

# FRANCES BAARD DISTRICT MUNICIPALITY



## **MID-YEAR REPORT**

**31 DECEMBER 2015**

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## **1. INTRODUCTION**

### **1.1 PURPOSE**

The purpose of this report is to comply with section 72 of the MFMA and the requirements as promulgated in Government Gazette No 32141 of 17 April 2009 (Municipal budgeting and reporting requirements).

### **1.2 STRATEGIC OBJECTIVE**

To improve financial viability and management in terms of Municipal Finance Management Act no.56 of 2003(MFMA), priorities as well as MFMA implementation plan.

### **1.3 BACKGROUND**

Section 72 of the MFMA 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 72 of the MFMA states that, the accounting officer of a municipality must by 25 January of each year –

- (a) assess the performance of the municipality during the first half of the financial year taking into account –
  - (i) the monthly budget statements for the first half of the financial year;
  - (ii) the municipality's service delivery performance during the first half of the financial year and the service delivery targets and performance indicators set in the service delivery and budget implementation plan; and
  - (iii) the past year's annual report , and progress on resolving problems identified in the annual report.

In terms of clause 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 72 Mid-year budget and performance assessment report in the prescribed format as per the Municipal Budget and Reporting Regulations. The format consists of seven financial statements and thirteen tables consisting of supporting documentation.

**Budget Process:**

The budget process plan in respect of the 2015/16 financial year was submitted to Council for approval on 23 July 2014 and has also been submitted to National Treasury.

Although the IDP process plan is submitted as a separate item by the Directorate: Planning and Development, the IDP and budget processes would be aligned as required and as is necessary.

**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 2015:**

The Annual Financial Statements for the year ended 30 June 2015 were submitted to the Audit Committee on 21 August 2015 for their input and to the Office of the Auditor General on 31 August 2015 for audit purposes.

The municipality received an **Unqualified Audit Opinion** for the 2014/15 financial year with no matter of emphasis. This is the third time in five years that the municipality receives an unqualified audit opinion with no matters.

**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.

**3. COUNCIL RESOLUTIONS**

The following recommendation will be presented to Council for its resolution when the in-year report is tabled.

***Recommendation:***

- (a) That Council considers the mid-year budget, performance assessment report and supporting documentation for the period ended 31 December 2015.

#### **4. EXECUTIVE SUMMARY**

All variances are calculated against the approved 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 R77, 996 million as compared to the full year approved budget of R117, 137 million. The source of revenue that is below the year to date budget is disposal of Property Plant Equipment (PPE).

###### **Operating expenditure by type**

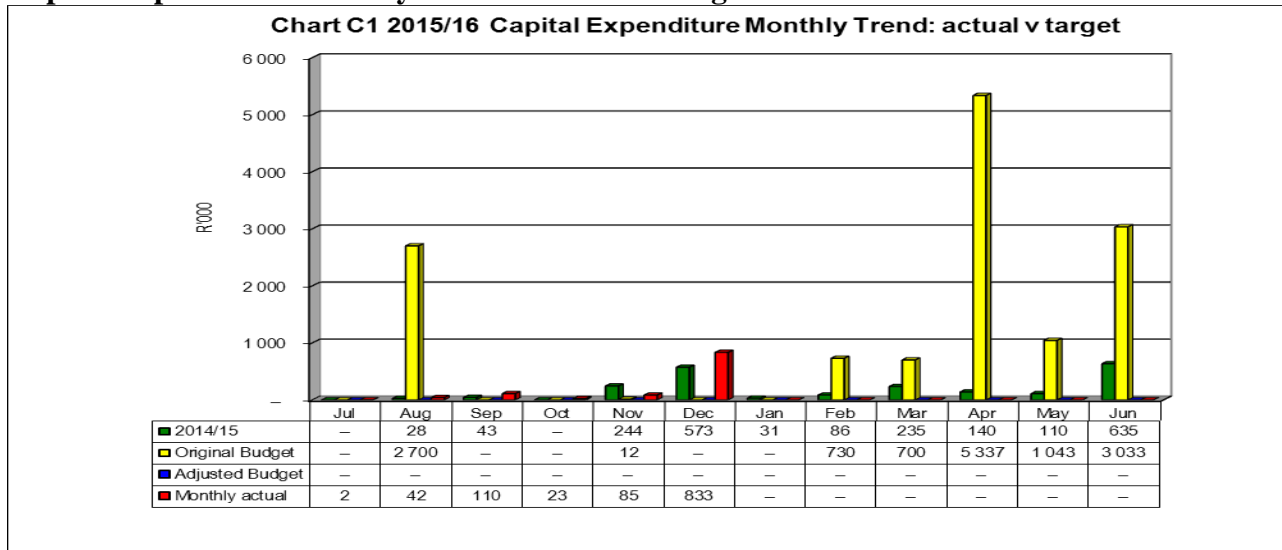
To date, R46, 988 million has been spent compared to the operational year-to-date budget projections of R69, 147 million.

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 R1, 095 million as compared to the budget of R13, 556 million.

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 R87 934 million. The year-to date cash and cash equivalents amounted to R124, 390 million. The net increase in cash and cash equivalents for the year to date is R36, 455 million.

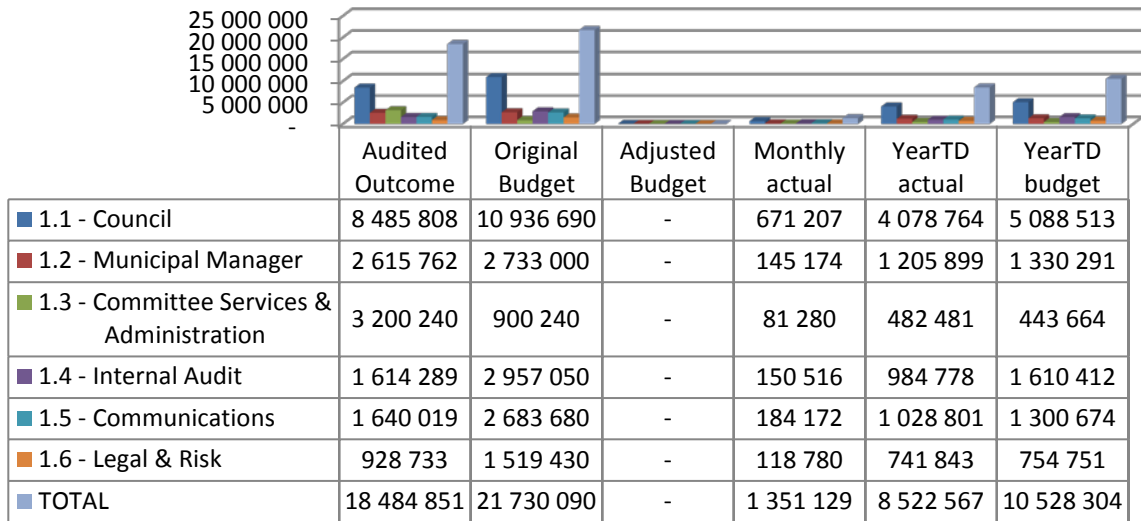
Table C6 includes all cash and cash equivalents (cashbook balances, petty cash balances and short and long term deposits).

**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, Administration, Planning & Development and Project Management & Advisory Services.

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

### OPERATING EXPENDITURE - COUNCIL & EXECUTIVE

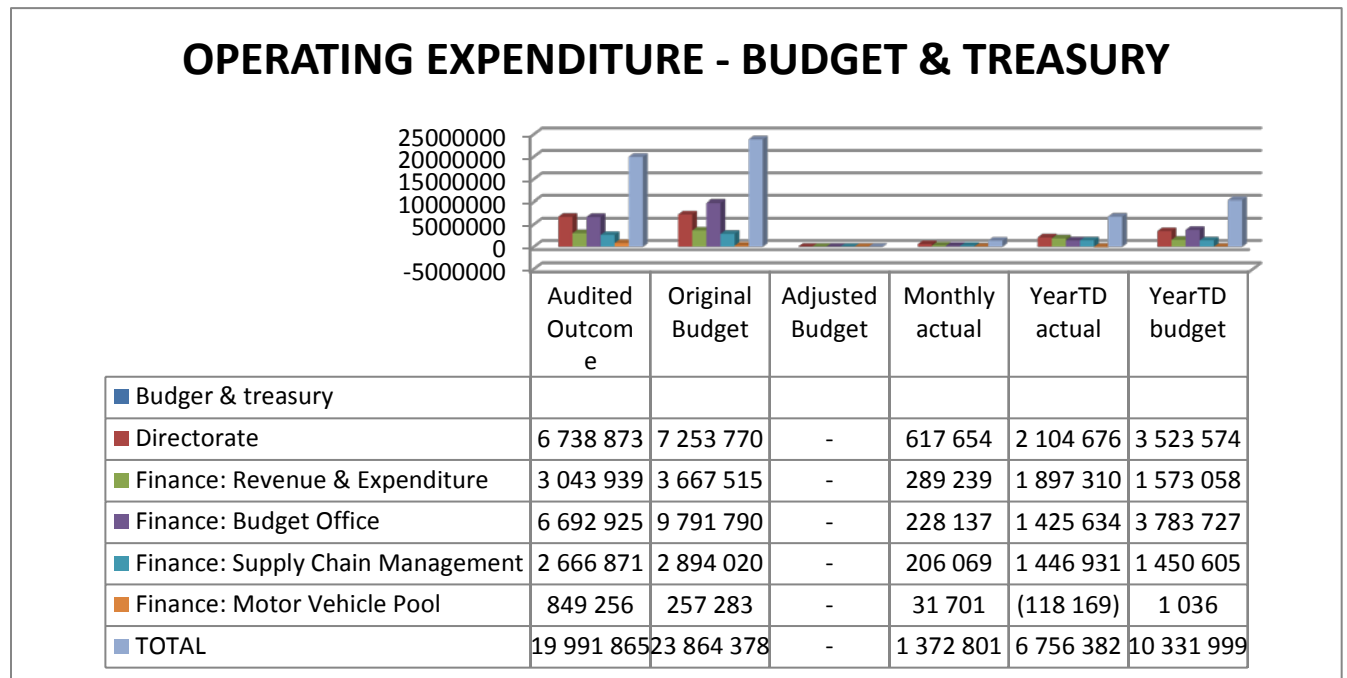


Actual operating expenditure of Council & Executive is R8, 522 567 as compared to the year-to-date budget R10, 528 304. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>EXECUTIVE &amp; COUNCIL</b>				
<b>COUNCIL</b>				
MAYORAL BURSARY FUND	400 000,00	19 500,00	5%	Expenditure to increase during January and February 2016
<b>COMMUNICATIONS</b>				
14/15: BRANDING COMMUNICATION	30 000,00	6 050,00	20%	Suggestion boxes bought, paper bags to follow.
09/10: EXTERNAL SURVEY	450 000,00	254 075,00	56%	Project in finalization phase.
14/15: PAIA MANAGEMENT COMMUNICATION	15 000,00	1 447,37	10%	Training for staff completed, branding updated.
<b>POLITICAL OFFICE - ADMINISTRATION</b>				
15/16: COMMEMORATIVE DAYS	100 000,00	44 823,24	45%	Expenditure on programme took place in December 2015.
15/16: DISABILITY PROGRAMME	76 000,00	-	0%	Expenditure to be incurred when requested by community
15/16: CHILDREN PROGRAM	41 000,00	11 420,00	28%	Children Programme was held in December 2015.
15/16: GENDER PROGRAMME	52 000,00	-	0%	16 Days - Nov - Dec 2015; awaiting invoices.
15/16: OLDER PERSONS PROGRAMME	37 000,00	-	0%	Expenditure to be incurred when requested by community
15/16: MRM PROGRAMME	25 000,00	-	0%	Still to be determined.
<b>YOUTH UNIT</b>				
15/16: YOUTH SUMMIT	250 000,00	184 547,50	74%	Youth summit held in the 2nd quarter.
15/16: YOUTH CAREER EXHIBITION	50 000,00	-	0%	To be utilized in 4th quarter
15/16: DISTRICT SOPA DEBATE	30 000,00	-	0%	To be utilized in 4th quarter
15/16: JUNE 16 YOUTH EVENT	150 000,00	-	0%	To be utilized in 4th quarter
15/16: YOUTH IN ACTION	50 000,00	37 751,75	76%	Ongoing-programme to run from October 2015.
15/16: DISTRICKS FORUM MEETINGS	20 000,00	-	0%	Quarterly meetings

The year to date actual spending on special projects for Council & Executive amounted to R559,614.86.



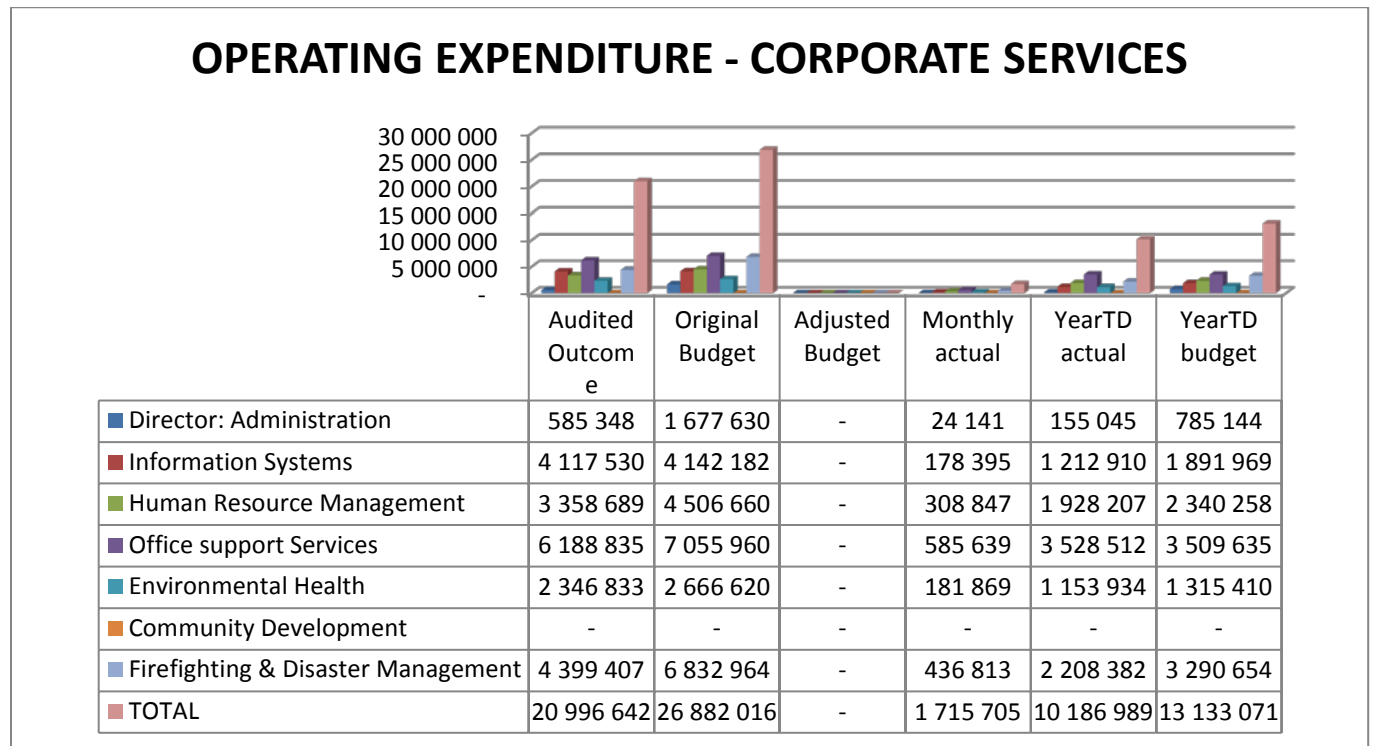
The actual operating expenditure of Budget & Treasury office is R6,756,382 as compared to the year-to-date projected budget of R10,331,999. The expenditure compared to the year-to-date budget will improve as the financial year progresses.



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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>BUDGET &amp; TREASURY</b>				
<b>FINANCE &amp; ADMINISTRATION DIRECTORATE</b>				
FMG 14/15 OPERATION CLEAN AUDIT	600 000,00	-	0%	Budget to be spent as per request from local municipalities
FMG 14/15 AFS QUAL CONT & GRAP	150 000,00	-	0%	Budget to be spent in the 4th quarter
FMG 14/15 STAFF BENEFITS ACRUARIAL	50 000,00	-	0%	Budget to be spent in the 4th quarter
14/15: FINANCIAL SYSTEM SUPPORT (2) LM	900 000,00	-	0%	Budget to be used to assist the local municipalities with the implementation of MSCOA, awaiting implementation plans from the local municipalities.

There is no year to date actual spending on special projects for the department of finance.

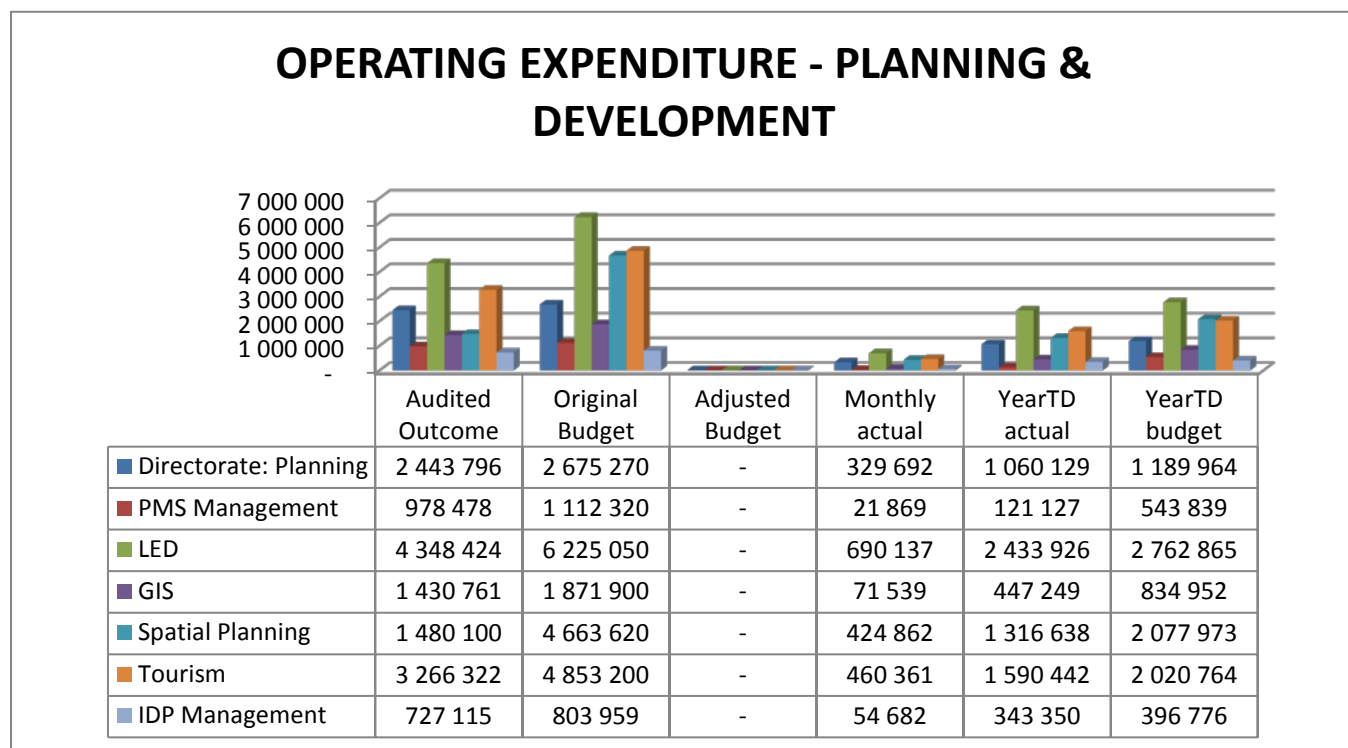


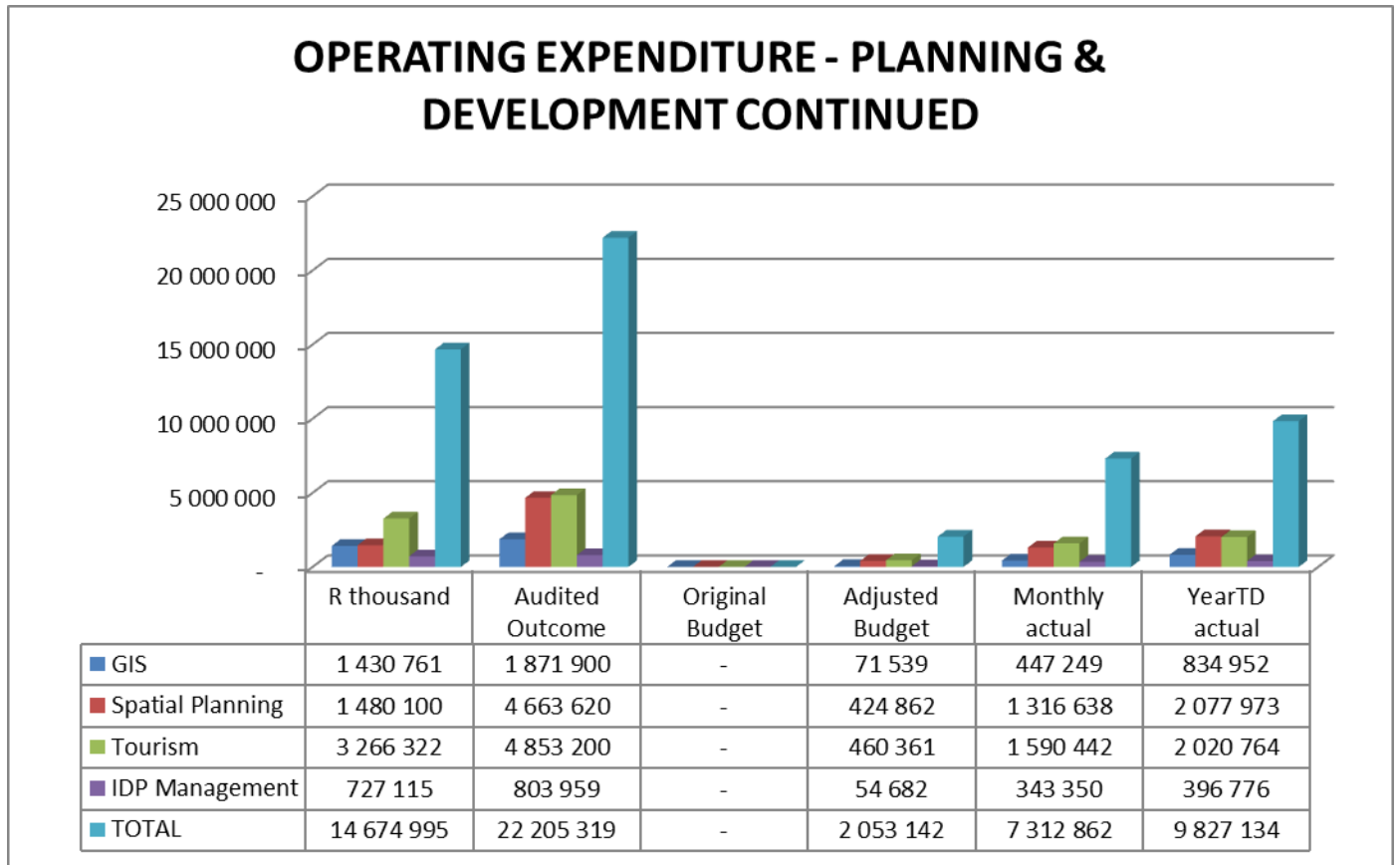
Actual operating expenditure of Corporate Services is R10, 186 989 as compared to the year-to-date projected budget of R13, 133 071. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>CORPORATE SERVICES</b>				
<b>INFORMATION SYSTEMS</b>				
12/13: ICT FORUM MEETINGS	7 000,00	552,70	8%	Will be used for every meeting, quarterly meetings will be held, last meeting was held on 30 September 2015.
<b>HUMAN RESOURCES MANAGEMENT</b>				
12/13: EMPLOYEE ASSISTANCE PROGRAMME	100 000,00	4 649,83	5%	On-going programme. Spending as per need from officials.
10/11: EMPLOYEE WELLNESS	200 000,00	98 897,33	49%	Funds are still required.
<b>ENVIRONMENTAL HEALTH</b>				
14/15: AWARENESS PROGRAMME - SANITATION	10 000,00	5 257,11	53%	As per operational plan
14/15: AIR QUALITY PROJECTS	50 000,00	1 499,68	3%	Workshop scheduled for February 2016.
14/15: ENVIRONMENTAL HEALTH FORUM	10 000,00	3 151,60	32%	Next meeting will take place in February 2016.
13/14: WASTE MANAGEMENT CAMPAIGNS	40 000,00	17 971,95	45%	Campaigns were held in December 2015, requisitions were submitted SCM.
<b>PUBLIC SAFETY</b>				
<b>FIREFIGHTING &amp; DISASTER MANAGEMENT</b>				
15/16: DWAF FUNDED PROJECTS M- PROJECT 1	350 000,00	-	0%	Project is in the implementation phase, funds to be spent by June 2016.
10/11: DISASTER MANAGE FORUM MEETINGS	350 000,00	-	0%	Meetings for the 1st and 2nd quarter were not held, meetings will take place during the 3rd and 4th quarter.
14/15: FIRE FIGHTING - VOLUNTEERS TRAINING	81 770,00	1 745,00	2%	To be executed in the 3rd quarter
14/15: FIRE FIGHTING - VOLUNTEERS STIPEN	23 850,00	-	0%	As per deployment
14/15: CONTENGENCY FUND	360 000,00	264 834,60	74%	As per request from the local municipalities
14/15: DISASTER MANAGEMENT FORUM	6 000,00	981,60	16%	Quarterly meetings are held.
14/15: AWARENESS PROGRAMMES	6 000,00	5 850,00	98%	Programme was held on 18 September 2015, project completed.

The year to date actual spending on special projects for Corporate Services/Administration amounted to R405, 391.40.



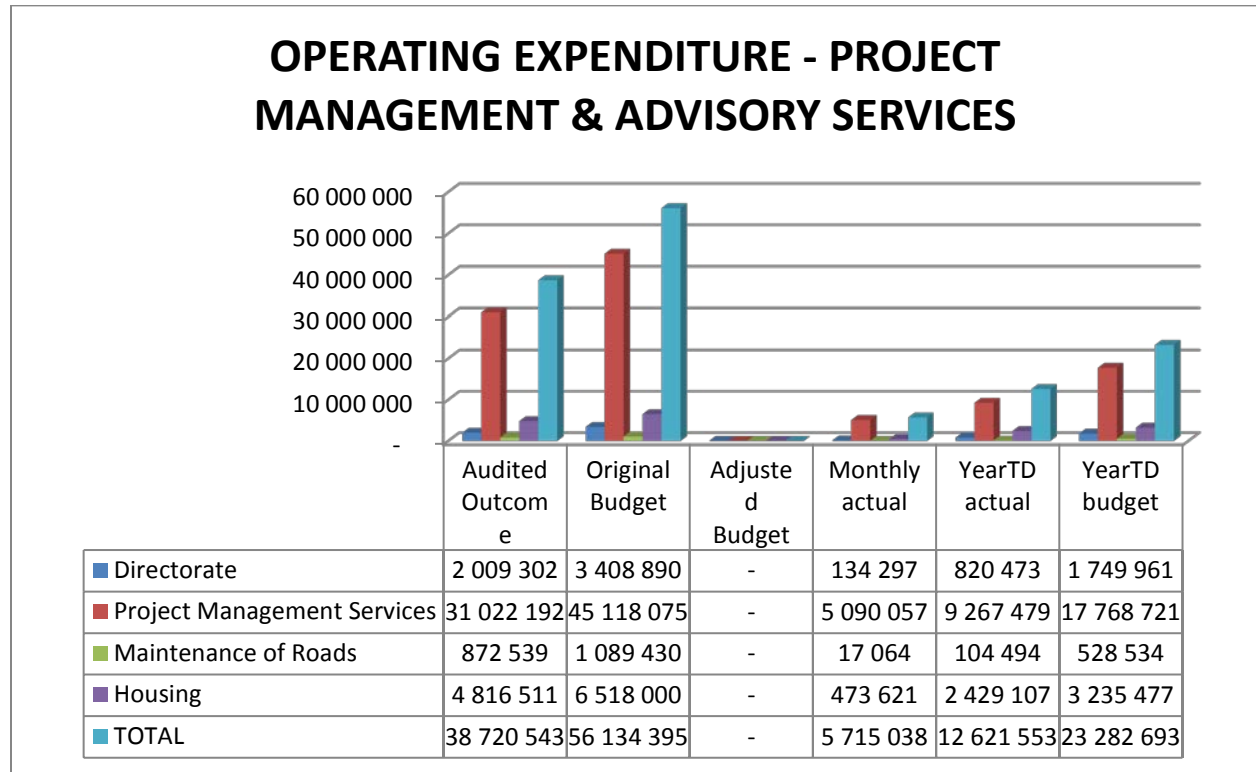


Actual operating expenditure of Planning & Development is R7, 312 862 as compared to the year-to-date projected budget of R9, 827 134. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b>PLANNING &amp; DEVELOPMENT DIRECTORATE</b>				
MSIG 13/14: REVIEW LED STRATEGY OF LM'S	600 000,00	260 970,00	43%	In progress and in accordance with the budget
MSIG 14/15: DEVELOPMENT OF BY LAWS	340 000,00	-	0%	Project is in the planning stage.
<b>LOCAL ECONOMIC DEVELOPMENT</b>				
15/16: LED YOUTH ENTREPRENEURSHIP PRO	323 000,00	52 580,00	16%	Need to readvertise entrepreneur training.
15/16: LED TRADE & INV PROMOTION	432 400,00	237 096,14	55%	SAITEX in June.
15/16: LED DIRECT SUPPORT TO SMMES	300 000,00	-	0%	Procurement during January-February
15/16: LED BUSINESS SUPPORT CENTRE	180 000,00	72 519,50	40%	Continuing project
15/16: LED DEV SUP STRAT-SMALL SC MINERS	200 000,00	-	0%	Continuing, service provider has been appointed.
15/16: LED EPWP ENT DEV FRAMEWORK	72 000,00	-	0%	3rd or 4th quarter.
14/15: LED SMME DEVELOPMENT	300 000,00	-	0%	Training starts in January 2016.
14/15: LED RICHIE INCUBATION CENTRE	200 000,00	175 438,60	88%	Completed
15/16: GARIEP	100 000,00	100 000,00	100%	Completed
14/15: LED EXPO	750 000,00	550 639,16	73%	Last invoice is still outstanding
14/15: LED DEVELOP INCENTIVE POLICIES	35 000,00	-	0%	Continuing, spending to take place during the financial year.
11/12: LED COORDINATE STRUCT AND INST SUP	86 400,00	5 959,20	7%	Continuing
<b>GIS</b>				
11/12: GIS CAPTURE WATER INFRASTRUCTURE	600 000,00	-	0%	Funds are committed for the project, done in conjunction with Sol Plaatje Municipality. Sol Plaatje is in the process of sourcing scanners and determining the quantity of maps to be scanned.
<b>SPATIAL PLANNING</b>				
12/13: SURVEYING OF ERVEN DIKGATLONG	397 000,00	-	0%	The work will commence after the approval of the Environmental Impact Assessment.
15/16: BY-LAWS FOR 3 LOCAL MUN	300 000,00	47 639,48	16%	Dikgatlong bylaw has been submitted for gazetting and request for invoice payment has been finalised. The bylaw for Magreng was adopted by council. FBDM is still waiting for Council resolution which is prerequisite before gazetting.
15/16: MAGARENG CBD RENEWAL	20 000,00	-	0%	The amount will be utilised for advertisements during public participation. The phase one and two has been completed.
15/16: ERF 258 NKANDLA EXT 2	450 000,00	111 505,26	25%	Contour surveying has been completed and invoice paid. Environmental Impact Assessment phase 1 to 3 completed and invoice paid. The draft geotechnical and Bulk services report were completed and submitted to FBDM.
15/16: ERF 775 VAALHARTS SET B GANSPAN	370 000,00	95 550,00	26%	Contour surveying has been completed and invoice paid. Environmental Impact Assessment phase 1 to 3 completed and invoice paid. The draft geotechnical and Bulk services report were completed and submitted to FBDM.
15/16: DELPORTSHOOP TOWNSHIP ESTABLISH	400 000,00	77 300,00	19%	Contour surveying has been completed and invoice paid. Environmental Impact Assessment phase 1 to 3 completed and invoice paid. The draft geotechnical and Bulk services report were completed and submitted to FBDM.
15/16: SOL PLAATJE SPAT DEV FRAMEWORK	400 000,00	-	0%	Sol Plaatje is managing the SDF review process. FBDM is only providing funding and facilitating the payment of the invoices. Sol Plaatje is busy finalising the appointment of the service provider.
<b>TOURISM</b>				
15/16: DIAMONDS & DORINGS SUPPORT	550 000,00	-	0%	In process, awaiting reports.
15/16: TOUR - N18 TOUR ROUTE IMPLEMENT	512 000,00	-	0%	Spending will start in the 3rd quarter.
15/16: TOUR - ADVERTISING & PROMOTION	195 200,00	130 106,49	67%	Spending is on track, two quarters spent.
15/16: EXHIBITION	26 100,00	25 280,00	97%	Spending is on track.
15/16: TOUR GIDE BUSINESS ESTABLISHMENT	65 500,00	1 920,00	3%	In process, more spending to take place in 3rd quarter.
15/16: KIMBERLEY DIAMOND CUP	50 000,00	18 593,46	37%	Completed, saving. Will be adjusted in the adjustment budget.
15/16: TOUR - CONTRB. NCTA SUPPORT	135 000,00	135 000,00	100%	Completed
15/16: TOUR - N12 PROMOTION	50 000,00	50 000,00	100%	Completed
15/16: TRADE EXPO	516 810,00	78 019,20	15%	In process
12/13: TOUR - BUSINESSPLAN COMPETITION	664 220,00	364 420,35	55%	In process, spending is on track
15/16: TOUR - ASSOCIATION	18 000,00	1 547,50	9%	In process, spending is on track
15/16: TOUR - FBDM ARTS & CRAFT CENTRE	50 000,00	-	0%	Spending will start in the 3rd quarter.
15/16: COMMUNITY AWARENESS CAMPAIGNS	250 000,00	180 588,64	72%	Completed, saving. Will be adjusted in the adjustment budget.
15/16: GONG-GONG WATERFALL FEASIBILITY &	450 000,00	16 592,80	4%	In process
<b>IDP</b>				
12/13: IDP STEERING COMMITTEE MEETING	8 030,00	3 748,90	47%	Funds to be utilised
13/14: IDP PROJECTS	50 690,00	-	0%	Funds to be utilised

The actual spending on special projects for Planning & Development amounted to R2, 793, 014.68 for the month.



Actual operating expenditure of Project Management & Advisory Services is R12, 621 553 as compared to the year-to-date projected budget of R22, 282 693. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICES</b>				
<b>INFRASTRUCTURE SERVICES DIRECTORATE</b>				
12/13: DISTRICT TEC. FORUM MEETINGS	4 500,00	2 610,00	58%	Two more meetings planned for 2016.
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
O&M 15/16 - MAGAGARENG	2 500 000,00	883 822,99	35%	Project is in the implementation phase, will spend by June 2016.
O&M 15/16 - PHOKWANE	2 500 000,00	579 961,83	23%	Project is in the implementation phase, will spend by June 2016.
O&M 15/16 - DIKGATLONG	2 500 000,00	711 164,67	28%	Project is in the implementation phase, will spend by June 2016.
O&M 15/16 - SOL PLAATJE	2 500 000,00	1 798 972,56	72%	Project is in the implementation phase, will spend by June 2016.
CAP 15/16 - MAGARENG - WARRENSVALE SEW RET 558	8 100 000,00	1 942 782,62	24%	Project is in the implementation phase, will spend by June 2016.
CAP 15/16 - MAGARENG - PROCUREMENT OF TLB	900 000,00	854 400,00	95%	Completed. Delivered on 4 December 2015.
CAP 15/16 - MAGARENG - PROCUREMENT OF SAN TRUCKS	1 000 000,00	-	0%	Appointment after adjustment budget approval. To be delivered in May 2016.
CAP 15/16 - PHOKWANE - UPRGR J/K WWTW	1 300 000,00	-	0%	Project is in the implementation phase, will spend by June 2016.
CAP 15/16 - PHOKWANE - REF OLD SYST J/K WWTW	1 100 000,00	-	0%	Project is in the implementation phase, will spend by June 2016.
CAP 15/16 - PHOKWANE - FENCING HARTSWATER WTW	1 500 000,00	-	0%	Project is in the implementation phase, will spend by June 2016.
CAP 15/16 - DIKGATLONG - PROC SAN TRUCK	2 200 000,00	-	0%	Ordered. To be delivered by May 2016.
CAP 15/16 - DIKGATLONG - WAT RET-REP STEEL/ASB PIPES	2 800 000,00	-	0%	Project is in the implementation phase, will spend by June 2016.
CAP 15/16 - SOL PLAATJE - BULK WAT SUP RIT/MOD	5 000 000,00	-	0%	Sol Plaatje is busy with the procurement process for a consultant.
CAP 15/16 - PHOKWANE - MATER PLAN: BULK WAT & SAN	1 100 000,00	-	0%	Project is in the implementation phase, will spend by June 2016.
CAP 15/16 - PHOKWANE - WAT CON & DEMAND MANAG	1 000 000,00	-	0%	Project is in the implementation phase, will spend by June 2016.
CAP 15/16 - PHOKWANE - GULDENTSKAT - WAT & SAN 608	4 000 000,00	-	0%	Project is in the implementation phase, will spend by June 2016.
14/15: PHOK-ROAD INFR & MAINT PLAN	800 000,00	398 600,00	50%	Project is in the implementation phase, will spend by June 2016.
14/15: PHOK-RESEALING RES STOR DAM	200 000,00	125 459,34	63%	Completed, saving.
14/15: DIKGATLONG ELECT MASTER PLAN	320 000,00	200 641,15	63%	Final was completed by 18 December 2015.
<b>HOUSING</b>				
<b>HOUSING</b>				
13/14: SPEC PROJ: 16 DAYS OF ACTIVISM	16 500,00	-	0%	Awaiting invoices from contractor
13/14: SPEC PROJ - WOMENS MONTH	16 500,00	287,63	2%	Awaiting invoices from contractor
13/14: SPEC PROJ: MANDELA MONTH	16 500,00	-	0%	Completed and paid
13/14: HOUSING CONSUMER EDUCATION	40 000,00	5 575,00	14%	Programme is ongoing. Amount to be adjusted.
13/14: HOUSING FIELD WORKERS	50 000,00	-	0%	Funding to be removed in the adjustment budget
12/13: HOUSING STEERING COMMITTEE MEETING	10 000,00	5 949,30	59%	Ongoing, amount to be adjusted.

The actual spending on special projects for Project Management & Advisory Services amounted to R7, 510, 227.09 for the month.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M06 December									
Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	6 882	5 443	-	339	35 985	2 722	33 264	1222%	71 970
Transfers recognised - operational	102 395	106 509	-	-	41 899	69 147	(27 249)	-39%	105 879
Other own revenue	1 124	5 185	-	10	113	2 362	(2 250)	-95%	5 196
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>110 402</b>	<b>117 137</b>	<b>-</b>	<b>349</b>	<b>77 996</b>	<b>74 231</b>	<b>3 765</b>	<b>5%</b>	<b>183 046</b>
Employee costs	47 113	57 549	-	4 023	25 278	27 417	(2 139)	-8%	51 860
Remuneration of Councillors	5 691	6 337	-	472	2 806	3 040	(234)	-8%	5 645
Depreciation & asset impairment	3 769	5 615	-	-	-	2 527	(2 527)	-100%	5 472
Finance charges	2 381	3 054	-	-	-	527	(527)	-100%	3 054
Materials and bulk purchases	3 254	3 956	-	232	1 507	1 524	(17)	-1%	3 190
Transfers and grants	37 276	56 992	-	6 458	11 268	21 918	(10 650)	-49%	54 328
Other expenditure	13 385	21 599	-	1 449	6 128	12 194	(6 066)	-50%	19 227
<b>Total Expenditure</b>	<b>112 869</b>	<b>155 102</b>	<b>-</b>	<b>12 635</b>	<b>46 988</b>	<b>69 147</b>	<b>(22 159)</b>	<b>-32%</b>	<b>142 775</b>
<b>Surplus/(Deficit)</b>	<b>(2 467)</b>	<b>(37 965)</b>	<b>-</b>	<b>(12 286)</b>	<b>31 008</b>	<b>5 084</b>	<b>25 924</b>	<b>510%</b>	<b>40 270</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(2 467)</b>	<b>(37 965)</b>	<b>-</b>	<b>(12 286)</b>	<b>31 008</b>	<b>5 084</b>	<b>25 924</b>	<b>510%</b>	<b>40 270</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(2 467)</b>	<b>(37 965)</b>	<b>-</b>	<b>(12 286)</b>	<b>31 008</b>	<b>5 084</b>	<b>25 924</b>	<b>510%</b>	<b>40 270</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>2 125</b>	<b>13 556</b>	<b>-</b>	<b>833</b>	<b>1 096</b>	<b>2 712</b>	<b>(1 616)</b>	<b>-60%</b>	<b>13 556</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 125	13 556	-	833	1 096	2 712	(1 616)	-60%	13 556
<b>Total sources of capital funds</b>	<b>2 125</b>	<b>13 556</b>	<b>-</b>	<b>833</b>	<b>1 096</b>	<b>2 712</b>	<b>(1 616)</b>	<b>-60%</b>	<b>13 556</b>
<b>Financial position</b>									
Total current assets	97 164	97 164	-		120 186				64 943
Total non current assets	53 259	55 219	-		47 391				55 219
Total current liabilities	22 579	22 579	-		15 662				16 694
Total non current liabilities	33 379	33 379	-		31 644				28 649
<b>Community wealth/Equity</b>	<b>94 465</b>	<b>74 819</b>	<b>-</b>		<b>120 270</b>				<b>74 819</b>
<b>Cash flows</b>									
Net cash from (used) operating	4 082	(21 733)	-	(16 391)	37 551	7 923	29 629	374%	37 551
Net cash from (used) investing	(2 927)	(9 429)	-	(110)	(1 096)	(957)	(139)	14%	(1 096)
Net cash from (used) financing	(1 607)	(1 111)	-	-	-	(569)	569	-100%	-
<b>Cash/cash equivalents at the month/year end</b>	<b>87 483</b>	<b>61 743</b>	<b>-</b>	<b>102 404</b>	<b>124 390</b>	<b>100 412</b>	<b>23 978</b>	<b>24%</b>	<b>124 390</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	4 581	105	1	27	-	1	1	147	4 862
<b>Creditors Age Analysis</b>									
Total Creditors	6 546	-	-	-	-	-	-	-	6 546

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		95 955	100 012	-	349	67 546	65 087	2 459	4%	100 012
Executive and council		4 733	-	-	-	-	-	-	-	-
Budget and treasury office		91 223	100 012	-	349	67 546	65 087	2 459	4%	100 012
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 695	2 030	-	-	-	-	-	-	2 030
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		315	630	-	-	-	-	-	-	630
Housing		1 380	1 400	-	-	-	-	-	-	1 400
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 751	15 095	-	-	10 451	9 144	1 307	14%	15 095
Planning and development		9 751	15 095	-	-	10 451	9 144	1 307	14%	15 095
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		3 000	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	110 402	117 137	-	349	77 996	74 231	3 765	5%	117 137
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		52 727	67 263	-	4 248	23 691	31 431	(7 740)	-25%	63 161
Executive and council		18 485	26 016	-	1 778	10 110	12 572	(2 462)	-20%	23 218
Budget and treasury office		19 992	23 864	-	1 373	6 756	10 332	(3 576)	-35%	24 584
Corporate services		14 250	17 382	-	1 097	6 825	8 527	(1 702)	-20%	15 359
<i>Community and public safety</i>		9 216	13 351	-	910	4 637	6 526	(1 889)	-29%	10 911
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 399	6 833	-	437	2 208	3 291	(1 082)	-33%	5 660
Housing		4 817	6 518	-	474	2 429	3 235	(806)	-25%	5 251
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		50 926	69 635	-	7 476	18 659	29 169	(10 510)	-36%	64 378
Planning and development		48 579	66 969	-	7 295	17 505	27 854	(10 348)	-37%	61 946
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		2 347	2 667	-	182	1 154	1 315	(161)	-12%	2 431
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	4 853	-	-	-	2 021	(2 021)	-100%	4 326
<b>Total Expenditure - Standard</b>	3	112 869	155 102	-	12 635	46 988	69 147	(22 159)	-32%	142 775
<b>Surplus/ (Deficit) for the year</b>		(2 467)	(37 965)	-	(12 286)	31 008	5 084	25 924	510%	(25 638)



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

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) M06 December										
Vote Description [Insert departmental structure etc 3.]	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Council & Executive		4 733	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury		91 223	100 012	-	349	67 546	65 087	2 459	3.8%	100 012
Vote 3 - Corporate Services		3 315	630	-	-	-	-	-		630
Vote 4 - Planning & Development		889	940	-	-	-	-	-		940
Vote 5 - Project Management & Advisory Services		10 242	15 555	-	-	10 451	9 144	1 307	14.3%	15 555
<b>Total Revenue by Vote</b>	2	<b>110 402</b>	<b>117 137</b>	<b>-</b>	<b>349</b>	<b>77 996</b>	<b>74 231</b>	<b>3 765</b>	<b>5.1%</b>	<b>117 137</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Council & Executive		18 485	26 016	-	1 778	10 110	12 572	(2 462)	-19.6%	23 218
Vote 2 - Budget & Treasury		19 992	23 864	-	1 373	6 756	10 332	(3 576)	-34.6%	24 584
Vote 3 - Corporate Services		20 997	26 882	-	1 716	10 187	13 133	(2 946)	-22.4%	23 451
Vote 4 - Planning & Development		14 675	22 205	-	2 053	7 313	9 827	(2 514)	-25.6%	19 216
Vote 5 - Project Management & Advisory Services		38 721	56 134	-	5 715	12 622	23 283	(10 661)	-45.8%	52 306
<b>Total Expenditure by Vote</b>	2	<b>112 869</b>	<b>155 102</b>	<b>-</b>	<b>12 635</b>	<b>46 988</b>	<b>69 147</b>	<b>(22 159)</b>	<b>-32.0%</b>	<b>142 775</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(2 467)</b>	<b>(37 965)</b>	<b>-</b>	<b>(12 286)</b>	<b>31 008</b>	<b>5 084</b>	<b>25 924</b>	<b>509.9%</b>	<b>(25 638)</b>

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

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
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	✓	972	1 072	-	7	42	536	(494)	-92%	1 083
Interest earned - external investments	✓	6 882	5 443	-	339	35 985	2 722	33 264	1222%	71 970
Interest earned - outstanding debtors	✓	-	-	-	-	-	-	-	-	-
Dividends received	✓	-	-	-	-	-	-	-	-	-
Fines	✓	-	-	-	-	-	-	-	-	-
Licences and permits	✓	-	-	-	-	-	-	-	-	-
Agency services	✓	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	✓	102 395	106 509	-	-	41 899	69 147	(27 249)	-39%	105 879
Other revenue	✓	153	4 053	-	3	71	1 826	(1 756)	-96%	4 053
Gains on disposal of PPE	✓	-	60	-	-	-	-	-	-	60
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>110 402</b>	<b>117 137</b>	<b>-</b>	<b>349</b>	<b>77 996</b>	<b>74 231</b>	<b>3 765</b>	<b>5%</b>	<b>183 046</b>
<b>Expenditure By Type</b>										
Employee related costs	✓	47 113	57 549	-	4 023	25 278	27 417	(2 139)	-8%	51 860
Remuneration of councillors	✓	5 691	6 337	-	472	2 806	3 040	(234)	-8%	5 645
Debt impairment	✓	-	3	-	-	-	-	-	-	11
Depreciation & asset impairment	✓	3 769	5 615	-	-	-	2 527	(2 527)	-100%	5 472
Finance charges	✓	2 381	3 054	-	-	-	527	(527)	-100%	3 054
Bulk purchases	✓	-	-	-	-	-	-	-	-	-
Other materials	✓	3 254	3 956	-	232	1 507	1 524	(17)	-1%	3 190
Contracted services	✓	-	-	-	-	-	-	-	-	-
Transfers and grants	✓	37 276	56 992	-	6 458	11 268	21 918	(10 650)	-49%	54 328
Other expenditure	✓	13 275	21 386	-	1 449	6 128	12 194	(6 066)	-50%	19 006
Loss on disposal of PPE	✓	111	210	-	-	-	-	-	-	210
<b>Total Expenditure</b>		<b>112 869</b>	<b>155 102</b>	<b>-</b>	<b>12 635</b>	<b>46 988</b>	<b>69 147</b>	<b>(22 159)</b>	<b>-32%</b>	<b>142 775</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(2 467)</b>	<b>(37 965)</b>	<b>-</b>	<b>(12 286)</b>	<b>31 008</b>	<b>5 084</b>	<b>25 924</b>	<b>0</b>	<b>40 270</b>
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(2 467)</b>	<b>(37 965)</b>	<b>-</b>	<b>(12 286)</b>	<b>31 008</b>	<b>5 084</b>			<b>40 270</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(2 467)</b>	<b>(37 965)</b>	<b>-</b>	<b>(12 286)</b>	<b>31 008</b>	<b>5 084</b>			<b>40 270</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(2 467)</b>	<b>(37 965)</b>	<b>-</b>	<b>(12 286)</b>	<b>31 008</b>	<b>5 084</b>			<b>40 270</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(2 467)</b>	<b>(37 965)</b>	<b>-</b>	<b>(12 286)</b>	<b>31 008</b>	<b>5 084</b>			<b>40 270</b>

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - MID6 December										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council & Executive		–	–	–	–	–	–	–		–
Vote 2 - Budget & Treasury		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Planning & Development		–	–	–	–	–	–	–		–
Vote 5 - Project Management & Advisory Services		–	–	–	–	–	–	–		–
<b>Total Capital Multi-year expenditure</b>	4,7	–	–	–	–	–	–	–		–
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council & Executive		311	165	–	–	7	–	7	0%	165
Vote 2 - Budget & Treasury		936	1 924	–	(4)	39	–	39	0%	1 924
Vote 3 - Corporate Services		739	10 409	–	837	1 013	2 700	(1 687)	-62%	10 409
Vote 4 - Planning & Development		45	32	–	–	19	12	7	61%	32
Vote 5 - Project Management & Advisory Services		94	1 027	–	–	17	–	17	#DIV/0!	1 027
<b>Total Capital single-year expenditure</b>	4	2 125	13 556	–	833	1 096	2 712	(1 616)	-60%	13 556
<b>Total Capital Expenditure</b>		2 125	13 556	–	833	1 096	2 712	(1 616)	-60%	13 556
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		1 935	2 751	–	156	324	–	324	#DIV/0!	2 751
Executive and council		311	165	–	–	7	–	7	#DIV/0!	165
Budget and treasury office		936	1 924	–	(4)	39	–	39	#DIV/0!	1 924
Corporate services		688	663	–	160	277	–	277	#DIV/0!	663
<b>Community and public safety</b>		62	9 726	–	677	736	2 700	(1 964)		9 726
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		37	9 726	–	677	736	2 700	(1 964)		9 726
Housing		26	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
<b>Economic and environmental services</b>		127	1 079	–	–	37	12	25	205%	1 079
Planning and development		113	1 059	–	–	37	12	25	205%	1 059
Road transport		–	–	–	–	–	–	–		–
Environmental protection		14	20	–	–	–	–	–		20
<b>Trading services</b>		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Water		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
<b>Other</b>		–	–	–	–	–	–	–		–
<b>Total Capital Expenditure - Standard Classification</b>	3	2 125	13 556	–	833	1 096	2 712	(1 616)	-60%	13 556
<b>Funded by:</b>										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	–	–	–	–	–	–		–
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	–	–	–	–	–	–	–		–
<b>Internally generated funds</b>		2 125	13 556	–	833	1 096	2 712	(1 616)	-60%	13 556
<b>Total Capital Funding</b>		2 125	13 556	–	833	1 096	2 712	(1 616)	-60%	13 556

**Table C6 Monthly Budget Statement - Financial Position**

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		2 983	2 143		1 002	2 143
Call investment deposits		84 500	59 600		113 000	59 600
Consumer debtors		-	-			
Other debtors		8 394	2 000		4 862	2 000
Current portion of long-term receivables		963	900		963	900
Inventory		324	300		359	300
<b>Total current assets</b>		<b>97 164</b>	<b>64 943</b>	<b>-</b>	<b>120 186</b>	<b>64 943</b>
<b>Non current assets</b>						
Long-term receivables		9 475	8 679		9 475	8 679
Investments		5 250	-	-	5 250	
Investment property				-		
Investments in Associate				-		
Property, plant and equipment		37 644	45 467		31 775	45 467
Agricultural				-		
Biological assets				-		
Intangible assets		890	443		890	443
Other non-current assets		-	630	-	-	630
<b>Total non current assets</b>		<b>53 259</b>	<b>55 219</b>	<b>-</b>	<b>47 391</b>	<b>55 219</b>
<b>TOTAL ASSETS</b>		<b>150 423</b>	<b>120 162</b>	<b>-</b>	<b>167 576</b>	<b>120 162</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-			
Borrowing		1 735	1 694		1 735	1 694
Consumer deposits						
Trade and other payables		11 713	7 000		6 546	7 000
Provisions		9 131	8 000		7 381	8 000
<b>Total current liabilities</b>		<b>22 579</b>	<b>16 694</b>	<b>-</b>	<b>15 662</b>	<b>16 694</b>
<b>Non current liabilities</b>						
Borrowing		6 699	6 649		4 964	6 649
Provisions		26 681	22 000		26 681	22 000
<b>Total non current liabilities</b>		<b>33 379</b>	<b>28 649</b>	<b>-</b>	<b>31 644</b>	<b>28 649</b>
<b>TOTAL LIABILITIES</b>		<b>55 958</b>	<b>45 343</b>	<b>-</b>	<b>47 307</b>	<b>45 343</b>
<b>NET ASSETS</b>	2	<b>94 465</b>	<b>74 819</b>	<b>-</b>	<b>120 270</b>	<b>74 819</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		70 161	48 469		95 966	48 469
Reserves		24 303	26 350		24 303	26 350
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>94 465</b>	<b>74 819</b>	<b>-</b>	<b>120 270</b>	<b>74 819</b>

**Table C7 Monthly Budget Statement - Cash Flow**

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		39	5 125	-	15	33	382	(349)	-91%	33
Government - operating		103 405	106 509	-	201	81 498	55 546	25 952	47%	81 498
Government - capital		-	-	-	-	-	-	-	-	-
Interest		6 882	5 443	-	517	3 007	2 873	134	5%	3 007
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(67 916)	(83 177)	-	(16 705)	(35 720)	(37 777)	(2 058)	5%	(35 720)
Finance charges		(1 052)	(1 054)	-	-	-	527	527	100%	-
Transfers and Grants		(37 276)	(54 578)	-	(419)	(11 268)	(13 628)	(2 360)	17%	(11 268)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>4 082</b>	<b>(21 733)</b>	<b>-</b>	<b>(16 391)</b>	<b>37 551</b>	<b>7 923</b>	<b>29 629</b>	<b>374%</b>	<b>37 551</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		10	60	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		38	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(850)	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(2 125)	(9 489)	-	(110)	(1 096)	(957)	139	-14%	(1 096)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(2 927)</b>	<b>(9 429)</b>	<b>-</b>	<b>(110)</b>	<b>(1 096)</b>	<b>(957)</b>	<b>139</b>	<b>-14%</b>	<b>(1 096)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		(1 607)	(1 111)	-	-	-	(569)	(569)	100%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 607)</b>	<b>(1 111)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(569)</b>	<b>(569)</b>	<b>100%</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(452)</b>	<b>(32 273)</b>	<b>-</b>	<b>(16 501 589.38)</b>	<b>36 455</b>	<b>6 396</b>			<b>36 455</b>
Cash/cash equivalents at beginning:		87 934	94 016	-	118 905 341.79	87 934	94 016			87 934
Cash/cash equivalents at month/year end:		87 483	61 743	-	102 403 752.41	124 390	100 412			124 390

## 5. SUPPORTING DOCUMENTATION

### Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M06 December				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	<b><u>Revenue By Source</u></b>			
	Rental of facilities and equipment	-92%	The demand for the rental of facilities and equipment is lower than anticipated. Local municipalities may be using other service providers to rent the facilities and equipment.	Communicate with the local municipalities and encourage them to make use of the district municipality for the rental of facilities and equipment. Market the facilities and equipment to the public to inform them of the availability of the service provided by the municipality.
	Interest earned - external investments	1222%	Received more of the scheduled grant income than anticipated.	None needed.
	Other income	-96%	The revenue expected from other sources is lower than budgeted for.	None needed.
2	<b><u>Expenditure By Type</u></b>			
	Salaries	-8%	Employee related cost is lower than budgeted for.	Positions are advertised, will be filled as soon as possible.
	Other Materials	-1%	Will be used at the end of the financial year.	None needed.
	Transfers and grants	-49%	Less money was transferred than budgeted for, may be as a result of local municipalities not requesting the funds.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-50%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3	<b><u>Capital Expenditure</u></b>			
	Capital expenditure	-60%	Capital projects are in the planning phase as per the procurement plan for the first quarter.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they are on track.
4	<b><u>Financial Position</u></b>			
	Current Assets	85%	Current assets shows an increase of 105% which is mainly due to the increase in call investments.	None needed.
	Non-Current Liabilities	-14%	There is an increase in the non-current liabilities mainly due to the increase in provisions for the year.	None needed.
	Accumulated Surplus	98%	Accumulated surplus shows an increase of 123% which is a result of the accumulated surplus growth being higher than expected.	None needed.
5	<b><u>Cash Flow</u></b>			
	Net cash from operating / (used) Operating Activities	-374%	Net cash from operating activities is above the year-to-date budget as a result of expenditure being lower than budgeted for.	None needed.
	Net cash from operating / (used) Investing Activities	-14%	Payments relating to capital assets is lower than budgeted for.	None needed.

More detail on operating variances is available on pages 04 to 12 of this report.

**Table SC2 Monthly Budget Statement - performance indicators**

DC9 Frances Baard - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November							
Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,7%	5,6%	0,0%	0,0%	6,1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20,1%	20,5%	0,0%	9,8%	20,5%
Gearing	Long Term Borrowing/ Funds & Reserves		27,6%	25,2%	0,0%	20,4%	25,2%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	430,3%	389,0%	0,0%	859,5%	389,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		387,5%	369,8%	0,0%	825,6%	369,8%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17,1%	9,9%	0,0%	32,1%	9,9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
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		42,7%	49,1%	0,0%	47,6%	49,1%
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		5,6%	7,4%	0,0%	0,0%	8,0%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		342,4%	219,6%	0,0%	45,9%	382,2%
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		-2382,6%	206,5%	0,0%	1421,0%	227,2%

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 47.6%.

The municipality still depends on grant funding of over 90.9% 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**

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December														
Description	NT Code	Budget Year 2015/16										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														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300													
Receivables from Non-exchange Transactions - Property Rates	1400													
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600													
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810													
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	4 581	105	1	27	-	1	1	147	4 862	176			
<b>Total By Income Source</b>	<b>2000</b>	<b>4 581</b>	<b>105</b>	<b>1</b>	<b>27</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>147</b>	<b>4 862</b>	<b>176</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2014/15 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	204	104	5	-	-	-	-	-	313	-			
Commercial	2300	-	-	-	-	-	-	-	-	-	-			
Households	2400	-	-	-	-	-	-	-	-	-	-			
Other	2500	4 377	1	(4)	27	-	1	1	147	4 549	176			
<b>Total By Customer Group</b>	<b>2600</b>	<b>4 581</b>	<b>105</b>	<b>1</b>	<b>27</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>147</b>	<b>4 862</b>	<b>176</b>	<b>-</b>	<b>-</b>	<b>-</b>

Municipal 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, and
- 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***

There is one outstanding debt for more than 90 days as at 31 December 2015 in respect of Provincial and Local Governments Department.

- Dikgatlong local municipality R4, 839.89 for the Koopmansfontein streetlights.



- *Post-Service Benefits*

- There is one outstanding debt reflected for more than 90 days as at 31 December 2015. Kgantsi N.G R25 690 for under payment of post medical aid contribution benefit.

- *Sundry Debtors*

There is one outstanding debt reflected for more than 90 days as at 31 December 2015 for sundry debtors.

- Moloi M.M R145, 636.80 for benefit of using the municipal vehicle.

### Table SC4 Monthly Budget Statement - aged creditors

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December												
Description	NT Code	Budget Year 2015/16									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	Total		
R thousands												
<b>Creditors Age Analysis By Customer Type</b>												
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	6 546									6 546	
<b>Total By Customer Type</b>	<b>1000</b>	<b>6 546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 546</b>	<b>-</b>

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

#### Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increase of 7% for staff has been implemented as from the 1<sup>st</sup> of July 2014 – 30 June 2015 and 7.93% for the directors. The salary increase was finalized and back-pay was paid with the October 2015 salary run.

A gazette no.10400 was issued on the 26 March 2015 for the annual increase for Councilors in terms of the remuneration of Public Office Bearers Act, 1998 for the 2014/15 financial year.

**Trade Creditors:**

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 31 December 2015 is listed below:

<b>PAYMENTS</b>		
Total value of all payments		<b>R 14 853 682</b>
Electronic transfers		156
Cheques issued		19
<b>SALARIES</b>		
Number of salary beneficiaries		<b>163</b>
Councillors		<b>23</b>
<b>Total Councillors</b>	<b>27</b>	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	23	
* Councillors without Remuneration	4	
<b>Employees</b>		<b>140</b>
* Remunerated Employee's	135	
* <b>Remunerated Terminated Employees</b>		
MOENG KD	3	
HOFFMANN CE		
MASILANA NTO		
Pensioners	2	
<b>Total remuneration paid</b>		<b>3 803 094</b>
Councillors		451 342
Employees		3 348 911
Pensioners		2 841

Internal controls in the expenditure unit are continuously being assessed and tightened up to allow closer monitoring of daily purchases.

**SUPPLY CHAIN MANAGEMENT:**

Council adopted a new procurement policy effective from 23 September 2015.

Council is empowered by the MFMA and its regulation to exercise oversight over the implementation of the Supply Chain Management Policy. The following is hereby reported as stipulated in the SCM policy.

**Implementation of the approved Supply Chain Management Policy:**

The approved Supply Chain Management Policy of 23 September 2015 is implemented by all relevant role players effectively.

- **Implementation of the Supply chain Management Process.**
  - **Training of Supply Chain Management Officials**

No officials were trained during December 2015.

- **Demand Management**

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribe 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 December 2015, three contracts (R200 000 +) were awarded by the Municipal Manager.

1. Insurance Lateral Unison-R221 070.00
2. Professional service for the compilation of local integrated transport plans for Phokwane, Dikgatlong and Magareng-Tshawe Infrastructure-R752 400.00
3. Internal Audit Outsourcing-Morar Incorporated –R238 000.00

For the period of December 2015 no written price quotations (R30 000-R200 000) were awarded by the Municipal Manager.

**Total orders issued total R 5 384 654.79**

**Per department**

COUNCIL AND EXECUTIVE	R 62 392.88
MUNICIPAL MANAGER	R 241 458.63
FINANCE	R 24 074.59
ADMINISTRATION	R2 989 658.11
PLANNING AND DEVELOPMENT	R 603 976.34
TECHNICAL SERVICE	R1 449 819.27
STORES	R 13 274.97

- **Disposal Management**

Assets were donated to St George Parish Greenpoint.

- **Deviations**

Two deviations were approved by the Municipal Manager

1. District Youth-Catering Tletse Trading-R49 500.00
2. Year-end Functions-Ous Mesies Lodge-R49 750.00

- **Issues from Stores**

**Total orders issued total R28 926.84**

**Issues per department**

COUNCIL	R 1 333.85
MUNICIPAL MANAGER	R 8 295.55
FINANCE	R 4 000.35
ADMINISTRATION	R 4 879.13
PLANNING AND DEVELOPMENT	R 0.00
TECHNICAL SERVICE	R 771.11
STORES	R 0.00

- **List of accredited Service Providers**

The supplier's database is daily updated and the database is amended to made provision for the MBD 4 and MBD 9 forms as required by the AG report.

- **Support to Local Municipalities**

No official request was received from any local municipality to assist for the month of December 2015.

- **Orders outstanding more than 30 days**

COMPANY	60 DAYS	90 DAYS	COMMENT
BYTES DOCUMENT SOLUTIONS	R90, 555.35		PRINTER NOT DELIVER YET
CIVIL SENSE CONSULTING		R52, 896.00	PROJECT NOT COMPLETED YET
GLOBAL AFRICA NETWORK		R29, 640.00	ADVERT NOT PLACED YET
LASEC SA	R3, 078.00		INVOICE NOT RECEIVED YET
MASILAKHE MANAGEMENT SOLUTIONS	R256, 431.60		PROJECT NOT COMPLETED
MMG CONSULTING AND PROJECTS	R4, 670.67		PARTIAL DELIVERY
MUBESKO AFRICA		R146, 661.00	WORK NOT COMPLETED
NORTHERN CAPE TIMES	R2, 924.10		INVOICE NOT RECEIVED
NATIONAL HEALTH LABORATORY		R3, 405.59	AWAITS INVOICE
JOROY 0009 CC T/A OFFICE CREATIONS		R2, 952.60	PARTIAL DELIVERY

PENNYPINCHERS	R31, 974.48		DELIVERY NOT MADE YET
SMEC SA	R294, 560.00		PROJECT NOT COMPLETED
SKHUNYANA TRAINING	R53, 169.60		PROJECT NOT COMPLETED
SUMMAT TRAINING INSTITUTE		R139, 650.00	PROJECT NOT COMPLETED
SEDIBENG WATER VAAL	R16, 347.60		INVOICE NOT RECEIVED
THOMASON CONSULTING	R288, 190.00		PROJECT NOT COMPLETED
TSHANI CONSULTING	R476, 245.49		PROJECT NOT COMPLETED
WILLMORE'S	R621.48		PARTIAL DELIVERY
WILD ORCHID CONSULTING (PTY) LTD		R73, 800.00	PROJECT NOT COMPLETED YET
WORLDWIDE TRAVEL & TOURS		R6, 370.56	AWAITS INVOICE

**Table SC5 Monthly Budget Statement - investment portfolio**

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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									
ABSA		0	NOTICE	43	34	0	5 250		5 250
NEDCOR		0	NOTICE	42	19	0	3 500		3 500
ABSA		0	NOTICE	42	13	0	2 500		2 500
STANDARD BANK		0	NOTICE	42	55	0	10 000		10 000
NEDCOR		0	NOTICE	42	83	0	15 000		15 000
RMB		0	NOTICE	42	42	0	8 000		8 000
STANDARD BANK		0	NOTICE	42	61	0	11 000		11 000
ABSA		0	NOTICE	42	55	0	10 000		10 000
ABSA		0	NOTICE	42	50	0	9 000		9 000
NEDCOR		0	NOTICE	42	39	0	7 000		7 000
STANDARD BANK		0	NOTICE	42	44	0	8 000		8 000
ABSA		0	NOTICE	42	34	0	6 000		6 000
ABSA		0	CALL	42	15	0	3 000		3 000
NEDCOR		0	NOTICE	42	34	0	6 000		6 000
NEDCOR		0	CALL	42	14	0	3 000		3 000
RMB		4	NOTICE	29-Mar-16	21 363	6,5%	4 000		4 000
RMB		1	CALL	31-Dec-15	9 452	5,8%	2 000		2 000
STANDARD BANK		4	NOTICE	30-Mar-16	28 118	6,8%	5 000		5 000
<b>Municipality sub-total</b>					650611		118 250	-	118 250
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				650611		118 250	-	118 250

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**

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									%	
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		100 358	104 279	-	300	46 267	66 917	(20 650)	-30,9%	104 279
Local Government Equitable Share		6 965	10 002		-	10 002	5 001	5 001	100,0%	10 002
Special Contribution: Councillor Remuneration		4 683	-		-	-	-	-	0,0%	
Levy replacement		85 780	88 934		-	31 222	56 873	(25 651)	-45,1%	88 934
Finance Management Grant		1 250	1 250		-	1 250	1 250	-	0,0%	1 250
Municipal Systems Improvement		674	940		-	940	940	-		940
Extended Public Works Programme	3	1 006	1 000		300	700	700	-		1 000
Roads asset management		-	2 153		-	2 153	2 153	-		2 153
Roads asset management								-		
<b>Provincial Government:</b>		1 945	2 030	-	-	2 250	2 030	535	26,4%	2 030
Housing		1 380	1 400		-	2 250	1 400	850	60,7%	1 400
Near Grant		315	315		-	-	315			315
Fire Fighting Equipment Grant		-	315		-	-	315	(315)	-100,0%	315
NC Tourism	4	200	-		-	-	-	-		
Environmental Health Recycling Grant		-	-		-	-	-	-		
District Aids Programme		50	-		-	-	-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		92	200	-	21	50	200	(150)	-75,2%	200
SETA Skills Grant		77	200		21	50	200	(150)	-75,2%	200
ABSA		15	-							
<b>Total Operating Transfers and Grants</b>	5	102 395	106 509	-	321	48 567	69 147	(20 266)	-29,3%	106 509
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Other capital transfers <i>[insert description]</i>										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	102 395	106 509	-	321	48 567	69 147	(20 266)	-29,3%	106 509

**Table SC7 Monthly Budget Statement - transfers and grant expenditure**

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
<b>EXPENDITURE</b>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		100 358	104 279	-	-	40 586	49 826	(9 240)	-18,5%	104 279
Local Government Equitable Share		9 965	10 002		-	10 002	3 033	6 969	229,8%	10 002
Special Contribution: Councillor Remuneration		4 683	-		-	-	-	-		-
Levy replacement		82 780	88 934		-	29 682	44 467	(14 785)	-33,2%	88 934
Finance Management Grant		1 250	1 250		-	194	1 250	(1 056)	-84,5%	1 250
Municipal Systems Improvement		674	940		-	260	-	260	#DIV/0!	940
Extended Public Works Programme		1 006	1 000		-	449	-	449	#DIV/0!	1 000
Roads asset management		-	2 153		-	-	1 077	(1 077)	-100,0%	2 153
Provincial Government:		1 945	2 030	-	35	1 306	-	1 306	#DIV/0!	2 030
Housing		1 380	1 400			1 306		1 306	#DIV/0!	1 400
Fire Fighting Equipment Grant			315					-		315
Near Grant		315	315							315
NC Tourism		200						-		
Environmental Health Recycling Grant								-		
District Aids Programme		50			35			-		
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		92	200	-	-	7	-	7	#DIV/0!	200
ABSA		15						-		
SETA Skills Grant		77	200		-	7	-	7	#DIV/0!	200
Total operating expenditure of Transfers and Grants:		102 395	106 509	-	35	41 899	49 826	(7 927)	-15,9%	106 509
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		102 395	106 509	-	35	41 899	49 826	(7 927)	-15,9%	106 509



**Table SC8 Monthly Budget Statement - councilor and staff benefits**

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 716	4 478		325	1 922	1 866	56	3%	4 478
Pension and UIF Contributions		184	200		15	92	83	9	11%	200
Medical Aid Contributions		17	-		1	9	-	9	#DIV/0!	-
Motor Vehicle Allowance		1 306	1 321		108	647	551	97	18%	1 321
Cellphone Allowance		209	244		23	136	127	9	7%	244
Housing Allowances					-	-	14	(14)	-100%	
Other benefits and allowances		259	94		-	-	-	-		94
<b>Sub Total - Councillors</b>		<b>5 691</b>	<b>6 337</b>	<b>-</b>	<b>472</b>	<b>2 806</b>	<b>2 640</b>	<b>166</b>	<b>6%</b>	<b>6 337</b>
% increase	4		11,3%							11,3%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	4 377	5 212		541	1 952	2 172	(219)	-10%	5 212
Pension and UIF Contributions		580	914		36	235	381	(146)	-38%	914
Medical Aid Contributions		118	4		-	-	1	(1)	-100%	4
Overtime		-	-		-	-	-	-		-
Performance Bonus		434	440		-	-	183	(183)	-100%	440
Motor Vehicle Allowance		480	317		26	166	132	34	26%	317
Cellphone Allowance		89	96		5	43	40	3	8%	96
Housing Allowances		10	6				2	(2)	-100%	6
Other benefits and allowances		52	81		3	28	34	(6)	-18%	81
Payments in lieu of leave		-	115		-	-	48	(48)	-100%	115
Long service awards		-	26		-	-	11	(11)	-100%	26
Post-retirement benefit obligations	2	-	-		-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 140</b>	<b>7 211</b>	<b>-</b>	<b>610</b>	<b>2 424</b>	<b>3 004</b>	<b>(580)</b>	<b>-19%</b>	<b>7 211</b>
% increase	4		17,4%							17,4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		29 143	36 860		1 820	16 558	14 901	1 656	11%	36 860
Pension and UIF Contributions		4 468	6 533		403	2 601	2 341	260	11%	6 533
Medical Aid Contributions		1 285	447		131	769	185	584	316%	447
Overtime		-	78		-	-	33	(33)	-100%	78
Performance Bonus		51	-		-	-	-	-		-
Motor Vehicle Allowance		2 812	3 109		254	1 671	1 164	507	44%	3 109
Cellphone Allowance		96	97		7	68	1	68	13557%	97
Housing Allowances		256	236		36	196	96	100	104%	236
Other benefits and allowances		888	1 090		76	484	420	63	15%	1 090
Payments in lieu of leave		1 439	825		-	-	296	(296)	-100%	825
Long service awards		140	188		-	43	43	(0)	0%	188
Post-retirement benefit obligations	2	395	874		77	465	364	101	28%	874
<b>Sub Total - Other Municipal Staff</b>		<b>40 973</b>	<b>50 339</b>	<b>-</b>	<b>2 803</b>	<b>22 854</b>	<b>19 843</b>	<b>3 011</b>	<b>15%</b>	<b>50 339</b>
% increase	4		22,9%							22,9%
<b>Total Parent Municipality</b>		<b>52 804</b>	<b>63 886</b>	<b>-</b>	<b>3 885</b>	<b>28 084</b>	<b>25 488</b>	<b>2 596</b>	<b>10%</b>	<b>63 886</b>
			21,0%							21,0%
Unpaid salary, allowances & benefits in arrears:										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>52 804</b>	<b>63 886</b>	<b>-</b>	<b>3 885</b>	<b>28 084</b>	<b>25 488</b>	<b>2 596</b>	<b>10%</b>	<b>63 886</b>
% increase	4		21,0%							21,0%
<b>TOTAL MANAGERS AND STAFF</b>		<b>47 113</b>	<b>57 549</b>	<b>-</b>	<b>3 413</b>	<b>25 278</b>	<b>22 848</b>	<b>2 431</b>	<b>11%</b>	<b>57 549</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of December 2015 averages 51%. The reason for the deviations is mainly due to, annual leave, sick leave taken and courses attended during the month.

Attendance trends are summarized as follows:

	<b>Senior Management</b>	<b>Middle Management</b>	<b>Supervisory</b>	<b>Clerical</b>
Number of Members	<b>1</b>	<b>3</b>	<b>7</b>	<b>11</b>
Leave	0	9	15	17
Sick Leave	0	0	0	4
Courses / Seminar	0	0	0	6
Meetings	0	0	0	0
Study leave	0	0	0	0
Maternity Leave	0	0	0	0
Family Responsibility	0	0	0	0
Union Meetings	0	0	0	0
Absent	0	0	0	0
Special Leave	8	24	56	88
Over time	0	0	0	0
No. of Workdays Attended	<b>13</b>	<b>30</b>	<b>76</b>	<b>116</b>
Total Workdays	<b>21</b>	<b>63</b>	<b>147</b>	<b>231</b>
Percentage attendance per Group	<b>62%</b>	<b>48%</b>	<b>52%</b>	<b>50%</b>
Average	<b>51%</b>			

**Personnel Development:**

Three (3) finance interns attended a two day team building session during the month of December 2015

**INTERNSHIP PROGRAMME**

As per National Treasury regulations, there are five finance internship posts and one (1) intern resigned in October 2015 and the post is not filled yet. The aim of the programme is to capacitate finance graduates to eventually build their capacity to take up any senior position in the municipality if possible and elsewhere in other municipalities. Their appointment is for a period of 24 to 36 months depending on completion of the Municipal Finance Management Programme (MFMP).

The four (4) interns are enrolled for the MFMP.

**SUPPORT OF LOCAL MUNICIPALITIES**

The municipality established a district CFO Forum on 1 October 2015. The aim of the forum is to share best practices with our local municipalities, ensuring better financial management in all our local municipalities. Regional offices of COGHSTA and Provincial Treasury were also invited as support stakeholders of the municipality. The meetings of the forum will be held on a quarterly basis.

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

DC9 Frances Baard - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December											
Description	Ref	Budget Year 2015/16							2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>	1										
<b>Cash Receipts By Source</b>											
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		-	-	-	-	-	-	-	-	56	58
Interest earned - external investments		238	499	517	681	732	339	-	3 007	4 907	5 103
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		41 280	49	201	6 701	33 266	-	-	81 498	108 725	115 778
Other revenue		17	29	15	4	2	(35)	-	33	80	80
<b>Cash Receipts by Source</b>		<b>41 535</b>	<b>578</b>	<b>733</b>	<b>7 387</b>	<b>34 001</b>	<b>304</b>	<b>-</b>	<b>84 539</b>	<b>113 767</b>	<b>121 019</b>
<b>Other Cash Flows by Source</b>											
Transfer receipts - capital											
Contributions & Contributed assets											
Proceeds on disposal of PPE									-	60	62
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											
<b>Total Cash Receipts by Source</b>		<b>41 535</b>	<b>578</b>	<b>733</b>	<b>7 387</b>	<b>34 001</b>	<b>304</b>	<b>-</b>	<b>84 539</b>	<b>113 827</b>	<b>121 081</b>
<b>Cash Payments by Type</b>											
Employee related costs		3 851	3 842	4 417	3 965	5 180	4 023	-	25 278	55 090	57 884
Remuneration of councillors		466	473	461	454	480	472	-	2 806	6 145	6 431
Interest paid		-	-	-	-	-	-	-	-	1 129	1 129
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-
Other materials		163	106	600	286	121	232	-	1 507	4 406	4 583
Contracted services		-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		161	745	419	1 834	1 651	6 458	-	11 268	30 795	30 053
General expenses		11 377	(10 086)	11 227	(8 678)	1 165	1 123	-	6 128	13 895	14 444
<b>Cash Payments by Type</b>		<b>16 017</b>	<b>(4 920)</b>	<b>17 124</b>	<b>(2 138)</b>	<b>8 596</b>	<b>12 308</b>	<b>-</b>	<b>46 988</b>	<b>111 460</b>	<b>114 525</b>
<b>Other Cash Flows/Payments by Type</b>											
Capital assets		2	42	110	23	85	833	-	1 096	749	950
Repayment of borrowing									-	1 785	1 980
Other Cash Flows/Payments											
<b>Total Cash Payments by Type</b>		<b>16 019</b>	<b>(4 878)</b>	<b>17 234</b>	<b>(2 115)</b>	<b>8 681</b>	<b>13 141</b>	<b>-</b>	<b>48 083</b>	<b>113 994</b>	<b>117 455</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>25 515</b>	<b>5 456</b>	<b>(16 502)</b>	<b>9 502</b>	<b>25 320</b>	<b>(12 837)</b>	<b>-</b>	<b>36 455</b>	<b>(167)</b>	<b>3 626</b>
Cash/cash equivalents at the month/year beginning:		87 934	113 450	118 905	102 404	111 906	137 227	124 390	87 934	124 390	124 223
Cash/cash equivalents at the month/year end:		113 450	118 905	102 404	111 906	137 227	124 390	124 390	124 390	124 223	127 850

**Table SC12 Monthly Budget Statement - capital expenditure trend**

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	-			2	2	-	(2)	#DIV/0!	0%
August	28	2 700		42	44	2 700	2 656	98,4%	0%
September	43			110	154	2 700	2 546	94,3%	1%
October	-			23	177	2 700	2 523	93,4%	1%
November	244	12		85	262	2 712	2 450	90,3%	2%
December	573			833	1 095	2 712	1 617	59,6%	8%
January	31					2 712	-		
February	86	730				3 442	-		
March	235	700				4 142	-		
April	140	5 337				9 479	-		
May	110	1 043				10 522	-		
June	635	3 033				13 556	-		
<b>Total Capital expenditure</b>	<b>2 125</b>	<b>13 556</b>	<b>-</b>	<b>1 095</b>					

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

DC9 Frances Baard - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens										
Other										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		808	12 177	-	677	802	2 712	1 910	70,4%	12 177
General vehicles					-	1		(1)	#DIV/0!	
Specialised vehicles		-	-	-	-	-	2 712	2 712	100,0%	-
Plant & equipment		630	1 070		-	68	-	(68)	#DIV/0!	1 070
Computers - hardware/equipment		161	6 614		-	36	-	(36)	#DIV/0!	6 614
Furniture and other office equipment		-	9		-	19	-	(19)	#DIV/0!	9
Abattoirs		-	228		-	-	-	-		228
Markets		-	257		-	-	-	-		257
Other Land		14	-		677	677	-	(677)	#DIV/0!	-
Surplus Assets - (Investment or Inventory)		-	-							-
Other		3	4 000							4 000
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		168	-	-	-	-	-	-	-	-
Computers - software & programming		168								
<b>Total Capital Expenditure on new assets</b>	1	976	12 177	-	677	802	2 712	1 910	70,4%	12 177
<b>Specialised vehicles</b>		-	-	-	-	-	2 712	2 712	0	-
Refuse										
Fire							2 712	2 712	0	
Conservancy										
Ambulances										

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

DC9 Frances Baard - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens										
Other										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		1 149	1 278	-	156	272	-	(272)	#DIV/0!	1 278
General vehicles		840	617		-	14	-	(14)	#DIV/0!	617
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		63	69		-	-	-	-	-	69
Computers - hardware/equipment		209	152		160	229	-	(229)	#DIV/0!	152
Furniture and other office equipment		-	441		(4)	29	-	(29)	#DIV/0!	441
Other		37			-	-	-	-	-	
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	100	-	-	22	-	(22)	#DIV/0!	100
Computers - software & programming			100		-	22		(22)	#DIV/0!	100
Other										
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>1 149</b>	<b>1 378</b>	<b>-</b>	<b>156</b>	<b>294</b>	<b>-</b>	<b>(294)</b>	<b>#DIV/0!</b>	<b>1 378</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

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

DC9 Frances Baard - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06										
Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		40	142	-	-	-	71	71	100,0%	142
Parks & gardens										
Other		40	142				71	71	100,0%	142
<b>Heritage assets</b>		4	-	-	-	-	-	-		-
Buildings		4								
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Housing development										
Other										
<b>Other assets</b>		1 308	1 436	-	90	536	718	182	25,4%	1 436
General vehicles		230	349		21	96	174	79	45,1%	349
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		229	99		5	24	49	25	50,7%	99
Computers - hardware/equipment		626	192		4	224	96	(128)	-132,5%	192
Furniture and other office equipment		-	417		0	16	209	193	92,4%	417
Civic Land and Buildings		38			44	152		(152)	#DIV/0!	
Other Buildings		-	379		-	-	190	190	100,0%	379
Other Land		184			-	3		(3)	#DIV/0!	
Other					16	22		(22)	#DIV/0!	
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class										
<b>Intangibles</b>		1 903	2 377	-	142	971	735	(236)	-32,1%	2 377
Computers - software & programming		1 903	2 377		142	971	735	(236)	-32,1%	2 377
<b>Total Repairs and Maintenance Expenditure</b>		<b>3 254</b>	<b>3 956</b>	<b>-</b>	<b>232</b>	<b>1 507</b>	<b>1 524</b>	<b>17</b>	<b>1,1%</b>	<b>3 956</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-		-
Refuse										
Fire										
Conservancy										
Ambulances										



**Table SC13d Monthly Budget Statement - depreciation by asset class**

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		204	214	-	-	-	107	107	100,0%	214
Parks & gardens										
Other		204	214				107	107	100,0%	214
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		3 426	5 134	-	-	-	2 286	2 286	100,0%	5 134
General vehicles		1 008	800				400	400	100,0%	800
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		375	353				177	177	100,0%	353
Computers - hardware/equipment		728	963				482	482	100,0%	963
Furniture and other office equipment		716	1 038				425	425	100,0%	1 038
Civic Land and Buildings		600	-				-	-	-	-
Other Buildings			1 605				803	803	100,0%	1 605
Other			375							375
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		139	268	-	-	-	134	134	100,0%	268
Computers - software & programming		139	268				134	134	100,0%	268
<b>Total Depreciation</b>		<b>3 769</b>	<b>5 615</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 527</b>	<b>2 527</b>	<b>100,0%</b>	<b>5 615</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-							
Fire										
Conservancy										
Ambulances										

**ASSET AND RISK MANAGEMENT****Insurance:**

All Municipal assets are adequately insured with Lateral Unison. The contract expired 30 June 2015; extension was entered into from 01 July 2015 to 31 December 2015. The service provider received the appointment letter which is effective from 01 January 2016.

**Asset Management:**

The asset register is updated on monthly basis; this is done to keep up with any changes that might have occurred. The final stock take was done during the month of June 2015 for the 2014/15 financial year.

**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 September 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 few days after month end to accommodate financial transactions pertaining to the month closed) a monthly calendar, financial 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 the municipal motor vehicles incurred for the year to date as required in terms of the motor vehicle fleet policy are set out below:

<b>OPERATING RESULTS ANALYSIS</b>	<b>Dec-15</b>	<b>FULL YEAR</b>		
<b>COMPARISON: ACTUAL TO BUDGET</b>	<b>YTD ACTUAL</b>	<b>BUDGET 2015/16</b>	<b>VARIANCES</b>	<b>VARIANCES %</b>
<b>DEPRECIATION</b>	-	<b>800 000</b>	<b>800 000</b>	<b>100%</b>
OTHER ASSETS: MOTOR VEHICLES	-	800 000,00	800 000,00	100%
<b>REPAIRS &amp; MAINTENANCE</b>	<b>82 738,49</b>	<b>233 700,00</b>	<b>150 961,51</b>	<b>65%</b>
MAINT.: MOTOR VEHICLES REPAIRS	32 412,07	62 900,00	30 487,93	48%
MAINT.: MOTOR VEHICLES TYRES	20 754,31	88 000,00	67 245,69	76%
MAINT.: SPEED CONTROL EQUIPMENT	29 572,11	82 800,00	53 227,89	64%
<b>GENERAL EXPENSES</b>	<b>246 232,12</b>	<b>1 124 168,00</b>	<b>877 935,88</b>	<b>78%</b>
MOTOR VEHICLE CLEANING	8 630,80	65 260,00	56 629,20	87%
INSURANCE	-	110 000,00	110 000,00	100%
LICENSES	10 188,00	17 700,00	7 512,00	42%
MOTOR VEHICLE USAGE	3 472,50	17 200,00	13 727,50	80%
MOTOR VEHICLES: ADMINISTRATION LEVY	8 929,15	25 000,00	16 070,85	64%
MOTOR VEHICLES: FUEL	215 011,67	889 008,00	673 996,33	76%
<b>TOTAL</b>	<b>328 970,61</b>	<b>2 157 868,00</b>	<b>1 828 897,39</b>	<b>85%</b>

**Motor Vehicles - Utilization Statistics:**

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

Statistical information regarding the year-to-date utility for December 2015 is as follows:

**Disposal of Vehicles:**

There was no disposal of any vehicles for the month of December 2015.

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	Dec '15	YTD
	Description	Allocation	Model	Number		expires	01-Jul-15	Closing Km Reading	Closing KM Reading	Utility	Utility
1	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	150 000	2016-09-30	128 918	140 223	140 321	98	11 403
2	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	75 000	2016-09-30	63 785	66 934	67 095	161	3 310
3	Chevrolet Captiva	Pool	2011	CDM 296 NC	90 000	2016-09-30	72 127	78 685	79 080	395	6 953
4	Toyota Corolla	Pool	2009	BZP 439 NC	180 000	2016-09-30	150 464	163 402	165 132	1 730	14 668
5	Toyota Corolla	Pool	2009	BZP 440 NC	165 000	2016-09-30	143 854	158 281	161 127	2 846	17 273
6	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	45 000	2016-12-31	25 031	31 351	32 006	655	6 975
7	Isuzu KB 250	Housing	2013	CGR 572 NC	75 000	2016-12-31	61 434	71 715	72 013	298	10 579
8	Isuzu KB 250	Housing	2013	CGR 576 NC	60 000	2016-12-31	44 538	51 196	51 730	534	7 192
9	Hyundai H1	Tourism Centre	2013	CGY 587 NC	45 000	2016-02-28	29 024	34 239	34 280	41	5 256
10	Isuzu 2.4	Housing	2009	CBD 761 NC	135 000	2016-02-28	128 452	134 348	134 629	281	6 177
11	Nissan LDV	Community Development	2006	BVC 831 NC	165 000	2016-07-31	144 223	149 724	150 304	580	6 081
12	Ford Bantam	Finance Office Support	2004	BRD 836 NC	105 000	2016-01-31	95 527	99 500	99 817	317	4 290
13	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	60 000	2016-09-30	43 937	47 696	47 870	174	3 933
14	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	60 000	2016-09-30	45 364	51 929	52 714	785	7 350
15	Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	15 000	2016-01-31	10 970	13 551	14 039	488	3 069
16	Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	10 000	2016-11-30	2 672	5 913	6 201	288	3 529
17	Isuzu D/Cab	Pool	2013	CGR 974 NC	75 000	2016-12-31	50 520	60 928	63 153	2 225	12 633
18	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	30 000	2016-10-31	7 102	15 906	16 183	277	9 081
19	Audi Q7	Council	2013	FBDM 1 NC	120 000	2016-09-30	103 781	119 633	119 638	5	15 857
20	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2016-06-30	2 001	2 009	2 009	8	8
21	Toyota Etios	Pool	2014	CJG 979 NC	40 000	2016-12-31	27 338	33 754	34 097	343	6 759
22	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	30 000	2016-12-31	21 209	25 692	26 187	495	4 978
23	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	30 000	2016-12-31	10 760	15 120	16 211	1 091	5 451
24	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	30 000	2016-12-31	13 980	18 374	18 874	500	4 894
25	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2016-01-31	1 044	2 817	2 970	153	1 926
	<b>FULL FLEET UTILITY DECEMBER 2015</b>									<b>14 768</b>	<b>179 625</b>

**Motor Vehicle Damage Report:**

No vehicle damaged were reported during the month of December 2015

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

The report for the month of December 2015 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

14 January 2016