

# FRANCES BAARD DISTRICT MUNICIPALITY



## **MONTHLY BUDGET STATEMENT**

**30 NOVEMBER 2014**

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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.

“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 2014:**

The Annual Financial Statements for the year ended 30 June 2014 were submitted to the Audit Committee on 20 August 2014 for their input and to the Office of the Auditor General on 29 August 2014 for audit purposes.

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

➤ **Programme 1 - Basic Service Delivery**

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

➤ **Programme 3 - Municipal Institutional Development and Transformation**

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

**MFMA Implementation Oversight:**

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

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

**Support to Local Municipalities:**

No support was requested or rendered to Local Municipalities during the month.

**3. COUNCIL RESOLUTIONS**

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

***Recommendation:***

- (a) That Council notes the section 71 monthly budget statements and supporting documentation for the period ended 30 November 2014.

#### **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 R 67, 876 million as compared to the full year approved budget of R107, 992 million. The source of revenue that is below the budget is rental of facilities and equipment, interest from investments and other revenue.

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

To date, R 36, 759 million has been spent compared to the operational year-to-date budget projections of R42, 089 million. This does not include non-cash items such as depreciation & amortization. The main areas where expenditure is less than the budget is employee related costs, repairs & maintenance, finance charges (employee benefits), grants and subsidies paid as well as general expenses.

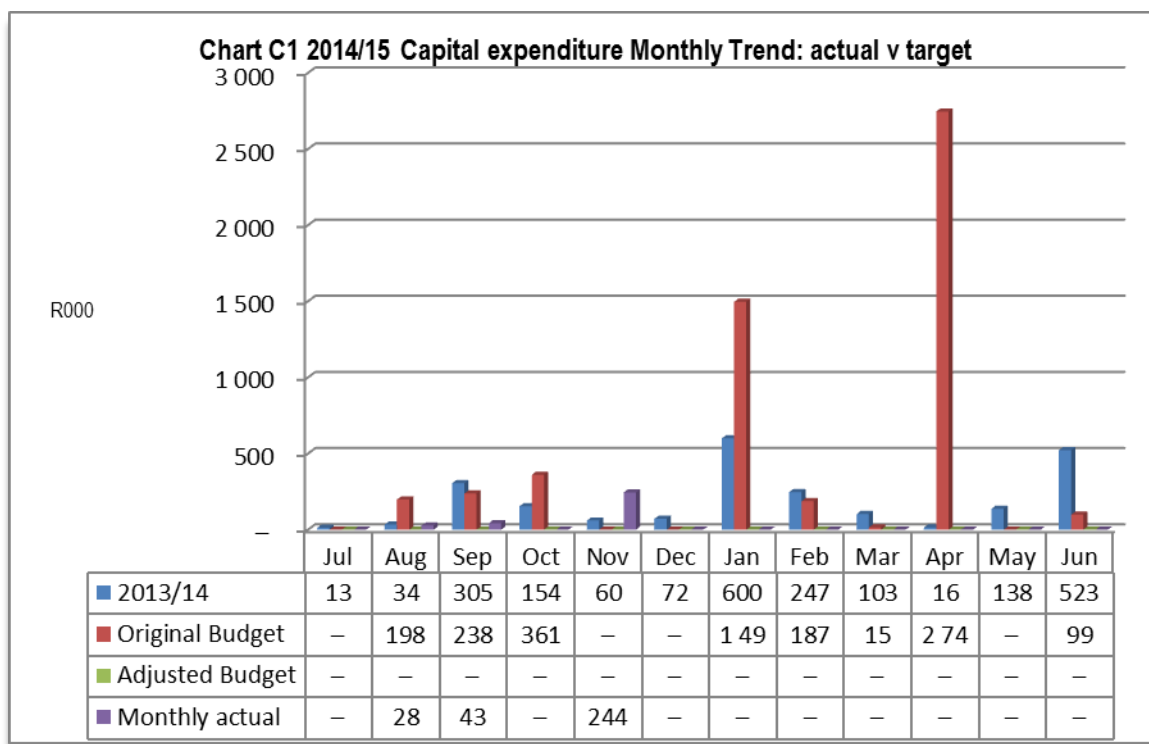
Refer to Annexure A, Table SC1 for further explanation for material variances on both revenue by source and expenditure by type. The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and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

##### **Capital Expenditure**

Year-to-date expenditure on capital amounts to R0, 315 million as compared to the approved capital budget of R5, 340 million. As per the policy, all capital projects / purchases should be completed / finalized by 31 March of each financial year. Spending on capital assets will gain momentum as the financial year progresses.

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

### Capital Expenditure Monthly Trend: Actual vs Target



### Cash Flows

The Municipality started the year with a total cash and cash equivalents of R88, 633 million. For the month of November 2014, the cash and cash equivalents amount to R123, 085 million. The net increase in cash and cash equivalent for the year to date is R34, 452 million.

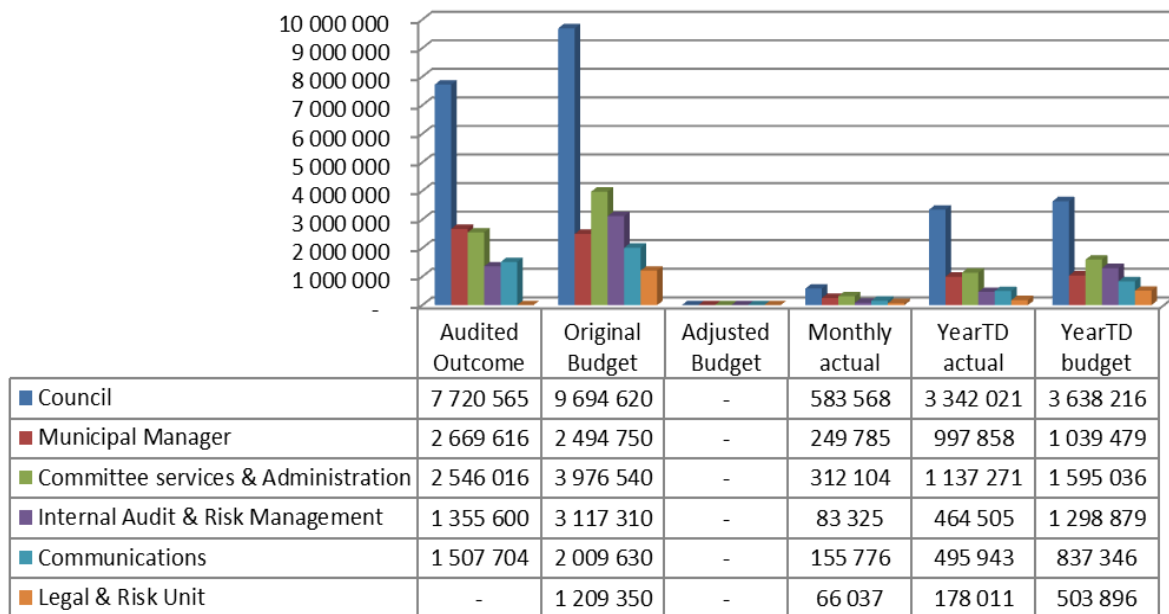
Table C6 includes all cash and cash equivalents (cashbook balances, petty cash balances and short and long term deposits).

### 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, Corporate Services, Planning & Development and Project Management & Advisory Services.

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

## OPERATING EXPENDITURE - COUNCIL & EXECUTIVE



Actual operating expenditure of Council & Executive is R6, 615 610 as compared to the year-to-date budget R8, 912 852. The main areas where expenditure is less than YTD budgets are: employee related costs, consultancy, repairs and maintenance, legal services, special projects and general expenses.

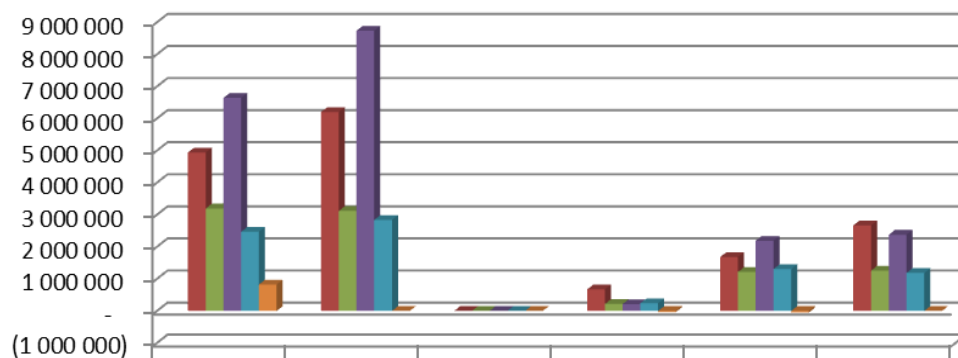
**Consolidated performance of year-to-date expenditure on special projects against full year budget (Council & Executive)**

COUNCIL & EXECUTIVE				
	YTD Actual	Budget	% Spending	Remarks
<u>COUNCIL</u>				
Commemorative Days	5 749	86 000	6.69%	Spending as per the operational plan
Mayoral Bursary Fund	-	200 000	0.00%	Will be utilised during the current financial year
<b>Total</b>	<b>5 749</b>	<b>286 000</b>	<b>2.01%</b>	
<u>COMMITTEE &amp; ADMINISTRATION SERVICES</u>				
Youth Unit Special Projects	-	200 000	0.00%	Will spend on the 3rd Quarter
<b>Total</b>	<b>-</b>	<b>200 000</b>	<b>0.00%</b>	
<u>INTERNAL AUDIT</u>				
Fraud Prevention Plan	-	350 000	0.00%	Payment with the MM for approval.
<b>Total</b>	<b>-</b>	<b>350 000</b>	<b>0.00%</b>	<b>Remarks</b>
<u>COMMUNICATIONS</u>				
Branding Communication	9 808	10 000	98.08%	Complete
PAIA Management Communication	-	5 000	0.00%	Will be utilised during the current financial year
<b>Total</b>	<b>9 808</b>	<b>15 000</b>	<b>65.38%</b>	

Actual spending on special projects of Council & Executive amounted to R15, 557 as compared to the approved budget of R851 000.



## OPERATING EXPENDITURE - BUDGET & TREASURY



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Budget & treasury						
Directorate	4 940 484	6 204 440	-	669 808	1 681 738	2 667 551
Finance: Revenue & Expenditure	3 195 452	3 118 420	-	217 108	1 215 092	1 256 200
Finance: Budget Office	6 642 844	8 739 060	-	212 776	2 187 313	2 375 565
Finance: Supply Chain Management	2 467 905	2 839 100	-	241 322	1 303 491	1 182 958
Finance: Motor Vehicle Pool	824 667	-	-	(32 158)	(45 663)	-

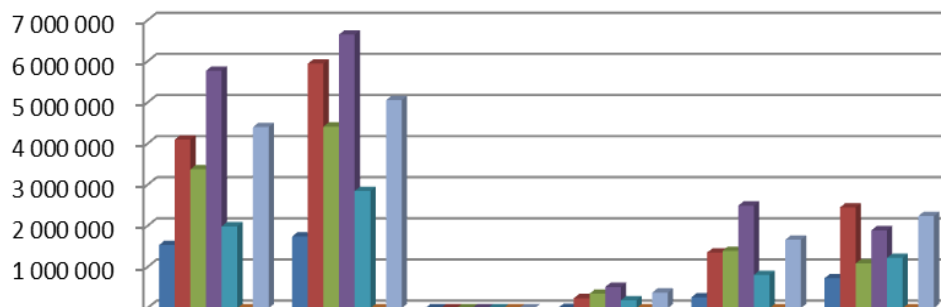
Actual operating expenditure of Budget & Treasury office is R6, 341 971 as compared to the year-to-date projected budget of R7, 482 274. The main areas where expenditure is less than YTD budgets are: employee related costs, employee benefits, consultancy, repairs and maintenance, audit fees, actuarial losses, special projects and general expenses.

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

<b>FINANCE: DIRECTORATE</b>				
	YTD Actual	Budget	% Spending	Remarks
Financial System Support Local Municipalities	86 250	300 000	28.75%	To be adjusted during the adjustment budget
Operation Clean Audit	21 582	540 000	4.00%	The local municipalities did not request for any assistance.
AFS Quality Control & GRAP	-	160 000	0.00%	Will be utilised during the current financial year
Staff Benefits Actuarial Evaluation	-	50 000	0.00%	Will be utilised during the current financial year
<b>Total</b>	<b>107 832</b>	<b>1 050 000</b>	<b>10.27%</b>	

An amount of R86, 250 was spent on Financial System Support Local Municipality, and an amount of R21, 582 was spent on Operation Clean Audit. The actual spending on special projects for the Department of Finance amounted to R107, 832 as compared to the approved budget of R1, 050 000.

## OPERATING EXPENDITURE - CORPORATE SERVICES



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Director: Administration	1 536 968	1 746 270	-	7 868	264 121	727 613
■ Information Systems	4 098 880	5 946 620	-	244 053	1 351 802	2 451 966
■ Human Resource Management	3 376 659	4 416 690	-	353 721	1 395 150	1 089 604
■ Office support Services	5 775 498	6 656 610	-	516 460	2 494 378	1 893 588
■ Environmental Health	1 990 610	2 850 950	-	194 487	808 967	1 223 027
■ Community Development	-	-	-	-	-	-
■ Firefighting & Disaster Management	4 404 505	5 059 720	-	381 026	1 663 915	2 242 463

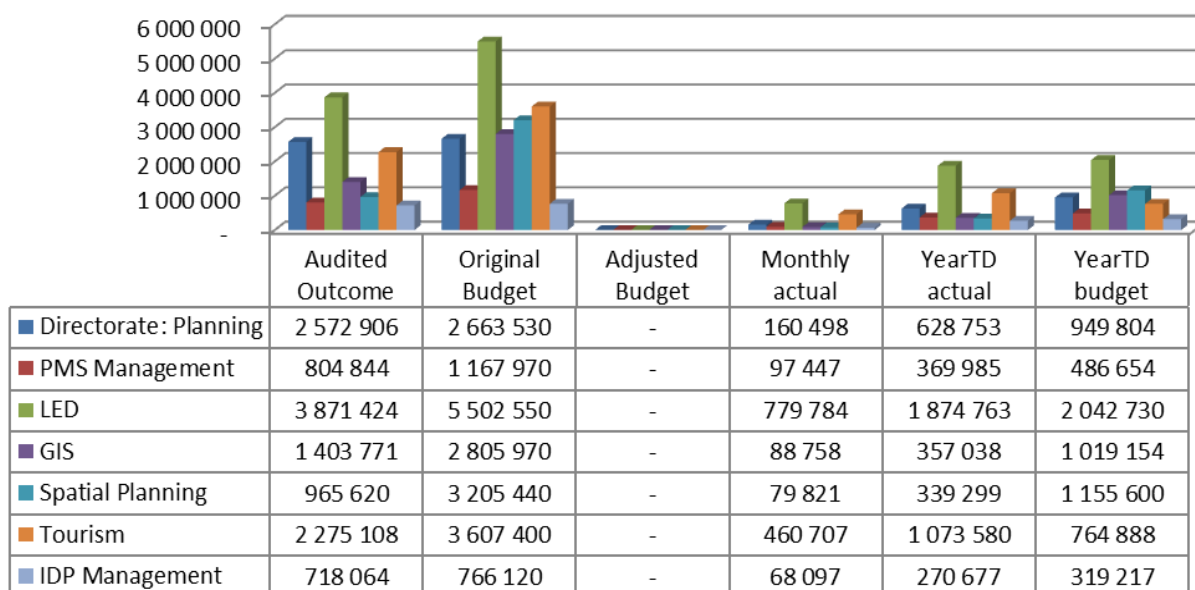
Actual operating expenditure of Corporate Services is R7, 978 332 as compared to the year-to-date projected budget of R9, 628 259. The main areas where expenditure is less than YTD budgets are: employee related costs, maintenance of computer hardware, software, printers, networks and telephone system, consultancy, special projects, training, and general expenses.

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

<b>CORPORATE SERVICES</b>				
	<b>YTD Actual</b>	<b>Budget</b>	<b>% Spending</b>	<b>Remarks</b>
<b><u>INFORMATION COMMUNICATION &amp; TECHNOLOGY</u></b>				
ICT Forum Meetings	-	10 000	0.00%	Expenditure as per the operational plan during the third quarter
<b>Total</b>	<b>-</b>	<b>10 000</b>	<b>0.00%</b>	
<b><u>HUMAN RESOURCE MANAGEMENT</u></b>				
Employee Assistance Programme	1 129	100 000	1.13%	Spending as per the operational plan
Employee Wellness	241 062	450 000	53.57%	Spending as per the operational plan
<b>Total</b>	<b>242 191</b>	<b>550 000</b>	<b>44.03%</b>	
<b><u>ENVIRONMENTAL HEALTH</u></b>				
Awareness Programme - HIV, TB & STI	2 134	24 000	8.89%	Spending as per the operational plan
Awareness Programme - Sanitation	2 618	24 000	10.91%	Spending as per the operational plan
Recycling Project	-	20 000	0.00%	Will be used during the 3rd quarter
Air Quality Projects	-	120 000	0.00%	To be adjusted during the adjustment budget
Environmental Health Forum	2 536	20 000	12.68%	Spending as per the operational plan
Greening Projects	-	60 000	0.00%	To be adjusted during the adjustment budget
Waste Management Campaigns	197	40 000	0.49%	To be adjusted during the adjustment budget
Sector 78 Assessment	-	450 000	0.00%	Project implemented - on track
<b>Total</b>	<b>7 485</b>	<b>758 000</b>	<b>0.99%</b>	
<b><u>FIRE FIGHTING AND DISASTER MANAGEMENT</u></b>				
Fire Fighting - Volunteers Training	-	75 000	0.00%	Expenditure as per the operational plan during the third quarter
Fire Fighting - Volunteers Stipend	-	63 400	0.00%	Expenditure as per the operational plan during the third quarter
Fire Fighting - Volunteers Ins	-	11 000	0.00%	Annual Esme
Contingency Fund	116 528	300 000	38.84%	On a needs basis per Local Municipality
Disaster Management Forum	-	8 000	0.00%	Will spend on the 3rd Quarter
Awareness Programmes	-	18 000	0.00%	Will spend on the 3rd Quarter
<b>Total</b>	<b>116 528</b>	<b>475 400</b>	<b>24.51%</b>	

The actual spending on special projects for Corporate Services amounted to R366 204 as compared to the approved budget R1, 793 400.

## OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



Actual operating expenditure of Planning & Development is R4, 914 095 as compared to the year-to-date projected budget of R6, 738 046. The main areas where expenditure is less than YTD budgets are: employee related costs, depreciation, repairs & maintenance, consultancy, special projects, advertisement general notices and general expenses.

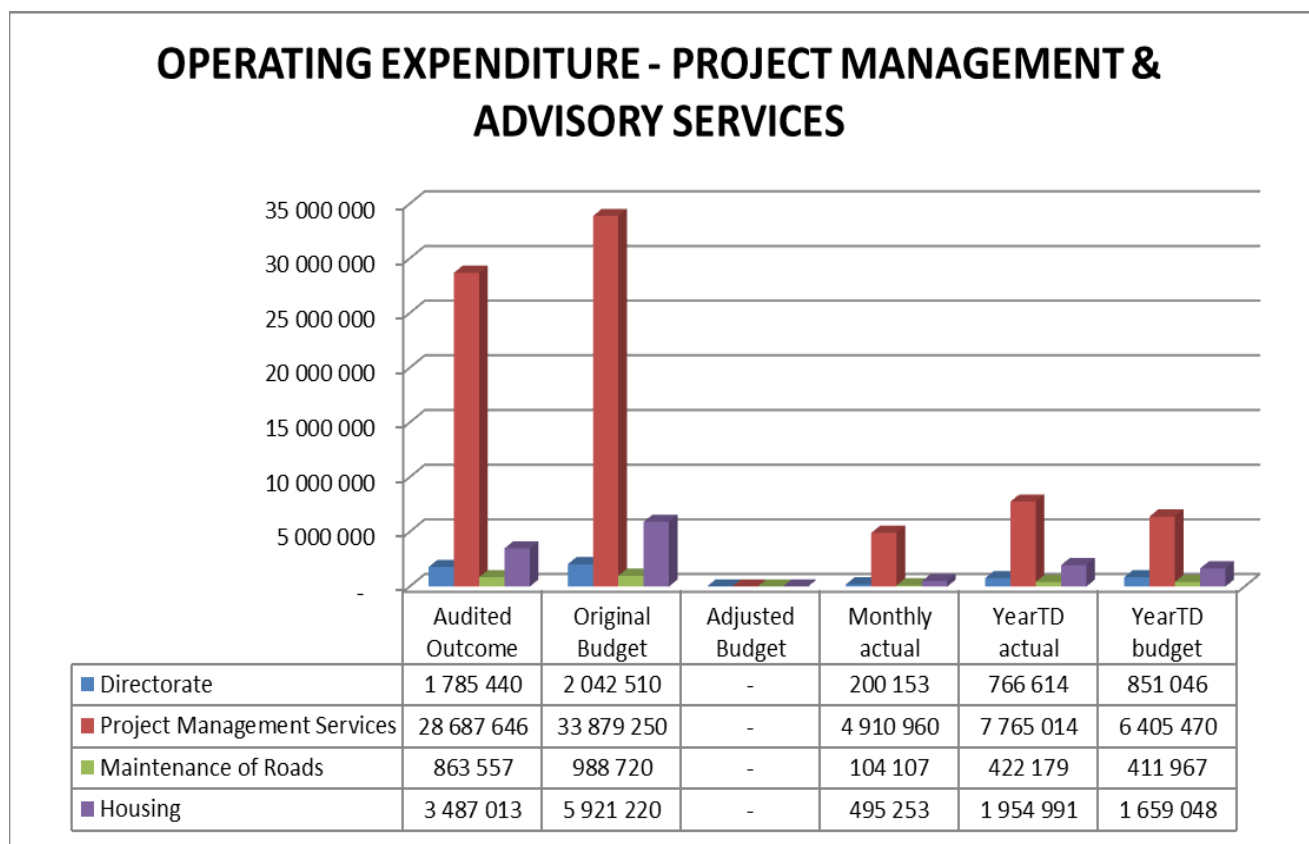
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

PLANNING & DEVELOPMENT				
	YTD Actual	Budget	% Spending	Remarks
<b><u>PLANNING &amp; DEVELOPMENT</u></b>				
<b><u>DIRECTORATE</u></b>				
MSIG 14/15: Review Mun Polices (FBDM)	-	300 000	0.00%	Project in progress & on schedule
MSIG 14/15: Review FBDM Int Fin Man Plan	-	300 000	0.00%	Project in progress & on schedule
MSIG 14/15: Int Zoning Scheme Magareng Mum	-	334 000	0.00%	Project in progress & on schedule
<b>Total</b>	<b>-</b>	<b>934 000</b>	<b>0.00%</b>	

	YTD Actual	Budget	% Spending	Remarks
<b><u>LED</u></b>				
LED SMME Development	-	411 000	0.00%	In progress & NVT Funds committed
LED Richie Incubation Centre	224 150	260 640	86.00%	Completed
LED Promotion Of Smme's	250 836	333 600	75.19%	In progress
LED Coördinate Structures & Forum	7 375	50 000	14.75%	In progress
LED Vegetable Plant - Phokwane	-	50 000	0.00%	In progress
LED Entrepreneurship Programme	149 562	336 050	44.51%	In progress, awaiting new interns
LED Bokomoto Project-Dikgatlong	-	100 000	0.00%	Advertised
LED Expo	346 634	639 000	54.25%	In progress
LED Bio-Mass Dikgatlong	-	120 000	0.00%	In progress
Kby Hub	-	120 000	0.00%	In progress
LED Develop Incentive Policies	1 344	30 000	4.48%	In progress
<b>Total</b>	<b>979 901</b>	<b>2 450 290</b>	<b>39.99%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b><u>GIS</u></b>				
Verify Water Infrastructure	-	600 000	0.00%	Tender advertised
Financial Data Cleansing	-	1 000 000	0.00%	Appointment of bidder to be finalised
<b>Total</b>	<b>-</b>	<b>1 600 000</b>	<b>0.00%</b>	
<b><u>SPATIAL PLANNING</u></b>				
Surveying Of Erven Dikgatlong	-	397 000	0.00%	In progress
Spatial Development Framework - Magareng	-	291 980	0.00%	Saving R261 064
Spatial Development Framework (Fbdm)	-	276 500	0.00%	In progress
Zoning Scheme - Magareng	-	316 800	0.00%	In progress (Appointment stage)
EIA - Dikgatlong	-	36 600	0.00%	In progress still waiting for EIA approval
<b>Total</b>	<b>-</b>	<b>1 318 880</b>	<b>0.00%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b><u>TOURISM</u></b>				
Diamonds & Dorings Support	-	550 000	0.00%	In progress
Tourism Contribution: Ncta Support	135 000	135 000	100.00%	In progress
Tourism N12 Promotion	50 000	50 000	100.00%	In progress
Tourism Treasure Route Support	-	20 000	0.00%	In progress
Tourism Businessplan Competition	221 971	615 000	36.09%	In progress
Indaba Trade Expo	-	316 930	0.00%	In progress
Tourism Website	-	5 400	0.00%	In progress
Tourism Advertising & Promotion	23 950	172 500	13.88%	In progress
Tourism Association	-	17 000	0.00%	In progress
Exhibition	22 960	23 390	98.16%	In progress
Tourguide Business Esteb Training	-	232 710	0.00%	In progress
Community Awareness Campaigns	128 500	168 000	76.49%	In progress
<b>Total</b>	<b>582 380</b>	<b>2 305 930</b>	<b>25.26%</b>	

	YTD Actual	Budget	% Spending	Remarks
<b><u>IDP MANAGEMENT</u></b>				
IDP Steering Committee Meeting	724	7 600	9.53%	In accordance with Budget
IDP Projects	-	35 170	0.00%	To be adjusted during the adjustment budget
<b>Total</b>	<b>724</b>	<b>42 770</b>	<b>1.69%</b>	

The actual spending on special projects for Planning & Development amounted to R1, 563 005 as compared to the approved budget of R8, 651 870.



Actual operating expenditure of Project Management & Advisory Services is R10, 908 797 as compared to the year-to-date projected budget of R9, 327 530. The main areas where expenditure is less than YTD budgets are: consultancy, maintenance and provision of infrastructure projects and general expenses.

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

	YTD Actual	Budget	% Spending	Remarks
<b>INFRASTRUCTURE SERVICE DIRECTORATE</b>				
District Technical Forum Meetings	2 311	9 000	25.68%	Will be spent
<b>Total</b>	<b>2 311</b>	<b>9 000</b>	<b>25.68%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b>PROJECT &amp; ADVISORY SERVICES</b>				
Phokwane - Maintenance Municipal Infrastructure.	1 007 302	2 500 000	40.29%	Will be spent
Magareng - Maintenance Municipal Infrastructure	456 002	2 500 000	18.24%	Will be spent
Sol Plaatje - Maintenance Municipal Infrastructure	1 032 221	1 965 000	52.53%	Will be spent
Dikgatlong - Waste Water Operating Room	25 600	480 000	5.33%	Will be spent
Phokwane - Replace Sewer Gravity Line	495 189	1 300 000	38.09%	Will be spent
Phokwane - Resealing Of Reservoir	-	800 000	0.00%	Will be spent
Phokwane - Upgrade Chlorination System	-	500 000	0.00%	Will be spent
Phokwane - Road Infrastructure & Maintenance Plan	-	1 200 000	0.00%	Will be spent
Phokwane - Water & Sanitation Maintenance Plan	-	400 000	0.00%	Will be spent
Phokwane - Resealing Sewer Storage Dam	-	800 000	0.00%	Will be spent
Magareng - Waternetwerk. 558 Sites	2 404 789	5 000 000	48.10%	Will be spent
Dikgatlong - Procure TLB	-	800 000	0.00%	Will be spent
Dikgatlong - Sanitation Truck	-	1 000 000	0.00%	Will be spent
Dikgatlong - Electricity Master Plan	-	1 000 000	0.00%	Will be spent
Dikgatlong - Purchase Cherry Picker	-	800 000	0.00%	Will be spent
Dikgatlong Electricity Infrastructure Upgrade	-	900 000	0.00%	Will be spent
Dikgatlong - Prosess Controller	-	500 000	0.00%	Will be spent
Sol Plaatje - Water Reticulation	-	5 000 000	0.00%	Will be spent
Sol Plaatje - Maintenance Municipal Infrastructure	474 799	535 000	88.75%	Will be spent
Dikgatlong - Maintenance Municipal Infrastructure	461 595	2 500 000	18.46%	Will be spent
<b>Total</b>	<b>6 362 120</b>	<b>30 498 000</b>	<b>20.86%</b>	
	YTD Actual	Budget	% Spending	Remarks
<b>HOUSING</b>				
Special Project: Women's Month	-	16 000	0.00%	Contractor still to claim funding
Special Project: Mandela Month	-	16 000	0.00%	Funding secured from Coghsta
Special Project: 16 Days of Activism	-	16 000	0.00%	Submission still not approved at Coghsta
Housing Consumer Education	2 097	40 000	5.24%	Programme is still running not completed yet
Housing Field Workers	20 749	30 000	69.16%	Budget increased in adjustment budget
Housing Steering Committee Meeting	5 560	20 000	27.80%	Meeting costs reduced in line with circular 62.
<b>Total</b>	<b>28 406</b>	<b>138 000</b>	<b>20.58%</b>	

The actual spending on special projects for Project Management & Advisory Services amounted to R6, 388 215 as compared to the approved budget of R30, 627 000.

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	5 841	5 673	–	425	2 368	2 823	(455)	-16%	5 515
Transfers recognised - operational	95 053	101 083	–	32 499	65 188	65 484	(296)	-0%	100 239
Other own revenue	1 208	1 236	–	15	320	111	210	189%	769
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>102 102</b>	<b>107 992</b>	<b>–</b>	<b>32 940</b>	<b>67 876</b>	<b>68 418</b>	<b>(542)</b>	<b>-1%</b>	<b>106 523</b>
Employee costs	41 012	54 388	–	4 415	18 086	20 720	(2 634)	-13%	45 712
Remuneration of Councillors	5 424	6 055	–	442	2 256	2 377	(121)	-5%	6 055
Depreciation & asset impairment	4 105	5 380	–	–	1 560	–	1 560	#DIV/0!	4 444
Finance charges	2 300	2 854	–	–	–	–	–		2 854
Materials and bulk purchases	3 376	5 245	–	129	1 137	1 626	(488)	-30%	4 162
Transfers and grants	33 666	42 973	–	5 638	8 441	9 503	(1 062)	-11%	41 031
Other expenditure	12 605	15 736	–	1 279	5 279	7 863	(2 584)	-33%	13 871
<b>Total Expenditure</b>	<b>102 489</b>	<b>132 631</b>	<b>–</b>	<b>11 903</b>	<b>36 759</b>	<b>42 089</b>	<b>(5 330)</b>	<b>-13%</b>	<b>118 130</b>
<b>Surplus/(Deficit)</b>	<b>(387)</b>	<b>(24 639)</b>	<b>–</b>	<b>21 037</b>	<b>31 118</b>	<b>26 329</b>	<b>4 789</b>	<b>18%</b>	<b>(11 607)</b>
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(387)</b>	<b>(24 639)</b>	<b>–</b>	<b>21 037</b>	<b>31 118</b>	<b>26 329</b>	<b>4 789</b>	<b>18%</b>	<b>(11 607)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(387)</b>	<b>(24 639)</b>	<b>–</b>	<b>21 037</b>	<b>31 118</b>	<b>26 329</b>	<b>4 789</b>	<b>18%</b>	<b>(11 607)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>2 553</b>	<b>5 340</b>	<b>–</b>	<b>244</b>	<b>315</b>	<b>797</b>	<b>(482)</b>	<b>-60%</b>	<b>5 133</b>
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	2 553	5 340	–	244	315	797	(482)	-60%	5 133
<b>Total sources of capital funds</b>	<b>2 553</b>	<b>5 340</b>	<b>–</b>	<b>244</b>	<b>315</b>	<b>797</b>	<b>(482)</b>	<b>-60%</b>	<b>5 133</b>
<b>Financial position</b>									
Total current assets	91 792	91 792	–		126 914				81 843
Total non current assets	60 983	60 983	–		59 738				60 777
Total current liabilities	15 921	15 921	–		18 716				14 143
Total non current liabilities	33 232	33 232	–		33 232				31 481
<b>Community wealth/Equity</b>	<b>103 623</b>	<b>99 995</b>	<b>–</b>		<b>134 705</b>				<b>96 995</b>
<b>Cash flows</b>									
Net cash from (used) operating	9 764	(8 285)	–	20 025	35 068	15 934	19 134	120%	(352)
Net cash from (used) investing	(3 949)	(4 482)	–	(279)	(616)	(702)	86	-12%	(4 175)
Net cash from (used) financing	(1 445)	(1 606)	–	–	–	–	–		(1 496)
<b>Cash/cash equivalents at the month/year end</b>	<b>87 934</b>	<b>82 960</b>	<b>–</b>	<b>123 085</b>	<b>123 085</b>	<b>112 565</b>	<b>10 520</b>	<b>9%</b>	<b>82 609</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	2 991	170	–	–	–	–	172	12	3 345
<b>Creditors Age Analysis</b>									
Total Creditors	587	–	–	–	–	–	–	–	587



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

Description	Ref	2013/14	Budget Year 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>		87 228	94 768	-	31 767	64 535	65 015	(480)	-1%	97 255
Executive and council		3 716	4 683	-	1 561	3 122	3 122	-		7 493
Budget and treasury office		83 512	90 085	-	30 206	61 413	61 893	(480)	-1%	89 762
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		1 600	315	-	-	-	-	-		315
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		600	315	-	-	-	-	-		315
Housing		1 000	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		13 274	12 909	-	1 173	3 341	3 403	(62)	-2%	8 953
Planning and development		10 266	9 909	-	173	1 341	2 403	(1 062)	-44%	4 153
Road transport		-	-	-	-	-	-	-		-
Environmental protection		3 008	3 000	-	1 000	2 000	1 000	1 000	100%	4 800
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Standard</b>	2	102 102	107 992	-	32 940	67 876	68 418	(542)	-1%	106 523
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		48 659	62 169	-	3 882	18 463	22 558	(4 095)	-18%	53 033
Executive and council		15 800	22 502	-	1 451	6 616	8 913	(2 297)	-26%	18 677
Budget and treasury office		18 071	20 901	-	1 309	6 342	7 482	(1 140)	-15%	18 751
Corporate services		14 788	18 766	-	1 122	5 505	6 163	(657)	-11%	15 605
<i>Community and public safety</i>		7 892	10 981	-	876	3 619	3 902	(283)	-7%	9 494
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		4 405	5 060	-	381	1 664	2 242	(579)	-26%	4 378
Housing		3 487	5 921	-	495	1 955	1 659	296	18%	5 116
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		45 939	59 480	-	7 145	14 677	15 630	(953)	-6%	55 603
Planning and development		43 948	56 629	-	6 950	13 868	14 407	(539)	-4%	52 927
Road transport		-	-	-	-	-	-	-		-
Environmental protection		1 991	2 851	-	194	809	1 223	(414)	-34%	2 676
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
<b>Total Expenditure - Standard</b>	3	102 489	132 631	-	11 903	36 759	42 089	(5 330)	-13%	118 130
<b>Surplus/ (Deficit) for the year</b>		(387)	(24 639)	-	21 037	31 118	26 329	4 789	18%	(11 607)

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

Vote Description [Insert departmental structure etc 3.]	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Council & Executive		3 716	4 683	–	1 561	3 122	3 122	–		7 493
Vote 2 - Budget & Treasury		83 512	90 085	–	30 206	61 413	61 893	(480)	-0.8%	89 762
Vote 3 - Corporate Services		3 608	3 315	–	1 000	2 000	1 000	1 000	100.0%	5 115
Vote 4 - Planning & Development		1 128	949	–	–	15	–	15		970
Vote 5 - Project Management & Advisory Services		10 138	8 960	–	173	1 326	2 403	(1 077)	-44.8%	3 183
<b>Total Revenue by Vote</b>	2	<b>102 102</b>	<b>107 992</b>	<b>–</b>	<b>32 940</b>	<b>67 876</b>	<b>68 418</b>	<b>(542)</b>	<b>-0.8%</b>	<b>106 523</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Council & Executive		15 800	22 502	–	1 451	6 616	8 913	(2 297)	-25.8%	18 677
Vote 2 - Budget & Treasury		18 071	20 901	–	1 309	6 342	7 482	(1 140)	-15.2%	18 751
Vote 3 - Corporate Services		21 183	26 677	–	1 698	7 978	9 628	(1 650)	-17.1%	22 659
Vote 4 - Planning & Development		12 612	19 719	–	1 735	4 914	6 738	(1 824)	-27.1%	18 572
Vote 5 - Project Management & Advisory Services		34 824	42 832	–	5 710	10 909	9 328	1 581	17.0%	39 471
<b>Total Expenditure by Vote</b>	2	<b>102 489</b>	<b>132 631</b>	<b>–</b>	<b>11 903</b>	<b>36 759</b>	<b>42 089</b>	<b>(5 330)</b>	<b>-12.7%</b>	<b>118 130</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(387)</b>	<b>(24 639)</b>	<b>–</b>	<b>21 037</b>	<b>31 118</b>	<b>26 329</b>	<b>4 789</b>	<b>18.2%</b>	<b>(11 607)</b>

*Please refer to next page*

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

Description	Ref	2013/14	Budget Year 2014/15							
		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		885	1 061	-	7	260	63	196	311%	623
Interest earned - external investments		5 841	5 673	-	425	2 368	2 823	(455)	-16%	5 515
Interest earned - outstanding debtors		-	-	-	-	-	-	-		-
Dividends received		-	-	-	-	-	-	-		-
Fines		-	-	-	-	-	-	-		-
Licences and permits		-	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Transfers recognised - operational		95 053	101 083		32 499	65 188	65 484	(296)	0%	100 239
Other revenue		322	115	-	10	52	47	4	9%	124
Gains on disposal of PPE		1	60	-	(1)	9	-	9		21
Total Revenue (excluding capital transfers and contributions)		102 102	107 992	-	32 940	67 876	68 418	(542)	-1%	106 523
Expenditure By Type										
Employee related costs		41 012	54 388	-	4 415	18 086	20 720	(2 634)	-13%	45 712
Remuneration of councillors		5 424	6 055	-	442	2 256	2 377	(121)	-5%	6 055
Debt impairment		-	3	-	-	-	-	-		3
Depreciation & asset impairment		4 105	5 380	-	-	1 560	-	1 560		4 444
Finance charges		2 300	2 854	-	-	-	-	-		2 854
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		3 376	5 245	-	129	1 137	1 626	(488)	-30%	4 162
Contracted services		-	-	-	-	-	-	-		-
Transfers and grants		33 666	42 973	-	5 638	8 441	9 503	(1 062)	-11%	41 031
Other expenditure		12 207	15 533	-	1 279	5 279	7 863	(2 584)	-33%	13 668
Loss on disposal of PPE		398	200	-	-	-	-	-		200
Total Expenditure		102 489	132 631	-	11 903	36 759	42 089	(5 330)	-13%	118 130
Surplus/ (Deficit) for the year		(387)	(24 639)	-	21 037	31 118	26 329	4 789	0	(11 607)
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(387)	(24 639)	-	21 037	31 118	26 329			(11 607)
Taxation								-		
Surplus/(Deficit) after taxation		(387)	(24 639)	-	21 037	31 118	26 329			(11 607)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(387)	(24 639)	-	21 037	31 118	26 329			(11 607)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(387)	(24 639)	-	21 037	31 118	26 329			(11 607)

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

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Council & Executive		–	–	–	–	–	–	–		–
Vote 2 - Budget & Treasury		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Planning & Development		–	–	–	–	–	–	–		–
Vote 5 - Project Management & Advisory Services		–	–	–	–	–	–	–		–
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Council & Executive		59	187	–	–	2	–	2	0%	179
Vote 2 - Budget & Treasury		693	1 358	–	244	249	–	249	0%	1 297
Vote 3 - Corporate Services		1 519	3 539	–	–	38	600	(562)	-94%	3 380
Vote 4 - Planning & Development		21	124	–	–	–	109	(109)	-100%	151
Vote 5 - Project Management & Advisory Services		261	132	–	–	26	88	(62)	-71%	126
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>2 553</b>	<b>5 340</b>	<b>–</b>	<b>244</b>	<b>315</b>	<b>797</b>	<b>(482)</b>	<b>-60%</b>	<b>5 133</b>
<b>Total Capital Expenditure</b>		<b>2 553</b>	<b>5 340</b>	<b>–</b>	<b>244</b>	<b>315</b>	<b>797</b>	<b>(482)</b>	<b>-60%</b>	<b>5 133</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>1 197</b>	<b>2 320</b>	<b>–</b>	<b>244</b>	<b>289</b>	<b>582</b>	<b>(293)</b>	<b>-50%</b>	<b>2 216</b>
Executive and council		59	187	–	–	2	–	2		179
Budget and treasury office		693	1 358	–	244	249	–	249		1 297
Corporate services		445	775	–	–	38	582	(544)	-93%	740
<b>Community and public safety</b>		<b>1 147</b>	<b>2 790</b>	<b>–</b>	<b>–</b>	<b>26</b>	<b>–</b>	<b>26</b>		<b>2 664</b>
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		1 074	2 746	–	–	–	–	–		2 622
Housing		73	44	–	–	26	–	26		42
Health		–	–	–	–	–	–	–		–
<b>Economic and environmental services</b>		<b>209</b>	<b>230</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>154</b>	<b>(154)</b>	<b>-100%</b>	<b>253</b>
Planning and development		209	212	–	–	–	136	(136)	-100%	235
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	18	–	–	–	18	(18)	-100%	17
<b>Trading services</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
Electricity		–	–	–	–	–	–	–		–
Water		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
<b>Other</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>61</b>	<b>(61)</b>	<b>-100%</b>	<b>–</b>
<b>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	<b>2 553</b>	<b>5 340</b>	<b>–</b>	<b>244</b>	<b>315</b>	<b>797</b>	<b>(482)</b>	<b>-60%</b>	<b>5 133</b>
<b>Funded by:</b>										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	–	–	–	–	–	–		–
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		2 553	5 340	–	244	315	797	(482)	-60%	5 133
<b>Total Capital Funding</b>		<b>2 553</b>	<b>5 340</b>	<b>–</b>	<b>244</b>	<b>315</b>	<b>797</b>	<b>(482)</b>	<b>-60%</b>	<b>5 133</b>

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

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		9 934	1 081	–	40 377	4 150
Call investment deposits		78 000	77 479	–	82 000	73 887
Consumer debtors		–	–			
Other debtors		2 668	2 000	–	3 345	2 601
Current portion of long-term receivables		898			898	898
Inventory		292	400	–	294	308
<b>Total current assets</b>		<b>91 792</b>	<b>80 960</b>	<b>–</b>	<b>126 914</b>	<b>81 843</b>
<b>Non current assets</b>						
Long-term receivables		9 579	9 674	–	9 579	9 674
Investments		4 400	4 400	–	4 400	4 400
Investment property						
Investments in Associate						
Property, plant and equipment		46 228	46 003	–	45 067	46 003
Agricultural						
Biological assets						
Intangible assets		777	1 429	–	693	700
Other non-current assets		–		–	–	
<b>Total non current assets</b>		<b>60 983</b>	<b>61 505</b>	<b>–</b>	<b>59 738</b>	<b>60 777</b>
<b>TOTAL ASSETS</b>		<b>152 775</b>	<b>142 465</b>	<b>–</b>	<b>186 652</b>	<b>142 619</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–			–
Borrowing		1 606	1 786	–	1 606	1 786
Consumer deposits						
Trade and other payables		6 566	4 500	–	10 889	4 500
Provisions		7 750	6 500	–	6 221	7 858
<b>Total current liabilities</b>		<b>15 921</b>	<b>12 786</b>	<b>–</b>	<b>18 716</b>	<b>14 143</b>
<b>Non current liabilities</b>						
Borrowing		8 435	6 685	–	8 435	6 685
Provisions		24 797	23 000	–	24 797	24 797
<b>Total non current liabilities</b>		<b>33 232</b>	<b>29 685</b>	<b>–</b>	<b>33 232</b>	<b>31 481</b>
<b>TOTAL LIABILITIES</b>		<b>49 153</b>	<b>42 470</b>	<b>–</b>	<b>51 947</b>	<b>45 624</b>
<b>NET ASSETS</b>	2	<b>103 623</b>	<b>99 995</b>	<b>–</b>	<b>134 705</b>	<b>96 995</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		74 819	73 333	–	105 901	70 333
Reserves		28 804	26 662	–	28 804	26 662
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>103 623</b>	<b>99 995</b>	<b>–</b>	<b>134 705</b>	<b>96 995</b>

## 1.4.7 Table C7 Monthly Budget Statement - Cash Flow

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		7 363	145	-	182	1 706	315	1 392	442%	135
Government - operating		95 068	101 083	-	32 617	75 160	55 046	20 114	37%	101 083
Government - capital		-	-	-	-	-	-	-		-
Interest		6 255	5 673	-	425	2 751	2 402	349	15%	5 726
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(62 483)	(74 941)	-	(7 573)	(31 188)	(31 932)	(744)	2%	(69 808)
Finance charges		(1 215)	(1 569)	-	-	-	-	-		(1 462)
Transfers and Grants		(35 225)	(38 676)	-	(5 627)	(13 360)	(9 896)	3 464	-35%	(36 027)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>9 764</b>	<b>(8 285)</b>	<b>-</b>	<b>20 025</b>	<b>35 068</b>	<b>15 934</b>	<b>19 134</b>	<b>120%</b>	<b>(352)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	57	-	-	-	-	-		53
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(600)	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(3 349)	(4 539)	-	(279)	(616)	(702)	(86)	12%	(4 228)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(3 949)</b>	<b>(4 482)</b>	<b>-</b>	<b>(279)</b>	<b>(616)</b>	<b>(702)</b>	<b>(86)</b>	<b>12%</b>	<b>(4 175)</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		(1 445)	(1 606)	-	-	-	-	-		(1 496)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 445)</b>	<b>(1 606)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(1 496)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>4 370</b>	<b>(14 373)</b>	<b>-</b>	<b>19 746</b>	<b>34 452</b>	<b>15 232</b>			<b>(6 024)</b>
Cash/cash equivalents at beginning:		83 564	97 333		103 339	88 633	97 333			88 633
Cash/cash equivalents at month/year end:		87 934	82 960	-	123 085	123 085	112 565			82 609

## 5. SUPPORTING DOCUMENTATION

**Table SC1 Material variance explanations**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Rental of facilities and equipment	310.77%	Rental of grader to the local municipalities.	Rental of the grader started earlier than expected
	Interest earned - external investments	-16.11%	Interest earned on external investment is less than year-to- date budget.	Acceptable and dependant on the market yield.
	Other income	9.40%	Year-to-date actual income more or less in line with the year-to-date budget	Acceptable - No remedial steps required
2	<u>Expenditure By Type</u>			
	Salaries	-12.71%	Approved vacant posts not filled according to the organogram	Most vacant post were advertised and will be filled shortly.
	Other Materials	-30.05%	All maintenance projects are needs driven. The District does not have any major infrastructure assets to maintain except for its administrative building	All maintenance projects occur as and when required.
	Transfers and grants	-11.18%	Most projects are in the planning phase as per the procurement plan for the second quarter.	Grants & subsidies paid will gain momentum as the financial year progresses.
	Other expenditure	-32.86%	Year-to-date actual general expenditure is less than the year-to-date budget	Spending on general expenses will gain momentum as the financial year progresses
3	<u>Capital Expenditure</u>			
	Capital expenditure	-60.48%	Spending on capital projects are in the planning phase as per the procurement plan from the second quarter.	As per the policy, all capital projects / purchases should be completed / finalized by 31 March of each year
4	<u>Financial Position</u>			
	Reserves	R 2 141 908	Under budget	Will be reviewed during the adjustment budget.
	Property, plant & equipment	R -935 969	Under budget	Will be reviewed during the adjustment budget.
5	<u>Cash Flow</u>			
	Net cash from operating / (used) Operating Activities	120.08%	RSC Levy Replacement Grant Receipts	Acceptable
	Net cash from operating / (used) Investing Activities	12.30%	Capital Expenditure not materialising as per SDBIP	There is a need to accelerate this spending
6	<u>Measureable performance</u>			

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

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

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Percentage							
<b><u>Borrowing Management</u></b>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		5.5%	4.7%	0.0%	4.5%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		6.2%	6.2%	0.0%	0.0%	7.5%
Borrowed funding of 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		16.0%	13.0%	0.0%	15.5%	13.4%
Gearing	Long Term Borrowing/ Funds & Reserves		29.3%	25.1%	0.0%	29.3%	25.1%
<b><u>Liquidity</u></b>							
Current Ratio 1	Current assets/current liabilities	1	576.5%	633.2%	0.0%	678.1%	578.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		579.9%	648.9%	0.0%	677.4%	582.9%
<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		12.9%	10.8%	0.0%	20.4%	12.4%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%			
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0.0%	0.0%		0.0%	0.0%
<b><u>Other Indicators</u></b>							
Employee costs	Employee costs/Total Revenue - capital revenue		40.2%	50.4%	0.0%	26.6%	42.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.3%	4.9%	0.0%	0.2%	1.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.3%	7.6%	0.0%	0.0%	8.4%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		196.4%	148.9%	0.0%	167.4%	351.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		10.3	2.3	-	6.2	1.8

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 26.6%. The level of employee costs should be monitored and managed effectively to keep the national norm of 35 % in consideration.

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



Table SC3 Monthly Budget Statement - aged debtors

Description	NT Code	Budget Year 2014/15								Total	Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200									➡	-	-
Electricity	1300										-	-
Water	1400									➡	-	-
Sewerage / Sanitation	1500										-	-
Refuse Removal	1600										-	-
Housing (Rental Revenue)	1700										-	-
Other	1900	2 991	170	-	-	-	-	172	12	3 345	➡	184
Total By Revenue Source	2000	2 991	170	-	-	-	-	172	12	3 345	-	184
2014/15 - totals only		2 842	162	-	-	-	-	163	11	3 178		174
Debtors Age Analysis By Customer Category												
Government	2200	166	168	-	-	-	-	-	-	334		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-		
Other	2500	2 826	2	-	-	-	-	172	12	3 011		
Total By Customer Category	2600	2 991	170	-	-	-	-	172	12	3 345	-	

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

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

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

- ***Provincial and Local Government***

There is no outstanding debt for more than 90 days as at 30 November 2014 in respect of Provincial and Local Governments Department.

- ***Post-Service Benefits***

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

- Payne ME R7, 210.60 and Benson SC R3, 484.70 for post medical-aid. Payne ME & Benson SC have since passed on and the Revenue Unit is struggling to recover the monies from the deceased estates. The debt will be written off by council in January as per audit recommendation.

- ***Sundry Debtors***

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

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

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

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

Description	NT Code	Budget Year 2014/15									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	587	-	-	-	-	-	-	-	587	
<b>Total By Customer Type</b>	<b>2600</b>	<b>587</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>587</b>	<b>-</b>

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

### Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increase of 6.79% for staff has been implemented as from the 1<sup>st</sup> of July 2014.

The annual increase for Councilors' in terms of the remuneration of Public Office Bearers Act, 1998 is still outstanding for the current financial year.

### Trade Creditors:

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

<b>PAYMENTS</b>		
Total value of all payments		<b>R 13 475 362</b>
Electronic transfers		160
Cheques issued		13
<b>SALARIES</b>		
Number of salary beneficiaries		<b>147</b>
Councillors		<b>22</b>
<b>Total Councillors</b>	<b>27</b>	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	22	
* Councillors without Remuneration	5	
<b>Employees</b>		<b>125</b>
* Remunerated Employee's	121	
* <b>Remunerated Terminated Employees</b>		
<b>RT Pienaar, HP Mosedi</b>	2	
Pensioners	2	
<b>Total remuneration paid</b>		<b>5 305 318</b>
Councillors		429 438
Employees		4 873 039
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 will be dealt with.
- Amendment and procedures with regard to the tender committee system (Specification, Evaluation and Adjudication Committees) still needs more attention. Monitoring is on an ongoing basis and 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.

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

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

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

***Implementation of the Supply Chain Management Process:***

- Supply Chain Management Training

No training was offered or attended by the supply chain management unit.

- Demand Management

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

- Acquisition Management

For the period of November 2014, five contracts (R200 000 +) were awarded by the Municipal Manager.

1. Verification, update and reconciliation of Dikgatlong Municipality's billing data into GIS-MHP Geospace - R676 831.68 VAT incl.
2. Review, update and compilation of FBDM policies-Abuti1007 CC - R256 500.00 VAT incl.
3. Review, update and hosting of FBDM website- Kalimma - R149 700 VAT incl.
4. Magareng Local Municipality integrated zoning scheme - R337 953.00 VAT incl.
5. Electrical Master plan for Dikgatlong-Aganang - R990 258.72 VAT incl.

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

1. Printing of project booklets-Season Find - R49 990.00
2. Portable Aircon – Thomason Consulting - R56 500.00
3. Boomgate-Warcom - R36 583.33

The total orders issued for the month of November amount to R1, 620 377.60

**Orders per department**

Council and Executive	R 97 363.45
Municipal Manager	R 82 674.62
Finance	R 372 992.70
Administration	R 188 197.60
Planning and Development	R 56 155.87
Technical Service	R 822 993.36
Stores	R 0.00

- Disposal Management

Sale of old aircons-Andy Scrap Metal-R9 950.00

- Deviations

No deviation was approved by the Municipal Manager

- Orders

Total orders issued amount to R30 877.11 for all departments.

Council	R 1 050.00
Municipal Manager	R 1 175.69
Finance	R 1 571.18
Administration	R 13 861.41
Planning and Development	R 1 790.48
Technical Service	R 11 428.00
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 to assist.

Orders outstanding more than 30 days at 30 November 2014

COMPANY	60 DAYS	90 DAYS	COMMENT
Altech Netstar	R1 026.00		Installations not done yet
Bokamosho Trading	R26 000.00		Work not completed
International convention solution	R128 889.12		Invoice not received yet (follow-up made)
Kimfire	R 71 452.92		Work not completed
Lasec	R4 873.60		Invoice not received yet (goods not received)
Lexis nexis	R 4 594.20		Invoice not received yet (goods not received)
Rennies		R3 621.60	Invoice not received yet (follow-up made)
Sure Astra	R7 154.56	R12 324.51	Invoice not received yet (follow-up made)
UFS Centre for Bussiness		R7 479.30	Work not completed
Vermeulens		R110.01	Invoice not received yet (follow-up made)
Yes Media		R22 500.00	Advert not placed yet (follow-up made)

Table SC5 Monthly Budget Statement - investment portfolio

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
NEDCOR		30	Call	31-Oct-14	22	5.1%	5 000		5 000
STANDARD BANK		31	Call	31-Oct-14	13	5.0%	3 000		3 000
ABSA - Leave Reserve		365	FIXED	24-Jun-15	26	7.1%	4 400		4 400
RMB		120	Call	31-Oct-14	13	5.0%	3 000		3 000
STANDARD BANK		30	NOTICE	6-Nov-14	26	6.1%	5 000		5 000
NEDCOR		120	NOTICE	6-Nov-14	77	6.1%	15 000		15 000
NEDCOR		120	NOTICE	10-Nov-14	36	6.1%	7 000		7 000
RMB		119	NOTICE	10-Nov-14	67	6.1%	13 000		13 000
STANDARD BANK		119	NOTICE	11-Nov-14	41	6.1%	8 000		8 000
ABSA		120	NOTICE	11-Nov-14	47	6.1%	9 000		9 000
STANDARD BANK		113	NOTICE	27-Nov-14	62	6.1%	12 000		12 000
ABSA		30	NOTICE	18-Dec-14	24	6.2%	4 500		4 500
RMB		120	NOTICE	18-Dec-14	24	6.2%	4 500		4 500
NEDCOR		118	NOTICE	18-Dec-14	24	6.2%	4 500		4 500
STANDARD BANK		118	NOTICE	18-Dec-14	24	6.2%	4 500		4 500
ABSA		87	CALL	31-Oct-14	18	5.3%	4 000		4 000
<b>TOTAL INVESTMENTS AND INTEREST</b>							106 400	-	106 400
<b>Entities</b>									
Entities sub-total					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		106 400	-	106 400

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

*Please refer to next page*

**Table SC6 Monthly Budget Statement - transfers and grant receipts**



Description	Ref	2013/14	Budget Year 2014/15							
		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>		93 130	100 618	-	35 160	73 750	65 290	8 460	13.0%	100 618
Local Government Equitable Share		10 329	9 965	-	1 000	8 965	8 965	-		9 965
Special Contribution: Councillor Remuneration		3 716	4 683	-	1 561	3 122	3 122	-		4 683
Levy replacement	3	75 945	82 780	-	32 297	58 775	50 600	8 175	16.2%	82 780
Finance Management Grant		1 250	1 250	-	-	1 250	1 250	-		1 250
Municipal Systems Improvement		890	934	-	-	934	934	-		934
Extended Public Works Programme		1 000	1 006	-	302	704	419	285	68.0%	1 006
Water Affairs		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		1 850	315	-	-	1 380	131	1 249	951.4%	1 695
Housing	4	1 000	-	-	-	1 380	-	1 380	100.0%	1 380
Near Grant		300	-	-	-	-	-	-		-
Fire Fighting Equipment Grant		300	315	-	-	-	131	(131)	-100.0%	315
NC Tourism		150	-	-	-	-	-	-		-
Environmental Health Recycling Grant		-	-	-	-	-	-	-		-
District Aids Programme		100	-	-	-	-	-	-		-
Other transfers and grants [ABSA Donation]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		92	150	-	-	12	63	(51)	-80.9%	150
SETA Skills Grant		77	150	-	-	12	63	(51)	-80.9%	150
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		15	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	95 072	101 083	-	35 160	75 142	65 484	9 658	14.7%	102 463
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-		-
Water Affairs		-	-	-	-	-	-	-		-
EPWP		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	95 072	101 083	-	35 160	75 142	65 484	9 658	14.7%	102 463

Table SC7 Monthly Budget Statement - transfers and grant expenditure

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		93 218	100 618	-	32 389	66 778	64 982	1 796	2.8%	100 476
Local Government Equitable Share		10 329	9 965	-	1 000	2 927	2 927	-		9 965
Special Contribution: Councillor Remuneration		3 716	4 683	-	1 561	3 122	1 951	1 171	60.0%	4 683
Levy replacement		75 945	82 780	-	29 736	58 775	58 775	-		82 780
Finance Management Grant		1 250	1 250	-	30	1 250	521	729	140.0%	1 250
Municipal Systems Improvement		978	934	-	-	-	389	(389)	-100.0%	792
Extended Public Works Programme		1 000	1 006	-	63	704	419	285	68.0%	1 006
Water Affairs		-	-	-	-	-	-	-		-
Provincial Government:		1 758	315	-	-	-	131	(131)	-100.0%	315
Housing		1 000	-	-	-	-	-	-		-
Near Grant		300	-	-	-	-	-	-		-
Fire Fighting Equipment Grant		300	315	-	-	-	131	(131)	-100.0%	315
NC Tourism		150	-	-	-	-	-	-		-
Environmental Health Recycling Grant		8	-	-	-	-	-	-		-
District Aids Programme		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		77	150	-	-	12	63	(51)		96
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		-	-	-	-	-	-	-		-
SETA Skills Grant		77	150	-	-	12	63	(51)		96
Total operating expenditure of Transfers and Grants:		95 053	101 083	-	32 389	66 790	65 176	1 614	2.5%	100 887
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
Municipal Infrastructure (MIG)								-		
Water Affairs		-						-		
EPWP								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
ESCOM (Electricity on Farms)								-		
								-		
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>95 053</b>	<b>101 083</b>	<b>-</b>	<b>32 389</b>	<b>66 790</b>	<b>65 176</b>	<b>1 614</b>	<b>2.5%</b>	<b>100 887</b>

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

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

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary		3 688	4 055	-	299	1 539	1 565	(26)	-2%	4 055
Pension Contributions		173	202	-	14	72	84	(12)	-14%	202
Medical Aid Contributions		17	17	-	1	7	7	-		17
Motor vehicle allowance		1 189	1 402	-	103	516	584	(69)	-12%	1 402
Cell phone and other allowances		296	358	-	24	121	149	(28)	-19%	358
Workmen's Compensation		60	20	-	-	-	9	(9)	-100%	20
Unemployment Insurance		-	-	-	-	-	-	-		-
<b>Sub Total - Councillors</b>		<b>5 424</b>	<b>6 055</b>	<b>-</b>	<b>442</b>	<b>2 256</b>	<b>2 399</b>	<b>(143)</b>	<b>-6%</b>	<b>6 055</b>
% increase	4		11.6%							11.6%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4 377	4 826	-	498	1 122	1 206	(84)	-7%	3 501
Pension and UIF Contributions		580	811	-	32	152	203	(50)	-25%	774
Medical Aid Contributions		118	139	-	-	8	35	(27)	-77%	133
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		434	464	-	249	-	-	-		443
Motor Vehicle Allowance		480	673	-	26	117	168	(51)	-30%	400
Cellphone Allowance		89	112	-	5	23	28	(5)	-19%	80
Housing Allowances		10	-	-	-	-	-	-		-
Other benefits and allowances		52	57	-	-	-	14	(14)	-100%	55
Payments in lieu of leave		-	107	-	-	-	-	-		102
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 140</b>	<b>7 188</b>	<b>-</b>	<b>809</b>	<b>1 422</b>	<b>1 654</b>	<b>(232)</b>	<b>-14%</b>	<b>5 488</b>
% increase	4		17.1%							-10.6%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		24 337	33 829	-	2 943	12 304	13 660	(1 356)	-10%	27 938
Pension and UIF Contributions		3 858	5 480	-	383	1 891	2 081	(190)	-9%	4 904
Medical Aid Contributions		1 272	1 674	-	107	538	663	(125)	-19%	1 490
Overtime		72	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		2 109	3 112	-	236	1 071	1 128	(57)	-5%	2 812
Cellphone Allowance		94	108	-	8	47	45	2	4%	94
Housing Allowances		196	221	-	22	104	92	13	14%	200
Other benefits and allowances		1 038	1 081	-	83	330	436	(106)	-24%	1 062
Payments in lieu of leave		1 404	753	-	-	-	-	-		840
Long service awards		131	193	-	-	31	31	-		256
Post-retirement benefit obligations	2	360	748	-	70	346	312	34	11%	550
<b>Sub Total - Other Municipal Staff</b>		<b>34 872</b>	<b>47 199</b>	<b>-</b>	<b>3 854</b>	<b>16 664</b>	<b>18 448</b>	<b>(1 784)</b>	<b>-10%</b>	<b>40 146</b>
% increase	4		35.3%							15.1%
<b>Total Parent Municipality</b>		<b>46 436</b>	<b>60 443</b>	<b>-</b>	<b>5 105</b>	<b>20 341</b>	<b>22 500</b>	<b>(2 159)</b>	<b>-10%</b>	<b>51 690</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace for the month of November 2014 averages 86%. The reason for the deviations is mainly due to, annual leave, sick leave, courses and seminars.

Attendance trends are summarized as follows:

		Senior Management	Middle Management	Supervisory	Clerical
Number of Members		1	3	6	10
Leave		1	0	2	17
Sick Leave		0	4	3	5
Courses / Seminar		6	3	8	3
Meetings		0	0	0	0
Study leave		0	0	0	5
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		14	53	107	170
Total Workdays		21	60	120	200
Percentage attendance per Group		67%	88%	89%	85%
Average		86%			

### Personnel Development:

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

### INTERNSHIP PROGRAMME

As per National Treasury regulations, there are five Finance Internship posts and three are filled and two are still vacant. The aim of the programme is to capacitate Finance Graduates to eventually be able to fill CFO and other financial posts in municipalities. Their appointment is for a period of 24 to 36 months depending on completion of the MFMP programme.

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

*Please refer to next page*

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

Description	Ref	Budget Year 2014/15												2013/14 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
<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		-	-	-	-	-	-	-	-	-	-	-	-	53	56	58
Interest earned - external investments		610	397	728	592	425	-	-	-	-	-	-	-	5 673	4 907	5 103
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-			
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-			
Fines		-	-	-	-	-	-	-	-	-	-	-	-			
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-			
Agency services		-	-	-	-	-	-	-	-	-	-	-	-			
Transfer receipts - operating		39 815	1 348	-	1 380	32 617	-	-	-	-	-	-	-	101 083	108 725	115 778
Other revenue		334	67	642	480	182	-	-	-	-	-	-	-	92	80	80
<b>Cash Receipts by Source</b>		<b>40 759</b>	<b>1 812</b>	<b>1 370</b>	<b>2 452</b>	<b>33 225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106 901</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		-	-	-	10	-	-	-	-	-	-	-	-	57	60	62
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-			
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-			
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-			
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-			
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total Cash Receipts by Source</b>		<b>40 759</b>	<b>1 812</b>	<b>1 370</b>	<b>2 462</b>	<b>33 225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106 958</b>	<b>113 827</b>	<b>121 081</b>
<b>Cash Payments by Type</b>																
Employee related costs		3 512	3 827	3 630	3 722	5 671	-	-	-	-	-	-	-	51 668	55 090	57 884
Remuneration of councillors		439	481	443	451	442	-	-	-	-	-	-	-	5 874	6 145	6 431
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	1 569	1 129	1 129
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-			
Other materials		227	587	151	351	149	-	-	-	-	-	-	-	4 196	4 406	4 583
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-			
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		3 849	962	1 731	1 193	5 627	-	-	-	-	-	-	-	38 676	30 795	30 053
General expenses		1 455	917	1 766	1 655	1 311	-	-	-	-	-	-	-	13 203	13 895	14 444
<b>Cash Payments by Type</b>		<b>9 483</b>	<b>6 774</b>	<b>7 721</b>	<b>7 371</b>	<b>13 200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115 186</b>	<b>111 460</b>	<b>114 525</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		306	9	23	-	279	-	-	-	-	-	-	-	4 539	749	950
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	1 606	1 785	1 980
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total Cash Payments by Type</b>		<b>9 789</b>	<b>6 782</b>	<b>7 744</b>	<b>7 371</b>	<b>13 478</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121 331</b>	<b>113 994</b>	<b>117 455</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>30 970</b>	<b>(4 971)</b>	<b>(6 374)</b>	<b>(4 909)</b>	<b>19 746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14 373)</b>	<b>(167)</b>	<b>3 626</b>
Cash/cash equivalents at the month/year beginning:		87 934	118 904	113 933	107 560	103 339	-	-	-	-	-	-	-	97 333	82 960	82 793
Cash/cash equivalents at the month/year end:		118 904	113 933	107 560	122 377	123 085	-	-	-	-	-	-	-	82 960	82 793	86 419

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

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<u>Monthly expenditure performance trend</u>									
July	13		-	-	-	-	-		0%
August	34	198	-	28	28	198	170	86.1%	1%
September	305	238	-	43	71	797	727	91.1%	1%
October	154	361	-	-	-	-	-		0%
November	60			244	315	797	482	60.5%	6%
December	72						-		
January	600	1 496					-		
February	247	187					-		
March	103	15					-		
April	16	2 746					-		
May	138						-		
June	523	99					-		
<b>Total Capital expenditure</b>	<b>2 265</b>	<b>5 340</b>	<b>-</b>	<b>315</b>					

*Please refer to next page*

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

Description	Ref	2013/14	Budget Year 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>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-		-
<b>Community</b>		-	-	-	-	-	-	-		-
Parks & gardens								-		
Sportsfields & stadia								-		
Swimming pools								-		
Community halls								-		
Libraries								-		
Recreational facilities								-		
Fire, safety & emergency								-		
Security and policing								-		
Buses								-		
Clinics								-		
Museums & Art Galleries								-		
Cemeteries								-		
Social rental housing								-		
Other								-		
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings								-		
Other		-						-		
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Housing development								-		
Other								-		
<b>Other assets</b>		1 029	3 754	-	-	38	439	402	91.4%	3 606
General vehicles	487	2 700	-	-	-	-	-	-		2 579
Specialised vehicles	-	-	-	-	-	-	-	-		
Plant & equipment	-	28	-	-	-	5	12	6	53.7%	27
Computers - hardware/equipment	96	858	-	-	-	28	357	329	92.1%	840
Furniture and other office equipment	38	100	-	-	-	4	42	38	90.1%	96
Abattoirs	-	-	-	-	-	-	-	-		
Markets	-	-	-	-	-	-	-	-		
Civic Land and Buildings	-	-	-	-	-	-	-	-		
Other Buildings	409	68	-	-	-	-	28	28	100.0%	65
Other Land	-	-	-	-	-	-	-	-		
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		
Other - Emergency Equipment		-	-	-	-	-	-	-		
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class								-		
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class								-		
<b>Intangibles</b>		-	-	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-	-	-	-		
Other								-		
<b>Total Capital Expenditure on new assets</b>	1	1 029	3 754	-	-	38	439	402	91.4%	3 606

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

Description	Ref	2013/14	Budget Year 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>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-		-
<b>Community</b>		-	-	-	-	-	-	-		-
Parks & gardens								-		
Sportsfields & stadia								-		
Swimming pools								-		
Community halls								-		
Libraries								-		
Recreational facilities								-		
Fire, safety & emergency								-		
Security and policing								-		
Buses								-		
Clinics								-		
Museums & Art Galleries								-		
Cemeteries								-		
Social rental housing								-		
Other								-		
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings								-		
Other								-		
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Housing development								-		
Other								-		
<b>Other assets</b>		1 236	1 586	-	244	277	358	80	22.5%	1 527
General vehicles		602	1 160	-	244	244	180	(64)	-35.5%	1 144
Specialised vehicles		-	-	-	-	-	-	-		
Plant & equipment		-	21	-	-	18	9	(10)	-106.9%	20
Computers - hardware/equipment		406	235	-	-	14	98	84	86.1%	211
Furniture and other office equipment		58	36	-	-	1	15	14	94.1%	30
Abattoirs		-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-		
Civic Land and Buildings		-	-	-	-	-	-	-		
Other Buildings		170	133	-	-	-	55	55	100.0%	122
Other Land		-	-	-	-	-	-	-		
Surplus Assets - (Investment or Inventory)								-		
Other		-	-	-	-	-	-	-		
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
<b>Intangibles</b>		-	-	-	-	-	-	-		-
Computers - software & programming			-	-				-		
Other								-		
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1 236	1 586	-	244	277	358	80	22.5%	1 527



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

Description	Ref	2013/14	Budget Year 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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens								-		
Sportsfields & stadia								-		
Swimming pools								-		
Community halls								-		
Libraries								-		
Recreational facilities								-		
Fire, safety & emergency								-		
Security and policing								-		
Buses								-		
Clinics								-		
Museums & Art Galleries								-		
Cemeteries								-		
Social rental housing								-		
Other								-		
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings								-		
Other								-		
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development								-		
Other								-		
<b>Other assets</b>		1 459	2 769	-	108	491	1 100	609	55.4%	2 645
General vehicles		245	477	-	34	113	199	86	43.2%	456
Specialised vehicles		-	-	-	-	-	-	-		
Plant & equipment		5	53	-	-	-	22	22	100.0%	51
Computers - hardware/equipment		634	883	-	49	246	514	268	52.1%	844
Furniture and other office equipment		90	132	-	0	3	55	51	93.7%	126
Abattoirs		-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-		
Civic Land and Buildings		442	584	-	21	105	243	139	56.9%	558
Other Buildings			-	-	-	-	-	-		
Other Land			-	-	-	7		(7)	#DIV/0!	
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-		
Other - Emergency Equipment		42	640	-	4	16	67	50	75.5%	611
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class								-		
								-		
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class								-		
								-		
<b>Intangibles</b>		1 744	1 814	-	21	647	526	(121)	-22.9%	1 733
Computers - software & programming		1 744	1 814	-	21	647	526	(121)	-22.9%	1 733
Other								-		
<b>Total Repairs and Maintenance Expenditure</b>		3 202	4 583	-	129	1 137	1 626	488	30.0%	4 377

Table SC13d Monthly Budget Statement - depreciation by asset class

Description	Ref	2013/14	Budget Year 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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-		-
<b>Community</b>		3 900	200	-	-	67	-	(67)		191
Parks & gardens								-		
Sportsfields & stadia								-		
Swimming pools								-		
Community halls								-		
Libraries								-		
Recreational facilities								-		
Fire, safety & emergency								-		
Security and policing								-		
Buses								-		
Clinics								-		
Museums & Art Galleries								-		
Cemeteries								-		
Social rental housing								-		
Other		3 900	200	-	-	67	-	(67)		191
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings								-		
Other								-		
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Housing development								-		
Other								-		
<b>Other assets</b>		160	4 930	-	-	1 410	1 410	-		4 708
General vehicles		-	700	-	-	-	-	-		669
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		160	500	-	-	167	167	-		478
Computers - hardware/equipment		-	900	-	-	300	300	-		860
Furniture and other office equipment		-	980	-	-	327	327	-		936
Abattoirs								-		
Markets								-		
Civic Land and Buildings								-		
Other Buildings		-	1 700	-	-	567	567	-		1 624
Other Land		-			-	-		-		
Surplus Assets - (Investment or Inventory)					-			-		
Other		-	150	-	-	50	50	-		143
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
<b>Intangibles</b>		141	250	-	-	83	83	-		239
Computers - software & programming		141	250	-	-	83	83	-		239
Other								-		
<b>Total Repairs and Maintenance Expenditure</b>		4 200	5 380	-	-	1 560	1 493	(67)	-4.5%	5 138
<b>Specialised vehicles</b>		-	-	-	-	-	-	-		-
Refuse								-		
Fire								-		
Conservancy								-		
Ambulances								-		

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

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

**Asset Inventory:**

The inventory list is awaited from some of the officials to update the system of any changes that might have occurred.

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

<b>VEHICLE OPERATING COST</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>VAR %</b>
Depreciation: Motor Vehicle	-	700 000.00	700 000.00	100.00%
Insurance	79 410.39	80 000.00	589.61	0.74%
MV Administration Levy	5 887.35	25 000.00	19 112.65	76.45%
Fuel	189 792.73	657 500.00	467 707.27	71.13%
Licence	4 251.00	13 200.00	8 949.00	67.80%
Repairs and Maintenance	29 264.08	95 600.00	66 335.92	69.39%
Tyres	11 188.79	97 000.00	85 811.21	88.47%
<b>TOTAL</b>	<b>319 794.34</b>	<b>1 668 300.00</b>	<b>1 348 505.66</b>	<b>80.83%</b>

**Motor Vehicles - Utilization Statistics:**

Council operates a pool of 23 vehicles as part of its routine activities.

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

Vehicle Description	Vehicle Allocation	Year Model	Registration Number	Service	License expires	Previous Km Reading	Current Km Reading	December Utility
Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	120 000	2015/09/30	113 003	115 276	2 273
Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	60 000	2015/09/30	57 578	58 059	481
Chevrolet Captiva	Pool	2011	CDM 296 NC	75 000	2015/09/30	59 360	61 198	1 838
Toyota Corolla	Pool	2009	BZP 439 NC	135 000	2015/09/30	129 776	131 692	1 916
Toyota Corolla	Pool	2009	BZP 440 NC	135 000	2015/09/30	122 147	125 310	3 163
Chevrolet Trailblazer	Pool	2013	CGR 575 NC	30 000	2015/12/31	13 643	15 353	1 710
Isuzu KB 250	Housing	2013	CGR 572 NC	75 000	2015/12/31	43 611	46 001	2 390
Isuzu KB 250	Housing	2013	CGR 576 NC	45 000	2015/12/31	33 623	35 861	2 238
Hyundai H1	Tourism Centre	2013	CGY 587 NC	30 000	2015/02/28	20 621	21 699	1 078
Isuzu 2.4	Housing	2009	CBD 761 NC	135 000	2015/02/28	117 967	120 289	2 322
Nissan LDV	Community Development	2006	BVC 831 NC	150 000	2015/07/31	141 351	141 734	383
Ford Bantam	Finance	2004	BRD 836 NC	105 000	2015/01/31	89 800	90 836	1 036
Isuzu KB 250	Disaster Management	2010	CBY 895 NC	45 000	2015/09/30	35 997	37 212	1 215
Isuzu KB 250	Disaster Management	2010	CBY 898 NC	45 000	2015/09/30	35 352	37 386	2 034
Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	10 000	2015/12/31	6 674	7 344	670
Isuzu D/Cab	Pool	2013	CGR 974 NC	45 000	2015/12/31	36 332	38 105	1 773
Isuzu KB 250 DTEQ	Pool	2014	CKR 822 NC	15 000	2015/10/31	28	28	-
Audi Q7	Council	2013	FBDM 1 NC	90 000	2015/09/30	82 549	83 693	1 144
Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2015/06/30	2 001	2 001	-
Toyota Etios	Pool	2014	CJG 979 NC	20 000	2015/12/31	12 200	13 290	1 090
Nissan NP 200	Environmental Health	2014	CJJ 262 NC	15 000	2015/12/31	12 185	13 444	1 259
Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	15 000	2015/12/31	4 762	5 336	574
Nissan NP 200	Environmental Health	2014	CJJ 258 NC	15 000	2015/12/31	8 506	9 145	639
<b>UTILITY NOVEMBER 2014 FULL FLEET</b>								
								<b>31 226</b>

**Disposal of Vehicles:**

For the month of November the municipality did not dispose any vehicles.

**Motor Vehicle Damage Report:**

For the month of November there were no damages reported.

## 2.14 Quality Certificate

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

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

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

**ZM Bogatsu**  
**Municipal Manager: Frances Baard District Municipality**

Signature



Date

09 December 2014