

FRANCES BAARD DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT

31 March 2016

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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 and to Council for approval on 23 July 2014 and has also been submitted to National Treasury.

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

Monthly reporting:

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

Financial statements for the year ended 30 June 2015:

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

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

MFMA implementation oversight:

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

3. COUNCIL RESOLUTIONS

The following recommendation will be presented to Council for its resolution when the in-year report is tabled.

Recommendation:

- (a) That Council considers the section 71 monthly budget statements and supporting documentation for the month ending 31 March 2016.

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 R73, 161 million as compared to the full year approved budget of R124, 393 million. The source of revenue that is below the year to date budget is disposal of Property Plant Equipment (PPE).

Operating expenditure by type

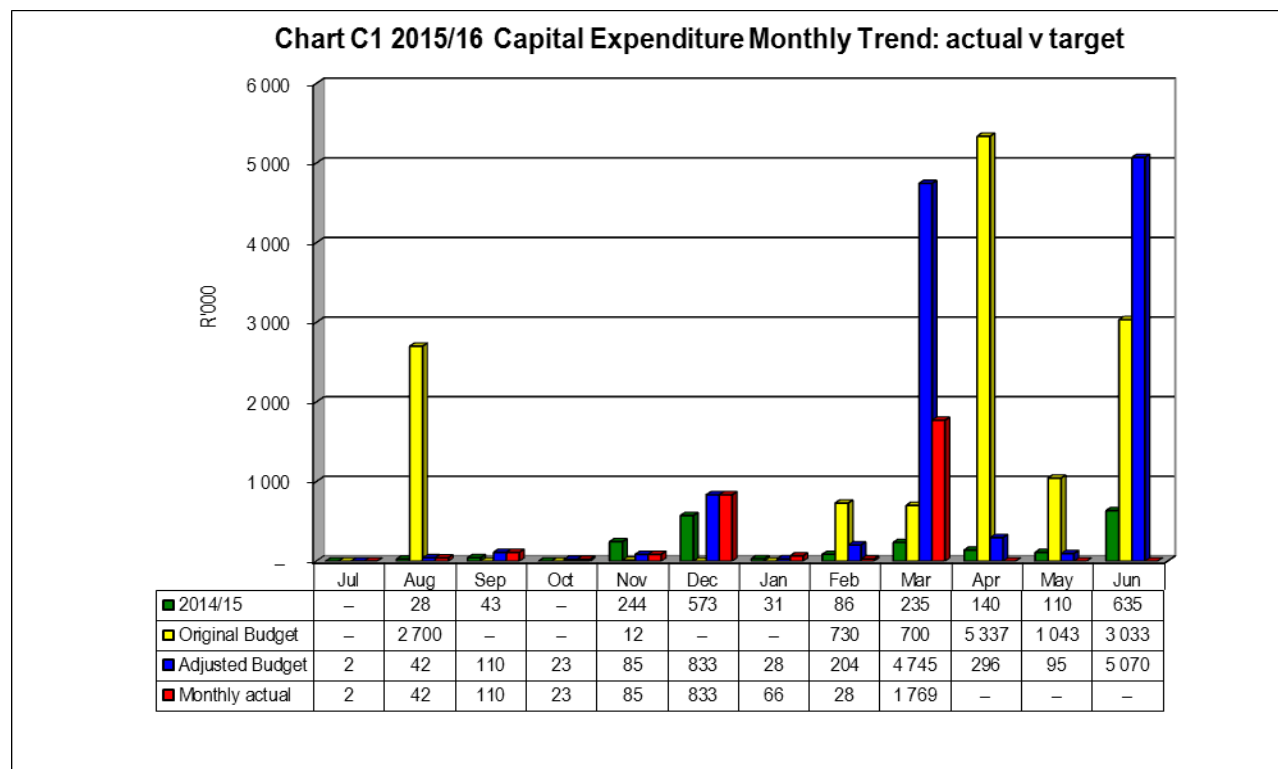
To date, R83, 548 million has been spent compared to the operational year-to-date budget projections of R109, 999 million.

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

Capital Expenditure

Year-to-date expenditure on capital amounts to R2, 959 million as compared to the budget of R11, 037 million.

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

Capital Expenditure Monthly Trend: Actual vs Target**Cash Flows**

The municipality started the year with a total cash and cash equivalents of R87, 934 million. The year-to date cash and cash equivalents amounted to R122, 688 million. The net increase in cash and cash equivalents for the year to date is R34, 754 million.

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

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

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

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

OPERATING EXPENDITURE - COUNCIL & EXECUTIVE



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ 1.1 - Council	8 485 808	10 936 690	-	1 312 441	7 138 708	7 592 465
■ 1.2 - Municipal Manager	2 615 762	2 733 000	-	194 824	1 757 263	2 081 521
■ 1.3 - Committee Services & Administration	3 200 240	900 240	-	80 382	728 575	660 657
■ 1.4 - Internal Audit	1 614 289	2 957 050	-	167 042	1 553 793	2 243 166
■ 1.5 - Communications	1 640 019	2 683 680	-	161 467	1 435 732	1 996 856
■ 1.6 - Legal & Risk	928 733	1 519 430	-	125 226	1 110 993	1 120 039
■ TOTAL	18 484 851	21 730 090	-	2 041 381	13 725 064	15 694 704

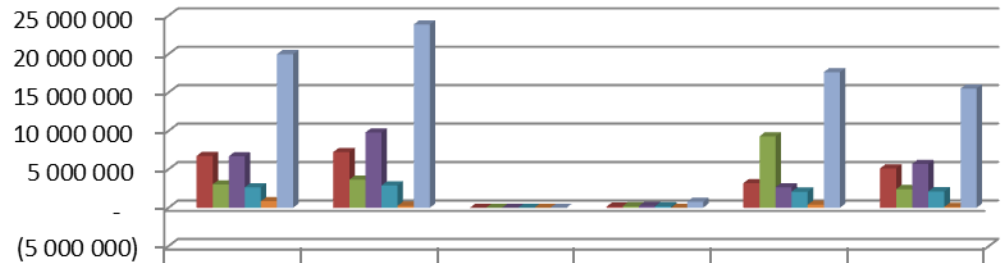
Actual operating expenditure of Council & Executive is R13, 725 064 as compared to the year-to-date budget R15, 694 704. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
EXECUTIVE & COUNCIL				
COUNCIL				
Mayoral Bursary Fund	400 000,00	51 432,52	13%	Expenditure to increase as applications closed 15 January 2016.
COMMUNICATIONS				
14/15: Branding Communication	30 000,00	6 050,00	20%	Materials to be purchased.
09/10: External Survey	450 000,00	300 715,00	67%	Project in final stage, two presentations still outstanding.
14/15: Paia Management Communication	15 000,00	1 447,37	10%	Flyer and pamphlets to be distributed.
POLITICAL OFFICE - ADMINISTRATION				
15/16: Commemorative Days	100 000,00	64 823,24	65%	Two programmes will be held, still need to consult with the local municipalities.
15/16: Disability Programme	76 000,00	-	0%	Proposals have been submitted, awaiting final approval.
15/16: Children Program	41 000,00	11 420,00	28%	Proposals have been submitted, awaiting final approval.
15/16: Gender Programme	52 000,00	-	0%	Proposals have been submitted, awaiting final approval.
15/16: Older Persons Programme	37 000,00	-	0%	Proposals have been submitted, awaiting final approval.
15/16: MRM Programme	25 000,00	-	0%	Proposals have been submitted, awaiting final approval.
YOUTH UNIT				
15/16: Youth Summit	250 000,00	185 863,29	74%	Youth summit held in the 2nd quarter.
15/16: Youth Career Exhibition	50 000,00	39 640,35	79%	To be utilized in 4th quarter
15/16: District Sopa Debate	30 000,00	7 000,00	23%	To be utilized in 4th quarter
15/16: June 16 Youth Event	150 000,00	-	0%	To be utilized in 4th quarter
15/16: Youth In Action	50 000,00	40 658,75	81%	Ongoing-programme to run from October 2015.
15/16: Districts Forum Meetings	20 000,00	-	0%	Quarterly meetings
TOTAL	1 776 000,00	709 050,52	40%	

The year to date actual spending on special projects for Council & Executive amounted to R729, 050. 52.

OPERATING EXPENDITURE - BUDGET & TREASURY



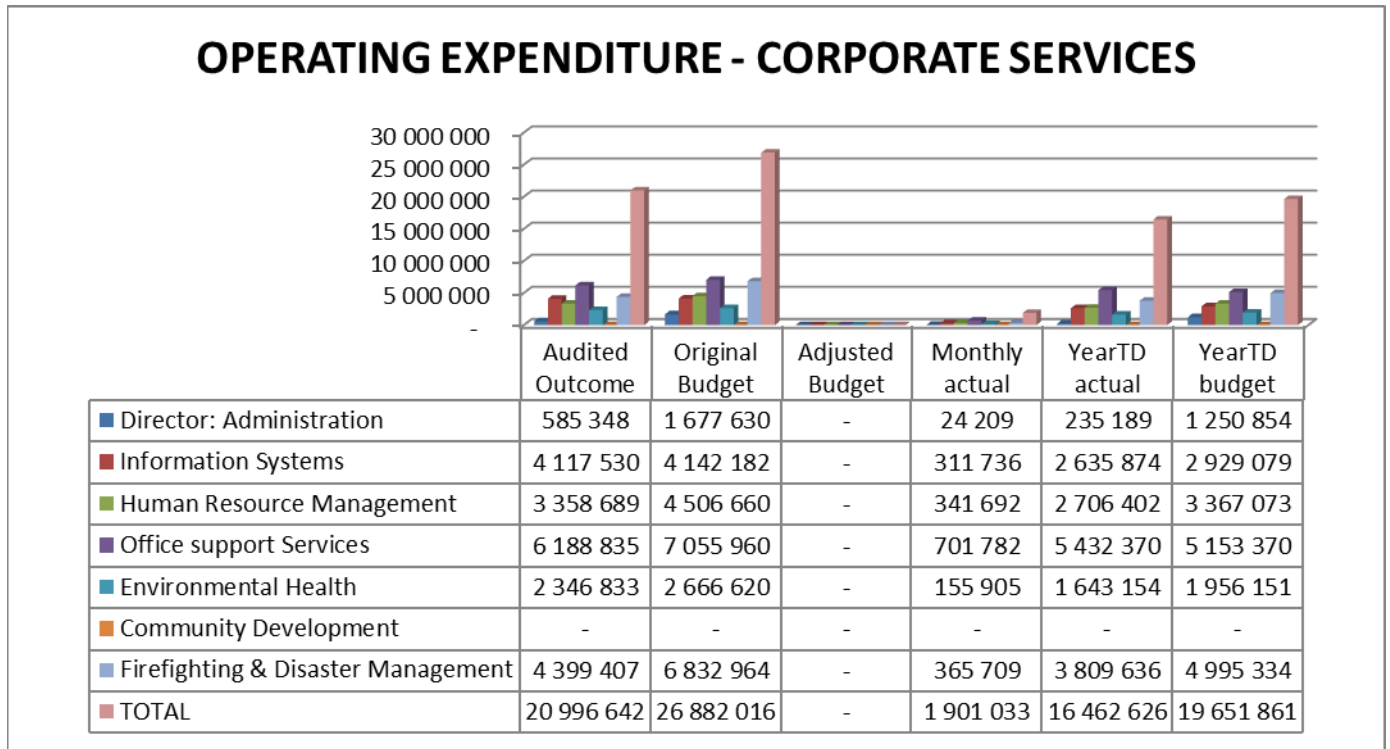
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Budger & treasury						
■ Directorate	6 738 873	7 253 770	-	162 265	3 206 287	5 123 840
■ Finance: Revenue & Expenditure	3 043 939	3 667 515	-	207 920	9 290 820	2 427 099
■ Finance: Budget Office	6 692 925	9 791 790	-	235 241	2 672 691	5 707 461
■ Finance: Supply Chain Management	2 666 871	2 894 020	-	198 528	2 090 331	2 133 339
■ Finance: Motor Vehicle Pool	849 256	257 283	-	(15 380)	392 927	124 182
■ TOTAL	19 991 865	23 864 378	-	788 574	17 653 056	15 515 921

The actual operating expenditure of Budget & Treasury office is R17, 653 056 as compared to the year-to-date projected budget of R15, 515 921.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
BUDGET & TREASURY				
FINANCE & ADMINISTRATION DIRECTORATE				
FMG 14/15 Operation Clean Audit	600 000,00	-	0%	Budget to be spent as per request from local municipalities
FMG 14/15 AFS Qual Cont. & Grap	150 000,00	107 590,00	72%	Project complete, quality assurance cost was not high as the municipality did not have a lot of audit findings, therefore there is a saving on the project.
FMG 14/15 Staff Benefits Actuarial	50 000,00	23 650,00	47%	Project complete, saving on project as service provider already has the necessary data, cost incurred for the updates to be done was not high.
14/15: Financial System Support (2) LM	900 000,00	-	0%	Budget to be used to assist the local municipalities with the implementation of MSCOA, awaiting implementation plans from the local municipalities.
TOTAL	1 700 000,00	131 240,00	8%	

There year to date actual spending on special projects for Budget & Treasury amounted to R131 240.



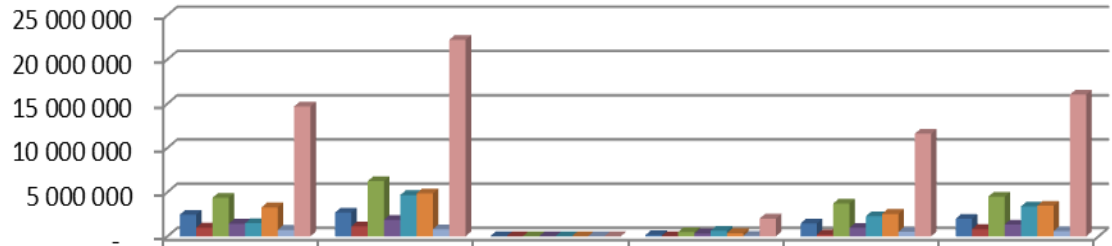
Actual operating expenditure of Corporate Services is R16, 462 626 as compared to the year-to-date projected budget of R19, 651 861. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
CORPORATE SERVICES				
<u>INFORMATION SYSTEMS</u>				
12/13: ICT Forum Meetings	7 000,00	552,70	8%	Will be used for every meeting, quarterly meetings will be held, last meeting was held on 30 September 2015.
<u>HUMAN RESOURCES MANAGEMENT</u>				
12/13: Employee Assistance Programme	100 000,00	5 034,92	5%	Expenditure to be incurred upon request from employees.
10/11: Employee Wellness	200 000,00	133 449,96	67%	Need to set a day for the wellness programme which will be held by end of June 2016.
<u>ENVIRONMENTAL HEALTH</u>				
14/15: Awareness Programme - Sanitation	10 000,00	8 887,11	89%	Project run according to the operational plan, expenditure incurred monthly.
14/15: Air Quality Projects	50 000,00	2 779,68	6%	Preparations in place for the project to be executed early April 2016.
14/15: Environmental Health Forum	10 000,00	3 151,60	32%	Meetings held quarterly, funds will be utilised by June 2016.
13/14: Waste Management Campaigns	40 000,00	18 158,79	45%	Project run according to the operational plan, expenditure incurred monthly.
<u>PUBLIC SAFETY</u>				
<u>FIREFIGHTING & DISASTER MANAGEMENT</u>				
15/16: DWAF Funded Projects M- Project 1	350 000,00	-	0%	Project is in the implementation phase, funds to be spent by June 2016.
10/11: Disaster Manage Forum Meetings	350 000,00	-	0%	Meetings for the 1st, 2nd and 3rd quarter were not held, meetings will take place during the 4th quarter.
14/15: Fire Fighting - Volunteers Training	81 770,00	1 745,00	2%	To be executed by June 2016.
14/15: Fire Fighting - Volunteers Stipend	23 850,00	-	0%	As per deployment
14/15: Contingency Fund	520 000,00	519 041,74	100%	As per request from the local municipalities
14/15: Disaster Management Forum	6 000,00	2 029,80	34%	Quarterly meetings are held.
14/15: Awareness Programmes	6 000,00	5 850,00	98%	Programme was held on 18 September 2015, project completed.
TOTAL	1 754 620,00	700 681,30	40%	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R700, 681.30.

OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



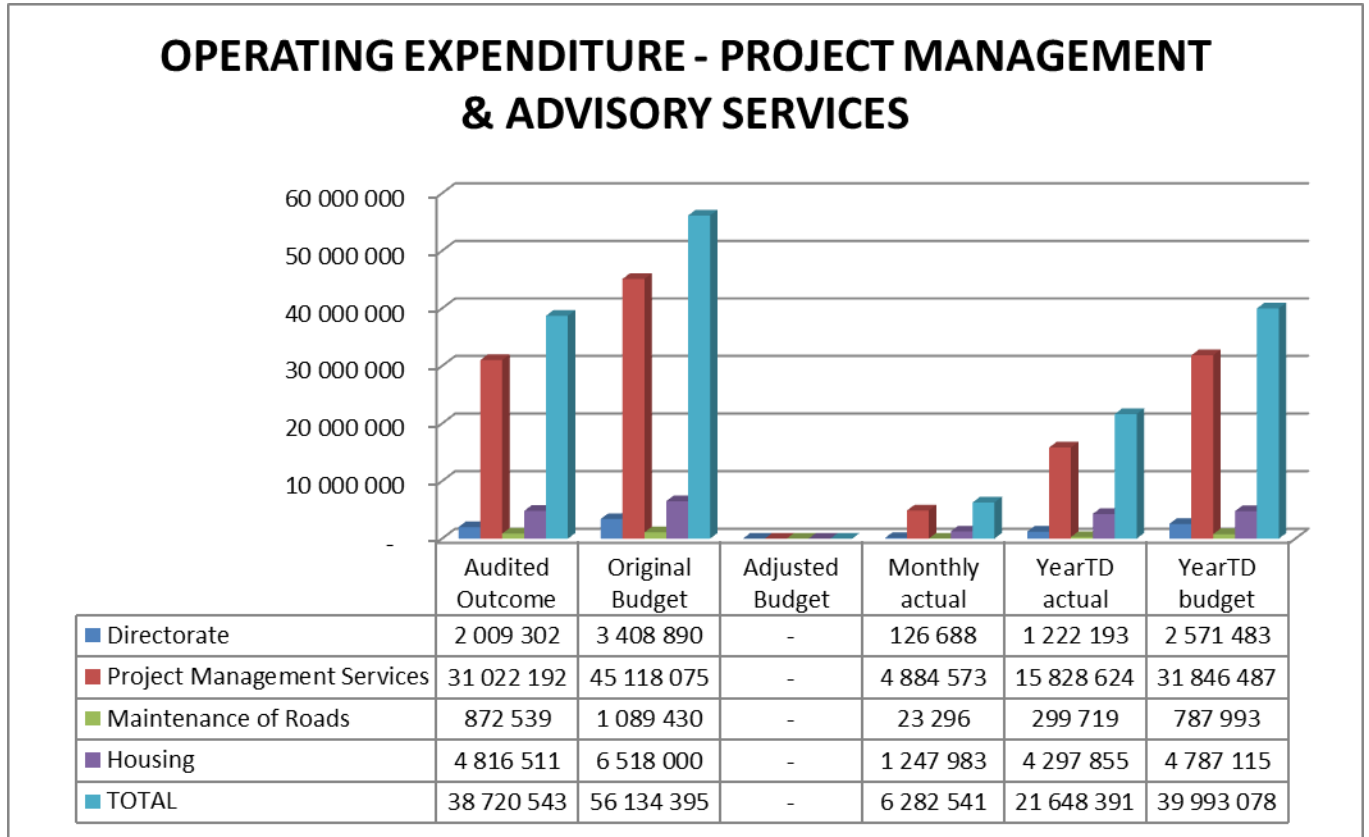
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Directorate: Planning	2 443 796	2 675 270	-	132 229	1 445 701	1 975 615
■ PMS Management	978 478	1 112 320	-	27 878	197 916	812 280
■ LED	4 348 424	6 225 050	-	467 033	3 696 312	4 480 672
■ GIS	1 430 761	1 871 900	-	323 539	946 662	1 333 702
■ Spatial Planning	1 480 100	4 663 620	-	627 847	2 262 729	3 366 127
■ Tourism	3 266 322	4 853 200	-	367 587	2 534 757	3 455 959
■ IDP Management	727 115	803 959	-	54 767	507 022	591 969
■ TOTAL	14 674 995	22 205 319	-	2 000 881	11 591 098	16 016 325

Actual operating expenditure of Planning & Development is R11, 591 098 as compared to the year-to-date projected budget of R16, 016 325. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
PLANNING & DEVELOPMENT				
PLANNING & DEVELOPMENT DIRECTORATE				
MSIG 13/14: Review Led Strategy Of LM's	600 000,00	260 970,00	43%	In progress and in accordance with the budget
MSIG 14/15: Development Of By Laws	340 000,00	-	0%	Project is in the planning stage.
LOCAL ECONOMIC DEVELOPMENT				
15/16: LED Youth Entrepreneurship Pro	442 500,00	62 780,00	14%	Need to readvertise entrepreneur training.
15/16: LED Trade & Inv. Promotion	432 400,00	359 509,64	83%	SAITEX in June.
15/16: LED Direct Support To SMMES	300 000,00	119 440,50	40%	Specification with SCM for procurement
15/16: LED Business Support Centre	150 000,00	100 519,50	67%	In progress
15/16: LED Dev Sup Strat-Small SC Miners	200 000,00	-	0%	In progress, payments in March 2016.
15/16: LED EPWP Ent Dev Framework	72 000,00	-	0%	Implementation in March and April 2016
14/15: LED SMME Development	300 000,00	146 519,30	49%	Training has started
14/15: LED Richie Incubation Centre	175 500,00	175 438,60	100%	Completed
15/16: Gariep	100 000,00	100 000,00	100%	Completed
14/15: LED Expo	735 000,00	733 367,22	100%	Completed
14/15: LED Develop Incentive Policies	35 000,00	-	0%	In progress
11/12: LED Coordinate Structure And Inst Sup	36 400,00	8 307,70	23%	In progress
GIS				
11/12: GIS Capture Water Infrastructure	600 000,00	-	0%	Funds are committed for the project, done in conjunction with Sol Plaatje Municipality. Sol Plaatje is in the process of sourcing scanners and determining the quantity of maps to be scanned.
SPATIAL PLANNING				
12/13: Surveying Of Erven Dikgatlong	397 000,00	-	0%	The work will commence after the approval of the Environmental Impact Assessment.
15/16: By-Laws For 3 Local Mun	300 000,00	87 113,16	29%	Dikgatlong bylaw has been submitted for gazetting and request for invoice payment has been finalised. The bylaw for Magreng was adopted by council. FBDM is still waiting for Council resolution which is prerequisite before gazetting.
15/16: Magareng CBD Renewal	20 000,00	-	0%	The amount will be utilised for advertisements during public participation. The phase one and two has been completed.
15/16: Erf 258 Nkandla Ext 2	451 330,00	263 601,75	58%	Contour surveying has been completed and invoice paid. Environmental Impact Assessment phase 1 to 3 completed and invoice paid. The draft geotechnical and Bulk services report were completed and submitted to FBDM.
15/16: Erf 775 Vaalharts Set B Ganspan	428 150,00	240 909,64	56%	Contour surveying has been completed and invoice paid. Environmental Impact Assessment phase 1 to 3 completed and invoice paid. The draft geotechnical and Bulk services report were completed and submitted to FBDM.
15/16: Delporthoop Township Establish	381 250,00	212 247,37	56%	Contour surveying has been completed and invoice paid. Environmental Impact Assessment phase 1 to 3 completed and invoice paid. The draft geotechnical and Bulk services report were completed and submitted to FBDM.
15/16: Sol Plaatje Spat Dev Framework	400 000,00	-	0%	Sol Plaatje is managing the SDF review process. FBDM is only providing funding and facilitating the payment of the invoices. Sol Plaatje is busy finalising the appointment of the service provider.
TOURISM				
15/16: Diamonds & Dorings Support	550 000,00	413 157,89	75%	The grant has been transferred to Sol Plaatje Local Municipality as from March 2016.
15/16: Tour- N18 Tour Route Implement	512 000,00	-	0%	In process, consultation with stakeholders
15/16: Tour - Advertising & Promotion	205 200,00	156 056,49	76%	In process, 3rd quarter advertising
15/16: Exhibition	36 100,00	25 662,81	71%	Exhibition was held in February 2016, expenditure to be finalised in March.
15/16: Tour Gide Business Establishment	65 500,00	2 236,40	3%	In process, to be spent by end of June 2016.
15/16: Kimberley Diamond Cup	40 000,00	18 593,46	46%	Completed, saving.
15/16: Tour - Contrb. Ncta Support	135 000,00	135 000,00	100%	Completed
15/16: Tour - N12 Promotion	50 000,00	50 000,00	100%	Completed
15/16: Trade Expo	516 810,00	129 269,02	25%	In process, expo in May 2016.
12/13: Tour - Business Plan Competition	664 220,00	364 420,35	55%	In progress, phase 3 & 4
15/16: Tour - Association	18 000,00	1 547,50	9%	In progress, 3rd & 4th quarter meeting.
15/16: Tour -FBDM Arts & Craft Centre	50 000,00	-	0%	Inprogress, awaiting council resolution.
15/16: Community Awareness Campaigns	250 000,00	180 588,64	72%	Completed, saving.
15/16: Gong-Gong Waterfall Feasibility &	450 000,00	113 582,40	25%	In progress, phase 2 - 4
IDP				
12/13: IDP Steering Committee Meeting	8 030,00	4 656,60	58%	Three quarterly meetings has been held. Last meeting to be held in May 2016.
13/14: IDP Projects	50 690,00	-	0%	Funds will be used after 18 May 2016, once IDP has been approved.
TOTAL	10 498 080,00	4 465 495,94	43%	

The actual spending on special projects for Planning & Development amounted to R4, 465, 495.94 for the month.



Actual operating expenditure of Project Management & Advisory Services is R21, 648 391 as compared to the year-to-date projected budget of R39, 993 078. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
PROJECT MANAGEMENT & ADVISORY SERVICES				
INFRASTRUCTURE SERVICES DIRECTORATE				
12/13: District Tec. Forum Meetings	5 800,00	3 970,00	68%	One more meetings planned for 2016.
PROJECT MANAGEMENT & ADVISORY SERVICE				
O&M 15/16 - Magagareng	2 500 000,00	1 118 882,99	45%	Project is in the implementation phase, will spend by June 2016.
O&M 15/16 - Phokwane	2 500 000,00	1 043 979,83	42%	Project is in the implementation phase, will spend by June 2016.
O&M 15/16 - Dikgatlong	2 500 000,00	1 038 547,02	42%	Project is in the implementation phase, will spend by June 2016.
O&M 15/16 - Sol Plaatje	2 500 000,00	2 059 519,63	82%	Project is in the implementation phase, will spend by June 2016.
Cap 15/16 - Magareng -Warrenvale Sew Ret 558	8 100 000,00	4 403 199,97	54%	Project is in the implementation phase, will spend by June 2016.
Cap 15/16 - Magareng -Procurement Of TLB	854 400,00	854 400,00	100%	Completed. Delivered on 4 December 2015.
Cap 15/16 - Magareng -Procurement Of San Trucks	1 040 000,00	-	0%	Ordered, to be delivered in May 2016.
Cap 15/16 - Phokwane -Upgr J/K WWTW	1 300 000,00	-	0%	Project is in the implementation phase, will spend by June 2016. Claims received, to be paid in April 2016.
Cap 15/16 - Phokwane -Ref Old Syst J/K WWTW	1 100 000,00	-	0%	Project is in the implementation phase, will appoint contractor in May. Will spend allocation by June 2016.
Cap 15/16 - Phokwane -Fencing Hartswater WTW	1 500 000,00	787 543,86	53%	Project is in the implementation phase, will spend by June 2016.
Cap 15/16 - Dikgatlong -Proc San Truck	2 200 000,00	-	0%	Delivered in March 2016. Claim received, still to be paid.
Cap 15/16 - Dikgatlong -Wat Ret-Rep Steel/ASB Pipes	2 800 000,00	109 839,82	4%	Project is in the implementation phase, will spend allocation by June 2016.
Cap 15/16 - Sol Plaatje -Bulk Wat Sup Rit./Mod	5 000 000,00	660 898,05	13%	Consultant appointed. Busy with contractor procurement. Will spend by June 2016.
Cap 15/16 - Phokwane -Mater Plan: Bulk Wat & San	1 100 000,00	-	0%	Project is in the implementation phase, will spend by June 2016. Claims received, to be paid in April 2016.
Cap 15/16 - Phokwane -Wat Con & Demand Manag	1 000 000,00	176 263,40	18%	Project is in the implementation phase, will spend by June 2016. Claims received, to be paid in April 2016.
Cap 15/16 - Phokwane -Guldenskat - Wat & San 608	4 000 000,00	-	0%	Project is in the implementation phase. Will request roll-over of about R1,200,000.
14/15: Phok-Road Infr & Maint Plan	800 000,00	398 600,00	50%	Project is in the implementation phase, will spend by June 2016.
14/15: Phok-Resealing Res Stor Dam	200 000,00	125 459,34	63%	Completed, saving.
14/15: Dikgatlong Elect Master Plan	320 000,00	200 641,15	63%	Completed, saving.
HOUSING				
13/14: Spec Proj: 16 Days Of Activism	15 900,00	-	0%	Programme cancelled.
13/14: Spec Proj – Women’s Month	16 500,00	287,63	2%	Programme cancelled.
13/14: Spec Proj: Mandela Month	16 500,00	-	0%	Programme cancelled.
13/14: Housing Consumer Education	5 600,00	5 575,00	100%	Programme is ongoing.
12/13: Housing Steering Committee Meeting	10 000,00	7 494,00	75%	Programme is ongoing.
TOTAL	41 384 700,00	12 995 101,69	31%	

The actual spending on special projects for Project Management & Advisory Services amounted to R12, 995, 101.69 for the month.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M09 March

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	6 882	5 443	5 843	1 108	5 378	4 082	1 296	32%	5 800
Transfers recognised - operational	102 395	106 509	112 865	25 274	67 541	106 309	(38 768)	-36%	112 865
Other own revenue	1 124	5 185	5 685	10	242	3 444	(3 202)	-93%	5 196
Total Revenue (excluding capital transfers and contributions)	110 402	117 137	124 393	26 392	73 161	113 835	(40 674)	-36%	123 861
Employee costs	47 113	57 549	57 549	4 208	37 485	41 566	(4 081)	-10%	51 860
Remuneration of Councillors	5 691	6 337	6 337	502	4 448	4 753	(304)	-6%	5 645
Depreciation & asset impairment	3 769	5 615	5 615	-	2 982	4 043	(1 061)	-26%	5 472
Finance charges	2 381	3 054	3 054	-	463	527	(64)	-12%	3 054
Materials and bulk purchases	3 254	3 956	4 620	297	2 332	2 569	(238)	-9%	3 190
Transfers and grants	37 276	56 992	66 362	6 850	20 126	40 073	(19 947)	-50%	63 000
Other expenditure	13 385	21 599	21 227	1 486	15 713	16 468	(755)	-5%	19 227
Total Expenditure	112 869	155 102	164 764	13 343	83 548	109 999	(26 450)	-24%	151 448
Surplus/(Deficit)	(2 467)	(37 965)	(40 371)	13 049	(10 387)	3 836	(14 223)	-371%	(27 587)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 467)	(37 965)	(40 371)	13 049	(10 387)	3 836	(14 223)	-371%	(27 587)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(2 467)	(37 965)	(40 371)	13 049	(10 387)	3 836	(14 223)	-371%	(27 587)
Capital expenditure & funds sources									
Capital expenditure	2 125	13 556	11 534	1 769	2 959	4 142	(1 183)	-29%	13 556
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 125	13 556	11 534	1 769	2 959	4 142	(1 183)	-29%	13 556
Total sources of capital funds	2 125	13 556	11 534	1 769	2 959	4 142	(1 183)	-29%	13 556
Financial position									
Total current assets	97 164	64 942	68 616		123 913				64 943
Total non current assets	53 259	55 220	47 454		46 563				55 219
Total current liabilities	22 579	16 694	16 694		53 837				16 694
Total non current liabilities	33 379	28 649	28 649		30 778				28 649
Community wealth/Equity	94 465	74 819	70 726		85 861				74 819
Cash flows									
Net cash from (used) operating	4 082	(21 733)	(23 555)	13 042	38 579	11 205	(27 375)	-244%	(17 415)
Net cash from (used) investing	(2 927)	(9 429)	(6 225)	(1 769)	(2 959)	(1 967)	993	-50%	(8 500)
Net cash from (used) financing	(1 607)	(1 111)	(1 111)	-	(866)	(569)	297	-52%	(1 111)
Cash/cash equivalents at the month/year end	87 483	61 743	56 592	-	122 688	96 151	(26 537)	-28%	60 908
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	4 542	104	-	1	1	26	-	134	4 808
Creditors Age Analysis									
Total Creditors	45 172	-	-	-	-	-	-	-	45 172

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		95 955	100 012	100 912	25 788	61 899	96 906	(35 007)	-36%	166 551
Executive and council		4 733	-	500	-	-	-	-	-	-
Budget and treasury office		91 223	100 012	100 412	25 788	61 899	96 906	(35 007)	-36%	166 551
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 695	2 030	4 386	1 020	1 020	2 030	(1 010)	-50%	1 400
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		315	630	630	-	-	630	(630)	-100%	-
Housing		1 380	1 400	3 756	1 020	1 020	1 400	(380)	-27%	1 400
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 751	15 095	19 095	(416)	10 242	14 899	(4 657)	-31%	15 095
Planning and development		9 751	15 095	19 095	(416)	10 242	14 899	(4 657)	-31%	15 095
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		3 000	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	110 402	117 137	124 393	26 392	73 161	113 835	(40 674)	-36%	183 046
Expenditure - Standard										
<i>Governance and administration</i>		52 832	67 263	69 560	4 538	44 856	47 038	(2 182)	-5%	63 161
Executive and council		18 485	26 016	26 588	2 370	16 193	18 821	(2 628)	-14%	23 218
Budget and treasury office		19 992	23 864	24 326	789	17 653	15 516	2 137	14%	24 584
Corporate services		14 355	17 382	18 645	1 379	11 010	12 700	(1 691)	-13%	15 359
<i>Community and public safety</i>		9 112	13 351	15 221	1 614	8 108	9 782	(1 675)	-17%	10 911
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 295	6 833	6 504	366	3 810	4 995	(1 186)	-24%	5 660
Housing		4 817	6 518	8 717	1 248	4 298	4 787	(489)	-10%	5 251
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		50 925	69 635	75 136	7 191	30 585	49 722	(19 138)	-38%	64 378
Planning and development		48 579	66 969	72 266	7 035	28 942	47 766	(18 825)	-39%	61 946
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		2 347	2 667	2 870	156	1 643	1 956	(313)	-16%	2 431
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	4 853	4 847	-	-	3 456	(3 456)	-100%	4 326
Total Expenditure - Standard	3	112 869	155 102	164 764	13 343	83 548	109 999	(26 450)	-24%	142 775
Surplus/ (Deficit) for the year		(2 467)	(37 965)	(40 371)	13 049	(10 387)	3 836	(14 223)	-371%	40 270

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

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive & Council	1	4 733	-	500	-	-	-	-	-	500
Vote 2 - Budget & Treasury		91 223	100 012	100 412	25 788	61 899	96 906	(35 007)	-36,1%	100 412
Vote 3 - Corporate Services		315	630	630	-	-	630	(630)	-100,0%	630
Vote 4 - Planning & Development		12 751	940	940	-	-	940	(940)	-100,0%	940
Vote 5 - Project Management & Advisory Services		1 380	15 555	21 911	604	11 262	15 359	(4 097)	-26,7%	21 911
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	110 402	117 137	124 393	26 392	73 161	113 835	(40 674)	-35,7%	124 393
Expenditure by Vote										
Vote 1 - Executive & Council	1	18 485	26 016	26 588	2 370	16 193	18 821	(2 628)	-14,0%	23 218
Vote 2 - Budget & Treasury		19 992	23 864	24 326	789	17 653	15 516	2 137	13,8%	24 584
Vote 3 - Corporate Services		20 997	26 882	28 020	1 901	16 463	19 652	(3 189)	-16,2%	23 451
Vote 4 - Planning & Development		14 675	22 205	22 255	2 001	11 591	16 016	(4 425)	-27,6%	19 216
Vote 5 - Project Management & Advisory Services		38 720	56 134	63 574	6 283	21 648	39 993	(18 345)	-45,9%	52 306
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	112 869	155 102	164 764	13 343	83 548	109 999	(26 450)	-24,0%	142 775
Surplus/ (Deficit) for the year	2	(2 467)	(37 965)	(40 371)	13 049	(10 387)	3 836	(14 223)	-370,8%	(18 383)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		972	1 072	1 072	7	160	804	(644)	-80%	1 083
Interest earned - external investments		6 882	5 443	5 843	1 108	5 378	4 082	1 296	32%	5 800
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		102 395	106 509	112 865	25 274	67 541	106 309	(38 768)	-36%	112 865
Other revenue		153	4 053	4 553	3	82	2 640	(2 558)	-97%	4 053
Gains on disposal of PPE		-	60	60	-	-	-	-	-	60
Total Revenue (excluding capital transfers and contributions)		110 402	117 137	124 393	26 392	73 161	113 835	(40 674)	-36%	123 861
Expenditure By Type										
Employee related costs		47 113	57 549	57 549	4 208	37 485	41 566	(4 081)	-10%	51 860
Remuneration of councillors		5 691	6 337	6 337	502	4 448	4 753	(304)	-6%	5 645
Debt impairment		1 211	3	3	-	-	-	-	-	11
Depreciation & asset impairment		3 769	5 615	5 615	-	2 982	4 043	(1 061)	-26%	5 472
Finance charges		2 381	3 054	3 054	-	463	527	(64)	-12%	3 054
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		3 254	3 956	4 620	297	2 332	2 569	(238)	-9%	3 190
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		37 276	56 992	66 362	6 850	20 126	40 073	(19 947)	-50%	63 000
Other expenditure		12 064	21 386	21 014	1 486	9 017	16 468	(7 451)	-45%	19 006
Loss on disposal of PPE		111	210	210	-	6 696	-	6 696	#DIV/0!	210
Total Expenditure		112 869	155 102	164 764	13 343	83 548	109 999	(26 450)	-24%	151 448
Surplus/(Deficit)		(2 467)	(37 965)	(40 371)	13 049	(10 387)	3 836	(14 223)	(0)	(27 587)
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(2 467)	(37 965)	(40 371)	13 049	(10 387)	3 836			(27 587)
Taxation								-		
Surplus/(Deficit) after taxation		(2 467)	(37 965)	(40 371)	13 049	(10 387)	3 836			(27 587)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(2 467)	(37 965)	(40 371)	13 049	(10 387)	3 836			(27 587)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(2 467)	(37 965)	(40 371)	13 049	(10 387)	3 836			(27 587)

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		311	165	167	3	30	-	30	#DIV/0!	165
Vote 2 - Budget & Treasury		936	1 924	2 143	1 743	1 841	1 430	411	29%	1 924
Vote 3 - Corporate Services		739	10 409	8 173	22	1 050	2 700	(1 650)	-61%	10 409
Vote 4 - Planning & Development		45	32	32	-	19	12	7	61%	32
Vote 5 - Project Management & Advisory Services		94	1 027	1 019	2	19	-	19	#DIV/0!	1 027
Total Capital single-year expenditure	4	2 125	13 556	11 534	1 769	2 959	4 142	(1 183)	-29%	13 556
Total Capital Expenditure		2 125	13 556	11 534	1 769	2 959	4 142	(1 183)	-29%	13 556
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		1 935	2 751	2 310	1 768	2 174	1 430	744	52%	2 751
Executive and council		311	165	167	3	30	-	30	#DIV/0!	165
Budget and treasury office		936	1 924	2 143	1 743	1 841	1 430	411	29%	1 924
Corporate services		688	663		22	304	-	304	#DIV/0!	663
<i>Community and public safety</i>		62	9 726	7 655	-	739	2 700	(1 961)	-73%	9 726
Community and social services		-	-					-		
Sport and recreation		-	-					-		
Public safety		37	9 726	7 655	-	739	2 700	(1 961)	-73%	9 726
Housing		26	-					-		
Health		-	-					-		
<i>Economic and environmental services</i>		127	1 079	1 072	2	47	12	35	288%	1 079
Planning and development		113	1 059	1 051	2	38	12	26	219%	1 059
Road transport		-	-					-		
Environmental protection		14	20	20	-	8	-	8	#DIV/0!	20
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>										
Total Capital Expenditure - Standard Classification	3	2 125	13 556	11 037	1 769	2 959	4 142	(1 183)	-29%	13 556
Funded by:										
National Government								-		
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital		-	-	-	-	-	-	-		-
Public contributions & donations	5							-		
Borrowing	6							-		
Internally generated funds		2 125	13 556	11 534	1 769	2 959	4 142	(1 183)	-29%	13 556
Total Capital Funding		2 125	13 556	11 534	1 769	2 959	4 142	(1 183)	-29%	13 556

Table C6 Monthly Budget Statement - Financial Position

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		324	2 142	2 966	1 808	2 143
Call investment deposits		87 159	59 600	62 450	116 000	59 600
Consumer debtors		-	-			-
Other debtors		8 394	2 000	2 000	4 808	2 000
Current portion of long-term receivables		963	900	900	963	900
Inventory		324	300	300	333	300
Total current assets		97 164	64 942	68 616	123 913	64 943
Non current assets						
Long-term receivables		9 475	8 679	8 679	9 475	8 679
Investments		5 250	-		5 250	-
Investment property						
Investments in Associate						
Property, plant and equipment		37 644	46 098	38 333	30 948	45 467
Agricultural						
Biological assets						
Intangible assets		890	443	443	890	443
Other non-current assets		-			-	630
Total non current assets		53 259	55 220	47 454	46 563	55 219
TOTAL ASSETS		150 423	120 162	116 070	170 476	120 162
LIABILITIES						
Current liabilities						
Bank overdraft		-	-			-
Borrowing		1 735	1 694	1 694	1 735	1 694
Consumer deposits						
Trade and other payables		10 535	7 000	7 000	45 172	7 000
Provisions		10 308	8 000	8 000	6 930	8 000
Total current liabilities		22 579	16 694	16 694	53 837	16 694
Non current liabilities						
Borrowing		6 699	6 649	6 649	4 097	6 649
Provisions		26 681	22 000	22 000	26 681	22 000
Total non current liabilities		33 379	28 649	28 649	30 778	28 649
TOTAL LIABILITIES		55 958	45 343	45 343	84 615	45 343
NET ASSETS	2	94 465	74 819	70 726	85 861	74 819
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		70 161	48 469	46 423	65 749	48 469
Reserves		24 303	26 350	24 303	20 112	26 350
TOTAL COMMUNITY WEALTH/EQUITY	2	94 465	74 819	70 726	85 861	74 819

Table C7 Monthly Budget Statement - Cash Flow

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges								-		
Service charges								-		
Other revenue		39	5 125	5 625	5	42	382	(340)	-89%	5 600
Government - operating		103 405	106 509	108 865	(45)	81 866	55 546	26 321	47%	108 865
Government - capital			-		-	-	-	-		-
Interest		6 882	5 443	5 843	704	4 271	2 873	1 398	49%	3 007
Dividends								-		
Payments										
Suppliers and employees		(67 916)	(83 177)	(82 885)	(5 812)	(46 903)	(37 777)	9 126	-24%	(77 885)
Finance charges		(1 052)	(1 054)	(1 054)	-	(463)	527	990	188%	(1 054)
Transfers and Grants		(37 276)	(54 578)	(59 948)	(1 199)	(13 275)	(13 628)	(352)	3%	(55 948)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 082	(21 733)	(23 555)	(6 348)	25 537	7 923	(17 614)	-222%	(17 415)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		10	60	60	-	-	-	-		-
Decrease (Increase) in non-current debtors		38						-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments		(850)		5 250				-		
Payments										
Capital assets		(2 125)	(9 489)	(11 535)	(28)	(1 190)	(957)	233	-24%	(8 500)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2 927)	(9 429)	(6 225)	(28)	(1 190)	(957)	233	-24%	(8 500)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(1 607)	(1 111)	(1 111)	(866)	(866)	(569)	297	-52%	(1 111)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 607)	(1 111)	(1 111)	(866)	(866)	(569)	297	-52%	(1 111)
NET INCREASE/ (DECREASE) IN CASH HELD		(452)	(32 273)	(30 891)	(7 242)	23 481	6 396			(27 026)
Cash/cash equivalents at beginning:		87 934	94 016	87 483		87 934	87 483			87 934
Cash/cash equivalents at month/year end:		87 483	61 743	56 592		111 415	93 879			60 908

5. SUPPORTING DOCUMENTATION

Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M09 March				
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	-80%	The demand for the rental of facilities and equipment is lower than anticipated. Local municipalities may be using other service providers to rent the facilities and equipment.	Communicate with the local municipalities and encourage them to make use of the district municipality for the rental of facilities and equipment. Market the facilities and equipment to the public to inform them of the availability of the service provided by the municipality.
	Interest earned - external investments	32%	Received more of the scheduled grant income than anticipated.	None needed.
	Other income	-97%	The revenue expected from other sources is lower than budgeted for.	None needed.
2	<u>Expenditure By Type</u>			
	Salaries	-10%	Employee related cost is lower than budgeted for.	Positions are advertised, will be filled as soon as possible.
	Other Materials	-9%	Will be used at the end of the financial year.	None needed.
	Transfers and grants	-50%	Less money was transferred than budgeted for, may be as a result of local municipalities not requesting the funds.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-45%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3	<u>Capital Expenditure</u>			
	Capital expenditure	-29%	Capital projects are in the planning phase as per the procurement plan for the first quarter.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they are on track.
4	<u>Financial Position</u>			
	Current Assets	91%	Current assets shows an increase of 105% which is mainly due to the increase in call investments.	None needed.
	Non-Current Liabilities	-16%	There is an increase in the non-current liabilities mainly due to the increase in provisions for the year.	None needed.
	Accumulated Surplus	36%	Accumulated surplus shows an increase of 123% which is a result of the accumulated surplus growth being higher than expected.	None needed.
5	<u>Cash Flow</u>			
	Net cash from operating / (used) Operating Activities	-244%	Net cash from operating activities is above the year-to-date budget as a result of expenditure being lower than budgeted for.	None needed.
	Net cash from operating / (used) Investing Activities	-50%	Payments relating to capital assets is lower than budgeted for.	None needed.

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

Table SC2 Monthly Budget Statement - performance indicators

DC9 Frances Baard - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March							
Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,7%	5,6%	5,3%	0,6%	5,7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20,1%	20,5%	21,7%	59,4%	20,5%
Gearing	Long Term Borrowing/ Funds & Reserves		27,6%	25,2%	27,4%	20,4%	25,2%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities		430,3%	389,0%	411,0%	230,2%	389,0%
Liquidity Ratio	Monetary Assets/Current Liabilities	1	387,5%	369,8%	391,9%	218,8%	369,9%
<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		17,1%	9,9%	9,3%	20,8%	9,3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		42,7%	49,1%	46,3%	51,2%	41,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	0,0%	0,0%	0,0%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,6%	7,4%	7,0%	0,6%	7,0%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		342,4%	219,6%	0,0%	45,9%	382,2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		-2382,6%	206,5%	0,0%	1421,0%	227,2%

The above ratios indicate that the municipality is financially stable and adequately funded to continue with its operations. The year-to-date ratio of employee costs as compared to the total revenue – capital revenue for the year to date is 41.9%.

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

Table SC3 Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March														
Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-		
Receivables from Non-exchange Transactions - Property Rates	1400										-	-		
Receivables from Exchange Transactions - Waste Water Management	1500										-	-		
Receivables from Exchange Transactions - Waste Management	1600										-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700										-	-		
Interest on Arrear Debtor Accounts	1810										-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-		
Other	1900	4 542	104	-	1	1	26	-	134	4 808	162			
Total By Income Source	2000	4 542	104	-	1	1	26	-	134	4 808	162	-	-	
2014/15 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	22	103	6	1	1	1	1	109	243	112			
Commercial	2300	-	-	-	-	-	-	-	-	-	-			
Households	2400	-	-	-	-	-	-	-	-	-	-			
Other	2500	4 521	1	(6)	-	-	26	(1)	25	4 565	50			
Total By Customer Group	2600	4 542	104	-	1	1	26	-	134	4 808	162	-	-	

Municipal debtors consist of three main groups, namely:

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

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

- ***Provincial and Local Government***

There is one outstanding debt for more than 90 days as at 31 March 2016 in respect of Provincial and Local Governments Department.

- Dikgatlong local municipality R5, 908.58 for the Koopmansfontein streetlights.

- **Post-Service Benefits**

- There is one outstanding debt reflected for more than 90 days as at 30 November 2015. Kgantsi N.G R25 190 for under payment of post medical aid contribution benefit.

- **Sundry Debtors**

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

- Moloi M.M R130, 636.80 for benefit of using the municipal vehicle.

Table SC4 Monthly Budget Statement - aged creditors

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March												
Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900	45 172									45 172	
Total By Customer Type	1000	45 172	-	-	-	-	-	-	-	-	45 172	-

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

Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increase of 7% for staff has been implemented as from the 1st of July 2015 – 30 June 2016 and 7.93% for the directors. The salary increase was finalized and back-pay was paid with the October 2015 salary run.

A gazette no.39429 was issued on the 20 November 2015 for the annual increase for Councilors in terms of the remuneration of Public Office Bearers Act, 1998 for the 2015/16 financial year.

Trade Creditors:

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 31 March 2016 is listed below:

PAYMENTS		
Total value of all payments		R 27 870 559
Electronic transfers		179
Cheques issued		10
SALARIES		
Number of salary beneficiaries		169
Councillors		25
Total Councillors	27	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	25	
* Councillors without Remuneration	2	
Employees		144
* Remunerated Employee's	141	
* Remunerated Terminated Employees		
	DILAPISO PT	1
Pensioners		2
Total remuneration paid		4 244 316
Councillors		676 409
Employees		3 758 969
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:

Council adopted a new procurement policy effective from 23 September 2015.

Council is empowered by the MFMA and its regulation to exercise oversight over the implementation of the Supply Chain Management Policy. 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 23 September 2015 is implemented and is maintain by all relevant role players.

- **Implementation of the Supply chain Management Process.**
 - **Training of Supply Chain Management Officials**

Ms L Ndlazi went on training for the MFMA programme.

Mr P O'Neill and G. Sekamegeng attended a course in Managing Tenders, Specifications & Contracts.

- **Demand Management**

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

- **Acquisition Management**

For the period of March 2016, no contract (R200 000 +) was awarded by the Municipal Manager.

For the period of March 2016 six written price quotations (R30 000-R200 000) were awarded by the Municipal Manager.

1. Printing of annual report –LSG Printing-	R98 783.00
2. Painting of offices-Madibuseng-	R127 232.00
3. SMM'E training-Kimberley Central Business-	R146 519.30
4. Biodiversity study Nkandla-NSVT-	R55 174.74
5. Biodiversity study –Vaalharts erf 775-Xilalelo project management-	R63 500.00
6. Biodiversity study-Tidimalo erf 696- Xilalelo project management-	R65 000.00

Total orders issued total R 1 326 180.39

Per department

Council and Executive	R 39 843.57
Municipal Manager	R 261 192.35
Finance	R 50 707.11
Administration	R 336 740.05
Planning and Development	R 575 720.17
Technical Service	R 21 836.01
Stores	R 40 141.13

- **Disposal Management**

No disposals were approved by the Municipal Manager.

- **Deviations**

No deviations were approved by the Municipal Manager.

- **Issues from Stores**

Total orders issued total R34 828.49

Issues per department

Council	R 4 716.73
Municipal Manager	R 3 790.81
Finance	R 1 170.20
Administration	R16 628.80
Planning and Development	R 6 137.12
Technical Service	R 2 384.83
Stores	R 0.00

- **List of accredited Service Providers**

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

- **Support to Local Municipalities**

No official request received from any local municipality to assist.

- **Orders outstanding more than 30 days**

COMPANY	60 DAYS	90 DAYS	COMMENT
Bytes Document Solutions		R90, 555.35	Printer deliver invoice not received
Civil Sense Consulting		R52, 896.00	Project not completed yet
Global Africa Network		R29, 640.00	Advert not placed yet
Keolibogile Consortium	R7, 668.26	R11, 927.20	Invoice not received yet
Aaiera Foods		R1, 347.50	Invoice not received yet
Mac's Electrical	R700.00		Invoice not received yet
Masilakhe Management Solutions		R256, 431.60	Project not completed
MMG Consulting And Projects		R4, 670.67	Partial delivery
National Health Laboratory		R4, 716.09	Invoice not received yet
Pro Print	R600.00		Invoice not received yet

RE MASIKE Construction		R2, 374 101.81	Project not completed
RENNIES	R18, 559.50		Invoice not received yet
SUMMAT Training Institute		R139, 650.00	Project not completed
SALAMAX 900 Pty T/A Welkom Nissan	R2, 280 725.04		Invoice not receive yet
Sedibeng Water	R32, 695.20		Invoice not receive yet
Trophy And Give Centre	R600.00		Invoice not receive yet
Taktho Environmental		R172, 653.00	Project not completed
Thomason Consulting		R89, 810.01	Project not completed
Tshani Consulting		R365, 677.35	Project not completed
Vakunda Trust		R444, 000.51	Partial delivery
Willmore's		R263.34	Awaits invoices
Wild Orchid Consulting (Pty) Ltd		R45, 800.00	Project not completed yet
Worldwide Travel & Tours	R7, 751.76	R6, 370.56	Awaits invoices

Table SC5 Monthly Budget Statement - investment portfolio

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March									
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							
ABSA		12	notice	2016-06-27	34089	7,900%	5 250 000		5 250 000
STANDARD BANK		4	notice	2016-06-28	61890	7,530%	10 000 000		10 000 000
NEDCOR		3	notice	2016-06-01	66082	6,700%	12 000 000		12 000 000
RMB		3	notice	2016-06-01	31192	6,325%	6 000 000		6 000 000
STANDARD BANK		3	notice	2016-06-01	44219	6,725%	8 000 000		8 000 000
ABSA		3	notice	2016-06-01	38605	6,710%	7 000 000		7 000 000
ABSA		4	notice	2016-03-07	49636	6,710%	9 000 000		9 000 000
NEDCOR		4	notice	2016-03-07	38605	6,710%	7 000 000		7 000 000
STANDARD BANK		4	notice	2016-03-07	43858	6,670%	8 000 000		8 000 000
ABSA		4	notice	2016-03-29	34027	6,900%	6 000 000		6 000 000
ABSA		1	call	2016-02-29	5	6,030%	1 000		1 000
NEDCOR		4	notice	2016-03-29	34225	6,940%	6 000 000		6 000 000
NEDCOR		1	call	2016-02-29	14425	5,850%	3 000 000		3 000 000
RMB		4	notice	2016-03-29	21363	6,498%	4 000 000		4 000 000
RMB		1	call	2016-02-29	9452	5,750%	2 000 000		2 000 000
STANDARD BANK		4	notice	30-Mar-16	28 118	6,8%	5 000		5 000
TOTAL INVESTMENTS AND INTEREST	2				549792		98 251	-	98 251

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

Table SC6 Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		100 358	104 279	104 279	24 734	104 279	104 279	-		104 279
Local Government Equitable Share		6 965	10 002	10 002	-	10 002	10 002	-		10 002
Special Contribution: Councillor Remuneration		4 683	-	-	-	-	-	-	0,0%	
Levy replacement		85 780	88 934	88 934	24 734	88 934	88 934	-		88 934
Finance Management Grant		1 250	1 250	1 250	-	1 250	1 250	-	0,0%	1 250
Municipal Systems Improvement		674	940	940	-	940	940	-		940
Extended Public Works Programme	3	1 006	1 000	1 000	-	1 000	1 000	-		1 000
Roads asset management		-	2 153	2 153	-	2 153	2 153	-		2 153
Provincial Government:		1 945	2 030	11 241	1 400	8 000	2 030	6 285	309,6%	2 030
Housing		1 380	1 400	3 756	350	6 950	1 400	5 550	396,4%	1 400
Near Grant		315	315	315	-	-	315			315
Fire Fighting Equipment Grant		-	315	315	-	-	315	(315)	-100,0%	315
NC Tourism	4	200	-		-	-	-	-		
Environmental Health Recycling Grant		-	-		-	-	-	-		
District Aids Programme		50	-	-	-	-	-	-		
HIV/AIDS Programme				500	-	-	-	-		
Operation Khptso Pula Nala				4 000	-	-	-	-		
Housing Project		-	-	2 356	1 050	1 050	-	1 050	#DIV/0!	
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		92	200	200	26	76	-	76	#DIV/0!	200
SETA Skills Grant		77	200	200	26	76	-	76	#DIV/0!	200
ABSA		15	-							
Total Operating Transfers and Grants	5	102 395	106 509	115 720	26 160	112 355	106 309	6 361	6,0%	106 509
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers <i>[insert description]</i>										
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	102 395	106 509	115 720	26 160	112 355	106 309	6 361	6,0%	106 509

Table SC7 Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		100 358	104 279	104 279	24 729	67 578	74 473	(6 895)	-9,3%	104 279
Local Government Equitable Share		9 965	10 002	10 002	-	10 002	4 283	5 719	133,5%	10 002
Special Contribution: Councillor Remuneration		4 683	-	-	-	-	-	-	-	-
Levy replacement		82 780	88 934	88 934	24 586	55 956	66 701	(10 745)	-16,1%	88 934
Finance Management Grant		1 250	1 250	1 250	85	536	1 875	(1 339)	-71,4%	1 250
Municipal Systems Improvement		674	940	940	-	260	-	260	#DIV/0!	940
Extended Public Works Programme		1 006	1 000	1 000	59	824	-	824	#DIV/0!	1 000
Roads asset management		-	2 153	2 153	-	-	1 615	(1 615)	-100,0%	2 153
Provincial Government:		1 945	2 030	11 241	1 020	2 361	-	2 361	#DIV/0!	8 886
Housing		1 380	1 400	3 756	-	1 306	-	1 306	#DIV/0!	1 400
Fire Fighting Equipment Grant			315	315	-	-	-	-	-	315
Near Grant		315	315	315	-	-	-	-	-	315
NC Tourism		200			-	-	-	-	-	
Housing Project		-	-	2 356	-	-	-	-	-	2 356
Operation Kholso Pula Nala				4 000	-	35	-	35	#DIV/0!	4 000
Housing Project		50		500	1 020	1 020	-	1 020	#DIV/0!	500
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		92	200	200	-	7	-	7	#DIV/0!	200
ABSA		15								
SETA Skills Grant		77	200	200	-	7	-	7	#DIV/0!	200
Total operating expenditure of Transfers and Grants:		102 395	106 509	115 720	25 750	69 945	74 473	(4 528)	-6,1%	113 365
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		102 395	106 509	115 720	25 750	69 945	74 473	(4 528)	-6,1%	113 365

Table SC8 Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 716	4 478	4 478	348	3 059	3 359	(300)	-9%	4 478
Pension and UIF Contributions		184	200	200	16	146	150	(4)	-3%	200
Medical Aid Contributions		17	-	-	1	13	-	13	#DIV/0!	-
Motor Vehicle Allowance		1 306	1 321	1 321	114	1 025	991	34	3%	1 321
Cellphone Allowance		209	244	244	23	206	228	(22)	-10%	244
Housing Allowances					-	-	-	-		
Other benefits and allowances		259	94	94	-	-	25	(25)	-100%	94
Sub Total - Councillors		5 691	6 337	6 337	502	4 448	4 753	(304)	-6%	6 337
% increase	4		11,3%	11,3%						11,3%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 377	5 212	5 212	271	26 241	3 909	22 333	571%	5 212
Pension and UIF Contributions		580	914	914	36	271	686	(415)	-61%	914
Medical Aid Contributions		118	4	4	-	-	3	(3)	-100%	4
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		434	440	440	-	-	330	(330)	-100%	440
Motor Vehicle Allowance		480	317	317	26	192	237	(46)	-19%	317
Cellphone Allowance		89	96	96	5	48	72	(24)	-33%	96
Housing Allowances		10	6	6			4	(4)	-100%	6
Other benefits and allowances		52	81	81	3	30	61	(31)	-50%	81
Payments in lieu of leave		-	115	115	-	-	87	(87)	-100%	115
Long service awards		-	26	26	-	-	20	(20)	-100%	26
Post-retirement benefit obligations	2	-			-	-	-	-		
Sub Total - Senior Managers of Municipality		6 140	7 211	7 211	339	26 782	5 408	21 374	395%	7 211
% increase	4		17,4%	17,4%						17,4%
Other Municipal Staff										
Basic Salaries and Wages		29 143	36 860	36 860	2 547	(271)	23 736	(24 006)	-101%	36 860
Pension and UIF Contributions		4 468	6 533	6 533	371	3 897	4 214	(317)	-8%	6 533
Medical Aid Contributions		1 285	447	447	137	1 181	333	848	255%	447
Overtime		-	78	78	-	-	59	(59)	-100%	78
Performance Bonus		51	-	-	-	1 073	-	1 073	#DIV/0!	-
Motor Vehicle Allowance		2 812	3 109	3 109	525	2 811	2 094	716	34%	3 109
Cellphone Allowance		96	97	97	11	113	1	112	12404%	97
Housing Allowances		256	236	236	32	296	173	123	71%	236
Other benefits and allowances		888	1 090	1 090	81	745	757	(12)	-2%	1 090
Payments in lieu of leave		1 439	825	825	-	-	532	(532)	-100%	825
Long service awards		140	188	188	31	89	122	(32)	-27%	188
Post-retirement benefit obligations	2	395	874	874	133	769	656	114	17%	874
Sub Total - Other Municipal Staff		40 973	50 339	50 339	3 868	10 703	32 676	(21 973)	-67%	50 339
% increase	4		22,9%	22,9%						22,9%
Total Parent Municipality		52 804	63 886	63 886	4 710	41 933	42 837	(903)	-2%	63 886
			21,0%	21,0%						21,0%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		52 804	63 886	63 886	4 710	41 933	42 837	(903)	-2%	63 886
% increase	4		21,0%	21,0%						21,0%
TOTAL MANAGERS AND STAFF		47 113	57 549	57 549	4 208	37 485	38 084	(599)	-2%	57 549

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace (finance department) for the month of March 2016 averages 68%. The reason for the deviations is mainly due to, annual leave, sick leave taken and courses attended during the month.

Attendance trends are summarized as follows:

	Senior Management	Middle Management	Supervisory	Clerical
Number of Members	1	3	7	10
Leave	0	15	17	19
Sick Leave	0	0	0	6
Courses / Seminar	0	5	6	46
Meetings	0	0	0	0
Study leave	0	0	0	0
Maternity Leave	0	0	0	0
Family Responsibility	0	0	0	0
Union Meetings	0	0	0	0
Absent	0	0	0	0
Special Leave	0	0	0	0
Over time	0	0	0	0
No. of Workdays Attended	0	40	117	129
Total Workdays	20	60	140	200
Percentage attendance per Group	0%	67%	84%	65%
Average	68%			

Personnel Development:

- One (1) staff member from middle management attended the Payroll for managers course, tax seminar and Tax Refreshers coursed during the month of March 2016.
- Two (2) staff members from the supervisory level of the Budget Office attended the GRAP training session during the month of March 2016.
- One (1) staff member from the supervisory level of the Revenue and Expenditure unit attended the tax seminar and tax refreshers course during the month of March 2016.
- Three (3) finance interns and two (2) finance clerical staff members attended the MFMP programme during the month of March 2016.

INTERNSHIP PROGRAMME

As per National Treasury regulations, there are five finance internship posts and one (1) intern resigned in October 2015 and one in February 2016, the positions are not filled yet. The aim of the programme is to capacitate finance graduates to eventually build their capacity to take up any senior position in the municipality if possible and elsewhere in other municipalities. Their

appointment is for a period of 24 to 36 months depending on completion of the Municipal Finance Management Programme (MFMP).

The three (3) interns are enrolled for the MFMP.

SUPPORT OF LOCAL MUNICIPALITIES

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

No support was requested from the municipality for the month of March 2016.

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

DC9 Frances Baard - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March														
Description	Ref	Budget Year 2015/16										2015/16 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	2015/16	+1 2016/17	+2 2017/18
Cash Receipts By Source														
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	1 072	1 072	56	58
Interest earned - external investments		238	499	517	681	732	339	560	704	1 108	465	5 843	4 907	5 103
Transfer receipts - operating		41 280	49	201	6 701	33 266	-	414	(45)	25 274	5 724	112 865	108 725	115 778
Other revenue		17	29	15	4	2	(35)	4	5	3	4 508	4 553	80	80
Cash Receipts by Source		41 535	578	733	7 387	34 001	304	977	663	26 385	11 769	124 333	113 767	121 019
Other Cash Flows by Source														
Proceeds on disposal of PPE											60	60	60	62
Change in non-current investments											-			
Total Cash Receipts by Source		41 535	578	733	7 387	34 001	304	977	663	26 385	11 829	124 393	113 827	121 081
Cash Payments by Type														
Employee related costs		3 851	3 842	4 417	3 965	5 180	4 023	3 980	4 019	4 208	20 064	57 549	55 090	57 884
Remuneration of councillors		466	473	461	454	480	472	454	686	502	1 889	6 337	6 145	6 431
Interest paid		-	-	-	-	-	-	463	-	-	591	1 054	1 129	1 129
Other materials		163	106	600	286	121	232	148	380	297	2 288	4 620	4 406	4 583
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	42 841	42 841	-	-
Grants and subsidies paid - other		161	745	419	1 834	1 651	6 458	808	1 199	6 850	(20 125)	-	30 795	30 053
General expenses		11 377	(10 086)	11 227	(8 678)	1 165	1 123	790	726	1 486	5 249	14 379	13 895	14 444
Cash Payments by Type		16 017	(4 920)	17 124	(2 138)	8 596	12 308	6 643	7 011	13 343	52 795	126 780	111 460	114 525
Other Cash Flows/Payments by Type														
Capital assets		2	42	110	23	85	833	66	28	1 769	8 575	11 534	749	950
Repayment of borrowing								866			245	1 111	1 785	1 980
Other Cash Flows/Payments								-			-			
Total Cash Payments by Type		16 019	(4 878)	17 234	(2 115)	8 681	13 141	7 576	7 039	15 112	61 616	139 426	113 994	117 455
NET INCREASE/(DECREASE) IN CASH HELD														
Cash/cash equivalents at the month/year beginning:		87 934	113 450	118 905	102 404	111 906	137 227	124 390	117 791	111 415	122 688	87 934	72 901	72 735
Cash/cash equivalents at the month/year end:		113 450	118 905	102 404	111 906	137 227	124 390	117 791	111 415	122 688	72 901	72 901	72 735	76 361

Table SC12 Monthly Budget Statement - capital expenditure trend

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	-		2	2	2	2	(0)	0,0%	0%
August	28	2 700	42	42	44	44	1	1,2%	0%
September	43		110	110	154	155	1	0,4%	1%
October	-		23	23	177	178	1	0,3%	1%
November	244	12	85	85	262	263	1	0,2%	2%
December	573		833	833	1 095	1 096	1	0,1%	8%
January	31		28	66	1 162	1 124	(37)	-3,3%	9%
February	86	730	204	28	1 189	1 328	139	10,4%	9%
March	235	700	4 745	1 769	2 959	6 073	3 114	51,3%	22%
April	140	5 337	296			6 369	-		
May	110	1 043	95			6 464	-		
June	635	3 033	5 070			11 534	-		
Total Capital expenditure	2 125	13 556	11 534	2 959					

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

DC9 Frances Baard - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		808	12 177	8 230	1 253	2 079	9 133	7 054	77,2%	12 177
General vehicles				2 900	1 235	1 236	803	(434)	-54,0%	
Specialised vehicles						4 961	4 961		100,0%	
Plant & equipment		630	1 070	1 033	7	81	6	(74)	-1156,4%	1 070
Computers - hardware/equipment		161	6 614			55	171	116	67,6%	6 614
Furniture and other office equipment			9	298	10	30	192	163	84,5%	9
Abattoirs			228							228
Markets			257							257
Other Buildings				4 000						
Other Land		14				677	3 000	2 323	77,4%	
Other		3	4 000							4 000
Agricultural assets										
Biological assets										
Intangibles		168								
Computers - software & programming		168								
Total Capital Expenditure on new assets	1	976	12 177	8 230	1 253	2 079	9 133	7 054	77,2%	12 177
Specialised vehicles										
Refuse							4 961	4 961	0	
Fire							4 961	4 961	0	
Conservancy										
Ambulances										

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

DC9 Frances Baard - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
<u>Community</u>		-	-	-	-	-	-	-		-
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
<u>Other assets</u>		1 149	1 278	1 164	516	803	959	156	16,2%	1 278
General vehicles		840	617	617	506	520	463	(57)	-12,4%	617
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		63	69		-	-	51	51	100,0%	69
Computers - hardware/equipment		209	152		9	237	114	(123)	-108,2%	152
Furniture and other office equipment		-	441	547	2	46	331	285	86,2%	441
Other		37			-	-	-	-		
<u>Agricultural assets</u>		-	-	-	-	-	-	-		-
<u>Biological assets</u>		-	-	-	-	-	-	-		-
<u>Intangibles</u>		-	100	100	-	77	-	(77)	#DIV/0!	100
Computers - software & programming			100	100	-	77		(77)	#DIV/0!	100
Total Capital Expenditure on renewal of existing assets	1	1 149	1 378	1 264	516	880	959	79	8,2%	1 378
<u>Specialised vehicles</u>		-	-	-	-	-	-	-		-
Refuse										
Fire			-							
Conservancy										
Ambulances			-							

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

DC9 Frances Baard - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		40	142	4	-	-	83	83	100,0%	142
Other		40	142	4	-	-	83	83	100,0%	142
Heritage assets		4	-	-	-	-	-	-	-	-
Buildings		4	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		1 308	1 436	2 298	247	1 136	876	(260)	-29,7%	1 436
General v vehicles		230	349	412	8	144	204	60	29,4%	349
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		229	99	574	18	50	57	7	12,3%	99
Computers - hardware/equipment		626	192		180	672	112	(560)	-498,6%	192
Furniture and other office equipment		-	417	924	0	5	313	308	98,4%	417
Civic Land and Buildings		38			38	236		(236)	#DIV/0!	
Other Buildings		-	379	389	-	-	190	190	100,0%	379
Other Land		184			2	4		(4)	#DIV/0!	
Other					1	25		(25)	#DIV/0!	
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1 903	2 377	2 317	49	1 196	759	(437)	-57,5%	2 377
Computers - software & programming		1 903	2 377	2 317	49	1 196	759	(437)	-57,5%	2 377
Total Repairs and Maintenance Expenditure		3 254	3 956	4 620	297	2 332	1 718	(614)	-35,7%	3 956
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

Table SC13d Monthly Budget Statement - depreciation by asset class

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		204	214	214	-	2 982	107	(2 875)	-2686,6%	214
Other		204	214	214	-	2 982	107	(2 875)	-2686,6%	214
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		3 426	5 134	5 134	-	-	2 286	2 286	100,0%	5 134
General vehicles		1 008	800	800			400	400	100,0%	800
Plant & equipment		375	353	353			177	177	100,0%	353
Computers - hardware/equipment		728	963	963			482	482	100,0%	963
Furniture and other office equipment		716	1 038	1 038			425	425	100,0%	1 038
Civic Land and Buildings		600	-	-			-	-	-	-
Other Buildings			1 605	1 605			803	803	100,0%	1 605
Other			375	375			-	-	-	375
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		139	268	268	-	-	134	134	100,0%	268
Computers - software & programming		139	268	268			134	134	100,0%	268
Total Depreciation		3 769	5 615	5 615	-	2 982	2 527	(455)	-18,0%	5 615
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-			-	-	-	-
Fire							-	-	-	-
Conservancy							-	-	-	-
Ambulances							-	-	-	-

ASSET AND RISK MANAGEMENT**Insurance:**

All Municipal assets are adequately insured with Lateral Unison. The contract expired 30 June 2015; extension was entered into from 01 July 2015 to 31 December 2015. Lateral Unison was appointed again from 01 January 2016 for a period of three (3) years.

Asset Management:

The asset register is updated on monthly basis; this is done to keep up with any changes that might have occurred. The final stock take was done during the month of June 2015 for the 2014/15 financial year.

Information Backup:

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

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

Motor Vehicle Operating Cost:

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

<i>OPERATING RESULTS ANALYSIS</i>	Mar-16	FULL YEAR		
<i>COMPARISON: ACTUAL TO BUDGET</i>	YTD ACTUAL	BUDGET 2015/16	VARIANCES	VARIANCES %
DEPRECIATION	2 981 642	5 615 000	2 633 358	47%
OTHER ASSETS: MOTOR VEHICLES	2 981 642,38	5 615 000,00	2 633 357,62	47%
REPAIRS & MAINTENANCE	128 126,42	253 700,00	125 573,58	49%
MAINT.: MOTOR VEHICLES REPAIRS	47 989,13	82 900,00	34 910,87	42%
MAINT.: MOTOR VEHICLES TYRES	36 307,15	88 000,00	51 692,85	59%
MAINT.: SPEED CONTROL EQUIPMENT	43 830,14	82 800,00	38 969,86	47%
GENERAL EXPENSES	439 196,46	1 124 168,00	684 971,54	61%
MOTOR VEHICLE CLEANING	10 310,70	65 260,00	54 949,30	84%
INSURANCE	110 000,00	110 000,00	-	0%
LICENSES	12 966,00	17 700,00	4 734,00	27%
MOTOR VEHICLE USAGE	3 987,50	17 200,00	13 212,50	77%
MOTOR VEHICLES: ADMINISTRATION LEVY	13 693,64	25 000,00	11 306,36	45%
MOTOR VEHICLES: FUEL	288 238,62	889 008,00	600 769,38	68%
TOTAL	3 548 965,26	6 992 868,00	3 443 902,74	49%

Motor Vehicles - Utilization Statistics:

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

Statistical information regarding the year-to-date utility for March 2016 is as follows:

Disposal of Vehicles:

There was no disposal of any vehicles for the month of March 2016.

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	Mar '16	YTD
	Description	Allocation	Model	Number		expires	01-Jul-15	Closing Km Reading	Closing KM Reading	Utility	Utility
1	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	150 000	2016-09-30	128 918	140 668	140 711	43	11 793
2	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	75 000	2016-09-30	63 785	68 549	69 310	761	5 525
3	Chevrolet Captiva	Pool	2011	CDM 296 NC	90 000	2016-09-30	72 127	81 815	83 766	1 951	11 639
4	Toyota Corolla	Pool	2009	BZP 439 NC	180 000	2016-09-30	150 464	169 816	171 673	1 857	21 209
5	Toyota Corolla	Pool	2009	BZP 440 NC	180 000	2016-09-30	143 854	165 586	166 443	857	22 589
6	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	45 000	2016-12-31	25 031	33 352	33 833	481	8 802
7	Isuzu KB 250	Housing	2013	CGR 572 NC	90 000	2016-12-31	61 434	76 896	78 172	1 276	16 738
8	Isuzu KB 250	Housing	2013	CGR 576 NC	60 000	2016-12-31	44 538	53 590	53 840	250	9 302
9	Hyundai H1	Tourism Centre	2013	CGY 587 NC	45 000	2017-02-28	29 024	34 873	35 448	575	6 424
10	Isuzu 2.4	Housing	2009	CBD 761 NC	150 000	2017-02-28	128 452	135 898	137 522	1 624	9 070
11	Nissan LDV	Community Development	2006	BVC 831 NC	165 000	2016-07-31	144 223	151 238	151 803	565	7 580
12	Ford Bantam	Finance Office Support	2004	BRD 836 NC	105 000	2017-01-31	95 527	100 453	100 754	301	5 227
13	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	60 000	2016-09-30	43 937	48 553	49 001	448	5 064
14	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	60 000	2016-09-30	45 364	54 256	55 485	1 229	10 121
15	Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	15 000	2017-01-31	10 970	14 398	14 656	258	3 686
16	Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	10 000	2016-11-30	2 672	6 301	6 889	588	4 217
17	Isuzu D/Cab	Pool	2013	CGR 974 NC	75 000	2016-12-31	50 520	66 255	67 535	1 280	17 015
18	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	30 000	2016-10-31	7 102	17 755	20 414	2 659	13 312
19	Audi Q7	Council	2013	FBDM 1 NC	135 000	2016-09-30	103 781	122 592	124 527	1 935	20 746
20	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2016-06-30	2 001	2 009	2 009	8	8
21	Toyota Eios	Pool	2014	CJG 979 NC	40 000	2016-12-31	27 338	35 637	36 754	1 117	9 416
22	Nissan NP 200 1.6	Environmental Health	2014	CJJ 262 NC	30 000	2016-12-31	21 209	27 767	28 661	894	7 452
23	Nisaan hardbody 2.5 TDI	Environmental Health	2014	CJJ 263 NC	30 000	2016-12-31	10 760	19 398	19 816	418	9 056
24	Nissan NP 200 1.6	Environmental Health	2014	CJJ 258 NC	30 000	2016-12-31	13 980	20 103	20 694	591	6 714
25	Chevrolet Park Van	Supply Chain Management	2015	CLF 791 NC	15 000	2017-01-31	1 044	3 208	3 360	152	2 316
26	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	15 000	2017-01-31	49	49	2 083	2 034	2 034
27	Chevrolet Cruze 1.6 Notch	Pool	2016	CMV 321 NC	15 000	2017-01-31	29	29	29	-	-
28	Chevrolet Cruze 1.6 Nocth	Pool	2016	CMV 314 NC	15 000	2017-01-31	28	28	28	-	-
29	Toyota Hilux SD 2.5	Project & Advisory Service	2016	CMT 747 NC	15 000	2017-01-31	23	23	23	-	-
30	Isuzu Kb 2.5 Crewcab	Housing	2016	CMV 319 NC	15 000	2017-01-31	33	33	33	-	-
31	Isuzu Kb 2.5 Crewcab	Environmental Health	2016	CMV 311 NC	15 000	2017-01-31	30	30	30	-	-
	FULL FLEET UTILITY MARCH 2016									22 118	245 021

Motor Vehicle Damage Report:

No motor vehicle damages were reported for the month of March 2016.

2.14 Quality Certificate

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

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

The report for the month of March 2016 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 12 March 2016


2.14 Quality Certificate

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

The report for the month of March 2016 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 12 March 2016