

FRANCES BAARD DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT

31 MAY 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 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 municipality received an **Unqualified Audit Opinion** for the 2013/14 financial year with no matter of emphasis. This is the second time in five years that the municipality receives an unqualified audit opinion with no matters.

MFMA implementation oversight:

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

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

Support to local municipalities:

The municipality assisted Dikgatlong Local Municipality with the preparation of their annual budget for the 2015/16 financial year.

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 31 May 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 R106, 838 million as compared to the full year approved budget of R107, 992 million. The source of revenue that is below the year to date budget is disposal of PPE.

Operating expenditure by type

To date, R88, 319 million has been spent compared to the operational year-to-date budget projections of R103, 963 million. The main areas where expenditure is less than the year to date budget is employee related costs, repairs & maintenance, transfers and grants paid as well as other general expenses.

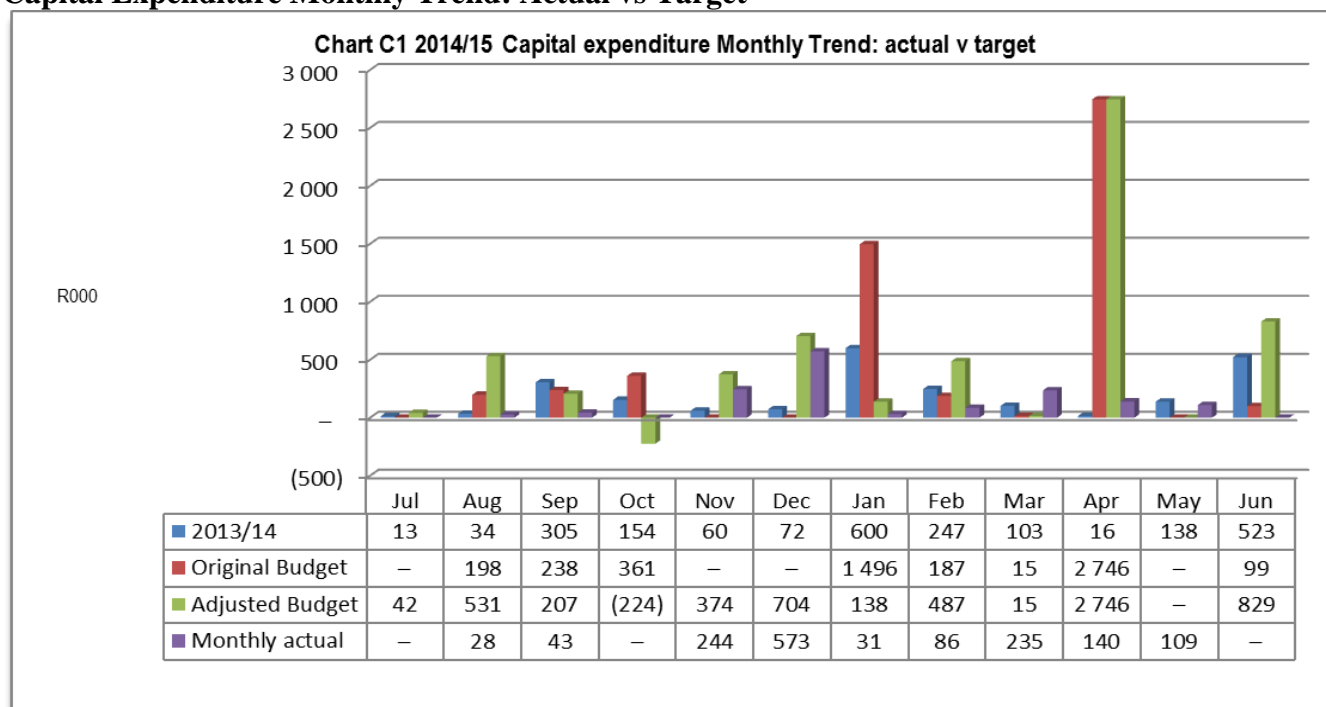
Refer to Annexure A, Table SC1 for further explanation for material variances on both revenue by source and expenditure by type. The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and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

Capital Expenditure

Year-to-date expenditure on capital amounts to R1, 490 million as compared to the adjusted capital budget of R5, 845 million. The R2, 7 million for purchase of a firefighting truck will not be utilized and a provision has been made for the capital expenditure in the 2015/2016 budget. The transfer of office equipment to the value of R334, 000.00 from the Department of Tourism did not take place.

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

Capital Expenditure Monthly Trend: Actual vs Target



Cash Flows

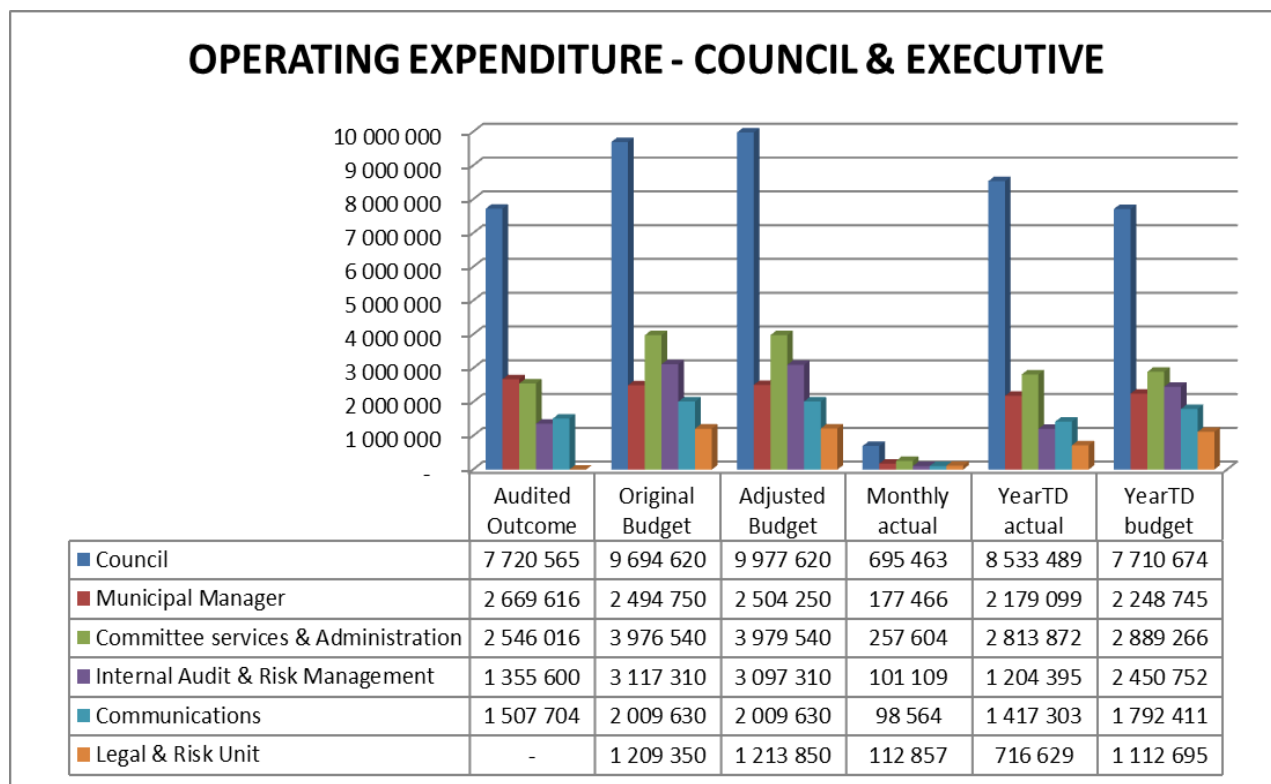
The Municipality started the year with a total cash and cash equivalents of R87, 934 million. The year-to date cash and cash equivalents amounted to R99, 983 million. The net increase in cash and cash equivalent for the year to date is R12, 049 million.

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:

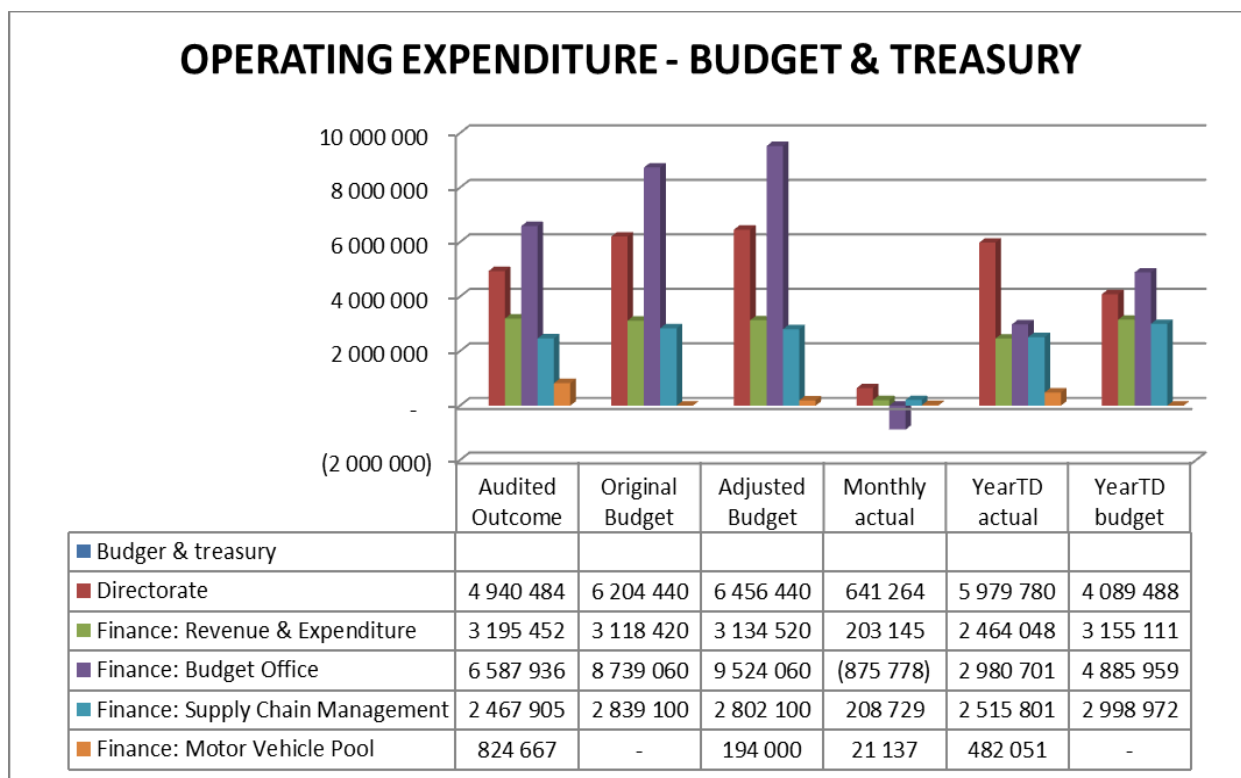


Actual operating expenditure of Council & Executive is R16, 864 787 as compared to the year-to-date budget R18, 204 545. The main areas where expenditure is less than YTD budgets are: employee related costs, consultancy, repairs and maintenance, legal services, special projects and general expenses.

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> | | | | |
| District AID Council | 8 460 | 100 000 | 8.46% | Spending as per the operational plan |
| Commorative Days | 16 602 | 86 000 | 19.30% | Spending as per the operational plan |
| Mayoral Bursary Fund | - | 200 000 | 0.00% | Will be utilised during the current financial year |
| Total | 25 062 | 386 000 | 6.49% | |
| <u>OFFICE OF THE MUNICIPAL MANAGER</u> | | | | |
| 14/15: NAT Mun Managers Forum | - | 113 145 | 0.00% | Will be utilised during the current financial year |
| Total | - | 113 145 | 0.00% | |
| <u>COMMITTEE & ADMINISTRATION SERVICES</u> | | | | |
| Youth Unit Special Projects | 86 420 | 200 000 | 43.21% | Spending as per the operational plan |
| Total | 86 420 | 200 000 | 43.21% | |
| <u>INTERNAL AUDIT</u> | | | | |
| Fraud Prevention Plan | 84 000 | 130 000 | 64.62% | Project completed |
| Total | 84 000 | 130 000 | 64.62% | |
| <u>COMMUNICATIONS</u> | | | | |
| Branding Communication | 7 006 | 10 000 | 70.06% | Project completed |
| PAIA Management Communication | - | 5 000 | 0.00% | Will be utilised during the current financial year |
| Total | 7 006 | 15 000 | 46.71% | |

The year to date actual spending on special projects for Council & Executive amounted to R202, 488.



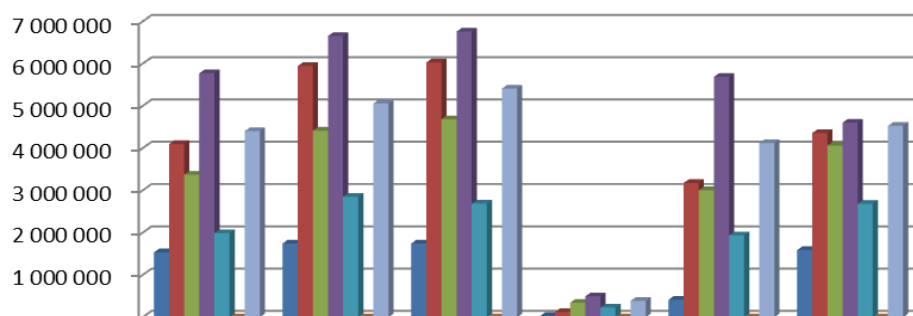
The actual operating expenditure of Budget & Treasury office is R14, 422 380 as compared to the year-to-date projected budget of R15, 129 529. The actual operating expenditure is in line with the year-to-date projected budget.

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

| FINANCE: DIRECTORATE | | | | |
|---|------------------|------------------|---------------|--|
| | YTD Actual | Budget | % Spending | Remarks |
| Operation Clean Audit | 22 700 | 540 000 | 4.20% | Spending per request from local municipalities. |
| AFS Quality Control & GRAP | 99 418 | 160 000 | 62.14% | Project completed |
| Staff Benefits Actuarial Evaluation | 21 819 | 50 000 | 43.64% | Project completed |
| Financial System Support Local Municipalities | 160 000 | 300 000 | 53.33% | Will be utilised during the current financial year |
| Support Magareng Local Municipality | 2 340 983 | 2 800 000 | 83.61% | The last invoice for Magareng valuation roll will be paid in June 2015 after all the objections are finalised. |
| Total | 2 644 920 | 3 850 000 | 68.70% | |

The year to date actual spending on special projects for the Department of Finance amounted to R2, 644 920.

OPERATING EXPENDITURE - CORPORATE SERVICES



| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
|------------------------------------|-----------------|-----------------|-----------------|----------------|---------------|---------------|
| Director: Administration | 1 536 968 | 1 746 270 | 1 746 270 | 28 114 | 415 373 | 1 592 039 |
| Information Systems | 4 098 880 | 5 946 620 | 6 030 520 | 126 053 | 3 178 933 | 4 360 980 |
| Human Resource Management | 3 376 659 | 4 416 690 | 4 686 690 | 342 893 | 3 006 723 | 4 065 074 |
| Office support Services | 5 775 498 | 6 656 610 | 6 761 110 | 493 663 | 5 690 556 | 4 605 010 |
| Environmental Health | 1 990 610 | 2 850 950 | 2 691 550 | 229 933 | 1 937 903 | 2 686 990 |
| Community Development | - | - | - | - | - | - |
| Firefighting & Disaster Management | 4 404 505 | 5 059 720 | 5 413 720 | 389 344 | 4 123 369 | 4 529 606 |

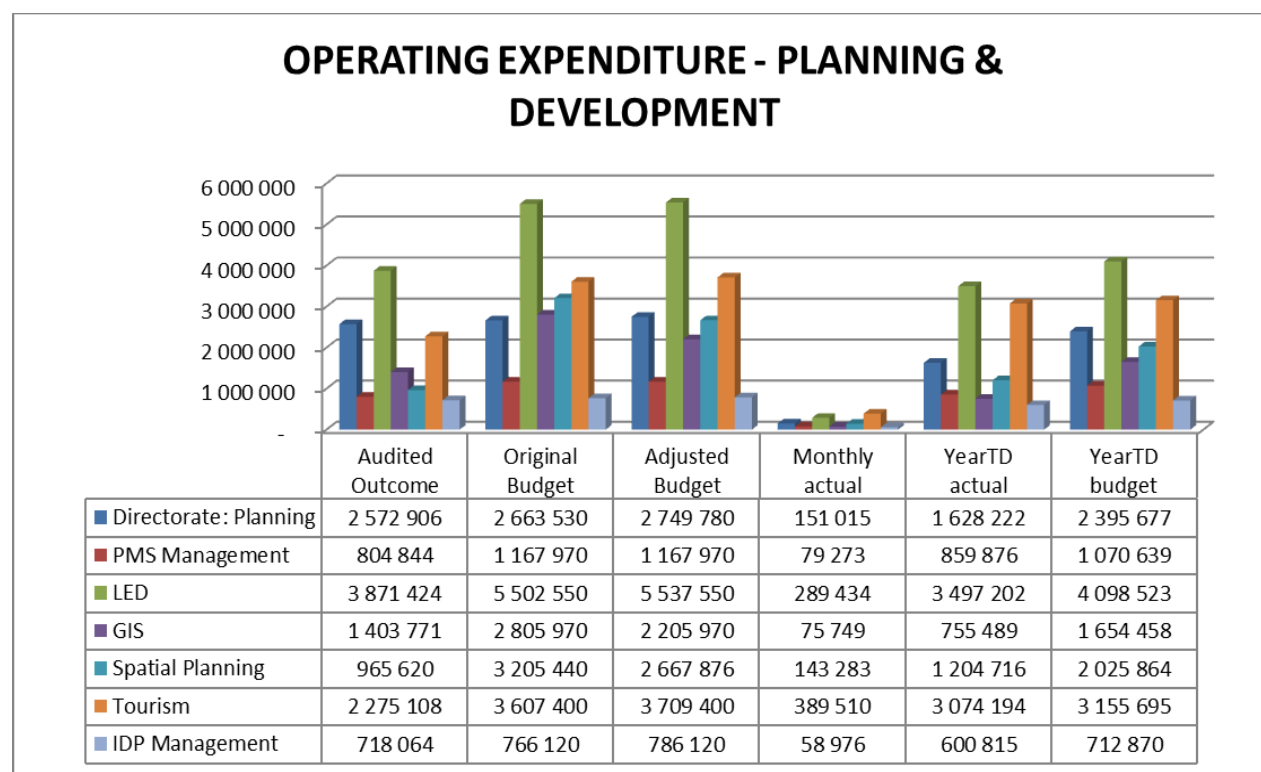
Actual operating expenditure of Corporate Services is R18, 352 857 as compared to the year-to-date projected budget of R21, 839 699. The main areas where expenditure is less than the year to date projected budgets are the employee related costs and general expenses.

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

| CORPORATE SERVICES | | | | |
|---|------------|---------|------------|--------------------------------------|
| | YTD Actual | Budget | % Spending | Remarks |
| INFORMATION COMMUNICATION & TECHNOLOGY | | | | |
| ICT Forum Meetings | 866 | 10 000 | 8.66% | Spending as per the operational plan |
| Total | 866 | 10 000 | 8.66% | |
| HUMAN RESOURCE MANAGEMENT | | | | |
| Employee Assistance Programme | 14 794 | 100 000 | 14.79% | Spending as per the operational plan |
| Employee Wellness | 456 324 | 470 000 | 97.09% | Spending as per the operational plan |
| Total | 471 118 | 570 000 | 82.65% | |

| | YTD Actual | Budget | % Spending | Remarks |
|---|----------------|----------------|---------------|--|
| <i>ENVIRONMENTAL HEALTH</i> | | | | |
| Awareness Programme - HIV, TB & STI | 7 408 | 24 000 | 30.87% | Campaigns implemented as per operational plan |
| Awareness Programme - Sanitation | 12 160 | 24 000 | 50.67% | Campaigns implemented as per operational plan |
| Recycling Project | - | 20 000 | 0.00% | To be rolled - over to 2015/16 |
| Air Quality Projects | 3 349 | 20 000 | 16.75% | Spending as per operational plan |
| Environmental Health Forum | 7 061 | 20 000 | 35.31% | As per quarterly meetings |
| Greening Projects | - | 10 000 | 0.00% | Will be utilised during the current financial year |
| Waste Management Campaigns | 3 260 | 20 000 | 16.30% | Spending as per operational plan |
| Sector 78 Assessment | 44 804 | 450 000 | 9.96% | Service provider busy with projects |
| Total | 78 043 | 588 000 | 13.27% | |
| <i>FIRE FIGHTING AND DISASTER MANAGEMENT</i> | | | | |
| Fire Fighting - Volunteers Training | 14 877 | 75 000 | 19.84% | Spending as per operational plan |
| Fire Fighting - Volunteers Stipend | 1 200 | 63 400 | 1.89% | Will be utilised during the current financial year |
| Fire Fighting - Volunteers Ins | - | 11 000 | 0.00% | Will not be utilised (saving) |
| Contingency Fund | 206 824 | 360 000 | 57.45% | On a needs basis per Local Municipality |
| Disaster Management Forum | 2 076 | 8 000 | 25.95% | Spending as per operational plan |
| Awareness Programmes | 8 000 | 18 000 | 44.44% | Project completed |
| Total | 232 978 | 535 400 | 43.51% | |

The year to date actual spending on special projects for Corporate Services amounted to R783, 004.



Actual operating expenditure of Planning & Development is R11, 620 515 as compared to the year-to-date projected budget of R15, 113 725. The main areas where expenditure is less than YTD budgets are the employee related costs, depreciation, repairs & maintenance, consultancy, special projects, and general expenses.

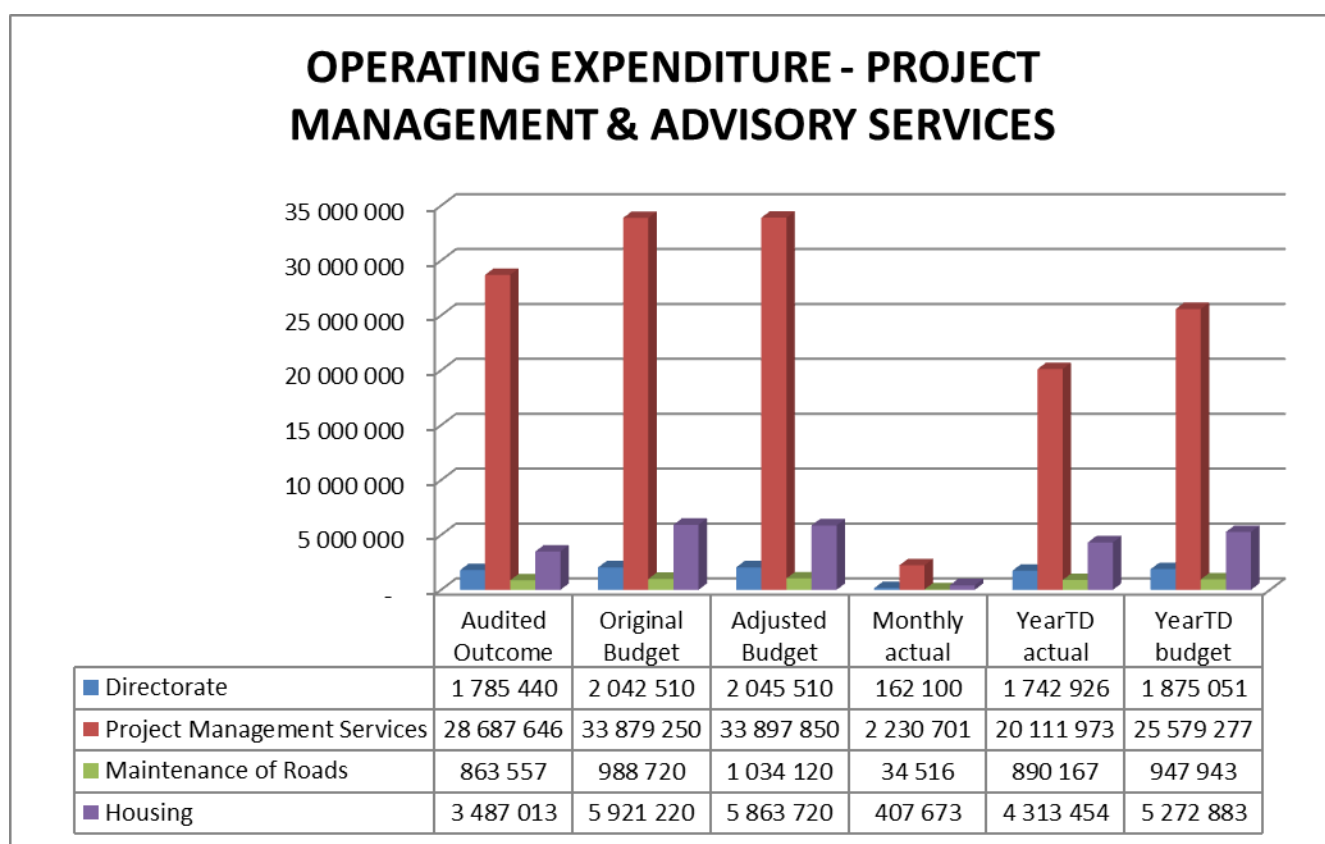
Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

| PLANNING & DEVELOPMENT | | | | |
|--|----------------|------------------|---------------|--------------------------------|
| | YTD Actual | Budget | % Spending | Remarks |
| <u>PLANNING & DEVELOPMENT DIRECTORATE</u> | | | | |
| MSIG 14/15: Review Mun Polices (FBDM) | 132 500 | 300 000 | 44.17% | Project on schedule as planned |
| MSIG 14/15: Review FBDM Int Fin Man Plan | - | 300 000 | 0.00% | Project on schedule as planned |
| MSIG 14/15: Review Tourism Strategy | 30 956 | 334 000 | 9.27% | Project on schedule as planned |
| 14/15 Institutional Plan | 86 250 | 86 250 | 100.00% | Project completed |
| Total | 249 706 | 1 020 250 | 24.47% | |

| | YTD Actual | Budget | % Spending | Remarks |
|--|------------------|------------------|---------------|---|
| <u>LED</u> | | | | |
| 14/15: LED SMME Development | 163 900 | 411 000 | 39.88% | NVT to be completed in June. |
| 14/15: LED Richie Incubation Centre | 224 150 | 260 640 | 86.00% | Transfer to Sol Plaatje completed. |
| 14/15: LED Promotion of SMME'S | 333 136 | 333 600 | 99.86% | Saltext exb complete in June |
| 14/15: LED Coordinte Structures & Forum | 15 385 | 50 000 | 30.77% | Final meetings in 4th quarter |
| 10/11: LED Veetable Plant - Phokwane | 35 850 | 50 000 | 71.70% | Oil proc. Plant adv-complete in June. |
| 10/11: LED Entrepreneurship Programme | 150 962 | 336 050 | 44.92% | New interns appointed-Sipends 3 months |
| 10/11: LED Bokomoto Project -Dikgatlong | - | 250 000 | 0.00% | Service prov appointed. Payment due |
| 14/15: LED Expo | 630 051 | 639 000 | 98.60% | Project completed. |
| 14/15: KBY Hub | - | 120 000 | 0.00% | Project stalling- saving. |
| 11/12: LED Develop Incentive Policies | 1 344 | 30 000 | 4.48% | In process, spending in 4th quarter |
| Total | 1 554 778 | 2 480 290 | 62.69% | |
| | | | | |
| | YTD Actual | Budget | % Spending | Remarks |
| <u>GIS</u> | | | | |
| Financial Data Clensing | 702 | 1 000 000 | 0.07% | Appointed service provider and project is ongoing |
| Total | 702 | 1 000 000 | 0.07% | |
| <u>SPATIAL PLANNING</u> | | | | |
| | | | | The funds will be utilized after the approval of the EIA project is |
| Surveying Of Erven Dikgatlong | - | 397 000 | 0.00% | 100% complete. |
| Spatial Development Framework - Magareng | 30 916 | 30 916 | 100.00% | Project completed |
| Zoning Scheme - Magareng | 29 645 | 316 800 | 9.36% | Phase 2 completed |
| EIA - Dikgatlong | - | 36 600 | 0.00% | In progress still waiting for EIA approval |
| Total | 60 561 | 781 316 | 7.75% | |
| | | | | |
| | YTD Actual | Budget | % Spending | Remarks |
| <u>TOURISM</u> | | | | |
| Diamonds & Dorings Support | 432 017 | 550 000 | 78.55% | Project and the transfer completed. (saving) |
| Tourism Contribution: Ncta Support | 135 000 | 135 000 | 100.00% | Project completed |
| Tourism N12 Promotion | 50 000 | 50 000 | 100.00% | Project completed |
| Tourism Treasure Route Support | - | 40 000 | 0.00% | Participation withdraw (saving) |
| Tourism Businessplan Competition | 502 458 | 615 000 | 81.70% | Phase 4 is in process |
| Indaba Trade Expo | 260 518 | 366 930 | 71.00% | To be finalised during the financial year. |
| Tourism Advertising & Promotion | 156 600 | 172 500 | 90.78% | To place final advert during the 4th quarter |
| Tourism Association | 16 545 | 17 000 | 97.32% | The final meeting will be held during the forth quarter |
| Exhibition | 22 960 | 23 390 | 98.16% | Project completed (saving) |
| Tourguide Busuiness Esteb Training | 210 622 | 232 710 | 90.51% | The project will be completed in June 2015 |
| Community Awareness Campaigns | 128 500 | 168 000 | 76.49% | Finalising the project |
| Total | 1 915 221 | 2 370 530 | 80.79% | |

| | YTD Actual | Budget | % Spending | Remarks |
|--------------------------------|--------------|---------------|--------------|--|
| IDP MANAGEMENT | | | | |
| IDP Steering Committee Meeting | 2 877 | 7 600 | 37.85% | Will be utilised during the current financial year |
| IDP Projects | - | 45 170 | 0.00% | Will be utilised during the current financial year |
| Total | 2 877 | 52 770 | 5.45% | |

The actual spending on special projects for Planning & Development amounted to R3, 783 844 for the month.



Actual operating expenditure of Project Management & Advisory Services is R27, 058 520 as compared to the year-to-date projected budget of R33, 675 155.

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

| <u>INFRASTRUCTURE SERVICE</u> | | | | |
|--|-------------------|-------------------|---------------|--|
| | YTD Actual | Budget | % Spending | Remarks |
| <u>INFRASTRUCTURE SERVICE DIRECTORATE</u> | | | | |
| District Technical Forum Meetings | 6 864 | 9 000 | 76.27% | Spending as per the operational plan |
| Total | 6 864 | 9 000 | 76.27% | |
| <u>PROJECT & ADVISORY SERVICES</u> | | | | |
| Phokwane - Maintenance Municipal Infrastructure. | 1 992 425 | 2 500 000 | 79.70% | In progress will spend by June 2015 |
| Magareng - Maintenance Municipal Infrastructure | 2 360 072 | 2 500 000 | 94.40% | In progress will spend by June 2015 |
| Sol Plaatje - Maintenance Municipal Infrastructure | 1 965 000 | 1 965 000 | 100.00% | In progress will spend by June 2015 |
| Dikgatlong - Waste Water Operating Room | 25 600 | 480 000 | 5.33% | In progress will spend by June 2015 |
| Phokwane - Replace Sewer Gravity Line | 1 055 042 | 1 300 000 | 81.16% | Project completed, In retention |
| Phokwane - Resealing Of Reservoir | - | 800 000 | 0.00% | Await appointment, will spend by June |
| Phokwane - Upgrade Chlorination System | 359 039 | 500 000 | 71.81% | In progress |
| Phokwane - Road Infrastructure & Maintenance Plan | - | 1 200 000 | 0.00% | In progress, roll over (R800 000) requested |
| Phokwane - Water & Sanitation Maintenance Plan | - | 400 000 | 0.00% | Awaiting appointment, will spend by June 2015 |
| Phokwane - Resealing Sewer Storage Dam | - | 800 000 | 0.00% | Awaiting, roll over (R200 000) requested |
| Magareng - Waternetwerk. 558 Sites | 3 667 136 | 5 000 000 | 73.34% | In progress, will spend by June 2015 |
| Dikgatlong - Procure TLB | 800 000 | 800 000 | 100.00% | Delivered |
| Dikgatlong - Sanitation Truck | 846 939 | 1 000 000 | 84.69% | Delivered, savings |
| Dikgatlong - Electricity Master Plan | 460 070 | 1 000 000 | 46.01% | Progressing well, will be completed in Sep 2015. A roll over was requested |
| Dikgatlong - Purchase Cherry Picker | 746 638 | 800 000 | 93.33% | Delivered, savings |
| Dikgatlong - Electricity Infrastructure Upgrade | 246 530 | 900 000 | 27.39% | In progress, will spend by June 2015 |
| Dikgatlong - Process Controller | - | 500 000 | 0.00% | In progress, will spend by June 2015 |
| Sol Plaatje - Water Reticulation | - | 5 000 000 | 0.00% | In progress, will spend by June 2015 |
| Sol Plaatje - Maintenance Municipal Infrastructure | 535 000 | 535 000 | 100.00% | In progress will spend by June 2015 |
| Dikgatlong - Maintenance Municipal Infrastructure | 1 617 274 | 2 500 000 | 64.69% | In progress will spend by June 2015 |
| Total | 16 676 762 | 30 480 000 | 54.71% | |
| <u>HOUSING</u> | | | | |
| Special Project: Women's Month | - | 16 000 | 0.00% | Programme cancelled |
| Housing Consumer Education | 7 781 | 40 000 | 19.45% | Spending as per the operational plan |
| Housing Field Workers | 43 936 | 48 000 | 91.53% | Spending as per the operational plan |
| Housing Steering Committee Meeting | 14 783 | 20 000 | 73.92% | Spending as per the operational plan |
| Total | 66 501 | 124 000 | 53.63% | |

The actual spending on special projects for Project Management & Advisory Services amounted to R16, 750 128 for the month.

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 |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | – | – | – | – | – | – | – | | – |
| Service charges | – | – | – | – | – | – | – | | – |
| Investment revenue | 5 841 | 5 673 | 5 673 | 217 | 5 358 | 5 113 | 245 | 5% | 5 847 |
| Transfers recognised - operational | 95 053 | 101 083 | 102 798 | (72) | 100 284 | 98 834 | 1 450 | 1% | 102 762 |
| Other own revenue | 1 208 | 1 236 | 1 336 | 195 | 1 195 | 990 | 205 | 21% | 1 655 |
| Total Revenue (excluding capital transfers and contributions) | 102 102 | 107 992 | 109 807 | 340 | 106 838 | 104 938 | 1 900 | 2% | 110 263 |
| Employee costs | 41 012 | 54 388 | 54 410 | 3 751 | 40 926 | 44 918 | (3 992) | -9% | 48 756 |
| Remuneration of Councillors | 5 424 | 6 055 | 6 055 | 470 | 5 221 | 5 426 | (206) | -4% | 5 695 |
| Depreciation & asset impairment | 4 050 | 5 380 | 5 380 | (1 178) | 4 149 | 5 219 | (1 070) | -21% | 7 209 |
| Finance charges | 2 300 | 2 854 | 2 854 | – | 552 | 552 | – | | 2 854 |
| Materials and bulk purchases | 3 376 | 5 245 | 5 325 | 343 | 2 508 | 4 336 | (1 827) | -42% | 2 954 |
| Transfers and grants | 33 666 | 42 973 | 41 803 | 2 585 | 24 164 | 31 887 | (7 723) | -24% | 41 060 |
| Other expenditure | 12 605 | 15 736 | 18 063 | 1 302 | 10 799 | 11 625 | (826) | -7% | 15 153 |
| Total Expenditure | 102 434 | 132 631 | 133 889 | 7 274 | 88 319 | 103 963 | (15 644) | -15% | 123 682 |
| Surplus/(Deficit) | (333) | (24 639) | (24 082) | (6 934) | 18 519 | 975 | 17 544 | 1798% | (13 418) |
| Transfers recognised - capital | – | – | – | – | – | – | – | | – |
| Contributions & Contributed assets | – | – | – | – | – | – | – | | – |
| Surplus/(Deficit) after capital transfers & contributions | (333) | (24 639) | (24 082) | (6 934) | 18 519 | 975 | 17 544 | 1798% | (13 418) |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| Surplus/ (Deficit) for the year | (333) | (24 639) | (24 082) | (6 934) | 18 519 | 975 | 17 544 | 1798% | (13 418) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 2 551 | 5 340 | 5 848 | 109 | 1 490 | 5 637 | (4 147) | -74% | 1 688 |
| Capital transfers recognised | – | – | – | – | – | – | – | | – |
| Public contributions & donations | – | – | – | – | – | – | – | | – |
| Borrowing | – | – | – | – | – | – | – | | – |
| Internally generated funds | 2 551 | 5 340 | 5 848 | 109 | 1 490 | 5 637 | (4 147) | -74% | 1 688 |
| Total sources of capital funds | 2 551 | 5 340 | 5 848 | 109 | 1 490 | 5 637 | (4 147) | -74% | 1 688 |
| Financial position | | | | | | | | | |
| Total current assets | 91 792 | 91 792 | 87 463 | | 107 306 | | | | 81 843 |
| Total non current assets | 60 983 | 60 983 | 57 614 | | 58 421 | | | | 60 777 |
| Total current liabilities | 15 921 | 15 921 | 12 786 | | 11 070 | | | | 14 143 |
| Total non current liabilities | 33 232 | 33 232 | 29 685 | | 32 454 | | | | 31 481 |
| Community wealth/Equity | 103 623 | 99 995 | 102 606 | | 122 202 | | | | 96 995 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 9 764 | (8 285) | (6 906) | (8 877) | 14 447 | (8 161) | 22 607 | -277% | (352) |
| Net cash from (used) investing | (3 949) | (4 482) | (4 656) | 42 | (1 620) | (1 970) | 350 | -18% | (4 175) |
| Net cash from (used) financing | (1 445) | (1 606) | (1 606) | – | (778) | (569) | (209) | 37% | (1 496) |
| Cash/cash equivalents at the month/year end | 87 934 | 82 960 | 84 165 | 99 983 | 99 983 | 86 633 | 13 350 | 15% | 81 911 |
| 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 Revenue Source | 676 | 0 | – | 1 | – | – | 1 | 160 | 6 091 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 588 | – | – | – | – | – | – | – | 588 |

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 | | | | | | | | | |
| Revenue - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | 87 228 | 94 768 | 95 203 | 326 | 93 437 | 93 101 | 336 | 0% | 95 211 |
| Executive and council | | 3 716 | 4 683 | 4 783 | (15) | 4 668 | 4 683 | (15) | 0% | 4 667 |
| Budget and treasury office | | 83 512 | 90 085 | 90 420 | 341 | 88 769 | 88 418 | 351 | 0% | 90 544 |
| Corporate services | | - | - | - | - | - | - | - | | - |
| <i>Community and public safety</i> | | 1 600 | 315 | 1 695 | (630) | 1 380 | 215 | 1 165 | | 2 010 |
| Community and social services | | - | - | - | - | - | - | - | | - |
| Sport and recreation | | - | - | - | - | - | - | - | | - |
| Public safety | | 600 | 315 | 315 | (630) | - | 215 | (215) | | 630 |
| Housing | | 1 000 | - | 1 380 | - | 1 380 | - | 1 380 | | 1 380 |
| Health | | - | - | - | - | - | - | - | | - |
| <i>Economic and environmental services</i> | | 13 274 | 12 909 | 12 909 | 644 | 12 021 | 11 622 | 399 | 3% | 13 043 |
| Planning and development | | 10 266 | 9 909 | 9 909 | 644 | 9 021 | 9 622 | (601) | -6% | 10 043 |
| Road transport | | - | - | - | - | - | - | - | | - |
| Environmental protection | | 3 008 | 3 000 | 3 000 | - | 3 000 | 2 000 | 1 000 | 50% | 3 000 |
| <i>Trading services</i> | | - | - | - | - | - | - | - | | - |
| Electricity | | - | - | - | - | - | - | - | | - |
| Water | | - | - | - | - | - | - | - | | - |
| Waste water management | | - | - | - | - | - | - | - | | - |
| Waste management | | - | - | - | - | - | - | - | | - |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | | - |
| Total Revenue - Standard | 2 | 102 102 | 107 992 | 109 807 | 340 | 106 838 | 104 938 | 1 900 | 2% | 110 263 |
| Expenditure - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | 48 659 | 62 169 | 64 118 | 2 632 | 43 579 | 47 957 | (4 378) | -9% | 60 137 |
| Executive and council | | 15 800 | 22 502 | 22 782 | 1 443 | 16 865 | 18 205 | (1 340) | -7% | 20 018 |
| Budget and treasury office | | 18 071 | 20 901 | 22 111 | 198 | 14 422 | 15 130 | (707) | -5% | 25 179 |
| Corporate services | | 14 788 | 18 766 | 19 225 | 991 | 12 292 | 14 623 | (2 332) | -16% | 14 940 |
| <i>Community and public safety</i> | | 7 892 | 10 981 | 11 277 | 797 | 8 437 | 9 802 | (1 366) | -14% | 9 803 |
| Community and social services | | - | - | - | - | - | - | - | | - |
| Sport and recreation | | - | - | - | - | - | - | - | | - |
| Public safety | | 4 405 | 5 060 | 5 414 | 389 | 4 123 | 4 530 | (406) | -9% | 4 824 |
| Housing | | 3 487 | 5 921 | 5 864 | 408 | 4 313 | 5 273 | (959) | -18% | 4 978 |
| Health | | - | - | - | - | - | - | - | | - |
| <i>Economic and environmental services</i> | | 45 884 | 59 480 | 58 494 | 3 844 | 36 303 | 46 203 | (9 900) | -21% | 53 742 |
| Planning and development | | 43 893 | 56 629 | 55 802 | 3 615 | 34 366 | 43 516 | (9 150) | -21% | 51 520 |
| Road transport | | - | - | - | - | - | - | - | | - |
| Environmental protection | | 1 991 | 2 851 | 2 692 | 230 | 1 938 | 2 687 | (749) | -28% | 2 221 |
| <i>Trading services</i> | | - | - | - | - | - | - | - | | - |
| Electricity | | - | - | - | - | - | - | - | | - |
| Water | | - | - | - | - | - | - | - | | - |
| Waste water management | | - | - | - | - | - | - | - | | - |
| Waste management | | - | - | - | - | - | - | - | | - |
| <i>Other</i> | | - | - | - | - | - | - | - | | - |
| Total Expenditure - Standard | 3 | 102 434 | 132 631 | 133 889 | 7 274 | 88 319 | 103 963 | (15 644) | -15% | 123 682 |
| Surplus/ (Deficit) for the year | | (333) | (24 639) | (24 082) | (6 934) | 18 519 | 975 | 17 544 | 1798% | (13 418) |

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 | | | | | | | | | % | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Council & Executive | | 3 716 | 4 683 | 4 783 | (15) | 4 668 | 4 683 | (15) | -0.3% | 4 667 |
| Vote 2 - Budget & Treasury | | 83 512 | 90 085 | 90 420 | 341 | 88 769 | 88 418 | 351 | 0.4% | 90 544 |
| Vote 3 - Corporate Services | | 3 608 | 3 315 | 3 315 | (630) | 3 000 | 2 215 | 785 | 35.4% | 3 630 |
| Vote 4 - Planning & Development | | 1 128 | 949 | 949 | 283 | 298 | 934 | (637) | -68.1% | 1 169 |
| Vote 5 - Project Management & Advisory Services | | 10 138 | 8 960 | 10 340 | 361 | 10 103 | 8 688 | 1 416 | 16.3% | 10 254 |
| Total Revenue by Vote | 2 | 102 102 | 107 992 | 109 807 | 340 | 106 838 | 104 938 | 1 900 | 1.8% | 110 263 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Council & Executive | | 15 800 | 22 502 | 22 782 | 1 443 | 16 865 | 18 205 | (1 340) | -7.4% | 20 018 |
| Vote 2 - Budget & Treasury | | 18 016 | 20 901 | 22 111 | 198 | 14 422 | 15 130 | (707) | -4.7% | 25 179 |
| Vote 3 - Corporate Services | | 21 183 | 26 677 | 27 330 | 1 610 | 18 353 | 21 840 | (3 487) | -16.0% | 21 986 |
| Vote 4 - Planning & Development | | 12 612 | 19 719 | 18 825 | 1 187 | 11 621 | 15 114 | (3 493) | -23.1% | 15 641 |
| Vote 5 - Project Management & Advisory Services | | 34 824 | 42 832 | 42 841 | 2 835 | 27 059 | 33 675 | (6 617) | -19.6% | 40 857 |
| Total Expenditure by Vote | 2 | 102 434 | 132 631 | 133 889 | 7 274 | 88 319 | 103 963 | (15 644) | -15.0% | 123 682 |
| Surplus/ (Deficit) for the year | 2 | (333) | (24 639) | (24 082) | (6 934) | 18 519 | 975 | 17 544 | 1798.5% | (13 418) |

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 | 1 061 | 7 | 901 | 823 | 78 | 9% | 983 |
| Interest earned - external investments | | 5 841 | 5 673 | 5 673 | 217 | 5 358 | 5 113 | 245 | 5% | 5 847 |
| Interest earned - outstanding debtors | | - | - | - | - | - | - | - | | - |
| Dividends received | | - | - | - | - | - | - | - | | - |
| Fines | | - | - | - | - | - | - | - | | - |
| Licences and permits | | - | - | - | - | - | - | - | | - |
| Agency services | | - | - | - | - | - | - | - | | - |
| Transfers recognised - operational | | 95 053 | 101 083 | 102 798 | (72) | 100 284 | 98 834 | 1 450 | 1% | 102 762 |
| Other revenue | | 322 | 115 | 215 | 189 | 285 | 107 | 178 | 166% | 662 |
| Gains on disposal of PPE | | 1 | 60 | 60 | - | 9 | 60 | (51) | -85% | 10 |
| Total Revenue (excluding capital transfers and contributions) | | 102 102 | 107 992 | 109 807 | 340 | 106 838 | 104 938 | 1 900 | 2% | 110 263 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 41 012 | 54 388 | 54 410 | 3 751 | 40 926 | 44 918 | (3 992) | -9% | 48 756 |
| Remuneration of councillors | | 5 424 | 6 055 | 6 055 | 470 | 5 221 | 5 426 | (206) | -4% | 5 695 |
| Debt impairment | | - | 3 | 3 | - | 11 | - | 11 | | 11 |
| Depreciation & asset impairment | | 4 050 | 5 380 | 5 380 | (1 178) | 4 149 | 5 219 | (1 070) | -21% | 7 209 |
| Finance charges | | 2 300 | 2 854 | 2 854 | - | 552 | 552 | - | | 2 854 |
| Bulk purchases | | - | - | - | - | - | - | - | | - |
| Other materials | | 3 376 | 5 245 | 5 325 | 343 | 2 508 | 4 336 | (1 827) | -42% | 2 954 |
| Contracted services | | - | - | - | - | - | - | - | | - |
| Transfers and grants | | 33 666 | 42 973 | 41 803 | 2 585 | 24 164 | 31 887 | (7 723) | -24% | 41 060 |
| Other expenditure | | 12 207 | 15 533 | 17 860 | 1 302 | 10 789 | 11 625 | (836) | -7% | 14 943 |
| Loss on disposal of PPE | | 398 | 200 | 200 | - | - | - | - | | 200 |
| Total Expenditure | | 102 434 | 132 631 | 133 889 | 7 274 | 88 319 | 103 963 | (15 644) | -15% | 123 682 |
| Surplus/ (Deficit) for the year | | (333) | (24 639) | (24 082) | (6 934) | 18 519 | 975 | 17 544 | 0 | (13 418) |
| Transfers recognised - capital | | | | | | | | - | | |
| Contributions recognised - capital | | | | | | | | - | | |
| Contributed assets | | | | | | | | - | | |
| Surplus/(Deficit) after capital transfers & contributions | | (333) | (24 639) | (24 082) | (6 934) | 18 519 | 975 | | | (13 418) |
| Taxation | | | | | | | | - | | |
| Surplus/(Deficit) after taxation | | (333) | (24 639) | (24 082) | (6 934) | 18 519 | 975 | | | (13 418) |
| Attributable to minorities | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | (333) | (24 639) | (24 082) | (6 934) | 18 519 | 975 | | | (13 418) |
| Share of surplus/ (deficit) of associate | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | (333) | (24 639) | (24 082) | (6 934) | 18 519 | 975 | | | (13 418) |

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 |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Council & Executive | | – | – | – | – | – | – | – | | – |
| Vote 2 - Budget & Treasury | | – | – | – | – | – | – | – | | – |
| Vote 3 - Corporate Services | | – | – | – | – | – | – | – | | – |
| Vote 4 - Planning & Development | | – | – | – | – | – | – | – | | – |
| Vote 5 - Project Management & Advisory Services | | – | – | – | – | – | – | – | | – |
| Total Capital Multi-year expenditure | 4,7 | – | – | – | – | – | – | – | | – |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Council & Executive | | 59 | 187 | 190 | 27 | 141 | 187 | (46) | 0% | 153 |
| Vote 2 - Budget & Treasury | | 693 | 1 358 | 1 365 | 44 | 934 | 1 358 | (424) | 0% | 1 019 |
| Vote 3 - Corporate Services | | 1 519 | 3 539 | 3 700 | – | 279 | 3 484 | (3 205) | -92% | 304 |
| Vote 4 - Planning & Development | | 19 | 124 | 459 | 38 | 45 | 520 | (475) | -91% | 112 |
| Vote 5 - Project Management & Advisory Services | | 261 | 132 | 135 | – | 91 | 88 | 3 | 3% | 99 |
| Total Capital single-year expenditure | 4 | 2 551 | 5 340 | 5 848 | 109 | 1 490 | 5 637 | (4 147) | -74% | 1 688 |
| Total Capital Expenditure | | 2 551 | 5 340 | 5 848 | 109 | 1 490 | 5 637 | (4 147) | -74% | 1 688 |
| Capital Expenditure - Standard Classification | | | | | | | | | | |
| Governance and administration | | 1 197 | 2 320 | 2 475 | 71 | 1 303 | 2 320 | (1 017) | -44% | 1 422 |
| Executive and council | | 59 | 187 | 190 | 27 | 141 | 187 | (46) | -25% | 153 |
| Budget and treasury office | | 693 | 1 358 | 1 365 | 44 | 934 | 1 358 | (424) | -31% | 1 019 |
| Corporate services | | 445 | 775 | 920 | – | 228 | 775 | (547) | -71% | 249 |
| Community and public safety | | 1 147 | 2 790 | 2 806 | – | 62 | 2 691 | (2 629) | | 68 |
| Community and social services | | – | – | – | – | – | – | – | | – |
| Sport and recreation | | – | – | – | – | – | – | – | | – |
| Public safety | | 1 074 | 2 746 | 2 762 | – | 37 | 2 691 | (2 654) | | 40 |
| Housing | | 73 | 44 | 44 | – | 26 | – | 26 | | 28 |
| Health | | – | – | – | – | – | – | – | | – |
| Economic and environmental services | | 207 | 230 | 172 | – | 80 | 169 | (89) | -53% | 150 |
| Planning and development | | 207 | 212 | 154 | – | 65 | 151 | (498) | -330% | 134 |
| Road transport | | – | – | – | – | – | – | – | | – |
| Environmental protection | | – | 18 | 18 | – | 14 | 18 | (4) | -21% | 16 |
| Trading services | | – | – | – | – | – | – | – | | – |
| Electricity | | – | – | – | – | – | – | – | | – |
| Water | | – | – | – | – | – | – | – | | – |
| Waste water management | | – | – | – | – | – | – | – | | – |
| Waste management | | – | – | – | – | – | – | – | | – |
| Other | | – | – | 396 | 38 | 45 | 457 | (412) | -90% | 49 |
| Total Capital Expenditure - Standard Classification | 3 | 2 551 | 5 340 | 5 848 | 109 | 1 490 | 5 637 | (4 147) | -74% | 1 688 |
| Funded by: | | | | | | | | | | |
| National Government | | – | – | – | – | – | – | – | | – |
| Provincial Government | | – | – | – | – | – | – | – | | – |
| District Municipality | | – | – | – | – | – | – | – | | – |
| Other transfers and grants | | – | – | – | – | – | – | – | | – |
| Transfers recognised - capital | | – | – | – | – | – | – | – | | – |
| Public contributions & donations | 5 | – | – | – | – | – | – | – | | – |
| Borrowing | 6 | – | – | – | – | – | – | – | | – |
| Internally generated funds | | 2 551 | 5 340 | 5 848 | 109 | 1 490 | 5 637 | (4 147) | -74% | 1 688 |
| Total Capital Funding | | 2 551 | 5 340 | 5 848 | 109 | 1 490 | 5 637 | (4 147) | -74% | 1 688 |

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 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 9 934 | 1 081 | 3 165 | 1 983 | 4 150 |
| Call investment deposits | | 78 000 | 77 479 | 81 000 | 98 000 | 73 887 |
| Consumer debtors | | - | - | - | - | - |
| Other debtors | | 2 668 | 2 000 | 2 000 | 6 091 | 2 601 |
| Current portion of long-term receivables | | 898 | | 898 | 898 | 898 |
| Inventory | | 292 | 400 | 400 | 334 | 308 |
| Total current assets | | 91 792 | 80 960 | 87 463 | 107 306 | 81 843 |
| Non current assets | | | | | | |
| Long-term receivables | | 9 579 | 9 674 | 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 | 46 511 | 43 665 | 46 003 |
| Agricultural | | | | - | | |
| Biological assets | | | | - | | |
| Intangible assets | | 777 | 1 429 | 1 429 | 777 | 700 |
| Other non-current assets | | - | | - | - | |
| Total non current assets | | 60 983 | 61 505 | 57 614 | 58 421 | 60 777 |
| TOTAL ASSETS | | 152 775 | 142 465 | 145 077 | 165 726 | 142 619 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | | | - |
| Borrowing | | 1 606 | 1 786 | 1 786 | 1 606 | 1 786 |
| Consumer deposits | | | | | | |
| Trade and other payables | | 6 566 | 4 500 | 4 500 | 3 149 | 4 500 |
| Provisions | | 7 750 | 6 500 | 6 500 | 6 315 | 7 858 |
| Total current liabilities | | 15 921 | 12 786 | 12 786 | 11 070 | 14 143 |
| Non current liabilities | | | | | | |
| Borrowing | | 8 435 | 6 685 | 6 685 | 7 657 | 6 685 |
| Provisions | | 24 797 | 23 000 | 23 000 | 24 797 | 24 797 |
| Total non current liabilities | | 33 232 | 29 685 | 29 685 | 32 454 | 31 481 |
| TOTAL LIABILITIES | | 49 153 | 42 470 | 42 471 | 43 524 | 45 624 |
| NET ASSETS | 2 | 103 623 | 99 995 | 102 606 | 122 202 | 96 995 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 74 819 | 73 333 | 75 943 | 94 970 | 70 333 |
| Reserves | | 28 804 | 26 662 | 26 662 | 27 232 | 26 662 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 103 623 | 99 995 | 102 606 | 122 202 | 96 995 |

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 | | | | | | | | % | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Ratepayers and other | | 7 363 | 145 | 145 | 268 | 3 174 | 679 | 2 495 | 368% | 135 |
| Government - operating | | 95 068 | 101 083 | 102 463 | 3150 | 102 526 | 96 052 | 6 474 | 7% | 101 083 |
| Government - capital | | - | - | - | - | - | - | - | | - |
| Interest | | 6 255 | 5 673 | 5 673 | 217 | 5 743 | 5 268 | 475 | 9% | 5 726 |
| Dividends | | | - | - | | | | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (62 483) | (74 941) | (76 113) | (6 513) | (67 823) | (70 923) | (3 099) | 4% | (69 808) |
| Finance charges | | (1 215) | (1 569) | (1 569) | - | (552) | 527 | 1 078 | 205% | (1 462) |
| Transfers and Grants | | (35 225) | (38 676) | (37 505) | (2 848) | (28 622) | (39 763) | (11 142) | 28% | (36 027) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 9 764 | (8 285) | (6 906) | (8 877) | 14 447 | (8 161) | 22 607 | -277% | (352) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | 57 | 57 | - | 10 | - | 10 | #DIV/0! | 53 |
| Decrease (Increase) in non-current debtors | | - | - | - | - | - | - | - | | - |
| Decrease (increase) other non-current receivables | | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current investments | | (600) | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Capital assets | | (3 349) | (4 539) | (4 713) | 42 | (1 630) | (1 970) | (340) | 17% | (4 228) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (3 949) | (4 482) | (4 656) | 42 | (1 620) | (1 970) | (350) | 18% | (4 175) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | | |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | | |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | | |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (1 445) | (1 606) | (1 606) | - | (778) | (569) | 209 | -37% | (1 496) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (1 445) | (1 606) | (1 606) | - | (778) | (569) | 209 | -37% | (1 496) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 4 370 | (14 373) | (13 168) | (8 835) | 12 049 | (10 699) | | | (6 024) |
| Cash/cash equivalents at beginning: | | 83 564 | 97 333 | 97 333 | 108 818 | 87 934 | 97 333 | | | 87 934 |
| Cash/cash equivalents at month/year end: | | 87 934 | 82 960 | 84 165 | 99 983 | 99 983 | 86 633 | | | 81 911 |

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 | 9.49% | Rental of grader to local municipalities is more than expected. | Acceptable - No remedial steps required |
| | Interest earned - external investments | 4.79% | Interest earned on external investment is more than year-to-date budget. | Acceptable and dependant on the market yield. |
| | Other income | 166.28% | Year-to-date actual income more than the year-to-date budget | Acceptable - No remedial steps required |
| 2 | <u>Expenditure By Type</u> | | | |
| | Salaries | -8.89% | Some of the approved vacant posts are still not filled according to the organogram | Most vacant post were advertised and will be filled shortly . |
| | Other Materials | -42.15% | 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 are incurred as and when required. |
| | Transfers and grants | -24.22% | Most projects are in the implementation phase as per the procurement plan. | Grants & subsidies will be paid before the end of the financial year. |
| | Other expenditure | -7.20% | Year-to-date actual general expenditure is less than the year-to-date budget | Other expenditure will be paid before the end of the financial year. |
| 3 | <u>Capital Expenditure</u> | | | |
| | Capital expenditure | -73.57% | Spending on capital projects are in the implementation phase as per the procurement plan. | As per the policy , all capital projects / purchases should have been completed / finalized by 31 March of each year |
| 4 | <u>Financial Position</u> | | | |
| | Reserves | R 569 892 | The year to date actual is more than the original budget | Acceptable |
| | Property, plant & equipment | R -2 337 189 | Year to date actual is less than the original budget | Acceptable |
| 5 | <u>Cash Flow</u> | | | |
| | Net cash from operating / (used) Operating Activities | -277.03% | RSC Levy Replacement Grant Receipts | Acceptable |
| | Net cash from operating / (used) Investing Activities | 17.76% | Capital Expenditure not materialising per SDBIP | There is a need to accelerate this spending |
| 6 | <u>Measureable performance</u> | | | |

More detail on operating variances is available on pages 03 to 13 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 | | | | | | | |
| <u>Borrowing Management</u> | | | | | | | |
| Borrowing to Asset Ratio | Total Long-term Borrowing/ Total Assets | | 5.5% | 4.7% | 4.6% | 4.6% | 0.0% |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 6.2% | 6.2% | 6.1% | 0.6% | 6.9% |
| Borrowed funding of 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 | | 16.0% | 13.0% | 12.6% | 10.2% | 13.4% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 29.3% | 25.1% | 25.1% | 28.1% | 25.1% |
| <u>Liquidity</u> | | | | | | | |
| Current Ratio 1 | Current assets/current liabilities | 1 | 576.5% | 633.2% | 684.1% | 969.3% | 578.7% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 579.9% | 648.9% | 658.3% | 942.9% | 582.9% |
| <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 | | 12.9% | 10.8% | 11.4% | 15.5% | 11.9% |
| 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% |
| <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 | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Other Indicators</u> | | | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 40.2% | 50.4% | 49.6% | 38.3% | 44.2% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 3.3% | 4.9% | 4.8% | 0.3% | 2.3% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 6.2% | 7.6% | 7.5% | 0.5% | 7.8% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | 196.4% | 148.9% | 0.0% | 408.1% | 321.0% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | 13.7 | 1.8 | 1.8 | 2.1 | 1.7 |

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 38.3%.

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 | | | | | | | | | | |
|---|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|-------|-----------|----------|
| | | 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 | Bad Debts | |
| R thousands | | | | | | | | | | | | >90 days |
| Debtors Age Analysis By Revenue Source | | | | | | | | | | | | |
| Rates | 1200 | | | | | | | | | | | - |
| Electricity | 1300 | | | | | | | | | | | - |
| Water | 1400 | | | | | | | | | | | - |
| Sewerage / Sanitation | 1500 | | | | | | | | | | | - |
| Refuse Removal | 1600 | | | | | | | | | | | - |
| Housing (Rental Revenue) | 1700 | | | | | | | | | | | - |
| Other | 1900 | 5 927 | 2 | 0 | 1 | - | - | 1 | 160 | 6 091 | | 161 |
| Total By Revenue Source | 2000 | 5 927 | 2 | 0 | 1 | - | - | 1 | 160 | 6 091 | - | 161 |
| Debtors Age Analysis By Customer Category | | | | | | | | | | | | |
| Government | 2200 | 258 | 0 | 1 | - | - | - | - | - | 260 | | |
| Business | 2300 | - | - | - | - | - | - | - | - | - | | |
| Households | 2400 | - | - | - | - | - | - | - | - | - | | |
| Other | 2500 | 5 669 | 1 | (1) | 1 | - | - | 1 | 160 | 5 831 | | |
| Total By Customer Category | 2600 | 5 927 | 2 | 0 | 1 | - | - | 1 | 160 | 6 091 | - | |

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

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

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

- ***Provincial and Local Government***

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

- Dikgatlong local municipality R1, 396.30 for the Koopmansfontein streetlights.

- ***Post-Service Benefits***

There is no outstanding debt reflected for more than 90 days as at 31 May 2015.

- ***Sundry Debtors***

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

- Moloi M.M R159, 636.80 for using the municipal vehicle.

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 | | | | | | | | | | | |
| 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 | 588 | - | - | - | - | - | - | - | 588 | |
| Total By Customer Type | 2600 | 588 | - | - | - | - | - | - | - | 588 | - |

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

Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increase of 6.79% for staff has been implemented as from the 1st of July 2014 – 30 June 2015.

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 current financial year.

Trade Creditors:

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

| | | |
|---|-----------|--------------------|
| PAYMENTS | | |
| Total value of all payments | | R 9 243 502 |
| Electronic transfers | | 226 |
| Cheques issued | | 21 |
| SALARIES | | |
| Number of salary beneficiaries | | 162 |
| Councillors | | 23 |
| Total Councillors | 27 | |
| * Councillors Position - Vacant | 0 | |
| * Councillors with Remuneration | 23 | |
| * Councillors without Remuneration | 4 | |
| Employees | | 139 |
| * Remunerated Employee's | 137 | |
| * Remunerated Terminated Employees | | |
| | 0 | |
| Pensioners | 2 | |
| Total remuneration paid | | 3 741 203 |
| Councillors | | 452 106 |
| Employees | | 3 286 256 |
| Pensioners | | 2 841 |

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

SUPPLY CHAIN MANAGEMENT:

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

- The development and implementation of a new centralized procurement procedure has started and is in line with the SCM policy. Monitoring is on an ongoing basis and as problems arise, they are dealt with.
- Amendment and procedures with regard to the tender committee system (Specification, Evaluation and Adjudication Committees) still needs more attention. Monitoring is on an ongoing basis and problems are dealt with as when they arise.

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

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

Implementation of the approved Supply Chain Management Policy:

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

Implementation of the Supply Chain Management Process:

- Supply Chain Management Training

No training was attended by scm officials during the month of May 2015.

- Demand Management

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

- Acquisition Management

For the period of May 2015, one contract to the value of R200 000 and more was awarded by the Municipal Manager.

| Service provider | Service | Amount |
|------------------|---------------------------|----------------|
| Realeboga Resego | Construction of 18 houses | R2, 307 006.00 |

For the period of May 2015 four written price quotations between R30 000 and R200 000 were awarded by the Municipal Manager. The following bids were awarded:

| Service provider | Service | Amount |
|--------------------------|------------------------|------------|
| Itec | Printer | R160 000 |
| Jubalex | 5 laptops | R44 359.60 |
| Disaster Risk Management | Disaster training | R37 700.00 |
| S & F Employment | Dismantling of aircons | R21 929.69 |

The total orders issued for May 2015 amounted to R2, 132 010.68 broken down per department as follows:

| | |
|--|--------------|
| Council and Executive | R 57 924.55 |
| Office of the Municipal Manager | R 26 401.26 |
| Finance | R 231 962.83 |
| Administration | R 514 557.61 |
| Planning and Development | R 408 633.62 |
| Project Management and Advisory services | R 888 830.76 |
| Stores | R 3 700.05 |

- Disposal Management

No sale of assets.

- Deviations

One deviation was approved by the Municipal Manager.

| Service provider | Service | Amount |
|-------------------|---------------|------------|
| Deloitte & Touché | TASK training | R47 191.47 |

- Orders

Total orders issued amount to R41 929.17 broken down per department as follows:

| | |
|---------------------------------|-------------|
| Council | R 0.00 |
| Office of the Municipal Manager | R 3 042.46 |
| Finance | R 1 708.41 |
| Administration | R 16 903.09 |
| Planning and Development | R 3 437.48 |

Project Management and Advisory services
Stores

R 16 837.73
R 0.00

- List of accredited service providers

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

- Support to local municipalities

The municipality did not receive any request for assistance from the local municipalities.

- Orders outstanding for more than 30 days at 31 May 2015

| COMPANY | 60 DAYS | 90 DAYS | COMMENT |
|------------------------------|-------------|-------------|---|
| Abuti 1007 CC | R105 450.00 | | Project not completed |
| Aganang Consulting Engineers | | R465 779.14 | Project not completed |
| Bloemdal verspreiders | R198.00 | | Invoice not received yet (follow-up made) |
| Hancor | R558.00 | | Invoice not received yet (follow-up made) |
| Kimberley Central Business | | R135 600.00 | Project not completed |
| Kallima Graphics | | R12 300.00 | Monthly payments |
| Kaqala Media LTD | R23 950 | | Publication in October 2015 |
| Kenru Fire | R7 341.60 | | Work not completed |
| Malnor | R12 500 | | Work not completed |
| Aaiera foods | R2 502.50 | | Invoice not received yet (follow-up made) |
| MHP Geospace | | R737 878.68 | Project not completed |
| ODS Consultants | | R281 917.95 | Project not completed |

| | | | |
|----------------------------|-------------|-------------|--|
| OG Media | R167 900.00 | | Project not completed Invoice not received yet (follow-up made) |
| National Health Laboratory | R3 051.00 | | Invoice not received yet (follow-up made) |
| Rennies | R2 306.00 | R48 125.42 | Invoice not received yet (follow-up made) |
| Sure Astra | | R8 226.48 | Invoice not received yet (follow-up made) and bookings not attended yet |
| Tshidi Gudlhuza Planners | | R304 157.70 | Project not completed |
| Willmore | R954.43 | | Invoice not received yet (follow-up made) |
| Worldwide Travel | | R16 456.00 | Worldwide Travel |
| Zenith Mining | R52 305.87 | | Project not completed |

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 | | | | | | | |
| <u>Municipality</u> | | | | | | | | | |
| NEDCOR | | 31 | Call | 31-May-15 | 21 658 | 5.1% | 5 000 | | 5 000 |
| ABSA - Leave Reserve | | 365 | Notice | 24-Jun-15 | 26 420 | 7.1% | 4 400 | | 4 400 |
| ABSA | | 31 | Call | 31-May-15 | 4 459 | 5.3% | 1 000 | | 1 000 |
| STANDARD BANK | | 120 | Notice | 04-Jun-15 | 27 178 | 6.4% | 5 000 | | 5 000 |
| STANDARD BANK | | 119 | Notice | 03-Jul-15 | 54 772 | 6.4% | 10 000 | | 10 000 |
| ABSA | | 120 | Notice | 09-Jul-15 | 48 615 | 6.4% | 9 000 | | 9 000 |
| RMB | | 120 | Notice | 09-Jul-15 | 53 932 | 6.4% | 10 000 | | 10 000 |
| NEDCOR | | 120 | Notice | 09-Jul-15 | 38 941 | 6.6% | 7 000 | | 7 000 |
| STANDARD BANK | | 120 | Notice | 09-Jul-15 | 43 818 | 6.4% | 8 000 | | 8 000 |
| STANDARD BANK | | 90 | Notice | 22-Jun-15 | 28 817 | 6.2% | 5 500 | | 5 500 |
| RMB | | 90 | Notice | 22-Jun-15 | 28 261 | 6.1% | 5 500 | | 5 500 |
| ABSA | | 90 | Notice | 22-Jun-15 | 28 822 | 6.2% | 5 500 | | 5 500 |
| NEDCOR | | 90 | Notice | 22-Jun-15 | 29 896 | 6.4% | 5 500 | | 5 500 |
| ABSA | | 8 | CALL | 30-Apr-15 | 14 014 | 5.5% | 3 000 | | 3 000 |
| RMB | | 31 | CALL | 31-May-15 | 13 377 | 5.3% | 3 000 | | 3 000 |
| RMB | | 31 | CALL | 31-May-15 | 13 377 | 5.3% | 3 000 | | 3 000 |
| STANDARD BANK | | 31 | CALL | 31-May-15 | 13 377 | 5.3% | 3 000 | | 3 000 |
| STANDARD BANK | | 61 | Notice | 17-Jun-15 | 23 447 | 6.1% | 4 500 | | 4 500 |
| NEDCOR | | 61 | Notice | 17-Jun-15 | 23 696 | 6.2% | 4 500 | | 4 500 |
| RMB | | 61 | Notice | 17-Jun-15 | 22 740 | 6.0% | 4 500 | | 4 500 |
| ABSA | | 61 | Notice | 17-Jun-15 | 23 581 | 6.2% | 4 500 | | |
| TOTAL INVESTMENTS AND INTEREST | | | | | 583 | | 111 400 | - | 106 900 |
| <u>Entities</u> | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Entities sub-total | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 583 | | 111 400 | - | 106 900 |

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 - M11 May | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 96 601 | 100 618 | 100 618 | – | 100 618 | 100 534 | 84 | 0.1% | 100 618 |
| Local Government Equitable Share | | 6 965 | 9 965 | 9 965 | – | 9 965 | 9 965 | – | | 9 965 |
| Special Contribution: Councillor Remuneration | | 3 716 | 4 683 | 4 683 | – | 4 683 | 4 683 | – | | 4 683 |
| Levy replacement | 3 | 82 780 | 82 780 | 82 780 | – | 82 780 | 82 780 | – | | 82 780 |
| Finance Management Grant | | 1 250 | 1 250 | 1 250 | – | 1 250 | 1 250 | – | | 1 250 |
| Municipal Systems Improvement | | 890 | 934 | 934 | – | 934 | 934 | – | | 934 |
| Extended Public Works Programme | | 1 000 | 1 006 | 1 006 | – | 1 006 | 922 | 84 | 9.1% | 1 006 |
| Water Affairs | | – | – | – | – | – | – | – | | – |
| | | | | | | | | | | |
| Provincial Government: | | 1 850 | 315 | 1 695 | – | 2 010 | 2 010 | – | | 2 010 |
| Housing | 4 | 1 000 | – | 1 380 | – | 1 380 | 1 380 | – | 100.0% | 1 380 |
| Near Grant | | 300 | – | – | – | 315 | 315 | – | 0.0% | 315 |
| Fire Fighting Equipment Grant | | 300 | 315 | 315 | – | 315 | 315 | – | 0.0% | 315 |
| NC Tourism | | 150 | – | – | – | – | – | – | | – |
| Environmental Health Recycling Grant | | – | – | – | – | – | – | – | | – |
| District Aids Programme | | 100 | – | – | – | – | – | – | | – |
| | | – | – | – | – | – | – | – | | – |
| Other transfers and grants [ABSA Donation] | | – | – | – | – | – | – | – | | – |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| <i>[insert description]</i> | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other grant providers: | | 92 | 150 | 150 | 65 | 77 | 138 | (60) | -43.9% | 150 |
| SETA Skills Grant | | 77 | 150 | 150 | 65 | 77 | 138 | (60) | -43.9% | 150 |
| Koopmansfontein Self Build Scheme | | – | – | – | – | – | – | – | | – |
| ABSA | | 15 | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| Total Operating Transfers and Grants | 5 | 98 543 | 101 083 | 102 463 | 65 | 102 705 | 102 682 | 23 | 0.0% | 102 778 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | – | – | – | – | – | – | – | | – |
| Municipal Infrastructure (MIG) | | – | – | – | – | – | – | – | | – |
| Water Affairs | | – | – | – | – | – | – | – | | – |
| EPWP | | – | – | – | – | – | – | – | | – |
| | | – | – | – | – | – | – | – | | – |
| Other capital transfers [insert description] | | | | | | | | – | | |
| Provincial Government: | | – | – | – | – | – | – | – | | – |
| <i>[insert description]</i> | | | | | | | | – | | |
| | | | | | | | | – | | |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| <i>[insert description]</i> | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| <i>[insert description]</i> | | | – | – | – | – | – | – | | – |
| ESCOM (Electricity on Farms) | | | – | – | – | – | – | – | | – |
| | | | – | – | – | – | – | – | | – |
| Total Capital Transfers and Grants | 5 | – | – | – | – | – | – | – | | – |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 98 543 | 101 083 | 102 463 | 65 | 102 705 | 102 682 | 23 | 0.0% | 102 778 |

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 | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 93 218 | 100 618 | 100 618 | 493 | 98 827 | 99 962 | (1 135) | -1.1% | 100 476 |
| Local Government Equitable Share | | 10 329 | 9 965 | 9 965 | - | 9 965 | 9 965 | - | | 9 965 |
| Special Contribution: Councillor Remuneration | | 3 716 | 4 683 | 4 683 | - | 4 683 | 4 293 | 390 | 9.1% | 4 683 |
| Levy replacement | | 75 945 | 82 780 | 82 780 | - | 82 780 | 82 780 | - | | 82 780 |
| Finance Management Grant | | 1 250 | 1 250 | 1 250 | 49 | 387 | 1 146 | (759) | -66.3% | 1 250 |
| Municipal Systems Improvement | | 978 | 934 | 934 | 83 | 83 | 856 | (774) | -90.4% | 792 |
| Extended Public Works Programme | | 1 000 | 1 006 | 1 006 | 361 | 930 | 922 | 8 | 0.9% | 1 006 |
| Water Affairs | | - | - | - | - | - | - | - | | - |
| Provincial Government: | | 1 758 | 315 | 1 695 | 1 580 | 1 580 | 289 | 1 291 | 447.2% | 2 228 |
| Housing | | 1 000 | - | 1 380 | 1 380 | 1 380 | - | 1 380 | #DIV/0! | 1 380 |
| Near Grant | | 300 | - | - | - | - | - | - | | 315 |
| Fire Fighting Equipment Grant | | 300 | 315 | 315 | - | - | 289 | (289) | -100.0% | 315 |
| NC Tourism | | 150 | - | - | 200 | 200 | - | 200 | #DIV/0! | 218 |
| Environmental Health Recycling Grant | | 8 | - | - | - | - | - | - | | - |
| District Aids Programme | | - | - | - | - | - | - | - | | - |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| Other grant providers: | | 77 | 150 | 150 | 65 | 77 | 138 | (60) | | 150 |
| Koopmansfontein Self Build Scheme | | - | | | | - | - | - | | - |
| ABSA | | - | | | | | - | - | | - |
| SETA Skills Grant | | 77 | 150 | 150 | 65 | 77 | 138 | (60) | | 96 |
| Total operating expenditure of Transfers and Grants: | | 95 053 | 101 083 | 102 463 | 2 138 | 100 484 | 100 388 | 96 | 0.1% | 102 854 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| 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 | | - | - | - | - | - | - | - | | - |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 95 053 | 101 083 | 102 463 | 2 138 | 100 484 | 100 388 | 96 | 0.1% | 102 854 |

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 |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Salary | | 3 688 | 4 055 | 4 055 | 323 | 3 568 | 3 554 | 14 | 0% | 3 893 |
| Pension Contributions | | 173 | 202 | 202 | 15 | 169 | 185 | (17) | -9% | 184 |
| Medical Aid Contributions | | 17 | 17 | 17 | 1 | 16 | 16 | - | | 17 |
| Motor vehicle allowance | | 1 189 | 1 402 | 1 402 | 108 | 1 198 | 1 286 | (88) | -7% | 1 307 |
| Cell phone and other allowances | | 296 | 358 | 358 | 23 | 250 | 329 | (79) | -24% | 273 |
| Workmen's Compensation | | 60 | 20 | 20 | - | 20 | 19 | 1 | 7% | 22 |
| Unemployment Insurance | | - | - | - | - | - | - | - | | - |
| Sub Total - Councillors | | 5 424 | 6 055 | 6 055 | 470 | 5 221 | 5 388 | (168) | -3% | 5 695 |
| % increase | 4 | | 11.6% | 11.6% | | | | | | 5.0% |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 4 377 | 4 826 | 4 845 | 249 | 2 715 | 4 441 | (1 726) | -39% | 3 501 |
| Pension and UIF Contributions | | 580 | 811 | 811 | 13 | 142 | 743 | (601) | -81% | 774 |
| Medical Aid Contributions | | 118 | 139 | 139 | 10 | 102 | 128 | (26) | -20% | 133 |
| Overtime | | - | - | - | - | - | - | - | | - |
| Performance Bonus | | 434 | 464 | 464 | 166 | 435 | 426 | 9 | 2% | 443 |
| Motor Vehicle Allowance | | 480 | 673 | 673 | 26 | 281 | 617 | (336) | -54% | 400 |
| Cellphone Allowance | | 89 | 112 | 112 | 5 | 55 | 103 | (48) | -46% | 80 |
| Housing Allowances | | 10 | - | - | - | - | - | - | | - |
| Other benefits and allowances | | 52 | 57 | 57 | 5 | 56 | 52 | 4 | 7% | 55 |
| Payments in lieu of leave | | - | 107 | 107 | - | - | - | - | | 102 |
| Long service awards | | - | - | - | - | - | - | - | | - |
| Post-retirement benefit obligations | 2 | - | - | - | - | - | - | - | | - |
| Sub Total - Senior Managers of Municipality | | 6 140 | 7 188 | 7 208 | 473 | 3 786 | 6 509 | (2 723) | -42% | 5 488 |
| % increase | 4 | | 17.1% | 17.4% | | | | | | -10.6% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 24 337 | 33 829 | 33 829 | 2 506 | 27 342 | 26 397 | 945 | 4% | 29 434 |
| Pension and UIF Contributions | | 3 858 | 5 480 | 5 480 | 427 | 4 461 | 4 280 | 180 | 4% | 5 021 |
| Medical Aid Contributions | | 1 272 | 1 674 | 1 674 | 115 | 1 169 | 1 407 | (238) | -17% | 1 506 |
| Overtime | | 72 | - | - | - | - | - | - | | - |
| Performance Bonus | | - | - | - | - | - | - | - | | - |
| Motor Vehicle Allowance | | 2 109 | 3 112 | 3 092 | 289 | 2 688 | 2 236 | 453 | 20% | 2 812 |
| Cellphone Allowance | | 94 | 108 | 130 | 10 | 101 | 99 | 1 | 1% | 94 |
| Housing Allowances | | 196 | 221 | 221 | 23 | 242 | 202 | 39 | 20% | 200 |
| Other benefits and allowances | | 1 038 | 1 081 | 1 081 | 65 | 813 | 938 | (125) | -13% | 1 871 |
| Payments in lieu of leave | | 1 404 | 753 | 753 | - | - | - | - | | 1 759 |
| Long service awards | | 131 | 193 | 193 | - | 31 | 31 | - | | 215 |
| Post-retirement benefit obligations | 2 | 360 | 748 | 748 | 9 | 728 | 686 | 43 | 6% | 550 |
| Sub Total - Other Municipal Staff | | 34 872 | 47 199 | 47 202 | 3 444 | 37 575 | 36 276 | 1 299 | 4% | 43 461 |
| % increase | 4 | | 35.3% | 35.4% | | | | | | 24.6% |
| Total Parent Municipality | | 46 436 | 60 443 | 60 465 | 4 387 | 46 582 | 48 173 | (1 592) | -3% | 54 644 |

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace (finance department) for the month of May 2015 averages 87%. The reason for the deviations is mainly due to, annual leave and sick leave taken during the month.

Attendance trends are summarized as follows:

| | | Senior | Middle | Supervisory | Clerical |
|---------------------------------|--|------------|------------|-------------|----------|
| | | Management | Management | | |
| Number of Members | | 1 | 3 | 6 | 12 |
| Leave | | 0 | 3 | 9 | 6 |
| Sick Leave | | 0 | 4 | 2 | 12 |
| Courses / Seminar | | 3 | 2 | 3 | 5 |
| Meetings | | 0 | 0 | 0 | 0 |
| Study leave | | 0 | 0 | 0 | 4 |
| Maternity Leave | | 0 | 0 | 0 | 0 |
| Family Responsibility | | 0 | 0 | 0 | 4 |
| 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 | | 17 | 51 | 106 | 210 |
| Total Workdays | | 20 | 60 | 120 | 241 |
| Percentage attendance per Group | | 85% | 85% | 88% | 87% |
| Average | | 87% | | | |

Personnel Development:

Two finance officials attended the CPMD training programme during the month of May 2015.

INTERNSHIP PROGRAMME

As per National Treasury regulations, there are five Finance Internship posts and all are filled. The aim of the programme is to capacitate Finance Graduates to eventually build their capacity to take up any senior position in the municipality if possible and else ware in other municipalities. Their appointment is for a period of 24 to 36 months depending on completion of the MFMP programme.

The five interns will be enrolled for the Municipal Finance Management Programme during the current financial year, but for now they are receiving on-the-job training.

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 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousands | 1 | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | 2014/15 | +1 2015/16 | +2 2016/17 |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| 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 | | - | - | - | - | - | 260 | 258 | 203 | 7 | 167 | 7 | (848) | 53 | 56 | 58 |
| Interest earned - external investments | | 610 | 397 | 728 | 592 | 425 | 541 | 529 | 574 | 585 | 547 | 217 | (70) | 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 | - | 12 | 932 | 26 416 | 6 | 3150 | (63) | 102 463 | 108 725 | 115 778 |
| Other revenue | | 334 | 67 | 642 | 480 | 182 | (18) | (18) | 123 | 208 | 10 | 261 | (2 181) | 92 | 80 | 80 |
| Cash Receipts by Source | | 40 759 | 1 812 | 1 370 | 2 452 | 33 225 | 782 | 782 | 1 832 | 27 215 | 731 | 484 | (3 162) | 108 281 | 113 767 | 121 019 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| 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 | | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| Total Cash Receipts by Source | | 40 759 | 1 812 | 1 370 | 2 462 | 33 225 | 782 | 782 | 1 832 | 27 215 | 731 | 484 | (3 162) | 108 338 | 113 827 | 121 081 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 3 512 | 3 827 | 3 630 | 3 722 | 5 671 | 3 047 | 4 341 | 3 761 | 4 063 | 4 577 | 4 198 | 7 317 | 51 668 | 55 090 | 57 884 |
| Remuneration of councillors | | 439 | 481 | 443 | 451 | 442 | 446 | 451 | 445 | 448 | 448 | 470 | 909 | 5 874 | 6 145 | 6 431 |
| Interest paid | | - | - | - | - | - | 552 | - | - | - | - | - | 1 018 | 1 569 | 1 129 | 1 129 |
| Bulk purchases - Electricity | | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| Bulk purchases - Water & Sewer | | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other materials | | 227 | 587 | 151 | 351 | 149 | 110 | 89 | 207 | 386 | 182 | 295 | 1 462 | 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 | 2 512 | 1 522 | 4 412 | 2 726 | 1 241 | 2 848 | 10 054 | 38 676 | 30 795 | 30 053 |
| General expenses | | 1 455 | 917 | 1 766 | 1 655 | 1 311 | 1 301 | 1 451 | 952 | 1 840 | 1 556 | 1 549 | (2 550) | 13 203 | 13 895 | 14 444 |
| Cash Payments by Type | | 9 483 | 6 774 | 7 721 | 7 371 | 13 200 | 7 968 | 7 855 | 9 778 | 9 463 | 8 004 | 9 361 | 18 209 | 115 186 | 111 460 | 114 525 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 306 | 9 | 23 | - | 279 | 573 | 22 | 80 | 241 | 140 | (42) | - | 4 539 | 749 | 950 |
| Repayment of borrowing | | - | - | - | - | - | 778 | - | - | - | - | - | - | 1 606 | 1 785 | 1 980 |
| Other Cash Flows/Payments | | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| Total Cash Payments by Type | | 9 789 | 6 782 | 7 744 | 7 371 | 13 478 | 9 319 | 7 876 | 9 858 | 9 704 | 8 144 | 9 319 | 18 209 | 121 331 | 113 994 | 117 455 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 30 970 | (4 971) | (6 374) | (4 909) | 19 746 | (8 537) | (7 094) | (8 026) | 17 512 | (7 413) | (8 835) | (21 372) | (12 993) | (167) | 3 626 |
| Cash/cash equivalents at the month/year beginning: | | 87 934 | 118 904 | 113 933 | 107 560 | 103 339 | 122 377 | 113 840 | 106 746 | 98 720 | 116 231 | 108 818 | 87 934 | 97 333 | 82 960 | 82 793 |
| Cash/cash equivalents at the month/year end: | | 118 904 | 113 933 | 107 560 | 99 983 | 123 085 | 113 840 | 106 746 | 98 720 | 116 231 | 108 818 | 99 983 | 82 960 | 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 | | 42 | - | - | 42 | 42 | 100.0% | 0% |
| August | 34 | 198 | 531 | 28 | 28 | 531 | 503 | 94.8% | 1% |
| September | 305 | 238 | 207 | 43 | 71 | 5 637 | 5 566 | 98.7% | 1% |
| October | 154 | 361 | (224) | - | - | - | - | | 0% |
| November | 60 | | 374 | 244 | 315 | 797 | 482 | 60.5% | 6% |
| December | 72 | | 704 | 573 | 888 | 797 | (91) | -11.4% | 17% |
| January | 600 | 1 496 | 138 | 31 | 919 | 2 293 | 1 374 | 59.9% | 17% |
| February | 247 | 187 | 487 | 86 | 1 005 | 2 480 | 1 475 | 59.5% | 19% |
| March | 103 | 15 | 15 | 235 | 1 234 | 2 495 | 1 261 | 50.5% | 23% |
| April | 16 | 2 746 | 2 746 | 140 | 1 380 | 5 637 | 4 257 | 75.5% | 26% |
| May | 138 | | - | 109 | 1 490 | 5 637 | 4 147 | 73.6% | 28% |
| June | 523 | 99 | 829 | | | | - | | |
| Total Capital expenditure | 2 265 | 5 340 | 5 848 | 1 490 | | | | | |

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 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - |
| 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 | | | | | | | | - | | |
| Heritage assets | | 631 | - | - | - | - | - | - | | - |
| Buildings | | | | | | | | - | | |
| Other | | 631 | | | | | | - | | |
| Investment properties | | - | - | - | - | - | - | - | | - |
| Housing development | | | | | | | | - | | |
| Other | | | | | - | - | | - | | |
| Other assets | | 1 029 | 3 754 | 4 220 | 109 | 384 | 4 096 | 3 712 | 90.6% | 4 002 |
| General vehicles | | 487 | 2 700 | 2 716 | - | - | 2 716 | (2 716) | -100.0% | 2 579 |
| Specialised vehicles | | - | - | - | - | - | - | - | | |
| Plant & equipment | | - | 28 | 28 | - | 15 | 26 | (10) | -40.7% | 27 |
| Computers - hardware/equipment | | 96 | 814 | 936 | 109 | 210 | 764 | (555) | -72.6% | 796 |
| Furniture and other office equipment | | 38 | 144 | 362 | - | 103 | 528 | (426) | -80.6% | 536 |
| Abattoirs | | - | - | - | - | - | - | - | | |
| Markets | | - | - | - | - | - | - | - | | |
| Civic Land and Buildings | | - | - | - | - | - | - | - | | |
| Other Buildings | | 409 | 68 | 178 | - | 57 | 62 | (6) | -9.4% | 65 |
| Other Land | | - | - | - | - | - | - | - | | |
| Surplus Assets - (Investment or Inventory) | | | - | - | | | | - | | |
| Other - Emergency Equipment | | | - | - | | | | - | | |
| Agricultural assets | | - | - | - | - | - | - | - | | - |
| List sub-class | | | | | | | | - | | |
| Biological assets | | - | - | - | - | - | - | - | | - |
| List sub-class | | | | | | | | - | | |
| Intangibles | | - | - | - | - | - | - | - | | - |
| Computers - software & programming | | - | - | - | - | - | - | - | | |
| Other | | | | | | | | - | | |
| Total Capital Expenditure on new assets | 1 | 1 660 | 3 754 | 4 220 | 109 | 384 | 4 096 | (3 712) | -90.6% | 4 002 |

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 | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | - | - | - | - | - | - | | - |
| Community | | - | - | - | - | - | - | - | | - |
| 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 | | | | | | | | - | | |
| Heritage assets | | 631 | - | - | - | - | - | - | | - |
| Buildings | | | | | | | | - | | |
| Other | | 631 | - | - | - | - | - | - | | |
| Investment properties | | - | - | - | - | - | - | - | | - |
| Housing development | | | | | | | | - | | |
| Other | | | | | | | | - | | |
| Other assets | | 1 236 | 1 586 | 1 628 | - | 1 106 | 1 628 | 523 | 32.1% | 1 527 |
| General vehicles | | 602 | 1 160 | 1 160 | - | 840 | 1 160 | (320) | -27.6% | 1 144 |
| Specialised vehicles | | - | - | - | - | - | - | - | | |
| Plant & equipment | | - | 21 | 21 | - | 18 | 21 | (3) | -13.8% | 20 |
| Computers - hardware/equipment | | 406 | 235 | 235 | - | 134 | 235 | (101) | -43.2% | 211 |
| Furniture and other office equipment | | 58 | 36 | 50 | - | 14 | 50 | (35) | -71.3% | 30 |
| Abattoirs | | - | - | - | - | - | - | - | | |
| Markets | | - | - | - | - | - | - | - | | |
| Civic Land and Buildings | | - | - | - | - | - | - | - | | |
| Other Buildings | | 170 | 133 | 162 | - | 99 | 162 | (63) | -38.9% | 122 |
| Other Land | | - | - | - | - | - | - | - | | |
| Surplus Assets - (Investment or Inventory) | | | | - | | | | - | | |
| Other | | - | - | - | - | - | - | - | | |
| Agricultural assets | | - | - | - | - | - | - | - | | - |
| List sub-class | | | | | | | | - | | |
| | | | | | | | | - | | |
| Biological assets | | - | - | - | - | - | - | - | | - |
| List sub-class | | | | | | | | - | | |
| | | | | | | | | - | | |
| Intangibles | | - | - | - | - | - | - | - | | - |
| Computers - software & programming | | | - | - | | | | - | | |
| Other | | | | | | | | - | | |
| Total Capital Expenditure on renewal of existing ass | 1 | 1 868 | 1 586 | 1 628 | - | 1 106 | 1 628 | (523) | -32.1% | 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 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | - | - | - | - | - | - | | - |
| Community | | 40 | 159 | 278 | - | - | - | - | | 40 |
| Parks & gardens | | | | | | | | - | | |
| Sportsfields & stadia | | | | | | | | - | | |
| Swimming pools | | | | | | | | - | | |
| Community halls | | | | | | | | - | | |
| Libraries | | | | | | | | - | | |
| Recreational facilities | | | | | | | | - | | |
| Fire, safety & emergency | | | | | | | | - | | |
| Security and policing | | | | | | | | - | | |
| Buses | | | | | | | | - | | |
| Clinics | | | | | | | | - | | |
| Museums & Art Galleries | | | | | | | | - | | |
| Cemeteries | | | | | | | | - | | |
| Social rental housing | | | | | | | | - | | |
| Other | | 40 | 159 | 278 | | | | - | | 40 |
| Heritage assets | | 4 | | | - | - | - | - | | - |
| Buildings | | 4 | 4 | 4 | - | - | | - | | |
| Other | | | | | | | | - | | |
| Investment properties | | - | - | - | - | - | - | - | | - |
| Housing development | | | | | | | | - | | |
| Other | | | | | | | | - | | |
| Other assets | | 1 452 | 2 420 | 2 381 | 174 | 1 418 | 2 364 | 946 | 40.0% | 1 203 |
| General vehicles | | 230 | 391 | 351 | 58 | 279 | 358 | 79 | 22.2% | 235 |
| Specialised vehicles | | - | - | - | - | - | - | - | | |
| Plant & equipment | | 229 | 157 | 158 | 4 | 22 | 144 | 121 | 84.5% | 154 |
| Computers - hardware/equipment | | 626 | 1 198 | 1 199 | 67 | 632 | 1 245 | 612 | 49.2% | 600 |
| Furniture and other office equipment | | - | 269 | 269 | - | 6 | 246 | 241 | 97.7% | 100 |
| Abattoirs | | - | | | - | - | | - | | |
| Markets | | - | | | - | - | | - | | |
| Civic Land and Buildings | | 38 | | | | | | - | | |
| Other Buildings | | - | 405 | 405 | 20 | 407 | 371 | (36) | -9.7% | 100 |
| Other Land | | 329 | | | 7 | 21 | | (21) | | 14 |
| Surplus Assets - (Investment or Inventory) | | - | | | - | - | | - | | |
| Other - Emergency Equipment | | | | | 18 | 50 | | (50) | | |
| Agricultural assets | | - | - | - | - | - | - | - | | - |
| List sub-class | | | | | | | | - | | |
| | | | | | | | | - | | |
| Biological assets | | - | - | - | - | - | - | - | | - |
| List sub-class | | | | | | | | - | | |
| | | | | | | | | - | | |
| Intangibles | | 1 881 | 2 666 | 2 666 | 143 | 1 045 | 1 135 | 90 | 8.0% | 1 573 |
| Computers - software & programming | | 1 881 | 2 666 | 2 666 | 143 | 1 045 | 1 135 | 90 | 8.0% | 1 573 |
| Other | | | | | | | | - | | |
| Total Repairs and Maintenance Expenditure | | 3 376 | 5 245 | 5 325 | 318 | 2 463 | 3 499 | 1 037 | 29.6% | 2 816 |

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 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | - | - | - | - | - | - | | - |
| Community | | 183 | 200 | 200 | 316 | 4 149 | 167 | (3 982) | -2389.2% | 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 | | 183 | 200 | 200 | 316 | 4 149 | 167 | (3 982) | -2389.2% | 191 |
| Heritage assets | | - | - | - | - | - | - | - | | - |
| Buildings | | | | | | | | - | | |
| Other | | | | | | | | - | | |
| Investment properties | | - | - | - | - | - | - | - | | - |
| Housing development | | | | | | | | - | | |
| Other | | | | | | | | - | | |
| Other assets | | 3 750 | 4 930 | 4 930 | (1 410) | - | 4 905 | 4 905 | 100.0% | 4 930 |
| General vehicles | | 895 | 700 | 700 | - | - | 700 | 700 | 100.0% | 700 |
| Specialised vehicles | | - | - | - | - | - | - | - | | - |
| Plant & equipment | | 490 | 500 | 500 | (167) | (0) | 500 | 500 | 100.0% | 500 |
| Computers - hardware/equipment | | 822 | 900 | 900 | (300) | - | 900 | 900 | 100.0% | 900 |
| Furniture and other office equipment | | 850 | 980 | 980 | (327) | 0 | 980 | 980 | 100.0% | 980 |
| Abattoirs | | | | | | | | - | | |
| Markets | | | | | | | | - | | |
| Civic Land and Buildings | | 693 | | | | | | - | | |
| Other Buildings | | | 1 700 | 1 700 | (567) | 0 | 1 700 | 1 700 | 100.0% | 1 700 |
| Other Land | | | | | - | - | | - | | |
| Surplus Assets - (Investment or Inventory) | | | | | - | | | - | | |
| Other | | | 150 | 150 | (50) | - | 125 | 125 | | 150 |
| Agricultural assets | | - | - | - | - | - | - | - | | - |
| List sub-class | | | | | | | | - | | |
| | | | | | | | | - | | |
| Biological assets | | - | - | - | - | - | - | - | | - |
| List sub-class | | | | | | | | - | | |
| | | | | | | | | - | | |
| Intangibles | | 117 | 250 | 250 | (83) | (0) | 147 | 147 | 100.0% | 250 |
| Computers - software & programming | | 117 | 250 | 250 | (83) | (0) | 147 | 147 | 100.0% | 250 |
| Other | | | | | | | | - | | |
| Total Repairs and Maintenance Expenditure | | 4 050 | 5 380 | 5 380 | (1 178) | 4 149 | 5 219 | 1 070 | 20.5% | 5 371 |
| Specialised vehicles | | - | - | - | - | - | - | - | | - |
| 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 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 will be done during the month of June 2015.

Information Backup:

All shared data on the internet system (*O & P drives only*) is backed up on the server with a further daily tape backup kept on the premises. System users are responsible for ensuring that data backup and maintenance is carried out with regard to their specific usage. General ledger and associated financial system data is backed up on the network server tape system.

The “e-Venus” financial system was implemented on 1 September 2009. A daily backup is done as well as a day end procedure to integrate daily transactions. On the last working day of each month (a few days after month end to accommodate financial transactions pertaining to the month closed) a monthly calendar, financial backup and integration including closing of votes and opening thereof in the new month is done.

Motor Vehicle Operating Cost:

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

| VEHICLE OPERATING COST | YTD ACTUAL | BUDGET | VARIANCE | VAR % |
|-------------------------------|-------------------|------------------|------------------|---------------|
| Depreciation: Motor Vehicle | - | 700 000 | 700 000 | 100.00% |
| Repairs and Maintenance | 57 372 | 95 600 | 38 228 | 39.99% |
| Tyres | 33 839 | 97 000 | 63 161 | 65.11% |
| Insurance | 89 747 | 120 000 | 30 253 | 25.21% |
| License | 10 647 | 13 200 | 2 553 | 19.34% |
| MV Administration Levy | 13 729 | 25 000 | 11 271 | 45.09% |
| Fuel | 388 919 | 657 500 | 268 581 | 40.85% |
| TOTAL | 594 253.10 | 1 708 300 | 1 114 047 | 65.21% |

Motor Vehicles - Utilization Statistics:

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

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

| Vehicle Description | Vehicle Allocation | Year Model | Registration Number | Service | License expires | Previous Km Reading | Current Km Reading | March Utility |
|-----------------------------|-------------------------|---------------|------------------------|---------|--------------------|------------------------|-----------------------|------------------|
| Chevrolet Cruze 1.8 LS | Pool | 2010 | CBY 226 NC | 135 000 | 2015/09/30 | 123 553 | 125 669 | 2 116 |
| Chevrolet Opel Corsa | Disaster Management | 2010 | CBY 227 NC | 75 000 | 2015/09/30 | 62 101 | 62 791 | 690 |
| Chevrolet Captiva | Pool | 2011 | CDM 296 NC | 75 000 | 2015/09/30 | 66 683 | 69 199 | 2 516 |
| Toyota Corolla | Pool | 2009 | BZP 439 NC | 150 000 | 2015/09/30 | 142 807 | 145 958 | 3 151 |
| Toyota Corolla | Pool | 2009 | BZP 440 NC | 150 000 | 2015/09/30 | 137 417 | 139 973 | 2 556 |
| Chevrolet Trailblazer | Pool | 2013 | CGR 575 NC | 30 000 | 2015/12/31 | 19 735 | 21 932 | 2 197 |
| Isuzu KB 250 | Housing | 2013 | CGR 572 NC | 60 000 | 2015/12/31 | 57 115 | 59 161 | 2 046 |
| Isuzu KB 250 | Housing | 2013 | CGR 576 NC | 45 000 | 2015/12/31 | 41 164 | 43 035 | 1 871 |
| Hyundai HI | Tourism Centre | 2013 | CGY 587 NC | 30 000 | 2016/02/28 | 24 785 | 28 116 | 3 331 |
| Isuzu 2.4 | Housing | 2009 | CBD 761 NC | 135 000 | 2016/02/28 | 125 915 | 127 258 | 1 343 |
| Nissan LDV | Community Development | 2006 | BVC 831 NC | 150 000 | 2015/07/31 | 143 184 | 143 811 | 627 |
| Ford Bantam | Finance | 2004 | BRD 836 NC | 105 000 | 2016/01/31 | 94 025 | 94 739 | 714 |
| Isuzu KB 250 | Disaster Management | 2010 | CBY 895 NC | 45 000 | 2015/09/30 | 41 329 | 42 653 | 1 324 |
| Isuzu KB 250 | Disaster Management | 2010 | CBY 898 NC | 45 000 | 2015/09/30 | 43 520 | 44 840 | 1 320 |
| Toyota Land Cruiser | Disaster Management | 2014 | CJL 363 NC | 15 000 | 2016/01/31 | 9 263 | 10 288 | 1 025 |
| Toyota Land Cruiser | Disaster Management | 2014 | CKW 835 NC | 10 000 | 2015/11/30 | 793 | 1 619 | 826 |
| Isuzu D/Cab | Pool | 2013 | CGR 974 NC | 60 000 | 2015/12/31 | 45 794 | 47 773 | 1 979 |
| Isuzu Kb 250 D-Teq | Pool | 2014 | CKR 822 NC | 15 000 | 2015/10/31 | 4 335 | 4 785 | 450 |
| Audi Q7 | Council | 2013 | FBDM 1 NC | 105 000 | 2015/09/30 | 94 476 | 100 362 | 5 886 |
| 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 | 30 000 | 2015/12/31 | 24 147 | 25 378 | 1 231 |
| Nissan NP 200 | Environmental Health | 2014 | CJJ 262 NC | 30 000 | 2015/12/31 | 18 481 | 19 920 | 1 439 |
| Nissan Hardbody | Environmental Health | 2014 | CJJ 263 NC | 15 000 | 2015/12/31 | 9 402 | 10 722 | 1 320 |
| Nissan NP 200 | Environmental Health | 2014 | CJJ 258 NC | 15 000 | 2015/12/31 | 12 766 | 13 492 | 726 |
| Chevrolet Park Van | Supply Chain Management | 2015 | CLF791 NC | 15 000 | 2015/12/31 | 254 | 692 | 438 |
| FULL FLEET UTILITY MAY 2015 | | | | | | | | |
| | | | | | | | | 41 122 |

Disposal of Vehicles:

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

Motor Vehicle Damage Report:

There were no damages reported on vehicles for the month of May 2015.

2.14 Quality Certificate

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

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

For the month of May 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

09 June 2015