

# FRANCES BAARD DISTRICT MUNICIPALITY



## **MONTHLY BUDGET STATEMENT**

**31 JULY 2015**

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## **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 improve financial viability and management in terms of 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 not 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.

According to 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. 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 the Executive Mayor 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, it is imperative to align the IDP and budget processes with one another.

**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 will be submitted to the Audit Committee on 24 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 2013/14 financial year with no matter of emphasis. This is the second 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**

This is the resolution that will be presented to Council when the in-year report is tabled.

***Recommendation:***

- (a) That Council notes the section 71 monthly budget statements and supporting documentation for the period ended 30 June 2016.

**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 R41, 541 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, R15, 396 million has been spent compared to the operational year-to-date budget projections of R7, 597 million.

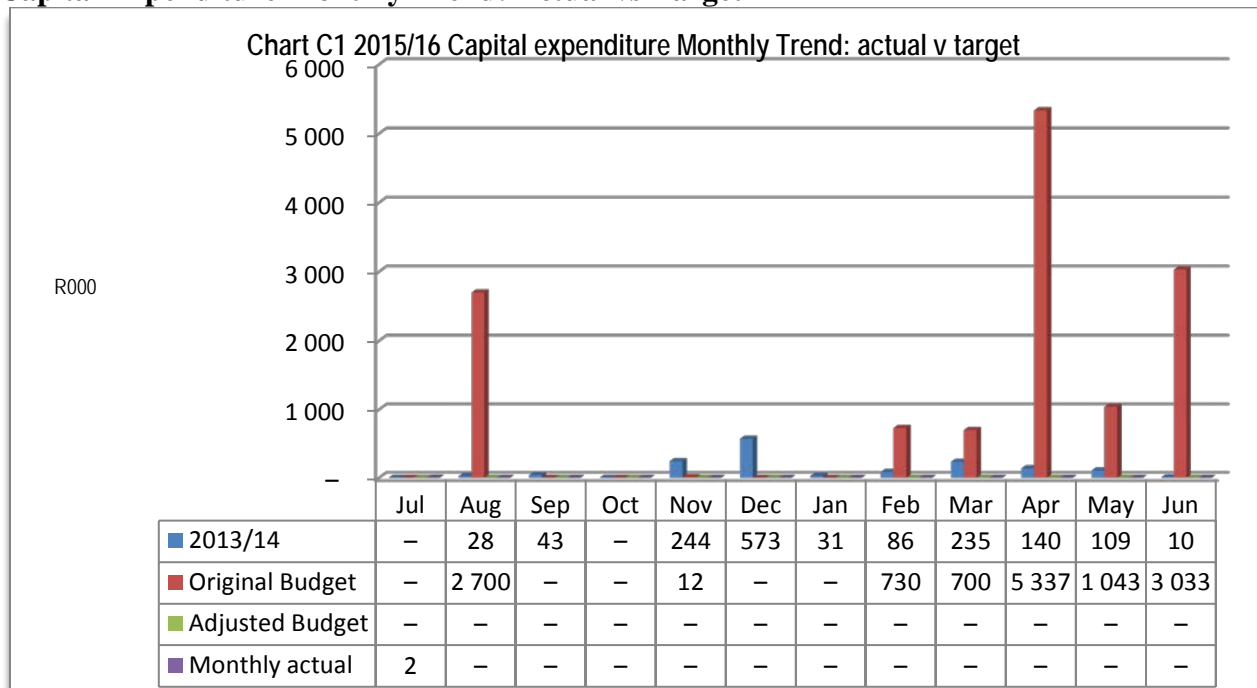
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

**Capital Expenditure**

Year-to-date expenditure on capital amounts to R2, 000 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**

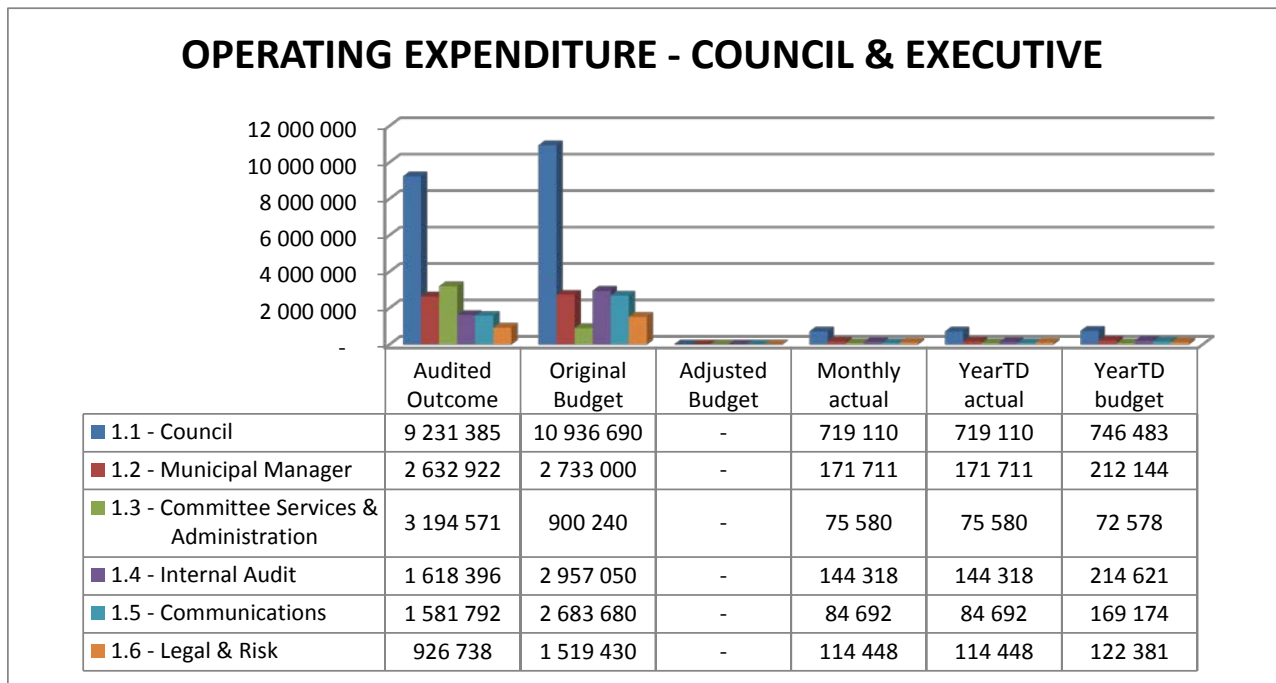
The Municipality started the year with a total cash and cash equivalents of R88, 332 million. The year-to date cash and cash equivalents amounted to R113, 870million. The net increase in cash and cash equivalent for the year to date is R25, 537 million.

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 council:

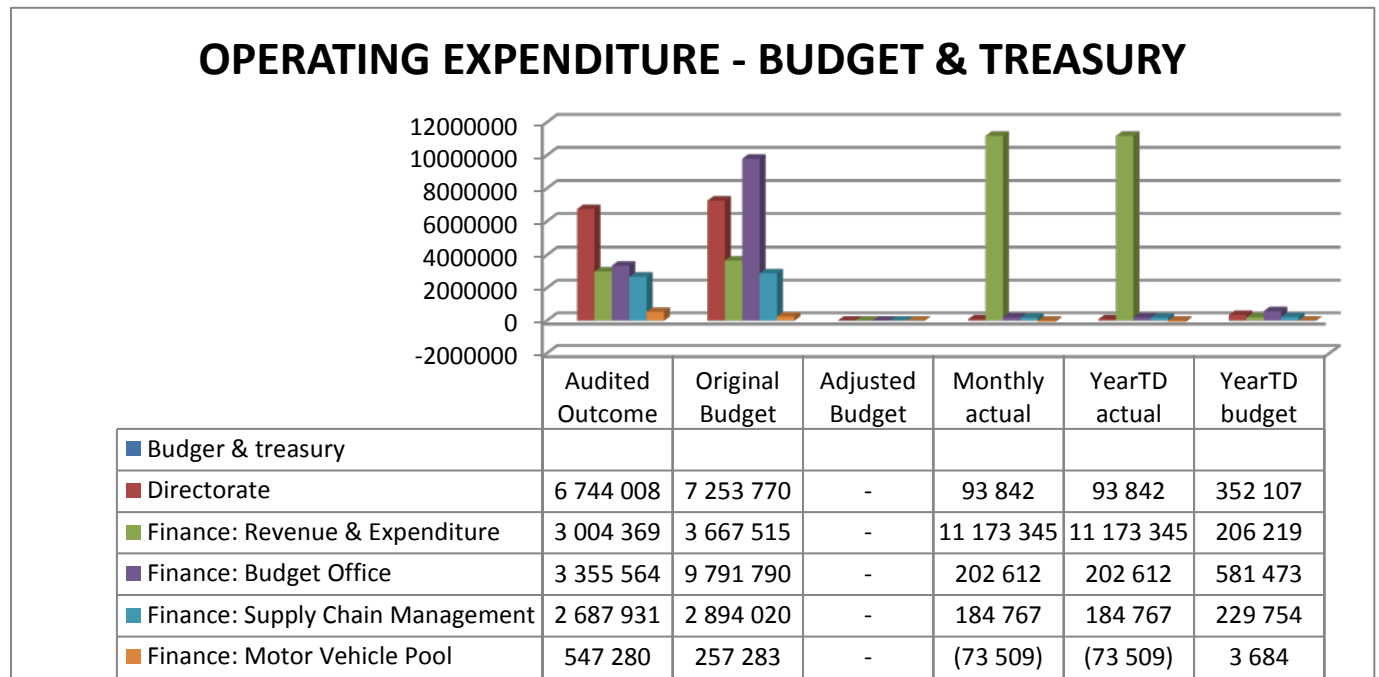


Actual operating expenditure of Council & Executive is R1, 309 859 as compared to the year-to-date budget R1, 537 381.

**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	-	0%	Budget is in order
<b>TOTAL</b>	<b>400 000.00</b>	<b>-</b>	<b>0%</b>	
<b>COMMUNICATIONS</b>				
14/15: BRANDING COMMUNICATION	30 000.00	-	0%	Project in process
09/10: EXTERNAL SURVEY	450 000.00	-	0%	Project in initiation phase
14/15: PAIA MANAGEMENT COMMUNICATION	15 000.00	-	0%	The training is planned for Aug/Sept 2015
<b>TOTAL</b>	<b>495 000.00</b>	<b>-</b>	<b>0%</b>	
<b>POLITICAL OFFICE- ADMINISTRATION</b>				
15/16: COMMEMORATIVE DAYS	100 000.00	14 189.46	14%	Budget is in order
15/16: DISABILITY PROGRAMME	76 000.00	-	0%	Budget is in order
15/16: CHILDREN PROGRAM	41 000.00	-	0%	Budget is in order
15/16: GENDER PROGRAMME	52 000.00	-	0%	Budget is in order
15/16: OLDER PERSONS PROGRAMME	37 000.00	-	0%	Budget is in order
15/16: MRM PROGRAMME	25 000.00	-	0%	Budget is in order
<b>TOTAL</b>	<b>331 000.00</b>	<b>14 189.46</b>	<b>4%</b>	
<b>YOUTH UNIT</b>				
15/16: YOUTH SUMMIT	250 000.00	-	0%	Projects at the planning stage
15/16: YOUTH CAREER EXHIBITION	50 000.00	-	0%	Projects at the planning stage
15/16: DISTRICT SOPA DEBATE	30 000.00	-	0%	Projects at the planning stage
15/16: JUNE 16 YOUTH EVENT	150 000.00	-	0%	Projects at the planning stage
15/16: YOUTH IN ACTION	50 000.00	-	0%	Projects at the planning stage
15/16: DISTRICTS FORUM MEETINGS	20 000.00	-	0%	Projects at the planning stage
<b>TOTAL</b>	<b>550 000.00</b>	<b>-</b>	<b>0%</b>	

The year to date actual spending on special projects for Council & Executive amounted to R14 189.46.



The actual operating expenditure of Budget & Treasury office is R11, 581 057 as compared to the year-to-date projected budget of R1, 372 237. The actual operating expenditure is not in line with the year-to-date projected budget.

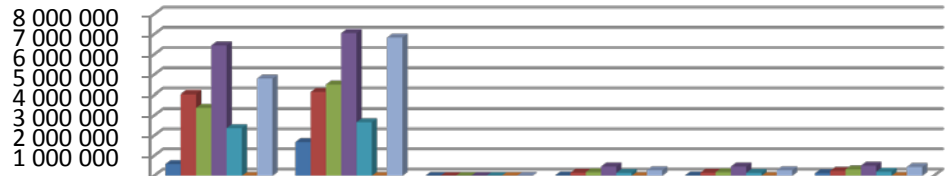
#### Consolidated performance of year-to-date expenditure on special projects against full year budget (Budget & Treasury)

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 is in order
FMG 14/15 AFS QUAL CONT & GRAP	150 000.00	-	0%	Budget is in order
FMG 14/15 STAFF BENEFITS ACUARIAL	50 000.00	-	0%	Budget is in order
14/15: FINANCIAL SYSTEM SUPPORT (2) LM	900 000.00	-	0%	Budget to be spent as per request from the local municipalities
<b>TOTAL</b>	<b>1 700 000.00</b>	-	<b>0%</b>	

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



### OPERATING EXPENDITURE - CORPORATE SERVICES



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Director: Administration	586 246	1 677 630	-	22 134	22 134	128 921
■ Information Systems	4 048 525	4 142 182	-	163 544	163 544	252 460
■ Human Resource Management	3 377 425	4 506 660	-	185 476	185 476	322 653
■ Office support Services	6 446 016	7 055 960	-	461 771	461 771	502 292
■ Environmental Health	2 372 969	2 666 620	-	147 549	147 549	203 119
■ Community Development	-	-	-	-	-	-
■ Firefighting & Disaster Management	4 803 312	6 832 964	-	276 844	276 844	438 289

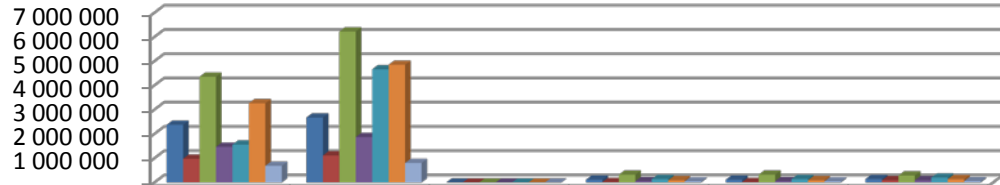
Actual operating expenditure of Corporate Services is R1, 257 318 as compared to the year-to-date projected budget of R1, 847 734.

**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><u>INFORMATION SYSTEMS</u></b>				
12/13: ICT FORUM MEETINGS	7 000.00	-	0%	Budget to be utilised.
<b>TOTAL</b>	<b>7 000.00</b>	<b>-</b>	<b>0%</b>	
<b><u>HUMAN RESOURCES MANAGEMENT</u></b>				
12/13: EMPLOYEE ASSISTANCE PROGRAMME	100 000.00	-	0%	Ongoing project - budget to be utilised
10/11: EMPLOYEE WELLNESS	200 000.00	-	0%	Budget to be spent in financial year
<b>TOTAL</b>	<b>300 000.00</b>	<b>-</b>	<b>0%</b>	
<b><u>ENVIRONMENTAL HEALTH</u></b>				
14/15: AWARENESS PROGRAMME - SANITATION	10 000.00	(237.50)	-2%	Implementation as per operational plan
14/15: AIR QUALITY PROJECTS	50 000.00	-	0%	Workshop will take place in Feb 2016
14/15: ENVIRONMENTAL HEALTH FORUM	10 000.00	-	0%	Planned for August 2015
13/14: WASTE MANAGEMENT CAMPAIGNS	40 000.00	-	0%	Planned for August 2015
<b>TOTAL</b>	<b>110 000.00</b>	<b>(237.50)</b>	<b>0%</b>	
<b><u>FIREFIGHTING &amp; DISASTER MANAGEMENT</u></b>				
15/16: DWAF FUNDED PROJECTS M- PROJECT 1	350 000.00	-	0%	In order
10/11: DISASTER MANAGE FORUM MEETINGS	350 000.00	-	0%	In order
14/15: FIRE FIGHTING - VOLUNTEERS TRAINING	81 770.00	-	0%	Planned for 3rd quarter
14/15: FIRE FIGHTING - VOLUNTEERS STIPEN	23 850.00	-	0%	When need arise to deploy volunteers
14/15: CONTENGENCY FUND	360 000.00	-	0%	As per request from local municipalities
14/15: DISASTER MANAGEMENT FORUM	6 000.00	-	0%	Quarterly meeting 31 Aug 2015
14/15: AWARENESS PROGRAMMES	6 000.00	-	0%	In order
<b>TOTAL</b>	<b>1 177 620.00</b>	<b>-</b>	<b>0%</b>	

There is no year to date actual spending on special projects for Corporate Services.

### OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



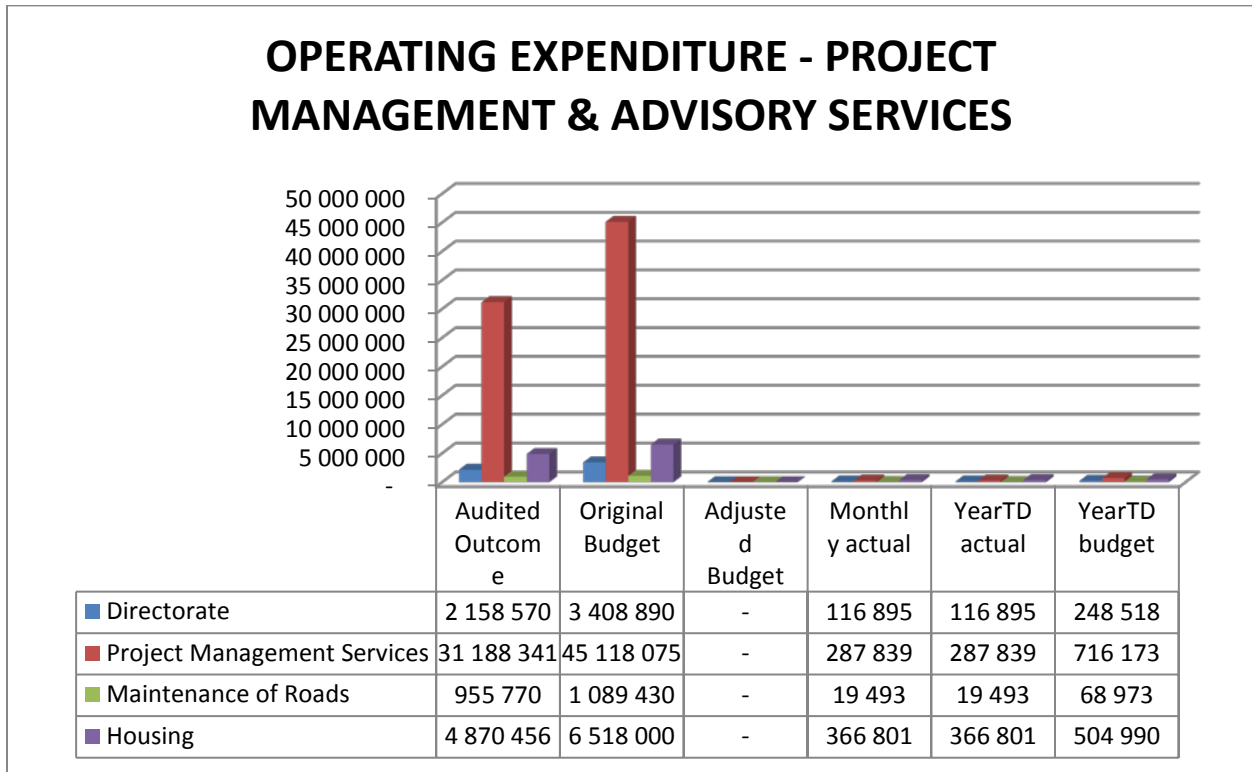
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Directorate: Planning	2 375 609	2 675 270	-	115 691	115 691	145 139
■ PMS Management	979 819	1 112 320	-	20 124	20 124	89 658
■ LED	4 356 708	6 225 050	-	322 386	322 386	287 882
■ GIS	1 469 469	1 871 900	-	58 306	58 306	93 570
■ Spatial Planning	1 561 745	4 663 620	-	142 809	142 809	205 675
■ Tourism	3 264 147	4 853 200	-	92 336	92 336	138 999
■ IDP Management	687 989	803 959	-	47 773	47 773	59 954

Actual operating expenditure of Planning & Development is R799 425 as compared to the year-to-date projected budget of R1, 020 877.

### 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	-	0%	Project at the planning stage
MSIG 14/15: FBDM FIN MAN PLAN	340 000.00	-	0%	Project at the planning stage
<b>TOTAL</b>	<b>940 000.00</b>	<b>-</b>	<b>0%</b>	
<b>LOCAL ECONOMIC DEVELOPMENT</b>				
15/16: LED YOUTH ENTREPRENEURSHIP PRO	323 000.00	-	0%	In progress: TOR been developed
15/16: LED TRADE & INV PROMOTION	432 400.00	46 832.89	11%	TOR been developed; paid
15/16: LED DIRECT SUPPORT TO SMMES	300 000.00	-	0%	Nominations received
15/16: LED BUSINESS SUPPORT CENTRE	180 000.00	-	0%	Functions completed
15/16: LED DEV SUP STRAT-SMALL SC MINERS	200 000.00	-	0%	Need to be re-advertised
15/16: LED EPWP ENT DEV FRAMEWORK	72 000.00	-	0%	For 3rd quarter
14/15: LED SMME DEVELOPMENT	300 000.00	-	0%	TOR been developed
14/15: LED RICHIE INCUBATION CENTRE	200 000.00	-	0%	budget to be utilised in August 2015
15/16: GARIEP	100 000.00	100 000.00	100%	Completed
14/15: LED EXPO	750 000.00	-	0%	Advert closes 11/08/2015
14/15: LED DEVELOP INCENTIVE POLICIES	35 000.00	-	0%	For 3rd quarter
11/12: LED COORDINTE STRUCT AND INST SUP	86 400.00	-	0%	In progress
<b>TOTAL</b>	<b>2 978 800.00</b>	<b>146 832.89</b>	<b>5%</b>	
<b>GIS</b>				
11/12: GIS CAPTURE WATER INFRASTRUCTURE	600 000.00	-	0%	Ongoing - to be spent in current financial year
<b>TOTAL</b>	<b>600 000.00</b>	<b>-</b>	<b>0%</b>	
<b>SPATIAL PLANNING</b>				
12/13: SURVEYING OF ERVEN DIKGATLONG	397 000.00	-	0%	Still waiting for EIA approval
15/16: BY-LAWS FOR 3 LOCAL MUN	300 000.00	-	0%	By-laws will be gazetted in the first quarter
15/16: MAGARENG CBD RENEWAL	20 000.00	-	0%	Still inline with current budget
15/16: ERF 258 NKANDLA EXT 2	450 000.00	-	0%	By finalising appointment of the service provider
15/16: ERF 775 VAALHARTS SET B GANSPAN	370 000.00	-	0%	By finalising appointment of the service provider
15/16: DELPORTSHOOP TOWNSHIP ESTABLISH	400 000.00	-	0%	By finalising appointment of the service provider
15/16: SOL PLAATJE SPAT DEV FRAMEWORK	400 000.00	-	0%	By finalising appointment of the service provider
<b>TOTAL</b>	<b>2 337 000.00</b>	<b>-</b>	<b>0%</b>	
<b>TOURISM</b>				
15/16: DIAMONDS & DORINGS SUPPORT	550 000.00	-	0%	Prepared MOAs - In process to transfer
15/16: TOUR- N18 TOUR ROUTE IMPLEMENT	512 000.00	-	0%	Prepared concept document to be approved
15/16: TOUR - ADVERTISING & PROMOTION	195 200.00	280.70	0%	Finalising 1st quarter advert
15/16: EXHIBITION	26 100.00	-	0%	Finalising 1st quarter NOCCI Expo
15/16: TOUR GIDE BUSINESS ESTABLISHMENT	65 500.00	-	0%	In process - Draft concept document
15/16: KIMBERLEY DIAMOND CUP	50 000.00	-	0%	In process - Securing Exhibition Space
15/16: TOUR - CONTRB. NCTA SUPPORT	135 000.00	-	0%	Prepared MOAs - In process to transfer
15/16: TOUR - N12 PROMOTION	50 000.00	-	0%	Prepared MOAs - In process to transfer
15/16: TRADE EXPO	516 810.00	-	0%	Project to take place in 4th quarter
12/13: TOUR - BUSINESSPLAN COMPETITION	664 220.00	-	0%	Finalising - Presentation sessions
15/16: TOUR - ASSOCIATION	18 000.00	-	0%	1st quarter meeting in September
15/16: TOUR -FBDM ARTS & CRAFT CENTRE	50 000.00	-	0%	In process - awaiting land application SP
15/16: COMMUNITY AWARENESS CAMPAIGNS	250 000.00	-	0%	In process 2nd planning meeting held
15/16: GONG-GONG WATERFALL FEASIBILITY &	450 000.00	-	0%	In process awaiting proposals
<b>TOTAL</b>	<b>3 532 830.00</b>	<b>280.70</b>	<b>0%</b>	
<b>IDP</b>				
12/13: IDP STEERING COMMITTEE MEETING	8 030.00	-	0%	Ongoing - to be utilised
13/14: IDP PROJECTS	50 690.00	-	0%	Ongoing - to be utilised
<b>TOTAL</b>	<b>58 720.00</b>	<b>-</b>	<b>0%</b>	

The actual spending on special projects for Planning & Development amounted to R147 113.59 for the month.



Actual operating expenditure of Project Management & Advisory Services is R791 028 as compared to the year-to-date projected budget of R1, 538 654.

**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	-	0%	Quarterly meetings: 1st one in August 2015
<b>TOTAL</b>	<b>4 500.00</b>	<b>-</b>	<b>0%</b>	
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
O&M 15/16 - MAGAGARENG	2 500 000.00	-	0%	Implementation to be completed by June 2016
O&M 15/16 - PHOKWANE	2 500 000.00	-	0%	Implementation to be completed by June 2016
O&M 15/16 - DIKGATLONG	2 500 000.00	-	0%	Implementation to be completed by June 2016
O&M 15/16 - SOL PLAATJE	2 500 000.00	-	0%	Implementation to be completed by June 2016
CAP 15/16 - MAGARENG - WARRENVALE SEW RET 558	8 100 000.00	-	0%	Implementation to be completed by June 2016
CAP 15/16 - MAGARENG - PROCUREMENT OF TLB	900 000.00	-	0%	TOR prepared, to be advertised in Aug 2015
CAP 15/16 - MAGARENG - PROCUREMENT OF SAN TRUCKS	1 000 000.00	-	0%	TOR prepared, to be advertised in Aug 2015
CAP 15/16 - PHOKWANE - UPGR J/K WWTW	1 300 000.00	-	0%	TOR prepared, await advert by Phokwane
CAP 15/16 - PHOKWANE - REF OLD SYST J/K WWTW	1 100 000.00	-	0%	TOR prepared, await advert by Phokwane
CAP 15/16 - PHOKWANE - FENCING HARTSWATER WTW	1 500 000.00	-	0%	Specifications prepared
CAP 15/16 - DIKGATLONG - PROC SAN TRUCK	2 200 000.00	-	0%	TOR prepared, to be advertised in Aug 2015
CAP 15/16 - DIKGATLONG - WAT RET-REP STEEL/ASB PIPES	2 800 000.00	-	0%	TOR prepared, to be advertised in Aug 2015
CAP 15/16 - SOL PLAATJE - BULK WAT SUP RIT/MOD	5 000 000.00	-	0%	Not started yet
CAP 15/16 - PHOKWANE - MATER PLAN: BULK WAT & SAN	1 100 000.00	-	0%	Implementation
CAP 15/16 - PHOKWANE - GULDENTSKAT - WAT & SAN 608	4 000 000.00	-	0%	TOR prepared, await advert by Phokwane
14/15: PHOK-ROAD INFR & MAINT PLAN	800 000.00	-	0%	Implementation to be completed by June 2016
14/15: PHOK-RESEALING RES STOR DAM	200 000.00	-	0%	Implementation to be completed by June 2016
14/15: DIKGATLONG ELECT MASTER PLAN	320 000.00	-	0%	Implementation to be completed by June 2016
<b>TOTAL</b>	<b>40 320 000.00</b>	<b>-</b>	<b>0%</b>	
<b>HOUSING</b>				
<b>HOUSING</b>				
13/14: SPEC PROJ: 16 DAYS OF ACTIVISM	16 500.00	-	0%	Ongoing
13/14: SPEC PROJ - WOMENS MONTH	16 500.00	-	0%	Ongoing
13/14: SPEC PROJ: MANDELA MONTH	16 500.00	-	0%	Ongoing
13/14: HOUSING CONSUMER EDUCATION	40 000.00	-	0%	Ongoing
13/14: HOUSING FIELD WORKERS	50 000.00	-	0%	Ongoing
12/13: HOUSING STEERING COMMITTEE MEETING	10 000.00	-	0%	Ongoing
<b>TOTAL</b>	<b>149 500.00</b>	<b>-</b>	<b>0%</b>	
<b>GRAND TOTAL</b>	<b>55 991 970.00</b>	<b>161 065.55</b>	<b>0%</b>	

There is no actual spending on special projects for Project Management & Advisory Services for the month of July 2015.

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

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	-	238	238	454	(216)	-48%	3 838
Transfers recognised - operational	102 319	106 509	-	41 280	41 280	32 979	8 301	25%	105 528
Other own revenue	1 134	5 185	-	23	23	594	(570)	-96%	1 340
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>110 336</b>	<b>117 137</b>	<b>-</b>	<b>41 541</b>	<b>41 541</b>	<b>34 026</b>	<b>7 515</b>	<b>22%</b>	<b>110 705</b>
Employee costs	47 441	57 549	-	3 851	3 851	4 570	(718)	-16%	53 561
Remuneration of Councillors	5 691	6 337	-	466	466	507	(41)	-8%	5 623
Depreciation & asset impairment	4 531	5 615	-	-	-	393	(393)	-100%	5 472
Finance charges	1 052	3 054	-	-	-	-	-	-	3 054
Materials and bulk purchases	3 232	3 956	-	163	163	44	119	269%	3 956
Transfers and grants	37 039	56 992	-	161	161	565	(404)	-72%	56 992
Other expenditure	12 145	21 599	-	11 295	11 295	1 518	9 777	644%	19 878
<b>Total Expenditure</b>	<b>111 132</b>	<b>155 102</b>	<b>-</b>	<b>15 936</b>	<b>15 936</b>	<b>7 597</b>	<b>8 339</b>	<b>110%</b>	<b>148 535</b>
<b>Surplus/(Deficit)</b>	<b>(796)</b>	<b>(37 965)</b>	<b>-</b>	<b>25 606</b>	<b>25 606</b>	<b>26 429</b>	<b>(824)</b>	<b>-3%</b>	<b>(37 830)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(796)</b>	<b>(37 965)</b>	<b>-</b>	<b>25 606</b>	<b>25 606</b>	<b>26 429</b>	<b>(824)</b>	<b>-3%</b>	<b>(37 830)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(796)</b>	<b>(37 965)</b>	<b>-</b>	<b>25 606</b>	<b>25 606</b>	<b>26 429</b>	<b>(824)</b>	<b>-3%</b>	<b>(37 830)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>1 667</b>	<b>13 556</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>#DIV/0!</b>	<b>13 627</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 667	13 556	-	2	2	-	2	#DIV/0!	13 556
<b>Total sources of capital funds</b>	<b>1 667</b>	<b>13 556</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>#DIV/0!</b>	<b>13 556</b>
<b>Financial position</b>									
Total current assets	97 827	97 827	-		118 742				80 960
Total non current assets	57 925	57 925	-		50 991				61 505
Total current liabilities	21 508	21 508	-		16 822				12 786
Total non current liabilities	31 782	31 782	-		29 718				29 685
<b>Community wealth/Equity</b>	<b>102 462</b>	<b>99 995</b>	<b>-</b>		<b>123 193</b>				<b>99 995</b>
<b>Cash flows</b>									
Net cash from (used) operating	3 022	(21 733)	(6 906)	(0)	31 275	22 432	8 843	39%	31 275
Net cash from (used) investing	(1 667)	(9 429)	(4 656)	0	(306)	(60)	(246)	410%	(295)
Net cash from (used) financing	(1 735)	(1 111)	(1 606)	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>87 934</b>	<b>61 743</b>	<b>84 165</b>	<b>-</b>	<b>118 904</b>	<b>116 388</b>	<b>2 516</b>	<b>2%</b>	<b>118 915</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	3 505	1	0	0	1	-	-	156	3 663
<b>Creditors Age Analysis</b>									
Total Creditors	6 262	-	-	-	-	-	-	-	6 262

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

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	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		95 966	100 012	-	31 539	31 539	30 603	937	3%	93 580
Executive and council		4 695	-	-	-	-	-	-	-	-
Budget and treasury office		91 271	100 012	-	31 539	31 539	30 603	937	3%	93 580
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>		12 675	15 095	-	10 002	10 002	3 423	6 579	192%	15 095
Planning and development		9 675	15 095	-	10 002	10 002	3 423	6 579	192%	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	110 336	117 137	-	41 541	41 541	34 026	7 515	22%	110 705
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		49 983	67 263	-	13 921	13 921	4 396	9 525	217%	66 733
Executive and council		19 186	26 016	-	1 507	1 507	1 816	(309)	-17%	23 874
Budget and treasury office		16 339	23 864	-	11 581	11 581	1 373	10 208	743%	27 728
Corporate services		14 458	17 382	-	833	833	1 206	(373)	-31%	15 131
<i>Community and public safety</i>		9 674	13 351	-	644	644	943	(300)	-32%	11 201
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 803	6 833	-	277	277	438	(161)	-37%	5 472
Housing		4 870	6 518	-	367	367	505	(138)	-27%	5 729
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51 476	69 635	-	1 371	1 371	2 119	(747)	-35%	70 601
Planning and development		49 103	66 969	-	1 224	1 224	1 916	(692)	-36%	68 398
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		2 373	2 667	-	148	148	203	(56)	-27%	2 203
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	4 853	-	-	-	139	(139)	-100%	-
<b>Total Expenditure - Standard</b>	3	111 132	155 102	-	15 936	15 936	7 597	8 339	110%	148 535
<b>Surplus/ (Deficit) for the year</b>		(796)	(37 965)	-	25 606	25 606	26 429	(824)	-3%	(37 830)



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

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Council & Executive		4 695	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		91 271	100 012	-	31 539	31 539	30 603	937	3.1%	93 580
Vote 3 - Corporate Services		3 315	630	-	-	-	-	-	-	630
Vote 4 - Planning & Development		813	940	-	-	-	-	-	-	940
Vote 5 - Project Management & Advisory Services		10 242	15 555	-	10 002	10 002	3 423	6 579	192.2%	15 555
<b>Total Revenue by Vote</b>	2	<b>110 336</b>	<b>117 137</b>	<b>-</b>	<b>41 541</b>	<b>41 541</b>	<b>34 026</b>	<b>7 515</b>	<b>22.1%</b>	<b>110 705</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Council & Executive		19 186	26 016	-	1 507	1 507	1 816	(309)	-17.0%	23 874
Vote 2 - Budget & Treasury		16 339	23 864	-	11 581	11 581	1 373	10 208	743.3%	27 728
Vote 3 - Corporate Services		21 634	26 882	-	1 257	1 257	1 848	(590)	-32.0%	22 805
Vote 4 - Planning & Development		14 800	22 205	-	799	799	1 021	(221)	-21.7%	20 402
Vote 5 - Project Management & Advisory Services		39 173	56 134	-	791	791	1 539	(748)	-48.6%	53 726
<b>Total Expenditure by Vote</b>	2	<b>111 132</b>	<b>155 102</b>	<b>-</b>	<b>15 936</b>	<b>15 936</b>	<b>7 597</b>	<b>8 339</b>	<b>109.8%</b>	<b>148 535</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(796)</b>	<b>(37 965)</b>	<b>-</b>	<b>25 606</b>	<b>25 606</b>	<b>26 429</b>	<b>(824)</b>	<b>-3.1%</b>	<b>(37 830)</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	✓	970	1 072	-	7	7	89	(83)	-92%	1 081
Interest earned - external investments	✓	6 882	5 443	-	238	238	454	(216)	-48%	3 838
Interest earned - outstanding debtors	✓	-	-	-	-	-	-	-	-	-
Dividends received	✓	-	-	-	-	-	-	-	-	-
Fines	✓	-	-	-	-	-	-	-	-	-
Licences and permits	✓	-	-	-	-	-	-	-	-	-
Agency services	✓	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	✓	102 319	106 509	-	41 280	41 280	32 979	8 301	25%	105 528
Other revenue	✓	155	4 053	-	17	17	504	(488)	-97%	199
Gains on disposal of PPE	✓	10	60	-	-	-	-	-	-	60
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>110 336</b>	<b>117 137</b>	<b>-</b>	<b>41 541</b>	<b>41 541</b>	<b>34 026</b>	<b>7 515</b>	<b>22%</b>	<b>110 705</b>
<b>Expenditure By Type</b>										
Employee related costs	✓	47 441	57 549	-	3 851	3 851	4 570	(718)	-16%	53 561
Remuneration of councillors	✓	5 691	6 337	-	466	466	507	(41)	-8%	5 623
Debt impairment	✓	11	3	-	-	-	-	-	-	11
Depreciation & asset impairment	✓	4 531	5 615	-	-	-	393	(393)	-100%	5 472
Finance charges	✓	1 052	3 054	-	-	-	-	-	-	3 054
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		3 232	3 956	-	163	163	44	119	269%	3 956
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		37 039	56 992	-	161	161	565	(404)	-72%	56 992
Other expenditure		11 940	21 386	-	11 295	11 295	1 518	9 777	644%	19 658
Loss on disposal of PPE		195	210	-	-	-	-	-	-	210
<b>Total Expenditure</b>		<b>111 132</b>	<b>155 102</b>	<b>-</b>	<b>15 936</b>	<b>15 936</b>	<b>7 597</b>	<b>8 339</b>	<b>110%</b>	<b>148 535</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(796)</b>	<b>(37 965)</b>	<b>-</b>	<b>25 606</b>	<b>25 606</b>	<b>26 429</b>	<b>(824)</b>	<b>(0)</b>	<b>(37 830)</b>
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(796)</b>	<b>(37 965)</b>	<b>-</b>	<b>25 606</b>	<b>25 606</b>	<b>26 429</b>			<b>(37 830)</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(796)</b>	<b>(37 965)</b>	<b>-</b>	<b>25 606</b>	<b>25 606</b>	<b>26 429</b>			<b>(37 830)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(796)</b>	<b>(37 965)</b>	<b>-</b>	<b>25 606</b>	<b>25 606</b>	<b>26 429</b>			<b>(37 830)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(796)</b>	<b>(37 965)</b>	<b>-</b>	<b>25 606</b>	<b>25 606</b>	<b>26 429</b>			<b>(37 830)</b>

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

Vote 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
<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	–	–	–	–	–	0%	250
Vote 2 - Budget & Treasury		936	1 924	–	2	2	–	2	0%	1 737
Vote 3 - Corporate Services		282	10 409	–	–	–	–	–		10 601
Vote 4 - Planning & Development		45	32	–	–	–	–	–		12
Vote 5 - Project Management & Advisory Services		94	1 027	–	–	–	–	–		1 027
<b>Total Capital single-year expenditure</b>	4	1 667	13 556	–	2	2	–	2	#DIV/0!	13 627
<b>Total Capital Expenditure</b>		1 667	13 556	–	2	2	–	2	#DIV/0!	13 627
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		1 478	2 751	–	2	2	–	2	#DIV/0!	2 751
Executive and council		311	165	–	–	–	–	–		165
Budget and treasury office		936	1 924	–	2	2	–	2	#DIV/0!	1 924
Corporate services		231	663	–	–	–	–	–		663
<b>Community and public safety</b>		62	9 726	–	–	–	–	–		9 726
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		37	9 726	–	–	–	–	–		9 726
Housing		26	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
<b>Economic and environmental services</b>		127	1 079	–	–	–	–	–		1 079
Planning and development		113	1 059	–	–	–	–	–		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	1 667	13 556	–	2	2	–	2	#DIV/0!	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>		1 667	13 556	–	2	2	–	2	#DIV/0!	13 556
<b>Total Capital Funding</b>		1 667	13 556	–	2	2	–	2	#DIV/0!	13 556

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

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	1 081		5 520	1 081
Call investment deposits		85 350	77 479		108 350	77 479
Consumer debtors		-	-			
Other debtors		8 273	2 000		3 663	2 000
Current portion of long-term receivables		898			898	
Inventory		324	400		311	400
<b>Total current assets</b>		<b>97 827</b>	<b>80 960</b>	<b>-</b>	<b>118 742</b>	<b>80 960</b>
<b>Non current assets</b>						
Long-term receivables		9 579	9 674		9 579	9 674
Investments		4 400	4 400	-	4 400	4 400
Investment property				-		
Investments in Associate				-		
Property, plant and equipment		43 170	46 003		36 236	46 003
Agricultural				-		
Biological assets				-		
Intangible assets		777	1 429		777	1 429
Other non-current assets		-		-	-	
<b>Total non current assets</b>		<b>57 925</b>	<b>61 505</b>	<b>-</b>	<b>50 991</b>	<b>61 505</b>
<b>TOTAL ASSETS</b>		<b>155 752</b>	<b>142 465</b>	<b>-</b>	<b>169 733</b>	<b>142 465</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-			
Borrowing		1 735	1 786		1 735	1 786
Consumer deposits						
Trade and other payables		10 918	4 500		6 262	4 500
Provisions		8 856	6 500		8 825	6 500
<b>Total current liabilities</b>		<b>21 508</b>	<b>12 786</b>	<b>-</b>	<b>16 822</b>	<b>12 786</b>
<b>Non current liabilities</b>						
Borrowing		6 699	6 685		4 964	6 685
Provisions		25 083	23 000		24 754	23 000
<b>Total non current liabilities</b>		<b>31 782</b>	<b>29 685</b>	<b>-</b>	<b>29 718</b>	<b>29 685</b>
<b>TOTAL LIABILITIES</b>		<b>53 290</b>	<b>42 470</b>	<b>-</b>	<b>46 540</b>	<b>42 470</b>
<b>NET ASSETS</b>	2	<b>102 462</b>	<b>99 995</b>	<b>-</b>	<b>123 193</b>	<b>99 995</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		72 281	73 333		93 012	73 333
Reserves		30 181	26 662		30 181	26 662
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>102 462</b>	<b>99 995</b>	<b>-</b>	<b>123 193</b>	<b>99 995</b>

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

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		1 123	5 125	145	-	334	30	305	1033%	334
Government - operating		103 307	106 509	102 463	-	39 815	28 548	11 267	39%	39 815
Government - capital		-	-	-	-	-	-	-	-	-
Interest		6 882	5 443	5 673	-	610	488	122	25%	610
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(70 198)	(83 177)	(76 113)	-	(5 635)	(6 074)	(439)	7%	(5 635)
Finance charges		(1 052)	(1 054)	(1 569)	-	-	-	-	-	-
Transfers and Grants		(37 039)	(54 578)	(37 505)	(0.76)	(3 849)	(560)	3 289	-588%	(3 849)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>3 022</b>	<b>(21 733)</b>	<b>(6 906)</b>	<b>(0.76)</b>	<b>31 275</b>	<b>22 432</b>	<b>8 843</b>	<b>39%</b>	<b>31 275</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	60	57	-	-	-	-	-	11
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(1 667)	(9 489)	(4 713)	0.76	(306)	(60)	246	-410%	(306)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1 667)</b>	<b>(9 429)</b>	<b>(4 656)</b>	<b>0.76</b>	<b>(306)</b>	<b>(60)</b>	<b>246</b>	<b>-410%</b>	<b>(295)</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		(1 735)	(1 111)	(1 606)	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 735)</b>	<b>(1 111)</b>	<b>(1 606)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(380)</b>	<b>(32 273)</b>	<b>(13 168)</b>	<b>-</b>	<b>30 970</b>	<b>22 372</b>			<b>30 981</b>
Cash/cash equivalents at beginning:		88 333	94 016	97 333	-	87 934	94 016			87 934
Cash/cash equivalents at month/year end:		87 934	61 743	84 165	-	118 904	116 388			118 915

## 5. SUPPORTING DOCUMENTATION

### Material variance explanations

There are no material variances.

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

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>Percentage</b>							
<b>Borrowing Management</b>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		4.3%	4.7%	0.0%	2.9%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5.0%	5.6%	0.0%	0.0%	5.8%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		18.9%	13.0%	0.0%	10.5%	13.0%
Gearing	Long Term Borrowing/ Funds & Reserves		22.2%	25.1%	0.0%	16.4%	25.1%
<b>Liquidity</b>							
Current Ratio 1	Current assets/current liabilities	1	454.8%	633.2%	0.0%	705.9%	633.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		431.1%	648.9%	0.0%	703.1%	648.9%
<b>Revenue Management</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		17.0%	10.0%	0.0%	34.0%	10.5%
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%
<b>Creditors Management</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>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Other Indicators</b>							
Employee costs	Employee costs/Total Revenue - capital revenue		43.0%	49.1%	0.0%	9.3%	48.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.9%	3.4%	0.0%	0.4%	0.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.1%	7.4%	0.0%	0.0%	7.8%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		342.4%	219.6%	0.0%	15.1%	290.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		7.5	-	-	30.2	2.2

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 9.3%.

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

Description	NT Code	Budget Year 2015/16								Total	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			
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	3 505	1	0	0	1	-		156	3 663		157
<b>Total By Revenue Source</b>	<b>2000</b>	<b>3 505</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>156</b>	<b>3 663</b>	<b>-</b>	<b>157</b>
Debtors Age Analysis By Customer Category												
Government	2200	200	1	-	2	-	-	-	-	202		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-		
Other	2500	3 305	1	0	(1)	1	-	-	156	3 461		
<b>Total By Customer Category</b>	<b>2600</b>	<b>3 505</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>156</b>	<b>3 663</b>	<b>-</b>	

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, 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 30 July 2015 in respect of Provincial and Local Governments Department.

- Dikgatlong local municipality R1, 825.87 for the Koopmansfontein streetlights.

- ***Post-Service Benefits***

There is no outstanding debt reflected for more than 90 days as at 30 July 2015.

- ***Sundry Debtors***

There is one outstanding debt reflected for more than 90 days as at 30 July 2015 for sundry debtors.

- Moloi M.M R155, 636.80 for using the municipal vehicle.

**Table SC4 Monthly Budget Statement - aged creditors**

Description	NT Code	Budget Year 2015/16									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			
<b>R thousands</b>												
<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	6 262	-	-	-	-	-	-	-	-	6 262	-
<b>Total By Customer Type</b>	<b>2600</b>	<b>6 262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 262</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 6.79% for staff has been implemented as from the 1<sup>st</sup> of July 2014 – 30 June 2015. For the period July 2015 the salary increase has not been finalized by the Bargaining Council.

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 July 2015 is listed below:

<b>PAYMENTS</b>		
Total value of all payments		<b>R 48 429 592</b>
Electronic transfers		162
Cheques issued		9
<b>SALARIES</b>		
Number of salary beneficiaries		<b>161</b>
Councillors		<b>21</b>
<b>Total Councillors</b>	<b>27</b>	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	21	
* Councillors without Remuneration	6	
<b>Employees</b>		<b>140</b>
* Remunerated Employee's	137	
* <b>Remunerated Terminated Employees</b>		
	SP NKUMBI	1
Pensioners		2
<b>Total remuneration paid</b>		<b>3 595 631</b>
Councillors		444 986
Employees		3 147 804
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:**

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

Council is empowered by the MFMA and its regulation to exercise oversight over the implementation of the Supply Chain Management Policy and to make Supply Chain policy within the ambit of the applicable legislation. 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 30 November 2005 as amended on 27 November 2007 is implemented and is maintained by all relevant role players as from 01 July 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 attended by SCM officials during the month of July 2015.

- Demand Management

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customized, 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 July 2015, no contract to the value of R200 000 and more was awarded by the Municipal Manager.

For the period of July 2015, no written price quotations between R30 000 and R200 000 were awarded by the Municipal Manager.

The total orders issued for the month of July 2015 amounted to R 897, 857.36 broken down per department as follows:

Council and Executive	R 36 287.71
Office of the Municipal Manager	R 36 541.52
Finance	R 474 440.04
Administration	R 224 078.80
Planning and Development	R 51 531.24
Project Management and Advisory services	R 20 011.26
Stores	R 52 966.79

- Disposal Management

For the period of July 2015, no assets were sold.

- Deviations

One deviation was approved by the Municipal Manager.

Service provider	Service	Amount
SUMMAT Training Institute	Training for finance interns	R 279 300.00

- Orders

Total orders issued amount to R55 834.66 broken down per department as follows:

Council	R 6 331.28
Office of the Municipal Manager	R 9 770.59
Finance	R 1 964.43
Administration	R 34 919.48
Planning and Development	R 455.95
Stores	R 0.00

- List of accredited service providers

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

- Support to local municipalities

The municipality did not receive any request for assistance in terms of SCM from the local municipalities.

- Orders outstanding for more than 30 days at 30 July 2015

The municipality has no orders outstanding for more than 30 days.

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
		Yrs/Months							
R thousands									
<b>Municipality</b>									
NEDCOR		31	CALL	31-Jul-15	43 166	5.4%	9 500		9 500
ABSA		31	CALL	31-Jul-15	20 256	5.3%	4 500		4 500
STANDARD BANK		31	CALL	31-Jul-15	20 065	5.3%	4 500		4 500
NEDCOR		120	NOTICE	20-Oct-15	31 064	6.7%	5 500		5 500
ABSA		120	NOTICE	20-Oct-15	30 410	6.5%	5 500		5 500
RMB		91	NOTICE	21-Sep-15	28 495	6.1%	5 500		5 500
STANDARD BANK		91	NOTICE	21-Sep-15	28 934	6.2%	5 500		5 500
ABSA		369	NOTICE	27-Jun-16	35 225	7.9%	5 250		5 250
STANDARD BANK		118	NOTICE	29-Oct-15	56 649	6.7%	10 000		10 000
NEDCOR		120	NOTICE	04-Nov-15	84 974	6.7%	15 000		15 000
ABSA		119	NOTICE	03-Nov-15	55 715	6.6%	10 000		10 000
RMB		119	NOTICE	04-Nov-15	42 805	6.3%	8 000		8 000
NEDCOR		120	NOTICE	06-Nov-15	39 952	6.7%	7 000		7 000
ABSA		120	NOTICE	06-Nov-15	50 144	6.6%	9 000		9 000
STANDARD BANK		120	NOTICE	06-Nov-15	45 319	6.7%	8 000		8 000
									-
<b>TOTAL INVESTMENTS AND INTEREST</b>					613		112 750	-	112 750
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				613		112 750	-	112 750

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	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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		100 282	104 279	-	43 414	43 414	43 497	(83)	-0.2%	104 279
Local Government Equitable Share		6 965	10 002		10 002	10 002	10 002	-		10 002
Special Contribution: Councillor Remuneration		4 683			-	-	-	-		
Levy replacement	3	85 780	88 934		31 222	31 222	31 222	-		88 934
Finance Management Grant		1 250	1 250		1 250	1 250	1 250	-		1 250
Municipal Systems Improvement		598	940		940	940	940	-		940
Extended Public Works Programme		1 006	1 000		-	-	83	(83)	-100.0%	1 000
Roads asset management		-	2 153		-	-	-	-		2 153
<b>Provincial Government:</b>		1 960	2 030	-	1 306	1 306	-	1 306	#DIV/0!	2 030
Housing	4	1 380	1 400		1 306	1 306	-	1 306	100.0%	1 400
Near Grant		315	315		-	-	-	-	#DIV/0!	315
Fire Fighting Equipment Grant		-	315		-	-	-	-	#DIV/0!	315
NC Tourism		200	-		-	-	-	-		-
Environmental Health Recycling Grant		-	-		-	-	-	-		-
District Aids Programme		50	-		-	-	-	-		-
Other transfers and grants [ABSA Donation]		15			-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		77	200	-	7	7	17	(10)	-60.1%	200
SETA Skills Grant		77	200		7	7	17	(10)	-60.1%	200
Koopmansfontein Self Build Scheme		-	-		-	-	-	-		-
ABSA		-	-		-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	102 319	106 509	-	44 726	44 726	43 514	1 212	2.8%	106 509
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Municipal Infrastructure (MIG)		-	-		-	-	-	-		-
Water Affairs		-	-		-	-	-	-		-
EPWP		-	-		-	-	-	-		-
Other capital transfers [insert description]										
<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>										
ESCOM (Electricity on Farms)		-	-		-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	102 319	106 509	-	44 726	44 726	43 514	1 212	2.8%	106 509

Table SC7 Monthly Budget Statement - transfers and grant 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
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		100 282	102 126	-	41 273	41 273	41 280	(7)	0.0%	102 126
Local Government Equitable Share		9 965	10 002		10 002	10 002	9 954	48	0.5%	10 002
Special Contribution: Councillor Remuneration		4 683	-		-	-	-	-		-
Levy replacement		82 780	88 934		31 222	31 222	31 222			88 934
Finance Management Grant		1 250	1 250		49	49	104	(55)	-52.6%	1 250
Municipal Systems Improvement		598	940		-	-	-	-		940
Extended Public Works Programme		1 006	1 000		-	-	-	-		1 000
Roads asset management		-	-		-	-	-	-		-
Provincial Government:		2 445	2 030	-	-	-	-	-		2 030
Housing		1 380	1 400		-	-	-	-		1 400
Near Grant		315	315		-	-	-	-		315
Fire Fighting Equipment Grant		-	315		-	-	-	-		315
NC Tourism		200	-		-	-	-	-		-
Environmental Health Recycling Grant		500	-		-	-	-	-		-
District Aids Programme		50	-		-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		77	200	-	7	7	-	7		200
Koopmansfontein Self Build Scheme		-	-		-	-	-	-		-
ABSA		-	-		-	-	-	-		-
SETA Skills Grant		77	200		7	7	-	7		200
<b>Total operating expenditure of Transfers and Grants:</b>		<b>102 804</b>	<b>104 356</b>	<b>-</b>	<b>41 280</b>	<b>41 280</b>	<b>41 280</b>	<b>0</b>	<b>0.0%</b>	<b>104 356</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
Municipal Infrastructure (MIG)										
Water Affairs		-								
EPWP										
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
ESCOM (Electricity on Farms)										
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>102 804</b>	<b>104 356</b>	<b>-</b>	<b>41 280</b>	<b>41 280</b>	<b>41 280</b>	<b>0</b>	<b>0.0%</b>	<b>104 356</b>

Table SC8 Monthly Budget Statement - councilor and staff benefits

Summary of Employee and Councilor 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										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary		3 891	4 478		319	319	211	108	51%	3 823
Pension Contributions		184	200		15	15	17	(1)	-8%	184
Medical Aid Contributions		17	-		1	1	-	1	#DIV/0!	17
Motor vehicle allowance		1 306	1 321		108	108	110	(2)	-2%	1 294
Cell phone and other allowances		258	304		23	23	25	(3)	-11%	272
Workmen's Compensation		20	33		-	-	3	(3)	-100%	33
Unemployment Insurance		-	-		-	-	-	-		-
<b>Sub Total - Councillors</b>		<b>5 677</b>	<b>6 337</b>	<b>-</b>	<b>466</b>	<b>466</b>	<b>366</b>	<b>100</b>	<b>27%</b>	<b>5 623</b>
% increase	4		11.6%							-0.9%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 377	5 212		307	307	217	89	41%	3 887
Pension and UIF Contributions		580	914		40	40	38	2	6%	878
Medical Aid Contributions		118	4		1	1	1	1	333%	(3)
Overtime		-	-		-	-	-	-		-
Performance Bonus		434	440		-	-	-	-		419
Motor Vehicle Allowance		480	317		38	38	26	12	44%	400
Cellphone Allowance		89	96		18	18	8	10	119%	80
Housing Allowances		10	6		-	-	-	(0)	-100%	-
Other benefits and allowances		52	81		5	5	7	(2)	-30%	79
Payments in lieu of leave		-	115		-	-	-	-		111
Long service awards		-	26		-	-	2	(2)	-100%	-
Post-retirement benefit obligations	2	-	-		-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 140</b>	<b>7 211</b>	<b>-</b>	<b>408</b>	<b>408</b>	<b>299</b>	<b>109</b>	<b>36%</b>	<b>5 850</b>
% increase	4		17.4%							-4.7%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		29 143	36 860		2 447	2 447	3 311	(865)	-26%	32 527
Pension and UIF Contributions		4 468	6 533		401	401	506	(105)	-21%	5 300
Medical Aid Contributions		1 285	447		125	125	37	88	239%	1 543
Overtime		-	78		-	-	7	(7)	-100%	78
Performance Bonus		51	-		-	-	-	-		-
Motor Vehicle Allowance		2 812	3 109		273	273	233	40	17%	2 812
Cellphone Allowance		96	97		10	10	0	10	10251%	94
Housing Allowances		256	236		25	25	19	6	31%	200
Other benefits and allowances		888	1 090		64	64	84	(20)	-24%	2 271
Payments in lieu of leave		1 439	825		-	-	-	-		2 121
Long service awards		-	188		-	-	-	-		215
Post-retirement benefit obligations	2	864	874		97	97	73	24	33%	550
<b>Sub Total - Other Municipal Staff</b>		<b>41 301</b>	<b>50 339</b>	<b>-</b>	<b>3 443</b>	<b>3 443</b>	<b>4 270</b>	<b>(828)</b>	<b>-19%</b>	<b>47 710</b>
% increase	4		21.9%							15.5%
<b>Total Parent Municipality</b>		<b>53 118</b>	<b>63 886</b>	<b>-</b>	<b>4 317</b>	<b>4 317</b>	<b>4 935</b>	<b>(618)</b>	<b>-13%</b>	<b>59 184</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of July 2015 averages 90%. The reason for the deviations is mainly due to, annual leave and sick leave taken 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>6</b>	<b>12</b>
Leave	0	2	7	14
Sick Leave	0	4	6	7
Courses / Seminar	1	1	1	20
Meetings	0	0	0	0
Study leave	0	0	0	0
Maternity Leave	0	0	0	0
Family Responsibility	0	0	0	1
Union Meetings	0	0	0	0
Absent	0	0	0	0
Special Leave	0	0	0	0
Over time	0	0	0	0
No. of Workdays Attended	<b>22</b>	<b>62</b>	<b>124</b>	<b>234</b>
Total Workdays	<b>23</b>	<b>69</b>	<b>138</b>	<b>276</b>
Percentage attendance per Group	<b>96%</b>	<b>90%</b>	<b>90%</b>	<b>85%</b>
Average	<b>87%</b>			

**Personnel Development:**

One senior finance official attended GRAP training programme during the month of July 2015.  
Two finance officials attended the CPMD training programme during the month of July 2015.  
Five finance interns attended the MFMP programme during the month of July 2015.

**INTERNSHIP PROGRAMME**

As per National Treasury regulations, there are five finance internship posts and all are filled. 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 five interns are enrolled for the MFMP and they attended the first class on 27-30 July 2015.



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

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	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	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		610	-	-	-	-	-	-	-	-	-	-	-	610	4 907	5 103
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		39 815	-	-	-	-	-	-	-	-	-	-	-	39 815	108 725	115 778
Other revenue		334	-	-	-	-	-	-	-	-	-	-	-	334	80	80
<b>Cash Receipts by Source</b>		<b>40 759</b>												<b>40 759</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>40 759</b>												<b>40 759</b>	<b>113 827</b>	<b>121 081</b>
<b>Cash Payments by Type</b>																
Employee related costs		3 512	-	-	-	-	-	-	-	-	-	-	-	3 512	55 090	57 884
Remuneration of councillors		439	-	-	-	-	-	-	-	-	-	-	-	439	6 145	6 431
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	1 129	1 129
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		227	-	-	-	-	-	-	-	-	-	-	-	227	4 406	4 583
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		3 849	-	-	-	-	-	-	-	-	-	-	-	3 849	30 795	30 053
General expenses		1 455	-	-	-	-	-	-	-	-	-	-	-	1 455	13 895	14 444
<b>Cash Payments by Type</b>		<b>9 483</b>												<b>9 483</b>	<b>111 460</b>	<b>114 525</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		306	-	-	-	-	-	-	-	-	-	-	-	306	749	950
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	1 785	1 980
<b>Other Cash Flow s/Payments</b>																
<b>Total Cash Payments by Type</b>		<b>9 789</b>												<b>9 789</b>	<b>113 994</b>	<b>117 455</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>30 970</b>												<b>30 970</b>	<b>(167)</b>	<b>3 626</b>
Cash/cash equivalents at the monthly year beginning:		87 934												87 934	82 960	82 793
Cash/cash equivalents at the monthly year end:		118 904												-	82 793	86 419

Table SC12 Monthly Budget Statement - capital expenditure trend

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	-			2	-	-	-		0%
August	28	2 700							
September	43								
October	-								
November	244	12							
December	573								
January	31								
February	86	730							
March	235	700							
April	140	5 337							
May	109	1 043						73.6%	28%
June	10	3 033							
<b>Total Capital expenditure</b>	<b>1 500</b>	<b>13 556</b>		<b>2</b>					

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

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	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
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										
<b>Heritage assets</b>		631	-	-	-	-	-	-	-	-
Buildings										
Other		631								
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		1 029	12 177	-	-	-	-	-	-	12 177
General vehicles		487	1 070	-	-	-	-	-	-	1 070
Specialised vehicles		-	6 614	-	-	-	-	-	-	6 614
Plant & equipment		-	9	-	-	-	-	-	-	9
Computers - hardware/equipment		96	228	-	-	-	-	-	-	228
Furniture and other office equipment		38	257	-	-	-	-	-	-	257
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		409	-	-	-	-	-	-	-	-
Other Land		-	4 000	-	-	-	-	-	-	4 000
Surplus Assets - (Investment or Inventory)										
Other - Emergency Equipment										
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other										
<b>Total Capital Expenditure on new assets</b>	1	1 660	12 177	-	-	-	-	-	-	12 177

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

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	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
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										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		7	1 278	-	2	2	-	(2)	#DIV/0!	1 278
General vehicles		-	617		-	-	-	-		617
Specialised vehicles		-	-		-	-	-	-		
Plant & equipment		-	69		-	-	-	-		69
Computers - hardware/equipment		-	152		2	2	-	2	#DIV/0!	152
Furniture and other office equipment		7	441		-	-	-	-		441
Abattoirs		-	-		-	-	-	-		
Markets		-	-		-	-	-	-		
Civic Land and Buildings		-	-		-	-	-	-		
Other Buildings		-	-		-	-	-	-		
Other Land		-	-		-	-	-	-		
Surplus Assets - (Investment or Inventory)		-	-		-	-	-	-		
Other		-	-		-	-	-	-		
<b>Agricultural assets</b>		-	-		-	-	-	-		-
List sub-class										
<b>Biological assets</b>		-	-		-	-	-	-		-
List sub-class										
<b>Intangibles</b>		-	100		-	-	-	-		100
Computers - software & programming			100		-					100
Other										
<b>Total Capital Expenditure on renewal of existing ass</b>	1	7	1 378	-	2	2	-	2	#DIV/0!	1 378

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

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	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		40	142	-	-	-	-	-	-	142
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		40	142	-	-	-	-	-	-	142
<b>Heritage assets</b>		4			-	-	-	-	-	-
Buildings		4	4	4	-	-	-	-	-	-
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		1 308	1 436	-	22	22	44	22	50.4%	1 436
General vehicles		230	349	-	5	5	5	0	7.6%	349
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		229	99	-	-	-	8	8	100.0%	99
Computers - hardware/equipment		626	192	-	8	8	16	8	47.3%	192
Furniture and other office equipment		-	417	-	0	0	15	15	99.3%	417
Abattoirs		-			-	-	-	-	-	-
Markets		-			-	-	-	-	-	-
Civic Land and Buildings		38			9	9		(9)	#DIV/0!	
Other Buildings		-	379	-	-	-	-	-	-	379
Other Land		184			-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-			-	-	-	-	-	-
Other - Emergency Equipment		-			-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		1 881	2 377	-	141	141	-	(141)	#DIV/0!	2 377
Computers - software & programming		1 881	2 377	-	141	141	-	(141)	#DIV/0!	2 377
Other										
<b>Total Repairs and Maintenance Expenditure</b>		<b>3 232</b>	<b>3 956</b>	<b>-</b>	<b>163</b>	<b>163</b>	<b>44</b>	<b>(119)</b>	<b>-268.9%</b>	<b>3 956</b>

Table SC13d Monthly Budget Statement - depreciation by asset class

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	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		183	214	-	-	-	18	18	100.0%	214
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		183	214	-	-	-	18	18	100.0%	214
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		4 231	5 134	-	-	-	353	353	100.0%	4 990
General vehicles		1 095	800	-	-	-	67	67	100.0%	800
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		590	353	-	-	-	29	29	100.0%	353
Computers - hardware/equipment		922	963	-	-	-	37	37	100.0%	963
Furniture and other office equipment		931	1 038	-	-	-	86	86	100.0%	894
Abattoirs										
Markets										
Civic Land and Buildings		693	-							
Other Buildings			1 605	-	-	-	134	134	100.0%	1 605
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			375	-	-	-				375
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		117	268	-	-	-	22	22	100.0%	268
Computers - software & programming		117	268	-	-	-	22	22	100.0%	268
Other										
<b>Total Repairs and Maintenance Expenditure</b>		<b>4 531</b>	<b>5 615</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>393</b>	<b>393</b>	<b>100.0%</b>	<b>5 472</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 15 July 2015 to 15 September 2015. The tender process will be started in August 2015.

**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.

**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:

<i>COMPARISON: ACTUAL TO BUDGET</i>	Jul-15	FULL YEAR BUDGET	VARIANCES	VAR %
	YTD ACTUAL	2015/16		
DEPRECIATION	-	800 000.00	800 000.00	100%
OTHER ASSETS: MOTOR VEHICLES	-	800 000.00	800 000.00	100%
REPAIRS & MAINTENANCE	4 621.33	233 700.00	229 078.67	98%
MAINT.: MOTOR VEHICLES REPAIRS	-	62 900.00	62 900.00	100%
MAINT.: MOTOR VEHICLES TYRES	-	88 000.00	88 000.00	100%
MAINT.: SPEED CONTROL EQUIPMENT	4 621.33	82 800.00	78 178.67	94%
GENERAL EXPENSES	3 539.30	1 124 168.00	1 120 628.70	100%
MOTOR VEHICLE CLEANING	1 719.30	65 260.00	63 540.70	97%
INSURANCE	-	110 000.00	110 000.00	100%
LICENSES	600.00	17 700.00	17 100.00	97%
MOTOR VEHICLE USAGE	1 220.00	17 200.00	15 980.00	93%
MOTOR VEHICLES: ADMINISTRATION LEVY	-	25 000.00	25 000.00	100%
MOTOR VEHICLES: FUEL	-	889 008.00	889 008.00	100%
<b>TOTAL</b>	<b>8 160.63</b>	<b>2 157 868.00</b>	<b>2 149 707.37</b>	<b>100%</b>

**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 July 2015 is as follows:

**Disposal of Vehicles:**

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

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	July '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	135 000	2015-09-30	128 918	128 918	132 451	3 533	3 533
2	Chevrolet Opel Corsa 1.4i	Disaster Management	2010	CBY 227 NC	75 000	2015-09-30	63 785	63 785	65 054	1 269	1 269
3	Chevrolet Captiva	Pool	2011	CDM 296 NC	75 000	2015-09-30	72 127	72 127	73 038	911	911
4	Toyota Corolla	Pool	2009	BZP 439 NC	165 000	2015-09-30	150 464	150 464	153 027	2 563	2 563
5	Toyota Corolla	Pool	2009	BZP 440 NC	150 000	2015-09-30	143 854	143 854	147 885	4 031	4 031
6	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	30 000	2015-12-31	25 031	25 031	25 398	367	367
7	Isuzu Kb 250 D-Teq	Housing	2013	CGR 572 NC	75 000	2015-12-31	61 434	61 434	64 467	3 033	3 033
8	Isuzu Kb 250 D-Teq	Housing	2013	CGR 576 NC	45 000	2015-12-31	44 538	44 538	44 555	17	17
9	Hyundai HI	Tourism Centre	2013	CGY 587 NC	30 000	2016-02-28	29 024	29 024	29 534	510	510
10	Isuzu KB 240I DC 4X4	Housing	2009	CBD 761 NC	135 000	2016-02-28	128 452	128 452	129 552	1 100	1 100
11	Nissan LDV	Community Development	2006	BVC 831 NC	150 000	2016-07-31	144 223	144 223	144 635	412	412
12	Ford Bantam	Finance Office Support	2004	BRD 836 NC	105 000	2016-01-31	95 527	95 527	96 213	686	686
13	Isuzu KB 250	Disaster Management	2010	CBY 895 NC	45 000	2015-09-30	43 937	43 937	44 680	743	743
14	Isuzu KB 250	Disaster Management	2010	CBY 898 NC	60 000	2015-09-30	45 364	45 364	46 355	991	991
15	Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	15 000	2016-01-31	10 970	10 970	11 369	399	399
16	Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	10 000	2015-11-30	2 672	2 672	3 748	1 076	1 076
17	Isuzu Kb 250D-Teq D/Cab	Pool	2013	CGR 974 NC	60 000	2015-12-31	50 520	50 520	53 325	2 805	2 805
18	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	15 000	2015-10-31	7 102	7 102	8 630	1 528	1 528
19	Audi Q7	Council	2013	FBDM 1 NC	120 000	2015-09-30	103 781	103 781	105 930	2 149	2 149
20	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2016-06-30	2 001	2 001	2 001	-	-
21	Toyota Eios	Pool	2014	CJG 979 NC	30 000	2015-12-31	27 338	27 338	29 207	1 869	1 869
22	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	30 000	2015-12-31	21 209	21 209	22 200	991	991
23	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	15 000	2015-12-31	10 760	10 760	11 534	774	774
24	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	15 000	2015-12-31	13 980	13 980	14 587	607	607
25	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2015-12-31	1 044	1 044	1 400	356	356
	<b>FULL FLEET UTILITY JULY 2015</b>									<b>32 720</b>	<b>32 720</b>

**Motor Vehicle Damage Report:**

No vehicle damaged was reported during the month of July 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

For the month of July 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 12 August 2015



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

- the monthly budget statement
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**ZM Bogatsu**  
**Municipal Manager: Frances Baard District Municipality**

Signature



Date

12 August 2015