

FRANCES BAARD DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT

30 November 2015

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1. INTRODUCTION

1.1 PURPOSE

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

1.2 STRATEGIC OBJECTIVE

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

1.3 BACKGROUND

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

Section 71(1) of the Municipal Finance Management Act (no.56 of 2003) states that, “The accounting officer of a municipality must by not later than **10 working days after the end of each month** submit to the Mayor of the municipality and the relevant treasury a statement in the prescribed format on the implementation of the municipality’s approved budget” reflecting certain details for that month and for the financial year up to the end of that month.

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

2. EXECUTIVE MAYOR’S REPORT

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

Budget Process:

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

Although the IDP process plan is submitted as a separate item by the Directorate: Planning and Development, it is imperative to align the IDP and budget processes with one another.

Monthly reporting:

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

Financial statements for the year ended 30 June 2015:

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

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

MFMA implementation oversight:

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

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

3. COUNCIL RESOLUTIONS

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

Recommendation:

- (a) That Council notes the section 71 monthly budget statements and supporting documentation for the month ending 30 November 2015.

4. EXECUTIVE SUMMARY

All variances are calculated against the approved budget figures.

4.1 Statement of Financial Performance

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

Revenue by source

Year-to-date accrued revenue is R44, 670 million as compared to the full year approved budget of R117, 137 million. The source of revenue that is below the year to date budget is disposal of Property Plant Equipment (PPE).

Operating expenditure by type

To date, R34, 353 million has been spent compared to the operational year-to-date budget projections of R53, 252 million.

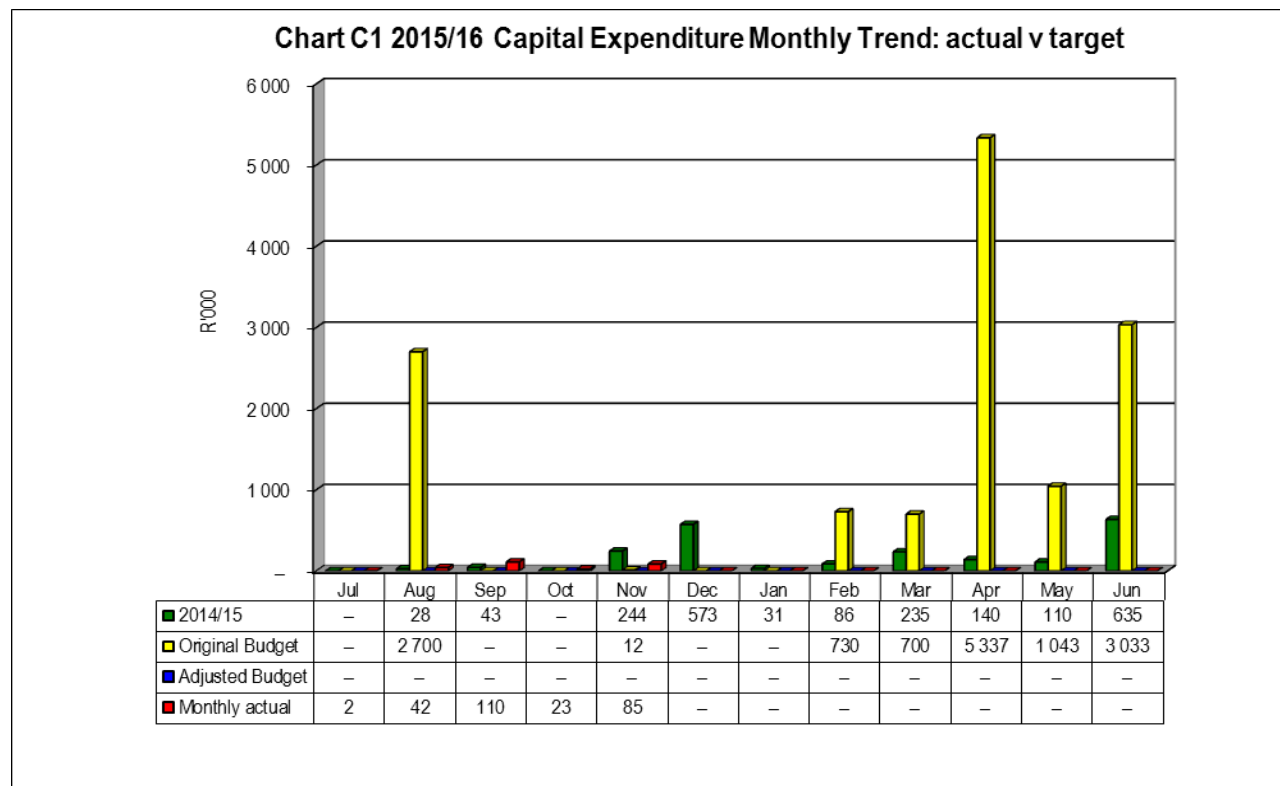
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

Capital Expenditure

Year-to-date expenditure on capital amounts to R263 thousand as compared to the budget of R13, 556 million.

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

Capital Expenditure Monthly Trend: Actual vs Target



Cash Flows

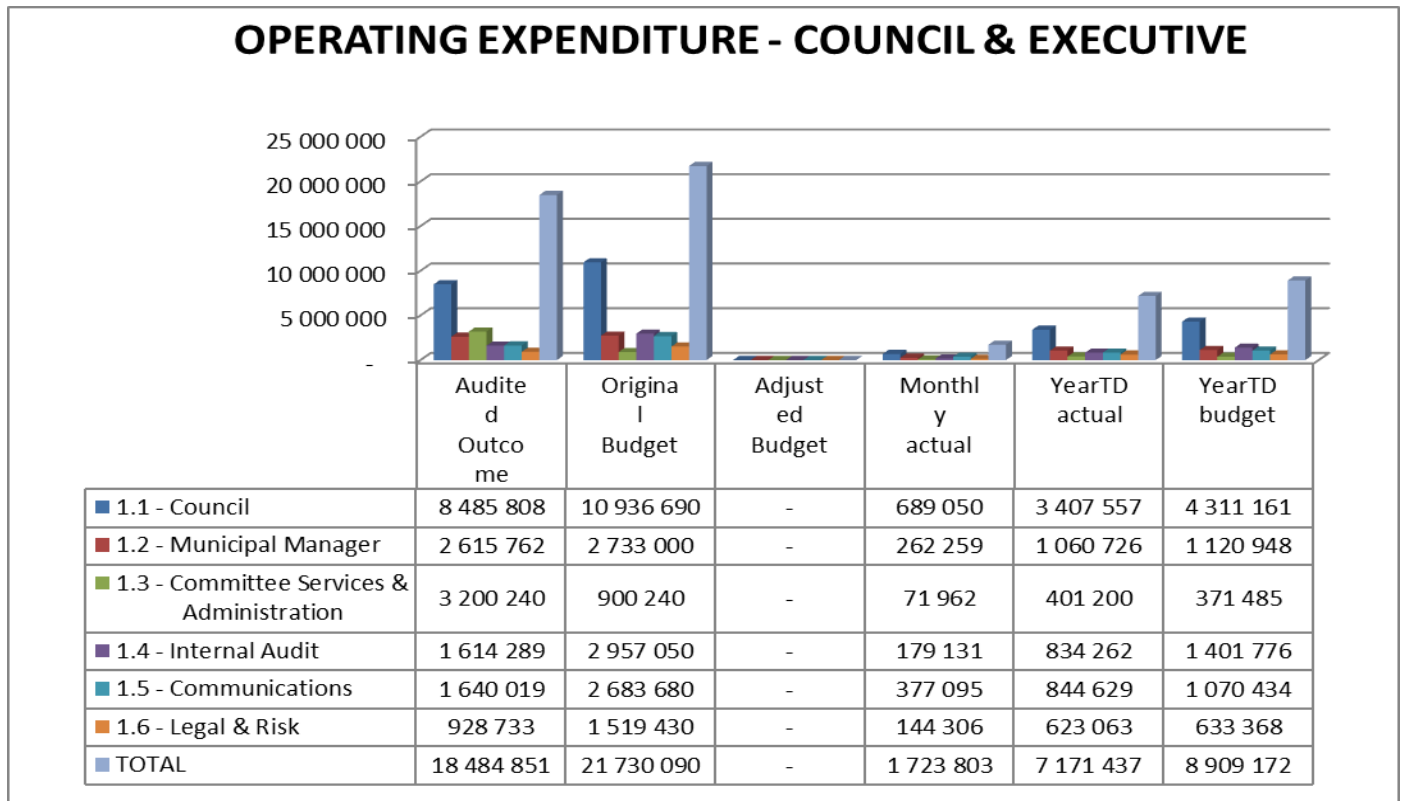
The municipality started the year with a total cash and cash equivalents of R87 934 million. The year-to date cash and cash equivalents amounted to R137, 227 million. The net increase in cash and cash equivalents for the year to date is R49, 293 million.

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:

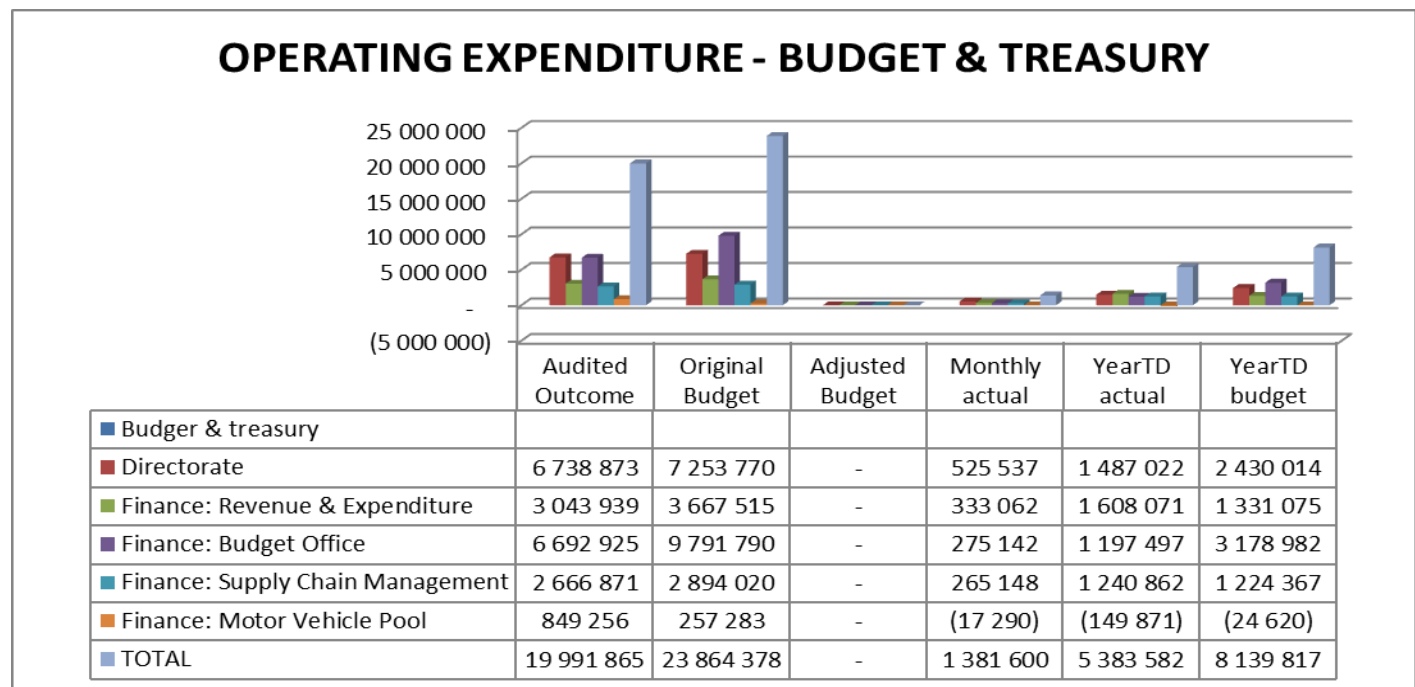


Actual operating expenditure of Council & Executive is R7, 171 437 as compared to the year-to-date budget R8, 909 172. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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
EXECUTIVE & COUNCIL				
COUNCIL				
MAYORAL BURSARY FUND	400 000,00	19 500,00	5%	Payment was made during November 2015 towards student accommodation and tuition fees.
COMMUNICATIONS				
14/15: BRANDING COMMUNICATION	30 000,00	-	0%	Suggestion boxes in progress, paper bags to follow.
09/10: EXTERNAL SURVEY	450 000,00	254 075,00	56%	Project in finalization phase.
14/15: PAIA MANAGEMENT COMMUNICATION	15 000,00	1 447,37	10%	Training for staff completed, branding updated.
POLITICAL OFFICE- ADMINISTRATION				
15/16: COMMEMORATIVE DAYS	100 000,00	44 823,24	45%	The programme will take place in December 2015.
15/16: DISABILITY PROGRAMME	76 000,00	-	0%	Disability month December
15/16: CHILDREN PROGRAM	41 000,00	11 420,00	28%	Children Programme December
15/16: GENDER PROGRAMME	52 000,00	-	0%	16 Days - Nov - Dec 2015
15/16: OLDER PERSONS PROGRAMME	37 000,00	-	0%	Will be done in November 2015
15/16: MRM PROGRAMME	25 000,00	-	0%	Still to be determined.
YOUTH UNIT				
15/16: YOUTH SUMMIT	250 000,00	-	0%	To be utilized in 3rd quarter
15/16: YOUTH CAREER EXHIBITION	50 000,00	-	0%	To be utilized in 4th quarter
15/16: DISTRICT SOPA DEBATE	30 000,00	-	0%	To be utilized in 4th quarter
15/16: JUNE 16 YOUTH EVENT	150 000,00	-	0%	To be utilized in 4th quarter
15/16: YOUTH IN ACTION	50 000,00	37 751,75	76%	Ongoing-programme to run in October 2015
15/16: DISTRICKS FORUM MEETINGS	20 000,00	-	0%	Quarterly meetings

The year to date actual spending on special projects for Council & Executive amounted to R369, 017. 36.

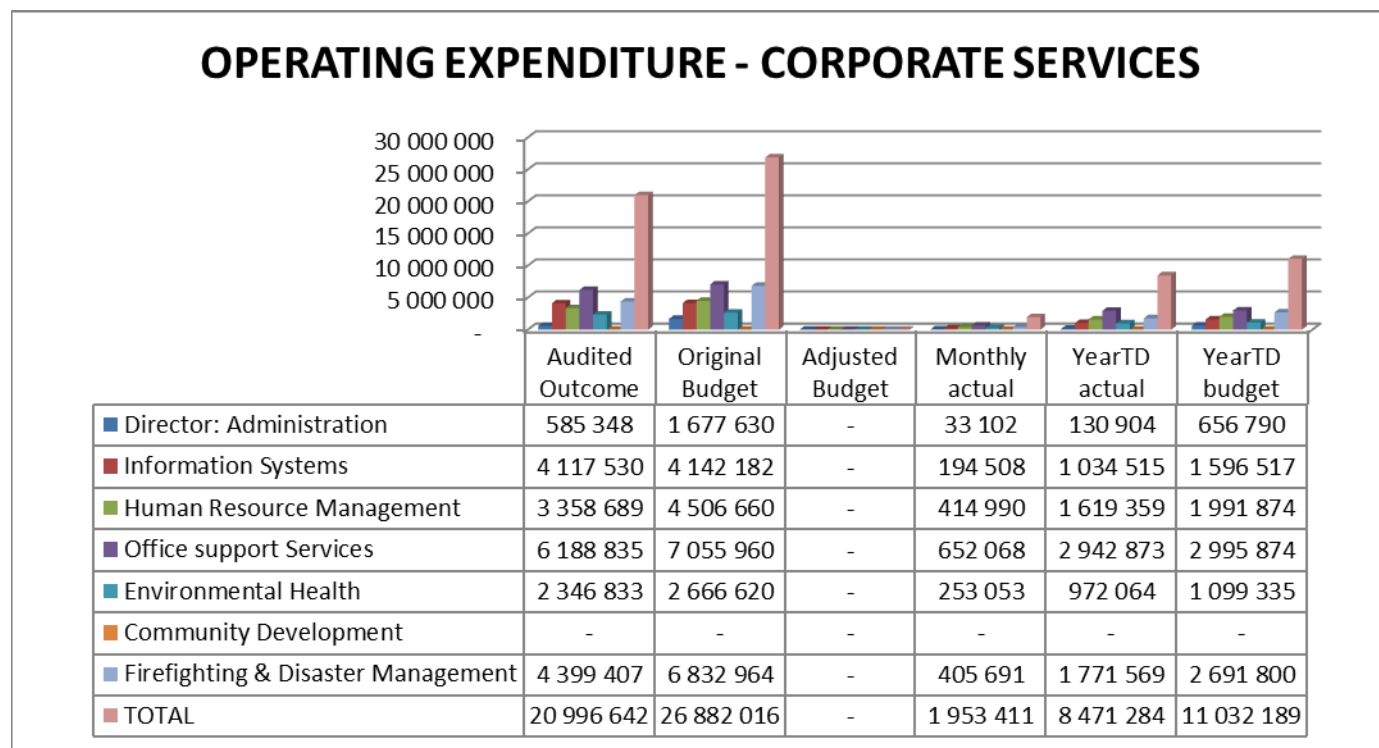


The actual operating expenditure of Budget & Treasury office is R5, 383 582 as compared to the year-to-date projected budget of R8, 139 817. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

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

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

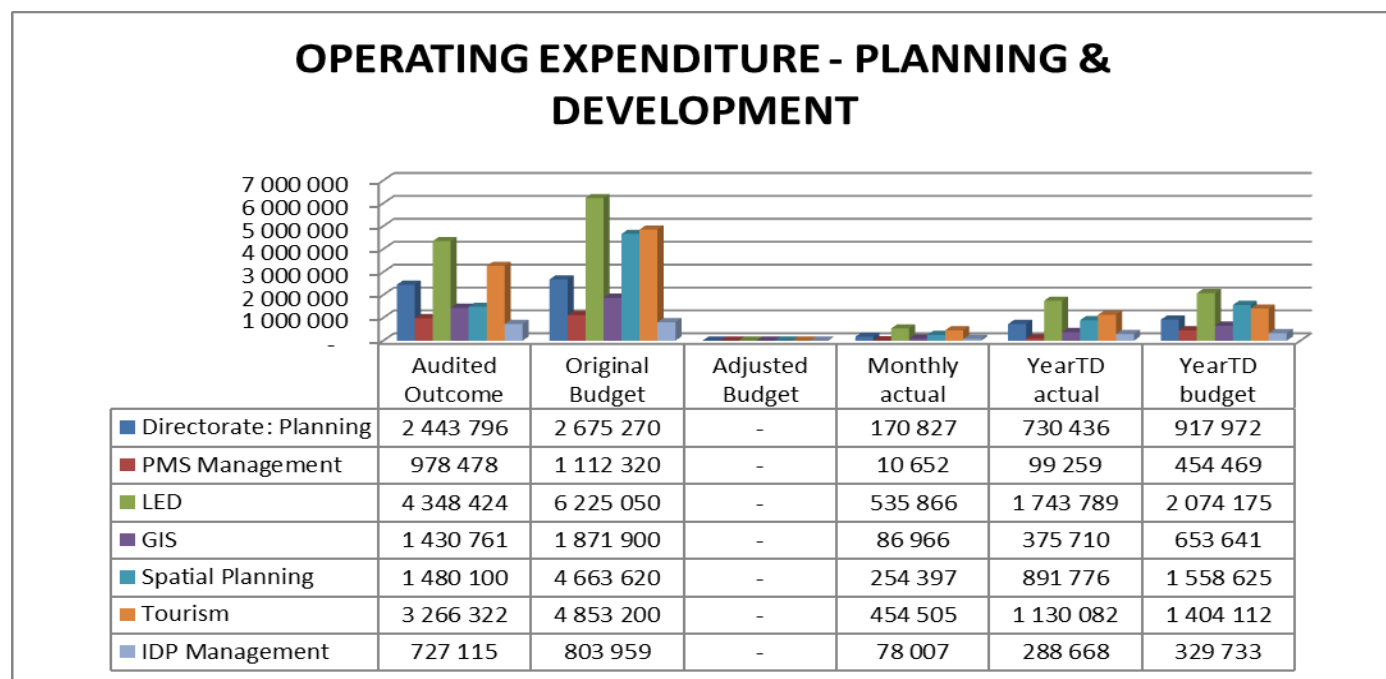


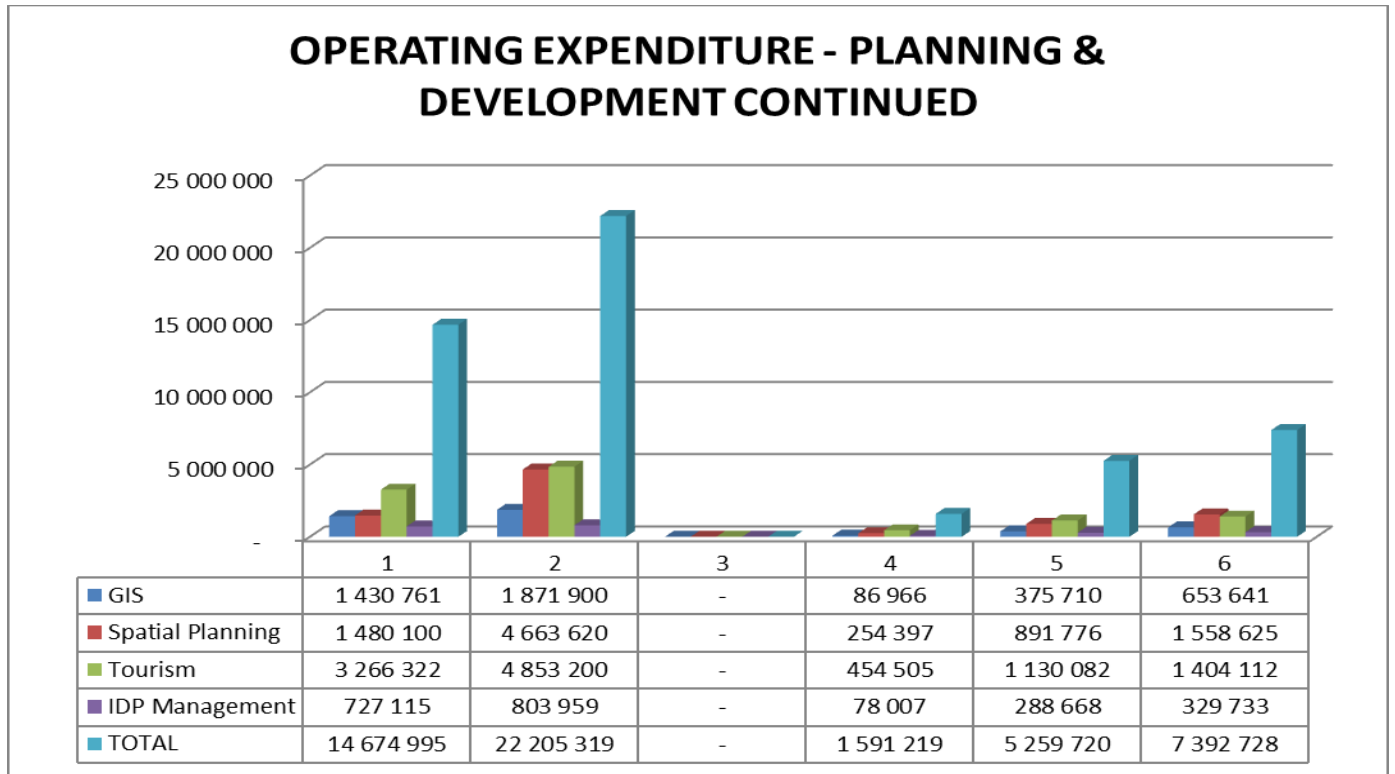
Actual operating expenditure of Corporate Services is R8, 471 284 as compared to the year-to-date projected budget of R11, 032 189. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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
CORPORATE SERVICES				
INFORMATION SYSTEMS				
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.
HUMAN RESOURCES MANAGEMENT				
12/13: EMPLOYEE ASSISTANCE PROGRAMME	100 000,00	4 615,62	5%	Budget will be used as needs arise
10/11: EMPLOYEE WELLNESS	200 000,00	89 777,33	45%	Budget will be used as needs arise from employees.
ENVIRONMENTAL HEALTH				
14/15: AWARENESS PROGRAMME - SANITATION	10 000,00	5 257,11	53%	Campaigns to be held as stated in the operational plan
14/15: AIR QUALITY PROJECTS	50 000,00	1 188,28	2%	Workshop scheduled for February 2016.
14/15: ENVIRONMENTAL HEALTH FORUM	10 000,00	3 151,60	32%	Forum to take place in November 2015.
13/14: WASTE MANAGEMENT CAMPAIGNS	40 000,00	13 128,35	33%	Campaigns to be held as stated in the operational plan.
PUBLIC SAFETY				
FIREFIGHTING & DISASTER MANAGEMENT				
15/16: DWAF FUNDED PROJECTS M- PROJECT 1	350 000,00	-	0%	Budget will be used in the 2nd quarter
10/11: DISASTER MANAGE FORUM MEETINGS	350 000,00	-	0%	Meetings will take place quarterly
14/15: FIRE FIGHTING - VOLUNTEERS TRAINING	81 770,00	1 745,00	2%	To be executed in the 3rd quarter
14/15: FIRE FIGHTING - VOLUNTEERS STIPEN	23 850,00	-	0%	To be spent as per deployment
14/15: CONTENGENCY FUND	360 000,00	141 299,00	39%	Monthly expenditure as per request
14/15: DISASTER MANAGEMENT FORUM	6 000,00	981,60	16%	Quarterly meeting was held on 26 August 2015, the rest will follow in the other quarters.
14/15: AWARENESS PROGRAMMES	6 000,00	5 850,00	98%	Program held on 18 September 2015

The year to date actual spending on special projects for Corporate Services/Administration amounted to R267, 546.59.



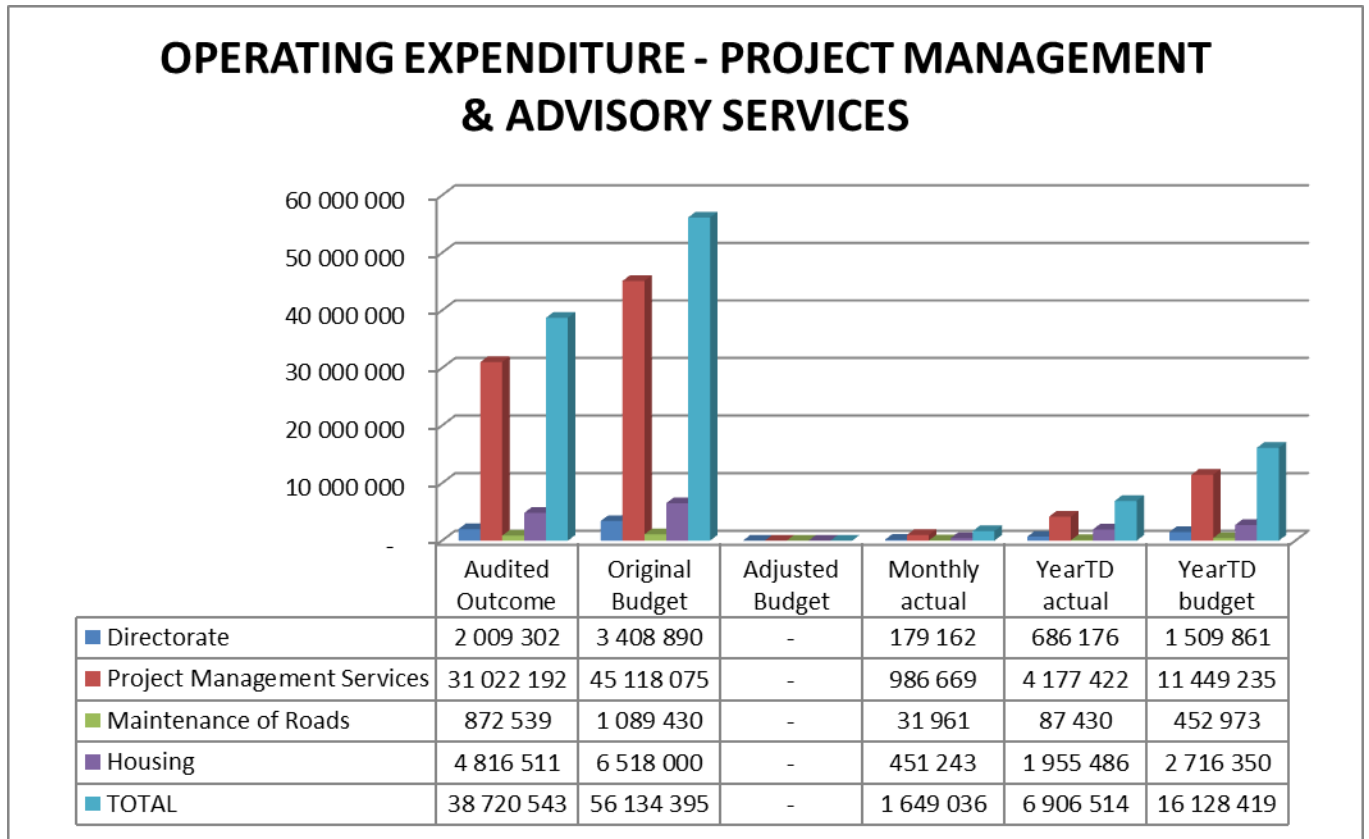


Actual operating expenditure of Planning & Development is R5, 259 720 as compared to the year-to-date projected budget of R7, 392 728. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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
PLANNING & DEVELOPMENT				
PLANNING & DEVELOPMENT DIRECTORATE				
MSIG 13/14: REVIEW LED STRATEGY OF LM'S	600 000,00	58 500,00	10%	Project is in the planning phase.
MSIG 14/15: DEVELOPMENT OF BY LAWS	340 000,00	-	0%	Project is in the planning phase.
LOCAL ECONOMIC DEVELOPMENT				
15/16: LED YOUTH ENTREPRENEURSHIP PRO	323 000,00	-	0%	Induction to be held in December 2015. Entrepreneur training re-advertised.
15/16: LED TRADE & INV PROMOTION	432 400,00	100 096,14	23%	In progress, SAITEX in June 2016.
15/16: LED DIRECT SUPPORT TO SMMES	300 000,00	-	0%	Selection finalised, procurement to take place in January 2016.
15/16: LED BUSINESS SUPPORT CENTRE	180 000,00	40 519,50	23%	Continuous
15/16: LED DEV SUP STRAT-SMALL SC MINERS	200 000,00	-	0%	Service provider appointed
15/16: LED EPWP ENT DEV FRAMEWORK	72 000,00	-	0%	Starting in the 3rd quarter.
14/15: LED SMME DEVELOPMENT	300 000,00	-	0%	Starting in January 2016.
14/15: LED RICHIE INCUBATION CENTRE	200 000,00	175 438,60	88%	Completed
15/16: GARIEP	100 000,00	100 000,00	100%	Completed
14/15: LED EXPO	750 000,00	287 549,12	38%	Service provider appointed, expo took place in November 2015. Last payment will be done in December 2015.
14/15: LED DEVELOP INCENTIVE POLICIES	35 000,00	-	0%	Continuous
11/12: LED COORDINTE STRUCT AND INST SUP	86 400,00	5 959,20	7%	Continuous
GIS				
11/12: GIS CAPTURE WATER INFRASTRUCTURE	600 000,00	-	0%	Funds on the project has been committed.
SPATIAL PLANNING				
12/13: SURVEYING OF ERVEN DIKGATLONG	397 000,00	-	0%	The work will start after the approval of the Environmental Impact Assessment report
15/16: BY-LAWS FOR 3 LOCAL MUN	300 000,00	499,30	0%	FBDM is still waiting for the council resolution for the adoption of the Dikgatlong and Magareng municipality bylaws, which is the requirement before gazetting.
15/16: MAGARENG CBD RENEWAL	20 000,00	-	0%	In currently busy with status quo report (conducted internally)
15/16: ERF 258 NKANDLA EXT 2	450 000,00	59 605,26	13%	Environmental Impact Assessments reports (completed scoping, public participation and application form) have been submitted to the Department of Environment & Nature Conservation. The service provider submitted the invoice. The layout plan is being design. The draft geotechnical report will be completed before the end of the second quarter. be completed before the end of the second quarter
15/16: ERF 775 VAALHARTS SET B GANSPAN	370 000,00	-	0%	Environmental Impact Assessments reports (completed scoping, public participation and application form) have been submitted to the Department of Environment & Nature Conservation. The service provider submitted the invoice. The layout plan is being design
15/16: DELPORTSHOOP TOWNSHIP ESTABLISH	400 000,00	-	0%	Environmental Impact Assessments reports (completed scoping, public participation and application form) have been submitted to the Department of Environment & Nature Conservation. The service provider submitted the invoice. The layout plan is being design internally. be completed before the end of the second quarter.
15/16: SOL PLAATJE SPAT DEV FRAMEWORK	400 000,00	-	0%	FBDM is responsible for payment of the milestones and Sol plaatje is wholly managing the project. Sol plaatje municipality is finalising the appointment of the service provider.
TOURISM				
15/16: DIAMONDS & DORINGS SUPPORT	550 000,00	-	0%	Awaiting the 2014/15 expenditure report from Sol Plaatje.
15/16: TOUR- N18 TOUR ROUTE IMPLEMENT	512 000,00	-	0%	Consultation in process.
15/16: TOUR - ADVERTISING & PROMOTION	195 200,00	16 480,70	8%	Second quarter advert in process.
15/16: EXHIBITION	26 100,00	25 280,00	97%	the exhibition to take place in the 3rd quarter.
15/16: TOUR GIDE BUSINESS ESTABLISHMENT	65 500,00	1 920,00	3%	In progress.
15/16: KIMBERLEY DIAMOND CUP	50 000,00	18 593,46	37%	In progress.
15/16: TOUR - CONTRB. NCTA SUPPORT	135 000,00	135 000,00	100%	Project completed.
15/16: TOUR - N12 PROMOTION	50 000,00	50 000,00	100%	Project completed.
15/16: TRADE EXPO	516 810,00	78 019,20	15%	Scheduled for 4th quarter
12/13: TOUR - BUSINESSPLAN COMPETITION	664 220,00	105 975,35	16%	In progress, phase 3.
15/16: TOUR - ASSOCIATION	18 000,00	-	0%	Meeting scheduled for November 2015.
15/16: TOUR - FBDM ARTS & CRAFT CENTRE	50 000,00	-	0%	Awaiting land approval
15/16: COMMUNITY AWARENESS CAMPAIGNS	250 000,00	180 588,64	72%	In progress
15/16: GONG-GONG WATERFALL FEASIBILITY &	450 000,00	16 592,80	4%	In progress, divided in phases.
IDP				
12/13: IDP STEERING COMMITTEE MEETING	8 030,00	2 788,20	35%	Steering committee meetings are held quarterly, two meetings have been held for the current financial year.
13/14: IDP PROJECTS	50 690,00	-	0%	Funds will be used in the 4th quarter after the approval of the IDP in May 2016.

The actual spending on special projects for Planning & Development amounted to R1, 459, 405.47 for the month.



Actual operating expenditure of Project Management & Advisory Services is R6, 906 514 as compared to the year-to-date projected budget of R16, 128 419. 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
PROJECT MANAGEMENT & ADVISORY SERVICES				
INFRASTRUCTURE SERVICES DIRECTORATE				
12/13: DISTRICT TEC. FORUM MEETINGS	4 500,00	2 610,00	58%	Two more meetings planned for the financial year.
PROJECT MANAGEMENT & ADVISORY SERVICE				
O&M 15/16 - MAGAGARENG	2 500 000,00	821 117,99	33%	Project in implementation phase, will be spent by June 2016
O&M 15/16 - PHOKWANE	2 500 000,00	139 225,00	6%	Project in implementation phase, will be spent by June 2016
O&M 15/16 - DIKGATLONG	2 500 000,00	326 519,37	13%	Project in implementation phase, will be spent by June 2016
O&M 15/16 - SOL PLAATJE	2 500 000,00	314 588,29	13%	Project in implementation phase, will be spent by June 2016
CAP 15/16 - MAGARENG - WARRENVALE SEW RET 558	8 100 000,00	874 341,19	11%	Project in implementation phase, will be spent by June 2016
CAP 15/16 - MAGARENG - PROCUREMENT OF TLB	900 000,00	-	0%	TLB has been ordered, will be delivered on 4 December 2015.
CAP 15/16 - MAGARENG - PROCUREMENT OF SAN TRUCKS	1 000 000,00	-	0%	Awaiting appointment, trucks to be delivered in May 2016
CAP 15/16 - PHOKWANE - UPGR J/K WWTW	1 300 000,00	-	0%	Project in implementation phase, will be spent by June 2016
CAP 15/16 - PHOKWANE - REF OLD SYST J/K WWTW	1 100 000,00	-	0%	Project in implementation phase, will be spent by June 2016
CAP 15/16 - PHOKWANE - FENCING HARTSWATER WTW	1 500 000,00	-	0%	Project in implementation phase, will be spent by June 2016
CAP 15/16 - DIKGATLONG - PROC SAN TRUCK	2 200 000,00	-	0%	Refuse truck has been ordered, to be delivered in May 2016.
CAP 15/16 - DIKGATLONG - WAT RET-REP STEEL/ASB PIPES	2 800 000,00	-	0%	Project in implementation phase, will be spent by June 2016
CAP 15/16 - SOL PLAATJE - BULK WAT SUP RIT/MOD	5 000 000,00	-	0%	Sol Plaatje busy with procurement process for consultant.
CAP 15/16 - PHOKWANE - MATER PLAN: BULK WAT & SAN	1 100 000,00	-	0%	Project in implementation phase, will be spent by June 2016
CAP 15/16 - PHOKWANE - WAT CON & DEMAND MANAG	1 000 000,00	-	0%	Project in implementation phase, will be spent by June 2016
CAP 15/16 - PHOKWANE - GULDENTSKAT - WAT & SAN 608	4 000 000,00	-	0%	Not yet appointed.
14/15: PHOK-ROAD INFR & MAINT PLAN	800 000,00	-	0%	Project in implementation phase, will be spent by June 2016
14/15: PHOK-RESEALING RES STOR DAM	200 000,00	125 459,34	63%	Project completed.
14/15: DIKGATLONG ELECT MASTER PLAN	320 000,00	98 940,40	31%	Project in implementation phase, draft completed in November 2015. Final to be completed by 18 December 2015.
HOUSING				
HOUSING				
13/14: SPEC PROJ: 16 DAYS OF ACTIVISM	16 500,00	-	0%	Awaiting invoices from contractor
13/14: SPEC PROJ - WOMENS MONTH	16 500,00	287,63	2%	Awaiting invoices from contractor
13/14: SPEC PROJ: MANDELA MONTH	16 500,00	-	0%	Completed and paid
13/14: HOUSING CONSUMER EDUCATION	40 000,00	5 575,00	14%	Programme is ongoing. Amount to be adjusted.
13/14: HOUSING FIELD WORKERS	50 000,00	-	0%	Funding to be removed in the adjustment budget
12/13: HOUSING STEERING COMMITTEE MEETING	10 000,00	5 949,30	59%	Ongoing, amount to be adjusted.

The actual spending on special projects for Project Management & Advisory Services amounted to R2, 714, 613.51 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 - M05 November

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
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	6 882	5 443	-	732	2 668	2 268	400	18%	5 443
Transfers recognised - operational	102 395	106 509	-	288	41 899	69 147	(27 249)	-39%	106 509
Other own revenue	1 124	5 185	-	10	103	2 269	(2 166)	-95%	5 185
Total Revenue (excluding capital transfers and contributions)	110 402	117 137	-	1 031	44 670	73 684	(29 014)	-39%	117 137
Employee costs	47 113	57 549	-	5 180	21 255	22 848	(1 593)	-7%	57 549
Remuneration of Councillors	5 691	6 337	-	480	2 334	2 533	(200)	-8%	6 337
Depreciation & asset impairment	3 769	5 615	-	-	-	2 078	(2 078)	-100%	5 615
Finance charges	2 381	3 054	-	-	-	-	-	-	3 054
Materials and bulk purchases	3 254	3 956	-	121	1 275	1 345	(71)	-5%	3 956
Transfers and grants	37 276	56 992	-	1 651	4 811	13 621	(8 811)	-65%	56 992
Other expenditure	13 385	21 599	-	1 165	4 679	10 827	(6 147)	-57%	21 599
Total Expenditure	112 869	155 102	-	8 596	34 353	53 252	(18 899)	-35%	155 102
Surplus/(Deficit)	(2 467)	(37 965)	-	(7 565)	10 316	20 432	(10 116)	-50%	(37 965)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 467)	(37 965)	-	(7 565)	10 316	20 432	(10 116)	-50%	(37 965)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(2 467)	(37 965)	-	(7 565)	10 316	20 432	(10 116)	-50%	(37 965)
Capital expenditure & funds sources									
Capital expenditure	2 125	13 556	-	85	263	2 712	(2 449)	-90%	13 556
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 125	13 556	-	110	154	2 712	(2 558)	-94%	13 556
Total sources of capital funds	2 125	13 556	-	110	154	2 712	(2 558)	-94%	13 556
Financial position									
Total current assets	97 164	64 942	-	-	133 132	-	-	-	64 942
Total non current assets	53 259	55 220	-	-	46 558	-	-	-	55 220
Total current liabilities	22 579	16 694	-	-	15 490	-	-	-	16 694
Total non current liabilities	33 379	28 649	-	-	31 644	-	-	-	28 649
Community wealth/Equity	94 465	74 819	-	-	132 556	-	-	-	74 819
Cash flows									
Net cash from (used) operating	4 082	(21 733)	-	(16 391)	49 555	15 934	(33 621)	-211%	49 555
Net cash from (used) investing	(2 927)	(9 429)	-	(110)	(263)	(702)	(440)	63%	(263)
Net cash from (used) financing	(1 607)	(1 111)	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	87 483	61 743	-	-	137 227	109 248	(27 979)	-26%	137 227
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	3 738	3	27	-	1	1	-	149	3 919
Creditors Age Analysis									
Total Creditors	6 292	-	-	-	-	-	-	-	6 292

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November

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									
Revenue - Standard										
<i>Governance and administration</i>		95 955	100 012	-	933	34 219	64 629	(30 410)	-47%	100 012
Executive and council		4 733	-	-	-	-	-	-	-	-
Budget and treasury office		91 223	100 012	-	933	34 219	64 629	(30 410)	-47%	100 012
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 695	2 030	-	-	-	-	-	-	2 030
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		315	630	-	-	-	-	-	-	630
Housing		1 380	1 400	-	-	-	-	-	-	1 400
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 751	15 095	-	98	10 451	9 055	1 396	15%	15 095
Planning and development		9 751	15 095	-	98	10 451	9 055	1 396	15%	15 095
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		3 000	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	110 402	117 137	-	1 031	44 670	73 684	(29 014)	-39%	117 137
Expenditure - Standard										
<i>Governance and administration</i>		52 826	67 263	-	4 697	19 443	25 940	(6 496)	-25%	67 263
Executive and council		18 485	26 016	-	2 021	8 332	10 559	(2 227)	-21%	26 016
Budget and treasury office		19 987	23 864	-	1 382	5 384	8 140	(2 756)	-34%	23 864
Corporate services		14 355	17 382	-	1 295	5 728	7 241	(1 513)	-21%	17 382
<i>Community and public safety</i>		9 112	13 351	-	857	3 727	5 408	(1 681)	-31%	13 351
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 295	6 833	-	406	1 772	2 692	(920)	-34%	6 833
Housing		4 817	6 518	-	451	1 955	2 716	(761)	-28%	6 518
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		50 925	69 635	-	3 042	11 183	20 500	(9 317)	-45%	69 635
Planning and development		48 579	66 969	-	2 789	10 211	19 401	(9 190)	-47%	66 969
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		2 347	2 667	-	253	972	1 099	(127)	-12%	2 667
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	4 853	-	-	-	1 404	(1 404)	-100%	4 853
Total Expenditure - Standard	3	112 863	155 102	-	8 596	34 353	53 252	(18 899)	-35%	155 102
Surplus/ (Deficit) for the year		(2 462)	(37 965)	-	(7 565)	10 316	20 432	(10 116)	-50%	(37 965)

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

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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
R thousands										
Revenue by Vote										
Vote 1 - Executive & Council	1	4 733	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		91 218	100 012	-	933	34 219	64 629	(30 410)	-47,1%	100 012
Vote 3 - Corporate Services		315	630	-	-	-	-	-	-	630
Vote 4 - Planning & Development		12 751	940	-	-	-	-	-	-	940
Vote 5 - Project Management & Advisory Services		1 380	15 555	-	98	10 451	9 055	1 396	15,4%	15 555
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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	110 396	117 137	-	1 031	44 670	73 684	(29 014)	-39,4%	117 137
Expenditure by Vote										
Vote 1 - Executive & Council	1	18 485	26 016	-	2 021	8 332	10 559	(2 227)	-21,1%	26 016
Vote 2 - Budget & Treasury		19 987	23 864	-	1 382	5 384	8 140	(2 756)	-33,9%	23 864
Vote 3 - Corporate Services		20 997	26 882	-	1 953	8 471	11 032	(2 561)	-23,2%	26 882
Vote 4 - Planning & Development		14 675	22 205	-	1 591	5 260	7 393	(2 133)	-28,9%	22 205
Vote 5 - Project Management & Advisory Services		38 720	56 134	-	1 649	6 907	16 128	(9 222)	-57,2%	56 134
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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	112 863	155 102	-	8 596	34 353	53 252	(18 899)	-35,5%	155 102
Surplus/ (Deficit) for the year	2	(2 467)	(37 965)	-	(7 565)	10 316	20 432	(10 116)	-49,5%	(37 965)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
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										
Revenue By Source										
Property rates		-	-		-	-	-	-		-
Property rates - penalties & collection charges		-	-		-	-	-	-		-
Service charges - electricity revenue		-	-		-	-	-	-		-
Service charges - water revenue		-	-		-	-	-	-		-
Service charges - sanitation revenue		-	-		-	-	-	-		-
Service charges - refuse revenue		-	-		-	-	-	-		-
Service charges - other		-	-		-	-	-	-		-
Rental of facilities and equipment		972	1 072		8	35	447	(412)	-92%	1 072
Interest earned - external investments		6 882	5 443		732	2 668	2 268	400	18%	5 443
Interest earned - outstanding debtors		-	-		-	-	-	-		-
Dividends received		-	-		-	-	-	-		-
Fines		-	-		-	-	-	-		-
Licences and permits		-	-		-	-	-	-		-
Agency services		-	-		-	-	-	-		-
Transfers recognised - operational		102 395	106 509		288	41 899	69 147	(27 249)	-39%	106 509
Other revenue		153	4 053		2	68	1 822	(1 754)	-96%	4 053
Gains on disposal of PPE		-	60		-	-	-	-		60
Total Revenue (excluding capital transfers and contributions)		110 402	117 137		1 031	44 670	73 684	(29 014)	-39%	117 137
Expenditure By Type										
Employee related costs		47 113	57 549		5 180	21 255	22 848	(1 593)	-7%	57 549
Remuneration of councillors		5 691	6 337		480	2 334	2 533	(200)	-8%	6 337
Debt impairment		1 211	3		-	-	-	-		3
Depreciation & asset impairment		3 769	5 615		-	-	2 078	(2 078)	-100%	5 615
Finance charges		2 381	3 054		-	-	-	-		3 054
Bulk purchases		-	-		-	-	-	-		-
Other materials		3 254	3 956		121	1 275	1 345	(71)	-5%	3 956
Contracted services		-	-		-	-	-	-		-
Transfers and grants		37 276	56 992		1 651	4 811	13 621	(8 811)	-65%	56 992
Other expenditure		12 064	21 386		1 165	4 679	10 827	(6 147)	-57%	21 386
Loss on disposal of PPE		111	210		-	-	-	-		210
Total Expenditure		112 869	155 102		8 596	34 353	53 252	(18 899)	-35%	155 102
Surplus/(Deficit)		(2 467)	(37 965)		(7 565)	10 316	20 432	(10 116)	(0)	(37 965)
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(2 467)	(37 965)		(7 565)	10 316	20 432			(37 965)
Taxation								-		
Surplus/(Deficit) after taxation		(2 467)	(37 965)		(7 565)	10 316	20 432			(37 965)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(2 467)	(37 965)		(7 565)	10 316	20 432			(37 965)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(2 467)	(37 965)		(7 565)	10 316	20 432			(37 965)

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) - M05 November										
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
R thousands	1								%	
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		311	165	-	-	7	-	7	#DIV/0!	165
Vote 2 - Budget & Treasury		936	1 924	-	14	43	-	43	#DIV/0!	1 924
Vote 3 - Corporate Services		739	10 409	-	71	175	2 700	(2 525)	-94%	10 409
Vote 4 - Planning & Development		45	32	-	-	19	12	7	61%	32
Vote 5 - Project Management & Advisory Services		94	1 027	-	-	17	-	17	#DIV/0!	1 027
Total Capital single-year expenditure	4	2 125	13 556	-	85	263	2 712	(2 449)	-90%	13 556
Total Capital Expenditure		2 125	13 556	-	85	263	2 712	(2 449)	-90%	13 556
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		1 935	2 751	-	9	141	2 700	(2 559)	-95%	2 751
Executive and council		311	165	-	-	7	-	7	#DIV/0!	165
Budget and treasury office		936	1 924	-	4	29	-	29	#DIV/0!	1 924
Corporate services		688	663	-	5	104	2 700	(2 596)	-96%	663
<i>Community and public safety</i>		62	9 726	-	-	12	-	12	#DIV/0!	9 726
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		37	9 726	-	-	12	-	12	#DIV/0!	9 726
Housing		26	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		127	1 079	-	-	23	12	11	89%	1 079
Planning and development		113	1 059	-	-	23	12	11	89%	1 059
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		14	20	-	-	-	-	-	-	20
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	2 125	13 556	-	9	175	2 712	(2 537)	-94%	13 556
Funded by:										
National Government									-	
Provincial Government									-	
District Municipality									-	
Other transfers and grants									-	
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Public contributions & donations	5								-	
Borrowing	6								-	
Internally generated funds		2 125	13 556		110	154	2 712	(2 558)	-94%	13 556
Total Capital Funding		2 125	13 556	-	110	154	2 712	(2 558)	-94%	13 556

Table C6 Monthly Budget Statement - Financial Position

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M05 November						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		324	2 142		5 385	2 142
Call investment deposits		87 159	59 600		122 500	59 600
Other debtors		8 394	2 000		3 919	2 000
Current portion of long-term receivables		963	900		963	900
Inventory		324	300		365	300
Total current assets		97 164	64 942	-	133 132	64 942
Non current assets						
Long-term receivables		9 475	8 679		9 475	8 679
Investments		5 250	-		5 250	-
Property, plant and equipment		37 644	46 098		30 942	46 098
Intangible assets		890	443		890	443
Other non-current assets		-			-	
Total non current assets		53 259	55 220	-	46 558	55 220
TOTAL ASSETS		150 423	120 162	-	179 690	120 162
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Borrowing		1 735	1 694		1 735	1 694
Trade and other payables		10 535	7 000		6 292	7 000
Provisions		10 308	8 000		7 463	8 000
Total current liabilities		22 579	16 694	-	15 490	16 694
Non current liabilities						
Borrowing		6 699	6 649		4 964	6 649
Provisions		26 681	22 000		26 681	22 000
Total non current liabilities		33 379	28 649	-	31 644	28 649
TOTAL LIABILITIES		55 958	45 343	-	47 134	45 343
NET ASSETS	2	94 465	74 819	-	132 556	74 819
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		70 161	48 469		108 252	48 469
Reserves		24 303	26 350		24 303	26 350
TOTAL COMMUNITY WEALTH/EQUITY	2	94 465	74 819	-	132 556	74 819

Table C7 Monthly Budget Statement - Cash Flow

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges								-		
Service charges								-		
Other revenue		39	5 125		15	68	315	(247)	-78%	68
Government - operating		103 405	106 509		201	81 498	55 046	26 452	48%	81 498
Government - capital			-		-	-	-	-		-
Interest		6 882	5 443		517	2 668	2 402	266	11%	2 668
Div idends								-		
Payments										
Suppliers and employees		(67 916)	(83 177)		(16 705)	(29 869)	(31 932)	(2 063)	6%	(29 869)
Finance charges		(1 052)	(1 054)		-	-	-	-		-
Transfers and Grants		(37 276)	(54 578)		(419)	(4 810)	(9 896)	(5 086)	51%	(4 810)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 082	(21 733)	-	(16 391)	49 555	15 934	(33 621)	-211%	49 555
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		10	60					-		-
Decrease (Increase) in non-current debtors		38						-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments		(850)						-		
Payments										
Capital assets		(2 125)	(9 489)		(110)	(263)	(702)	(440)	63%	(263)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2 927)	(9 429)	-	(110)	(263)	(702)	(440)	63%	(263)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(1 607)	(1 111)		-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 607)	(1 111)	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		(452)	(32 273)	-	(16 502)	49 292	15 232			49 292
Cash/cash equivalents at beginning:		87 934	94 016			87 934	94 016			87 934
Cash/cash equivalents at month/year end:		87 483	61 743			137 227	109 248			137 227

5. SUPPORTING DOCUMENTATION

Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M05 November				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Rental of facilities and equipment	-92%	The demand for the rental of facilities and equipment is lower than anticipated. Local municipalities may be using other service providers to rent the facilities and equipment.	Communicate with the local municipalities and encourage them to make use of the district municipality for the rental of facilities and equipment. Market the facilities and equipment to the public to inform them of the availability of the service provided by the municipality.
	Interest earned - external investments	18%	Received more of the grant income than a	None needed.
	Other income	-96%	The revenue expected from other sources is lower than budgeted for.	None needed.
2	Expenditure By Type			
	Salaries	-7%	Employee related cost is lower than budg	None needed.
	Other Materials	-5%	Will be used at the end of the financial year	None needed.
	Transfers and grants	-65%	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	-57%	Less money spent on other expenditure th	None needed.
3	Capital Expenditure			
	Capital expenditure	-90%	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	Financial Position			
	Current Assets	105%	Current assets shows an increase of 105% which is mainly due to the increase in call investments.	None needed.
	Non-Current Liabilities	-16%	There is an increase in the non-current liabilities mainly due to the increase in provisions for the year.	None needed.
	Accumulated Surplus	123%	Accumulated surplus shows an increase of 123% which is a result of the accumulated surplus growth being higher than expected.	None needed.
5	Cash Flow			
	Net cash from operating / (used) Operating Activities	-211%	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	63%	Payments relating to capital assets is lower than budgeted for.	None needed.

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

Table SC2 Monthly Budget Statement - performance indicators

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

The above ratios indicate that the municipality is financially stable and adequately funded to continue with its operations. The year-to-date ratio of employee costs as compared to the total revenue – capital revenue for the year to date is 47.6%.

The municipality still depends on grant funding of over 90.9% to fund its operations. All council's provisions and the capital replacement reserve are cash backed and the cash and cash equivalents are sufficient to cover outstanding debt.

Table SC3 Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November															
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															
Debtors Age Analysis By Income Source															
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	3 738	3	27	-	1	1	-	149	3 919	151				
Total By Income Source	2000	3 738	3	27	-	1	1	-	149	3 919	151	-	-		
2014/15 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	287	1	-	4	-	-	-	-	292	4				
Commercial	2300	-	-	-	-	-	-	-	-	-	-				
Households	2400	-	-	-	-	-	-	-	-	-	-				
Other	2500	3 451	2	27	(4)	1	1	0	149	3 627	147				
Total By Customer Group	2600	3 738	3	27	-	1	1	0	149	3 919	151	-	-		

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 30 November 2015 in respect of Provincial and Local Governments Department.

- Dikgatlong local municipality R4, 314.26 for the Koopmansfontein streetlights.

- *Post-Service Benefits*

- There is one outstanding debt reflected for more than 90 days as at 30 November 2015. Kgantsi N.G R25 690 for under payment of post medical aid contribution benefit.

- *Sundry Debtors*

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

- Moloi M.M R147, 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 - M05 November											
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											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900	6 292									6 292
Total By Customer Type	1000	6 292	-	-	-	-	-	-	-	-	6 292

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 1st of July 2014 – 30 June 2015 and 7.93% for the directors. The salary increase was finalized and back-pay was paid with the October 2015 salary run.

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

Trade Creditors:

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 30 November 2015 is listed below:

PAYMENTS		
Total value of all payments		R 34 506 431
Electronic transfers		178
Cheques issued		16
SALARIES		
Number of salary beneficiaries		163
Councillors		22
Total Councillors	27	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	22	
* Councillors without Remuneration	5	
Employees		141
* Remunerated Employee's	138	
* Remunerated Terminated Employees		
	APRIL NR	1
Pensioners		2
Total remuneration paid		6 303 947
Councillors		499 558
Employees		5 801 549
Pensioners		2 841

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

SUPPLY CHAIN MANAGEMENT:

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

- The development and implementation of a new centralized procurement procedure has started and is in line with the SCM policy. Monitoring is on an ongoing basis and as problems arise, they are dealt with.

- Amendment and procedures with regard to the tender committee system (Specification, Evaluation and Adjudication Committees) still needs more attention. Monitoring is on an ongoing basis and problems are dealt with as when they arise.
- Putting systems in place to monitor and report on supply chain management as required as per approved policy has started as from 1 April 2008. Monitoring is on an ongoing basis and problems are dealt with as and when they arise.

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

Implementation of the approved Supply Chain Management Policy:

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

- **Implementation of the Supply chain Management Process.**

- **Training of Supply Chain Management Officials**

No officials were trained during November 2015.

- **Demand Management**

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

- **Acquisition Management**

For the period of November 2015, three contracts (R200 000 +) were awarded by the Municipal Manager.

Supply and delivery of printer-Itec-R182 172

Professional service for the implementation and management of the rural road asset management system-Aganang-R6 864 596.07

The SMME's training on management and health and safety training –Kimberley Central Business-R167 032.

For the period of November 2015 one written price quotations (R30 000-R200 000) were awarded by the Municipal Manager.

Printing of newsletter-LSG Printing-R81 800.00

Total orders issued total R 2 223 350.06**Per department**

COUNCIL AND EXECUTIVE	R 106 781.04
MUNICIPAL MANAGER	R 133 833.52
FINANCE	R 19 314.03
ADMINISTRATION	R 390 785.28
PLANNING AND DEVELOPMENT	R1 468 038.22
TECHNICAL SERVICE	R 43 870.32
STORES	R 60 727.65

- **Disposal Management**

No assets were sold.

- **Deviations**

No deviation was approved by the Municipal Manager.

- **Issues from Stores**

Total orders issued total R28 926.84**Issues per department**

COUNCIL	R 0.00
MUNICIPAL MANAGER	R 0.00
FINANCE	R 1 615.40
ADMINISTRATION	R 20 916.94
PLANNING AND DEVELOPMENT	R 2 377.80
TECHNICAL SERVICE	R 1 492.20
STORES	R 0.00

- **List of accredited Service Providers**

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

- **Support to Local Municipalities**

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

- **Orders outstanding more than 30 days**

Company	60 days	90 days	Comment
Civil sense consulting	R52896.00		Project not completed yet
Global africa network	R29640.00		Advert not placed yet
Mubesko africa		R146661.00	Work not completed
Headline leisure management	R9120.00		Awaits invoice
Natiol health laboratory		R2095.09	Awaits invoice
Joroy 0009 cc t/a office creations		R2952.60	Partial delivery
Summat training institute		R139650.00	Project not completed
Wild orchid consulting (pty) ltd		R105800.00	Project not completed yet
Worldwide travel & tours	R6370.56		Awaits invoice

Table SC5 Monthly Budget Statement - investment portfolio

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November									
Investments by maturity Name of institution & investment ID	Ref	Period of Invest ment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginnin g of the month	Change in market value	Market value at end of the month
R thousands		Yrs/M onths							
<u>Municipality</u>									
<u>NEDCOR</u>		0	Call	42	7	0	1 500		1 500
<u>ABSA</u>		0	Call	42	20	0	4 500		4 500
<u>STANDARD BANK</u>		0	Call	42	6	0	1 500		1 500
<u>RMB</u>		0	Call	42	16	0	3 500		3 500
<u>NEDCOR</u>		0	Call	42	33	0	7 500		7 500
<u>NEDCOR</u>		0	Call	42	34	0	6 000		6 000
<u>NEDCOR</u>		0	notice	42	14	0	3 000		3 000
<u>RMB</u>		0	Call	42	21	0	4 000		4 000
<u>RMB</u>		0	notice	42	9	0	2 000		2 000
<u>STANDARD BANK</u>		-	Call	42	-	0	-		-
<u>ABSA</u>		0	notice	43	34	0	5 250		5 250
<u>STANDARD BANK</u>		0	notice	42	55	0	10 000		10 000
<u>NEDCOR</u>		0	notice	42	83	0	15 000		15 000
<u>STANDARD BANK</u>		0	notice	42	61	0	11 000		11 000
<u>ABSA</u>		0	notice	42	55	0	10 000		10 000
RMB		120	notice	03-Mar-16	41 589	6,3%	8 000		8 000
NEDCOR		122	notice	07-Mar-16	38 605	6,7%	7 000		7 000
ABSA		122	notice	07-Mar-16	49 636	6,7%	9 000		9 000
STANDARD BANK		122	notice	07-Mar-16	43 858	6,7%	8 000		8 000
NEDCOR		120	notice	17-Feb-16	19 130	6,7%	3 500		3 500
ABSA		120	notice	17-Feb-16	13 274	6,5%	2 500		2 500
ABSA		1	Call	30-Nov-15	14 868	6,0%	3 000		3 000
ABSA		120	notice	29-Mar-16	34 027	6,9%	6 000		6 000
STANDARD BANK		121	notice	29-Mar-16	28 118	6,8%	5 000		5 000
STANDARD BANK		1	Call	30-Nov-15	14 178	5,8%	3 000		3 000
Municipality sub-total					746262		139 750	-	139 750
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				746262		139 750	-	139 750

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

Table SC6 Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November										
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									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		100 358	104 279	-	32 978	78 945	66 917	12 028	18,0%	104 279
Local Government Equitable Share		6 965	10 002		(148)	9 854	5 001	4 853	97,0%	10 002
Special Contribution: Councillor Remuneration		4 683	-		-	-	-	-	0,0%	
Levy replacement		85 780	88 934		33 126	64 348	57 173	7 175	12,5%	88 934
Finance Management Grant		1 250	1 250		-	1 250	1 250	-	0,0%	1 250
Municipal Systems Improvement		674	940		-	940	940	-		940
Extended Public Works Programme	3	1 006	1 000		-	400	400	-		1 000
Roads asset management		-	2 153		-	2 153	2 153	-		2 153
Roads asset management								-	-	
Provincial Government:		1 945	2 030	-	13	2 250	2 030	535	26,4%	2 030
Housing		1 380	1 400		13	2 250	1 400	850	60,7%	1 400
Near Grant		315	315		-	-	315			315
Fire Fighting Equipment Grant		-	315		-	-	315	(315)	-100,0%	315
NC Tourism	4	200	-		-	-	-	-		
Environmental Health Recycling Grant		-	-		-	-	-	-		
District Aids Programme		50	-		-	-	-	-		
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		92	200	-	-	28	200	(172)	-85,9%	200
SETA Skills Grant		77	200		-	28	200	(172)	-85,9%	200
ABSA		15	-							
Total Operating Transfers and Grants	5	102 395	106 509	-	32 991	81 223	69 147	12 391	17,9%	106 509
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers <i>[insert description]</i>										
Provincial Government:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	102 395	106 509	-	32 991	81 223	69 147	12 391	17,9%	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 - M05 November										
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									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		100 358	104 279	-	33 266	40 586	41 611	(1 024)	-2,5%	104 279
Local Government Equitable Share		9 965	10 002		(148)	9 854	2 616	7 238	276,7%	10 002
Special Contribution: Councillor Remuneration		4 683	-		-	-	-	-		-
Levy replacement		82 780	88 934		33 126	29 830	37 056	(7 225)	-19,5%	88 934
Finance Management Grant		1 250	1 250		42	194	1 042	(848)	-81,4%	1 250
Municipal Systems Improvement		674	940		-	260	-	260	#DIV/0!	940
Extended Public Works Programme		1 006	1 000		246	449	-	449	#DIV/0!	1 000
Roads asset management		-	2 153		-	-	897	(897)	-100,0%	2 153
Provincial Government:		1 945	2 030	-	-	1 306	-	1 306	#DIV/0!	2 030
Housing		1 380	1 400			1 306		1 306	#DIV/0!	1 400
Fire Fighting Equipment Grant			315					-		315
Near Grant		315	315							315
NC Tourism		200						-		
Environmental Health Recycling Grant								-		
District Aids Programme		50						-		
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		92	200	-	-	7	-	7	#DIV/0!	200
ABSA		15						-		
SETA Skills Grant		77	200		-	7	-	7	#DIV/0!	200
Total operating expenditure of Transfers and Grants:		102 395	106 509	-	33 266	41 899	41 611	288	0,7%	106 509
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers <i>[insert description]</i>								-		
Provincial Government:		-	-	-	-	-	-	-		-
0								-		
District Municipality:		-	-	-	-	-	-	-		-
0								-		
Other grant providers:		-	-	-	-	-	-	-		-
0								-		
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		102 395	106 509	-	33 266	41 899	41 611	288	0,7%	106 509

Table SC8 Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 716	4 478		332	1 597	1 866	(269)	-14%	4 478
Pension and UIF Contributions		184	200		15	77	83	(7)	-8%	200
Medical Aid Contributions		17	-		1	7	-	7	#DIV/0!	-
Motor Vehicle Allowance		1 306	1 321		108	539	551	(11)	-2%	1 321
Cellphone Allowance		209	244		23	113	127	(13)	-11%	244
Housing Allowances					-	-	14	(14)	-100%	
Other benefits and allowances		259	94		-	-	-	-		94
Sub Total - Councillors		5 691	6 337	-	480	2 334	2 640	(307)	-12%	6 337
% increase	4		11,3%							11,3%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 377	5 212		541	1 952	2 172	(219)	-10%	5 212
Pension and UIF Contributions		580	914		36	235	381	(146)	-38%	914
Medical Aid Contributions		118	4		-	-	1	(1)	-100%	4
Overtime		-	-		-	-	-	-		-
Performance Bonus		434	440		-	-	183	(183)	-100%	440
Motor Vehicle Allowance		480	317		26	166	132	34	26%	317
Cellphone Allowance		89	96		5	43	40	3	8%	96
Housing Allowances		10	6				2	(2)	-100%	6
Other benefits and allowances		52	81		3	28	34	(6)	-18%	81
Payments in lieu of leave		-	115		-	-	48	(48)	-100%	115
Long service awards		-	26		-	-	11	(11)	-100%	26
Post-retirement benefit obligations	2	-			-	-	-	-		
Sub Total - Senior Managers of Municipality		6 140	7 211	-	610	2 424	3 004	(580)	-19%	7 211
% increase	4		17,4%							17,4%
Other Municipal Staff										
Basic Salaries and Wages		29 143	36 860		3 450	13 655	14 901	(1 246)	-8%	36 860
Pension and UIF Contributions		4 468	6 533		440	2 127	2 341	(214)	-9%	6 533
Medical Aid Contributions		1 285	447		129	638	185	453	245%	447
Overtime		-	78		-	-	33	(33)	-100%	78
Performance Bonus		51	-		-	-	-	-		-
Motor Vehicle Allowance		2 812	3 109		279	1 366	1 164	202	17%	3 109
Cellphone Allowance		96	97		12	52	1	51	10217%	97
Housing Allowances		256	236		36	160	96	64	66%	236
Other benefits and allowances		888	1 090		102	403	420	(18)	-4%	1 090
Payments in lieu of leave		1 439	825		-	-	296	(296)	-100%	825
Long service awards		140	188		43	43	43	-		188
Post-retirement benefit obligations	2	395	874		79	388	364	24	7%	874
Sub Total - Other Municipal Staff		40 973	50 339	-	4 570	18 831	19 843	(1 012)	-5%	50 339
% increase	4		22,9%							22,9%
Total Parent Municipality		52 804	63 886	-	5 659	23 589	25 488	(1 899)	-7%	63 886
			21,0%							21,0%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		52 804	63 886	-	5 659	23 589	25 488	(1 899)	-7%	63 886
% increase	4		21,0%							21,0%
TOTAL MANAGERS AND STAFF		47 113	57 549	-	5 180	21 255	22 848	(1 593)	-7%	57 549

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace (finance department) for the month of November 2015 averages 82%. 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:

	Senior Management	Middle Management	Supervisory	Clerical
Number of Members	1	3	7	11
Leave	0	2	2	21
Sick Leave	0	1	5	5
Courses / Seminar	0	8	11	18
Meetings	2	6	0	0
Study leave	0	0	0	0
Maternity Leave	0	0	0	0
Family Responsibility	0	0	0	1
Union Meetings	0	0	0	0
Absent	0	0	0	0
Special Leave	0	0	0	1
Over time	0	0	0	0
No. of Workdays Attended	19	46	127	185
Total Workdays	21	63	145	231
Percentage attendance per Group	90%	73%	88%	80%
Average	82%			

Personnel Development:

Four (4) finance interns attended the MFMP programme during the month of November 2015. One official from middle management and one official from the supervisory level attended a five day course on report writing skills at France Baard District Municipality lecture room, during the month of November 2015.

All management attended a two day strategic planning session during the month of November 2015.

INTERNSHIP PROGRAMME

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

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

SUPPORT OF LOCAL MUNICIPALITIES

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

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 - M05 November										
Description	Ref	Budget Year 2015/16						2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1									
Cash Receipts By Source										
Rental of facilities and equipment		-	-	-	-	-	-	-	56	58
Interest earned - external investments		238	499	517	681	732	(2 059)	610	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	(41 683)	39 815	108 725	115 778
Other revenue		17	29	15	4	2	266	334	80	80
Cash Receipts by Source		41 535	578	733	7 387	34 001	(43 476)	40 759	113 767	121 019
Other Cash Flows by Source										
Proceeds on disposal of PPE									60	62
Total Cash Receipts by Source		41 535	578	733	7 387	34 001	(43 476)	40 759	113 827	121 081
Cash Payments by Type										
Employee related costs		3 851	3 842	4 417	3 965	5 180	(17 743)	3 512	55 090	57 884
Remuneration of councillors		466	473	461	454	480	(1 894)	439	6 145	6 431
Interest paid		-	-	-	-	-	-	-	1 129	1 129
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-
Other materials		163	106	600	286	121	(1 047)	227	4 406	4 583
Contracted services		-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		161	745	419	1 834	1 651	(961)	3 849	30 795	30 053
General expenses		11 377	(10 086)	11 227	(8 678)	1 165	(3 550)	1 455	13 895	14 444
Cash Payments by Type		16 017	(4 920)	17 124	(2 138)	8 596	(25 196)	9 483	111 460	114 525
Other Cash Flows/Payments by Type										
Capital assets		2	42	110	23	85	43	306	749	950
Repayment of borrowing									1 785	1 980
Other Cash Flows/Payments										
Total Cash Payments by Type		16 019	(4 878)	17 234	(2 115)	8 681	(25 153)	9 789	113 994	117 455
NET INCREASE/(DECREASE) IN CASH HELD		25 515	5 456	(16 502)	9 502	25 320	(18 323)	30 970	(167)	3 626
Cash/cash equivalents at the month/year beginning:		87 934	113 450	118 905	102 404	111 906	137 227	87 934	118 904	118 737
Cash/cash equivalents at the month/year end:		113 450	118 905	102 404	111 906	137 227	118 904	118 904	118 737	122 364

Table SC12 Monthly Budget Statement - capital expenditure trend

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend						
Month	2014/15	Budget Year 2015/16				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands						
<u>Monthly expenditure performance trend</u>						
July	-			2	2	-
August	28	2 700		42	44	2 700
September	43			110	154	2 700
October	-			23	177	2 700
November	244	12		85	262	2 712
December	573					2 712
January	31					2 712
February	86	730				3 442
March	235	700				4 142
April	140	5 337				9 479
May	110	1 043				10 522
June	635	3 033				13 556
Total Capital expenditure	2 125	13 556	-	262		

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 - M05 November

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual
R thousands	1					
Capital expenditure on new assets by Asset Class/Sub-class						
Infrastructure		-	-	-	-	-
Other						
Community		-	-	-	-	-
Other						
Heritage assets		-	-	-	-	-
Buildings						
Other						
Investment properties		-	-	-	-	-
Housing development						
Other						
Other assets		808	12 177	-	52	124
General vehicles					-	1
Specialised vehicles		-	-	-	-	-
Plant & equipment		630	1 070		48	68
Computers - hardware/equipment		161	6 614		-	36
Furniture and other office equipment		-	9		4	19
Abattoirs		-	228		-	-
Markets		-	257		-	-
Civic Land and Buildings		-	-		-	-
Other Buildings		-	-		-	-
Other Land		14	-		-	-
Surplus Assets - (Investment or Inventory)		-	-			
Other		3	4 000			
Agricultural assets		-	-	-	-	-
List sub-class						
Biological assets		-	-	-	-	-
List sub-class						
Intangibles		168	-	-	-	-
Computers - software & programming		168				
Total Capital Expenditure on new assets	1	976	12 177	-	52	124

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						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual
R thousands	1					
Capital expenditure on renewal of existing assets by Asset Class/Sub-class						
Infrastructure		-	-	-	-	-
Other						
Community		-	-	-	-	-
Other						
Heritage assets		-	-	-	-	-
Other						
Investment properties		-	-	-	-	-
Other						
Other assets		1 149	1 278	-	33	116
General v ehicles		840	617		14	14
Specialised v ehicles		-	-	-	-	-
Plant & equipment		63	69		-	-
Computers - hardware/equipment		209	152		-	69
Furniture and other office equipment		-	441		19	33
Other		37			-	-
Agricultural assets		-	-	-	-	-
List sub-class						
Biological assets		-	-	-	-	-
List sub-class						
Intangibles		-	100	-	-	22
Computers - software & programming			100		-	22
Other						
Total Capital Expenditure on renewal of existing	1	1 149	1 378	-	33	138

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

DC9 Frances Baard - Supporting Table SC13c Monthly Budget Statement - expenditure on						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual
R thousands	1					
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>						
<u>Infrastructure</u>		-	-	-	-	-
Other						
<u>Community</u>		40	142	-	-	-
Other		40	142			
<u>Heritage assets</u>		4	-	-	-	-
Buildings		4				
Other						
<u>Investment properties</u>		-	-	-	-	-
Other						
<u>Other assets</u>		1 308	1 436	-	51	446
General v ehicles		230	349		20	75
Specialised vehicles		-	-	-	-	-
Plant & equipment		229	99		1	19
Computers - hardware/equipment		626	192		10	219
Furniture and other office equipment		-	417		0	15
Civic Land and Buildings		38			16	108
Other Buildings		-	379		-	-
Other Land		184			-	3
Other					2	6
<u>Agricultural assets</u>		-	-	-	-	-
List sub-class						
<u>Biological assets</u>		-	-	-	-	-
List sub-class						
<u>Intangibles</u>		1 903	2 377	-	70	829
Computers - software & programming		1 903	2 377		70	829
Other						
Total Repairs and Maintenance Expenditure		3 254	3 956	-	121	1 275

Table SC13d Monthly Budget Statement - depreciation by asset class

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

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual
R thousands	1					
<u>Depreciation by Asset Class/Sub-class</u>						
<u>Infrastructure</u>		-	-	-	-	-
<i>Other</i>						
<u>Community</u>		204	214	-	-	-
Other		204	214			
<u>Heritage assets</u>		-	-	-	-	-
Other						
<u>Investment properties</u>		-	-	-	-	-
Other						
<u>Other assets</u>		3 426	5 134	-	-	-
General vehicles		1 008	800			
Specialised vehicles		-	-	-	-	-
Plant & equipment		375	353			
Computers - hardware/equipment		728	963			
Furniture and other office equipment		716	1 038			
Civic Land and Buildings		600	-			
Other Buildings			1 605			
Other			375			
<u>Agricultural assets</u>		-	-	-	-	-
<i>List sub-class</i>						
<u>Biological assets</u>		-	-	-	-	-
<i>List sub-class</i>						
<u>Intangibles</u>		139	268	-	-	-
Computers - software & programming		139	268			
Total Depreciation		3 769	5 615	-	-	-

ASSET AND RISK MANAGEMENT**Insurance:**

All Municipal assets are adequately insured with Lateral Unison. The contract expired 30 June 2015; extension was entered into from 01 July 2015 to 31 December 2015. The tender was advertised on 14 September 2015, and was closed on 2 October 2015. SCM processes were followed, service provider appointment awaiting approval.

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:

OPERATING RESULTS ANALYSIS	Nov-15	FULL YEAR		
COMPARISON: ACTUAL TO BUDGET	YTD ACTUAL	BUDGET 2015/16	VARIANCES	VARIANCES %
DEPRECIATION	-	800 000	800 000	100%
OTHER ASSETS: MOTOR VEHICLES	-	800 000,00	800 000,00	100%
REPAIRS & MAINTENANCE	63 551,10	233 700,00	170 148,90	73%
MAINT.: MOTOR VEHICLES REPAIRS	20 376,06	62 900,00	42 523,94	68%
MAINT.: MOTOR VEHICLES TYRES	18 224,26	88 000,00	69 775,74	79%
MAINT.: SPEED CONTROL EQUIPMENT	24 950,78	82 800,00	57 849,22	70%
GENERAL EXPENSES	196 375,58	1 124 168,00	927 792,42	83%
MOTOR VEHICLE CLEANING	6 972,90	65 260,00	58 287,10	89%
INSURANCE	-	110 000,00	110 000,00	100%
LICENSES	5 628,00	17 700,00	12 072,00	68%
MOTOR VEHICLE USAGE	3 237,50	17 200,00	13 962,50	81%
MOTOR VEHICLES: ADMINISTRATION LEVY	6 974,67	25 000,00	18 025,33	72%
MOTOR VEHICLES: FUEL	173 562,51	889 008,00	715 445,49	80%
TOTAL	259 926,68	2 157 868,00	1 897 941,32	88%

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 November 2015 is as follows:

Disposal of Vehicles:

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

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	Nov '15
	Description	Allocation	Model	Number		expires	01-Jul-15	Closing Km Reading	Closing KM Reading	Utility
1	Chevrolet Cruze 1.8LS	Pool	2010	CBY 226 NC	150 000	2016-09-30	128 918	139 736	140 223	487
2	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	75 000	2016-09-30	63 785	66 736	66 934	198
3	Chevrolet Captiva	Pool	2011	CDM 296 NC	90 000	2016-09-30	72 127	76 383	78 685	2 302
4	Toyota Corolla	Pool	2009	BZP 439 NC	165 000	2016-09-30	150 464	161 124	163 402	2 278
5	Toyota Corolla	Pool	2009	BZP 440 NC	165 000	2016-09-30	143 854	154 678	158 281	3 603
6	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	45 000	2015-12-31	25 031	29 834	31 351	1 517
7	Isuzu KB 250	Housing	2013	CGR 572 NC	75 000	2015-12-31	61 434	69 635	71 715	2 080
8	Isuzu KB 250	Housing	2013	CGR 576 NC	60 000	2015-12-31	44 538	49 924	51 196	1 272
9	Hyundai HI	Tourism Centre	2013	CGY 587 NC	45 000	2016-02-28	29 024	32 913	34 239	1 326
10	Isuzu 2.4	Housing	2009	CBD 761 NC	135 000	2016-02-28	128 452	132 416	134 348	1 932
11	Nissan LDV	Community Development	2006	BVC 831 NC	150 000	2016-07-31	144 223	147 958	149 724	1 766
12	Ford Bantam	Finance Office Support	2004	BRD 836 NC	105 000	2016-01-31	95 527	98 620	99 500	880
13	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	60 000	2016-09-30	43 937	47 320	47 696	376
14	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	60 000	2016-09-30	45 364	50 077	51 929	1 852
15	Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	15 000	2016-01-31	10 970	13 006	13 551	545
16	Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	10 000	2016-11-30	2 672	5 022	5 913	891
17	Isuzu D/Cab	Pool	2013	CGR 974 NC	75 000	2015-12-31	50 520	59 958	60 928	970
18	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	30 000	2016-10-31	7 102	13 659	15 906	2 247
19	Audi Q7	Council	2013	FBDM 1 NC	120 000	2016-09-30	103 781	119 055	119 633	578
20	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2016-06-30	2 001	2 009	2 009	8
21	Toyota Etios	Pool	2014	CJG 979 NC	40 000	2015-12-31	27 338	31 860	33 754	1 894
22	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	30 000	2015-12-31	21 209	25 127	25 692	565
23	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	30 000	2015-12-31	10 760	13 448	15 120	1 672
24	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	30 000	2015-12-31	13 980	16 717	18 374	1 657
25	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2015-01-31	1 044	2 507	2 817	310
	FULL FLEET UTILITY NOVEMBER 2015									
										33 206

Motor Vehicle Damage Report:

No vehicle damages were reported during the month of November 2015

2.14 Quality Certificate

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

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

The report for the month of November 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

ZM Bogatsu
Municipal Manager: Frances Baard District Municipality

Signature _____

Date 10 December 2015

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

Signature



Date

10 December 2015