

FRANCES BAARD DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT

30 APRIL 2015

TABLE OF CONTENTS

	Page
1. Introduction	2
2. Executive Mayor's report	2-3
3. Council resolutions	3
4. Executive summary	3-13
5. In-Year Budget Statement Tables (Annexure A)	14-20
6. Supporting documents	21-41
7. Municipal Manager's quality certification	42

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 is currently busy with the supply chain management processes to procure a printer for Magareng Local Municipality to assist them with printing of their accounts.

3. COUNCIL RESOLUTIONS

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

Recommendation:

- (a) That Council notes the section 71 monthly budget statements and supporting documentation for the period ended 30 April 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, 498 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, R81, 045 million has been spent compared to the operational year-to-date budget projections of R90, 205 million. The main areas where expenditure is less than the year to date budget is employee related costs, repairs & maintenance, grants and subsidies paid as well as general expenses.

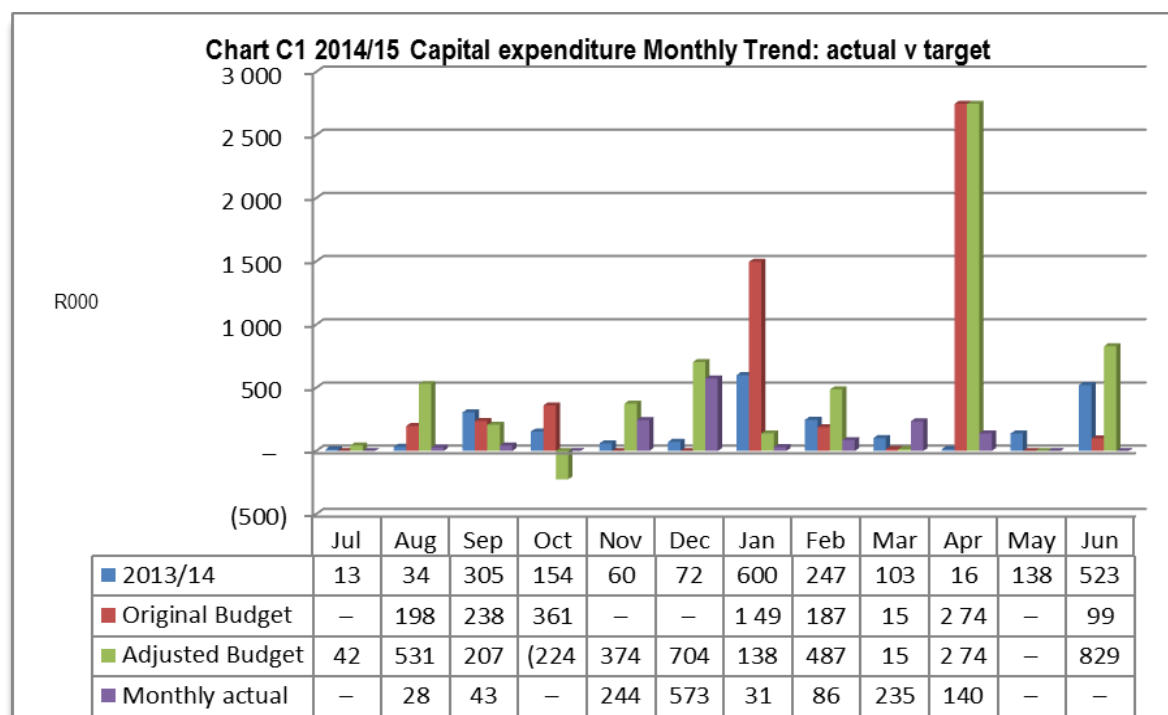
Refer to Annexure A, Table SC1 for further explanation for material variances on both revenue by source and expenditure by type. The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and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

Capital Expenditure

Year-to-date expenditure on capital amounts to R1, 380 million as compared to the adjusted capital budget of R5, 845 million. As per the policy, all capital projects / purchases should be completed / finalized by 31 March of each financial year.

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

Capital Expenditure Monthly Trend: Actual vs Target



Cash Flows

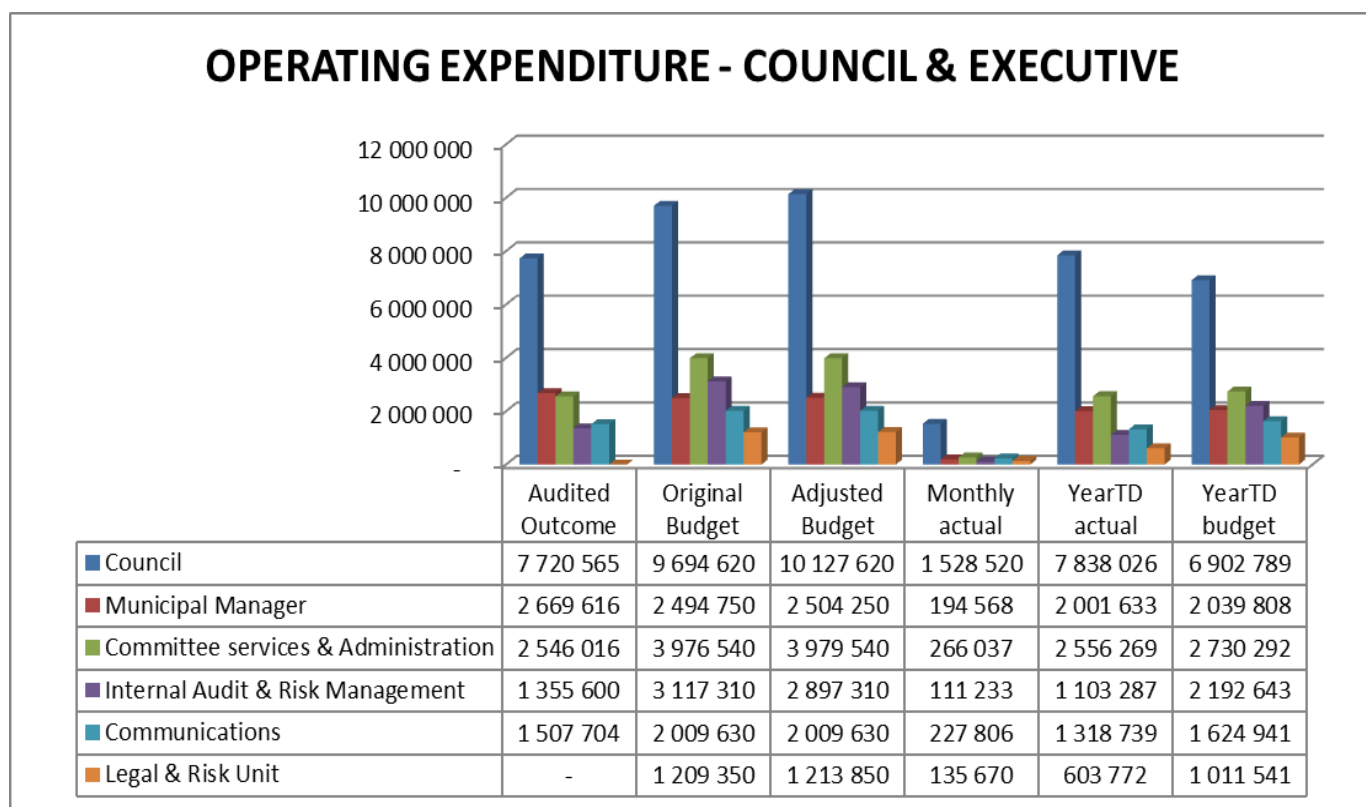
The Municipality started the year with a total cash and cash equivalents of R87, 934 million. The year-to date cash and cash equivalents amounted to R108, 818 million. The net increase in cash and cash equivalent for the year to date is R20, 884 million.

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:



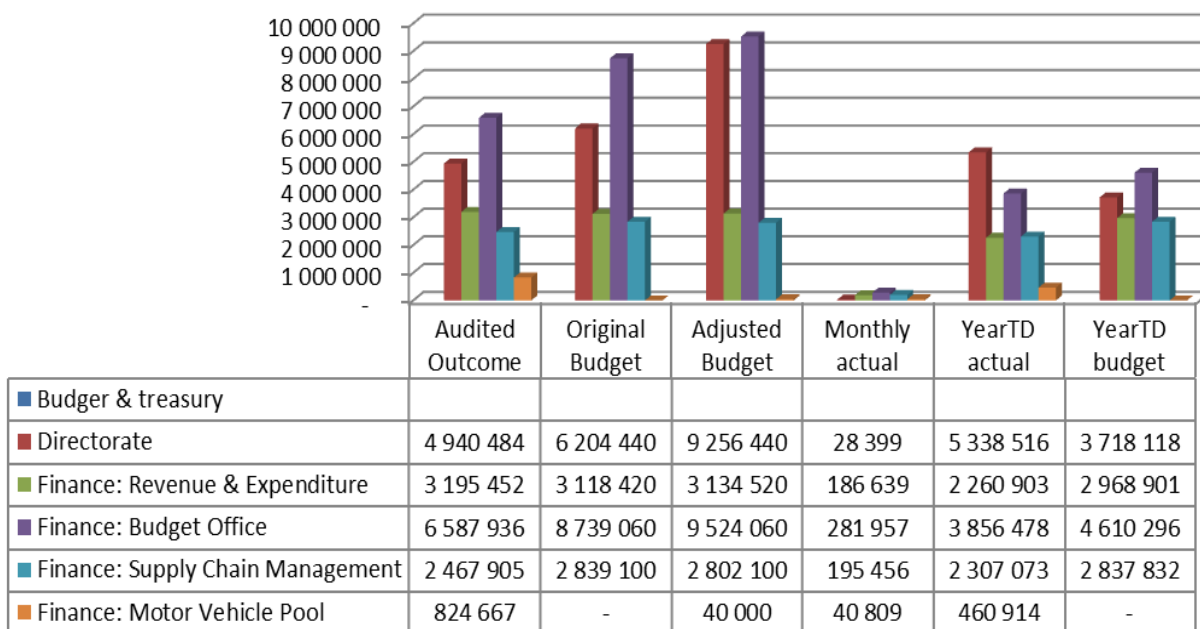
Actual operating expenditure of Council & Executive is R15, 421 725 as compared to the year-to-date budget R16, 502 015. The main areas where expenditure is less than YTD budgets are: employee related costs, consultancy, repairs and maintenance, legal services, special projects and general expenses.

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
Commemorative Days	13 117	86 000	15.25%	Spending as per the operational plan
Mayoral Bursary Fund	-	200 000	0.00%	Will be utilised during the current financial year
Total	21 577	386 000	5.59%	
<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%	Completed
Total	84 000	130 000	64.62%	
<u>COMMUNICATIONS</u>				
Branding Communication	7 006	10 000	70.06%	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 R 199, 003.

OPERATING EXPENDITURE - BUDGET & TREASURY



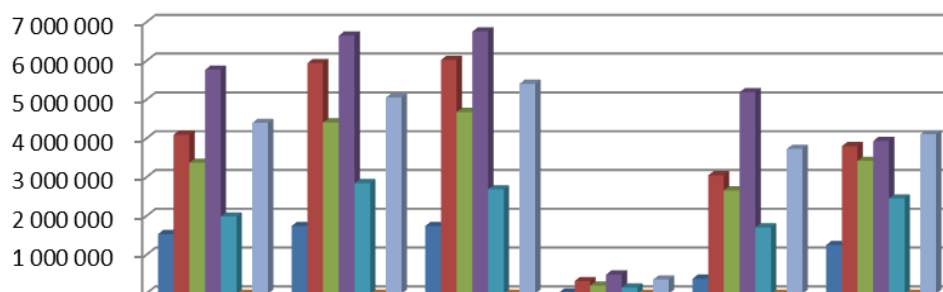
The actual operating expenditure of Budget & Treasury office is R14, 223 884 as compared to the year-to-date projected budget of R14, 135 146. The actual operating expenditure is in line with the year-to-date projected budget.

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

<i>FINANCE: DIRECTORATE</i>				
	YTD Actual	Budget	% Spending	Remarks
Operation Clean Audit	22 700	540 000	4.20%	Spending as per the operational plan
AFS Quality Control & GRAP	99 418	160 000	62.14%	Spending as per the operational plan
Staff Benefits Actuarial Evaluation	21 819	50 000	43.64%	Spending as per the operational plan
Financial System Support Local Municipalities	-	300 000	0.00%	Will be utilised during the current financial year
Support Magareng Local Municipality	2 340 983	2 800 000	83.61%	The funds were used to assist Magareng
Total	2 484 920	3 850 000	64.54%	

The year to date actual spending on special projects for the Department of Finance amounted to R2, 484 920.

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	25 479	387 259	1 255 225
Information Systems	4 098 880	5 946 620	6 030 520	325 672	3 052 880	3 803 571
Human Resource Management	3 376 659	4 416 690	4 686 690	212 678	2 663 831	3 427 079
Office support Services	5 775 498	6 656 610	6 761 110	493 078	5 196 893	3 941 584
Environmental Health	1 990 610	2 850 950	2 691 550	158 614	1 707 970	2 457 082
Community Development	-	-	-	-	-	-
Firefighting & Disaster Management	4 404 505	5 059 720	5 413 720	365 771	3 734 024	4 111 099

Actual operating expenditure of Corporate Services is R16, 742 857 as compared to the year-to-date projected budget of R18, 995 640. The main areas where expenditure is less than the year to date projected budgets are the employee related costs and general expenses.

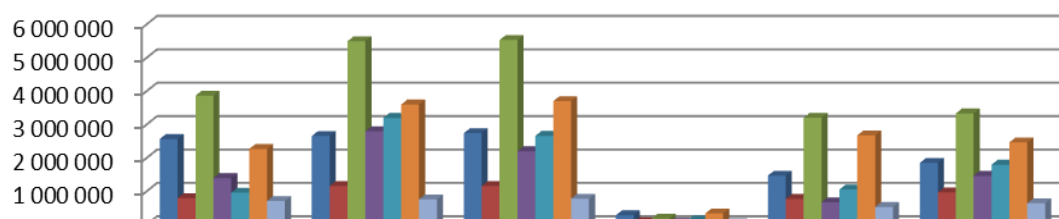
Consolidated performance of year-to-date expenditure on special projects against full year budget (Corporate Services)

CORPORATE SERVICES				
	YTD Actual	Budget	% Spending	Remarks
<u>INFORMATION COMMUNICATION & TECHNOLOGY</u>				
ICT Forum Meetings	866	10 000	8.66%	Spending as per the operational plan
Total	866	10 000	8.66%	
<u>HUMAN RESOURCE MANAGEMENT</u>				
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	6 695	24 000	27.90%	Spending as per operational plan
Awareness Programme - Sanitation	6 663	24 000	27.76%	Spending as per operational plan
Recycling Project	-	20 000	0.00%	To be rolled - over to 2015/16
Air Quality Projects	2 828	20 000	14.14%	Spending as per operational plan
Environmental Health Forum	5 181	20 000	25.90%	As per quarterly meetings
Greening Projects	-	10 000	0.00%	Campaigning planned for May
Waste Management Campaigns	2 006	20 000	10.03%	Spending as per operational plan
Sector 78 Assessment	44 804	450 000	9.96%	Consultant busy with assessment
Total	68 176	588 000	11.59%	
<i>FIRE FIGHTING AND DISASTER MANAGEMENT</i>				
Fire Fighting - Volunteers Training	747	75 000	1.00%	Training scheduled for 20-21 May 2015.
Fire Fighting - Volunteers Stipend	-	63 400	0.00%	Will be utilised during the current financial year
Fire Fighting - Volunteers Ins	-	11 000	0.00%	Will not be utilised
Contingency Fund	164 632	360 000	45.73%	On a needs basis per Local Municipality
Disaster Management Forum	1 498	8 000	18.72%	Spending as per operational plan
Awareness Programmes	5 600	18 000	31.11%	Completed
Total	172 477	535 400	32.21%	

The year to date actual spending on special projects for Corporate Services amounted to R712, 637.

OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Directorate: Planning	2 572 906	2 663 530	2 749 780	290 791	1 477 206	1 859 594
PMS Management	804 844	1 167 970	1 167 970	81 033	780 603	973 308
LED	3 871 424	5 502 550	5 537 550	192 808	3 207 768	3 337 060
GIS	1 403 771	2 805 970	2 205 970	67 826	679 740	1 470 627
Spatial Planning	965 620	3 205 440	2 667 876	142 484	1 061 434	1 803 541
Tourism	2 275 108	3 607 400	3 709 400	344 366	2 684 684	2 471 142
IDP Management	718 064	766 120	786 120	57 994	541 839	647 360

Actual operating expenditure of Planning & Development is R10, 433 274 as compared to the year-to-date projected budget of R12, 562 633. The main areas where expenditure is less than YTD budgets are the employee related costs, depreciation, repairs & maintenance, consultancy, special projects, and general expenses.

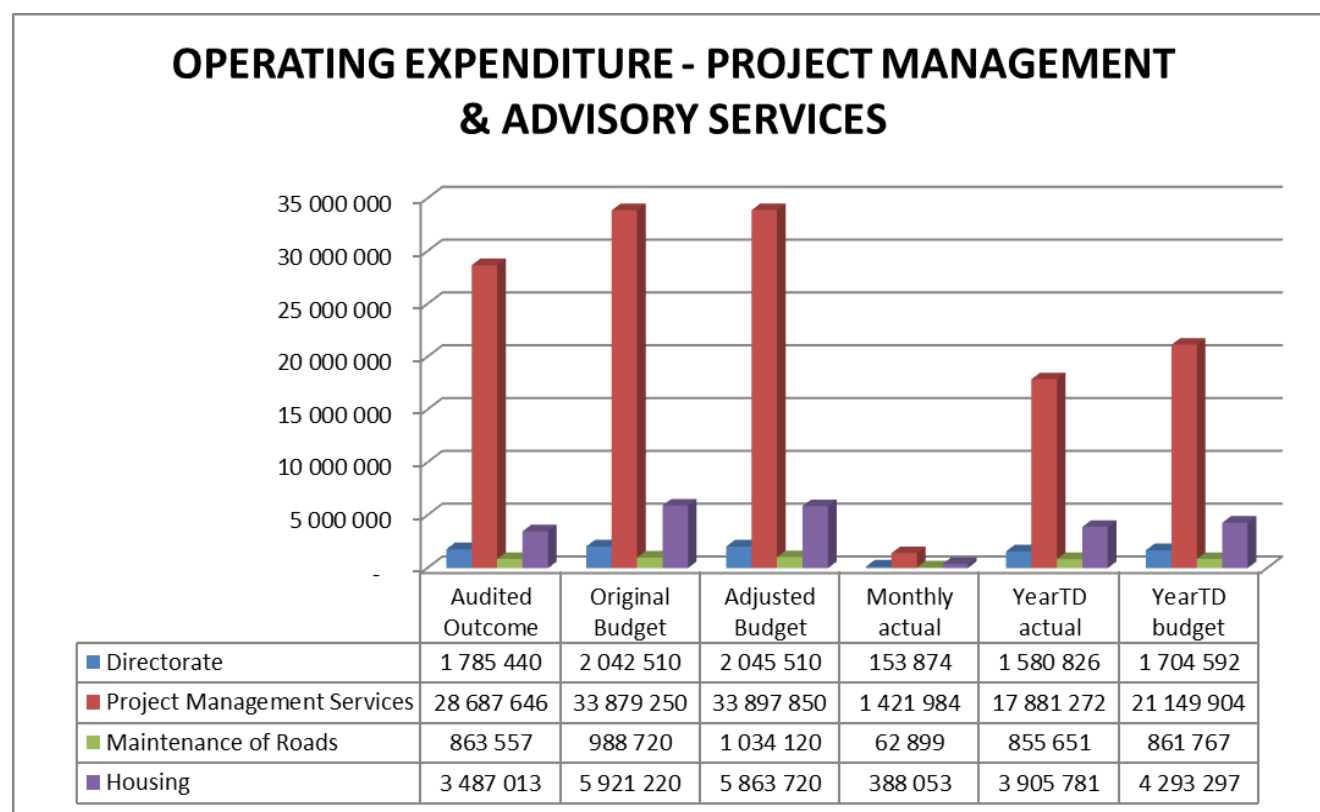
Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

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 in progress
MSIG 14/15: Review FBDM Int Fin Man Plan	-	300 000	0.00%	Project in progress
MSIG 14/15: Review Tourism Strategy	-	334 000	0.00%	Project changed - review - Tourism strategy
14/15 Institutional Plan	86 250	86 250	100.00%	Project completed
Total	218 750	1 020 250	21.44%	

	YTD Actual	Budget	% Spending	Remarks
<u>LED</u>				
14/15: LED SMME Development	88 500	411 000	21.53%	In progress & NVT Funds committed
14/15: LED Richie Incubation Centre	224 150	260 640	86.00%	Completed
14/15: LED Promotion of SMME'S	333 136	333 600	99.86%	In progress
14/15: LED Coordinating Structures & Forum	15 385	50 000	30.77%	In progress
10/11: LED Vegetable Plant - Phokwane	-	50 000	0.00%	The advert will be going out in May 2015
10/11: LED Entrepreneurship Programme	150 962	336 050	44.92%	The training will be held in May 2015
10/11: LED Bokomoto Project -Dikgatlong	-	250 000	0.00%	Will be utilised during the current financial year
14/15: LED Expo	630 051	639 000	98.60%	Completed
14/15: KBY Hub	-	120 000	0.00%	In progress
11/12: LED Develop Incentive Policies	1 344	30 000	4.48%	In progress
Total	1 443 528	2 480 290	58.20%	
	YTD Actual	Budget	% Spending	Remarks
<u>GIS</u>				
Verify Water Infrastructure	-	-		
Financial Data Cleansing	702	1 000 000	0.07%	Appointed service provider and project is ongoing
Total	702	1 000 000	0.07%	
<u>SPATIAL PLANNING</u>				
Surveying Of Erven Dikgatlong	-	397 000	0.00%	Be done after the approval of the EIA project 100% complete
Spatial Development Framework - Magareng	30 916	30 916	100.00%	Completed
Spatial Development Framework (Fbdm)	-	-		
Zoning Scheme - Magareng	29 645	316 800	9.36%	Completed phase 2
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	600 877	550 000	109.25%	Project and transfer completed.
Tourism Contribution: Neta Support	135 000	135 000	100.00%	Completed
Tourism N12 Promotion	50 000	50 000	100.00%	Completed
Tourism Treasure Route Support	-	40 000	0.00%	Participation withdraw (saving)
Tourism Businessplan Competition	370 491	615 000	60.24%	Phase 4 is in process
Indaba Trade Expo	80 583	366 930	21.96%	To be finalised during May 2015
Tourism Advertising & Promotion	113 700	172 500	65.91%	To place final advert during the 4th quarter
Tourism Association	6 900	17 000	40.59%	The final meeting will be held during the fourth quarter
Exhibition	22 960	23 390	98.16%	Project completed (saving)
Tourguide Business Esteb Training	136 218	232 710	58.54%	The project will be completed in June 2015
Community Awareness Campaigns	128 500	168 000	76.49%	Finalising the project
Total	1 645 229	2 370 530	69.40%	

	YTD Actual	Budget	% Spending	Remarks
<u>IDP MANAGEMENT</u>				
IDP Steering Committee Meeting	1 495	7 600	19.67%	In accordance with the Budget
IDP Projects	-	45 170	0.00%	Will be spent as per the operational plan
Total	1 495	52 770	2.83%	

The actual spending on special projects for Planning & Development amounted to R7, 705 156 for the month.



Actual operating expenditure of Project Management & Advisory Services is R24, 223 529 as compared to the year-to-date projected budget of R28, 009 559.

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	5 083	9 000	56.48%	Spending as per the operational plan
Total	5 083	9 000	56.48%	
	YTD Actual	Budget	% Spending	Remarks
<u>PROJECT & ADVISORY SERVICES</u>				
Phokwane - Maintenance Municipal Infrastructure.	1 988 776	2 500 000	79.55%	In progress will be spent by June 2015
Magareng - Maintenance Municipal Infrastructure	1 912 598	2 500 000	76.50%	In progress will be spent by June 2015
Sol Plaatje - Maintenance Municipal Infrastructure	1 665 504	1 965 000	84.76%	In progress will be spent by June 2015
Dikgatlong - Waste Water Operating Room	25 600	480 000	5.33%	Contractor appointed, will spend
Phokwane - Replace Sewer Gravity Line	1 055 042	1 300 000	81.16%	Completed, In retention
Phokwane - Resealing Of Reservoir	-	800 000	0.00%	Await appointment for a service provider, will spend
Phokwane - Upgrade Chlorination System	-	500 000	0.00%	Implementation, will spend
Phokwane - Road Infrastructure & Maintenance Plan	-	1 200 000	0.00%	The project will not be completed in this financial year. A roll over was requested.
Phokwane - Water & Sanitation Maintenance Plan	-	400 000	0.00%	Procurement stage, will be spent by June 2015
Phokwane - Resealing Sewer Storage Dam	-	800 000	0.00%	Await appointment, will spend
Magareng - Waternetwerk. 558 Sites	3 667 136	5 000 000	73.34%	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	314 743	1 000 000	31.47%	Progressing well, will be completed in Sep 2015. A roll over was requested
Dikgatlong - Purchase Cherry Picker	746 418	800 000	93.30%	Delivered
Dikgatlong - Electricity Infrastructure Upgrade	-	900 000	0.00%	Service provider was appointed in April 2015. The project is in the implementation stage, and wil be completed by the end of June 2015.
Dikgatlong - Prosess Controller	-	500 000	0.00%	Contractor appointed, will spend
Sol Plaatje - Water Reticulation	-	5 000 000	0.00%	Implementation, will be spent by June 2015
Sol Plaatje - Maintenance Municipal Infrastructure	486 235	535 000	90.89%	In progress will be spent by June 2015
Dikgatlong - Maintenance Municipal Infrastructure	1 241 157	2 500 000	49.65%	In progress will be spent by June 2015
Total	14 750 148	30 480 000	48.39%	
	YTD Actual	Budget	% Spending	Remarks
<u>HOUSING</u>				
Special Project: Women's Month	-	16 000	0.00%	Programme cancelled
Special Project: Mandela Month	-	-		
Special Project: 16 Days of Activism	-	-		
Housing Consumer Education	7 781	40 000	19.45%	Spending as per the operational plan
Housing Field Workers	39 476	48 000	82.24%	Spending as per the operational plan
Housing Steering Committee Meeting	10 389	20 000	51.94%	Spending as per the operational plan
Total	57 646	124 000	46.49%	

The actual spending on special projects for Project Management & Advisory Services amounted to R14, 812 876 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	547	5 142	4 693	449	10%	6 171
Transfers recognised - operational	95 053	101 083	102 798	33 284	100 356	97 133	3 223	3%	100 098
Other own revenue	1 208	1 236	1 336	175	1 000	643	357	56%	1 535
Total Revenue (excluding capital transfers and contributions)	102 102	107 992	109 807	34 006	106 498	102 469	4 029	4%	107 804
Employee costs	41 012	54 388	54 410	3 941	37 175	40 001	(2 826)	-7%	46 867
Remuneration of Councillors	5 424	6 055	6 055	703	4 750	4 874	(124)	-3%	5 700
Depreciation & asset impairment	4 050	5 380	5 380	383	5 326	5 219	107	2%	5 380
Finance charges	2 300	2 854	2 854	–	552	552	–		2 462
Materials and bulk purchases	3 376	5 245	5 325	176	2 165	3 076	(910)	-30%	2 816
Transfers and grants	33 666	42 973	44 603	1 465	21 580	26 057	(4 477)	-17%	42 304
Other expenditure	12 605	15 736	17 859	1 313	9 497	10 427	(930)	-9%	14 895
Total Expenditure	102 434	132 631	136 485	7 982	81 045	90 205	(9 160)	-10%	120 424
Surplus/(Deficit)	(333)	(24 639)	(26 678)	26 023	25 453	12 264	13 189	108%	(12 620)
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(333)	(24 639)	(26 678)	26 023	25 453	12 264	13 189	108%	(12 620)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(333)	(24 639)	(26 678)	26 023	25 453	12 264	13 189	108%	(12 620)
Capital expenditure & funds sources									
Capital expenditure	2 551	5 340	5 848	140	1 380	5 637	(4 257)	-76%	5 529
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	2 551	5 340	5 848	140	1 380	5 637	(4 257)	-76%	5 529
Total sources of capital funds	2 551	5 340	5 848	140	1 380	5 637	(4 257)	-76%	5 529
Financial position									
Total current assets	91 792	91 792	87 463		115 836				81 843
Total non current assets	60 983	60 983	57 614		57 133				60 777
Total current liabilities	15 921	15 921	12 786		11 380				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		129 136				96 995
Cash flows									
Net cash from (used) operating	9 764	(8 285)	(6 906)	(7 478)	23 343	2 906	20 437	703%	(352)
Net cash from (used) investing	(3 949)	(4 482)	(4 656)	(140)	(1 661)	(1 970)	308	-16%	(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	108 818	108 818	97 700	11 118	11%	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	–	162	5 754
Creditors Age Analysis									
Total Creditors	799	–	–	–	–	–	–	–	799

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	26 177	93 111	92 579	532	1%	94 676
Executive and council		3 716	4 683	4 783	1 561	4 683	4 683	-		4 783
Budget and treasury office		83 512	90 085	90 420	24 616	88 428	87 896	532	1%	89 893
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		1 600	315	1 695	630	2 010	78	1 932		(389)
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		600	315	315	630	630	78	552		756
Housing		1 000	-	1 380	-	1 380	-	1 380		(1 145)
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		13 274	12 909	12 909	7 198	11 377	9 811	1 566	16%	13 517
Planning and development		10 266	9 909	9 909	6 198	8 377	7 811	566	7%	9 917
Road transport		-	-	-	-	-	-	-		-
Environmental protection		3 008	3 000	3 000	1 000	3 000	2 000	1 000	50%	3 600
<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	34 006	106 498	102 469	4 029	4%	107 804
Expenditure - Standard										
<i>Governance and administration</i>		48 659	62 169	66 714	4 254	40 946	43 065	(2 118)	-5%	55 573
Executive and council		15 800	22 502	22 732	2 464	15 422	16 502	(1 080)	-7%	20 036
Budget and treasury office		18 071	20 901	24 757	733	14 224	14 135	89	1%	20 816
Corporate services		14 788	18 766	19 225	1 057	11 301	12 427	(1 127)	-9%	14 721
<i>Community and public safety</i>		7 892	10 981	11 277	754	7 640	8 404	(765)	-9%	9 798
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		4 405	5 060	5 414	366	3 734	4 111	(377)	-9%	4 839
Housing		3 487	5 921	5 864	388	3 906	4 293	(388)	-9%	4 960
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		45 884	59 480	58 494	2 975	32 459	38 736	(6 277)	-16%	55 053
Planning and development		43 893	56 629	55 802	2 816	30 751	36 279	(5 528)	-15%	52 508
Road transport		-	-	-	-	-	-	-		-
Environmental protection		1 991	2 851	2 692	159	1 708	2 457	(749)	-30%	2 545
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	102 434	132 631	136 485	7 982	81 045	90 205	(9 160)	-10%	120 424
Surplus/ (Deficit) for the year		(333)	(24 639)	(26 678)	26 023	25 453	12 264	13 189	108%	(12 620)

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	1 561	4 683	4 683	-		4 783
Vote 2 - Budget & Treasury		83 512	90 085	90 420	24 616	88 428	87 896	532	0.6%	89 893
Vote 3 - Corporate Services		3 608	3 315	3 315	1 630	3 630	2 078	1 552	74.7%	4 356
Vote 4 - Planning & Development		1 128	949	949	-	15	334	(319)	-95.5%	952
Vote 5 - Project Management & Advisory Services		10 138	8 960	10 340	6 198	9 742	7 477	2 265	30.3%	7 820
Total Revenue by Vote	2	102 102	107 992	109 807	34 006	106 498	102 469	4 029	3.9%	107 804
Expenditure by Vote	1									
Vote 1 - Council & Executive		15 800	22 502	22 732	2 464	15 422	16 502	(1 080)	-6.5%	20 036
Vote 2 - Budget & Treasury		18 016	20 901	24 757	733	14 224	14 135	89	0.6%	20 816
Vote 3 - Corporate Services		21 183	26 677	27 330	1 581	16 743	18 996	(2 253)	-11.9%	22 104
Vote 4 - Planning & Development		12 612	19 719	18 825	1 177	10 433	12 563	(2 129)	-16.9%	16 381
Vote 5 - Project Management & Advisory Services		34 824	42 832	42 841	2 027	24 224	28 010	(3 786)	-13.5%	41 087
Total Expenditure by Vote	2	102 434	132 631	136 485	7 982	81 045	90 205	(9 160)	-10.2%	120 424
Surplus/ (Deficit) for the year	2	(333)	(24 639)	(26 678)	26 023	25 453	12 264	13 189	107.5%	(12 620)

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	167	895	494	401	81%	1 074
Interest earned - external investments		5 841	5 673	5 673	547	5 142	4 693	449	10%	6 171
Interest earned - outstanding debtors		-	-	-	-	-	-	-		-
Dividends received		-	-	-	-	-	-	-		-
Fines		-	-	-	-	-	-	-		-
Licences and permits		-	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Transfers recognised - operational		95 053	101 083	102 798	33 284	100 356	97 133	3 223	3%	100 098
Other revenue		322	115	215	8	97	89	7	8%	451
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	34 006	106 498	102 469	4 029	4%	107 804
Expenditure By Type										
Employee related costs		41 012	54 388	54 410	3 941	37 175	40 001	(2 826)	-7%	46 867
Remuneration of councillors		5 424	6 055	6 055	703	4 750	4 874	(124)	-3%	5 700
Debt impairment		-	3	3	-	11	-	11		11
Depreciation & asset impairment		4 050	5 380	5 380	383	5 326	5 219	107	2%	5 380
Finance charges		2 300	2 854	2 854	-	552	552	-		2 462
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		3 376	5 245	5 325	176	2 165	3 076	(910)	-30%	2 816
Contracted services		-	-	-	-	-	-	-		-
Transfers and grants		33 666	42 973	44 603	1 465	21 580	26 057	(4 477)	-17%	42 304
Other expenditure		12 207	15 533	17 656	1 313	9 486	10 427	(940)	-9%	14 684
Loss on disposal of PPE		398	200	200	-	-	-	-		200
Total Expenditure		102 434	132 631	136 485	7 982	81 045	90 205	(9 160)	-10%	120 424
Surplus/ (Deficit) for the year		(333)	(24 639)	(26 678)	26 023	25 453	12 264	13 189	0	(12 620)
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(333)	(24 639)	(26 678)	26 023	25 453	12 264			(12 620)
Taxation								-		
Surplus/(Deficit) after taxation		(333)	(24 639)	(26 678)	26 023	25 453	12 264			(12 620)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(333)	(24 639)	(26 678)	26 023	25 453	12 264			(12 620)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(333)	(24 639)	(26 678)	26 023	25 453	12 264			(12 620)

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	–	114	187	(73)	0%	179
Vote 2 - Budget & Treasury		693	1 358	1 365	20	890	1 358	(468)	0%	1 297
Vote 3 - Corporate Services		1 519	3 539	3 700	120	279	3 484	(3 205)	-92%	3 380
Vote 4 - Planning & Development		19	124	459	–	7	520	(513)	-99%	547
Vote 5 - Project Management & Advisory Services		261	132	135	–	91	88	3	3%	126
Total Capital single-year expenditure	4	2 551	5 340	5 848	140	1 380	5 637	(4 257)	-76%	5 529
Total Capital Expenditure		2 551	5 340	5 848	140	1 380	5 637	(4 257)	-76%	5 529
Capital Expenditure - Standard Classification										
Governance and administration		1 197	2 320	2 475	140	1 232	2 320	(1 088)	-47%	2 216
Executive and council		59	187	190	–	114	187	(73)	-39%	179
Budget and treasury office		693	1 358	1 365	20	890	1 358	(468)	-34%	1 297
Corporate services		445	775	920	120	228	775	(547)	-71%	740
Community and public safety		1 147	2 790	2 806	–	62	2 691	(2 629)		2 664
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		1 074	2 746	2 762	–	37	2 691	(2 654)		2 622
Housing		73	44	44	–	26	–	26		42
Health		–	–	–	–	–	–	–		–
Economic and environmental services		207	230	172	–	80	169	(89)	-53%	253
Planning and development		207	212	154	–	65	151	(536)	-355%	235
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	18	18	–	14	18	(4)	-21%	17
Trading services		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Water		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	396	–	7	457	(450)	-99%	396
Total Capital Expenditure - Standard Classification	3	2 551	5 340	5 848	140	1 380	5 637	(4 257)	-76%	5 529
Funded by:										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
Disinct Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	–	–	–	–	–	–		–
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		2 551	5 340	5 848	140	1 380	5 637	(4 257)	-76%	5 529
Total Capital Funding		2 551	5 340	5 848	140	1 380	5 637	(4 257)	-76%	5 529

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	818	4 150
Call investment deposits		78 000	77 479	81 000	108 000	73 887
Consumer debtors		-	-			
Other debtors		2 668	2 000	2 000	5 754	2 601
Current portion of long-term receivables		898		898	898	898
Inventory		292	400	400	366	308
Total current assets		91 792	80 960	87 463	115 836	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	42 462	46 003
Agricultural				-		
Biological assets				-		
Intangible assets		777	1 429	1 429	693	700
Other non-current assets		-		-	-	
Total non current assets		60 983	61 505	57 614	57 133	60 777
TOTAL ASSETS		152 775	142 465	145 077	172 970	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	3 288	4 500
Provisions		7 750	6 500	6 500	6 486	7 858
Total current liabilities		15 921	12 786	12 786	11 380	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	43 833	45 624
NET ASSETS	2	103 623	99 995	102 606	129 136	96 995
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		74 819	73 333	75 943	101 783	70 333
Reserves		28 804	26 662	26 662	27 353	26 662
TOTAL COMMUNITY WEALTH/EQUITY	2	103 623	99 995	102 606	129 136	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	177	2 906	599	2 307	385%	135
Government - operating		95 068	101 083	102 463	6	102 526	94 227	8 299	9%	101 083
Government - capital		-	-	-	-	-	-	-		-
Interest		6 255	5 673	5 673	547	5 527	4 805	722	15%	5 726
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(62 483)	(74 941)	(76 113)	(6 968)	(61 291)	(63 466)	(2 176)	3%	(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)	(1 241)	(25 774)	(33 786)	(8 012)	24%	(36 027)
NET CASH FROM/(USED) OPERATING ACTIVITIES		9 764	(8 285)	(6 906)	(7 478)	23 343	2 906	20 437	703%	(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)	(140)	(1 671)	(1 970)	(298)	15%	(4 228)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 949)	(4 482)	(4 656)	(140)	(1 661)	(1 970)	(308)	16%	(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										
Cash/cash equivalents at beginning:		83 564	97 333	97 333	116 231	87 934	97 333			87 934
Cash/cash equivalents at month/year end:		87 934	82 960	84 165	108 818	108 818	97 700			81 911

5. SUPPORTING DOCUMENTATION

Table SC1 Material variance explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Rental of facilities and equipment	81.18%	Rental of grader to local municipalities is more than expected.	Acceptable - No remedial steps required
Interest earned - external investments	9.57%	Interest earned on external investment is more than year-to-date budget.	Acceptable and dependant on the market yield.
Other income	8.27%	Year-to-date actual income more than the year-to-date budget	Acceptable - No remedial steps required
<u>Expenditure By Type</u>			
Salaries	-7.06%	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	-29.60%	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	-17.18%	Most projects are in the implementation phase as per the procurement plan.	Grants & subsidies paid will gain momentum during the financial year.
Other expenditure	-9.02%	Year-to-date actual general expenditure is less than the year-to-date budget	Spending on general expenses will gain momentum during the financial year.
<u>Capital Expenditure</u>			
Capital expenditure	-75.51%	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
<u>Financial Position</u>			
Reserves	R 690 890	The year to date actual is more than the original budget	Acceptable
Property, plant & equipment	R -3 540 966	Year to date actual is less than the original budget	Acceptable
<u>Cash Flow</u>			
Net cash from operating / (used) Operating Activities	703.29%	RSC Levy Replacement Grant Receipts	Acceptable
Net cash from operating / (used) Investing Activities	15.65%	Capital Expenditure not materialising per SDBIP	There is a need to accelerate this spending
<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%	4.4%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		6.2%	6.2%	6.0%	0.7%	6.8%
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%	9.7%	13.4%
Gearing	Long Term Borrowing/ Funds & Reserves		29.3%	25.1%	25.1%	28.0%	25.1%
<u>Liquidity</u>							
Current Ratio 1	Current assets/current liabilities	1	576.5%	633.2%	684.1%	1017.9%	578.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		579.9%	648.9%	658.3%	994.9%	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%	15.2%	12.2%
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%	34.9%	43.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.3%	4.9%	4.8%	0.2%	2.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.2%	7.6%	7.5%	0.5%	7.6%
<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%	382.5%	329.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		13.6	2.0	2.0	2.6	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 34.9%.

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										>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Bad Debts	
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200									-		-
Electricity	1300									-		-
Water	1400									-		-
Sewerage / Sanitation	1500									-		-
Refuse Removal	1600									-		-
Housing (Rental Revenue)	1700									-		-
Other	1900	5 437	111	43	-	-	1	-	162	5 754		162
Total By Revenue Source	2000	5 437	111	43	-	-	1	-	162	5 754	-	162
Debtors Age Analysis By Customer Category												
Government	2200	276	109	43						427		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-		
Other	2500	5 161	2	-	-	-	1	-	162	5 326		
Total By Customer Category	2600	5 437	111	43	-	-	1	-	162	5 754	-	

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

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

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

- ***Provincial and Local Government***

There is one outstanding debt for more than 90 days as at 30 April 2015 in respect of Provincial and Local Governments Department.

- Dikgatlong local municipality R951.46 for the Koopmansfontein streetlights.

- ***Post-Service Benefits***

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

- ***Sundry Debtors***

There are two outstanding debt reflected for more than 90 days as at 30 April 2015 for sundry debtors.

- Moloi M.M R161, 636.80 for using the municipal vehicle.
- Ngoma T.C R706.80 for the payment of substance and travelling allowance. The councilor has since moved to Sol Platjee municipality the revenue unit is working on recovering the money that is due to the municipality.

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	799	-	-	-	-	-	-	-	799	
Total By Customer Type	2600	799	-	-	-	-	-	-	-	799	-

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

Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increase of 6.79% for staff has been implemented as from the 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. The gazette was implemented in April 2015.

Trade Creditors:

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

PAYMENTS		
Total value of all payments		R 8 116 751
Electronic transfers		169
Cheques issued		11
SALARIES		
Number of salary beneficiaries		161
Councillors		23
Total Councillors	27	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	23	
* Councillors without Remuneration	4	
Employees		138
* Remunerated Employee's	136	
* Remunerated Terminated Employees		
	0	
Pensioners	2	
Total remuneration paid		4 071 230
Councillors		652 711
Employees		3 415 678
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

Two scm officials attended the ethics training during the month of April 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 April 2015, three contracts to the value of R200 000 and more were awarded by the Municipal Manager.

Service provider	Service	Amount
Nale Trading	Building of operator rooms	R968 338.80
Grant Thornton	Tourism strategy	R199 688.10
Electrilabs	UPS maintenance	R205 852.55

For the period of April 2015 one written price quotation between R30 000 and R200 000 were awarded by the Municipal Manager. The following bids were awarded:

Service provider	Service	Amount
Bantubanye Investment	LED Training	R164 160.00

The total orders issued for April 2015 amounted to R547, 921.98 broken down per department as follows:

Council and Executive	R 25 948.25
Office of the Municipal Manager	R 78 688.79
Finance	R 8 533.24
Administration	R 114 471.27
Planning and Development	R 180 829.00
Project Management and Advisory services	R 104 430.03
Stores	R 35 041.40

- Disposal Management

No sale of assets.

- Deviations

No deviations were approved by the Municipal Manager.

- Orders

Total orders issued amount to R16, 818.59 broken down per department as follows:

Council	R 0.00
Office of the Municipal Manager	R 628.93
Finance	R 2 901.58
Administration	R 11 509.48
Planning and Development	R 1 046.72
Project Management and Advisory services	R 731.88
Stores	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 is currently busy with the supply chain management processes to procure a printer for Magareng local municipality to assist them with printing of their accounts.

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

COMPANY	60 DAYS	90 DAYS	COMMENT
Aganang Consulting Engineers		R631 451.36	Project not completed
Kimberley Central Business		R135 600.00	Project not completed
Kallima Graphics	R12 300.00		Monthly payments
Kim Fire	R1 298.46		Invoice not received yet
MHP Geospace		R746 599.68	Project not completed
ODS Consultants		R281 917.95	Project not completed
OG Media	R167 900.00		Project not completed
Rennies		R56 786.47	Invoice not received yet (follow-up made)
Sure Astra	R1 006.00	R80 087.16	Invoice not received yet (follow-up made) and bookings not attended yet
Skylar Investment Holdings		R33 718.75	Project not completed
Sedibeng Water	R11 115.00		Invoice not received yet (follow-up made)
Tshidi Gudlhuza Planners		R304 157.70	Project not completed
Trolley Scan	R2 280.00		Invoice not received yet (follow-up made)
Worldwide Travel	R16 456.00		Invoice not received yet (follow-up made)

Table SC5 Monthly Budget Statement - investment portfolio

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
NEDCOR		30	Notice	30-Apr-15	21 658	5.1%	5 000		5 000
ABSA - Leave Reserve		365	FIXED	24-Jun-15	26 420	7.1%	4 400		4 400
ABSA		30	Notice	30-Apr-15	4 459	5.3%	1 000		1 000
STANDARD BANK		28	Notice	30-Apr-15	26 753	5.3%	6 000		6 000
NEDCOR		28	Notice	30-Apr-15	18 175	5.4%	4 000		4 000
RMB		28	Notice	30-Apr-15	13 377	5.3%	3 000		3 000
RMB		61	Notice	17-Jun-15	13 404	6.0%	4 500		4 500
STANDARD BANK		61	Notice	17-Jun-15	16 585	6.1%	4 500		4 500
ABSA		61	Notice	17-Jun-15	13 001	6.2%	4 500		4 500
NEDCOR		61	Notice	17-Jun-15	10 201	6.2%	4 500		4 500
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
TOTAL INVESTMENTS AND INTEREST					547		112 400	-	112 400
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				547		112 400	-	112 400

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

Table SC6 Monthly Budget Statement - transfers and grant receipts

Description	Ref	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:		90 130	100 618	100 618	26 387	100 618	100 450	168	0.2%	100 618
Local Government Equitable Share		7 329	9 965	9 965	4 038	12 965	12 965	-		9 965
Special Contribution: Councillor Remuneration		3 716	4 683	4 683	1 561	4 683	4 683	-		4 683
Levy replacement	3	75 945	82 780	82 780	20 788	79 780	79 780	-		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	838	168	20.0%	1 006
Water Affairs		-	-	-	-	-	-	-		-
				-				-		
Provincial Government:		1 850	315	315	2 010	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	315	-		315
Fire Fighting Equipment Grant		300	315	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:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		92	150	150	-	12	125	(113)	-90.5%	150
SETA Skills Grant		77	150	150	-	12	125	(113)	-90.5%	150
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		15	-	-	-	-	-	-		-
								-		
Total Operating Transfers and Grants	5	92 072	101 083	101 083	28 397	102 640	102 585	55	0.1%	102 778
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-		-
Water Affairs		-	-	-	-	-	-	-		-
EPWP		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	92 072	101 083	101 083	28 397	102 640	102 585	55	0.1%	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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		93 218	100 618	100 618	26 436	98 334	99 306	(971)	-1.0%	100 476
Local Government Equitable Share		10 329	9 965	9 965	4 038	12 965	12 965	-		9 965
Special Contribution: Councillor Remuneration		3 716	4 683	4 683	1 561	4 683	3 903	781	20.0%	4 683
Levy replacement		75 945	82 780	82 780	20 788	79 780	79 780	-		82 780
Finance Management Grant		1 250	1 250	1 250	49	337	1 042	(704)	-67.6%	1 250
Municipal Systems Improvement		978	934	934	-	0	778	(778)	-100.0%	792
Extended Public Works Programme		1 000	1 006	1 006	-	569	838	(269)	-32.1%	1 006
Water Affairs		-	-	-	-	-	-	-		-
Provincial Government:		1 758	315	1 695	1 380	1 380	263	1 118	425.7%	2 010
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	-	-	263	(263)	-100.0%	315
NC Tourism		150	-	-	-	-	-	-		-
Environmental Health Recycling Grant		8	-	-	-	-	-	-		-
District Aids Programme		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		77	150	150	-	12	125	(113)		150
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		-	-	-	-	-	-	-		-
SETA Skills Grant		77	150	150	-	12	125	(113)		96
Total operating expenditure of Transfers and Grants:		95 053	101 083	102 463	27 816	99 726	99 693	33	0.0%	102 636
<u>Capital expenditure of Transfers and Grants</u>										
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	27 816	99 726	99 693	33	0.0%	102 636

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

Table SC8 Monthly Budget Statement - councilor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Salary		3 688	4 055	4 055	488	3 245	3 216	29	1%	3 894
Pension Contributions		173	202	202	23	153	168	(15)	-9%	184
Medical Aid Contributions		17	17	17	1	14	14	-		17
Motor vehicle allowance		1 189	1 402	1 402	162	1 090	1 169	(79)	-7%	1 308
Cell phone and other allowances		296	358	358	9	227	299	(71)	-24%	273
Workmen's Compensation		60	20	20	20	20	17	3	18%	24
Unemployment Insurance		-	-	-	-	-	-	-		-
Sub Total - Councillors		5 424	6 055	6 055	703	4 750	4 884	(133)	-3%	5 700
% increase	4		11.6%	11.6%						5.1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 377	4 826	4 845	249	2 465	4 037	(1 572)	-39%	3 501
Pension and UIF Contributions		580	811	811	13	129	676	(547)	-81%	774
Medical Aid Contributions		118	139	139	10	92	116	(24)	-21%	133
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		434	464	464	-	-	387	(387)	-100%	443
Motor Vehicle Allowance		480	673	673	26	255	560	(305)	-54%	400
Cellphone Allowance		89	112	112	5	50	93	(43)	-46%	80
Housing Allowances		10	-	-	-	-	-	-		-
Other benefits and allowances		52	57	57	10	51	48	4	8%	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	312	3 043	5 917	(2 874)	-49%	5 488
% increase	4		17.1%	17.4%						-10.6%
Other Municipal Staff										
Basic Salaries and Wages		24 337	33 829	33 829	2 486	24 837	23 981	856	4%	29 420
Pension and UIF Contributions		3 858	5 480	5 480	421	4 033	3 891	142	4%	4 995
Medical Aid Contributions		1 272	1 674	1 674	118	1 055	1 279	(225)	-18%	1 495
Overtime		72	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		2 109	3 112	3 092	293	2 399	2 033	367	18%	2 812
Cellphone Allowance		94	108	130	10	90	90	0	0%	94
Housing Allowances		196	221	221	23	219	184	35	19%	200
Other benefits and allowances		1 038	1 081	1 081	202	748	853	(105)	-12%	984
Payments in lieu of leave		1 404	753	753	-	-	-	-		860
Long service awards		131	193	193	-	31	31	-		219
Post-retirement benefit obligations	2	360	748	748	76	719	623	96	15%	550
Sub Total - Other Municipal Staff		34 872	47 199	47 202	3 628	34 132	32 966	1 166	4%	41 628
% increase	4		35.3%	35.4%						19.4%
Total Parent Municipality		46 436	60 443	60 465	4 644	41 925	43 766	(1 841)	-4%	52 816

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace (finance department) for the month of April 2015 averages 89%. 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 Management	Middle Management	Supervisory	Clerical
Number of Members		1	3	6	12
Leave		3	5	15	7
Sick Leave		0	0	4	2
Courses / Seminar		7	0	0	0
Meetings		0	0	0	0
Study leave		0	0	0	0
Maternity Leave		0	0	0	0
Family Responsibility		0	1	2	1
Union Meetings		0	0	0	0
Absent		0	0	0	0
Special Leave		0	0	0	0
Over time		0	0	0	0
No. of Workdays Attended		9	51	93	217
Total Workdays		19	57	114	227
Percentage attendance per Group		47%	89%	82%	96%
Average		89%			

Personnel Development:

Two finance officials attended the CPMD training programme during the month of April 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 Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	1															
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	16	(858)	53	56	58
Interest earned - external investments		610	397	728	592	425	541	529	574	585	547	421	(274)	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		(63)	102 463	108 725	115 778
Other revenue		334	67	642	480	182	(18)	(18)	123	208	10	14	(1 934)	92	80	80
Cash Receipts by Source		40 759	1 812	1 370	2 452	33 225	782	782	1 832	27 215	731	452	(3 130)	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	452	(3 130)	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	4 671	6 845	51 668	55 090	57 884
Remuneration of councillors		439	481	443	451	442	446	451	445	448	448	536	843	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	1 008	749	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	5 247	7 655	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	1 018	(2 020)	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	12 480	15 089	115 186	111 460	114 525
Other Cash Flows/Payments by Type																
Capital assets		306	9	23	-	279	573	22	80	241	140	-	-	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	12 480	15 089	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)	(12 029)	(18 219)	(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	112 996	87 934	97 333	82 960	82 793
Cash/cash equivalents at the month/year end:		118 904	113 933	107 560	108 818	123 085	113 840	106 746	98 720	116 231	108 818	100 967	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		-				-		
June	523	99	829				-		
Total Capital expenditure	2 265	5 340	5 848	1 380					

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	20	275	4 008	3 734	93.2%	4 002
General vehicles		487	2 700	2 716	-	-	2 716	(2 716)	-100.0%	2 579
Specialised vehicles		-	-	-	-	-	-	-		
Plant & equipment		-	28	28	-	15	23	(8)	-34.8%	27
Computers - hardware/equipment		96	814	936	-	100	696	(596)	-85.6%	796
Furniture and other office equipment		38	144	362	20	103	516	(413)	-80.1%	536
Abattoirs		-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-		
Civic Land and Buildings		-	-	-	-	-	-	-		
Other Buildings		409	68	178	-	57	57	(0)	-0.3%	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	20	275	4 008	(3 734)	-93.2%	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	120	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	120	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	120	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	144	1 264	2 162	899	41.6%	1 203
General vehicles		230	391	351	14	220	326	105	32.4%	235
Specialised vehicles		-	-	-	-	-	-	-		
Plant & equipment		229	157	158	-	19	131	112	85.7%	154
Computers - hardware/equipment		626	1 198	1 199	109	565	1 145	580	50.6%	600
Furniture and other office equipment		-	269	269	-	6	224	218	97.5%	100
Abattoirs		-			-	-		-		
Markets		-			-	-		-		
Civic Land and Buildings		38						-		
Other Buildings		-	405	405	20	407	338	(70)	-20.7%	100
Other Land		329			0	14		(14)		14
Surplus Assets - (Investment or Inventory)		-			-	-		-		
Other - Emergency Equipment					1	32		(32)		
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Intangibles		1 881	2 666	2 666	32	901	913	12	1.3%	1 573
Computers - software & programming		1 881	2 666	2 666	32	901	913	12	1.3%	1 573
Other								-		
Total Repairs and Maintenance Expenditure		3 376	5 245	5 325	176	2 165	3 076	910	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	383	3 833	167	(3 666)	-2199.8%	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	383	3 833	167	(3 666)	-2199.8%	191
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings								-		
Other								-		
Investment properties		-	-	-	-	-	-	-	-	-
Housing development								-		
Other								-		
Other assets		3 750	4 930	4 930	-	1 410	4 905	3 495	71.3%	4 930
General vehicles		895	700	700	-	-	700	700	100.0%	700
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		490	500	500	-	167	500	333	66.7%	500
Computers - hardware/equipment		822	900	900	-	300	900	600	66.7%	900
Furniture and other office equipment		850	980	980	-	327	980	653	66.7%	980
Abattoirs								-		
Markets								-		
Civic Land and Buildings		693						-		
Other Buildings			1 700	1 700	-	567	1 700	1 133	66.7%	1 700
Other Land					-	-		-		
Surplus Assets - (Investment or Inventory)					-			-		
Other			150	150	-	50	125	75		150
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class								-		
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class								-		
Intangibles		117	250	250	-	83	147	64	43.4%	250
Computers - software & programming		117	250	250	-	83	147	64	43.4%	250
Other								-		
Total Repairs and Maintenance Expenditure		4 050	5 380	5 380	383	5 326	5 219	(107)	-2.1%	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 Inventory:

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

Information Backup:

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

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

Motor Vehicle Operating Cost:

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

VEHICLE OPERATING COST	YTD ACTUAL	BUDGET	VARIANCE	VAR %
Depreciation: Motor Vehicle	-	700 000	700 000	100.00%
Repairs and Maintenance	50 856	95 600	44 744	46.80%
Tyres	33 436	97 000	63 564	65.53%
Insurance	89 747	120 000	30 253	25.21%
License	10 647	13 200	2 553	19.34%
MV Administration Levy	12 487	25 000	12 513	50.05%
Fuel	350 401	657 500	307 099	46.71%
TOTAL	547 574.22	1 708 300	1 160 726	67.95%

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 April 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	121 075	123 553	2 478
Chevrolet Opel Corsa	Disaster Management	2010	CBY 227 NC	75 000	2015/09/30	60 957	62 101	1 144
Chevrolet Captiva	Pool	2011	CDM 296 NC	75 000	2015/09/30	65 568	66 683	1 115
Toyota Corolla	Pool	2009	BZP 439 NC	150 000	2015/09/30	140 347	142 807	2 460
Toyota Corolla	Pool	2009	BZP 440 NC	150 000	2015/09/30	135 281	137 417	2 136
Chevrolet Trailblazer	Pool	2013	CGR 575 NC	30 000	2015/12/31	17 983	19 735	1 752
Isuzu KB 250	Housing	2013	CGR 572 NC	60 000	2015/12/31	54 865	57 115	2 250
Isuzu KB 250	Housing	2013	CGR 576 NC	45 000	2015/12/31	41 164	42 064	900
Hyundai HI	Tourism Centre	2013	CGY 587 NC	30 000	2016/02/28	23 955	24 785	830
Isuzu 2.4	Housing	2009	CBD 761 NC	135 000	2016/02/28	124 933	125 915	982
Nissan LDV	Community Development	2006	BVC 831 NC	150 000	2015/07/31	142 869	143 184	315
Ford Bantam	Finance	2004	BRD 836 NC	105 000	2016/01/31	93 412	94 025	613
Isuzu KB 250	Disaster Management	2010	CBY 895 NC	45 000	2015/09/30	39 953	41 329	1 376
Isuzu KB 250	Disaster Management	2010	CBY 898 NC	45 000	2015/09/30	42 448	43 520	1 072
Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	10 000	2016/01/31	8 130	9 263	1 133
Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	10 000	2015/11/30	789	789	-
Isuzu D/Cab	Pool	2013	CGR 974 NC	60 000	2015/12/31	44 452	45 794	1 342
Isuzu Kb 250 D-Teq	Pool	2014	CKR 822 NC	15 000	2015/10/31	3 840	4 335	495
Audi Q7	Council	2013	FBDM 1 NC	105 000	2015/09/30	94 476	96 742	2 266
Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2015/06/30	2 001	2 001	-
Toyota Erios	Pool	2014	CJG 979 NC	30 000	2015/12/31	22 455	24 147	1 692
Nissan NP 200	Environmental Health	2014	CJJ 262 NC	30 000	2015/12/31	17 114	18 481	1 367
Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	15 000	2015/12/31	8 300	9 402	1 102
Nissan NP 200	Environmental Health	2014	CJJ 258 NC	15 000	2015/12/31	12 096	12 766	670
Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2015/12/31	119	254	135
FULL FLEET UTILITY APRIL 2015								29 625

Disposal of Vehicles:

There were no disposal of any vehicles for the month of April 2015.

Motor Vehicle Damage Report:

There were no damages reported on vehicles for the month of April 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 April 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 08 May 2015

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

Signature  _____

Date 08 May 2015