

FRANCES BAARD DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT

31 MARCH 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 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 31 March 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 R 72,492 million as compared to the full year approved budget of R107, 992 million. The budget was adjusted from R107, 992 to R 109, 807. The source of revenue that is below the budget is rental of facilities and equipment, interest from investments, gains on disposal of PPE and other revenue.

Operating expenditure by type

To date, R 73, 063 million has been spent compared to the operational year-to-date budget projections of R 79, 499 million. This does not include non-cash items such as depreciation & amortization. The main areas where expenditure is less than the budget is employee related costs, repairs & maintenance, finance charges (employee benefits), grants and subsidies paid as well as general expenses.

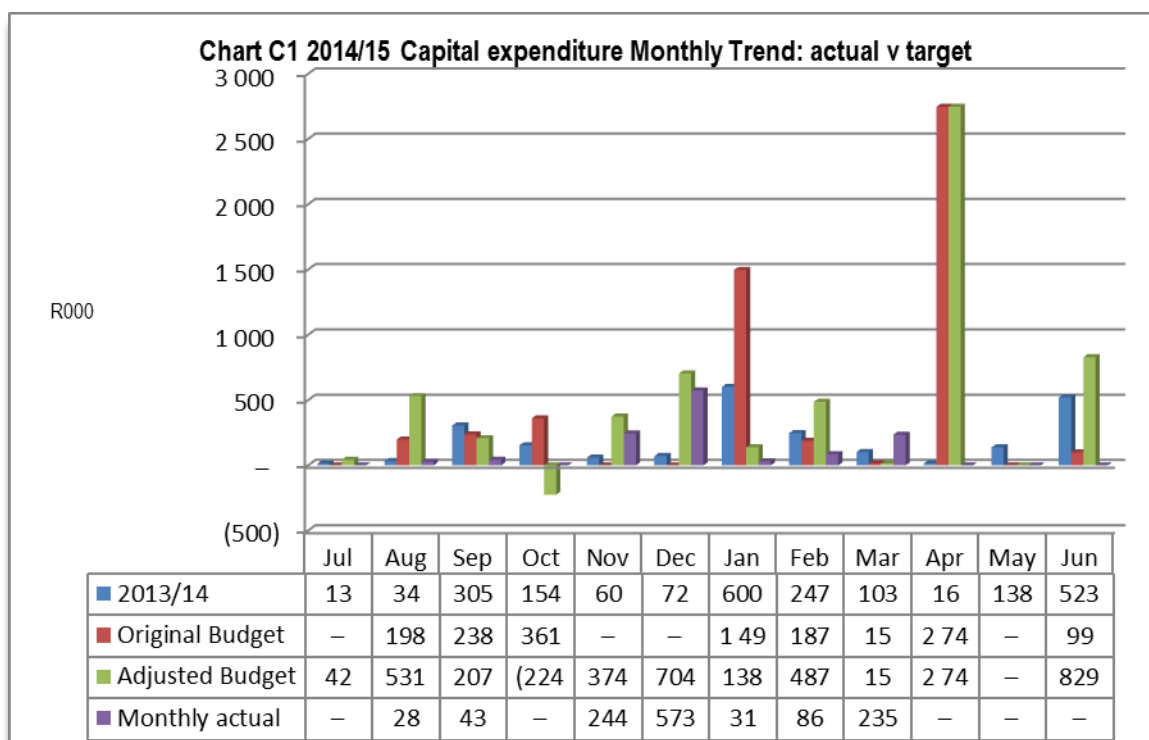
Refer to Annexure A, Table SC1 for further explanation for material variances on both revenue by source and expenditure by type. The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and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

Capital Expenditure

Year-to-date expenditure on capital amounts to R1, 234 million as compared to the adjusted capital budget of R 5 845 million. As per the policy, all capital projects / purchases should be completed / finalized by 31 March of each financial year. Spending on capital assets will gain momentum as the financial year progresses.

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

Capital Expenditure Monthly Trend: Actual vs Target



Cash Flows

The Municipality started the year with a total cash and cash equivalents of R87, 934 million. The year-to date cash and cash equivalents amounted to R 116, 231 million. The net increase in cash and cash equivalent for the year to date is R28, 297 million.

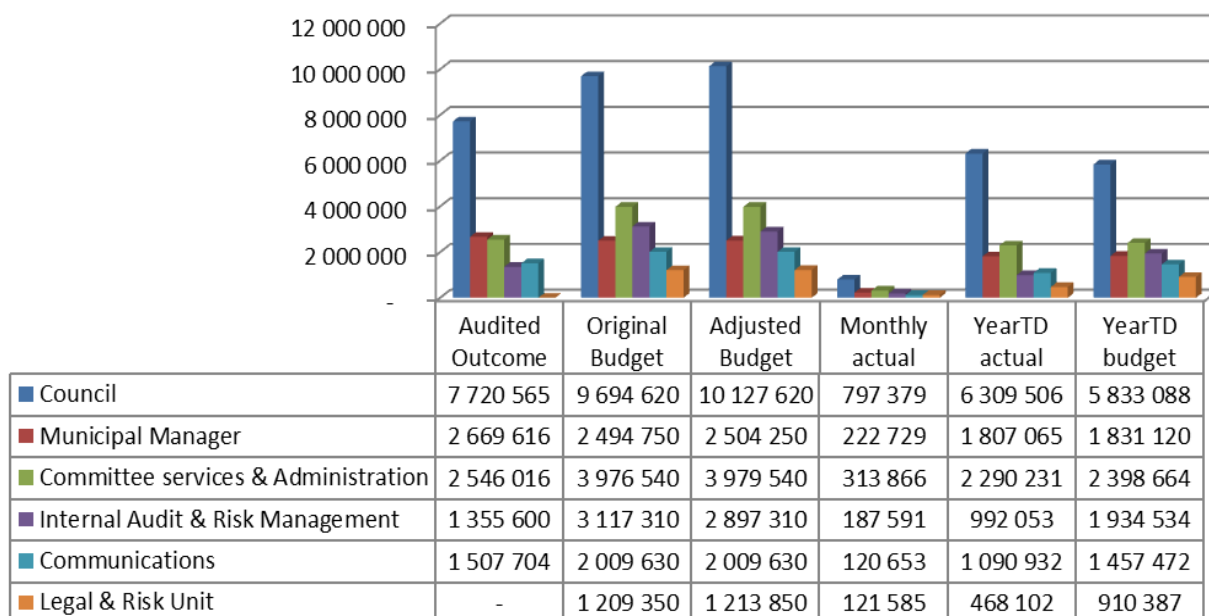
Table C6 includes all cash and cash equivalents (cashbook balances, petty cash balances and short and long term deposits).

Consolidated performance of year-to-date expenditure against year-to-date budget (per municipal vote)

The municipal vote reflects the organisational structure of the municipality which is made up of the following directorates: Council & Executive, Budget & Treasury, Corporate Services, Planning & Development and Project Management & Advisory Services.

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

OPERATING EXPENDITURE - COUNCIL & EXECUTIVE



Actual operating expenditure of Council & Executive is R12, 957 890 as compared to the year-to-date budget R14, 365 265. 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.

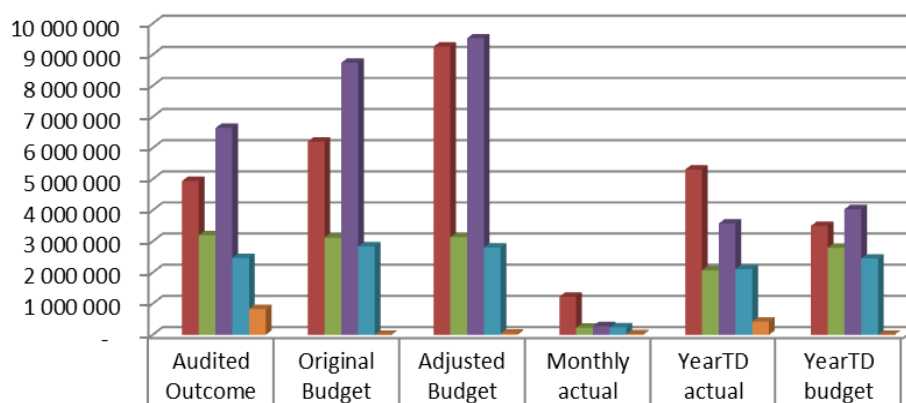
Consolidated performance of year-to-date expenditure on special projects against full year budget (Council & Executive)

COUNCIL & EXECUTIVE				
	YTD Actual	Budget	% Spending	Remarks
<u>COUNCIL</u>				
District AID Council	-	100 000	0.00%	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	13 117	386 000	3.40%	

	YTD Actual	Budget	% Spending	Remarks
<u>COMMITTEE & ADMINISTRATION SERVICES</u>				
Youth Unit Special Projects	86 342	200 000	43.17%	Spending as per the operational plan
Total	86 342	200 000	43.17%	
<u>INTERNAL AUDIT</u>				
Fraud Prevention Plan	84 000	130 000	64.62%	Project completed - Documents awaits final touches
Total	84 000	130 000	64.62%	
<u>COMMUNICATIONS</u>				
Branding Communication	7 006	10 000	70.06%	Project complete
PAIA Management Communication	-	5 000	0.00%	
Total	7 006	15 000	46.71%	

The year to date actual spending on special projects for Council & Executive amounted to R 190, 465.

OPERATING EXPENDITURE - BUDGET & TREASURY



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Budger & treasury						
Directorate	4 940 484	6 204 440	9 256 440	1 224 447	5 310 117	3 500 914
Finance: Revenue & Expenditure	3 195 452	3 118 420	3 134 520	228 408	2 074 264	2 796 081
Finance: Budget Office	6 642 844	8 739 060	9 524 060	278 506	3 574 521	4 034 632
Finance: Supply Chain Management	2 467 905	2 839 100	2 802 100	237 576	2 111 617	2 450 157
Finance: Motor Vehicle Pool	824 667	-	40 000	15 957	420 105	-

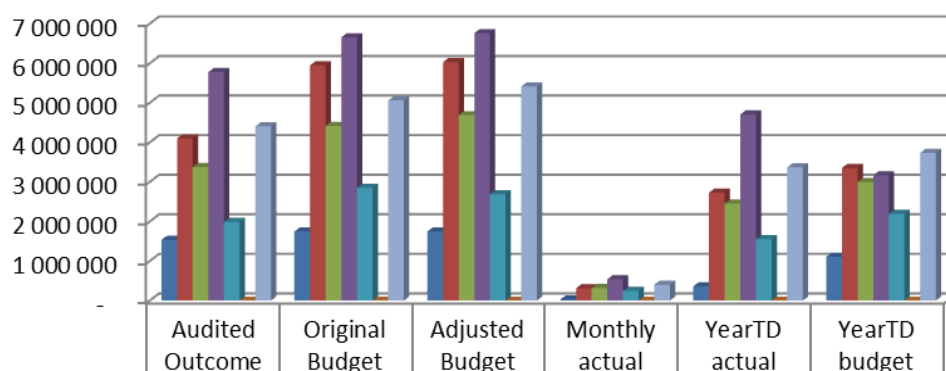
The actual operating expenditure of Budget & Treasury office is R 13, 490 623 as compared to the year-to-date projected budget of R 12, 781 785. The actual operating expenditure is in line with the year-to-date projected budget.

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%	The expenditure as per need requirement from local municipalities
AFS Quality Control & GRAP	99 418	160 000	62.14%	Will be utilised during the current financial year
Staff Benefits Actuarial Evaluation	21 819	50 000	43.64%	Will be utilised during the current financial year
Financial System Support Local Municipalities	86 250	300 000	28.75%	Spending as per the operational plan
Support Magareng Local Municipality	2 340 983	2 800 000	83.61%	The funds were used to assist Magareng
Total	2 571 170	3 850 000	66.78%	

An amount of R2, 340 983 was utilized to assist Magareng Local Municipality. The actual spending on special projects for the Department of Finance amounted to R2, 571 170 for the month of March.

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	29 373	361 780	1 109 703
Information Systems	4 098 880	5 946 620	6 030 520	311 652	2 727 208	3 354 871
Human Resource Management	3 376 659	4 416 690	4 686 690	317 638	2 451 153	2 994 954
Office support Services	5 775 498	6 656 610	6 761 110	540 046	4 703 814	3 165 873
Environmental Health	1 990 610	2 850 950	2 691 550	246 126	1 549 356	2 196 505
Community Development	-	-	-	-	-	-
Firefighting & Disaster Management	4 404 505	5 059 720	5 413 720	401 089	3 368 254	3 734 088

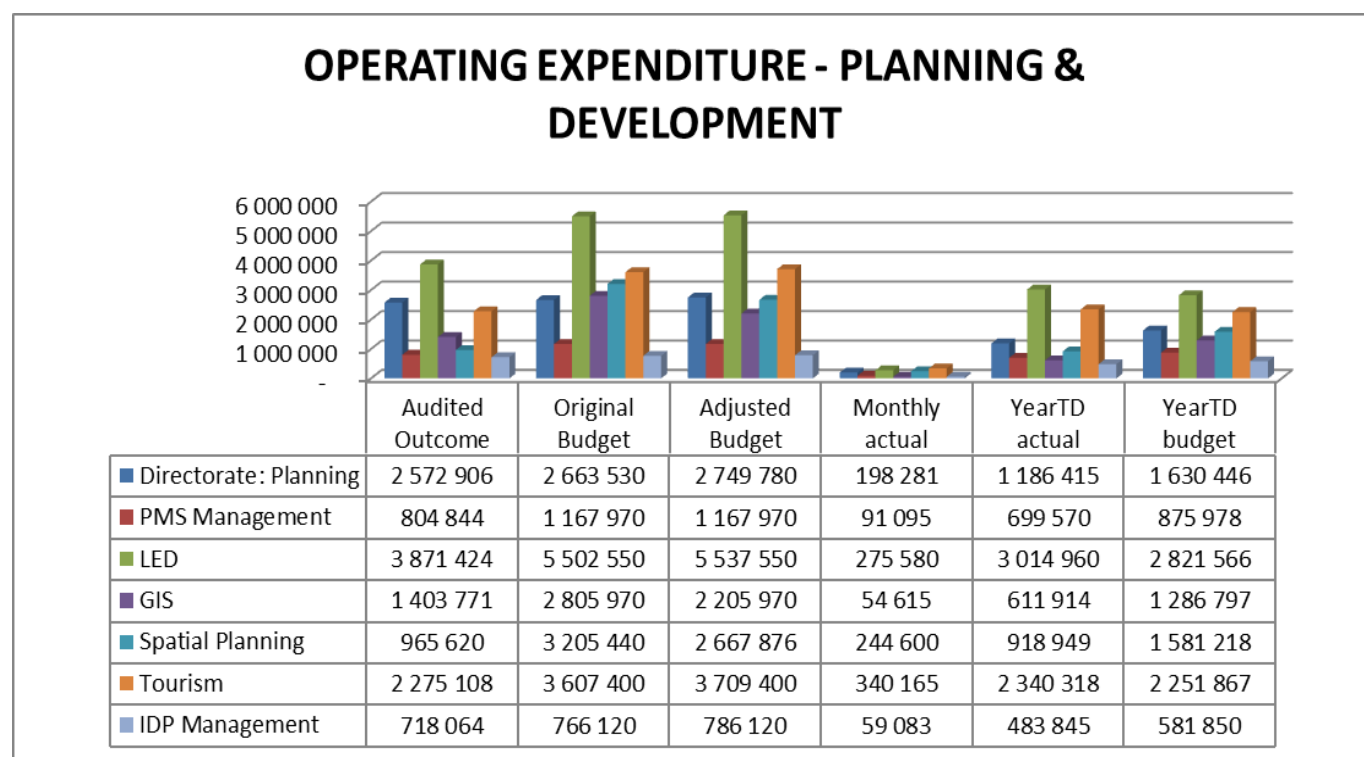
Actual operating expenditure of Corporate Services is R15, 161 566 as compared to the year-to-date projected budget of R16, 555 995. The main areas where expenditure is less than the year to date projected budgets are employee related costs and general expenses.

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	-	10 000	0.00%	Spending as per the operational plan
Total	-	10 000	0.00%	
<u>HUMAN RESOURCE MANAGEMENT</u>				
Employee Assistance Programme	14 408	100 000	14.41%	Spending as per the operational plan
Employee Wellness	456 324	470 000	97.09%	Spending as per the operational plan
Total	470 732	570 000	82.58%	
	YTD Actual	Budget	% Spending	Remarks
<u>ENVIRONMENTAL HEALTH</u>				
Awareness Programme - HIV, TB & STI	6 497	24 000	27.07%	Spending as per the operational plan
Awareness Programme - Sanitation	6 663	24 000	27.76%	Spending as per the operational plan
Recycling Project	-	20 000	0.00%	Will be used during the 4rd quarter
Air Quality Projects	2 098	20 000	10.49%	Spending as per the operational plan
Environmental Health Forum	5 181	20 000	25.90%	Spending as per the operational plan
Greening Projects	-	10 000	0.00%	Spending as per the operational plan
Waste Management Campaigns	2 006	20 000	10.03%	Spending as per the operational plan
Sector 78 Assessment	44 804	450 000	9.96%	Project implemented - on track
Total	67 248	588 000	11.44%	

	YTD Actual	Budget	% Spending	Remarks
FIRE FIGHTING AND DISASTER MANAGEMENT				
Fire Fighting - Volunteers Training	330	75 000	0.44%	Training will take place soon
Fire Fighting - Volunteers Stipend	-	63 400	0.00%	Volunteers to be paid for training
Fire Fighting - Volunteers Ins	-	11 000	0.00%	Not to be utilised
Contingency Fund	163 580	360 000	45.44%	Ongoing as per request from Local Municipality's
Disaster Management Forum	1 498	8 000	18.72%	
Awareness Programmes	-	18 000	0.00%	Expenditure for awareness programmes will be in March, April 2015
Total	165 407	535 400	30.89%	

The approved budget was R1, 793 400 the amount was adjusted to R1, 703 400. The decrease was caused by the decrease in expenditure. The actual spending on special projects for Corporate Services amounted to R707, 387 for the month.



Actual operating expenditure of Planning & Development is R 9, 255 973 as compared to the year-to-date projected budget of R 11, 029 721. The main areas where expenditure is less than YTD budgets are employee related costs, depreciation, repairs & maintenance, consultancy, special projects, advertisement general notices and general expenses.

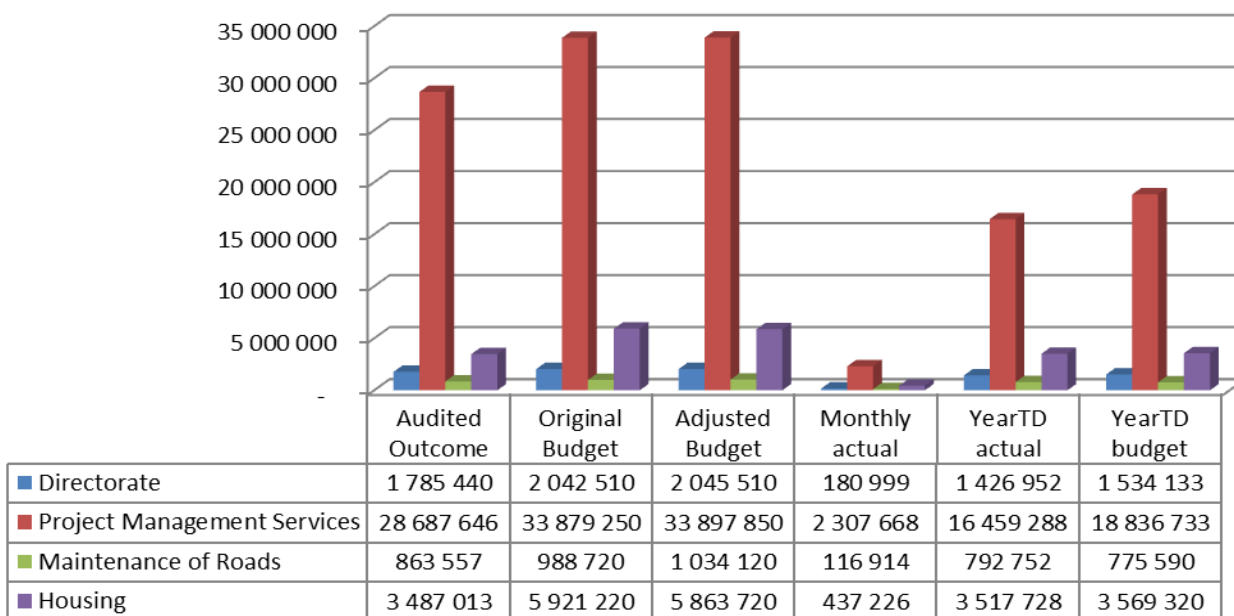
Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

PLANNING & DEVELOPMENT				
	YTD Actual	Budget	% Spending	Remarks
<u>PLANNING & DEVELOPMENT DIRECTORATE</u>				
MSIG 14/15: Review Mun Polices (FBDM)	50 000	300 000	16.67%	Project in progress
MSIG 14/15: Review FBDM Int Fin Man Plan	-	300 000	0.00%	Project changed - Review - Tourism strategy
MSIG 14/15: Int Zoning Scheme Magareng Mum	-	334 000	0.00%	Project in progress
14/15 Institutional Plan	-	86 250	0.00%	Project completed
Total	50 000	1 020 250	4.90%	
	YTD Actual	Budget	% Spending	Remarks
<u>LED</u>				
14/15: LED SMME Development	88 500	411 000	21.53%	Training is continuing
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%	Sartex in June 2015
14/15: LED Coordinat Structures & Forum	11 043	50 000	22.09%	In progress 4 forums outstanding
10/11: LED Veetable Plant - Phokwane	-	50 000	0.00%	For to be done March
10/11: LED Entrepreneurship Programme	150 962	336 050	44.92%	Induction to LED training taking place in April
10/11: LED Bokomoto Project -Dikgatlong	-	250 000	0.00%	Functionality on the 24/03/2015
14/15: LED Expo	628 963	639 000	98.43%	Completed
14/15: KBY Hub	-	120 000	0.00%	Savings project stalling
11/12: LED Develop Incentive Policies	1 344	30 000	4.48%	In Progress
Total	1 438 098	2 480 290	57.98%	
	YTD Actual	Budget	% Spending	Remarks
<u>GIS</u>				
Verify Water Infrastructure	-	-		
Financial Data Clensing	702	1 000 000	0.07%	Committed on a project for 2014/15
Total	702	1 000 000	0.07%	
<u>SPATIAL PLANNING</u>				
Surveying Of Erven Dikgatlong	-	397 000	0.00%	Milestone will be done after EIA approved
Spatial Development Framework - Magareng	30 916	30 916	100.00%	Completed the final approval invoice paid
Spatial Development Framework (Fbdm)	-	-		
Zoning Scheme - Magareng	29 645	316 800	9.36%	In phase 2, stage 1 invoice paid
EIA - Dikgatlong	-	36 600	0.00%	Still awaiting final approval of the EIA report, environmental report
Total	60 561	781 316	7.75%	

	YTD Actual	Budget	% Spending	Remarks
<u>TOURISM</u>				
Diamonds & Dorings Support	410 088	550 000	74.56%	booking for marquee tent outstanding
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%	FBDM has withdrawn payment - saving
Tourism Businessplan Competition	338 135	615 000	54.98%	In Progress - Phase 4 outstanding
Indaba Trade Expo	73 580	366 930	20.05%	In Progress - expo in May
Tourism Website	-	-		
Tourism Advertising & Promotion	113 700	172 500	65.91%	In Progress 4th quarter advertising
Tourism Association	-	17 000	0.00%	In progress 4th quarter meeting
Exhibition	22 960	23 390	98.16%	Completed
Tourguide Busness Esteb Training	136 218	232 710	58.54%	In progress: 4 - 6 phase outstanding
Community Awareness Campaigns	128 500	168 000	76.49%	In progress: clean up campaign outstanding
Total	1 408 180	2 370 530	59.40%	
<u>IDP MANAGEMENT</u>				
IDP Steering Committee Meeting	1 495	7 600	19.67%	To be utilised
IDP Projects	-	45 170	0.00%	To be utilised
Total	1 495	52 770	2.83%	

The actual spending on special projects for Planning & Development amounted to R2, 959 036 for the month.

OPERATING EXPENDITURE - PROJECT MANAGEMENT & ADVISORY SERVICES



Actual operating expenditure of Project Management & Advisory Services is R 22, 196 719 as compared to the year-to-date projected budget of R 24, 715 776.

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

	YTD Actual	Budget	% Spending	Remarks
INFRASTRUCTURE SERVICE DIRECTORATE				
District Technical Forum Meetings	5 083	9 000	56.48%	Still meetings to come
Total	5 083	9 000	56.48%	

	YTD Actual	Budget	% Spending	Remarks
<u>PROJECT & ADVISORY SERVICES</u>				
Phokwane - Maintenance Municipal Infrastructure.	1 934 455	2 500 000	77.38%	In process, will be spent by June 2015
Magareng - Maintenance Municipal Infrastructure	1 858 277	2 500 000	74.33%	In process, will be spent by June 2015
Sol Plaatje - Maintenance Municipal Infrastructure	1 665 504	1 965 000	84.76%	In process, will be spent by June 2015
Dikgatlong - Waste Water Operating Room	25 600	480 000	5.33%	Evaluation, will be spent by June 2015
Phokwane - Replace Sewer Gravity Line	1 055 042	1 300 000	81.16%	Completed, in retension
Phokwane - Resealing Of Reservoir	-	800 000	0.00%	Procurement, will spent
Phokwane - Upgrade Chlorination System	-	500 000	0.00%	Implementation, will spent
Phokwane - Road Infrastructure & Maintenance Plan	-	1 200 000	0.00%	Procurement, will spend
Phokwane - Water & Sanitation Maintenance Plan	-	400 000	0.00%	Will advertise in April 2015, will spend
Phokwane - Resealing Sewer Storage Dam	-	800 000	0.00%	
Magareng - Waternetwork. 558 Sites	3 667 136	5 000 000	73.34%	Will spend by June 2015
Dikgatlong - Procure TLB	800 000	800 000	100.00%	
Dikgatlong - Sanitation Truck	846 939	1 000 000	84.69%	Delivered savings
Dikgatlong - Electricity Master Plan	170 714	1 000 000	17.07%	Implementation, roll-over expected
Dikgatlong - Purchase Cherry Picker	-	800 000	0.00%	Delivered in March 2015
Dikgatlong - Electricity Infrastructure Upgrade	-	900 000	0.00%	Procurement, will spent
Dikgatlong - Prossess Controller	-	500 000	0.00%	Evaluation, will be spent
Sol Plaatje - Water Reticulation	-	5 000 000	0.00%	Evaluation, will be spent
Sol Plaatje - Maintenance Municipal Infrastructure	486 235	535 000	90.89%	In process, will be spent
Dikgatlong - Maintenance Municipal Infrastructure	1 129 813	2 500 000	45.19%	
Total	13 639 714	30 480 000	44.75%	
	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	2 097	40 000	5.24%	Ongoing
Housing Field Workers	35 986	48 000	74.97%	Ongoing
Housing Steering Committee Meeting	7 455	20 000	37.27%	Ongoing
Total	45 537	124 000	36.72%	

The actual spending on special projects for Project Management & Advisory Services amounted to R13, 690 334 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	585	4 595	4 256	338	8%	6 127
Transfers recognised - operational	95 053	101 083	102 798	94	67 073	95 851	(28 778)	-30%	101 924
Other own revenue	1 208	1 236	1 336	31	825	618	207	33%	1 435
Total Revenue (excluding capital transfers and contributions)	102 102	107 992	109 807	710	72 492	100 726	(28 233)	-28%	109 487
Employee costs	41 012	54 388	54 410	4 556	33 234	34 980	(1 746)	-5%	47 086
Remuneration of Councillors	5 424	6 055	6 055	448	4 047	4 379	(332)	-8%	6 043
Depreciation & asset impairment	4 105	5 380	5 380	375	4 943	4 735	208	4%	7 291
Finance charges	2 300	2 854	2 854	-	552	552	-		2 536
Materials and bulk purchases	3 376	5 245	5 325	241	1 989	2 667	(678)	-25%	2 870
Transfers and grants	33 666	42 973	44 603	3 455	20 114	22 948	(2 833)	-12%	39 762
Other expenditure	12 605	15 736	17 859	826	8 184	9 188	(1 004)	-11%	14 764
Total Expenditure	102 489	132 631	136 485	9 901	73 063	79 449	(6 386)	-8%	120 351
Surplus/(Deficit)	(387)	(24 639)	(26 678)	(9 191)	(570)	21 277	(21 847)	-103%	(10 865)
Transfers recognised - capital	-	-	-	-	-	-	-		-
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(387)	(24 639)	(26 678)	(9 191)	(570)	21 277	(21 847)	-103%	(10 865)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(387)	(24 639)	(26 678)	(9 191)	(570)	21 277	(21 847)	-103%	(10 865)
Capital expenditure & funds sources									
Capital expenditure	2 553	5 340	5 848	235	1 234	2 495	(1 261)	-51%	5 133
Capital transfers recognised	-	-	-	-	-	-	-		-
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	2 553	5 340	5 848	235	1 234	2 495	(1 261)	-51%	5 133
Total sources of capital funds	2 553	5 340	5 848	235	1 234	2 495	(1 261)	-51%	5 133
Financial position									
Total current assets	91 792	91 792	87 463		123 123				81 843
Total non current assets	60 983	60 983	57 614		57 377				60 777
Total current liabilities	15 921	15 921	12 786		44 933				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		103 113				96 995
Cash flows									
Net cash from (used) operating	9 764	(8 285)	(6 906)	17 747	30 591	11 205	19 386	173%	(352)
Net cash from (used) investing	(3 949)	(4 482)	(4 656)	(235)	(1 516)	(1 967)	451	-23%	(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	116 231	116 231	106 002	10 230	10%	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	-	-	-	-	5 616
Creditors Age Analysis									
Total Creditors	770	-	-	-	-	-	-	-	770

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	636	66 934	91 935	(25 001)	-27%	94 615
Executive and council		3 716	4 683	4 783	-	3 122	4 683	(1 561)	-33%	4 783
Budget and treasury office		83 512	90 085	90 420	636	63 812	87 252	(23 440)	-27%	89 832
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		1 600	315	1 695	-	1 380	-	1 380		2 390
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		600	315	315	-	-	-	-		315
Housing		1 000	-	1 380	-	1 380	-	1 380		2 075
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		13 274	12 909	12 909	74	4 179	8 791	(4 612)	-52%	12 482
Planning and development		10 266	9 909	9 909	74	2 179	6 791	(4 612)	-68%	9 816
Road transport		-	-	-	-	-	-	-		-
Environmental protection		3 008	3 000	3 000	-	2 000	2 000	-		2 667
<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	710	72 492	100 726	(28 233)	-28%	109 487
Expenditure - Standard										
<i>Governance and administration</i>		48 659	62 169	66 714	4 947	36 692	37 772	(1 080)	-3%	57 449
Executive and council		15 800	22 502	22 732	1 764	12 958	14 365	(1 407)	-10%	20 143
Budget and treasury office		18 071	20 901	24 757	1 985	13 491	12 782	709	6%	22 473
Corporate services		14 788	18 766	19 225	1 199	10 244	10 625	(381)	-4%	14 833
<i>Community and public safety</i>		7 892	10 981	11 277	838	6 886	7 303	(417)	-6%	9 750
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		4 405	5 060	5 414	401	3 368	3 734	(366)	-10%	4 704
Housing		3 487	5 921	5 864	437	3 518	3 569	(52)	-1%	5 046
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		45 939	59 480	58 494	4 115	29 484	34 373	(4 888)	-14%	53 152
Planning and development		43 948	56 629	55 802	3 869	27 935	32 176	(4 241)	-13%	50 972
Road transport		-	-	-	-	-	-	-		-
Environmental protection		1 991	2 851	2 692	246	1 549	2 197	(647)	-29%	2 180
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	102 489	132 631	136 485	9 901	73 063	79 449	(6 386)	-8%	120 351
Surplus/ (Deficit) for the year		(387)	(24 639)	(26 678)	(9 191)	(570)	21 277	(21 847)	-103%	(10 865)

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							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									%	
Revenue by Vote	1									
Vote 1 - Council & Executive		3 716	4 683	4 783	-	3 122	4 683	(1 561)	-33.3%	4 783
Vote 2 - Budget & Treasury		83 512	90 085	90 420	636	63 812	87 252	(23 440)	-26.9%	89 832
Vote 3 - Corporate Services		3 608	3 315	3 315	-	2 000	2 000	-		2 982
Vote 4 - Planning & Development		1 128	949	949	-	15	234	(219)	-93.6%	954
Vote 5 - Project Management & Advisory Services		10 138	8 960	10 340	74	3 544	6 557	(3 013)	-45.9%	10 936
Total Revenue by Vote	2	102 102	107 992	109 807	710	72 492	100 726	(28 233)	-28.0%	109 487
Expenditure by Vote	1									
Vote 1 - Council & Executive		15 800	22 502	22 732	1 764	12 958	14 365	(1 407)	-9.8%	20 143
Vote 2 - Budget & Treasury		18 071	20 901	24 757	1 985	13 491	12 782	709	5.5%	22 473
Vote 3 - Corporate Services		21 183	26 677	27 330	1 846	15 162	16 556	(1 394)	-8.4%	21 717
Vote 4 - Planning & Development		12 612	19 719	18 825	1 263	9 256	11 030	(1 774)	-16.1%	14 679
Vote 5 - Project Management & Advisory Services		34 824	42 832	42 841	3 043	22 197	24 716	(2 519)	-10.2%	41 338
Total Expenditure by Vote	2	102 489	132 631	136 485	9 901	73 063	79 449	(6 386)	-8.0%	120 351
Surplus/ (Deficit) for the year	2	(387)	(24 639)	(26 678)	(9 191)	(570)	21 277	(21 847)	-102.7%	(10 865)

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	728	483	244	51%	970
Interest earned - external investments		5 841	5 673	5 673	585	4 595	4 256	338	8%	6 127
Interest earned - outstanding debtors		-	-	-	-	-	-	-		-
Dividends received		-	-	-	-	-	-	-		-
Fines		-	-	-	-	-	-	-		-
Licences and permits		-	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Transfers recognised - operational		95 053	101 083	102 798	94	67 073	95 851	(28 778)	-30%	101 924
Other revenue		322	115	215	24	89	75	14	19%	453
Gains on disposal of PPE		1	60	60	-	9	60	(51)	-85%	12
Total Revenue (excluding capital transfers and contributions)		102 102	107 992	109 807	710	72 492	100 726	(28 233)	-28%	109 487
Expenditure By Type										
Employee related costs		41 012	54 388	54 410	4 556	33 234	34 980	(1 746)	-5%	47 086
Remuneration of councillors		5 424	6 055	6 055	448	4 047	4 379	(332)	-8%	6 043
Debt impairment		-	3	3	11	11	-	11		14
Depreciation & asset impairment		4 105	5 380	5 380	375	4 943	4 735	208	4%	7 291
Finance charges		2 300	2 854	2 854	-	552	552	-		2 536
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		3 376	5 245	5 325	241	1 989	2 667	(678)	-25%	2 870
Contracted services		-	-	-	-	-	-	-		-
Transfers and grants		33 666	42 973	44 603	3 455	20 114	22 948	(2 833)	-12%	39 762
Other expenditure		12 207	15 533	17 656	815	8 173	9 188	(1 015)	-11%	14 549
Loss on disposal of PPE		398	200	200	-	-	-	-		200
Total Expenditure		102 489	132 631	136 485	9 901	73 063	79 449	(6 386)	-8%	120 351
Surplus/ (Deficit) for the year		(387)	(24 639)	(26 678)	(9 191)	(570)	21 277	(21 847)	(0)	(10 865)
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(387)	(24 639)	(26 678)	(9 191)	(570)	21 277			(10 865)
Taxation								-		
Surplus/(Deficit) after taxation		(387)	(24 639)	(26 678)	(9 191)	(570)	21 277			(10 865)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(387)	(24 639)	(26 678)	(9 191)	(570)	21 277			(10 865)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(387)	(24 639)	(26 678)	(9 191)	(570)	21 277			(10 865)

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	86	114	187	(73)	0%	179
Vote 2 - Budget & Treasury		693	1 358	1 365	141	870	1 358	(488)	0%	1 297
Vote 3 - Corporate Services		1 519	3 539	3 700	7	159	738	(579)	-78%	3 380
Vote 4 - Planning & Development		21	124	459	–	–	124	(124)	-100%	151
Vote 5 - Project Management & Advisory Services		261	132	135	–	91	88	3	3%	126
Total Capital single-year expenditure	4	2 553	5 340	5 848	235	1 234	2 495	(1 261)	-51%	5 133
Total Capital Expenditure		2 553	5 340	5 848	235	1 234	2 495	(1 261)	-51%	5 133
Capital Expenditure - Standard Classification										
Governance and administration		1 197	2 320	2 475	235	1 092	2 265	(1 173)	-52%	2 216
Executive and council		59	187	190	86	114	187	(73)	-39%	179
Budget and treasury office		693	1 358	1 365	141	870	1 358	(488)	-36%	1 297
Corporate services		445	775	920	7	108	720	(612)	-85%	740
Community and public safety		1 147	2 790	2 806	–	62	–	62		2 664
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		1 074	2 746	2 762	–	37	–	37		2 622
Housing		73	44	44	–	26	–	26		42
Health		–	–	–	–	–	–	–		–
Economic and environmental services		209	230	568	–	80	169	(89)	-53%	253
Planning and development		209	212	550	–	65	151	(86)	-57%	235
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	18	18	–	14	18	(4)	-21%	17
Trading services		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Water		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	61	(61)	-100%	–
Total Capital Expenditure - Standard Classification	3	2 553	5 340	5 848	235	1 234	2 495	(1 261)	-51%	5 133
Funded by:										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	–	–	–	–	–	–		–
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		2 553	5 340	5 848	235	1 234	2 495	(1 261)	-51%	5 133
Total Capital Funding		2 553	5 340	5 848	235	1 234	2 495	(1 261)	-51%	5 133

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					
<u>ASSETS</u>						
Current assets						
Cash		9 934	1 081	3 165	1 231	4 150
Call investment deposits		78 000	77 479	81 000	115 000	73 887
Consumer debtors		-	-			
Other debtors		2 668	2 000	2 000	5 616	2 601
Current portion of long-term receivables		898		898	898	898
Inventory		292	400	400	377	308
Total current assets		91 792	80 960	87 463	123 123	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	42 705	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	57 377	60 777
TOTAL ASSETS		152 775	142 465	145 077	180 500	142 619
<u>LIABILITIES</u>						
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	36 536	4 500
Provisions		7 750	6 500	6 500	6 791	7 858
Total current liabilities		15 921	12 786	12 786	44 933	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	77 387	45 624
NET ASSETS	2	103 623	99 995	102 606	103 113	96 995
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		74 819	73 333	75 943	75 613	70 333
Reserves		28 804	26 662	26 662	27 500	26 662
TOTAL COMMUNITY WEALTH/EQUITY	2	103 623	99 995	102 606	103 113	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	31	2 545	562	1 984	353%	135
Government - operating		95 068	101 083	102 463	26 387	102 491	89 227	13 264	15%	101 083
Government - capital		-	-	-	-	-	-	-		-
Interest		6 255	5 673	5 673	585	4 980	4 316	664	15%	5 726
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(62 483)	(74 941)	(76 113)	(5 801)	(53 612)	(57 104)	(3 492)	6%	(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)	(3 455)	(25 262)	(26 322)	(1 061)	4%	(36 027)
NET CASH FROM/(USED) OPERATING ACTIVITIES		9 764	(8 285)	(6 906)	17 747	30 591	11 205	19 386	173%	(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)	(235)	(1 526)	(1 967)	(441)	22%	(4 228)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 949)	(4 482)	(4 656)	(235)	(1 516)	(1 967)	(451)	23%	(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)	17 512	28 297	8 669			(6 024)
Cash/cash equivalents at beginning:		83 564	97 333	97 333	98 720	87 934	97 333			87 934
Cash/cash equivalents at month/year end:		87 934	82 960	84 165	116 231	116 231	106 002			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	50.56%	Rental of grader to local municipalities is more than expected.	Acceptable - No remedial steps required
	Interest earned - external investments	7.95%	Interest earned on external investment is more than year-to-date budget.	Acceptable and dependant on the market yield.
	Other income	18.60%	Year-to-date actual income more than the year-to-date budget	Acceptable - No remedial steps required
2	<u>Expenditure By Type</u>			
	Salaries	-4.99%	Approved vacant posts not filled according to the organogram	Most vacant post were advertised and will be filled shortly.
	Other Materials	-25.44%	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	-12.35%	Most projects are in the implementation phase as per the procurement plan.	Grants & subsidies paid will gain momentum as the financial year progresses.
	Other expenditure	-11.05%	Year-to-date actual general expenditure is less than the year-to-date budget	Spending on general expenses will gain momentum as the financial year progresses
3	<u>Capital Expenditure</u>			
	Capital expenditure	-50.55%	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 837 822	The year to date actual is more than the original budget	Acceptable
	Property, plant & equipment	R -3 297 537	Year to date actual is less than the original budget	Acceptable
5	<u>Cash Flow</u>			
	Net cash from operating / (used) Operating Activities	173.02%	RSC Levy Replacement Grant Receipts	Acceptable
	Net cash from operating / (used) Investing Activities	22.92%	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 14 of this report.

Table SC2 Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Percentage							
<u>Borrowing Management</u>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		5.5%	4.7%	4.6%	4.2%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		6.2%	6.2%	6.0%	0.8%	7.1%
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%	44.4%	13.4%
Gearing	Long Term Borrowing/ Funds & Reserves		29.3%	25.1%	25.1%	27.8%	25.1%
<u>Liquidity</u>							
Current Ratio 1	Current assets/current liabilities	1	576.5%	633.2%	684.1%	274.0%	578.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		579.9%	648.9%	658.3%	268.5%	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%	22.2%	12.0%
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%	45.8%	43.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.3%	4.9%	4.8%	0.3%	1.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.3%	7.6%	7.5%	0.8%	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%	337.5%	323.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		11.7	2.1	2.1	3.2	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 45.8%.

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

Table SC3 Monthly Budget Statement - aged debtors

Description	NT Code	Budget Year 2014/15								Total	Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200									-		-
Electricity	1300									-		-
Water	1400									-		-
Sewerage / Sanitation	1500									-		-
Refuse Removal	1600									-		-
Housing (Rental Revenue)	1700									-		-
Other	1900	5 454	117	45	1	-	-	-	-	5 616		1
Total By Revenue Source	2000	5 454	117	45	1	-	-	-	-	5 616	-	1
2014/15 - totals only		5 181	111	43	1	-	-	-	-	5 336		1
Debtors Age Analysis By Customer Category												
Government	2200	136	52	42						231		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-		
Other	2500	5 317	64	3	1	-	-	-	-	5 385		
Total By Customer Category	2600	5 454	117	45	1	-	-	-	-	5 616	-	

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

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

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

- ***Provincial and Local Government***

There is no outstanding debt for more than 90 days as at 31 March 2015 in respect of Provincial and Local Governments Department.

- ***Post-Service Benefits***

The is no outstanding debts reflected for more than 90 days as at 31 March 2015

- ***Sundry Debtors***

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

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

Table SC4 Monthly Budget Statement - aged creditors

Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
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	770	-	-	-	-	-	-	-	770	
Total By Customer Type	2600	770	-	-	-	-	-	-	-	770	-

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 will be implemented in April 2015.

Trade Creditors:

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

PAYMENTS		
Total value of all payments		R 26 035 316
Electronic transfers		216
Cheques issued		30
SALARIES		
Number of salary beneficiaries		153
Councillors		26
Total Councillors	27	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	26	
* Councillors without Remuneration	1	
Employees		127
* Remunerated Employee's	119	
* Remunerated Terminated Employees		
TS Bobbejaan, CSM January, NS Lekhethe, NB Lolonga, MG Matsoele, FM Kgosiemang	6	
Pensioners	2	
Total remuneration paid		3 615 825
Councillors		433 662
Employees		3 179 322
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 for the period ended 28 February 2015.

Implementation of the approved Supply Chain Management Policy:

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

Implementation of the Supply Chain Management Process:

- Supply Chain Management Training

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

- Demand Management

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

- Acquisition Management

For the period of March 2015, no contracts to the value of R200 000 and more were awarded by the Municipal Manager.

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

Service provider	Service	Amount
LSG Printing	Printing of annual report	108 483.00
Mirascan	Supply five lap tops	40 321.80
Shared Signals	Supply 16 computers	119 998.40
Zenith Mining	Maintenance of generator	52 305.87
Taktho Environmental Strategy	Biodiversity study	39 387.00

The total orders issued for March 2015 amounted to R 1, 520 817.75 broken down per department as follows:

Council and Executive	R 91 683.51
Office of the Municipal Manager	R 276 226.28

Finance	R 70 152.07
Administration	R 330 034.40
Planning and Development	R 621 316.06
Project Management and Advisory services	R 17 663.21
Stores	R 113 742.22

- Disposal Management

No sale of assets

- Deviations

No deviations were approved by the Municipal Manager

- Orders

Total orders issued amount to R28, 304.60 broken down per department as follows

Council	R 0.00
Office of the Municipal Manager	R 1 524.41
Finance	R 646.97
Administration	R 21 513.19
Planning and Development	R 3 301.53
Project Management and Advisory services	R 1 318.50
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 31 March 2015*

COMPANY	60 DAYS	90 DAYS	COMMENT
Altech Netstar	R684.00		Installations not done yet
Aganang Consulting Engineers	R863 910.81		Project not completed
Highrise Loft Trade & Invest	R19 870		Product delivered invoice not received

Kimberley Central Business	R210 300.00		Project not completed
MHP Geospace		R772 762.68	Project not completed
ODS Consultants		R281 917.95	Project not completed
Rennies	R54 192.96	R2 593.51	Invoice not received yet (follow-up made)
Sure Astra	R119 292.69	R3 020.48	Invoice not received yet (follow-up made) and bookings not attended yet
Short's Nissan	R850 916.02		Truck not delivered
Skylar Investment Holdings	R33 718.75		Project not completed
Tshidi Gudlhuza Planners	R304 157.70		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	Notice	31-Mar-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		31	Notice	31-Mar-15	4 459	5.3%	1 000		1 000
ABSA		120	Notice	02-Apr-15	38 347	6.5%	7 000		7 000
STANDARD BANK		120	Notice	02-Apr-15	32 109	6.3%	6 000		6 000
NEDCOR		120	Notice	02-Apr-15	21 233	6.3%	4 000		4 000
RMB		120	Notice	02-Apr-15	15 678	6.2%	3 000		3 000
RMB		120	Notice	17-Apr-15	23 696	6.2%	4 500		4 500
STANDARD BANK		120	Notice	17-Apr-15	24 269	6.4%	4 500		4 500
ABSA		120	Notice	17-Apr-15	24 766	6.5%	4 500		4 500
NEDCOR		120	Notice	17-Apr-15	24 078	6.3%	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							119 400	-	119 400
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		119 400	-	119 400

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	97 618	26 387	100 618	92 192	8 426	9.1%	100 618
Local Government Equitable Share		7 329	9 965	6 965	4 038	6 965	6 965	-		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	85 780	77 605	8 175	10.5%	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	755	252	33.3%	1 006
Water Affairs		-	-	-	-	-	-	-		-
Provincial Government:		1 850	315	315	-	630	236	394	166.7%	1 695
Housing	4	1 000	-	-	-	630	-	630	100.0%	1 380
Near Grant		300	-	-	-	-	-	-		-
Fire Fighting Equipment Grant		300	315	315	-	-	236	(236)	-100.0%	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	113	(101)	-89.4%	150
SETA Skills Grant		77	150	150	-	12	113	(101)	-89.4%	150
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		15	-	-	-	-	-	-		-
								-		
Total Operating Transfers and Grants	5	92 072	101 083	98 083	26 387	101 260	92 540	8 720	9.4%	102 463
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	98 083	26 387	101 260	92 540	8 720	9.4%	102 463

Table SC7 Monthly Budget Statement - transfers and grant expenditure

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		93 218	100 618	100 618	26 481	78 285	78 650	(365)	-0.5%	100 476
Local Government Equitable Share		10 329	9 965	9 965	4 038	6 965	6 965	-		9 965
Special Contribution: Councillor Remuneration		3 716	4 683	4 683	1 561	4 683	3 512	1 171	33.3%	4 683
Levy replacement		75 945	82 780	82 780	20 788	65 780	65 780	-		82 780
Finance Management Grant		1 250	1 250	1 250	20	288	938	(650)	-69.3%	1 250
Municipal Systems Improvement		978	934	934	-	0	701	(700)	-100.0%	792
Extended Public Works Programme		1 000	1 006	1 006	74	569	755	(185)	-24.6%	1 006
Water Affairs		-	-	-	-	-	-	-		-
Provincial Government:		1 758	315	1 695	-	-	236	(236)	-100.0%	315
Housing		1 000	-	1 380	-	-	-	-		-
Near Grant		300	-	-	-	-	-	-		-
Fire Fighting Equipment Grant		300	315	315	-	-	236	(236)	-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	113	(101)		96
Koopmansfontein Self Build Scheme		-				-	-	-		-
ABSA		-					-	-		-
SETA Skills Grant		77	150	150	-	12	113	(101)		96
Total operating expenditure of Transfers and Grants:		95 053	101 083	102 463	26 481	78 297	78 999	(702)	-0.9%	100 887
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	26 481	78 297	78 999	(702)	-0.9%	100 887

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	305	2 757	2 879	(122)	-4%	4 055
Pension Contributions		173	202	202	14	130	151	(21)	-14%	173
Medical Aid Contributions		17	17	17	1	13	13	-		17
Motor vehicle allowance		1 189	1 402	1 402	103	928	1 052	(123)	-12%	1 402
Cell phone and other allowances		296	358	358	24	219	269	(50)	-19%	375
Workmen's Compensation		60	20	20	-	-	15	(15)	-100%	20
Unemployment Insurance		-	-	-	-	-	-	-		-
Sub Total - Councillors		5 424	6 055	6 055	448	4 047	4 379	(332)	-8%	6 043
% increase	4		11.6%	11.6%						11.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 377	4 826	4 845	249	2 464	3 634	(1 169)	-32%	3 501
Pension and UIF Contributions		580	811	811	32	311	608	(297)	-49%	774
Medical Aid Contributions		118	139	139		16	104	(88)	-85%	133
Overtime		-			-			-		
Performance Bonus		434	464	464			348	(348)	-100%	443
Motor Vehicle Allowance		480	673	673	26	247	504	(257)	-51%	400
Cellphone Allowance		89	112	112	5	48	84	(36)	-43%	80
Housing Allowances		10	-	-				-		
Other benefits and allowances		52	57	57		10	43	(32)	-76%	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	3 097	5 325	(2 228)	-42%	5 488
% increase	4		17.1%	17.4%						-10.6%
Other Municipal Staff										
Basic Salaries and Wages		24 337	33 829	33 829	3 255	22 103	21 566	537	2%	29 351
Pension and UIF Contributions		3 858	5 480	5 480	398	3 417	3 502	(85)	-2%	4 971
Medical Aid Contributions		1 272	1 674	1 674	123	1 003	1 151	(149)	-13%	1 477
Overtime		72	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		2 109	3 112	3 092	290	2 089	1 829	260	14%	2 812
Cellphone Allowance		94	108	130	10	78	81	(3)	-4%	94
Housing Allowances		196	221	221	26	196	165	30	18%	200
Other benefits and allowances		1 038	1 081	1 081	67	577	768	(191)	-25%	1 060
Payments in lieu of leave		1 404	753	753	-	-	-	-		860
Long service awards		131	193	193	-	31	31	-		223
Post-retirement benefit obligations	2	360	748	748	76	644	561	83	15%	550
Sub Total - Other Municipal Staff		34 872	47 199	47 202	4 244	30 137	29 655	483	2%	41 598
% increase	4		35.3%	35.4%						19.3%
Total Parent Municipality		46 436	60 443	60 465	5 004	37 281	39 359	(2 078)	-5%	53 129

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace (finance department) for the month of March 2015 averages 85%. 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	9
Leave		0	1	11	7
Sick Leave		0	5	1	2
Courses / Seminar		4	2	5	0
Meetings		3	0	0	0
Study leave		0	0	0	0
Maternity Leave		0	0	0	0
Family Responsibility		0	0	2	0
Union Meetings		0	0	0	0
Absent		0	0	0	0
Special Leave		0	0	0	1
Over time		0	0	0	0
No. of Workdays Attended		15	58	113	188
Total Workdays		22	66	132	198
Percentage attendance per Group		68%	88%	86%	95%
Average		89%			

Personnel Development:

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

INTERNSHIP PROGRAMME

As per National Treasury regulations, there are five Finance Internship posts and two are filled and three are still vacant. Interviews were held last month and the vacant posts will be filled as soon as possible. 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 two 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	Budget	Budget	Budget			
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	1	16	(692)	53	56	58
Interest earned - external investments		610	397	728	592	425	541	529	574	585	436	421	(164)	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	26 387	-	-	(28)	102 463	108 725	115 778
Other revenue		334	67	642	480	182	(18)	(18)	123	24	12	14	(1 751)	92	80	80
Cash Receipts by Source		40 759	1 812	1 370	2 452	33 225	782	782	1 832	27 003	448	452	(2 635)	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	27 003	448	452	(2 635)	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	4 207	4 770	4 671	6 508	51 668	55 090	57 884
Remuneration of councillors		439	481	443	451	442	446	451	445	448	480	536	811	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	241	327	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	3 455	2 798	5 247	5 369	38 676	30 795	30 053
General expenses		1 455	917	1 766	1 655	1 311	1 301	1 451	952	905	1 053	1 018	(582)	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	9 256	9 428	12 480	13 872	115 186	111 460	114 525
Other Cash Flows/Payments by Type																
Capital assets		306	9	23	-	279	573	22	80	235	2 081	-	-	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	9 491	11 508	12 480	13 872	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	(11 060)	(12 029)	(16 507)	(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	124 056	112 996	87 934	97 333	82 960	82 793
Cash/cash equivalents at the month/year end:		118 904	113 933	107 560	116 231	123 085	113 840	106 746	98 720	116 231	112 996	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	2 495	2 425	97.2%	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				-		
May	138		-				-		
June	523	99	829				-		
Total Capital expenditure	2 265	5 340	5 848	1 241					

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		-	-	-	-	-	-	-		-
Buildings								-		
Other		-						-		
Investment properties		-	-	-	-	-	-	-		-
Housing development								-		
Other					-	-		-		
Other assets		1 029	3 800	4 423	111	255	825	570	69.1%	3 651
General vehicles		487	2 700	2 716	-	-		-		2 579
Specialised vehicles		-	-	-	-	-		-		
Plant & equipment		-	28	28	-	15	21	6	27.6%	27
Computers - hardware/equipment		96	859	1 139	85	100	644	544	84.4%	841
Furniture and other office equipment		38	144	362	27	83	108	26	23.6%	140
Abattoirs		-	-	-	-	-		-		
Markets		-	-	-	-	-		-		
Civic Land and Buildings		-	-	-	-	-		-		
Other Buildings		409	68	178	-	57	51	(6)	-10.8%	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	1 029	3 800	4 423	111	255	825	570	69.1%	3 651

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		-	-	-	-	-	-	-		-
Buildings								-		
Other								-		
Investment properties		-	-	-	-	-	-	-		-
Housing development								-		
Other								-		
Other assets		1 236	1 586	1 625	124	986	500	(486)	-97.3%	1 527
General vehicles		602	1 160	1 160	122	840	180	(660)	-365.7%	1 144
Specialised vehicles		-	-	-	-	-	-	-		
Plant & equipment		-	21	21	-	18	16	(2)	-15.0%	20
Computers - hardware/equipment		406	235	235	-	14	176	163	92.3%	211
Furniture and other office equipment		58	36	50	2	14	27	13	47.8%	30
Abattoirs		-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-		
Civic Land and Buildings		-	-	-	-	-	-	-		
Other Buildings		170	133	159	-	99	100	0	0.5%	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	1 236	1 586	1 625	124	986	500	(486)	-97.3%	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		-	-	-	-	-	-	-		-
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		-	4	4	-	-	-	-		-
Buildings			4	4	-	-		-		
Other								-		
Investment properties		-	-	-	-	-	-	-		-
Housing development								-		
Other								-		
Other assets		1 459	2 769	5 321	164	1 119	2 023	904	44.7%	2 645
General vehicles		245	477	351	51	206	358	152	42.3%	456
Specialised vehicles		-	-	-	-	-		-		
Plant & equipment		5	53	617	11	19	40	21	53.0%	51
Computers - hardware/equipment		634	883	3 392	64	456	809	352	43.6%	844
Furniture and other office equipment		90	132	613	-	6	99	93	94.4%	126
Abattoirs		-	-	-	-	-		-		
Markets		-	-	-	-	-		-		
Civic Land and Buildings		442	584	348	31	387	438	51	11.6%	558
Other Buildings			-	-	-	-		-		
Other Land			-	-	7	14		(14)	#DIV/0!	
Surplus Assets - (Investment or Inventory)			-	-	-	-		-		
Other - Emergency Equipment		42	640	-	-	31	280	249	88.9%	611
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Intangibles		1 744	1 814	-	77	869	1 131	261	23.1%	1 733
Computers - software & programming		1 744	1 814		77	869	1 131	261	23.1%	1 733
Other								-		
Total Repairs and Maintenance Expenditure		3 202	4 587	5 325	241	1 989	3 154	1 165	36.9%	4 377

Table SC13d Monthly Budget Statement - depreciation by asset class

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		3 900	200	-	375	3 450	375	(3 074)	-819.1%	191
Parks & gardens								-		
Sportsfields & stadia								-		
Swimming pools								-		
Community halls								-		
Libraries								-		
Recreational facilities								-		
Fire, safety & emergency								-		
Security and policing								-		
Buses								-		
Clinics								-		
Museums & Art Galleries								-		
Cemeteries								-		
Social rental housing								-		
Other		3 900	200	-	375	3 450	375	(3 074)	-819.1%	191
Heritage assets		-	-	-	-	-	-	-		-
Buildings								-		
Other								-		
Investment properties		-	-	-	-	-	-	-		-
Housing development								-		
Other								-		
Other assets		160	4 930	-	-	1 410	1 410	-		4 708
General vehicles		-	700	-	-	-	-	-		669
Specialised vehicles		-	-	-	-	-	-	-		
Plant & equipment		160	500	-	-	167	167	-		478
Computers - hardware/equipment		-	900	-	-	300	300	-		860
Furniture and other office equipment		-	980	-	-	327	327	-		936
Abattoirs								-		
Markets								-		
Civic Land and Buildings								-		
Other Buildings		-	1 700	-	-	567	567	-		1 624
Other Land		-			-	-		-		
Surplus Assets - (Investment or Inventory)					-			-		
Other		-	150	-	-	50	50	-		143
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Intangibles		141	250	-	-	83	83	-		239
Computers - software & programming		141	250	-	-	83	83	-		239
Other								-		
Total Repairs and Maintenance Expenditure		4 200	5 380	-	375	4 943	1 869	(3 074)	-164.5%	5 138

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%
Insurance	89 747	120 000	30 253	25.21%
MV Administration Levy	10 919	25 000	14 081	56.32%
Fuel	311 446	657 500	346 054	52.63%
License	10 647	13 200	2 553	19.34%
Repairs and Maintenance	44 649	95 600	50 951	53.30%
Tyres	30 214	97 000	66 786	68.85%
TOTAL	497 623.07	1 708 300	1 210 677	70.87%

Motor Vehicles - Utilization Statistics:

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

Statistical information regarding the year-to-date utility for March 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	119 346	121 075	1 729
Chevrolet Opel Corsa	Disaster Management	2010	CBY 227 NC	75 000	2015/09/30	60 076	60 957	881
Chevrolet Captiva	Pool	2011	CDM 296 NC	75 000	2015/09/30	64 857	65 568	711
Toyota Corolla	Pool	2009	BZP 439 NC	150 000	2015/09/30	135 935	140 347	4 412
Toyota Corolla	Pool	2009	BZP 440 NC	150 000	2015/09/30	131 286	135 281	3 995
Chevrolet Trailblazer	Pool	2013	CGR 575 NC	30 000	2015/12/31	17 721	17 983	262
Isuzu KB 250	Housing	2013	CGR 572 NC	60 000	2015/12/31	51 668	54 865	3 197
Isuzu KB 250	Housing	2013	CGR 576 NC	45 000	2015/12/31	39 956	41 164	1 208
Hyundai HI	Tourism Centre	2013	CGY 587 NC	30 000	2016/02/28	23 842	23 955	113
Isuzu 2.4	Housing	2009	CBD 761 NC	135 000	2016/02/28	123 798	124 933	1 135
Ford Bantam	Finance	2004	BRD 836 NC	105 000	2016/01/31	92 695	93 412	717
Isuzu KB 250	Disaster Management	2010	CBY 898 NC	45 000	2015/09/30	40 513	42 448	1 935
Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	10 000	2016/01/31	7 422	8 130	708
Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	10 000	2015/11/30	789	789	-
Isuzu D/Cab	Pool	2013	CGR 974 NC	45 000	2015/12/31	42 616	44 452	1 836
Isuzu Kb 250 D-Teq	Pool	2014	CKR 822 NC	15 000	2015/10/31	2 330	3 840	1 510
Audi Q7	Council	2013	FBDM 1 NC	105 000	2015/09/30	90 850	94 476	3 626
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	20 815	22 455	1 640
Nissan NP 200	Environmental Health	2014	CJJ 262 NC	30 000	2015/12/31	15 549	17 114	1 565
Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	15 000	2015/12/31	6 827	8 300	1 473
Nissan NP 200	Environmental Health	2014	CJJ 258 NC	15 000	2015/12/31	10 653	12 096	1 443
Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2015/12/31	23	119	96
UTILITY MARCH 2015 FULL FLEET								
								34 192

Disposal of Vehicles:

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

Motor Vehicle Damage Report:

For the month of March there were no damages reported.

2.14 Quality Certificate

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

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

For the month of March 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that act.

ZM Bogatsu
Municipal Manager: Frances Baard District Municipality

Signature _____

Date 10 April 2015

2.14 Quality Certificate

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ZM Bogatsu

Municipal Manager: Frances Baard District Municipality

Signature  _____

Date 10 April 2015