive)

	YTD Actual	Budget	% Spending	Remarks
<u>COMMITTEE & ADMINISTRATION SERVICES</u>				
Youth Unit Special Projects	42,000	100,000	42.00%	Project completed - savings
Commemorative Days	29,844	100,000	29.84%	Project completed - savings
Total	71,844	200,000	35.92%	
	YTD Actual	Budget	% Spending	Remarks
<u>INTERNAL AUDIT</u>				
Fraud Prevention Plan	-	350,000	0.00%	The service provider submitted fraud prevention strategy and fraud policy for review. The project steering committee was not happy with fraud prevention strategy and ordered the service provider to redo the work on fraud prevention strategy and implementation plan. A savings of R254 240 will be realised because the contract amount is R95 760
Total	-	350,000	0.00%	Remarks
<u>COMMUNICATIONS</u>				
CFS System	-	5,000	0.00%	The maintenance vote for the CFS device has been used to renew the annual contract. Savings
Branding	-	10,000	0.00%	The quotations that have been received from service providers thus far is more than the amount budgeted. SCM is still trying to adjust quantity of the item required to bring the cost down to within the budgeted amount.
PAIA Management	-	15,000	0.00%	Training of councillors and staff in the interpretation of the PAIA Act has not been implemented this year as it has been deemed as not a necessity so close after the previous training in the previous financial year. Training in the Act will be considered on a bi-annual basis and possibly incorporated with the induction programme of HR.
Total	-	30,000	0.00%	

Actual spending on special projects of Council & Executive is 13.44% as compared to the approved budget of R580 000.

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Actual operating expenditure of Budget & Treasury office is R13, 435,670 as compared to the approved budget of R18, 444,460. The main areas where expenditure is less than YTD budgets are: employee related costs, employee benefits, consultancy, repairs and maintenance, audit fees, actuarial losses, special projects and general expenses.

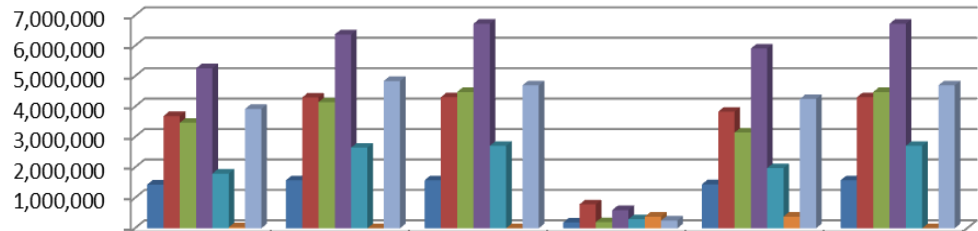
Approved vacant post of Accountant: Budget Office, Assistant Director, Finance Intern and Chief Financial Officer have to be filled.

Consolidated performance of year-to-date expenditure on special projects against full year budget (Budget & Treasury)

	YTD Actual	Budget	% Spending	Remarks
<i>FINANCE: DIRECTORATE</i>				
Capacity Building & BTO Operations	61,113	120,000	50.93%	Awaiting invoices from the service provider - funds committed
Operation Clean Audit	328,484	500,000	65.70%	Project is needs driven
AFS Quality Control	30,000	80,000	37.50%	To be utilised during quality assurance of the AFS
Staff Benefits Actuarial Evaluations	50,000	50,000	100.00%	Project complete
Financial System Support (2) LM	100,000	300,000	33.33%	No requests from local municipalities
Total	569,597	1,050,000	54.25%	

Actual spending on special projects of Budget & Treasury Office is 54.25% as compared to the approved budget of R1 050 000.

OPERATING EXPENDITURE - CORPORATE SERVICES



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Director: Administration	1,437,331	1,578,030	1,578,030	189,185	1,444,113	1,578,030
■ Information Systems	3,689,359	4,299,310	4,309,310	786,294	3,834,252	4,309,310
■ Human Resource Management	3,470,131	4,145,930	4,481,980	202,726	3,146,435	4,481,980
■ Office support Services	5,260,166	6,372,670	6,725,590	598,054	5,908,872	6,725,590
■ Environmental Health	1,797,220	2,649,920	2,709,920	298,044	1,977,175	2,709,920
■ Community Development	32,674	-	-	382,690	382,690	-
■ Firefighting & Disaster Management	3,925,639	4,842,960	4,699,830	253,274	4,250,220	4,699,830

Actual operating expenditure of Corporate Services is R20, 943,757 as compared to the approved budget of R24, 504,660. The main areas where expenditure is less than YTD budgets are: maintenance of computer hardware, software, printers, networks and telephone system, consultancy, special projects, training, and general expenses.

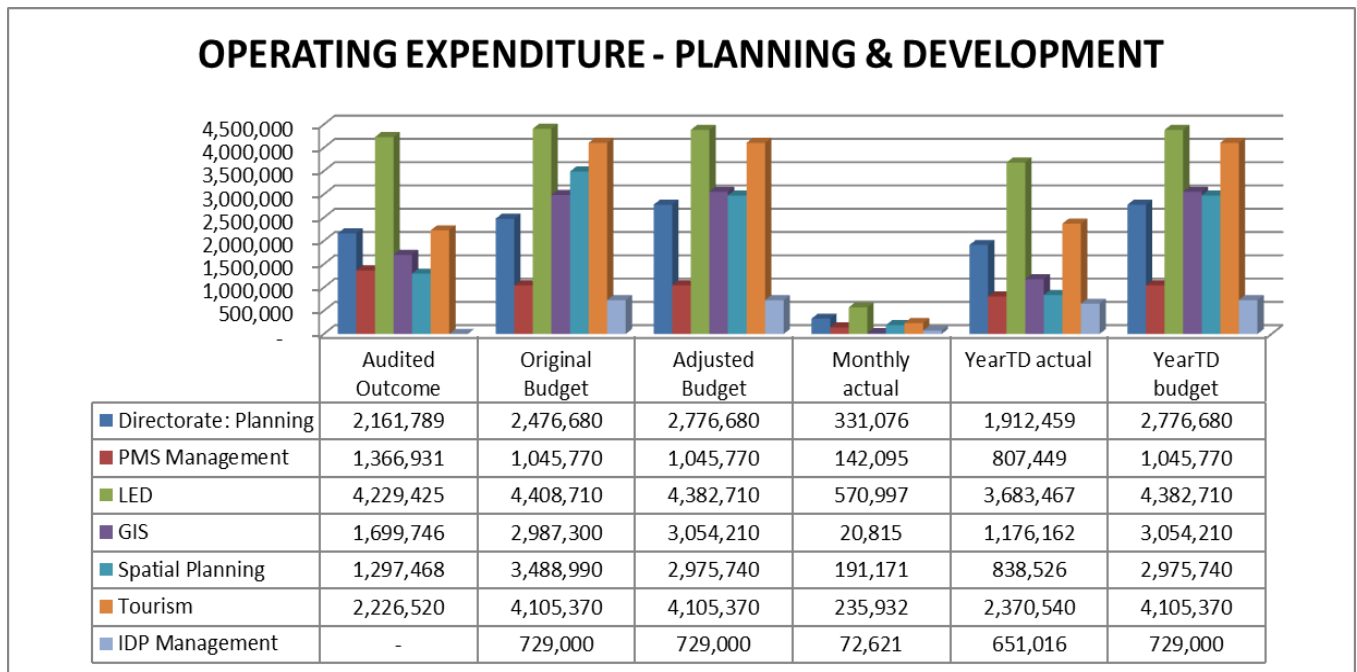
Approved vacant post of Human Resource Manager, Assistant Personnel Officer, Chief Archive Clerk and Labour Relations Practitioner has to be filled.

Consolidated performance of year-to-date expenditure on special projects against full year budget (Corporate Services)

	YTD Actual	Budget	% Spending	Remarks
<i>INFORMATION COMMUNICATION & TECHNOLOGY</i>				
ICT District Forum Meetings	-	14,000	0.00%	ICT District Forum meetings could not be held due to unforeseen circumstances.
Total	-	14,000	0.00%	
	YTD Actual	Budget	% Spending	Remarks
<i>HUMAN RESOURCE MANAGEMENT</i>				
Employee Assistance Programme	28,002	100,000	28.00%	Project is needs driven
Employee Wellness	258,012	300,000	86.00%	Project is needs driven
Total	286,014	400,000	71.50%	

	YTD Actual	Budget	% Spending	Remarks
ENVIRONMENTAL HEALTH				
Environment. Toilet for disabled persons	7,990	8,000	99.87%	Project complete - Savings
Environment Waste Recycle	-	52,000	0.00%	Project continues in next financial year.
Awareness Programme - HIV, TB & STI	5,911	6,000	98.52%	Project complete - Savings
Awareness Programme - Sanitation	5,189	6,000	86.48%	Project complete - Savings
Implementation of Recycling Project	10,000	40,000	25.00%	Project complete - Savings
Air Quality Projects	1,052	190,000	0.55%	Project complete - Savings
Awareness Programme - Air Quality	973	16,000	6.08%	Project complete - Savings
Implement Air Quality Plan	22,916	216,000	10.61%	Project complete - Savings
Waste Management Campaigns	-	2,000	0.00%	Campaign could not be held during the 2013/14 financial year.
EMI Internship Programme - Air Quality	-	196,200	0.00%	Awaiting response from Department of Environment & Nature Conservation - Savings.
Total	54,030	732,200	7.38%	
	YTD Actual	Budget	% Spending	Remarks
FIRE FIGHTING / DISASTER MANAGEMENT.				
Fire Fighting - Volunteers Training	25,550	30,000	85.17%	Project complete, savings
Fire Fighting - Volunteers Stipend	22,500	58,850	38.23%	Project complete, savings
Fire Fighting - Volunteers Insurance	-	10,490	0.00%	Volunteers insurance is included in the Council's insurance savings
Contingency Fund	335,655	350,000	95.90%	Its needs driven as and when required
Disaster Management Forum	491	8,800	5.58%	Savings
Develop Risk REC & RESP Strategy	175,244	229,000	76.53%	The amount tendered for the project was less than budget hence a savings is realised.
Total	559,440	687,140	81.42%	

Actual spending on special projects of Corporate Services is 49.06% as compared to the approved budget R1 833 340.



Actual operating expenditure of Planning & Development is R11, 439,620 as compared to the approved budget of R19, 069,480.

The main areas where expenditure is less than YTD budgets are: depreciation, repairs & maintenance, consultancy, special projects, advertisement general notices and general expenses.

Approved vacant post of GIS Manager and Town Planner has to be filled.

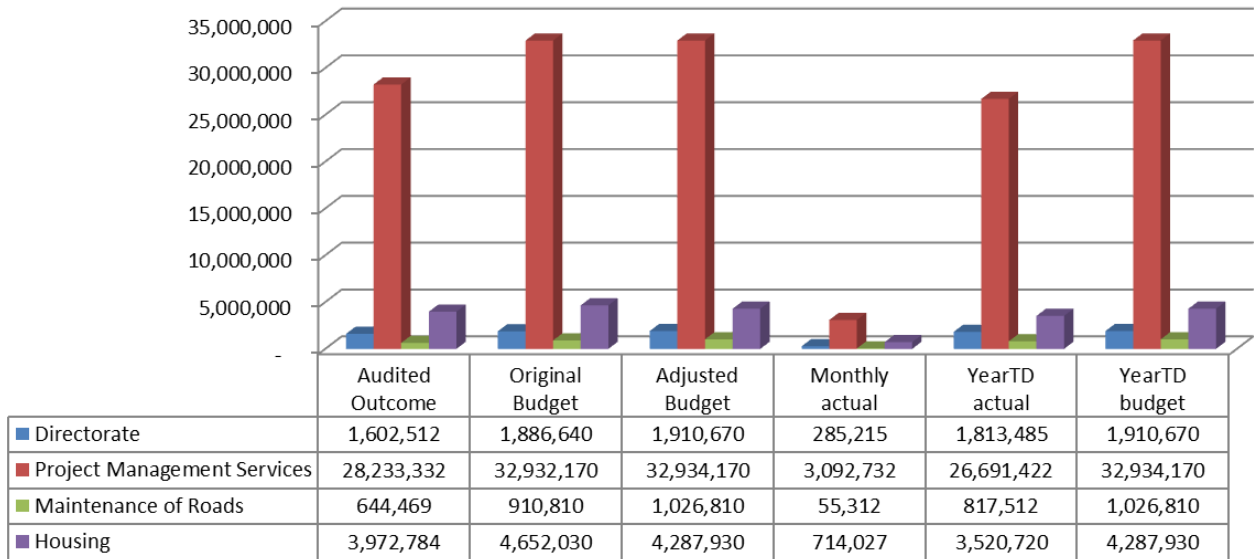
Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

	YTD Actual	Budget	% Spending	Remarks
<u>PLANNING & DEVELOPMENT</u>				
<u>DIRECTORATE</u>				
Review of Institutional Plan	225,491	300,000	75.16%	Balance committed to be paid out on completion and receipt of the upgraded document.
Review LED Strategy	63,768	290,000	21.99%	Project in progress - Awaiting invoices from the service provider
Review DGDS Strategy	120,432	350,000	34.41%	Project in progress and payments have started as invoices were submitted
Integrated Rezoning Scheme	-	250,000	0.00%	The first phase of the project has been completed successfully and awaiting processing of payment
Total	409,691	1,190,000	34.43%	
<u>LED</u>				
LED SMME Development	168,150	200,000	84.08%	Project complete, savings
LED Cooperative Registration	42,900	42,900	100.00%	Project complete
LED Promotion of SMME'S	149,217	200,000	74.61%	Participation in SAITEX outstanding, Estimate outstanding payments of R18 500
LED Emerging Farmer Support	-	120,000	0.00%	functional yet as has been planned, thus couldn't move to the next phase
LED Small Miner Support	72,164	100,000	72.16%	Project complete. Branding material was sponsored thus there will be a savings of about R27 836
LED EPWP Support	-	10,000	0.00%	Project completed. Did not have to spend as training was incorporated into Project Packaging and Proposal Writing Training
LED Training for Graduates	-	360,000	0.00%	Awaiting adjudication committee setting for the finalisation of the appointment of a service providefor the training
LED Phokwane Processing Plant	-	40,000	0.00%	Still awaiting Council Resolution for the sale of land from Phokwane Municipality. Thus no spending and savings.
LED EXPO	493,050	500,000	98.61%	Project complete - Savings
LED BIO-Mass Dikgatlong	-	20,000	0.00%	Project completed with the assistance and funding from Department of Economic Development and Tourism and Northern Cape SMME Trust. Thus the R20 000 savings.
KBY HUB	302,765	450,000	67.28%	Two payments of R79 800 and R45 600 are still outstanding, thus savings of R21 835.
LED Develop Incentive Policies	17,661	40,000	44.15%	Project completed. Savings due to assistance from DTI
LED Coordinate Structure and Institutional Support	14,056	86,000	16.34%	Project completed. A payment of R2 605 is still outstanding. Savings as FBDM not having to appoint a service provider as one of the officials got training from SALGA to do the training in-house
Total	1,259,963	2,168,900	58.09%	
<u>GIS</u>				
GIS: Verify Water Infrastructure	-	600,000	0.00%	Project will be a roll-over to the 14/15 financial year
Financial Data Clensing	512,338	1,200,000	42.69%	Awaiting invoices from the service provider
Total	512,338	1,800,000	28.46%	

<i>SPATIAL PLANNING</i>				
Surveying of Erven Dikgatlong	166,428	397,010	41.92%	The milestone will be rolled over to the 2014/2015 FY. The work will only start after the approval of the Environmental Impact Assessment report. There are two additional studies (Noise & Archeological) required as a prerequisite for approval. The studies were completed on the 10th of June 2014.
Zoning Scheme Phokwane	147,615	165,520	89.18%	Project completed - Savings
Spatial Development Framework (FBDM)	6,031	276,500	2.18%	FBDM SDF review was funded by the DEPT. of Rural Development. The total budget was R789,750.00. The project is completed. The FBDM initial allocation (R276.500) for SDF was not utilised.
Spatial Development Framework (LM)	27,443	526,500	5.21%	The project will be completed within 2013/2014 FY. The total budget required by the service provider to complete the project is R316,213.20. FBDM allocated a total budget of R526,500.00. There will be a savings in the project.
Environmental Impact Assessment - Dikgatlong	-	36,600	0.00%	Rolled over to 2014/2015 FY. The EIA approval is delayed due to additional studies (Noise & Archeological) required by the Environmental Department. The studies were completed on the 10th of June 2014.
Total	347,516	1,402,130	24.78%	
	YTD Actual	Budget	% Spending	Remarks
<i>TOURISM</i>				
Diamonds & Dorings Support	300,000	300,000	100.00%	Project complete
TOUR - Contribution . NCTA Support	135,000	135,000	100.00%	Project complete
TOUR - N12 Promotion	50,000	50,000	100.00%	Project complete
TOUR - N12 Treasury Route Support	20,000	20,000	100.00%	Project complete
TOUR - Business Plan Competition	338,990	360,000	94.16%	Purchase of Brochure Rack for Diamantveld High School is in process. The amount is R9 006 and a savings of R13 110 will be realised.
Indaba Trade EXPO	194,116	275,180	70.54%	Payment for accommodation still outstanding
12/13: TOUR - Website	53,780	97,100	55.39%	Project completed - Savings
12/13: TOUR - Route Feasibility & Business Plan	7,437	316,800	2.35%	Project incomplete - Item to be submitted to Council to make budget available for next financial year.
TOUR - Advertising & Promotion	136,028	140,000	97.16%	Project completed - Savings R3 972.00
TOUR - Association	3,199	8,500	37.64%	Payment for Association Meeting held on 29 May 2014 still outstanding, invoice has been submitted
TOUR - FBDM Arts and Craft Centre	158,715	210,000	75.58%	Project completed - Savings R38 715
TOUR - Marketing Brochure	-	90,000	0.00%	Delay on delivery of 9600 brochures, partial delivery made. Funds to be made available for order already committed
Community Awareness Campaigns	153,203	160,000	95.75%	Campaign held September 2013 - Savings
Gong-Gong Feasibility Study	470	263,250	0.18%	Project incomplete; Item to be submitted to Council to make funds available for the new financial year.
Malooof 2013 Exhibition	1,066	28,430	3.75%	Project complete - no payment required for exhibition space
Total	1,552,003	2,454,260	63.24%	
	YTD Actual	Budget	% Spending	Remarks
<i>IDP MANAGEMENT</i>				
IDP Steering Committee Meeting	2,881	7,600	37.91%	Savings
Total	2,881	7,600	37.91%	

Actual spending on special projects of Planning & Development is R4 020 624 as compared to the approved budget of R9 022 890.

OPERATING EXPENDITURE - PROJECT MANAGEMENT & ADVISORY SERVICES



Actual operating expenditure of Project Management & Advisory Services is R32 843 140 as compared to the approved budget of R40 159 580. The main areas where expenditure is less than YTD budgets are: consultancy, maintenance and provision of infrastructure projects and general expenses.

Consolidated performance of year-to-date expenditure on special projects against full year budget (Project Management & Advisory Services)

	YTD Actual	Budget	% Spending	Remarks
<u>PROJECT & ADVISORY SERVICES</u>				
District Technical Forum Meetings	1,917	8,000	23.97%	Not all meetings took place due to unavailability of municipality representatives - Savings R6 314.
EQS: O&M Phokwane - Maintenance Water & Waste Infrastructure	1,732,418	1,812,000	95.61%	Project complete - Savings of R79 581. actual cost less than expected
EQS: O&M Magareng - Maintenance Electricity Infrastructure	407,468	500,000	81.49%	Project complete - Awaiting claims and savings will be R42 350
EQS: O&M Magareng - Maintenance Water & Wastewater Infrastructure	78,349	700,000	11.19%	Project complete - Awaiting claims and savings will be R0.02
EQS: O&M Magareng - Maintenance Street & Storm Water	1,299,317	1,300,000	99.95%	Project complete - Savings of R683.49
EQS: O&M Sol Plaatje - Maintenance Platfontein Sewer System	500,000	500,000	100.00%	Project complete
EQS: O&M Phokwane - Maintenance Electricity Infrastructure	550,000	550,000	100.00%	Project complete
EQS: O&M Sol Plaatje - Maintenance Street & Storm Water	1,000,000	1,000,000	100.00%	Project complete
EQS: O&M Phokwane - Maintenance Street & Storm Water	700,000	700,000	100.00%	Project complete
EQS: O&M Dikgatlong - Maintenance Water & Waste Infrastructure	1,542,111	1,550,000	99.49%	Project complete - Savings of R7 888.85
EQS: O&M Dikgatlong - Maintenance Electricity Infrastructure	548,484	550,000	99.72%	Project complete - Savings of R1 515.76

EQS: O&M Dikgatlong - Maintenance					
Street & Storm Water	500,000	500,000	100.00%	Project complete	
CAP - Magareng: Provision of Water Reticulation	2,353,623	2,355,000	99.94%	Project complete - Savings of R1 377.29	
CAP - Magareng: Upgrade of Water Network	1,837,487	1,899,000	96.76%	Project completed - Savings of R61 513. Actual cost less than expected.	
CAP - Phokwane: Electricity Masterplan	215,557	450,000	47.90%	Project completed - Savings of R234 443. Actual cost less than expected.	
CAP - Phokwane: Gangspan Bulk Water Support	1,196,305	1,200,000	99.69%	Project complete - Savings of R3 695	
CAP - Phokwane: Sewer Truck	1,570,408	2,000,000	78.52%	Project completed - Savings of R429 592. Actual cost less than expected.	
CAP - Phokwane: Electricity	450,000	450,000	100.00%	Project complete	
CAP - Phokwane: Install Water Meters	445,500	550,000	81.00%	Project complete - Awaiting claims and savings will be R0.00	
CAP - Magareng: Water Reticulation Warrenvale	682,016	1,500,000	45.47%	Project completed - Savings of R817 984. Actual cost less than expected, balance include retention.	
CAP - Magareng: Sewer Reticulation Warrenvale	477,449	1,200,000	39.79%	Project complete - Awaiting claims and savings will be R16.59	
CAP Magareng: Upgrade Water Network	817,063	1,500,000	54.47%	Project complete - Awaiting claims and savings will be R678 493	
CAP - Sol Plaatje: Water & Sanitation	3,000,000	3,000,000	100.00%	Project complete	
CAP - Dikgatlong: Refuse Truck	1,984,090	2,000,000	99.20%	Project complete - Savings of R15 910	
CAP - Dikgatlong: Upgrade Electricity Network	170,878	1,500,000	11.39%	Project complete - Awaiting claims and savings will be R812 496	
CAP - Dikgatlong: Waste Water Operating Room	123,600	650,000	19.02%	Project continues in next financial year, R480 000 is rolled over.	
Total	24,184,041	29,924,000	80.82%		
	YTD Actual	Budget	% Spending	Remarks	
<i>HOUSING</i>					
Housing Field Workers	-	-			
Special Project: Women's Month	8,932	15,000	59.55%	Project complete - savings	
Special Project: Mandela Month	15,000	15,000	100.00%	Project completed	
Housing Consumer Education	19,381	40,000	48.45%	Project complete - savings	
Housing Field Workers	20,640	30,000	68.80%	Project complete - savings	
Housing Steering Committee Meeting	8,232	20,000	41.16%	Project complete - savings	
Total	72,186	120,000	60.15%		

Actual spending on special projects of Project Management & Advisory Services is 80.74% as compared to the approved budget of R30 044 000.

Please refer to next page

IN-YEAR BUDGET STATEMENT TABLES (ANNEXURE: A)**Table C1: Monthly Budget Statement Summary**

Description	2012/13	Budget Year 2013/14							
	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	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5,672	4,619	4,619	803	5,459	4,619	840	18%	5,956
Transfers recognised - operational	94,579	93,815	94,175	589	94,485	94,175	309	0%	94,976
Other own revenue	1,670	1,045	1,045	572	1,188	1,045	143	14%	1,135
Total Revenue (excluding capital transfers and contributions)	101,921	99,479	99,840	1,964	101,132	99,840	1,292	1%	102,066
Employee costs	39,423	47,498	47,498	5,578	40,873	47,498	(6,625)	-14%	42,916
Remuneration of Councillors	5,160	5,679	5,679	456	5,424	5,679	(255)	-4%	5,695
Depreciation & asset impairment	3,429	5,050	5,050	-	4,059	5,050	(991)	-20%	4,059
Finance charges	2,318	2,215	2,215	583	1,215	2,215	(1,001)	-45%	1,215
Materials and bulk purchases	2,569	3,983	4,492	648	3,202	4,492	(1,290)	-29%	3,202
Transfers and grants	35,437	42,937	42,530	3,791	29,888	42,530	(12,643)	-30%	29,842
Other expenditure	11,189	13,798	14,540	794	10,016	14,540	(4,524)	-31%	10,061
Total Expenditure	99,524	121,161	122,004	11,849	94,676	122,004	(27,328)	-22%	96,991
Surplus/(Deficit)	2,396	(21,681)	(22,164)	(9,886)	6,456	(22,164)	28,620	-129%	5,075
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,396	(21,681)	(22,164)	(9,886)	6,456	(22,164)	28,620	-129%	5,075
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2,396	(21,681)	(22,164)	(9,886)	6,456	(22,164)	28,620	-129%	5,075
Capital expenditure & funds sources									
Capital expenditure	5,953	4,290	3,662	523	2,265	3,662	(1,397)	-38%	2,471
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	5,953	4,290	3,662	523	2,265	3,662	(1,397)	-38%	2,471
Total sources of capital funds	5,953	4,290	3,662	523	2,265	3,662	(1,397)	-38%	2,471
Financial position									
Total current assets	86,488	86,488	86,488		89,808				91,604
Total non current assets	63,332	63,332	63,332		61,658				63,023
Total current liabilities	12,802	12,802	12,964		9,219				9,403
Total non current liabilities	33,042	33,042	32,881		32,296				32,942
Community wealth/Equity	103,975	77,802	103,975		109,952				112,283
Cash flows									
Net cash from (used) operating	6,112	(11,892)	(11,892)	(8,482)	9,764	(11,892)	21,656	-182%	10,252
Net cash from (used) investing	(7,463)	(3,861)	(3,861)	(1,213)	(3,949)	(3,861)	(88)	2%	(4,146)
Net cash from (used) financing	(1,299)	(1,606)	(1,606)	(747)	(1,445)	(1,606)	161	-10%	(1,517)
Cash/cash equivalents at the month/year end	83,564	59,959	59,959	87,934	87,934	59,959	27,975	47%	88,153
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 Revenue Source	1,973	1,150	229	2	0	-	0	198	1,582
Creditors Age Analysis									
Total Creditors	1,948	1,282	-	-	-	-	-	-	1,282

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

Description	Ref	2012/13	Budget Year 2013/14							
		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>		85,301	85,750	85,750	1,521	86,826	85,750	1,076	1%	86,826
Executive and council		3,318	3,716	3,716	-	3,716	3,716	-		3,716
Budget and treasury office		81,983	82,034	82,034	1,521	83,110	82,034	1,076	1%	83,110
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		3,272	600	600	-	1,600	600	1,000	167%	1,600
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		2,288	600	600	-	600	600	-		600
Housing		983	-	-	-	1,000	-	1,000	#DIV/0!	1,000
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		13,348	13,130	13,490	442	12,706	13,490	(784)	-6%	13,640
Planning and development		10,342	10,130	10,430	442	9,698	10,430	(732)	-7%	10,632
Road transport		-	-	-	-	-	-	-		-
Environmental protection		3,006	3,000	3,060	-	3,008	3,060	(52)	-2%	3,008
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	101,921	99,479	99,840	1,964	101,132	99,840	1,292	1%	102,066
Expenditure - Standard										
<i>Governance and administration</i>		46,334	54,044	55,365	5,203	43,783	55,365	(11,582)	-21%	44,854
Executive and council		16,303	19,240	19,825	1,710	16,014	19,825	(3,812)	-19%	16,405
Budget and treasury office		16,174	18,409	18,444	1,716	13,436	18,444	(5,009)	-27%	13,764
Corporate services		13,857	16,396	17,095	1,776	14,334	17,095	(2,761)	-16%	14,684
<i>Community and public safety</i>		7,931	9,495	8,988	1,634	8,343	8,988	(645)	-7%	8,353
Community and social services		33	-	-	383	383	-	383		392
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		3,926	4,843	4,700	537	4,440	4,700	(260)	-6%	4,354
Housing		3,973	4,652	4,288	714	3,521	4,288	(767)	-18%	3,607
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		45,259	57,621	57,651	5,012	42,550	57,651	(15,101)	-26%	43,784
Planning and development		43,462	54,971	54,941	4,714	40,573	54,941	(14,369)	-26%	41,759
Road transport		-	-	-	-	-	-	-		-
Environmental protection		1,797	2,650	2,710	298	1,977	2,710	(733)	-27%	2,026
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	99,524	121,161	122,004	11,849	94,676	122,004	(27,328)	-22%	96,991
Surplus/ (Deficit) for the year		2,396	(21,681)	(22,164)	(9,886)	6,456	(22,164)	28,620	-129%	5,075

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

Vote Description [Insert departmental structure etc 3.]	Ref	2012/13	Budget Year 2013/14							
		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 - Council & Executive		3,318	3,716	3,716	-	3,716	3,716	-		3,716
Vote 2 - Budget & Treasury		81,983	82,034	82,034	1,521	83,110	82,034	1,076	1.3%	83,110
Vote 3 - Corporate Services		5,294	3,600	3,660	-	3,608	3,660	(52)	-1.4%	3,608
Vote 4 - Planning & Development		733	890	1,190	260	560	1,190	(630)	-53.0%	1,294
Vote 5 - Project Management & Advisory Services		10,593	9,240	9,240	182	10,138	9,240	899	9.7%	10,338
Total Revenue by Vote	2	101,921	99,479	99,840	1,964	101,132	99,840	1,292	1.3%	102,066
Expenditure by Vote	1									
Vote 1 - Council & Executive		16,303	19,240	19,825	1,710	16,014	19,825	(3,812)	-19.2%	16,405
Vote 2 - Budget & Treasury		16,174	18,409	18,444	1,716	13,436	18,444	(5,009)	-27.2%	13,764
Vote 3 - Corporate Services		19,613	23,889	24,505	2,710	20,944	24,505	(3,561)	-14.5%	21,456
Vote 4 - Planning & Development		12,982	19,242	19,069	1,565	11,440	19,069	(7,630)	-40.0%	11,719
Vote 5 - Project Management & Advisory Services		34,453	40,382	40,160	4,147	32,843	40,160	(7,316)	-18.2%	33,646
Total Expenditure by Vote	2	99,524	121,161	122,004	11,849	94,676	122,004	(27,328)	-22.4%	96,991
Surplus/ (Deficit) for the year	2	2,396	(21,681)	(22,164)	(9,886)	6,456	(22,164)	28,620	-129.1%	5,075

Please refer to next page

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

Description	Ref	2012/13	Budget Year 2013/14							
		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		-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		596	961	961	192	885	961	(77)	-8%	965
Interest earned - external investments		5,672	4,619	4,619	803	5,459	4,619	840	18%	5,956
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		94,579	93,815	94,175	589	94,485	94,175	309	0%	94,976
Other revenue		1,073	24	24	381	303	24	279	1161%	169
Gains on disposal of PPE		-	60	60	-	1	60	(59)	-99%	1
Total Revenue (excluding capital transfers and contributions)		101,921	99,479	99,840	1,964	101,132	99,840	1,292	1%	102,066
Expenditure By Type										
Employee related costs		39,423	47,498	47,498	5,578	40,873	47,498	(6,625)	-14%	42,916
Remuneration of councillors		5,160	5,679	5,679	456	5,424	5,679	(255)	-4%	5,695
Debt impairment		-	3	3	-	-	3	(3)	-100%	-
Depreciation & asset impairment		3,429	5,050	5,050	-	4,059	5,050	(991)	-20%	4,059
Finance charges		2,318	2,215	2,215	583	1,215	2,215	(1,001)	-45%	1,215
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		2,569	3,983	4,492	648	3,202	4,492	(1,290)	-29%	3,202
Contracted services		212	-	-	-	-	-	-	-	-
Transfers and grants		35,437	42,937	42,530	3,791	29,888	42,530	(12,643)	-30%	29,842
Other expenditure		9,926	13,595	14,337	794	10,016	14,337	(4,321)	-30%	10,061
Loss on disposal of PPE		1,050	200	200	-	-	200	(200)	-100%	-
Total Expenditure		99,524	121,161	122,004	11,849	94,676	122,004	(27,328)	-22%	96,991
Surplus/ (Deficit) for the year		2,396	(21,681)	(22,164)	(9,886)	6,456	(22,164)	28,620	(0)	5,075
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		2,396	(21,681)	(22,164)	(9,886)	6,456	(22,164)			5,075
Taxation										
Surplus/(Deficit) after taxation		2,396	(21,681)	(22,164)	(9,886)	6,456	(22,164)			5,075
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		2,396	(21,681)	(22,164)	(9,886)	6,456	(22,164)			5,075
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		2,396	(21,681)	(22,164)	(9,886)	6,456	(22,164)			5,075

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

Vote Description	Ref	Budget Year 2013/14								
		2012/13 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 - Council & Executive		-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 5 - Project Management & Advisory Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Council & Executive		57	82	82	-	59	82	(23)	-28%	64
Vote 2 - Budget & Treasury		1,853	862	757	79	693	757	(64)	-8%	756
Vote 3 - Corporate Services		874	2,593	2,072	414	1,231	2,072	(841)	-41%	1,343
Vote 4 - Planning & Development		2,558	141	141	-	21	141	(120)	-85%	23
Vote 5 - Project Management & Advisory Services		611	611	609	30	261	609	(348)	-57%	285
Total Capital single-year expenditure	4	5,953	4,290	3,662	523	2,265	3,662	(1,397)	-38%	2,471
Total Capital Expenditure		5,953	4,290	3,662	523	2,265	3,662	(1,397)	-38%	2,471
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		2,784	2,092	1,445	183	1,134	1,445	(311)	-22%	1,237
Executive and council		57	82	82	-	59	82	(23)	-28%	64
Budget and treasury office		1,853	862	757	79	693	757	(64)	-8%	756
Corporate services		874	1,148	606	104	382	606	(224)	-37%	417
<i>Community and public safety</i>		3,006	1,476	1,479	310	922	1,479	(558)	-38%	1,005
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2,470	1,385	1,406	310	848	1,406	(557)	-40%	926
Housing		535	91	74	-	73	74	(0)	0%	80
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		163	721	737	30	209	737	(528)	-72%	228
Planning and development		163	661	677	30	209	677	(468)	-69%	228
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	60	60	-	-	60	(60)	-100%	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	5,953	4,290	3,662	523	2,265	3,662	(1,397)	-38%	2,471
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		5,953	4,290	3,662	523	2,265	3,662	(1,397)	-38%	2,471
Total Capital Funding		5,953	4,290	3,662	523	2,265	3,662	(1,397)	-38%	2,471

Table C6 Monthly Budget Statement - Financial Position

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		364	959	364	9,934	10,133
Call investment deposits		83,200	59,000	83,200	78,000	79,560
Consumer debtors		-	-	-	-	-
Other debtors		2,658	1,400	2,658	1,582	1,613
Current portion of long-term receivables		-	-	-	-	-
Inventory		266	300	266	292	298
Total current assets		86,488	61,659	86,488	89,808	91,604
Non current assets						
Long-term receivables		10,612	-	10,612	10,612	10,824
Investments		3,800	3,000	3,800	4,400	4,620
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		48,071	48,087	47,786	45,797	46,713
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		849	2,163	1,134	849	866
Other non-current assets		-	-	-	-	-
Total non current assets		63,332	53,250	63,332	61,658	63,023
TOTAL ASSETS		149,820	114,909	149,820	151,466	154,627
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		1,444	1,606	1,606	746	761
Consumer deposits		-	-	-	-	-
Trade and other payables		4,499	3,035	4,499	1,282	1,308
Provisions		6,860	6,024	6,860	7,191	7,335
Total current liabilities		12,802	10,665	12,964	9,219	9,403
Non current liabilities						
Borrowing		10,041	8,470	9,880	9,295	9,481
Provisions		23,001	17,971	23,001	23,001	23,461
Total non current liabilities		33,042	26,442	32,881	32,296	32,942
TOTAL LIABILITIES		45,845	37,107	45,845	41,514	42,345
NET ASSETS	2	103,975	77,802	103,975	109,952	112,283
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		75,967	54,541	75,967	80,570	82,313
Reserves		28,008	23,261	28,008	29,382	29,969
TOTAL COMMUNITY WEALTH/EQUITY	2	103,975	77,802	103,975	109,952	112,283

1.4.7 Table C7 Monthly Budget Statement - Cash Flow

Description	Ref	2012/13	Budget Year 2013/14							
		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										
Ratepayers and other		9,655	72	72	647	7,363	72	7,291	10127%	7,732
Government - operating		92,105	93,815	93,815	-	95,068	93,815	1,253	1%	99,821
Government - capital		-								
Interest		5,575	4,619	4,619	777	6,255	4,619	1,636	35%	6,568
Dividends		-	-	-						
Payments										
Suppliers and employees		(61,273)	(67,427)	(67,427)	(5,942)	(62,483)	(67,427)	(4,944)	7%	(65,607)
Finance charges		(1,360)	(1,215)	(1,215)	(583)	(1,215)	(1,215)	(1)	0%	(1,275)
Transfers and Grants		(38,589)	(41,756)	(41,756)	(3,381)	(35,225)	(41,756)	(6,531)	16%	(36,986)
NET CASH FROM/(USED) OPERATING ACTIVITIES		6,112	(11,892)	(11,892)	(8,482)	9,764	(11,892)	21,656	-182%	10,252
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(900)	-	-	(600)	(600)	-	(600)		(630)
Payments										
Capital assets		(6,563)	(3,861)	(3,861)	(613)	(3,349)	(3,861)	(512)	13%	(3,516)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7,463)	(3,861)	(3,861)	(1,213)	(3,949)	(3,861)	88	-2%	(4,146)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-						
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing		(1,299)	(1,606)	(1,606)	(747)	(1,445)	(1,606)	(161)	10%	(1,517)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,299)	(1,606)	(1,606)	(747)	(1,445)	(1,606)	(161)	10%	(1,517)
NET INCREASE/ (DECREASE) IN CASH HELD		(2,650)	(17,358)	(17,358)	(10,441)	4,370	(17,358)			4,589
Cash/cash equivalents at beginning:		86,214	77,317	77,317	98,376	83,564	77,317			83,564
Cash/cash equivalents at month/year end:		83,564	59,959	59,959	87,934	87,934	59,959			88,153

5. SUPPORTING DOCUMENTATION

Table SC1 Material variance explanations

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Government grants & subsidies	0%	Equitable Share Grant received in advanced	Acceptable - No remedial steps required
	Rental of facilities and equipment	-7.96%	Low demand for rental grader services.	Acceptable - No remedial steps required
	Interest earned - external investments	18.19%	Interest earned on external investment is more than year-to-date budget.	Acceptable and dependant on the market yield.
	Other income	1161.06%	Incorrect Allocation of Vote Number	Prior year corrections
2	Expenditure By Type			
	Salaries	-13.95%	Approved vacant posts not filled according to the organogram	Most vacant post were advertised and will be filled shortly.
	Depreciation	-19.62%	A new program is being developed to link it to the Financial System	Busy verifying and updating data of the previous financial year.
	Other Materials	-28.71%	All maintenance projects are needs driven. The District does not have any major infrastructure assets to maintain except for its administrative building	All maintenance projects are incurred as and when required.
	Transfers and grants	-29.73%	Most projects could not be implemented as per the procurement plan.	A comprehensive report is awaited from each responsible manager regarding underspending on projects.
	Other expenditure	-30.14%	Under spending and GRAP related issues only accounted for at year end.	Awaiting Actuarial Valuation Information
3	Capital Expenditure			
	Capital expenditure	-38.14%	As per the policy, all capital projects / purchases should have been completed / finalized by 31 March of each year	Procurement of capital assets will be accompanied by the relevant invoices after 31 March of each year for payment.
4	Financial Position			
	Reserves	R 6,120,352	Under budgeted	Acceptable
	Property, plant & equipment	R -2,289,729	Under budgeted	Acceptable
5	Cash Flow			
	Net cash from operating / (used) Operating Activities	-182.11%	RSC Levy Replacement Grant Receipts	Acceptable
	Net cash from operating / (used) Investing Activities	-2.28%	Capital Expenditure not materialising per SDBIP	There is a need to accelerate this spending
	Net cash from operating / (used) Financing Activities	10.02%	Repayment of borrowing	Bi-Annual DBSA Loan Repayment
6	Measureable performance			
7	Municipal Entities			

More detail on operating variances is available on pages 04 to 14 of this report.

Table SC2 Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	Ref	2012/13	Budget Year 2013/14			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Percentage							
Borrowing Management							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		6.7%	7.4%	6.6%	6.1%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5.8%	6.0%	6.0%	1.3%	7.0%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		15.4%	16.9%	15.4%	10.3%	10.3%
Gearing	Long Term Borrowing/ Funds & Reserves		35.9%	36.4%	35.3%	31.6%	31.6%
Liquidity							
Current Ratio 1	Current assets/current liabilities	1	675.6%	578.1%	665.6%	974.2%	974.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		682.4%	590.3%	673.9%	1001.6%	1001.6%
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		13.0%	1.4%	13.3%	12.1%	12.0%
Longstanding Debtors Reduction Due To Recovery	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))		100.0%	100.0%			
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0.0%	0.0%		0.0%	0.0%
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		38.7%	47.7%	47.6%	40.4%	40.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.5%	4.0%	4.5%	0.6%	3.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.6%	7.3%	7.3%	1.2%	6.5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		203.5%	148.2%	0.0%	500.2%	361.7%
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		7.5	1.9	1.9	1.9	2.3

The above ratios indicate that the municipality is financially stable and adequately funded to continue with its operations. The year-to-date ratio of employee costs as compared to the total revenue – capital revenue for the year to date is 40.4%. The level of employee costs should be monitored and managed effectively to keep the national norm of 35 % in consideration.

The municipality still depends on grant funding of over 93.4% to fund its operations. All council's provisions and the Capital Replacement Reserve are cash backed and the cash and cash equivalents are sufficient to cover outstanding debt.

Table SC3 Monthly Budget Statement - aged debtors

Description	NT Code	Budget Year 2013/14									Bad Debts	>90 days
		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 Revenue Source												
Rates	1200											
Electricity	1300											
Water	1400											
Sewerage / Sanitation	1500											
Refuse Removal	1600											
Housing (Rental Revenue)	1700											
Other	1900	1,150	229	2	0	1	-	0	198	1,582		200
Total By Revenue Source	2000	1,150	229	2	0	1	-	0	198	1,582	-	200
2011/12 - totals only		1,093	218	2	0	1	-	0	189	1,503		190
Debtors Age Analysis By Customer Category												
Government	2200	221	47	4	-	-	-	-	-	272		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-		
Other	2500	929	182	(2)	0	1	-	0	198	1,310		
Total By Customer Category	2600	1,150	229	2	0	1	-	0	198	1,582	-	

Council's debtors consist of three main groups, namely:

- Provincial or Local government bodies for services rendered to or on behalf of these bodies,
- Ex-employees entitled to post-service benefits,
- Other entities by way of service delivery for which costs are to be recovered.

Matters reported below are in respect of debts outstanding in excess of 90 days on the effective reporting date.

- ***Provincial and Local Government***

The only outstanding debt for more than 90 days as at 30 June 2014 in respect of Provincial and Local Governments department is:

- Dikgatlong Municipality R3 882.97 payment for street lighting at Koopmansfontein.

- ***Post-Service Benefits***

The only outstanding debts reflected for more than 90 days as at 30 June 2014 is:

- Payne ME R7 210.60, Benson SC R3 484.70 and Maritz AJ R781.0 for post medical-aid. The long outstanding debtors will be handed over to Council's attorneys to recover the debt.

- ***Sundry Debtors***

The only outstanding debt reflected for more than 90 days as at 30 June 2014 for sundry debtors is:

➤ Mathe E.M R1 182.99 for overpayment on her salary after resigning. A letter will be sent to Sol Plaatje Local Municipality to have the money deducted from her salary.

Debts are continuously being monitored; reviewed and adequate controls are in place according to approved policies.

Table SC4 Monthly Budget Statement - aged creditors

Description	NT Code	Budget Year 2013/14									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											-	
Auditor General	0800											-	
Other	0900	1,282	-	-	-	-	-	-	-	-	-	1,282	-
Total By Customer Type	2600	1,282	-	-	-	-	-	-	-	-	-	1,282	-

The expenditure section continues to administer, manage, assess and improve creditors, salaries and sundry payments subject to internal prescriptions.

Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increases of 6.84% for staff was been implemented in July 2013.

The Task Grading System was implemented in April 2014 by Council Resolution of March 2014 back-dated from July 2013.

The annual increase for Councilors' in terms of the remuneration of Public Office Bearers Act, 1998 was implemented in January 2014 back-dated from July 2013.

Trade Creditors:

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month of June 2014 is listed below:

PAYMENTS		
Total value of all payments		R 15,701,650
Electronic transfers		177
Cheques issued		28
STORES		
Value of Stores issued		17,153
SALARIES		
Number of salary beneficiaries		154
Councillors		24
Total Councillors	27	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	24	
* Councillors without Remuneration	3	
Employees		130
* Remunerated Employee's	127	
* Remunerated Terminated Employees		
<i>Motlogelwa SJ</i>	1	
Pensioners	2	
Total remuneration paid		3,509,587
Councillors		435,908
Employees		3,070,838
Pensioners		2,841

Expenditure controls are continuously being re-evaluated and tightened up to allow closer monitoring of daily purchases, order transactions and the extension of budgetary control over departmental activities.

SUPPLY CHAIN MANAGEMENT:

Although council adopted a new procurement policy effective from 1 January 2008 a number of issues still impact negatively on the effective implementation of the mentioned policy. The following are some of the issues that still need attention in order to ensure full compliance as stipulated in the policy:

- The development and implementation of a new centralized procurement procedure has started and is in line with the SCM policy. Monitoring is on an ongoing basis and as problems arise, they will be dealt with.
- Amendment and procedures with regard to the tender committee system (Specification, Evaluation and Adjudication Committees) still needs more attention. Monitoring is on an ongoing basis and as problems arise, they will be dealt with.

- Putting systems in place to monitor and report on supply chain management as required per approved policy has started as from 1 April 2008. Monitoring is on an ongoing basis and as problems arise, they will be dealt with.

As Council reserves its right to maintain oversight over the implementation of the Supply Chain Management Policy and is empowered to make Supply Chain policy within the ambit of the applicable legislation, the following is hereby reported as stipulated in the SCM policy for the period June 2014.

Implementation of the Approved Supply Chain Management Policy:

The approved Supply Chain Management Policy of 30 November 2005 as amended on 27 November 2007 is implemented and is maintained by all relevant role players as from 01 June 2008. The Supply Chain Management Policy is currently being reviewed. It will be submitted to Council and once approved will be effective from the date of approval.

Implementation of the Supply Chain Management Process:

- *Supply Chain Management Training*

No training was offered or attended by officials for supply chain management.

- *Demand Management*

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribed by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS.

- *Acquisition Management*

For the period of June 2014, one contract (R200 000 +) was awarded by the Bid Adjudication Committee.

1. YEDP Training: Regenesys – R111 600.00

For the period of June 2014 three written price quotation (R30 000-R200 000) were awarded by the Municipal Manager.

1. Marketing and Branding Material: Sugarberry Trading – R58 150.00
2. Printing of Rebuta Mmogo: LSG Printing – R96 600.00
3. Printing IDP Booklets: Swiftprint – R97 746.00

The value of orders issued for the period ended 30 June 2014 total R246 111.44 (*See Annexure "C"*)

Orders per department

Council and Executive	R0.00
Municipal Manager	R6 688.59
Finance	R88 954.39
Administration	R85 572.41
Planning and Development	R59 125.00
Technical Service	R0.00
Stores	R5 711.05

• Disposal Management

Redundant air-conditioners were disposed off to Zithabo Enterprises for R45 900.00

• Deviations

Two deviations were approved by the Municipal Manager

1. Assets verification system: PWC Combined Systems – R94 050.00
2. Catering for Youth day: Tletse Trading – R65 500.00

Total orders issued amount to R17 153.40 for all departments.

Council and Executive	R0.00
Municipal Manager	R0.00
Finance	R7 121.84
Administration	R7 570.74
Planning and Development	R1 613.01
Technical Services	R0.00
Stores	R847.71

Orders outstanding at 30 June 2014

SUPPLIER NAME	BALANCE
Altech Netstar Pty Ltd T/A Altech Netstar Fleet SO	2,257.20
Simlab Pty Ltd	1,719.12
African Compass Trading 317 CC	85,100.00
Baxumi Construction and Projects 6 CC	48,700.00
Business connexion	38,076.00
Bondvantage CC T/A DBP Consulting	126,485.28
Bopa-lesedi Management Consultants Pty Ltd	630,159.88
C-Pac Pumps & Valves	692,918.22

Cecil Nurse Business Furniture	9,006.00
Dr. Lawnmower	284.94
The Drain Surgeon	1,476.30
ELB Equipment Limited	25,271.27
Itec Kimberley	798.00
Envirocon Instrumentation CC	3,767.70
Enslins Kimberley Incorporated	198,774.00
FA Technologies	10,000.00
Gaonosi Trading Enterprices	2,450.00
Heerengracht Guest House	745.00
Humelani Water Services	240,210.36
Ikanva Architects East CC	257,070.00
Independent Newspaper - Gauteng	17,257.92
Kabatsiwe Construction And Suppliers Pty Ltd	8,600.00
Kim Fire Quip CC	654.36
Leruo's Guesthouse	4,200.00
LSG Printing Solutions and Media projects	96,600.00
Leadtrain Assessments Pty Ltd	84,643.00
Maxi's Catering and Curtaining	2,275.00
Mcregor Museum	5,475.57
Morar Incorporated	95,760.00
Met Govis Pty Ltd	750,765.44
Mubesko Africa CC	57,000.00
N.C Tech Services	1,044.81
OG Media Group Trust	28,500.00
Cascade Avenue Trading 158 T/A Pick N Pay	876.74
PriceWaterHouseCoopers Combined Systems Pty Ltd	53,426.10
Phumatra Transport & Enterprise	6,800.00
Pest & Weed Way	2,500.00
Reflecto Signs CC	10,442.40
Regenesys Management pty Ltd	111,600.00
Rennis Travel Pty Ltd	81,970.73
Rymic Mining Suppliers Kimberley	1,486.50
Sure Astra Travel CC	166,087.35
Sedibeng Waters Vaal Gamagara	38,153.22
Times Media pty Ltd	76,826.88
University Of The Free State	13,917.12
Workwear Depot Pty Ltd	15,165.10
Zeldino's Catering And General Trading	1,400.00
TOTAL	4,108,697.51

All orders have been invoiced and provision is made for payment in new financial year as a result of projects not being completed yet.

- List of accredited service providers

The supplier's database is updated daily and the database has been amended to make provision for the MBD4 and MBD9 forms as was required by the Auditors General's report.

Attached as annexure "E" is the Procurement Plan Report for the fourth quarter ended 30 June 2014.

Table SC5 Monthly Budget Statement - investment portfolio

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
R thousands		Yrs/Months							
Municipality									
STANDARD BANK		119	CALL	4-Jul-14	20	6.0%	4,000	✓	4,000
NEDCOR		119	CALL	4-Jul-14	15	6.0%	3,000	✓	3,000
NEDCOR		120	CALL	9-Jul-14	74	6.0%	15,000	✓	15,000
ABSA		120	CALL	9-Jul-14	24	5.9%	5,000	✓	5,000
STANDARD BANK		120	Notice	30-Jul-14	75	6.1%	15,000	✓	15,000
RMB		90	CALL	2-Jul-14	28	5.7%	6,000	✓	6,000
NEDCOR		27	CALL	30-Jun-14	21	5.1%	5,000	✓	5,000
STANDARD BANK		17	CALL	30-Jun-14	12	5.0%	3,000	✓	3,000
ABSA - Leave Reserve		365	Fixed	24-Jun-15	26	7.1%	4,400	✓	4,400
RMB		59	Notice	22-Aug-14	21	5.8%	4,500	✓	4,500
STANDARD BANK		88	Notice	22-Sep-14	21	5.7%	4,500	✓	4,500
ABSA		57	Notice	22-Aug-14	21	5.7%	4,500	✓	4,500
NEDCOR		90	Notice	22-Sep-14	22	5.9%	4,500	✓	4,500
ABSA		120	Notice	28-Oct-14	20	6.0%	4,000	✓	4,000
TOTAL INVESTMENTS AND INTEREST					400		82,400	-	82,400
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				400		82,400	-	82,400

Surplus cash is invested at approved banking institutions in accordance with current cash and investment policy.

Table SC6 Monthly Budget Statement - transfers and grant receipts

Description	Ref	2012/13	Budget Year 2013/14							
		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:		90,692	93,130	93,430	-	93,130	93,430	(300)	-0.3%	93,130
Local Government Equitable Share		10,391	10,329	10,329	-	10,329	10,329	-		10,329
Special Contribution: Councillor Remuneration		3,318	3,716	3,716	-	3,716	3,716	-		3,716
Levy replacement	3	73,733	75,945	75,945	-	75,945	75,945	-		75,945
Finance Management Grant		1,250	1,250	1,250	-	1,250	1,250	-		1,250
Municipal Systems Improvement		1,000	890	1,190	-	890	1,190	(300)	-25.2%	890
Extended Public Works Programme		1,000	1,000	1,000	-	1,000	1,000	-		1,000
Water Affairs		-	-	-	-	-	-	-		-
Provincial Government:		2,558	600	660	150	1,765	660	1,105	167.3%	1,765
Housing	4	270	-	-	-	1,000	-	1,000		1,000
Near Grant		1,176	300	300	-	300	300	-	0.0%	300
Fire Fighting Equipment Grant		1,112	300	300	-	300	300	-	0.0%	300
NC Tourism		-	-	-	150	150	-	150	#DIV/0!	150
Environmental Health Recycling Grant		-	-	60	-	-	60	(60)	-100.0%	-
District Aids Programme		-	-	-	-	-	-	-		-
Other transfers and grants [ABSA Donation]		-	-	-	-	15	-	15	#DIV/0!	15
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		175	85	85	-	77	85	(8)	-9.6%	81
SETA Skills Grant		175	85	85	-	77	85	(8)	-9.6%	81
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	93,425	93,815	94,175	150	94,972	94,175	797	0.8%	94,976
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-		-
Water Affairs		-	-	-	-	-	-	-		-
EPWP		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	93,425	93,815	94,175	150	94,972	94,175	797	0.8%	94,976

Table SC7 Monthly Budget Statement - transfers and grant expenditure

Description	Ref	2012/13	Budget Year 2013/14							
		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:		90,532	93,130	93,430	439	92,650	93,430	(780)	-0.8%	92,483
Local Government Equitable Share		10,391	10,329	10,329	-	10,329	10,329	-		9,788
Special Contribution: Councillor Remuneration		3,318	3,716	3,716	-	3,716	3,716	-		3,716
Levy replacement		73,733	75,945	75,945	-	75,945	75,945	-		75,945
Finance Management Grant		1,250	1,250	1,250	341	1,250	1,250	-		1,250
Municipal Systems Improvement		733	890	1,190	110	410	1,190	(780)	-65.6%	784
Extended Public Works Programme		1,107	1,000	1,000	(13)	1,000	1,000	-		1,000
Water Affairs		-	-	-	-	-	-	-		-
Provincial Government:		3,277	600	660	150	1,758	660	1,098	166.3%	1,773
Housing		983	-	-	-	1,000	-	1,000	#DIV/0!	1,000
Near Grant		1,176	300	300	-	300	300	-		300
Fire Fighting Equipment Grant		1,112	300	300	-	300	300	-		300
NC Tourism		-	-	-	150	150	-	150	#DIV/0!	164
Environmental Health Recycling Grant		6	-	60	-	8	60	(52)	-86.7%	9
District Aids Programme		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		769	85	85	-	77	85	(8)		77
Koopmansfontein Self Build Scheme		595	-	-	-	-	-	-		-
ABSA		-	-	-	-	-	-	-		-
SETA Skills Grant		175	85	85	-	77	85	(8)		77
Total operating expenditure of Transfers and Grants:		94,579	93,815	94,175	589	94,485	94,175	309	0.3%	94,332
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-		-
Water Affairs		-	-	-	-	-	-	-		-
EPWP		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		94,579	93,815	94,175	589	94,485	94,175	309	0.3%	94,332

External funding account balances reflect transfers to revenue adequate to cover the relevant operating or capital expenditure for which the funds have been received. Grant funding is reflected as unspent grants where relevant, with revenue transferred to the income statement as expenditure is incurred.

Table SC8 Monthly Budget Statement - councilor and staff benefits

Summary of Employee and Councilor remuneration	Ref	2012/13	Budget Year 2013/14							
		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)										
Salary		3,670	3,833	3,833	312	3,688	3,833	(144)	-4%	3,688
Pension Contributions		165	174	174	14	173	174	(1)	0%	173
Medical Aid Contributions		17	19	19	1	17	19	(2)	-10%	17
Motor vehicle allowance		994	1,315	1,315	103	1,189	1,315	(125)	-10%	1,189
Cell phone and other allowances		314	307	307	24	296	307	(11)	-4%	296
Workmen's Compensation		-	21	21	-	60	21	39	186%	60
Unemployment Insurance		-	11	11	-	-	11	(11)	-100%	-
Sub Total - Councillors		5,160	5,679	5,679	456	5,424	5,679	(255)	-4%	5,424
% increase	4		10.1%	10.1%						5.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		2,295	4,407	4,407	332	3,687	4,407	(720)	-16%	3,241
Pension and UIF Contributions		225	630	630	41	496	630	(134)	-21%	436
Medical Aid Contributions		68	146	146	8	102	146	(44)	-30%	90
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	584	584	-	-	584	(584)	-100%	584
Motor Vehicle Allowance		195	530	530	34	412	530	(118)	-22%	362
Cellphone Allowance		48	96	96	7	76	96	(21)	-21%	66
Housing Allowances		18	36	36	-	10	36	(26)	-73%	9
Other benefits and allowances		24	139	139	3	42	139	(97)	-70%	37
Payments in lieu of leave		-	98	98	-	-	98	(98)	-100%	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2,872	6,666	6,666	426	4,825	6,666	(1,842)	-28%	4,825
% increase	4		132.1%	132.1%						68.0%
Other Municipal Staff										
Basic Salaries and Wages		24,934	29,252	29,252	2,867	25,027	29,252	(4,225)	-14%	25,027
Pension and UIF Contributions		4,002	4,672	4,672	333	3,942	4,672	(730)	-16%	3,942
Medical Aid Contributions		1,202	1,300	1,300	110	1,288	1,300	(12)	-1%	1,288
Overtime		54	-	-	6	72	-	72	#DIV/0!	72
Performance Bonus		366	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2,108	2,090	2,090	284	2,178	2,090	88	4%	2,178
Cellphone Allowance		144	134	134	9	107	134	(27)	-20%	107
Housing Allowances		395	442	442	16	196	442	(246)	-56%	196
Other benefits and allowances		977	1,256	1,256	56	1,048	1,256	(208)	-17%	1,048
Payments in lieu of leave		1,121	659	659	1,404	1,404	659	745	113%	1,404
Long service awards		209	206	206	-	11	206	(195)	-95%	11
Post-retirement benefit obligations	2	1,038	821	821	67	775	821	(46)	-6%	775
Sub Total - Other Municipal Staff		36,551	40,832	40,832	5,152	36,048	40,832	(4,784)	-12%	36,048
% increase	4		11.7%	11.7%						-1.4%
Total Parent Municipality		44,583	53,177	53,177	6,033	46,297	53,177	(6,880)	-13%	46,297

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace for June 2014 averages 86%. The reason for the deviations is mainly due to, annual, sick, courses, study and family responsibility leave.

Attendance trends are summarized as follows:

	Senior Management	Middle Management	Supervisory	Clerical
Number of Members	1	4	7	11
Annual Leave	0	0	5	6
Sick Leave	0	1	4	12
Courses / Seminar	0	3	6	3
Meetings	5	0	0	0
Family Responsibility	0	1	5	0
Study	0	0	1	5
Maternity Leave	0	0	0	0
Union Matters	0	0	0	0
Absent	0	0	0	0
Special Annual Leave	0	0	0	0
No. of Workdays Attended	15	55	119	154
Total Workdays	20	60	140	180
Percentage attendance per Group	75%	92%	85%	86%
Average	86%			

Personnel Development:

Two finance officials attended the CPMD training programme during the month of June 2014.

INTERNSHIP PROGRAMME

As per National Treasury regulations, five Finance Interns were appointed (three on 19 December 2012, one on 03 December 2012 and one on 02 June 2013). Three vacant posts of Finance Interns were advertised due to resignations and two were filled in March 2014. The aim of the programme is to capacitate Finance Graduates to eventually be able to fill CFO and other financial posts in municipalities. Their appointment is for a period of 24 to 36 months depending on completion of the programme.

The two Finance Interns have been registered and have started the Municipal Finance Management Programme with Deloitte and the other two will be registered in the new financial year. They are also receiving on-the-job training.

Please refer to next page

Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts

Description	Ref	Budget Year 2013/14												2013/14 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2013/14	+1 2014/15	+2 2015/16
Cash Receipts By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-			
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-			
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-			
Interest earned - external investments		447	980	508	511	361	471	556	486	359	385	415	777	4,619	4,850	5,044
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-			
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-			
Fines		-	-	-	-	-	-	-	-	-	-	-	-			
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-			
Agency services		-	-	-	-	-	-	-	-	-	-	-	-			
Transfer receipts - operating		38,903	-	1,707	117	29,997	-	-	1,252	23,080	-	11	-	93,815	100,419	106,938
Other revenue		87	361	278	528	293	450	1,950	510	926	703	629	647	72	72	74
Cash Receipts by Source		39,437	1,341	2,493	1,156	30,651	921	2,506	2,249	24,365	1,088	1,054	1,424	98,506	105,341	112,056
Other Cash Flows by Source																
Transfer receipts - capital		-	-	-	-	-	-	-	-	-	-	-	-			
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-			
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-			
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-			
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-			
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-			
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	(600)			
Total Cash Receipts by Source		39,437	1,341	2,493	1,156	30,651	921	2,506	2,249	24,365	1,088	1,054	824	98,506	105,341	112,056
Cash Payments by Type																
Employee related costs		3,380	3,167	3,265	3,292	4,951	3,092	2,979	3,399	3,120	4,193	3,376	3,798	44,698	45,692	48,860
Remuneration of councillors		437	429	418	425	419	435	418	416	603	531	437	456	5,508	5,784	6,073
Interest paid		-	-	-	-	-	631	-	-	-	-	-	583	1,215	1,053	874
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-			
Other materials		698	381	389	257	407	125	89	343	267	163	227	722	3,784	3,926	4,011
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-			
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	41,791	26,920	28,636
Grants and subsidies paid - other		2,550	1,156	3,192	1,404	2,878	3,746	530	4,246	3,801	5,251	3,091	3,381			
General expenses		1,121	741	1,274	1,075	1,781	1,500	747	1,018	821	(1,030)	964	966	13,436	13,788	14,006
Cash Payments by Type		8,186	5,874	8,538	6,453	10,436	9,529	4,763	9,422	8,612	9,108	8,095	9,906	110,433	97,164	102,459
Other Cash Flows/Payments by Type																
Capital assets		256	373	346	174	61	73	138	612	530	15	158	613	3,861	7,218	1,559
Repayment of borrowing		-	-	-	-	-	698	-	-	-	-	-	747	1,606	1,785	1,985
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		8,442	6,247	8,884	6,627	10,497	10,300	4,901	10,034	9,142	9,123	8,254	11,266	115,899	106,168	106,004
NET INCREASE/(DECREASE) IN CASH HELD		30,995	(4,906)	(6,392)	(5,471)	20,154	(9,379)	(2,394)	(7,785)	15,223	(8,034)	(7,199)	(10,441)	(17,393)	(827)	6,052
Cash/cash equivalents at the monthly/year beginning:		83,564	114,559	109,653	103,262	97,791	117,945	108,566	106,172	98,387	113,610	105,575	98,376	77,317	59,925	59,098
Cash/cash equivalents at the monthly/year end:		114,559	109,653	103,262	97,791	117,945	108,566	106,172	98,387	113,610	105,575	98,376	87,934	59,925	59,098	65,150

Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<u>Monthly expenditure performance trend</u>									
July		43	43	13	13	43	30	70.1%	0%
August	50	472	472	34	47	515	468		1%
September	493	86	86	305	352	601	249	41.4%	8%
October	765	472	472	154	506	1,073	566	52.8%	12%
November	300	901	901	60	566	1,973	1,407	71.3%	13%
December	784	558	558	72	638	2,531	1,893	74.8%	15%
January	1,213	343	343	600	1,239	2,874	1,636	56.9%	29%
February	120	386	156	247	1,486	3,030	1,545	51.0%	35%
March	1,192	429	129	103	1,589	3,159	1,571	49.7%	37%
April	135	300	202	16	1,604	3,361	1,757	52.3%	37%
May	527	215	215	138	1,742	3,576	1,834	51.3%	41%
June	374	86	86	523	2,265	3,662	1,397	38.1%	53%
Total Capital expenditure	5,953	4,290	3,662	2,265					

Please refer to next page

Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class

Description	Ref	2012/13	Budget Year 2013/14							
		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		-	-	-	-	-	-	-	-	-
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		4,223	2,290	2,199	320	1,029	2,199	1,170	53.2%	1,122
General vehicles		3,063	595	591	3	487	591	105	17.7%	531
Specialised vehicles										
Plant & equipment		402								
Computers - hardware/equipment		121	432	307		96	307	211	68.8%	105
Furniture and other office equipment		52	81	83		38	83	45	54.5%	41
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		584	1,182	1,218	317	409	1,218	809	66.5%	446
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		319	60	60			60	60	100.0%	
Computers - software & programming		319	60	60			60	60	100.0%	
Other										
Total Capital Expenditure on new assets	1	4,541	2,350	2,259	320	1,029	2,259	1,230	54.5%	1,122

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

Description	Ref	2012/13	Budget Year 2013/14							
		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		-	-	-	-	-	-	-	-	-
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		1,412	1,940	1,403	203	1,236	1,403	167	11.9%	1,349
General vehicles		714	800	650	4	602	650	48	7.3%	657
Specialised vehicles										
Plant & equipment		4								
Computers - hardware/equipment		439	859	472	171	406	472	66	14.0%	443
Furniture and other office equipment			81	81		58	81	23	28.4%	63
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		248	200	200	27	170	200	30	15.0%	185
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		7								
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other										
Total Capital Expenditure on renewal of existing ass	1	1,412	1,940	1,403	203	1,236	1,403	167	11.9%	1,349

Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class

Description	Ref	2012/13	Budget Year 2013/14							
		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		-	-	-	-	-	-	-	-	-
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		1,395	2,769	2,283	215	1,459	2,283	824	36.1%	1,459
General vehicles		348	477	502	5	245	502	257	51.2%	245
Specialised vehicles										
Plant & equipment		221	53	53		5	53	48	91.1%	5
Computers - hardware/equipment		513	883	885	86	634	885	250	28.3%	634
Furniture and other office equipment		27	132	132	35	90	132	42	31.8%	90
Abattoirs										
Markets										
Civic Land and Buildings		286	584	593	83	442	593	150	25.4%	442
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other - Emergency Equipment			640	118	5	42	118	76	64.1%	42
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		1,174	1,814	2,209	433	1,744	2,209	466	21.1%	1,744
Computers - software & programming		1,174	1,814	2,209	433	1,744	2,209	466	21.1%	1,744
Other										
Total Repairs and Maintenance Expenditure		2,569	4,583	4,492	648	3,202	4,492	1,290	28.7%	3,202

Table SC13d Monthly Budget Statement - depreciation by asset class

Description	Ref	2011/12	Budget Year 2012/13							
		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		-	-	-	-	-	-	-	-	-
Community		125	200	200	-	3,900	200	(3,700)	-1849.8%	4,095
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		125	200	200	-	3,900	200	(3,700)	-1849.8%	4,095
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		3,162	4,600	4,600	-	160	4,600	4,440	96.5%	174
General vehicles		624	600	600	-	-	600	600	100.0%	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		302	330	330	-	160	330	170	51.7%	174
Computers - hardware/equipment		760	850	850	-	-	850	850	100.0%	-
Furniture and other office equipment		767	970	970	-	-	970	970	100.0%	-
Abattoirs										
Markets										
Civic Land and Buildings		-								
Other Buildings		588	1,500	1,500	-	-	1,500	1,500	100.0%	-
Other Land		-								
Surplus Assets - (Investment or Inventory)										
Other		121	350	350	-	-	350	350		-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		141	250	250	-	-	250	250	100.0%	-
Computers - software & programming		141	250	250	-	-	250	250	100.0%	-
Other										
Total Repairs and Maintenance Expenditure		3,429	5,050	5,050	-	4,059	5,050	991	19.6%	4,269

ASSET AND RISK MANAGEMENT**Insurance:**

All Council assets are adequately insured with Lateral Unison for a period of three (3) years. The insurance portfolio / costing was reviewed and implemented in July 2012.

Asset Inventory:

The financial year-end asset stock-take will start on 07 July 2014 and the stock-take team will be Mr. Jaco Burger from Mubesco Africa CC and the finance interns.

Information Backup:

All shared data on the internet system (*O & P drives only*) is backed up on the server with a further daily tape backup kept on the premises. System users are responsible for ensuring that data backup and maintenance is carried out with regard to their specific usage. General ledger and associated financial system data is backed up on the network server tape system.

The “e-Venus” financial system was implemented on 1 July 2009. A daily backup is done as well as a day end procedure to integrate daily transactions. On the last working day of each month a monthly calendar and financial (a few days after month end to accommodate financial transactions pertaining to the month closed) backup and integration including closing of votes and opening thereof in the new month is done.

Motor Vehicle Operating Cost:

The actual operating costs of Council motor vehicles incurred for the year to date as required in terms of the motor vehicle fleet policy are set out below:

VEHICLE OPERATING COST	ACTUAL	BUDGET	VARIANCE	VAR %
Depreciation: Motor Vehicles	-	600,000	(600,000)	-100.00%
Insurance	88,891	83,000	5,891	7.10%
MV Administration Levy	17,415	20,000	(2,585)	-12.92%
Fuel	423,258	576,590	(153,332)	-26.59%
Licence	9,961	12,100	(2,139)	-17.68%
Repairs and Maintenance	55,249	92,200	(36,951)	-40.08%
Tyres	27,150	79,000	(51,850)	-65.63%
TOTAL	621,923	1,462,890	(840,967)	-57.49%

Motor Vehicles - Utilization Statistics:

Council operates a pool of 25 vehicles as part of its routine activities.

Statistical information regarding the year-to-date utility for June 2014 is as follows:

	Vehicle Description	Vehicle Allocation	Year Model	Registration Number	Service	License expires	Previous Km Reading	Current Km Reading	July Utility
1	Citi Golf	Pool	2005	BSM 014 NC	105,000	4/30/2015	98,932	99,525	593
2	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	105,000	9/30/2014	102,889	104,323	1,434
3	Chevrolet Opel Corsa	Disaster Management	2010	CBY 227 NC	60,000	9/30/2014	50,778	52,463	1,685
4	Chevrolet Captiva	Pool	2011	CDM 296 NC	60,000	9/30/2014	53,965	55,532	1,567
7	Nissan D/Cab	Disaster Management	2006	BTT 376 NC	135,000	4/30/2015	120,773	121,107	334
8	Toyota Corolla	Pool	2009	BZP 439 NC	135,000	9/30/2014	119,713	121,118	1,405
9	Toyota Corolla	Pool	2009	BZP 440 NC	120,000	9/30/2014	109,789	111,710	1,921
10	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	15,000	12/31/2014	12,740	12,775	35
11	Isuzu KB 250	Housing	2013	CGR 572 NC	30,000	12/31/2014	23,784	28,320	4,536
12	Isuzu KB 250	Housing	2013	CGR 576 NC	30,000	12/31/2014	25,500	26,851	1,351
13	Hyundai HI	Tourism Centre	2013	CGY 587 NC	30,000	2/28/2015	14,435	16,330	1,895
14	Isuzu 2.4	Housing	2009	CBD 761 NC	120,000	2/28/2015	107,084	108,367	1,283
16	Nissan LDV	Community Development	2006	BVC 831 NC	150,000	7/31/2014	136,249	136,375	126
17	Ford Bantam	Finance	2004	BRD 836 NC	90,000	1/31/2015	86,720	86,975	255
18	Toyota Hilux	PMU	2004	BRF 837 NC	150,000	2/28/2015	140,369	141,170	801
19	Isuzu KB. 200	Disaster Management	2010	CBY 895 NC	45,000	9/30/2014	31,685	32,612	927
20	Isuzu KB. 200	Disaster Management	2010	CBY 898 NC	30,000	9/30/2014	27,956	29,813	1,857
21	Isuzu D/Cab	Pool	2013	CGR 974 NC	30000	12/31/2014	25,027	27,302	2,275
22	Audi Q7	Council	2013	FBDM 1 NC	75000	12/31/2014	69,153	70,668	1,515
23	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15000	6/30/2015	1,991	2,001	10
24	Toyota Etios	Pool	2014	CJG 979 NC	15000	12/31/2014	5,898	8,411	2,513
25	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	15000	12/31/2014	5,289	6,684	1,395
26	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	15000	42004	1,801	2,309	508
27	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	15000	42004	3,214	4,360	1,146
28	Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	10000	42004	2,468	2,675	207
UTILITY FOR JULY 2013 - FULL FLEET									31,574

Motor Vehicle Damage Report:

No accidents took place during the month of June 2014.

Outstanding:

The rear bumper of Chevrolet Captiva registration number CDM 296 NC was scratched during the loading of a machine. The incident has been reported to the Asset Management Unit. A report is awaited from the LED Manager.

2.14 Quality Certificate

I, ZM Bogatsu, the Municipal Manager of Frances Baard District Municipality, hereby certify that–

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

for the month of June 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that act.

ZM Bogatsu
Municipal Manager: Frances Baard District Municipality

Signature _____

Date 10 July 2014

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ZM Bogatsu
Municipal Manager: Frances Baard District Municipality

Signature



Date

10 July 2014