

# FRANCES BAARD DISTRICT MUNICIPALITY



## **MONTHLY BUDGET STATEMENT**

**30 April 2016**

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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 and 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, 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 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:**

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

## **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 section 71 monthly budget statements and supporting documentation for the month ending 30 April 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 R108, 159 million as compared to the full year approved budget of R124, 393 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, R96, 763 million has been spent compared to the operational year-to-date budget projections of R121, 718 million.

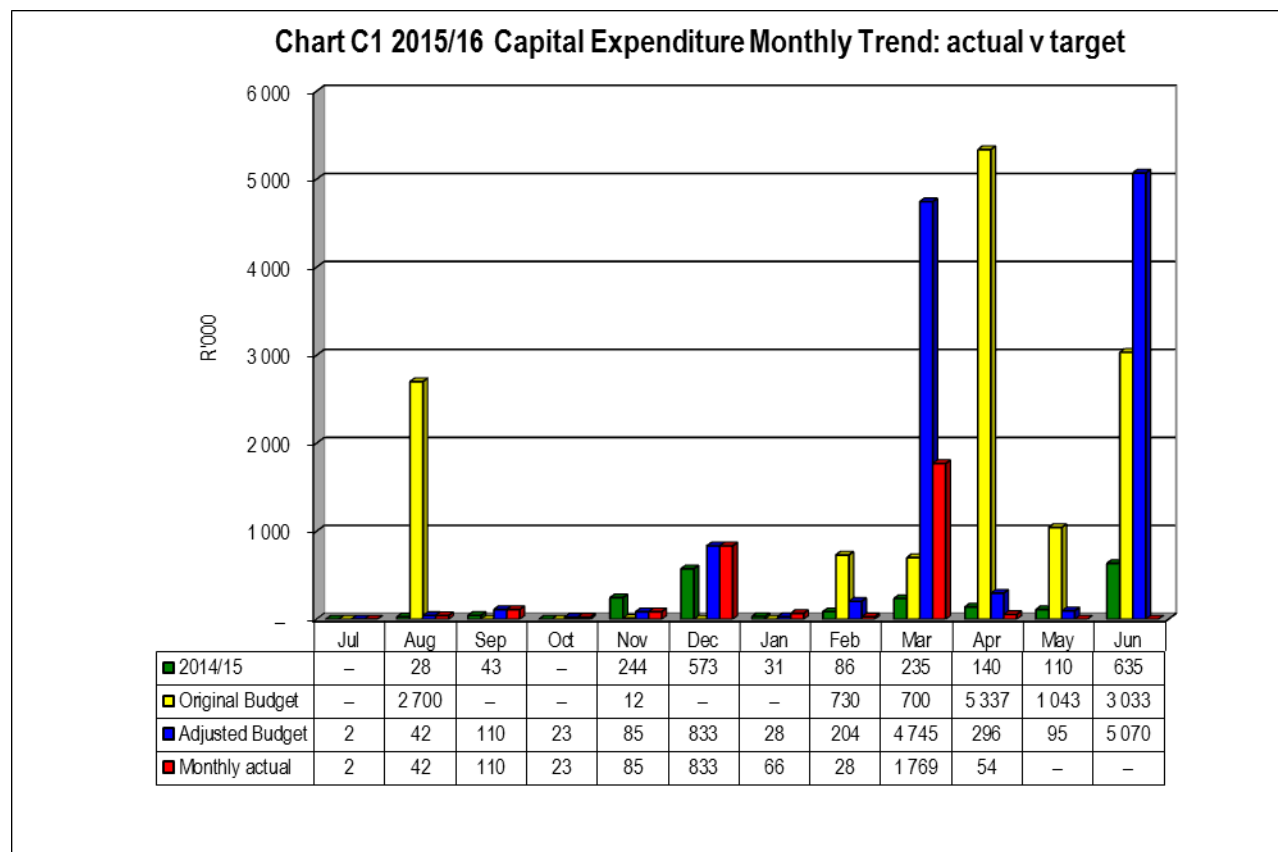
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

**Capital Expenditure**

Year-to-date expenditure on capital amounts to R3, 013 million as compared to the budget of R11, 534 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 R148, 864 million. The net increase in cash and cash equivalents for the year to date is R60, 930 million.

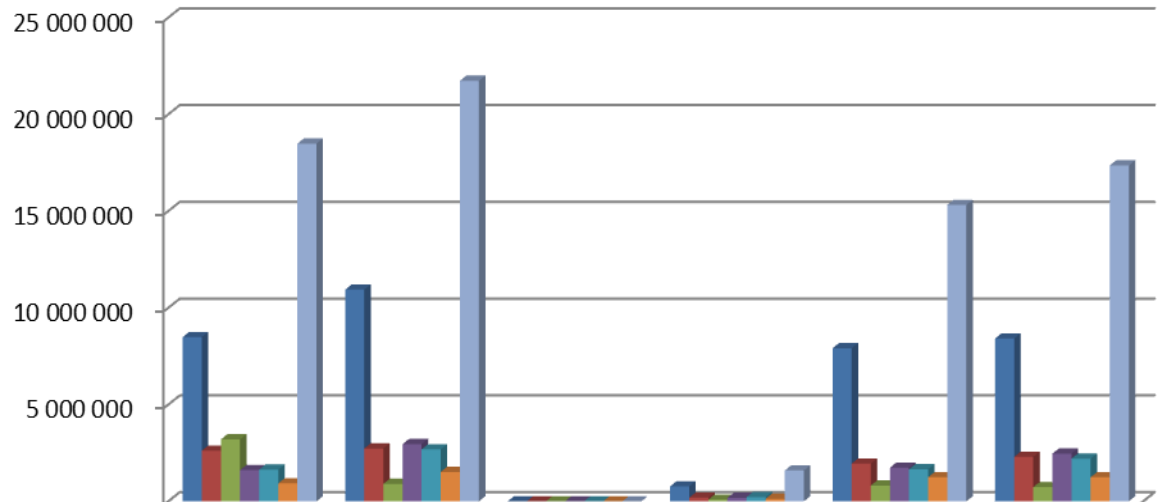
Table C6 includes all cash and cash equivalents (cashbook balances, petty cash balances and short and long term deposits).

### 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



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ 1.1 - Council	8 485 808	10 936 690	-	773 650	7 912 358	8 414 416
■ 1.2 - Municipal Manager	2 615 762	2 733 000	-	191 737	1 949 000	2 297 151
■ 1.3 - Committee Services & Administration	3 200 240	900 240	-	89 192	817 767	733 732
■ 1.4 - Internal Audit	1 614 289	2 957 050	-	184 441	1 738 234	2 465 235
■ 1.5 - Communications	1 640 019	2 683 680	-	220 964	1 656 695	2 204 506
■ 1.6 - Legal & Risk	928 733	1 519 430	-	133 340	1 244 334	1 243 662
■ TOTAL	18 484 851	21 730 090	-	1 593 324	15 318 388	17 358 704

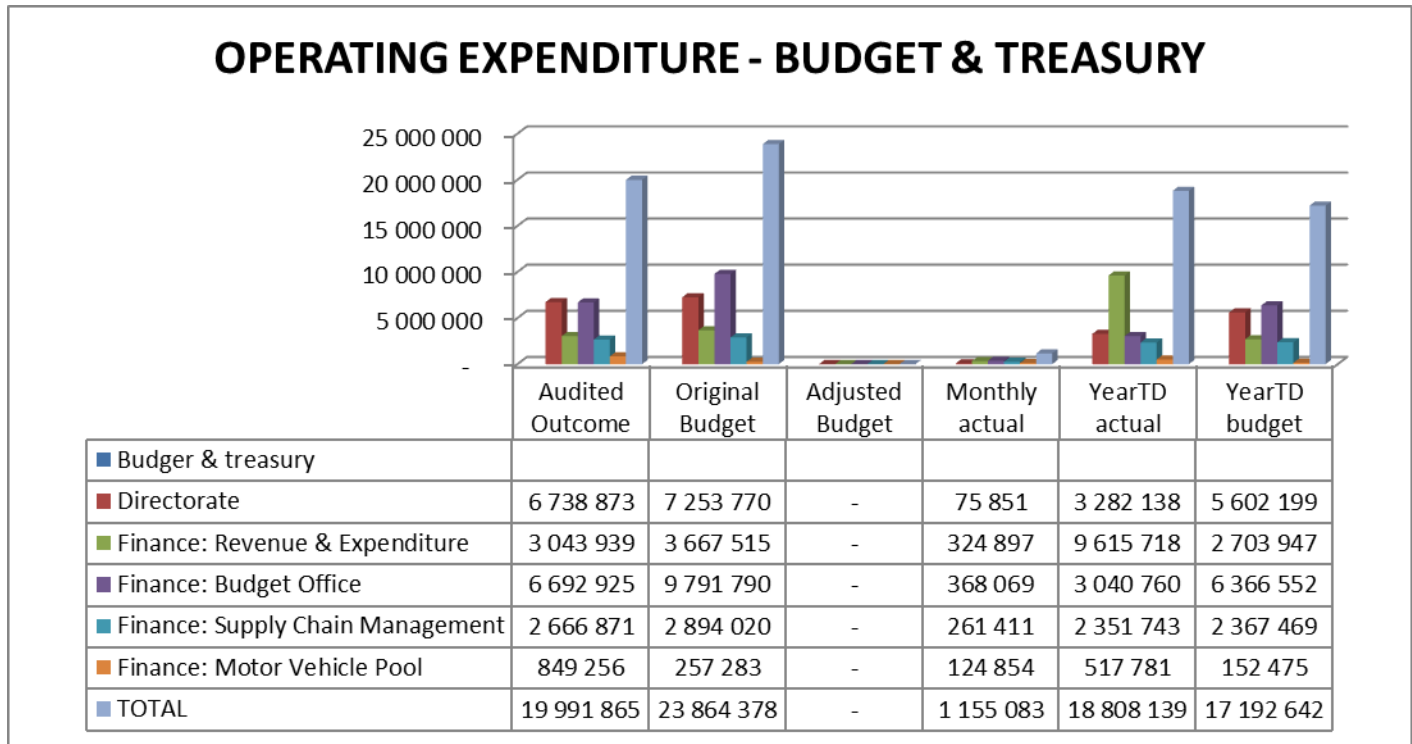
Actual operating expenditure of Council & Executive is R15, 318 388 as compared to the year-to-date budget R17, 358 704. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

**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	51 432,52	13%	Expenditure to increase as applications closed 15 January 2016.
<b>COMMUNICATIONS</b>				
14/15: Branding Communication	30 000,00	6 050,00	20%	Materials to be purchased.
09/10: External Survey	450 000,00	300 715,00	67%	Project in final stage, two presentations still outstanding.
14/15: Paia Management Communication	15 000,00	1 447,37	10%	Flyer and pamphlets to be distributed.
<b>POLITICAL OFFICE - ADMINISTRATION</b>				
15/16: Commemorative Days	100 000,00	64 823,24	65%	Two programmes will be held, still need to consult with the local municipalities.
15/16: Disability Programme	76 000,00	-	0%	Proposals have been submitted, awaiting final approval.
15/16: Children Program	41 000,00	11 420,00	28%	Proposals have been submitted, awaiting final approval.
15/16: Gender Programme	52 000,00	24 000,00	46%	Proposals have been submitted, awaiting final approval.
15/16: Older Persons Programme	37 000,00	-	0%	Proposals have been submitted, awaiting final approval.
15/16: MRM Programme	25 000,00	-	0%	Proposals have been submitted, awaiting final approval.
<b>YOUTH UNIT</b>				
15/16: Youth Summit	250 000,00	195 363,29	78%	Youth summit held in the 2nd quarter.
15/16: Youth Career Exhibition	50 000,00	39 640,35	79%	To be utilized in 4th quarter
15/16: District Sopa Debate	30 000,00	7 680,00	26%	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	40 658,75	81%	Ongoing-programme to run from October 2015.
15/16: Districts Forum Meetings	20 000,00	-	0%	Quarterly meetings
<b>TOTAL</b>	<b>1 776 000,00</b>	<b>743 230,52</b>	<b>42%</b>	

The year to date actual spending on special projects for Council & Executive amounted to R743, 230. 52.





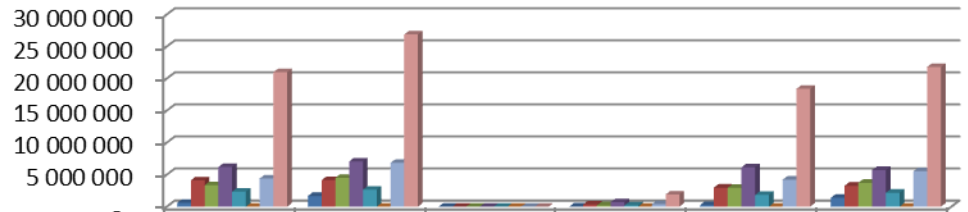
The actual operating expenditure of Budget & Treasury office is R18, 808 139 as compared to the year-to-date projected budget of R17, 192 642.

**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	107 590,00	72%	Project complete, quality assurance cost was not high as the municipality did not have a lot of audit findings, therefore there is a saving on the project.
FMG 14/15 Staff Benefits Actuarial	50 000,00	23 650,00	47%	Project complete, saving on project as service provider already has the necessary data, cost incurred for the updates to be done was not high.
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.
<b>TOTAL</b>	<b>1 700 000,00</b>	<b>131 240,00</b>	<b>8%</b>	

There year to date actual spending on special projects for Budget & Treasury amounted to R131 240.

### OPERATING EXPENDITURE - CORPORATE SERVICES



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Director: Administration	585 348	1 677 630	-	26 794	261 983	1 380 480
■ Information Systems	4 117 530	4 142 182	-	339 577	2 975 452	3 269 744
■ Human Resource Management	3 358 689	4 506 660	-	228 583	2 934 986	3 727 083
■ Office support Services	6 188 835	7 055 960	-	709 521	6 141 890	5 720 128
■ Environmental Health	2 346 833	2 666 620	-	194 900	1 838 055	2 170 808
■ Community Development	-	-	-	-	-	-
■ Firefighting & Disaster Management	4 399 407	6 832 964	-	413 429	4 223 065	5 540 560
■ TOTAL	20 996 642	26 882 016	-	1 912 805	18 375 430	21 808 804

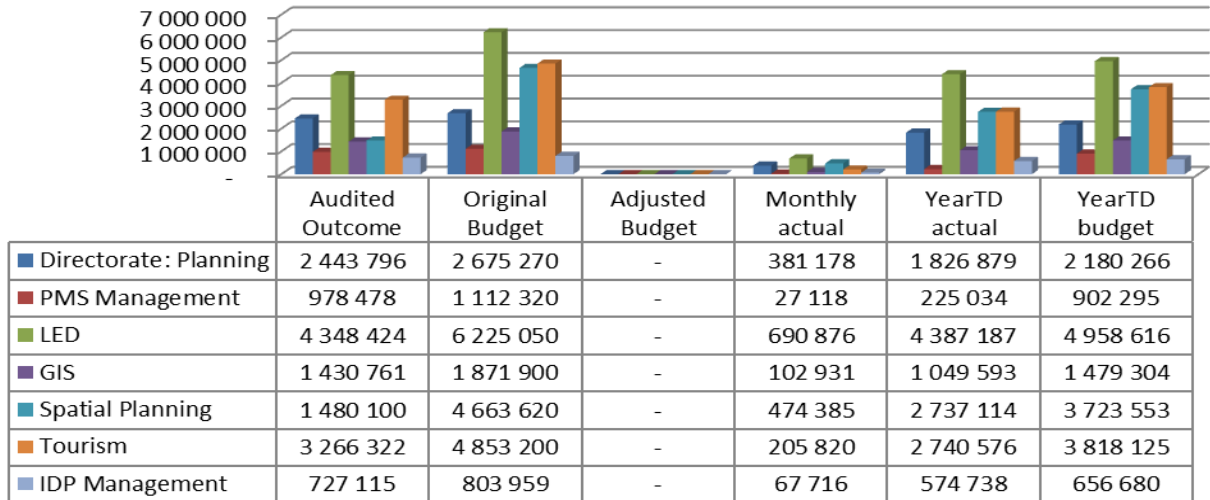
Actual operating expenditure of Corporate Services is R18, 375 430 as compared to the year-to-date projected budget of R21, 808 804. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

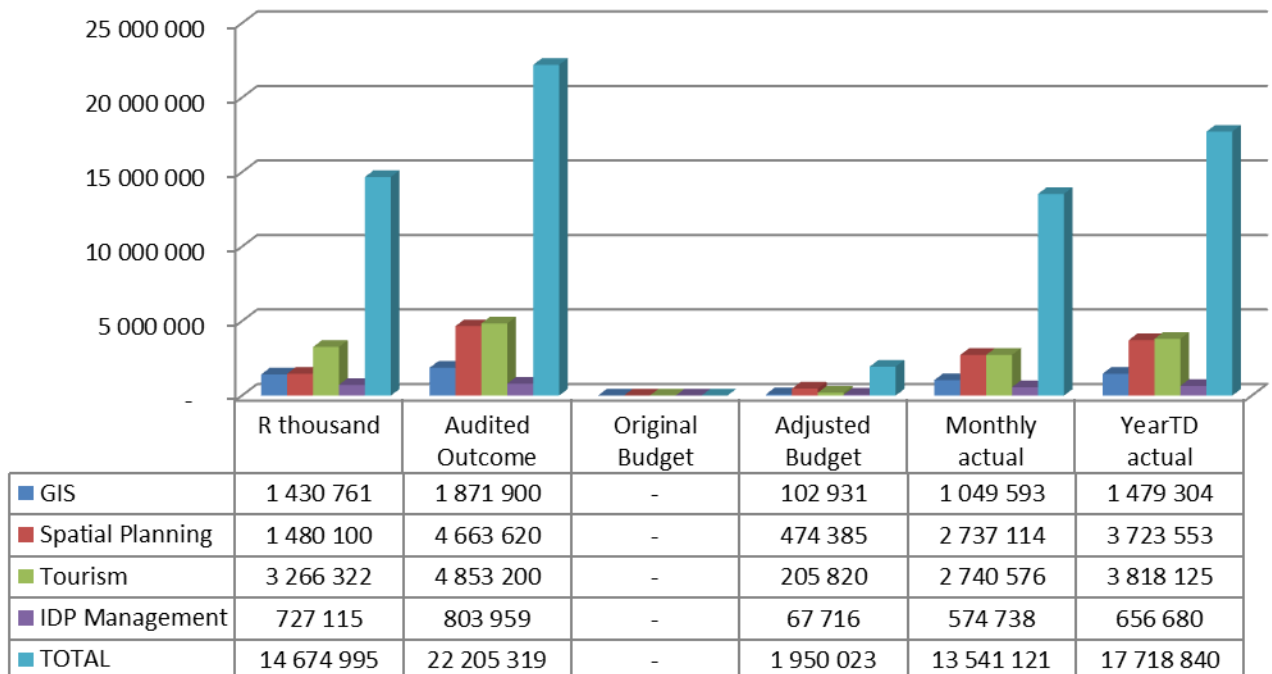
DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>CORPORATE SERVICES</b>				
<b>INFORMATION SYSTEMS</b>				
12/13: ICT Forum Meetings	7 000,00	552,70	8%	Will be used for every meeting, quarterly meetings will be held, last meeting was held on 30 September 2015.
<b>HUMAN RESOURCES MANAGEMENT</b>				
12/13: Employee Assistance Programme	100 000,00	5 034,92	5%	Expenditure to be incurred upon request from employees.
10/11: Employee Wellness	200 000,00	134 949,96	67%	Need to set a day for the wellness programme which will be held by end of June 2016.
<b>ENVIRONMENTAL HEALTH</b>				
14/15: Awareness Programme - Sanitation	10 000,00	9 835,88	98%	Project run according to the operational plan, expenditure incurred monthly.
14/15: Air Quality Projects	50 000,00	5 520,64	11%	Preparations in place for the project to be executed early April 2016.
14/15: Environmental Health Forum	10 000,00	3 151,60	32%	Meetings held quarterly, funds will be utilised by June 2016.
13/14: Waste Management Campaigns	40 000,00	22 492,07	56%	Project run according to the operational plan, expenditure incurred monthly.
<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, 2nd and 3rd quarter were not held, meetings will take place during the 4th quarter.
14/15: Fire Fighting - Volunteers Training	81 770,00	1 745,00	2%	To be executed by June 2016.
14/15: Fire Fighting - Volunteers Stipend	23 850,00	-	0%	As per deployment
14/15: Contingency Fund	520 000,00	519 041,74	100%	As per request from the local municipalities
14/15: Disaster Management Forum	6 000,00	2 029,80	34%	Quarterly meetings are held.
14/15: Awareness Programmes	6 000,00	5 850,00	98%	Programme was held on 18 September 2015, project completed.
<b>TOTAL</b>	<b>1 754 620,00</b>	<b>710 204,31</b>	<b>40%</b>	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R710, 204.31.

### OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



### OPERATING EXPENDITURE - PLANNING & DEVELOPMENT CONTINUED

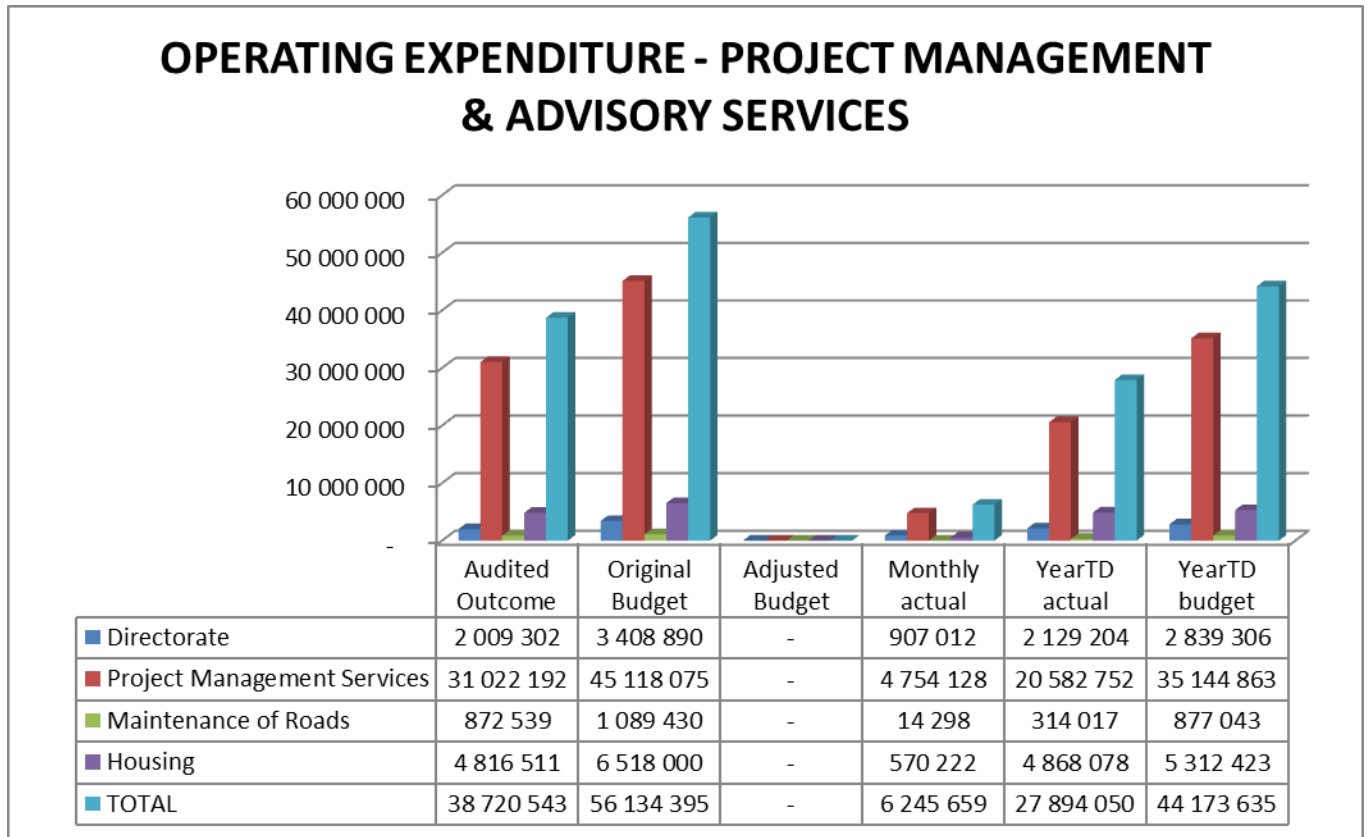


Actual operating expenditure of Planning & Development is R13, 541 121 as compared to the year-to-date projected budget of R17, 718 840. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

### 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	410 940,00	68%	In progress and in accordance with the budget
MSIG 14/15: Development Of By Laws	340 000,00	-	0%	Project is in progress and in accordance to budget.
<b>LOCAL ECONOMIC DEVELOPMENT</b>				
15/16: LED Youth Entrepreneurship Pro	442 500,00	246 780,00	56%	Training has started
15/16: LED Trade & Inv. Promotion	432 400,00	359 509,64	83%	SAITEX in June.
15/16: LED Direct Support To SMMES	300 000,00	189 398,33	63%	Procurement process has started.
15/16: LED Business Support Centre	150 000,00	131 361,80	88%	In progress
15/16: LED Dev Sup Strat-Small SC Miners	200 000,00	175 070,00	88%	In progress, invoice submitted
15/16: LED EPWP Ent Dev Framework	72 000,00	-	0%	In progress
14/15: LED SMME Development	300 000,00	146 519,30	49%	Completed
14/15: LED Richie Incubation Centre	175 500,00	175 438,60	100%	Completed
15/16: Gariep	100 000,00	100 000,00	100%	Completed
14/15: LED Expo	735 000,00	733 367,22	100%	Completed
14/15: LED Develop Incentive Policies	35 000,00	-	0%	In progress
11/12: LED Coordinate Structure And Inst Sup	36 400,00	8 307,70	23%	In progress
<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 service provider on site and the work be completed on the 9th May 2016.
15/16: By-Laws For 3 Local Mun	300 000,00	87 113,16	29%	Saving, the work is completed
15/16: Magareng CBD Renewal	20 000,00	-	0%	Be used for advertisement
15/16: Erf 258 Nkandla Ext 2	451 330,00	358 773,90	79%	The special studies have been completed and busy finalising EIA report
15/16: Erf 775 Vaalharts Set B Ganspan	428 150,00	344 122,94	80%	The special studies have been completed and busy finalising EIA report
15/16: Delportshoop Township Establish	381 250,00	316 742,24	83%	The special studies have been completed and busy finalising EIA report
15/16: Sol Plaatje Spat Dev Framework	400 000,00	-	0%	The budget will still be utilised within 2015/16. The project is in phase 3 and 4.
<b>TOURISM</b>				
15/16: Diamonds & Dorings Support	550 000,00	413 157,89	75%	The grant has been transferred to Sol Plaatje Local Municipality as from March 2016.
15/16: Tour- N18 Tour Route Implement	512 000,00	15 057,50	3%	New sites identified
15/16: Tour - Advertising & Promotion	205 200,00	156 056,49	76%	In process, 4th quarter advertising
15/16: Exhibition	36 100,00	25 662,81	71%	Completed
15/16: Tour Gide Business Establishment	65 500,00	13 845,40	21%	In process, to be spent by end of June 2016.
15/16: Kimberley Diamond Cup	40 000,00	18 593,46	46%	Completed, saving.
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	146 571,56	28%	In process, expo in May 2016.
12/13: Tour - Business Plan Competition	664 220,00	382 774,35	58%	In progress, phase 3 & 4
15/16: Tour - Association	18 000,00	3 010,00	17%	In progress, 3rd & 4th quarter meeting.
15/16: Tour -FBDM Arts & Craft Centre	50 000,00	-	0%	Inprogress, awaiting council resolution.
15/16: Community Awareness Campaigns	250 000,00	180 588,64	72%	Completed, saving.
15/16: Gong-Gong Waterfall Feasibility &	450 000,00	113 582,40	25%	In progress, phase 3 and 4
<b>IDP</b>				
12/13: IDP Steering Committee Meeting	8 030,00	4 656,60	58%	Three quarterly meetings has been held. Last meeting to be held in May 2016.
13/14: IDP Projects	50 690,00	-	0%	Funds will be used after 25 May 2016, once IDP has been approved.
<b>TOTAL</b>	<b>10 498 080,00</b>	<b>5 442 001,93</b>	<b>52%</b>	

The actual spending on special projects for Planning & Development amounted to R5, 442, 001.93 for the month.



Actual operating expenditure of Project Management & Advisory Services is R27, 894 050 as compared to the year-to-date projected budget of R44, 173 635. 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	5 800,00	3 970,00	68%	One more meetings planned for 2016.
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
O&M 15/16 - Magagareng	2 500 000,00	1 355 531,33	54%	Project is in the implementation phase, will spend by June 2016.
O&M 15/16 - Phokwane	2 500 000,00	1 624 485,67	65%	Project is in the implementation phase, will spend by June 2016.
O&M 15/16 - Dikgatlong	2 500 000,00	1 194 904,89	48%	Project is in the implementation phase, will spend by June 2016.
O&M 15/16 - Sol Plaatje	2 500 000,00	2 059 519,63	82%	Project is in the implementation phase, will spend by June 2016.
Cap 15/16 - Magareng -Warrenvale Sew Ret 558	8 100 000,00	4 549 240,58	56%	Project is in the implementation phase, will spend by June 2016.
Cap 15/16 - Magareng -Procurement Of TLB	854 400,00	854 400,00	100%	Completed. Delivered on 4 December 2015.
Cap 15/16 - Magareng -Procurement Of San Trucks	1 040 000,00	-	0%	Ordered, to be delivered in May 2016.
Cap 15/16 - Phokwane -Upgr J/K WWTW	1 300 000,00	467 657,32	36%	Project is in the implementation phase, will spend by June 2016. Claims received, to be paid in April 2016.
Cap 15/16 - Phokwane -Ref Old Syst J/K WWTW	1 100 000,00	-	0%	Project is in the implementation phase, will appoint contractor in May. Will spend allocation by June 2016.
Cap 15/16 - Phokwane -Fencing Hartswater WTW	1 500 000,00	1 298 823,75	87%	Project is in the implementation phase, will spend by June 2016.
Cap 15/16 - Dikgatlong -Proc San Truck	2 200 000,00	2 000 636,00	91%	Delivered in March 2016. Claim received, still to be paid.
Cap 15/16 - Dikgatlong -Wat Ret-Rep Steel/ASB Pipes	2 800 000,00	201 373,00	7%	Project is in the implementation phase, will spend allocation by June 2016.
Cap 15/16 - Sol Plaatje -Bulk Wat Sup Rit./Mod	5 000 000,00	660 898,05	13%	Consultant appointed. Busy with contractor procurement. Will spend by June 2016.
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. Claims received, to be paid in April 2016.
Cap 15/16 - Phokwane -Wat Con & Demand Manag	1 000 000,00	376 023,40	38%	Project is in the implementation phase, will spend by June 2016. Claims received, to be paid in April 2016.
Cap 15/16 - Phokwane -Guldenskat - Wat & San 608	4 000 000,00	-	0%	Project is in the implementation phase. Will request roll-over of about R1,200,000.
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%	Completed, saving.
<b>HOUSING</b>				
13/14: Spec Proj: 16 Days Of Activism	15 900,00	-	0%	Programme cancelled.
13/14: Spec Proj - Women's Month	16 500,00	287,63	2%	Invoice submitted for payments.
13/14: Spec Proj: Mandela Month	16 500,00	-	0%	Costs were covered by Department of Housing.
13/14: Housing Consumer Education	5 600,00	5 575,00	100%	Programme is ongoing.
12/13: Housing Steering Committee Meeting	10 000,00	7 494,00	75%	Programme is ongoing.
<b>TOTAL</b>	<b>41 384 700,00</b>	<b>17 385 520,74</b>	<b>42%</b>	

The actual spending on special projects for Project Management & Advisory Services amounted to R17, 385, 520.74 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 - M10 April

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	5 843	654	6 032	4 536	1 496	33%	5 800
Transfers recognised - operational	102 395	106 509	112 865	34 148	101 690	106 309	(4 619)	-4%	112 865
Other own revenue	1 124	5 185	5 685	196	438	3 537	(3 100)	-88%	5 196
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>110 402</b>	<b>117 137</b>	<b>124 393</b>	<b>34 998</b>	<b>108 159</b>	<b>114 382</b>	<b>(6 223)</b>	<b>-5%</b>	<b>123 861</b>
Employee costs	47 113	57 549	57 549	4 383	41 868	46 136	(4 268)	-9%	51 860
Remuneration of Councillors	5 691	6 337	6 337	533	4 981	5 281	(300)	-6%	5 645
Depreciation & asset impairment	3 769	5 615	5 615	752	3 733	4 548	(815)	-18%	5 472
Finance charges	2 381	3 054	3 054	-	463	527	(64)	-12%	3 054
Materials and bulk purchases	3 254	3 956	4 620	332	2 664	2 857	(193)	-7%	3 190
Transfers and grants	37 276	56 992	66 362	6 175	26 301	44 196	(17 895)	-40%	63 000
Other expenditure	13 385	21 599	21 227	1 039	16 752	18 173	(1 421)	-8%	19 227
<b>Total Expenditure</b>	<b>112 869</b>	<b>155 102</b>	<b>164 764</b>	<b>13 214</b>	<b>96 763</b>	<b>121 718</b>	<b>(24 955)</b>	<b>-21%</b>	<b>151 448</b>
<b>Surplus/(Deficit)</b>	<b>(2 467)</b>	<b>(37 965)</b>	<b>(40 371)</b>	<b>21 783</b>	<b>11 396</b>	<b>(7 336)</b>	<b>18 732</b>	<b>-255%</b>	<b>(27 587)</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>(40 371)</b>	<b>21 783</b>	<b>11 396</b>	<b>(7 336)</b>	<b>18 732</b>	<b>-255%</b>	<b>(27 587)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(2 467)</b>	<b>(37 965)</b>	<b>(40 371)</b>	<b>21 783</b>	<b>11 396</b>	<b>(7 336)</b>	<b>18 732</b>	<b>-255%</b>	<b>(27 587)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>2 125</b>	<b>13 556</b>	<b>11 534</b>	<b>54</b>	<b>3 013</b>	<b>9 479</b>	<b>(6 466)</b>	<b>-68%</b>	<b>13 556</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 125	13 556	11 534	54	3 013	9 479	(6 466)	-68%	13 556
<b>Total sources of capital funds</b>	<b>2 125</b>	<b>13 556</b>	<b>11 534</b>	<b>54</b>	<b>3 013</b>	<b>9 479</b>	<b>(6 466)</b>	<b>-68%</b>	<b>13 556</b>
<b>Financial position</b>									
Total current assets	97 164	64 942	68 616		112 302				64 943
Total non current assets	53 259	55 220	47 454		49 833				55 219
Total current liabilities	22 579	16 694	16 694		19 745				16 694
Total non current liabilities	33 379	28 649	28 649		30 778				28 649
<b>Community wealth/Equity</b>	<b>94 465</b>	<b>74 819</b>	<b>70 726</b>		<b>111 611</b>				<b>74 819</b>
<b>Cash flows</b>									
Net cash from (used) operating	4 082	(21 733)	(23 555)	13 042	64 809	2 906	(61 903)	-2130%	(17 415)
Net cash from (used) investing	(2 927)	(9 429)	(6 225)	(1 769)	(3 013)	(1 970)	1 043	-53%	(8 500)
Net cash from (used) financing	(1 607)	(1 111)	(1 111)	-	(866)	(569)	297	-52%	(1 111)
<b>Cash/cash equivalents at the month/year end</b>	<b>87 483</b>	<b>61 743</b>	<b>56 592</b>	<b>-</b>	<b>148 864</b>	<b>87 850</b>	<b>(61 015)</b>	<b>-69%</b>	<b>60 908</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 Income Source	5 878	1	-	-	1	1	1	155	6 036
<b>Creditors Age Analysis</b>									
Total Creditors	11 209	4	-	-	-	-	-	-	11 213



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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

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>Revenue - Standard</b>										
<i>Governance and administration</i>		95 955	100 012	100 912	33 728	95 628	97 364	(1 736)	-2%	166 551
Executive and council		4 733	-	500	-	-	-	-	-	-
Budget and treasury office		91 223	100 012	100 412	33 728	95 628	97 364	(1 736)	-2%	166 551
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 695	2 030	4 386	-	1 020	2 030	(1 010)	-50%	1 400
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		315	630	630	-	-	630	(630)	-100%	-
Housing		1 380	1 400	3 756	-	1 020	1 400	(380)	-27%	1 400
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 751	15 095	19 095	1 269	11 511	14 988	(3 477)	-23%	15 095
Planning and development		9 751	15 095	19 095	1 269	11 511	14 988	(3 477)	-23%	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	124 393	34 998	108 159	114 382	(6 223)	-5%	183 046
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		52 832	67 263	69 560	4 410	49 266	52 114	(2 848)	-5%	63 161
Executive and council		18 485	26 016	26 588	1 951	18 144	20 824	(2 680)	-13%	23 218
Budget and treasury office		19 992	23 864	24 326	1 155	18 808	17 193	1 615	9%	24 584
Corporate services		14 355	17 382	18 645	1 304	12 314	14 097	(1 783)	-13%	15 359
<i>Community and public safety</i>		9 112	13 351	15 221	984	9 091	10 853	(1 762)	-16%	10 911
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 295	6 833	6 504	413	4 223	5 541	(1 317)	-24%	5 660
Housing		4 817	6 518	8 717	570	4 868	5 312	(444)	-8%	5 251
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		50 925	69 635	75 136	7 820	38 405	54 933	(16 528)	-30%	64 378
Planning and development		48 579	66 969	72 266	7 625	36 567	52 762	(16 195)	-31%	61 946
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		2 347	2 667	2 870	195	1 838	2 171	(333)	-15%	2 431
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	4 853	4 847	-	-	3 818	(3 818)	-100%	4 326
<b>Total Expenditure - Standard</b>	3	112 869	155 102	164 764	13 214	96 763	121 718	(24 955)	-21%	142 775
<b>Surplus/ (Deficit) for the year</b>		(2 467)	(37 965)	(40 371)	21 783	11 396	(7 336)	18 732	-255%	40 270

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

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>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		4 733	-	500	-	-	-	-	-	500
Vote 2 - Budget & Treasury		91 223	100 012	100 412	33 728	95 628	97 364	(1 736)	-1,8%	100 412
Vote 3 - Corporate Services		315	630	630	-	-	630	(630)	-100,0%	630
Vote 4 - Planning & Development		12 751	940	940	411	411	940	(529)	-56,3%	940
Vote 5 - Project Management & Advisory Services		1 380	15 555	21 911	858	12 120	15 448	(3 328)	-21,5%	21 911
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>110 402</b>	<b>117 137</b>	<b>124 393</b>	<b>34 998</b>	<b>108 159</b>	<b>114 382</b>	<b>(6 223)</b>	<b>-5,4%</b>	<b>124 393</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive & Council		18 485	26 016	26 588	1 951	18 144	20 824	(2 680)	-12,9%	23 218
Vote 2 - Budget & Treasury		19 992	23 864	24 326	1 155	18 808	17 193	1 615	9,4%	24 584
Vote 3 - Corporate Services		20 997	26 882	28 020	1 913	18 375	21 809	(3 433)	-15,7%	23 451
Vote 4 - Planning & Development		14 675	22 205	22 255	1 950	13 541	17 719	(4 178)	-23,6%	19 216
Vote 5 - Project Management & Advisory Services		38 720	56 134	63 574	6 246	27 894	44 174	(16 280)	-36,9%	52 306
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>112 869</b>	<b>155 102</b>	<b>164 764</b>	<b>13 214</b>	<b>96 763</b>	<b>121 718</b>	<b>(24 955)</b>	<b>-20,5%</b>	<b>142 775</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(2 467)</b>	<b>(37 965)</b>	<b>(40 371)</b>	<b>21 783</b>	<b>11 396</b>	<b>(7 336)</b>	<b>18 732</b>	<b>-255,3%</b>	<b>(18 383)</b>

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
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	1 072	184	344	893	(549)	-61%	1 083
Interest earned - external investments		6 882	5 443	5 843	654	6 032	4 536	1 496	33%	5 800
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		102 395	106 509	112 865	34 148	101 690	106 309	(4 619)	-4%	112 865
Other revenue		153	4 053	4 553	12	93	2 644	(2 551)	-96%	4 053
Gains on disposal of PPE		-	60	60	-	-	-	-	-	60
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>110 402</b>	<b>117 137</b>	<b>124 393</b>	<b>34 998</b>	<b>108 159</b>	<b>114 382</b>	<b>(6 223)</b>	<b>-5%</b>	<b>123 861</b>
<b>Expenditure By Type</b>										
Employee related costs		47 113	57 549	57 549	4 383	41 868	46 136	(4 268)	-9%	51 860
Remuneration of councillors		5 691	6 337	6 337	533	4 981	5 281	(300)	-6%	5 645
Debt impairment		1 211	3	3	-	-	-	-	-	11
Depreciation & asset impairment		3 769	5 615	5 615	752	3 733	4 548	(815)	-18%	5 472
Finance charges		2 381	3 054	3 054	-	463	527	(64)	-12%	3 054
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		3 254	3 956	4 620	332	2 664	2 857	(193)	-7%	3 190
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		37 276	56 992	66 362	6 175	26 301	44 196	(17 895)	-40%	63 000
Other expenditure		12 064	21 386	21 014	1 039	10 056	18 173	(8 117)	-45%	19 006
Loss on disposal of PPE		111	210	210	-	6 696	-	6 696	#DIV/0!	210
<b>Total Expenditure</b>		<b>112 869</b>	<b>155 102</b>	<b>164 764</b>	<b>13 214</b>	<b>96 763</b>	<b>121 718</b>	<b>(24 955)</b>	<b>-21%</b>	<b>151 448</b>
<b>Surplus/(Deficit)</b>		<b>(2 467)</b>	<b>(37 965)</b>	<b>(40 371)</b>	<b>21 783</b>	<b>11 396</b>	<b>(7 336)</b>	<b>18 732</b>	<b>(0)</b>	<b>(27 587)</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>(40 371)</b>	<b>21 783</b>	<b>11 396</b>	<b>(7 336)</b>			<b>(27 587)</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>(2 467)</b>	<b>(37 965)</b>	<b>(40 371)</b>	<b>21 783</b>	<b>11 396</b>	<b>(7 336)</b>			<b>(27 587)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(2 467)</b>	<b>(37 965)</b>	<b>(40 371)</b>	<b>21 783</b>	<b>11 396</b>	<b>(7 336)</b>			<b>(27 587)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(2 467)</b>	<b>(37 965)</b>	<b>(40 371)</b>	<b>21 783</b>	<b>11 396</b>	<b>(7 336)</b>			<b>(27 587)</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) - M10 April										
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									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		311	165	167	-	30	-	30	#DIV/0!	165
Vote 2 - Budget & Treasury		936	1 924	2 143	24	1 865	1 767	98	6%	1 924
Vote 3 - Corporate Services		739	10 409	8 173	29	1 080	7 700	(6 620)	-86%	10 409
Vote 4 - Planning & Development		45	32	32	-	19	12	7	61%	32
Vote 5 - Project Management & Advisory Services		94	1 027	1 019	-	19	-	19	#DIV/0!	1 027
<b>Total Capital single-year expenditure</b>	4	2 125	13 556	11 534	54	3 013	9 479	(6 466)	-68%	13 556
<b>Total Capital Expenditure</b>		2 125	13 556	11 534	54	3 013	9 479	(6 466)	-68%	13 556
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		1 935	2 751	2 310	52	2 226	1 767	459	26%	2 751
Executive and council		311	165	167	-	30	-	30	#DIV/0!	165
Budget and treasury office		936	1 924	2 143	24	1 865	1 767	98	6%	1 924
Corporate services		688	663		28	331	-	331	#DIV/0!	663
<b>Community and public safety</b>		62	9 726	7 655	-	739	7 700	(6 961)	-90%	9 726
Community and social services		-	-					-		
Sport and recreation		-	-					-		
Public safety		37	9 726	7 655	-	739	7 700	(6 961)	-90%	9 726
Housing		26	-					-		
Health		-	-					-		
<b>Economic and environmental services</b>		127	1 079	1 072	1	48	12	36	299%	1 079
Planning and development		113	1 059	1 051	-	38	12	26	219%	1 059
Road transport		-	-					-		
Environmental protection		14	20	20	1	10	-	10	#DIV/0!	20
<b>Trading services</b>		-	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	2 125	13 556	11 037	54	3 013	9 479	(6 466)	-68%	13 556
<b>Funded by:</b>										
National Government								-		
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-		-
<b>Public contributions &amp; donations</b>	5							-		
<b>Borrowing</b>	6							-		
<b>Internally generated funds</b>		2 125	13 556	11 534	54	3 013	9 479	(6 466)	-68%	13 556
<b>Total Capital Funding</b>		2 125	13 556	11 534	54	3 013	9 479	(6 466)	-68%	13 556

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

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M10 April						
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		324	2 142	2 966	984	2 143
Call investment deposits		87 159	59 600	62 450	104 000	59 600
Consumer debtors		-	-			-
Other debtors		8 394	2 000	2 000	6 036	2 000
Current portion of long-term receivables		963	900	900	963	900
Inventory		324	300	300	319	300
<b>Total current assets</b>		<b>97 164</b>	<b>64 942</b>	<b>68 616</b>	<b>112 302</b>	<b>64 943</b>
<b>Non current assets</b>						
Long-term receivables		9 475	8 679	8 679	9 475	8 679
Investments		5 250	-		5 250	-
Investment property						
Investments in Associate						
Property, plant and equipment		37 644	46 098	38 333	34 217	45 467
Agricultural						
Biological assets						
Intangible assets		890	443	443	890	443
Other non-current assets		-			-	630
<b>Total non current assets</b>		<b>53 259</b>	<b>55 220</b>	<b>47 454</b>	<b>49 833</b>	<b>55 219</b>
<b>TOTAL ASSETS</b>		<b>150 423</b>	<b>120 162</b>	<b>116 070</b>	<b>162 135</b>	<b>120 162</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-			-
Borrowing		1 735	1 694	1 694	1 735	1 694
Consumer deposits						
Trade and other payables		10 535	7 000	7 000	11 213	7 000
Provisions		10 308	8 000	8 000	6 797	8 000
<b>Total current liabilities</b>		<b>22 579</b>	<b>16 694</b>	<b>16 694</b>	<b>19 745</b>	<b>16 694</b>
<b>Non current liabilities</b>						
Borrowing		6 699	6 649	6 649	4 097	6 649
Provisions		26 681	22 000	22 000	26 681	22 000
<b>Total non current liabilities</b>		<b>33 379</b>	<b>28 649</b>	<b>28 649</b>	<b>30 778</b>	<b>28 649</b>
<b>TOTAL LIABILITIES</b>		<b>55 958</b>	<b>45 343</b>	<b>45 343</b>	<b>50 524</b>	<b>45 343</b>
<b>NET ASSETS</b>	2	<b>94 465</b>	<b>74 819</b>	<b>70 726</b>	<b>111 611</b>	<b>74 819</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		70 161	48 469	46 423	93 322	48 469
Reserves		24 303	26 350	24 303	18 289	26 350
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>94 465</b>	<b>74 819</b>	<b>70 726</b>	<b>111 611</b>	<b>74 819</b>

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

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges								-		
Service charges								-		
Other revenue		39	5 125	5 625	12	56	599	(543)	-91%	5 600
Government - operating		103 405	106 509	108 865	34 148	141 289	94 227	47 062	50%	108 865
Government - capital			-		-	-	-	-		-
Interest		6 882	5 443	5 843	654	6 032	4 805	1 227	26%	3 007
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(67 916)	(83 177)	(82 885)	(2 408)	(55 804)	(63 466)	(7 662)	12%	(77 885)
Finance charges		(1 052)	(1 054)	(1 054)	-	(463)	527	990	188%	(1 054)
Transfers and Grants		(37 276)	(54 578)	(59 948)	(6 175)	(26 301)	(33 786)	(7 485)	22%	(55 948)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>4 082</b>	<b>(21 733)</b>	<b>(23 555)</b>	<b>26 230</b>	<b>64 809</b>	<b>2 906</b>	<b>(61 903)</b>	<b>-2130%</b>	<b>(17 415)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		10	60	60	-	-	-	-		-
Decrease (Increase) in non-current debtors		38						-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments		(850)		5 250				-		
<b>Payments</b>										
Capital assets		(2 125)	(9 489)	(11 535)	(54)	(3 013)	(1 970)	1 043	-53%	(8 500)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(2 927)</b>	<b>(9 429)</b>	<b>(6 225)</b>	<b>(54)</b>	<b>(3 013)</b>	<b>(1 970)</b>	<b>1 043</b>	<b>-53%</b>	<b>(8 500)</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)	(1 111)	-	(866)	(569)	297	-52%	(1 111)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 607)</b>	<b>(1 111)</b>	<b>(1 111)</b>	<b>-</b>	<b>(866)</b>	<b>(569)</b>	<b>297</b>	<b>-52%</b>	<b>(1 111)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(452)</b>	<b>(32 273)</b>	<b>(30 891)</b>	<b>26 176</b>	<b>60 930</b>	<b>367</b>			<b>(27 026)</b>
Cash/cash equivalents at beginning:		87 934	94 016	87 483		87 934	87 483			87 934
Cash/cash equivalents at month/year end:		87 483	61 743	56 592		148 864	87 850			60 908

## 5. SUPPORTING DOCUMENTATION

### Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M10 April				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<b>Revenue By Source</b>			
	Rental of facilities and equipment	-61%	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	33%	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>Expenditure By Type</b>			
	Salaries	-9%	Employee related cost is lower than budgeted for.	Positions are advertised, will be filled as soon as possible.
	Other Materials	-7%	Will be used at the end of the financial year.	None needed.
	Transfers and grants	-40%	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	-45%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3	<b>Capital Expenditure</b>			
	Capital expenditure	-68%	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 on track.
4	<b>Financial Position</b>			
	Current Assets	73%	Current assets shows an increase of 105% which is mainly due to the increase in call investments.	None needed.
	Non-Current Liabilities	-10%	There is an increase in the non-current liabilities mainly due to the increase in provisions for the year.	None needed.
	Accumulated Surplus	93%	Accumulated surplus shows an increase of 123% which is a result of the accumulated surplus growth being higher than expected.	None needed.
5	<b>Cash Flow</b>			
	Net cash from operating / (used) Operating Activities	-2130%	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	-53%	Payments relating to capital assets is lower than budgeted for.	None needed.

More detail on operating variances is available on pages 04 to 15 of this report.

Table SC2 Monthly Budget Statement - performance indicators

DC9 Frances Baard - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April							
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%	5,3%	0,5%	5,7%
Borrowed funding of 'ow n' 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%	21,7%	15,3%	20,5%
Gearing	Long Term Borrowing/ Funds & Reserves		27,6%	25,2%	27,4%	22,4%	25,2%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	430,3%	389,0%	411,0%	568,7%	389,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		387,5%	369,8%	391,9%	531,7%	369,9%
<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%	9,3%	15,2%	9,3%
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%	46,3%	38,7%	41,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	0,0%	0,0%	0,0%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,6%	7,4%	7,0%	0,4%	7,0%
<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 41.9%.

The municipality still depends on grant funding of over 90.9% to fund its operations. All municipal 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 - M10 April														
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	5 878	1	-	-	1	1	1	155	6 036	157			
<b>Total By Income Source</b>	<b>2000</b>	<b>5 878</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>155</b>	<b>6 036</b>	<b>157</b>	<b>-</b>	<b>-</b>	
<b>2014/15 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	150	-	1	6	-	-	-	-	156	6			
Commercial	2300	-	-	-	-	-	-	-	-	-	-			
Households	2400	-	-	-	-	-	-	-	-	-	-			
Other	2500	5 728	1	(1)	(6)	1	1	1	155	5 880	151			
<b>Total By Customer Group</b>	<b>2600</b>	<b>5 878</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>155</b>	<b>6 036</b>	<b>157</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 March 2016 in respect of Provincial and Local Governments Department.

- Dikgatlong local municipality R5, 908.58 for the Koopmansfontein streetlights.

- **Post-Service Benefits**

- There is one outstanding debt reflected for more than 90 days as at 30 April 2016. Kgantsi N.G R25 190 for under payment of post medical aid contribution benefit.

- **Sundry Debtors**

There is one outstanding debt reflected for more than 90 days as at 30 April 2016 for sundry debtors.

- Moloi M.M R125, 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 - M10 April											
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	11 209	4	-	-	-	-	-	-	-	11 213
<b>Total By Customer Type</b>	<b>1000</b>	<b>11 209</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 213</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 2015 – 30 June 2016 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.39429 was issued on the 20 November 2015 for the annual increase for Councilors in terms of the remuneration of Public Office Bearers Act, 1998 for the 2015/16 financial year.

**Trade Creditors:**

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 30 April 2016 is listed below:

<b>PAYMENTS</b>		
Total value of all payments		<b>R 13 619 185</b>
Electronic transfers		204
Cheques issued		14
<b>SALARIES</b>		
Number of salary beneficiaries		<b>165</b>
Councillors		<b>26</b>
<b>Total Councillors</b>	<b>27</b>	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	26	
* Councillors without Remuneration	1	
<b>Employees</b>		<b>139</b>
* Remunerated Employee's	133	
* <b>Remunerated Terminated Employees</b>	4	
Pensioners	2	
<b>Total remuneration paid</b>		<b>3 960 582</b>
Councillors		676 409
Employees		3 485 817

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 23 September 2015 is implemented and is maintain by all relevant role players.

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

None of the SCM officials attended training during April 2016.

- **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 April 2016, one contract (R200 000 +) was awarded by the Municipal Manager. O & M of public amenities and streets in Dikgatlon, Magareng and Pokwane:

Cocekisa Cleaning & Hygiene Group	R 3 797 564.70
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For the period of April 2016 three written price quotations (R30 000-R200 000) were awarded by the Municipal Manager.

Property valuation-Panprop cc/ta Valudata	R28 280.70
Volunteer training-Tiriso Investments	R78 000.00
Procurement of tourism items-Canfield Industries	R99 973.59

**Total orders issued total R 1 447 678.38**

**Per department**

Council And Executive	R 48 827.51
Municipal Manager	R 172 431.27
Finance	R 63 136.85
Administration	R 305 841.50
Planning And Development	R 755 552.40
Technical Service	R 51 824.43
Stores	R 50 064.42

- **Disposal Management**

No disposals were approved by the Municipal Manager.

- **Deviations**

Two deviations were approved by the Municipal Manager

1. Lexis-Nexis –library	R53 210.00
2. Letselebe Transport & Trading-Fencing at Dikgatlong	R847 440.00

- **Issues from Stores**

**Total orders issued total R34 420.87**

**Issues per department**

Council	R 0.00
Municipal Manager	R 2 934.63
Finance	R 3 320.07
Administration	R10 711.28
Planning And Development	R 17 390.58
Technical Service	R 64.31
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 received from any local municipality to assist.

- **Orders outstanding more than 30 days**

<b>Company</b>	<b>60 Days</b>	<b>90 Days</b>	<b>Comment</b>
Aganang Consulting	R1, 268 240.86		Three Year Project
Altech Netstar	R10, 930.32		Invoices Not Receive Yet
Bytes Document Solutions		R90, 555.35	Printer Deliver Invoice Not Received
Civil Sense Consulting		R52, 896.00	Project Not Completed Yet
Global Africa Network		R29, 640.00	Advert Not Placed Yet
GXY Architects	R538, 360.88		Project Not Completed
Kim Fire Quip Cc	R15, 390.00		Invoice Not Receive Yet
Keolibogile Consortium		R11, 927.20	Invoice Not Received Yet
Mac's Electrical		R700.00	Invoice Not Receive Yet
Media 24	R27, 763.56		Invoice Not Received Yet
Millennium Traders	R280.00		Invoice Not Received Yet

Masilakhe Management Solutions		R85, 465.80	Project Not Completed
MMG Consulting And Projects		R4, 670.67	Partial Delivery
Morar Incorporated	R238, 000.00		Project Not Completed
Natiol Health Laboratory	R3, 900.00	R4, 716.09	Invoice Not Received Yet
Rennies	R28, 164.32		Invoice Not Received Yet
Redeals Four Consulting	R275, 615.64		Project Not Completed
Re Masike Construction		R2, 374 101.81	Project Not Completed
Screan Show Advertising	R8, 046.00		Invoice Not Receive Yet
Steiner Hygiene	R1, 007.76		Invoice Not Receive Yet
SUMMAT Training Institute		R139, 650.00	Project Not Completed
Salamax 900 Pty T/A Welkom Nissan	R1, 162 230.00		Invoice Not Receive Yet
Sedibeng Water	R16, 347.60	R16, 347.60	Invoice Not Receive Yet
Taktho Environmental		R172, 653.00	Project Not Completed
Tshawe Infrastructure Technologies	R752, 400.00		Project Not Completed
Times Media	R31, 053.60		Invoice Not Receive Yet
Tshani Consulting		R365, 677.35	Project Not Completed
Vakunda Trust		R135, 160.15	Partial Delivery
Willmore's		R263.34	Awaits Invoices
Wild Orchid Consulting (Pty) Ltd		R15, 800.00	Project Not Completed Yet
Worldwide Travel & Tours	R27, 233.03	R6, 370.56	Awaits Invoices

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

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
ABSA		1	notice	2016-06-27	34089	7,900%	5 250 000		5 250 000
STANDARD BANK		4	notice	2016-06-28	61890	7,530%	10 000 000		10 000 000
NEDCOR		3	notice	2016-06-01	72296	7,330%	12 000 000		12 000 000
NEDCOR		1	call	2016-04-30	10438	6,350%	2 000 000		2 000 000
RMB		3	notice	2016-06-01	33830	6,860%	6 000 000		6 000 000
STANDARD BANK		3	notice	2016-06-01	48368	7,356%	8 000 000		8 000 000
ABSA		3	notice	2016-06-01	40447	7,030%	7 000 000		7 000 000
ABSA		1	call	2016-04-30	15904	6,450%	3 000 000		3 000 000
ABSA		3	notice	2016-06-06	40044	6,960%	7 000 000		7 000 000
NEDCOR		3	notice	2016-06-06	30205	7,350%	5 000 000		5 000 000
STANDARD BANK		3	notice	2016-06-06	36247	7,350%	6 000 000		6 000 000
ABSA		4	notice	2016-07-27	37381	7,580%	6 000 000		6 000 000
NEDCOR		4	notice	2016-07-27	37923	7,690%	6 000 000		6 000 000
RMB		4	notice	2016-07-27	23507	7,150%	4 000 000		4 000 000
STANDARD BANK		1	call	2016-04-30	22356	6,800%	4 000 000		4 000 000
NEDCOR		4	notice	21-Jul-16	29 199	7,6%	4 500		4 500
STANDARD BANK		4	notice	21-Jul-16	28 966	7,6%	4 500		4 500
ABSA		4	notice	21-Jul-16	28 282	7,4%	4 500		4 500
RMB		4	notice	21-Jul-16	27 327	7,2%	4 500		4 500
Municipality sub-total					658700		109 250	-	109 250
TOTAL INVESTMENTS AND INTEREST	2				658700		109 250	-	109 250

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 - M10 April										
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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		100 358	104 279	104 279	-	104 279	104 279	-		104 279
Local Government Equitable Share		6 965	10 002	10 002	-	10 002	10 002	-		10 002
Special Contribution: Councillor Remuneration		4 683	-	-	-	-	-	-	0,0%	
Levy replacement		85 780	88 934	88 934	-	88 934	88 934	-		88 934
Finance Management Grant		1 250	1 250	1 250	-	1 250	1 250	-	0,0%	1 250
Municipal Systems Improvement		674	940	940	-	940	940	-		940
Extended Public Works Programme	3	1 006	1 000	1 000	-	1 000	1 000	-		1 000
Roads asset management		-	2 153	2 153	-	2 153	2 153	-		2 153
<b>Provincial Government:</b>		1 945	2 030	11 241	-	6 950	2 030	5 235	257,9%	2 030
Housing		1 380	1 400	3 756	-	6 950	1 400	5 550	396,4%	1 400
Near Grant		315	315	315	-	-	315			315
Fire Fighting Equipment Grant		-	315	315	-	-	315	(315)	-100,0%	315
NC Tourism	4	200	-	-	-	-	-	-		
Environmental Health Recycling Grant		-	-	-	-	-	-	-		
District Aids Programme		50	-	-	-	-	-	-		
HIV/AIDS Programme				500	-	-	-	-		
Operation Khptso Pula Nala				4 000	-	-	-	-		
Housing Project		-	-	2 356	-	-	-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		92	200	200	15	90	-	90	#DIV/0!	200
SETA Skills Grant		77	200	200	15	90		90	#DIV/0!	200
ABSA		15	-	-						
<b>Total Operating Transfers and Grants</b>	5	102 395	106 509	115 720	15	111 319	106 309	5 325	5,0%	106 509
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Other capital transfers <i>[insert description]</i>										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	102 395	106 509	115 720	15	111 319	106 309	5 325	5,0%	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 - M10 April										
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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		100 358	104 279	104 279	33 410	100 988	82 689	18 299	22,1%	104 279
Local Government Equitable Share		9 965	10 002	10 002	-	10 002	4 700	5 302	112,8%	10 002
Special Contribution: Councillor Remuneration		4 683	-	-	-	-	-	-	-	-
Levy replacement		82 780	88 934	88 934	32 999	88 955	74 112	14 843	20,0%	88 934
Finance Management Grant		1 250	1 250	1 250	-	536	2 083	(1 547)	-74,3%	1 250
Municipal Systems Improvement		674	940	940	411	671	-	671	#DIV/0!	940
Extended Public Works Programme		1 006	1 000	1 000	-	824	-	824	#DIV/0!	1 000
Roads asset management		-	2 153	2 153	-	-	1 794	(1 794)	-100,0%	2 153
Provincial Government:		1 945	2 030	11 241	-	2 361	-	2 361	#DIV/0!	8 886
Housing		1 380	1 400	3 756	-	1 306	-	1 306	#DIV/0!	1 400
Fire Fighting Equipment Grant			315	315	-	-	-	-	-	315
Near Grant		315	315	315	-	-	-	-	-	315
NC Tourism		200			-	-	-	-	-	
Housing Project		-	-	2 356	-	-	-	-	-	2 356
Operation Khotso Pula Nala				4 000	-	35	-	35	#DIV/0!	4 000
					-	-	-	-	-	
Housing Project		50		500	-	1 020	-	1 020	#DIV/0!	500
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		92	200	200	57	64	-	64	#DIV/0!	200
ABSA		15								
SETA Skills Grant		77	200	200	57	64	-	64	#DIV/0!	200
Total operating expenditure of Transfers and Grants:		102 395	106 509	115 720	33 467	103 413	82 689	20 724	25,1%	113 365
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-	-	-
0										
0										
0										
0										
0										
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
0										
District Municipality:		-	-	-	-	-	-	-	-	-
0										
Other grant providers:		-	-	-	-	-	-	-	-	-
0										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		102 395	106 509	115 720	33 467	103 413	82 689	20 724	25,1%	113 365

Table SC8 Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD 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	4 478	339	3 398	3 359	39	1%	4 478
Pension and UIF Contributions		184	200	200	16	162	150	12	8%	200
Medical Aid Contributions		17	-	-	1	14	-	14	#DIV/0!	-
Motor Vehicle Allowance		1 306	1 321	1 321	114	1 139	991	148	15%	1 321
Cellphone Allowance		209	244	244	23	229	228	1	0%	244
Housing Allowances					39	39	25	14	56%	
Other benefits and allowances		259	94	94	-	-	-	-		94
<b>Sub Total - Councillors</b>		<b>5 691</b>	<b>6 337</b>	<b>6 337</b>	<b>533</b>	<b>4 981</b>	<b>4 753</b>	<b>228</b>	<b>5%</b>	<b>6 337</b>
<b>% increase</b>	4		<b>11,3%</b>	<b>11,3%</b>						<b>11,3%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 377	5 212	5 212	240	2 676	3 909	(1 233)	-32%	5 212
Pension and UIF Contributions		580	914	914	36	357	686	(329)	-48%	914
Medical Aid Contributions		118	4	4	-	-	3	(3)	-100%	4
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		434	440	440	208	479	330	149	45%	440
Motor Vehicle Allowance		480	317	317	26	255	237	18	8%	317
Cellphone Allowance		89	96	96	5	50	72	(22)	-31%	96
Housing Allowances		10	6	6			4	(4)	-100%	6
Other benefits and allowances		52	81	81	5	32	61	(29)	-48%	81
Payments in lieu of leave		-	115	115	-	-	87	(87)	-100%	115
Long service awards		-	26	26	-	-	20	(20)	-100%	26
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 140</b>	<b>7 211</b>	<b>7 211</b>	<b>519</b>	<b>3 848</b>	<b>5 408</b>	<b>(1 560)</b>	<b>-29%</b>	<b>7 211</b>
<b>% increase</b>	4		<b>17,4%</b>	<b>17,4%</b>						<b>17,4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		29 143	36 860	36 860	2 719	26 255	23 736	2 519	11%	36 860
Pension and UIF Contributions		4 468	6 533	6 533	368	4 215	4 214	0	0%	6 533
Medical Aid Contributions		1 285	447	447	134	1 316	333	983	295%	447
Overtime		-	78	78	-	-	59	(59)	-100%	78
Performance Bonus		51	-	-	(208)	594	-	594	#DIV/0!	-
Motor Vehicle Allowance		2 812	3 109	3 109	287	3 059	2 094	965	46%	3 109
Cellphone Allowance		96	97	97	10	126	1	125	13884%	97
Housing Allowances		256	236	236	31	327	173	154	89%	236
Other benefits and allowances		888	1 090	1 090	387	1 135	757	378	50%	1 090
Payments in lieu of leave		1 439	825	825	-	-	532	(532)	-100%	825
Long service awards		140	188	188	-	89	122	(32)	-27%	188
Post-retirement benefit obligations	2	395	874	874	135	904	656	249	38%	874
<b>Sub Total - Other Municipal Staff</b>		<b>40 973</b>	<b>50 339</b>	<b>50 339</b>	<b>3 864</b>	<b>38 020</b>	<b>32 676</b>	<b>5 344</b>	<b>16%</b>	<b>50 339</b>
<b>% increase</b>	4		<b>22,9%</b>	<b>22,9%</b>						<b>22,9%</b>
<b>Total Parent Municipality</b>		<b>52 804</b>	<b>63 886</b>	<b>63 886</b>	<b>4 916</b>	<b>46 849</b>	<b>42 837</b>	<b>4 012</b>	<b>9%</b>	<b>63 886</b>
			<b>21,0%</b>	<b>21,0%</b>						<b>21,0%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>52 804</b>	<b>63 886</b>	<b>63 886</b>	<b>4 916</b>	<b>46 849</b>	<b>42 837</b>	<b>4 012</b>	<b>9%</b>	<b>63 886</b>
<b>% increase</b>	4		<b>21,0%</b>	<b>21,0%</b>						<b>21,0%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>47 113</b>	<b>57 549</b>	<b>57 549</b>	<b>4 383</b>	<b>41 868</b>	<b>38 084</b>	<b>3 784</b>	<b>10%</b>	<b>57 549</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of April 2016 averages 83%. 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>9</b>
Leave	0	6	11	2
Sick Leave	0	3	7	13
Courses / Seminar	0	0	0	8
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	0	0	0	0
Over time	0	0	0	0
No. of Workdays Attended	<b>0</b>	<b>51</b>	<b>122</b>	<b>157</b>
Total Workdays	<b>20</b>	<b>60</b>	<b>140</b>	<b>180</b>
Percentage attendance per Group	<b>0%</b>	<b>85%</b>	<b>87%</b>	<b>87%</b>
Average	<b>83%</b>			

**Personnel Development:**

- Two (2) finance interns attended the MFMP programme during the month of April 2016.

**INTERNSHIP PROGRAMME**

As per National Treasury regulations, there are five finance internship posts and one (1) intern resigned in October 2015, one (1) in February 2016 and one (1) in March 2016; the positions will be filled from 1 May 2016. 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 two (2) 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.

One (1) senior accountant from the budget office went to Phokwane Local Municipality during the month of April to assist with reconciliations and filing.

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 - M10 April													2015/16 Medium term Revenue & Expenditure Framework		
Description	Ref	Budget Year 2015/16											Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	June Budget			
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<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		-	-	-	-	-	-	-	-	-	-	1 072	1 072	56	58
Interest earned - external investments		238	499	517	681	732	339	560	704	1 108	654	(188)	5 843	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	-	414	(45)	25 274	34 148	(28 424)	112 865	108 725	115 778
Other revenue		17	29	15	4	2	(35)	4	5	3	12	4 497	4 553	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>977</b>	<b>663</b>	<b>26 385</b>	<b>34 813</b>	<b>(23 044)</b>	<b>124 333</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	60	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>977</b>	<b>663</b>	<b>26 385</b>	<b>34 813</b>	<b>(22 984)</b>	<b>124 393</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	3 980	4 019	4 208	438	19 626	57 549	55 090	57 884
Remuneration of councillors		466	473	461	454	480	472	454	686	502	533	1 356	6 337	6 145	6 431
Interest paid		-	-	-	-	-	-	463	-	-	-	591	1 054	1 129	1 129
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		163	106	600	286	121	232	148	380	297	332	1 956	4 620	4 406	4 583
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	42 841	42 841	-	-
Grants and subsidies paid - other		161	745	419	1 834	1 651	6 458	808	1 199	6 850	6 175	(26 301)	-	30 795	30 053
General expenses		11 377	(10 086)	11 227	(8 678)	1 165	1 123	790	726	1 486	1 105	4 144	14 379	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>6 643</b>	<b>7 011</b>	<b>13 343</b>	<b>8 584</b>	<b>44 212</b>	<b>126 780</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	66	28	1 769	-	8 575	11 534	749	950
Repayment of borrowing		-	-	-	-	-	-	866	-	-	-	245	1 111	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>7 576</b>	<b>7 039</b>	<b>15 112</b>	<b>8 584</b>	<b>53 032</b>	<b>139 426</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>(6 599)</b>	<b>(6 376)</b>	<b>11 273</b>	<b>26 230</b>	<b>(76 016)</b>	<b>(15 033)</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	117 791	111 415	122 688	148 918	87 934	72 901	72 735
Cash/cash equivalents at the month/year end:		113 450	118 905	102 404	111 906	137 227	124 390	117 791	111 415	122 688	148 918	72 901	72 901	72 735	76 361

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

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
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	2	(0)	0,0%	0%
August	28	2 700	42	42	44	44	1	1,2%	0%
September	43		110	110	154	155	1	0,4%	1%
October	-		23	23	177	178	1	0,3%	1%
November	244	12	85	85	262	263	1	0,2%	2%
December	573		833	833	1 095	1 096	1	0,1%	8%
January	31		28	66	1 162	1 124	(37)	-3,3%	9%
February	86	730	204	28	1 189	1 328	139	10,4%	9%
March	235	700	4 745	1 769	2 959	6 073	3 114	51,3%	22%
April	140	5 337	296	54	3 012	6 369	3 356	52,7%	0
May	110	1 043	95			6 464	-		
June	635	3 033	5 070			11 534	-		
<b>Total Capital expenditure</b>	<b>2 125</b>	<b>13 556</b>	<b>11 534</b>	<b>3 012</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 - M10										
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>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		808	12 177	8 230	28	2 107	8 330	6 223	74,7%	12 177
General vehicles		-	-	2 900	-	1 236	803	(434)	-54,0%	-
Specialised vehicles		-	-	-	-	-	4 961	4 961	100,0%	-
Plant & equipment		630	1 070	1 033	-	81	6	(74)	-1156,4%	1 070
Computers - hardware/equipment		161	6 614	-	14	70	171	101	59,2%	6 614
Furniture and other office equipment		-	9	298	13	43	192	150	77,7%	9
Abattoirs		-	228	-	-	-	-	-	-	228
Markets		-	257	-	-	-	-	-	-	257
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	4 000	-	-	-	-	-	-
Other Land		14	-	-	-	677	2 197	1 520	69,2%	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		3	4 000	-	-	-	-	-	-	4 000
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		168	-	-	-	-	-	-	-	-
Computers - software & programming		168	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>976</b>	<b>12 177</b>	<b>8 230</b>	<b>28</b>	<b>2 107</b>	<b>8 330</b>	<b>6 223</b>	<b>74,7%</b>	<b>12 177</b>
<b>Specialised vehicles</b>		-	-	-	-	-	4 961	4 961	0	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	4 961	4 961	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 - M10										
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									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
Infrastructure - Road transport		-	-	-	-	-	-	-		-
<u>Community</u>		-	-	-	-	-	-	-		-
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
<u>Other assets</u>		1 149	1 278	1 164	26	829	1 065	236	22,2%	1 278
General vehicles		840	617	617	-	520	514	(6)	-1,2%	617
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		63	69		-	-	57	57	100,0%	69
Computers - hardware/equipment		209	152		26	263	127	(137)	-107,9%	152
Furniture and other office equipment		-	441	547	-	46	367	322	87,6%	441
Other		37			-	-	-	-		
<u>Agricultural assets</u>		-	-	-	-	-	-	-		-
<u>Biological assets</u>		-	-	-	-	-	-	-		-
<u>Intangibles</u>		-	100	100	-	77	83	7	8,0%	100
Computers - software & programming			100	100	-	77	83	7	8,0%	100
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>1 149</b>	<b>1 378</b>	<b>1 264</b>	<b>26</b>	<b>906</b>	<b>1 149</b>	<b>243</b>	<b>21,2%</b>	<b>1 378</b>
<u>Specialised vehicles</u>		-	-	-	-	-	-	-		-
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 - M10										
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>										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
<u>Community</u>		40	142	4	-	-	119	119	100,0%	142
Other		40	142	4	-	-	119	119	100,0%	142
<u>Heritage assets</u>		4	-	-	-	-	-	-		-
Buildings		4								
<u>Investment properties</u>		-	-	-	-	-	-	-		-
<u>Other assets</u>		1 308	1 436	2 298	168	1 304	1 197	(107)	-9,0%	1 436
General vehicles		230	349	412	7	151	291	140	48,1%	349
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		229	99	574	5	55	82	27	33,1%	99
Computers - hardware/equipment		626	192		44	716	160	(556)	-346,4%	192
Furniture and other office equipment		-	417	924	1	6	348	341	98,2%	417
Civic Land and Buildings		38			108	344		(344)	#DIV/0!	
Other Buildings		-	379	389	-	-	316	316	100,0%	379
Other Land		184			2	7		(7)	#DIV/0!	
Other					1	26		(26)	#DIV/0!	
<u>Agricultural assets</u>		-	-	-	-	-	-	-		-
<u>Biological assets</u>		-	-	-	-	-	-	-		-
<u>Intangibles</u>		1 903	2 377	2 317	164	1 360	1 542	182	11,8%	2 377
Computers - software & programming		1 903	2 377	2 317	164	1 360	1 542	182	11,8%	2 377
<b>Total Repairs and Maintenance Expenditure</b>		<b>3 254</b>	<b>3 956</b>	<b>4 620</b>	<b>332</b>	<b>2 664</b>	<b>2 857</b>	<b>193</b>	<b>6,8%</b>	<b>3 956</b>
<u>Specialised vehicles</u>		-	-	-	-	-	-	-		-
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 - M10 April										
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									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
<u>Community</u>		204	214	214	-	2 982	107	(2 875)	-2686,6%	214
Other		204	214	214	-	2 982	107	(2 875)	-2686,6%	214
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
<u>Other assets</u>		3 426	5 134	5 134	-	-	2 286	2 286	100,0%	5 134
General vehicles		1 008	800	800			400	400	100,0%	800
Plant & equipment		375	353	353			177	177	100,0%	353
Computers - hardware/equipment		728	963	963			482	482	100,0%	963
Furniture and other office equipment		716	1 038	1 038			425	425	100,0%	1 038
Civic Land and Buildings		600	-				-	-		
Other Buildings			1 605	1 605			803	803	100,0%	1 605
Other			375	375				-		375
<u>Agricultural assets</u>		-	-	-	-	-	-	-		-
<u>Biological assets</u>		-	-	-	-	-	-	-		-
<u>Intangibles</u>		139	268	268	-	-	134	134	100,0%	268
Computers - software & programming		139	268	268			134	134	100,0%	268
<b>Total Depreciation</b>		<b>3 769</b>	<b>5 615</b>	<b>5 615</b>	<b>-</b>	<b>2 982</b>	<b>2 527</b>	<b>(455)</b>	<b>-18,0%</b>	<b>5 615</b>
<u>Specialised vehicles</u>										
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. Lateral Unison was appointed again from 01 January 2016 for a period of three (3) years.



**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:

<i>OPERATING RESULTS ANALYSIS</i>	<b>Apr-16</b>	<b>FULL YEAR</b>		
<i>COMPARISON: ACTUAL TO BUDGET</i>	<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>135 223,69</b>	<b>253 700,00</b>	<b>118 476,31</b>	<b>47%</b>
MAINT.: MOTOR VEHICLES REPAIRS	50 171,61	82 900,00	32 728,39	39%
MAINT.: MOTOR VEHICLES TYRES	36 307,15	88 000,00	51 692,85	59%
MAINT.: SPEED CONTROL EQUIPMENT	48 744,93	82 800,00	34 055,07	41%
<b>GENERAL EXPENSES</b>	<b>467 749,63</b>	<b>1 124 168,00</b>	<b>656 418,37</b>	<b>58%</b>
MOTOR VEHICLE CLEANING	12 030,00	65 260,00	53 230,00	82%
INSURANCE	110 000,00	110 000,00	-	0%
LICENSES	12 966,00	17 700,00	4 734,00	27%
MOTOR VEHICLE USAGE	4 300,00	17 200,00	12 900,00	75%
MOTOR VEHICLES: ADMINISTRATION LEVY	14 772,71	25 000,00	10 227,29	41%
MOTOR VEHICLES: FUEL	313 680,92	889 008,00	575 327,08	65%
<b>TOTAL</b>	<b>602 973,32</b>	<b>2 177 868,00</b>	<b>1 574 894,68</b>	<b>72%</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 April 2016 is as follows:

**Disposal of Vehicles:**

There was no disposal of any vehicles for the month of April 2016.

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	Apr '16	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	140 711	142 022	1 311	13 104
2	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	75 000	2016-09-30	63 785	69 310	70 572	1 262	6 787
3	Chevrolet Captiva	Pool	2011	CDM 296 NC	90 000	2016-09-30	72 127	83 766	84 132	366	12 005
4	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	15 000	2017-01-31	30	30	705	675	675
5	Chevrolet Cruze 1.6	Pool	2016	VMV 321 NC	15 000	2017-01-31	29	29	1 339	1 310	1 310
6	Toyota Hilux		2016	CMT 747 NC	15 000	2017-01-31	23	23	1 001	978	978
7	Chevrolet Cruze 1.6 North	Pool	2016	VMT 314 NC	15 000	2017-01-31	28	28	2 160	2 132	2 132
8	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	15 000	2017-01-31	33	33	1 054	1 021	1 021
9	Toyota Corolla	Pool	2009	BZP 439 NC	180 000	2016-09-30	150 464	171 673	171 673	-	21 209
10	Toyota Corolla	Pool	2009	BZP 440 NC	180 000	2016-09-30	143 854	166 443	166 443	-	22 589
11	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	45 000	2016-12-31	25 031	33 833	34 102	269	9 071
12	Isuzu KB 250	Housing	2013	CGR 572 NC	90 000	2016-12-31	61 434	78 172	78 934	762	17 500
13	Isuzu KB 250	Housing	2013	CGR 576 NC	60 000	2016-12-31	44 538	53 915	54 151	236	9 613
14	Hyundai H1	Tourism Centre	2013	CGY 587 NC	45 000	2017-02-28	29 024	35 448	35 616	168	6 592
15	Isuzu 2.4	Housing	2009	CBD 761 NC	150 000	2017-02-28	128 452	137 522	138 264	742	9 812
16	Nissan LDV	Community Development	2006	BVC 831 NC	165 000	2016-07-31	144 223	151 803	152 219	416	7 996
17	Ford Bantam	Finance Office Support	2004	BRD 836 NC	105 000	2017-01-31	95 527	100 754	100 944	190	5 417
18	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	60 000	2016-09-30	43 937	49 001	49 324	323	5 387
19	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	60 000	2016-09-30	45 364	55 485	56 264	779	10 900
20	Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	15 000	2017-01-31	10 970	14 656	14 910	254	3 940
21	Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	10 000	2016-11-30	2 672	6 889	8 772	1 883	6 100
22	Isuzu D/Cab	Pool	2013	CGR 974 NC	75 000	2016-12-31	50 520	67 535	68 428	893	17 908
23	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	30 000	2016-10-31	7 102	20 414	22 952	2 538	15 850
24	Audi Q7	Council	2013	FBDM 1 NC	135 000	2016-09-30	103 781	124 527	128 286	3 759	24 505
25	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2016-06-30	2 001	2 009	2 009	8	8
26	Toyota Etios	Pool	2014	CJG 979 NC	40 000	2016-12-31	27 338	36 754	37 976	1 222	10 638
27	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	30 000	2016-12-31	21 209	28 661	29 296	635	8 087
28	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	30 000	2016-12-31	10 760	19 816	20 113	297	9 353
29	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	30 000	2016-12-31	13 980	20 694	21 403	709	7 423
30	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2017-01-31	1 044	3 360	3 485	125	2 441
31	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	15 000	2017-01-31	49	49	2 083	3 395	1 312
	<b>FULL FLEET UTILITY APRIL 2016</b>									<b>28 658</b>	<b>270 351</b>

**Motor Vehicle Damage Report:**

During April 2016, CGR 974 NC was involved in an accident; the vehicle needs to be written off.

**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 April 2016 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 09 May 2016

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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

09 May 2016