

FRANCES BAARD DISTRICT MUNICIPALITY



ANNUAL BUDGET

2014 / 2015

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Service Delivery & Budget Implementation Plan

MAYORAL BUDGET SPEECH



BUDGET SPEECH 2014 - 2015

FRANCES BAARD DISTRICT MUNICIPALITY

Honourable Speaker,
Honourable Mayors and Speakers of our Local Municipalities,
Honourable Councillors,
Municipal Managers,
Partners in Local Government,
Members of the media,
Distinguished Guests,
Ladies and gentlemen,

Mr Speaker,

I am honoured to present to the Frances Baard District the 4th budget of the current Council, what makes it even a greater honour is that I present it in the year when our country celebrates 20 years of democracy. As government, the road we have traversed over the past 20 years has not been an easy one from having to transform a government machinery which was geared towards providing basic services only to the minority and denying the millions of our people access to basic services, to having to create a growing and sustainable economy which is inclusive for all to benefit from it without prejudice.

Mr Speaker on the 7th May 2014 millions of South African went out in their numbers to exercise their constitutional right to cast their votes and elect South Africa's 5th democratic government. I will like to thank the people of this district for conducting themselves in civilised manner during the elections, no serious incidents of violence or intimidation were reported and for that I will also like to thank our South African Police Services and other law enforcement agencies for ensuring that peace prevails during the elections. The people of this province have again given a mandate to the African National Congress to govern this province, which is indeed both a sign of confidence in the ANC to deliver on its manifesto and prove that an ANC led Northern Cape government has not failed the people of this province.

Today we introduce the budget for 2014/15, or as we refer to it, a three-year fiscal plan. Coming up with this fiscal plan has not been easy, we have worked for many months to find the right balance of measures to maintain support for our local municipalities to provide basic services to the people of this district.

This budget has been a product of very careful planning and forward thinking to ensure that we do not lose sight of the identified five year Integrated Development Plan (IDP) priorities. The Municipal Systems Act requires us to ensure financially and economically viable municipalities and essentially this is guided by the IDP, which is our principal strategic planning instrument.

The Medium Term Budget Policy Statement for 2014 indicates that "Municipalities must adopt a conservative approach when projecting their expected revenues and cash receipts. It further states that municipalities should also pay particular attention to managing revenue effectively and carefully evaluate all spending decisions. In generating capacity for spending on key municipal infrastructure, municipalities will have to identify inefficiencies and eliminate non-priority spending."

Former Minister Pravin Gordhan said in his budget speech to Parliament that South Africa has stabilised its economy after the 2008 crisis. We as a district municipality in particular, have managed to continue to evolve as we adapted to new developments and the inevitable setbacks.

Mr Speaker

Some may consider this an old clichéd statement but we have to mention it again because it will always stay relevant. Most of our delivery efforts over the past years have been focussed on assisting category B municipalities in terms of infrastructure for the provision of free basic services.

In addition to that we have assisted the smaller municipalities (Dikgatlong, Magareng and Phokwane) with administrative and financial reforms and now have functional shared services for the district. We have also put tremendous effort into institutional and administrative reforms, developmental issues, governance and financial reforms.

Looking back over the past 15 years since the new dispensation, the district municipality has grown in terms of incorporating new legislation, new terminology, new governance structures, new technology and new responsibilities for almost everyone in the organisation. It was a very steep learning curve for all of us, but the municipality always thrived. On the delivery side we have been able to increase our input into infrastructure development by systematically tackling the backlogs in the district. We have remained consistent with the allocation to local municipalities which is approximately R10m to operation and maintenance annually. In the 2014/15 financial year an amount of R20m will also be allocated to the local municipalities for capital projects. This allocation is focussed primarily on maintenance of infrastructure and support of infrastructure delivery. The technicians appointed by the district municipality continue to operate within the three smaller local municipalities and assist with project identification and planning; project terms of reference, specifications and evaluation of tenders; project management and technical support for projects under construction.

The planning and development department, which was established after the PMU or Project Management Units were absolved, continues to focus on the following key areas; the implementation of a sustainable integrated development planning, efficient and effective use of spatial planning and GIS and lastly to ensure the promotion and development of the local economy in the district.

All the above shows that our priorities have been very much in line with national priorities and confirms that we are not misdirected in terms of our priority areas. Our priorities still direct us to invest in infrastructure in order to assist municipalities to speed up service delivery. Water, sanitation and electricity provisioning still top our priority list. Housing has also been indicated as a high priority need – a function that does not yet belong with us but we have achieved level 1 & 2 accreditation.

This was a major accomplishment, not only for the District, but for the Province as a whole as we became one of the only two Districts in the country, at the time, to attain level 2 accreditation. We have an almost fully fledged housing unit and we are steadfastly working towards obtaining level 3 accreditation.

Mr Speaker

We have been the first municipality in the Province to be audited according to GAMAP standards which, in its own, has been a learning curve for all involved. In terms of the audit opinions from the office of the auditor-general on the affairs of the district municipality we have maintained a relatively healthy track-record. We have steadily worked towards an unqualified opinion from the onset of the new dispensation in 2000 and although we have received qualified audit opinions from 2001/02 – 2003/04 we have turned the tide in the 2004/05 financial year when we finally received an unqualified report from the Auditor-General. Since then we have improved by leaps and bounds.

The FBDM went on to receive unqualified audit opinions for five years in succession (2005/06 – 2009/10), and only lapsed in 2010/11 when we received a qualified opinion. We recovered however in 2011/12 and 2012/13 when we once again received unqualified opinions; thus reaffirming our status as Ambassador for Clean Audit.

I wish to reiterate what the Honourable Premier Sylvia Lucas said in her state of the province address, and I quote “The people of the Province and the country have placed great trust in this Administration to improve their livelihoods. We cannot and shall not betray that trust. We will continue to put our shoulders to the wheel to ensure a better life for everyone. There are exciting prospects on the horizon that will ensure that our beloved Province makes measurable strides in the fight against poverty, unemployment and inequality” close quote.

I wish to echo these sentiments and throw our efforts behind government by saying that the Frances Baard District Municipality will play its part fully in ensuring the people of our district receive a fair chance at a better life.

Mr Speaker

In terms of access to basic services the position in the district remains positive. It is estimated that only 5% of households in the district have no access to water and only 16% of households lack access to proper sanitation. As the case in the rest of the country availability of energy remains a serious resource challenge, however according to Census 2011, 83% of households in the district have access to electricity for lighting.

The district economy is still very much primary based and skewed towards the Sol Plaatje Local Municipality's economy. Sol Plaatje Municipality remains the biggest contributor to the economy of the district.

There are a number of activities planned and happening in the district to diversify the economy such as the establishment of the Cape Malt plant for malt processing in Richie and the positioning of emerging farmers to produce and supply barley to the plant; the formalisation of the pebbles trading in Dikgatlong; the establishment of an oil processing plant in Phokwane and training of small and emerging miners. Other projects that are also continuing is the support and strengthening of SMMEs; the training of graduates on local economic development and entrepreneurship and the promotion and marketing of unique indigenous products and services.

Apart from these the municipality will also concentrate on the following during the 2014/15 financial year: R1, 355,000 has been earmarked for the Richie incubation centre, the Kimberley manufacturing hub, the entrepreneurship programme and the Galeshewe SMME Village.

In the Frances Baard District tourism has been identified as a sector with massive potential for economic growth. As the smallest district geographically in the Northern Cape, which boasts Kimberley as a major tourist destination within its region, the district remains the most visited destination in the Province.

As the Atmospheric Emissions Licensing Authority in the district the FBDM is required to monitor industrial activities emitting offensive substances to the atmosphere. The municipality intends to undertake more awareness campaigns on the causes and effects of air pollution to sensitize the communities on air pollution.

Mr Speaker,

The major revenue streams that supported the programmes and activities of the district municipality were through government grants and subsidies, interest earned on external investments and actuarial gains.

I would now like to take you through a more detailed presentation of how we propose to invest the funds that have been entrusted to us.

The total budget for the 2014/15 financial year is R 136,95m. The operational budget is R 131,61m and the capital budget is R 5,34m. The largest portion of the budget is allocated to Planning & Development and Infrastructure Services departments. Allocations to these departments amounts to R 41,26m and is directly linked towards the improvement of the quality of life of communities in the district. This includes R 31,01m for infrastructure development and maintenance at local municipalities.

For the 2014/15 financial year we will be allocating an amount of R5m to each of our local municipalities for infrastructure development and a further R2.5m to each for operation and maintenance.

The above allocation will include the following major infrastructure projects:

- In Phokwane: the replacement of collapsed bulk sewer gravity line, resealing of a reservoir and water storage dam and the upgrading of the chlorination system at the waste water treatment works in Jan Kempdorp and Hartswater;
- In Magareng and Sol Plaatje the main focus will be on sewer reticulation for a number of sites and water and sanitation services respectively; and
- In Dikgatlong the focus will be on upgrading of electrical infrastructure, improving waste water treatment plants and improving the provision of sanitation services through the procurement of sanitation vehicles.

In terms of Operation and Maintenance the focus will be as follows:

- In Phokwane, Magareng and Dikgatlong: the maintenance of water, waste water treatment infrastructure, electrical infrastructure, streets and stormwater and the sewer plant in Magareng.

- In Sol Plaatje: the maintenance of the Platfontein Sewer System and the maintenance of the gravel roads in Greenpoint, Colville, Phutanang and Galeshewe.

For local economic development and tourism an amount of R 2,48m and R 1,68m has been allocated respectively. In terms of spatial planning R1,318m has been earmarked for the surveying of ervens in Dikgatlong municipality; the development of a spatial development framework for the district as well as for Magareng municipality in particular.

Other related special projects per division include the following:

- Finance R 1,05m
- Human Resources R 400k
- Disaster Management R 475k
- Environmental Health R 758k
- GIS R 1,60m
- MSIG Projects R 934k
- Internal Audit R 350k

Mr Speaker as said before, grants and subsidies remain to be our biggest source of income and we are at R 107,99m for 2014/2015. This dependency on grants and subsidies influences our expenditure.

The major grant funding that the district municipality is receiving from national government is as follows:

- Equitable Share: R 97,43m
- Finance Management Grant: R1,25m

- Municipal Systems Improvement Grant: R 934k.

Mr Speaker, as you can see through this budget we continue to be a district municipality which focusses most of its resources towards the support of our local municipalities. We will continue to do so in order to ensure that we improve the lives and living conditions of the communities that we were elected to serve.

I wish to conclude with the following quote from Jim Rohn, “Part of your heritage in this society is the opportunity to become financially independent” close quote. I want us to be the solid foundation for our succeeding generations to know that sound financial planning and implementation is the backbone of a strong organisation.

Mr Speaker, lastly, I want to sincerely thank all Councillors, the Municipal Manager, the Heads of Department, managers, officials, stakeholders and members of the public who gave input to this process. I believe that this was a team effort and by sharing credit and thanking all involved I know we will have more of your dedication and support.

I thank you

***BUDGET RELATED
RESOLUTIONS***

ITEM: COUN 02 05/2014

DEPARTMENT OF FINANCE: ANNUAL BUDGET FOR THE 2014/15 FINANCIAL YEAR

(6/1/1/1 – 2014/15) (OM) (COUNCIL: 28 MAY 2014)

The Acting Director: Finance reports as follows:

“The purpose of this report is to submit the annual budget for the 2014/15 financial year for approval by Council as prescribed in the Municipal Finance Management Act (MFMA) and in terms of guidelines received from National Treasury per MFMA circulars.

In terms of the Municipal Finance Management Act (MFMA), section 24, the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

Subsequent to the tabling of the draft annual budget to Council on 25 March 2014 and in compliance with section 23 of the MFMA, the following consultation processes and meetings were held with identified stakeholders on the contents of the budget as well as on measurable performance indicators for the 2013/14 budget year:

- | | |
|--|-----------------------------|
| • IDP / Budget Strategic Session | 04 – 05 November 2013 |
| • Workshop with Council | 25 March 2014 & 22 May 2014 |
| • Submission Draft IDP / Budget to Council | 26 March 2014 |
| • National Treasury and other sector departments as prescribed | 10 April 2014 |
| • Advertisement in local newspaper | 10 April 2014 |
| • Budget consultative meeting | 23 May 2014 |
| • Budget Assessment by Provincial Treasury | 26 May 2014 |

MFMA Circulars 28, 48, 54, 58, 66 & 67 provide guidance on the content and format for municipal budget documentation in respect of the 2013/14 Medium Term Revenue and Expenditure Framework. All municipalities are required to adhere to the prescribed format with regard to the content and format of budget documentation. The required table of content as provided by National Treasury is as follows:

- **Mayoral Budget Speech:** - *High-level summary of the budget that draws on executive summary and highlights key deliverables during the coming years.*
- **Budget Related Resolutions:** - *Draft resolutions must be included with the budget documentation tabled to full council.*
- **Budget:** - *The budget includes the executive summary; budget schedules – operating & capital to be approved by council; budget related charts and explanatory notes to the budget.*

- **Supporting Documentation:-** Budget process overview; Alignment of budget with IDP; Budget related policies – overview and amendments; Budget assumptions; Funding the budget; Disclosure on allocations made by municipality; Disclosure of salaries, allowances and benefits; Monthly cash flows by source; Measurable performance objectives and disclosure on implementation of MFMA as well as other legislation.

The operating and capital budget for the 2013/14 financial year is attached as annexure for consideration and approval by Council.” **(Bound separately)**

The Municipal Manager, in consultation with the Director: Finance, recommends as follows:

RECOMMENDATION TO COUNCIL

- 1. Council resolves that the annual budget of the municipality for the financial year 2014/15 as per Budget Related Resolutions of the budget document and indicative for the projected outer years 2015/16 and 2016/17 be approved as set out in the following schedules:**
 - 1.1 Budget Summary (**Pg. B1**);
 - 1.3 Budgeted Financial Performance (Revenue and Expenditure by standard Classification) –Table A2 (**Pg. B2**);
 - 1.4 Budgeted Financial Performance (Revenue and Expenditure by standard Classification) –Table A2 (**Pg. B3**);
 - 1.5 Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3 (**Pg. B5**);
 - 1.6 Budgeted Financial Performance (revenue and expenditure by municipal vote) A – Table A3 (**Pg. B6**);
 - 1.7 Budgeted Financial Performance (revenue and expenditure) – Table A4 (**Pg. B8**);
 - 1.8 Budgeted Capital Expenditure by vote, standard classification and funding – Table A5 (**Pg. B9**);
 - 1.9 Budgeted Capital Expenditure by vote, standard classification and funding – Table A5 (**Pg. B10**);
 - 1.10 Budgeted Financial Position – Table A6 (**Pg. B 11**);
 - 1.11 Budgeted Cash Flows - Table A7 (**Pg. B12**);
 - 1.12 Cash backed reserves/accumulated surplus reconciliation - Table A8 (**Pg. B13**).
 - 1.13 Asset Management – Table A9 (**Pg. B 14**);
 - 1.14 Basic service delivery measurement table A10 (**Pg. B15**)

- 1.15 Other related supporting documentation - table SA1 to SA 37 (*Pg. B16 to B65*)
2. **Council notes the approved amended Integrated Development Plan for the budget year 2014/2015 as a separate item to Council.**
 3. **Council approves the measurable performance objectives for revenue, expenditure and capital from each source reflected in Tables SA4 to SA6 for the budget year 2014/2015.**
 4. **Council notes the approved policies for Supply Chain Management, Credit Control, Debt Collection and Indigents, Tariff Policy, Asset Management Policy and Cash and Investment policy for the budget year 2014/2015, and notes that amendments will be submitted as and when necessary, before the end of June 2015.**
 5. **Council notes that the SDBIP will be tabled to the Executive Mayor within the prescribed time frame as stipulated in the MFMA.**

COUNCIL RESOLUTION

Two motions were made to the draft budget

1st motion

- a. Council approves that R 20 million be withdrawn from the municipality's reserves to be utilized for infrastructure projects in the four local municipalities as recommended.
- b. A Mayoral bursary fund be established and an allocation of R 200 000.00 be made towards it for this financial year. A policy should be developed to administer and regulate the mayoral bursary fund.
- c. The contribution towards the towards Diamonds and Dorings Music festival be increased to R 550 000.00 from R 300 000.00 in the previous financial year.
- d. The budget allocation for the remuneration of the Executive Mayor's driver be increased to R 183 048.00.
- e. The budget allocation for employee wellness be increased to R 450 000.00
- f. The budget allocation for the youth unit be increased to R 200 000.00

2nd motion

- a. Council approves that R 20 million be withdrawn from the municipality's reserves to be utilized for infrastructure projects in the four local municipalities as recommended.
- b. Council to reject all the other proposal made and adopt the budget as it is.

Concerns and questions that were raised:

- *Consideration should be taken on the impact of the proposals made on the budget to the municipality's audit report and whether they will enhance service delivery.*
- *The reasons for the increment in the Diamonds and Dorings contribution should be clarified.*
- *The municipality's reserves are getting depleted and that should be a reason enough to reduce spending on non-core budget items instead of increasing it.*
- *The Diamonds and Dorings music festival has been around for a while and has grown and therefore it is expected to attract private sponsorship by now and reduce its reliance on contributions from the municipality.*

The Municipal Manager advised Council as follows:

- *The establishment of the Mayoral bursary fund is noble but it is not sustainable given the municipality's financial situation. Firstly the cost of university studies is very high and should the municipality decide to fund students it therefore means it should carry the cost for the duration of their studies. The R 200 000.00 is therefore not enough. A significant increment on the allocation to the fund in the outer years will not be affordable as it must cover the cost for new intakes to the fund every year and to sustain those who will be going for the second year of study until they complete their three year national diploma or a four year bachelor's degree.*
- *Circular no. 72 from National Treasury cautions the municipalities against excessive spending on music festivals and buying of tickets for councillors to attend such festival because such might result in unauthorized, irregular and fruitless or wasteful expenditure. This should be a consideration in increasing the current allocation to the Diamonds and Dorings music festival which is over 75%. The affordability of the municipality can be used to determine if this is excessive or not. However, the municipality is not in a good financial position.*
- *Council should not deviate from the recently approved TASK grading system when considering the salary budget allocation for the Executive Mayor's driver as this will result to irregular expenditure and will set a bad precedence in the municipality.*
- *Council should consider the affordability of increasing the budget for employee wellness programme.*
- *The budget allocation to the youth unit must be made following spending trends on any other item or vote in the budget. For the financial year 2012/13 the unit spent less than 50% of its budget and the trend is continuing in the current financial year in which the current expenditure stands at 48%.*
- *The district municipality exists purely to provide assistance to the local municipalities, and therefore without council approving that R 20 million be taken from the reserves the district municipality's budget would be in a deficit.*

Responses to concerns and questions that were raised, as well as the advice from the municipal manager:

- *The advice of the municipal manager is noted.*
- *Councillors are mindful of the fact that they can be held personally liable for decisions which they take in Council which might have a negative financial impact to the municipality.*
- *Education is a priority in the municipality's IDP hence the need to establish a mayoral bursary fund. One option of ensuring sustainability and affordability on the proposed R 200 000.00 for the fund is to engage the private sector to make contributions to the fund. Service providers doing business with the municipality must be approached on the matter.*
- *The proposed R 550 000.00 contribution to the Diamonds and Dorings music festival should be broken down into two as follows: R 300 000.00 contribution towards the hosting of the festival as per the MOU between Sol Plaatje local municipality and R 250 000.00 which will go towards the procurement of a marquee at the festival to host councillors.*
- *Savings made from unfilled positions can be used to cover the shortfall on the salary of the driver to the Executive Mayor.*
- *The youth unit's lack of expenditure in the previous financial years was as a result of lack of capacity in the unit.*
- *The allocation for the SAMSRA games is a necessity to ensure that councillors and officials take part in sports. The allocation is even not enough and the municipality is supposed to be budgeting R 1 million for this activity.*
- *The municipality's cash reserves must be used to enhance service delivery in the district.*

The Speaker suggested that since there are two conflicting motions; the councillors should vote by show of hands on the two motions on the table.

VOTING RESULTS

1st motion:

ANC Councillors 16

2nd motion:

DA Councillors 3 (Cllrs. M. Kaars, P.J. Vorster and D.J.P. van der Merwe)
COPE Councillors 2 (Cllr I. Pholoholo and Cllr. K.G. Mthukwane)

COUNCIL RESOLUTION

1. **Council resolved that the annual budget of the municipality for the financial year 2014/15 as per Budget Related Resolutions of the budget document and indicative for the projected outer years 2015/16 and 2016/17 be approved as set out in the following schedules:**

- 1.1 *Budget Summary (Pg. B1);*
 - 1.3 *Budgeted Financial Performance (Revenue and Expenditure by standard Classification) –Table A2 (Pg. B2);*
 - 1.4 *Budgeted Financial Performance (Revenue and Expenditure by standard Classification) –Table A2 (Pg. B3);*
 - 1.5 *Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3 (Pg. B5);*
 - 1.6 *Budgeted Financial Performance (revenue and expenditure by municipal vote) A – Table A3 (Pg. B6);*
 - 1.7 *Budgeted Financial Performance (revenue and expenditure) – Table A4 (Pg. B8);*
 - 1.8 *Budgeted Capital Expenditure by vote, standard classification and funding – Table A5 (Pg. B9);*
 - 1.9 *Budgeted Capital Expenditure by vote, standard classification and funding – Table A5 (Pg. B10);*
 - 1.10 *Budgeted Financial Position – Table A6 (Pg. B 11);*
 - 1.11 *Budgeted Cash Flows - Table A7 (Pg. B12);*
 - 1.12 *Cash backed reserves/accumulated surplus reconciliation - Table A8 (Pg. B13).*
 - 1.13 *Asset Management – Table A9 (Pg. B 14);*
 - 1.14 *Basic service delivery measurement table A10 (Pg. B15)*
 - 1.15 *Other related supporting documentation - Table SA1 to SA 37 (Pg. B16 to B65)*
2. **Council noted the approved amended Integrated Development Plan for the budget year 2014/2015 as a separate item to Council.**
 3. **Council approved the measurable performance objectives for revenue, expenditure and capital from each source reflected in Tables SA4 to SA6 for the budget year 2014/2015.**
 4. **Council noted the approved policies for Supply Chain Management, Credit Control, Debt Collection and Indigents, Tariff Policy, Asset Management Policy and Cash and Investment policy for the budget year 2014/2015, and noted that amendments will be submitted as and when necessary, before the end of June 2015.**

5. Council approves that R 20 million be withdrawn from the municipality's reserves to be utilized for infrastructure projects in the four local municipalities as recommended.
6. Council makes the following amendments to the annual budget and approved them:
- R 200 000.00 for the Mayoral Bursary fund.
 - The contribution towards Diamonds and Dorings Music festival be increased to R 550 000.00 and broken down in to two allocations, namely R 300 000.00 allocation to Sol Plaatje local municipality and R 250 000.00 for the procurement of stand or marquee at the festival.
 - The budget allocation for the Executive Mayor's driver be increased to R 183 048.00.
 - The budget allocation for employee wellness be increased to R 450 000.00
 - The budget allocation for the youth unit be increased to R 200 000.00
7. Council noted that the SDBIP will be tabled to the Executive Mayor within the prescribed time frame as stipulated in the MFMA.



.....
SIGNED BY MUNICIPAL MANAGER

10 June 2014

.....
DATE

EXECUTIVE SUMMARY

ANNUAL BUDGET FOR THE YEAR ENDING 30 JUNE 2015

INTRODUCTION

The budget for the 2014/15 financial year has been drawn up in terms of chapter 4 of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Municipal Systems Act of 2000 (MSA) on matters specifically related to the budget as well as direction from National Treasury on policy guidelines (MFMA Circulars).

The Medium Term Budget Policy Statement 2014 notes that the South African economy is projected to grow by 2,7% against an actual growth rate of 1,9% in 2013. The high unemployment rates are still very high, consequently municipal revenue and cash flow are expected to remain under pressure for 2014/15 budget year. Municipalities must adopt a conservative approach when projecting their expected revenue and cash receipts. Municipalities should also pay particular attention to managing revenue effectively and carefully evaluate all spending decisions. In generating capacity for spending on key municipal infrastructure, municipalities will have to identify inefficiencies and eliminate non-priority spending.

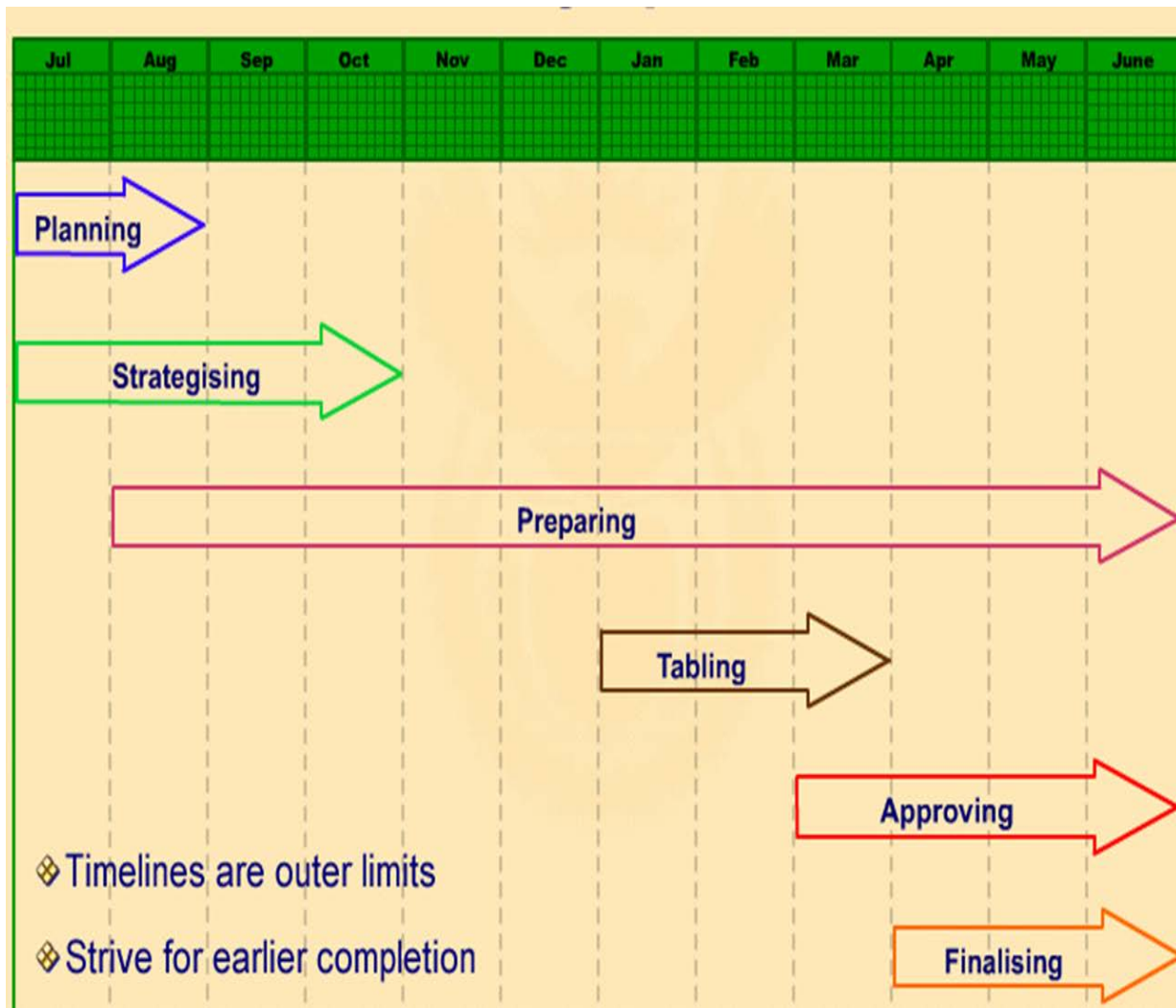
The Local Government Budget and Expenditure Review highlighted the burgeoning crisis in the declining credibility of local government through various monitoring and surveys which reflected high levels of disenchantment with service delivery and perceived corruption at municipalities. This public perception will only improve as service delivery improves by demonstrating sound leadership and putting in place measures to address mismanagement through the implementation of effective systems to measure, monitor and evaluate performance. National Treasury published the “Local Government Budgets and Expenditure Review” as a tool to measure progress made by local government in the fulfilment of its mandate while at the same time highlighting those areas where challenges still exist. The review highlighted the following areas as requiring particular attention by municipalities:

- ***Revenue Management*** – To ensure the collection of revenues, municipalities need to ensure that billing systems are accurate, send accounts to residents and follow up to collect revenues owed;
- ***Collecting Outstanding Debt*** - Requires political commitment, sufficient administrative capacity and pricing policies that ensure bills are accurate and affordable;
- ***Pricing services correctly*** – Full cost of services should be reflected in the price charged to residents who can afford to pay;
- ***Underspending on repairs and maintenance*** – Underspending on maintenance can shorten the life of assets, increase long-term maintenance and refurbishment cost, and cause a deterioration in the reliability of services; and
- ***Spending on Non-Priorities*** – Considering the pressurised economic climate continued spending on non-priority wants such as unnecessary travel, luxury furnishings, excessive catering, unwarranted public relations projects and consultant to perform routine tasks cannot be sustained and needs to be eliminated from the budget.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible and to justify all increases in excess of the forecast 5,5% upper boundary of the South African Reserve Bank’s inflation target. The proposed budget covers all revenue and expenditure matters as

presented by management after thorough evaluation of the operational resources and costing in order to effectively achieve objectives set in conjunction with Council.

The annual budget in respect of the 2014/15 financial year has been prepared according to the approved IDP / Budget Process Plan and consists of the following six processes:



- Planning:** - Schedule key dates, establish consultation forums, review previous processes. The Executive Mayor has during July 2013 tabled a time schedule outlining key deadlines for reviewing the IDP, preparation, tabling and approval of the budget.
- Strategising:-** Review IDP; Set service delivery objectives (3 years); Consider local, provincial and national issues; Consider previous and current year performances; Consider economic and demographic trends; Review policies and consult on tariffs

- **Preparing:-** Prepare budget, revenue and expenditure projections; Draft and amend policies; Consider local, provincial and national priorities.
- **Tabling:-** Table draft budget (*90 days prior to new financial year*), IDP & Budget related policies; Consult and consider formal responses from local, provincial and national
- **Approving:-** Council considers approval of the budget and related policies 30 days prior to new financial year
- **Finalising:-** Publish approved Service Delivery and Budget Implementation Plan (SDBIP) as well as Annual Performance agreements and key indicators.

1. OUTCOMES OF CONSULTATIVE PROCESS

After Council's approval of the draft annual budget on 26 March 2014, the following consultation processes and meetings in terms of section 23 of the MFMA were held or still to be held with identified stakeholders on the contents of the budget as well as on measurable performance indicators for the 2013/14 budget year:

- | | |
|--|-----------------------|
| • IDP / Budget Strategic Session | 04 – 05 November 2013 |
| • Budget Committee working sessions – HOD's / Unit Managers | During April 2014 |
| • Workshop with Council | |
| • Submission Draft IDP / Budget to Council | 26 March 2014 |
| • National Treasury and other sector departments as prescribed | 31 April 2014 |
| • Advertisement in local newspaper | 04 April 2014 |
| • Consultative meeting | 7 May 2014 |

2. SITUATIONAL ANALYSIS

The Northern Cape Province is the largest province geographically with a total area of 372,889 square kilometers. The estimated population of the province is 1,114,861 people; which is the smallest share of the South African population (*Statistics SA, 2011*).

Frances Baard is situated in the north-eastern corner of the Northern Cape Province. The district is the most densely populated district with approximately 382, 086 people. It is bordered by 2 provinces namely the Free State in the east, the North West to the north and by two district namely Siyanda to the west and Pixley ka Seme to south.

The district comprises of four local municipalities with the population distribution estimated as follows: Magareng (24 000), Dikgatlong (47 000), Phokwane (63 000) and Sol Plaatje (248 000) (*Statistics SA, 2011*).

2.1 Demographic Composition:

The Frances Baard District Municipality is the most populous district in the province, accounting for over a third (34,28%) of the provincial population; and majority of which (64,91%) lives in Sol Plaatje municipality. It has a total area of 12,384 square km and a population density of 30,85 persons per square km-making it the most density populated district in the province.

The district population has grown at a rate of 1.6% per annum between 2001 and 2011. It is important to note that the population of Frances Baard is fairly equally distributed with 48,5% males and 51,4% females. The population of the district is similar to that of most developing economies; it is dominated by a young population. Thus a third (30%) of the population is ≤ 15 year old, about 65% of the population is economically active¹ (16-64 years) and 5.5% of the population are pensioners. The economically active age group has increased from about 203,000 people in 2000 to almost 240,807 people in 2011 (*Statistics Data, 2011*).

In 2010 the majority (88.8%) of the adult population (population aged 20 years and older) living in Frances Baard had some form of schooling. However 11.2% of the district adult population had no form of schooling; only 26.6% of the Frances Baard adult population had obtained some primary schooling; and only a limited portion of the District adult population (26.3%) had obtained Grade 12. As a result, the majority of the economically active population of the district is unskilled rendering it employable only in semi-skilled and unskilled occupations.

2.2 Economic Analysis:

The Northern Cape Province recorded a 2.1% annual economic growth rate which is 1.5% lower than the average South African Growth Rate of 3.6%. The Northern Cape Province's largest economic contributor is the primary sector (mining and agriculture) which contribute 32.2% followed by the secondary sector (manufacturing and construction) which contributes 7.3% and lastly the tertiary sector which contributes 51% of the Provinces' Economy (*Statistics SA: GDP p0441: 2010*).

The Gross Domestic Product (GDP) indicates the value of services and goods produced within the geographic boundaries of an area during a period of one year.

Frances Baard District Municipality is the strongest economic region in the province, accounting for 36% of the provincial GDP. The Major contributor to the regional GDP is Sol Plaatje (74,5%), followed by Phokwane (15%), Dikgatlong (8,5%), and Magareng (2%).

2.3 Employment Analysis:

The Frances Baard DM has a high unemployment rate (34.0%) and youth unemployment is even higher (43.9%).

Dikgatlong LM has the highest unemployment rate (39.7%) within the District Municipality as compared to the other local municipalities. The main contributing factor to the low levels of employment in Dikgatlong LM is the high percentage (86.2%) of labour force that has not

¹ The term economically active means the population that is employed or actively seeking employment.

obtained a Grade 12 Senior Certificate and Higher Qualification, resulting in a primarily unskilled labour force (*Quantec Research, Standardized Regional Data, 2011*).

The District has an employable population of 87, 170 people and a total of 102, 529 people that are not economically active. In terms of the distribution of the employed, it is skewed towards Sol Plaatje with 72.3%, while only 4.2% of the employed are in Magareng.

2.4 Basic Service Delivery – Infrastructure Services:

- ***Water & Sanitation:***

Access to water is a constitutional right to everyone as stipulated by Section 27 (b) of the Constitution of South Africa 1996. Municipalities are mandated by amongst others the Municipal Structure Act 1998, the Municipal Structures Amendment Act 2000 and the Water Services Act 1999, to provide potable water to households within their areas of jurisdiction.

It is estimated that about 5450 households (5%) in the district have no access to water and about 16,576 households (16%) lack access to proper sanitation.

These are administratively and spatially distributed as follows:-

Water:- Sol Plaatje – 2285, Dikgatlong – 851, Magareng – 630, Phokwane – 1726

Sanitation:- Sol Plaatje – 8417, Dikgatlong – 2963, Magareng – 700, Phokwane – 4238
(STATSSA: Census 2011)

- ***Electricity***

The availability of energy remains a serious resource challenge. ESKOM does not have the generation capacity to meet the rising energy demand resulting from the rapid economic growth in South Africa (DME-2008). In the last ten years or so community's access to electricity has significantly improved. In accordance with the Census 2011 survey by Statistics SA, over 83% of the households in the district have access to electricity for lighting.

Issues:

- Inability of ESKOM to generate enough power to meet national demand.
- Lack of initiatives in renewable energy sources (wind power, solar energy, etc.) nationally or locally.
- Lack of suitable incentives for energy saving.

- ***Roads***

Frances Baard District has about 606 km of gravel roads within the municipal areas. The district has purchased a grader and appointed a grader operating team to assist with grading of gravel streets in the

category B municipalities. Frances Baard District Municipality's service level agreement with the Department of Roads to maintain provincial gravel roads in the district ended in 2011.

There are no road master plans for the different municipalities. Municipalities also do not have sufficient funds to budget adequately for maintenance of streets and storm water.

The conditions of provincial gravel roads within the district have deteriorated over the years due to the following reasons:-

- Insufficient funds are allocated for road maintenance.
- Many of the graders and machinery at the Department of Roads are outdated.
- Although most new machinery has been bought, it is not utilized optimally.
- Increased traffic volume – has exacerbated road conditions.
- **Housing**

In 2009, the District was assessed for level 1 and 2 accreditation by the Accreditation Compliance and Capacity Assessment Panel, which was successful. Following this, the Minister of Human Settlements and the Northern Cape MEC for Co-operative Governance, Human Settlements and Traditional Affairs delegated level 1 and 2 functions to the District in terms of the Accreditation certificate in May 2011. Functions to be undertaken includes quality assurance; subsidy administration; project/program management and contract administration and the initiation, planning and approval of housing projects. This was a major accomplishment, not only for the District, but for the Province as a whole as it became one of the only two Districts in the country, at the time, to attain level 2 accreditation.

The District now has level 3 in sight, and has made numerous submissions and presentations, including to the National Housing Portfolio Committee. The District's ability to handle the housing function has not been a concern for both National and Provincial Human Settlements; however, ***financial constraints*** have been the main impediment delaying the District's accreditation to level 3.

Although the district municipality is fully committed towards the housing accreditation programme the function is not formally delegated to district municipalities and as a result of underfunding to perform key housing functions as per service level agreement, the budgeted amount from the district municipality's resources been regarded as an unfunded mandate for rectification at political / legislative level. Principle of resources follows function is not fully adhered to by the delegating authority and allocation for performing the housing function needs to be gazette per Division of Revenue Act (DoRA) as stipulated by the National Treasury Guidelines – Circular 67.

2.5 Local Economic Development (LED):

Local Economic Development is the creation of a platform and environment in order to engage stakeholders to implement municipal strategies and programmes. It's the process whereby all economic forces in a municipality are brought on board to identify resources, understand needs and plan the best way of making the local economy fully functional, investor friendly and competitively productive. Municipalities are mandated by the provisions of Section 152 (c) of the Constitution of South Africa 1996 to ensure the socio-economic development of local communities.

The district economy is still very much primary based and skewed towards the Sol Plaatje Local Municipality's economy. Sol Plaatje local municipality alone is responsible for over 80% (rand value) of the value addition in the district while the secondary sector contributes well under 10%.

There are a lot of activity planned and happening in the District to diversify the economy and some of these initiatives are:

- The establishment of the Cape Malt plant for malt processing in Richie and the positioning of emerging farmers to produce and supply barley to the the plant
- The formalisation of the pebbles trading in Dikgatlong
- The establishment of an oil processing plant in Phokwane
- Training of small and emerging miners
- Formalization of 20 woman contractors
- Support and strengthening of SMMEs
- Exposing and training of graduates on local economic development and entrepreneurship
- Promotion and marketing of unique indigenous products and services

2.6 Tourism:

Tourism has been identified in the Frances Baard District as a sector with massive potential of economic growth. Frances Baard District Municipality is the smallest district in the Northern Cape Province, which boasts Kimberley as a major tourist destination within its region. The District remains the most visited destination within the Northern Cape. FBDM has a rich history and natural resources that can promote tourism development in the region. These resources are untapped and are not adequately budgeted for within the District and local municipalities. The District has access to a number of major routes; the **N12** Treasure Route which runs from Johannesburg to Cape Town and **N8** from Bloemfontein to Upington leading up to the **N10** towards Namibia.

The district offers an array of tourism experiences ranging from wildlife, adventure activities, historical buildings, icons and sites, township tourism, the San Cultural & ancient rock art experience, Agri-tourism, mining tourism and heritage, Anglo-Boer war sites and the Mighty Vaal and Orange River running through the District.

2.7 Environmental Management:

- ***Municipal Health Services:***

Municipal Health Services (MHS) have been devolved to Metropolitan and District Municipalities in terms of the National Health Act, 2003. Sol Plaatje and Phokwane municipalities are currently rendering the services in their own municipalities. Due to inadequate funding, the function has not yet been devolved to FBDM.

- ***Waste Management:***

In accordance with the provisions of Section 11 of the National Environmental Management Waste Act (59) 2008; municipalities are required to prepare Integrated Waste Management Plan as part of their Integrated Development Plan.

In terms of the National Environmental Management: Waste Management Plan, 2008, local municipalities are responsible for the operation and management of landfill sites in their municipal areas. The operation and management of these sites remains a challenge for local municipalities due to inadequate budgets and a lack of equipment.

- ***Water Quality***

Most communities and schools especially in rural areas are dependent on boreholes for water. In many instances the water does not conform to the standards (SANS, 241 of 2011). Failures are communicated through to the local municipalities and the FBDM's Technical Unit for intervention. The Department of Education is busy installing treatment equipment at these schools

- ***Air Quality:***

Frances Baard District Municipality is the Atmospheric Emissions Licensing Authority. Four applications have been received and reviewed. Smoke from households remains a main cause of air pollution. More awareness campaigns on the causes and effects of air pollution must be conducted to sensitize the communities on air pollution.

- ***Environmental Health:***

At the municipal level, municipal health service is one of the corner stones of National Health Systems that promotes good quality health through the control and prevention of health nuisance and environmental health risks. It is one of the major elements of preventative and promotive aspects of the health care system that provides opportunities to enhance health through the promotion of health environments that contributes to better health outcomes.

Many local municipalities do not have environmental by-laws in place to protect the communities against health hazards and nuisances and to protect the environment against degradation. FBDM has developed a set of municipal and environmental health by-laws to act against perpetrators causing these hazards of nuisances. These by-laws have been approved by Council and will be gazetted.

2.8 Disaster management and fire services:

District and metropolitan municipalities are empowered by the provisions of the Disaster Management Act 2002 to ensure sound disaster management in their areas of jurisdiction.

Furthermore the National Veld and Forest Fires Act 1998 is administered by managing veld fires in the municipalities. Fire prevention association is critical in fire fighting activities in the district.

To build institutional capacity at local level Frances Baard District Municipality (FBDM) has appointed three (3) Disaster Management Practitioners. One practitioner allocated per municipality i.e. Magareng, Dikgatlong and Phokwane.

3. DISTRICT-WIDE PRIORITY ISSUES:

In order to enhance the impact of resources allocation nationally it is imperative that planning within the three spheres of government is aligned. It is from this premise that the district Integrated Development Plan is aligned with the IDP's of local municipalities. To facilitate alignment, the priority issues of all the municipalities are combined to produce district-wide priority issues.

The district-wide priority issues are a summation of the priority issues of the local municipalities. This in essence is the process of alignment between the district integrated development plan and the IDP's of local municipalities.

On this basis the district-wide priority issues for 2014-2015 may be summarized as follows:-

1. Housing and land
2. Roads and storm water
3. Unemployment – Job Creation
4. Early Childhood Development
5. Education
6. Water
7. Health - Clinics
8. Refuse and waste management
9. Sanitation facilities
10. Electricity and lights
11. Recreational facilities

The provision of basic services (water, sanitation, electricity, housing, etc.) still dominates the priority list of the district municipality and remains a key focus area for attention and support.

4. ALIGNMENT WITH NATIONAL, PROVINCIAL AND DISTRICT PRIORITIES

In order to achieve maximum impact in resource allocation and project implementation it is critical that the prioritization of needs, allocation of resources and the implementation of projects within and between the three spheres of government is aligned and harmonized. It is through this “concept” that planning at national, provincial and local level relates and informs one another.

Each of the three spheres of government has a planning tool used in the execution of its mandate. At the national level they are: the National Development Plan (NDP), Medium Term Strategic Framework (MTSF), the National Spatial Development Perspective (NSDP) to mention only a few. At the provincial level it is the Provincial Growth and Development Strategy (PGDS) and Strategic Plans of individual departments, and

at the municipal level it is the Integrated Development Plans (IDP's) and the Local Government Turn Around Strategy and Implementation.

In accordance with the provisions of the Constitution of South Africa 1996 and the White Paper on Local Government 1998, municipalities are supposed to be “developmental local government – which is local government committed to working with citizens and groups within the community to find sustainable ways to meet their social, economic and material needs and improve the quality of their lives”.

Thus ideally a municipality should:

- Provide democratic and accountable government for local communities
- Be responsive to the needs of the community
- Ensure the provision of services to communities in a sustainable manner
- Promote social and economic development
- Promote safe and healthy environment
- Encourage the involvement of communities and community organizations in the matters of local government
- Facilitate a culture of public service and accountability amongst its staff
- Assign clear responsibilities for the management and coordination of this administrative unit and mechanism

However after several years of local government system, cracks seem to appear within the structures of local government. There are signs of discontent in the streets of municipalities. The ongoing service delivery protests in municipalities may be interpreted as lack of citizens' confidence and trust in the system and a symptom of alienation of citizens from local government.

It is critical to note that municipalities have varying strengths and weaknesses and therefore require individually tailored intervention measures. These intervention measures termed “Turn Around Strategy” are comprehensive but differentiated programmes of action aimed at ensuring that municipalities meet the basic service needs of communities. They are high level government-wide responses aimed at stabilizing local government. The objective of the Municipal Turn Around Strategies are:

- To ensure that municipalities meet the basic service needs of communities
 - To build clean, effective, efficient responsive and accountable local government
 - To improve performance and professionalism in municipalities
 - To improve national and provincial policy, oversight support
 - To strengthen partnership between communities, civil society and local government
- (Source: *Implementation Plan-Local Government Turn Around Strategy-COGTA-January 2010*)

Short, medium and long term steps underpin the vision of the District Municipality in improving the quality of life of communities in the district. Developmental strategic goals, objectives and annual priorities were therefore identified for the five-year electoral term of office of the Council. These focus areas are encapsulated in the IDP in accordance with the “Turn Around Strategy” and the Local Government: Municipal Performance Regulations for Section 57 employees, the main KPA's for municipalities are:-

- Basic service delivery
- Municipal Institutional Development and Transformation
- Local Economic Development (LED)

- Municipal Financial Viability and Management
- Good governance and public participation

On this basis therefore strategic priority issues were identified and adopted. The outcome of these strategic goals and priorities with regard to the impact on the community is the reduction of backlogs in infrastructure e.g. increased access to free basic services; increased community participation in the affairs of the municipality, customer care, job creation and poverty alleviation, increased economic growth, safe and healthy environment.

Council is optimistic that the political arrangements allow for solid and stable leadership and the municipality's limited institutional structure has matured to allow for sustainable service delivery within the confines of the delegated powers and functions.

5. STRATEGIC OBJECTIVES

Informed by the district municipality's Turn-around Strategy and the Local Government: Municipal Performance Regulations for Section 57 employees, the following strategic objectives were formulated:

KPA 1: Basic Service Delivery

Goal: To facilitate and support the eradication of backlogs in infrastructure and provide basic services.

Objective:

- To facilitate and support the eradication of backlogs in infrastructure.
- To provide and facilitate basic services in the DMA. (*Transferred to local municipalities from 01 July 2011*)
- To support the maintenance of municipal infrastructure.
- To facilitate and support provision of housing.

KPA 2: Local Economic Development (LED)

Goal: To support and stimulate the creation of a growing economy improving the quality of life in the district community.

Objective:

- To coordinate corporate social investment.
- To support and promote SMME development.
- To develop an investment and marketing strategy.
- To promote community economic development.

KPA 3: Municipal Institutional Development and Transformation

Goal: To implement an effective environmental management system

Objective:

- To reduce pollution levels through identification and implementation of programmes.
- To develop an effective food monitoring programme
- To evaluate and monitor non-food premises.
- To provide environmental health awareness.
- To facilitate awareness campaigns in the district.
- To monitor, evaluate and improve safe disposal of hazardous and general waste.
- To facilitate pauper burials.
- To monitor, review and implement Integrated Waste Management Plan (IWMP) and Integrated Environmental Management Plan (IEMP) in all municipalities.

Goal: To build in-house capacity in Integrated Development Planning in local municipalities in the district

Objective:

- To support the preparation and implementation of integrated development plans of the district and local municipality.
- To support MSIG capacity building programmes and projects.
- To facilitate the implementation of Sector Plans.

Goal: To provide spatial planning services to municipalities in the district

Objective:

- To prepare and review Spatial Development Frameworks of municipalities.
- To manage urban development in accordance with approved plans.
- To prepare and implement Township Establishment Plans.

Goal: Implement and support PMS in the municipality

Objective:

- To review and maintain the performance management system in the municipality.
- To support the implementation of PMS in B- municipalities.

Goal: To support and facilitate the enhancement of services through the creation of a conducive environment for social development in the district

Objective:

- To support the reduction of crime.
- To coordinate and facilitate the provision of government services.

Goal: To ensure a safe and secure municipal environment

Objective:

- To implement the disaster management policy.
- To implement integrated communication links with all disaster management role players.
- To coordinate fire fighting activities in the DMA.
- To coordinate the functions of the Health and Safety Committee activities.
- To coordinate security services.

Objectives:

- To conduct internal audit reviews according to the audit plan.
- To perform internal audit functions at category B municipalities.
- To provide an internal and external communication network.
- To develop corporate identity and image.
- Provision of effective IT services to all users and stakeholders.
- To support and manage auxiliary services effectively and efficiently.
- Managing human resources and development units.
- Provision of an effective and efficient human resources function.
- Compliance with the Employment Equity Act.
- Compliance with the Skills Development Act.
- Provision of administrative support to all committees of Council.

KPA 4: Good Governance and Public Participation

Goal: To empower the organisation and community through participatory governance

Objectives:

- To manage the interface between the Mayoral Committee and Council so that the administration is aligned with the political priorities of Council.
- To establish a performance management system.
- To fully operationalise the district IDP Forum and Technical Committee.
- To develop all policies programs and plans.
- To improve public knowledge and understanding of how Council functions.
- To ensure that the approved budget is in line with the IDP.
- To manage and coordinate administrative activities of the entire Council.

KPA 5: Municipal Financial Viability and Management

Goal: To provide an effective and efficient financial management service in respect of council's assets, liabilities, revenue and expenditure in a sustained manner to maximised the district municipality's developmental role.

Objectives:

- Ensure long-term financial sustainability
- Ensure full compliance with all accounting statutory and legislative requirements
- Ensure effective debt collection and implementation of revenue generating strategies
- Ensure the proper management of cash resources to meet financial liabilities
- Ensure the implementation and maintenance of a fully compliant supply chain management system and store facility
- Ensure effective capacity building within the FBDM district BY Providing financial management support to four local municipalities.

6. PREVIOUS YEAR FINANCIAL PERFORMANCE (2012/13)

According to the financial year end performance result, the district municipality continues to improve its financial position through efficiency and sound financial practices in order to deliver on its constitutional and developmental mandate.

The district municipality remains committed to support and build the capacity of its local municipalities within the district to meaningfully perform their functions and exercise their powers. It is therefore imperative to transform the local municipalities to such an extent that they become self-sufficient, responsive, developmental in nature and above all financially sustainable. Despite the global economic downturn experienced at the moment and the ripple effect it might have on local government to deliver in terms of its mandate, the district municipality is under severe pressure to allocate more resources as supplementary funding in an effort to protect the poor from the worst economic turndown impacts. Notwithstanding the negative impact on revenue streams and ability to spend according to service delivery and budget implementation plan, the district municipality manages to maintain focus on key service delivery areas in supporting the local municipalities in the district area by spending almost 35% of its total operating expenditure on infrastructure, maintenance and social related projects. The implementation of infrastructure and other related projects in the current financial year reflects fairly good as most of the projects have been completed timeously with the exception of a few projects to be completed early in the new financial year.

The Community Wealth (CRR and Unappropriated Surplus) has increased from approximately R80,2 million to R83,1 million for the financial year under review. All of the provisions and resources are cash backed.

6.1 OPERATING RESULTS

Council has achieved an operating surplus to the amount of R2, 40 m

The operating results for the year ended 30 June 2013 are as follows:

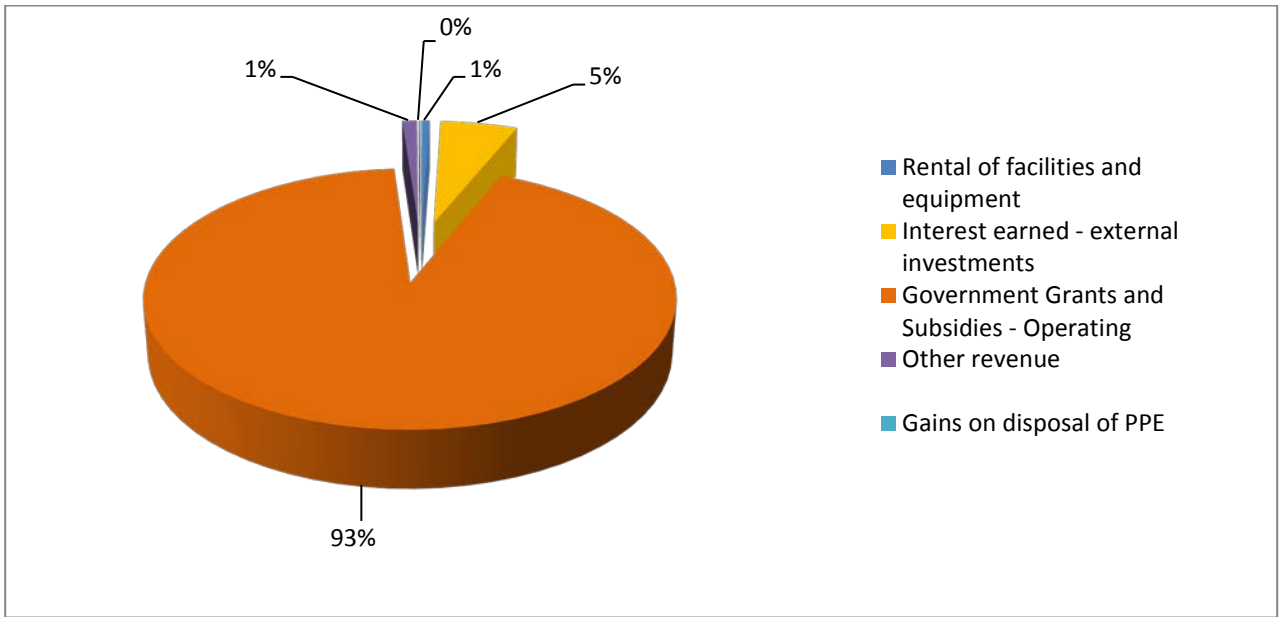
<i>Revenue & Expenditure</i>	<i>Actual 2012 R</i>	<i>Actual 2013 R</i>	<i>Variance 2012/13 %</i>	<i>Budget 2013 R</i>	<i>Variance Actual / Budget %</i>
Operating Income for the year	95 245 541	101 920 686	7.01%	101 298 150	(0.61%)
Operating Expenditure for the year	(105 452 78)	(99 524 231)	(5.62%)	(120 612 50)	17.48%
Discontinued Operations	(251 593)	0			
<i>SURPLUS / (DEFICIT) FOR THE YEAR</i>	<i>(10 458 130)</i>	<i>2 396 455</i>		<i>(19 314 500)</i>	
Accumulated Surplus / (Deficit) at the beginning of the year	86 008 084	74 677 337			
Net appropriations for the year	(872 617)	(1 106 388)	26.79%		
<i>Accumulated Surplus / (Deficit) at the end of the year</i>	<i>74 677 337</i>	<i>75 967 404</i>		<i>(19 314 500)</i>	

Council's performance, when compared to the budget, must be seen in the context of conservative budgeting practices influenced by other factors such as the inability of some Category B municipalities to implement grant & subsidy allocated projects.

6.2 OPERATING REVENUE

The major revenue streams that supported the programmes and activities of the district municipality were:

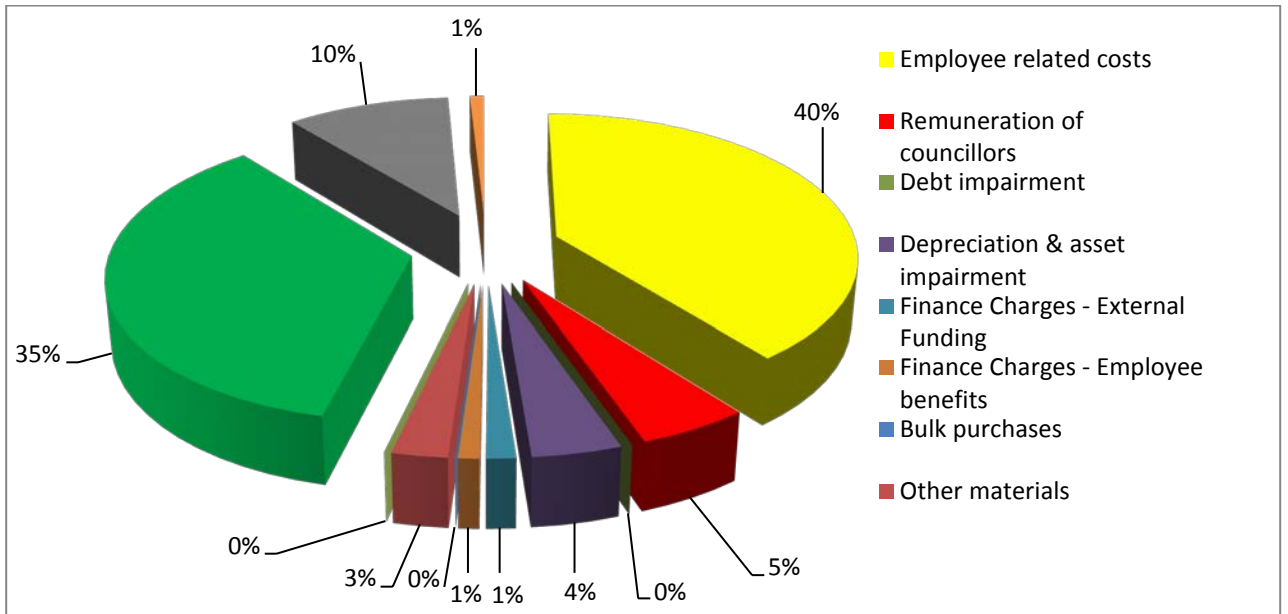
- Government Grants and Subsidies
- Interest Earned – External Investments
- Rental of Facilities and other income
- Gains on disposal of property, plant and equipment



The main sources of revenue (93%) are received by way of annual allocations in terms of the Division of Revenue Act (DoRA) and / or whereby services are rendered. Conditional grant allocations from Government and other sources are only recognized as revenue to the extent that there has been compliance with the conditions associated with such amounts received.

6.3 OPERATING EXPENDITURE

The following graph indicates the main categories of expenditure for the year under review:



Operating Ratios	
Detail	%
Employee Cost	38.70%
Repairs & Maintenance	2.50%
Finance Charges & Depreciation	5.60%
	T1.4.3

The district municipality exceeded the 35% norm for employee cost due to its outward looking approach by attracting and appointing highly skilled / dedicated personnel to support the local municipalities in the district area in order to address the challenge of scarce skills / expertise such as engineers, IDP professionals, internal auditors, human resources practitioners, finance related personnel, etc.

General maintenance costs cover is less than the expected guideline norm from National Treasury mainly due to the fact that the district municipality doesn't have any major infrastructure assets except for its administrative buildings. The amount spent on repairs and maintenance covers asset maintenance, support contracts for systems, equipment maintenance and other related services.

Expenditure on finance charges & depreciation is back to normal levels after the asset impairment of R18m in the previous financial year.

6.4 APPROPRIATIONS (ACCUMULATED SURPLUS / DEFICIT)

Appropriations for the year amount to a net outflow of R872k which can mainly be attributed to:

- Transfer to Capital Replacement Reserve (R6 781 330)
- Property, Plant and Equipment purchased R5 229 375
- Offsetting of depreciation R 445 567

6.5 CAPITAL EXPENDITURE

Total Capital Expenditure: Year -1 to Year 1			
			R'000
Detail	Year -1	Year 0	Year 1
Original Budget	2 987 600	3 399 680	9 013 270
Adjustment Budget	4 415 020	4 665 900	8 471 390
Actual	4 177 330	2 190 271	6 007 932
			T1.4.4

Actual expenditure incurred on fixed assets represents an efficiency rate of 67% mainly due to savings in respect of purchasing of IT equipment.

CONDITIONAL GOVERNMENT GRANTS

Except for the Municipal Systems Improvement grant, all other conditional grants has been dealt with in compliance with DoRA with a 100% expenditure rate for the financial year under review.

Unspent grants reflected at financial year end is fully cash backed as defined in the district municipality's accounting policy

6.6 EXTERNAL BORROWINGS

The District Municipality reflects an external loan of R15m from Development Bank of Southern Africa to partially finance the construction of the new Council Chamber, offices and training facilities to the total estimated value of R34m. An amount of R10, 04m reflects outstanding as at 30 June 2013 in terms of the external loan agreement.

Some financial ratios relevant to external borrowings are:	<u>2012/13</u>	<u>2011/12</u>
Interest Bearing Debt to Own Revenue (Excluding Grants)	73,12%	55,13%

This indicator measures the relationship between all long term liabilities and bank overdrafts to a single years operating income. It indicates the extent to which it is possible to redeem all long term liabilities plus bank overdrafts from a single years operating income if used solely for that purpose. The DM ratio of 53, 30% is above the compared norm of 50%, excluding any grant funding inclusive of the RSC replacement portion reflected under the Equitable Share allocation.

6.7 CASH AND INVESTMENTS

Council's cash and investments to the amount of R83,56m reflect a decrease of R2,65m compared to the previous financial year.

The district municipality does have adequate cash available to meet its operating requirements with a cash coverage of at least three months of the average operational expenditure as per National Treasury guidelines.

6.8 OUTSTANDING RECEIVABLES

Outstanding receivables are adequately managed and are under control.

6.9 OUTSTANDING PAYABLES

Outstanding payables decreased with R1,20m to R4,17m mainly due to projects completed earlier in the financial year.

Unspent government grants reflect a decrease of 85% mainly due to an increase in the spending grants and subsidies rolled-over from the previous financial year.

Some financial ratios relevant to payables are:

<u><i>Creditors Management</i></u>	<u><i>2012/13</i></u>	<u><i>2011/12</i></u>
Creditors system efficiency	100%	100%

A trademark of the District Municipality is its commitment and ability to fully settle its creditors' accounts within the required terms of 30 days or as per applicable legislative requirement. This statement is supported by the constant 100% payment levels to creditors.

6.10 RATIO ANALYSIS / BENCHMARKS

Financial viability and sustainability is one of the key performance areas of the District Municipality as determined in the IDP. In order to ensure that the District Municipality maintains a healthy financial position, appropriate financial ratios / benchmarks are used to assist the District Municipality in assessing its financial wealth.

Financial The appropriate financial ratios / benchmarks to assets relevant to the District Municipality's financial position are:

<u>Liquidity</u>	<u>2012/13</u>	<u>2011/12</u>
Liquidity - Current Ratio	6, 8: 1	6, 2: 1

This ratio indicates the extent to which assets can be translated into cash in the short term to cover the claims of short term creditors. The norm is about 1.50:1 and according to the above mentioned ratio of the district municipality's it reflects above the norm which is an indication that the district municipality do not experience any cash flow problems and / or is not expected to experience any cash flow problem over the short term.

The district municipality managed to sustain its healthy financial position and in some instance even improved compare to the previous financial year's ratio indicators. Based on the above mentioned information the financial position of the district municipality remains good and its cash flow is well managed to meets its obligations. The district municipality has a good ability to repay its debt in the short to medium term.

7. PROJECTED FINANCIAL PERFORMANCE 2013/14

7.1 CONSOLIDATED PERFORMANCE AGAINST ANNUAL BUDGET (Projected Operating Results)

- **Revenue by source**

Year-to-date accrued revenue is R67, 375 million compared to the year-to-date budget projections of R64 046 million for December 2013. This is as a result of receiving equitable share in advance for the quarter ended 31 December 2013. The main sources of revenue that are above budget are transfer of operational government grants and rental of facilities and equipment.

- **Operating expenditure by type**

To date, a total of R41, 457 million has been spent compared to the operational approved budget of R121, 161 million. This does not include non-cash items such as depreciation & impairment, amortization and actuarial losses. The main areas where expenditure is less than the budget is employee related costs, repairs & maintenance, finance charges, contracted services, grants and subsidies paid as well as general expenses.

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

- **Capital Expenditure**

Year-to-date expenditure on capital amounts to R0,638million or 14,87% of the total original budget of R4,290 million. Departments are encouraged to start spending their allocated amounts as this remains a concern especially with late commencement or delayed implementation of capital projects resulting in rojects being rolled over to the next financial year. Please refer to Annexure A, Table C5 for further details.

- **Cash Flows**

The Municipality started the year with a total cash and cash equivalents of R89, 114 million. Cash equivalents amounted to R113, 243 million at the end of December 2013. The net increase of R24, 129 million is as a result of receiving Equitable Share Grant in advance for the second quarter ending 31 December 2012. Table C7 includes all cash and cash equivalents (cashbook balances, petty cash balances and short and long term deposits)

7.2 IN-YEAR BUDGET STATEMENT TABLES:

Table C1: Monthly Budget Statement Summary

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M06December									
Description	2012/13	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2013/14				
	Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5 672	4 619	-	471	2 481	2 310	171	7%	2 455
Transfers recognised - operational	94 579	93 815	-	31 418	64 686	61 214	3 472	6%	92 344
Other own revenue	1 670	1 045	-	129	208	523	(314)	-60%	208
Total Revenue (excluding capital transfers and contributions)	101 921	99 479	-	32 018	67 375	64 046	3 329	5%	95 008
Employee costs	39 423	47 498	-	2 926	19 031	23 749	(4 718)	-20%	22 818
Remuneration of Councillors	5 160	5 679	-	435	2 564	2 839	(276)	-10%	2 595
Depreciation & asset impairment	3 429	5 050	-	-	-	2 525	(2 525)	-100%	5 050
Finance charges	2 318	2 215	-	631	631	1 108	(476)	-43%	1 631
Materials and bulk purchases	2 569	3 983	-	111	1 333	1 992	(659)	-33%	1 759
Transfers and grants	35 437	42 937	-	3 605	12 008	21 469	(9 460)	-44%	32 760
Other expenditure	11 189	13 798	-	1 352	5 889	6 899	(1 010)	-15%	7 790
Total Expenditure	99 524	121 161	-	9 060	41 457	60 580	(19 124)	-32%	74 404
Surplus/(Deficit)	2 396	(21 681)	-	22 958	25 919	3 466	22 453	648%	20 604
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 396	(21 681)	-	22 958	25 919	3 466	22 453	648%	20 604
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 396	(21 681)	-	22 958	25 919	3 466	22 453	648%	20 604
Capital expenditure & funds sources									
Capital expenditure	5 953	4 290	-	72	638	2 145	(1 506)	-70%	3 019
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	5 953	4 290	-	72	638	2 145	(1 506)	-70%	3 019
Total sources of capital funds	5 953	4 290	-	72	638	2 145	(1 506)	-70%	3 019
Financial position									
Total current assets	86 488	86 488	-	-	111 671	-	-	-	51 655
Total non current assets	63 332	63 332	-	-	63 970	-	-	-	63 599
Total current liabilities	12 802	12 802	-	-	12 705	-	-	-	11 034
Total non current liabilities	33 042	33 042	-	-	33 042	-	-	-	26 442
Community wealth/Equity	103 975	77 802	-	-	129 893	-	-	-	77 778
Cash flows									
Net cash from (used) operating	6 112	6 112	-	(8 608)	26 983	6 003	20 981	350%	(17 312)
Net cash from (used) investing	(7 463)	(7 463)	-	(73)	(1 283)	(957)	(326)	34%	(3 761)
Net cash from (used) financing	(1 299)	(1 299)	-	(698)	(698)	(569)	(129)	23%	(1 139)
Cash/cash equivalents at the month/year end	83 564	59 959	-	108 566	108 566	81 794	26 773	33%	61 353
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	1 973	2 689	7	58	22	3	1	8	2 788
Creditors Age Analysis									
Total Creditors	1 948	6 491	-	20	-	-	-	-	6 511

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06December										
Description	Ref	2012/13	Budget Year 2013/14							
		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>		85 301	85 750	-	29 511	61 332	56 750	4 583	8%	83 075
Executive and council		3 318	3 716	-	1 239	2 477	2 477	0	0%	3 716
Budget and treasury office		81 983	82 034	-	28 272	58 855	54 272	4 583	8%	79 359
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3 272	600	-	-	-	235	(235)	-100%	600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 288	600	-	-	-	235	(235)	-	600
Housing		983	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13 348	13 130	-	2 507	6 043	7 061	(1 019)	-14%	11 333
Planning and development		10 342	10 130	-	1 507	4 043	5 061	(1 019)	-20%	9 333
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		3 006	3 000	-	1 000	2 000	2 000	-	-	2 000
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	101 921	99 479	-	32 018	67 375	64 046	3 329	5%	95 008
Expenditure - Standard										
<i>Governance and administration</i>		46 334	54 044	-	4 085	20 800	27 022	(6 222)	-23%	30 636
Executive and council		16 303	19 240	-	1 290	7 738	9 620	(1 882)	-20%	8 866
Budget and treasury office		16 174	18 409	-	1 934	6 898	9 204	(2 306)	-25%	12 746
Corporate services		13 857	16 396	-	860	6 164	8 198	(2 034)	-25%	9 024
<i>Community and public safety</i>		7 931	9 495	-	458	3 026	4 747	(1 721)	-36%	4 544
Community and social services		33	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3 926	4 843	-	274	1 655	2 421	(767)	-32%	2 895
Housing		3 973	4 652	-	183	1 371	2 326	(955)	-41%	1 649
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		45 259	57 621	-	4 518	17 630	28 811	(11 180)	-39%	39 224
Planning and development		43 462	54 971	-	4 380	16 770	27 486	(10 715)	-39%	37 816
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		1 797	2 650	-	138	860	1 325	(465)	-35%	1 407
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	99 524	121 161	-	9 060	41 457	60 580	(19 124)	-32%	74 404
Surplus/ (Deficit) for the year		2 396	(21 681)	-	22 958	25 919	3 466	22 453	648%	20 604

This table reflects the operating budget (Financial Performance) in the standard classifications which are Government Finance Statistics Functions and Sub-functions.

The aim of revenue and expenditure per standard classification is to provide a breakdown of the activities of Council to specific services.

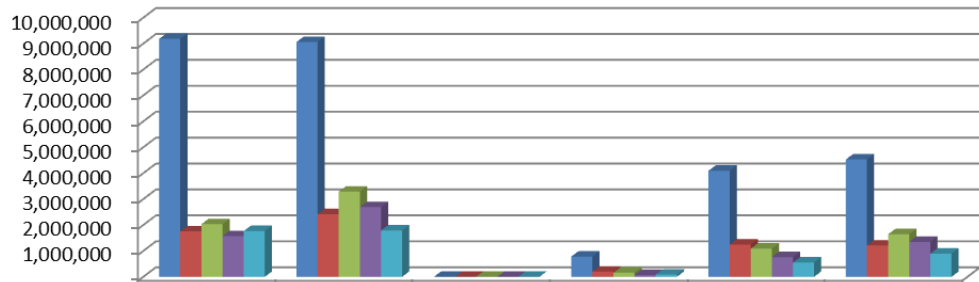
Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) M06December										
Vote Description [Insert departmental structure etc 3.]	Ref	2012/13		Budget Year 2013/14						
		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 - Council & Executive	1	3 318	3 716	-	1 239	2 477	2 477	0	0.0%	3 716
Vote 2 - Budget & Treasury		81 983	82 034	-	28 272	58 855	54 272	4 583	8.4%	79 359
Vote 3 - Corporate Services		5 294	3 600	-	1 000	2 000	2 235	(235)	-10.5%	2 600
Vote 4 - Planning & Development		733	890	-	-	-	593	(593)	-100.0%	890
Vote 5 - Project Management & Advisory Services		10 593	9 240	-	1 507	4 043	4 468	(425)	-9.5%	8 443
Total Revenue by Vote	2	101 921	99 479	-	32 018	67 375	64 046	3 329	5.2%	95 008
Expenditure by Vote										
Vote 1 - Council & Executive	1	16 303	19 240	-	1 290	7 738	9 620	(1 882)	-19.6%	8 866
Vote 2 - Budget & Treasury		16 174	18 409	-	1 934	6 898	9 204	(2 306)	-25.1%	12 746
Vote 3 - Corporate Services		19 613	23 889	-	1 272	8 679	11 944	(3 266)	-27.3%	13 326
Vote 4 - Planning & Development		12 982	19 242	-	1 156	5 312	9 621	(4 309)	-44.8%	11 643
Vote 5 - Project Management & Advisory Services		34 453	40 382	-	3 408	12 830	20 191	(7 361)	-36.5%	27 822
Total Expenditure by Vote	2	99 524	121 161	-	9 060	41 457	60 580	(19 124)	-31.6%	74 404
Surplus/ (Deficit) for the year	2	2 396	(21 681)	-	22 958	25 919	3 466	22 453	647.9%	20 604

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 will depict the financial performance as per Municipal vote according to the approved organogram of council.

OPERATING EXPENDITURE - COUNCIL & EXECUTIVE



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Council	9,182,856	9,060,660	-	779,428	4,093,304	4,530,330
Municipal Manager	1,752,923	2,414,240	-	198,509	1,244,915	1,207,120
Committee services & Administration	2,031,218	3,286,700	-	160,022	1,086,091	1,643,350
Internal Audit & Risk Management	1,569,553	2,689,870	-	67,094	761,036	1,344,935
Communications	1,766,412	1,788,520	-	85,282	553,032	894,260

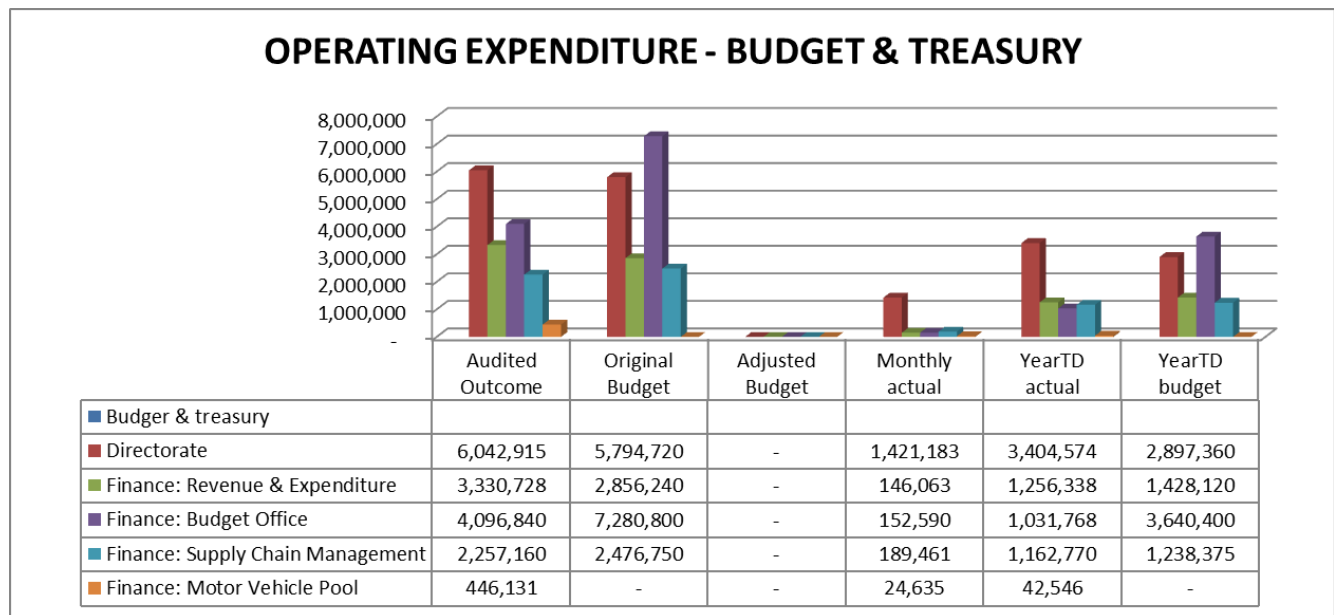
Actual operating expenditure of Council & Executive is 80.44% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: salaries and allowances, consultancy, repairs and maintenance, legal services, special projects and general expenses.

Approved vacant posts of Administrative Officer and Special Programmes Officer have to be filled.

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

COUNCIL & EXECUTIVE				
	YTD Actual	Budget	% Spending	Remarks
COMMITTEE & ADMINISTRATION SERVICES				
Youth Unit Special Projects	38,800	100,000	38.80%	Project in process
Commemorative Days	16,244	100,000	16.24%	Project in process
Total	55,044	200,000	27.52%	
INTERNAL AUDIT				
		350,000		
Fraud Prevention Plan	-	350,000	0.00%	SCM evaluation process to be finalised during third quarter of the financial year
Total	-	350,000	0.00%	Remarks
COMMUNICATIONS				
GFS System	-	5,000	0.00%	Contract renewed annually
Branding	-	10,000	0.00%	Branding material to be acquired in January 2014
PAIA Management	-	15,000	0.00%	Training and branding to be scheduled
Total	-	30,000	0.00%	

Actual spending on special projects of Council & Executive is 9.49% as compared to the approved budget. Projects will gain momentum as the financial year progresses.



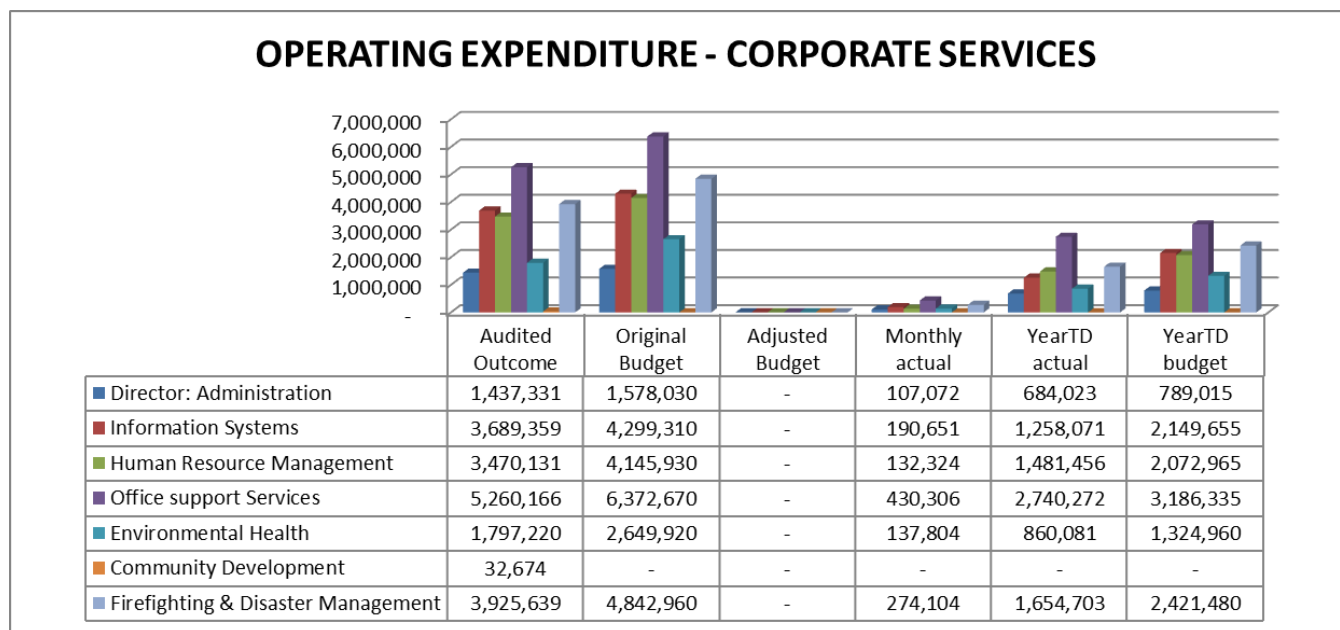
Actual operating expenditure of Budget & Treasury office is 74.94% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: employee related costs, finance charges on external borrowings and employee benefits, consultancy, repairs and maintenance, audit fees, actuarial losses, special projects and general expenses.

Approved vacant post of Accountant: Budget Office has to be filled.

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

	YTD Actual	Budget	% Spending	Remarks
FINANCE: DIRECTORATE				
Capacity Building & BTO Operations	263	120,000	0.22%	Training to be provided during the year
Operation Clean Audit	200,000	500,000	40.00%	Project in process
AFS Quality Control	30,000	80,000	37.50%	To be utilised last quarter of the financial year
Staff Benefits Actuarial Evaluations	50,000	50,000	100.00%	Project complete
Financial System Support (2) LM	100,000	300,000	33.33%	Awaiting claims from local municipalities
Total	380,263	1,050,000	36.22%	

Actual spending on special projects of Budget & Treasury Office is 36.22% as compared to the approved budget. Projects will gain momentum as the financial year progresses.

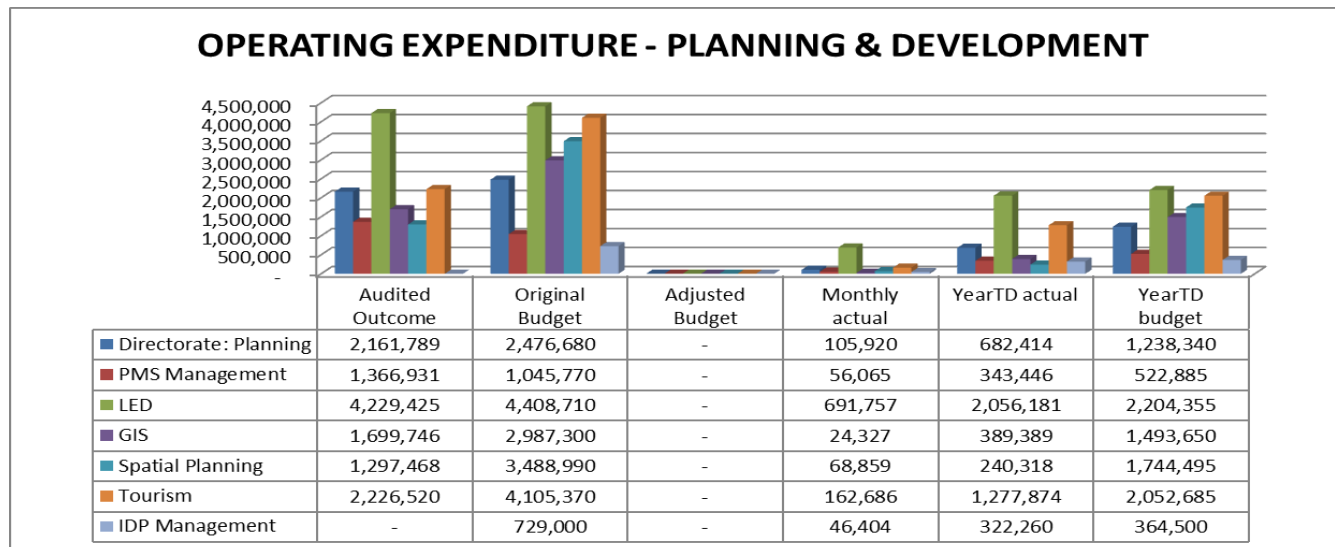


Actual operating expenditure of Corporate Services is 74.41% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: maintenance of computer hardware, software, printers, networks and telephone system, consultancy, special projects, training, and general expenses.

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

CORPORATE SERVICES				
	YTD Actual	Budget	% Spending	Remarks
<u>INFORMATION COMMUNICATION & TECHNOLOGY</u>				
ICT District Forum Meetings	-	14,000	0.00%	Meetings sheduled for 3rd & 4th quarter of the financial year
Total	-	14,000	0.00%	
	YTD Actual	Budget	% Spending	Remarks
<u>HUMAN RESOURCE MANAGEMENT</u>				
Employee Assistance Programme	11,575	100,000	11.58%	Project is needs driven
Employee Wellness	220,509	300,000	73.50%	Project in process
Total	232,084	400,000	58.02%	
	YTD Actual	Budget	% Spending	Remarks
<u>ENVIRONMENTAL HEALTH</u>				
Awareness Programme - HIV, TB & STI	4,420	6,000	73.67%	As per operational plan
Awareness Programme - Sanitation	3,191	6,000	53.18%	As per operational plan
Implementation of Recycling Project	10,000	40,000	25.00%	MOA has been signed
Air Quality Projects	92	190,000	0.05%	Submission for appointment of interns not yet completed
Awareness Programme - Air Quality	-	16,000	0.00%	Campaign to be held in January 2014
Implement Air Quality Plan	336	216,000	0.16%	Busy with the terms of reference for workshop
Waste Management Campaigns	-	2,000	0.00%	Campaign to be held in January 2014
EMI Internship Programme - Air Quality	-	196,200	0.00%	Awaiting response from service providers on the provision of training
Total	18,039	672,200	2.68%	
	YTD Actual	Budget	% Spending	Remarks
<u>FIRE FIGHTING / DISASTER MANAGEMENT.</u>				
Fire Fighting - Voluteers Training	-	30,000	0.00%	Awating Training Programme
Fire Fighting - Volunteers Stipend	-	58,850	0.00%	Awating Training Programme
Fire Fighting - Volunteers Insurance	-	10,490	0.00%	Awating Training Programme
Contingency Fund	114,430	220,000	52.01%	As per request
Disaster Management Forum	491	8,800	5.58%	Forum meeting to take place during the 3rd quarter
Develop Risk REC & RESP Strategy	-	600,000	0.00%	Need to be evaluated and adjudicated
Total	114,920	928,140	12.38%	

Actual spending on special projects of Corporate Services is 18.12% as compared to the approved budget - projects will gain momentum as the financial year progresses.



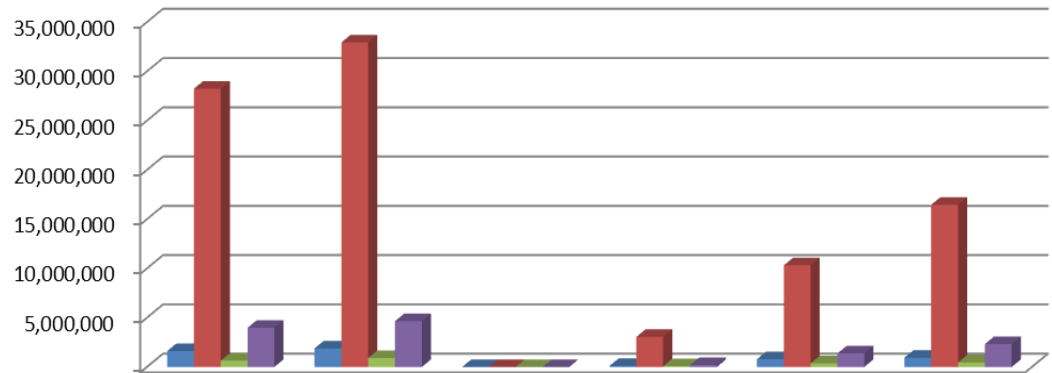
Actual operating expenditure of Planning & Development is 55.21% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: depreciation, repairs & maintenance, consultancy, special projects, advertisement general notices and general expenses.

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

	YTD Actual	Budget	% Spending	Remarks
<u>PLANNING & DEVELOPMENT</u>				
<u>DIRECTORATE</u>				
Review LED Strategy	-	290,000	0.00%	Project on planning phase
Review DGDS Strategy	-	350,000	0.00%	Project on planning phase
Integrated Rezoning Scheme	-	250,000	0.00%	Project on planning phase
Total	-	890,000	0.00%	
	YTD Actual	Budget	% Spending	Remarks
<u>IDP MANAGEMENT</u>				
IDP Steering Committee Meeting	1,749	7,600	23.02%	Project in process
Total	1,749	7,600	23.02%	
	YTD Actual	Budget	% Spending	Remarks
<u>LED</u>				
LED SMME Development	168,150	200,000	84.08%	Project in process
LED Cooperative Registration	-	42,900	0.00%	Project in process
LED Promotion of SMME'S	116,311	200,000	58.16%	Project in process
LED Emerging Farmer Support	-	120,000	0.00%	Project in process
LED Small Miner Support	-	100,000	0.00%	Project in process
LED EPWP Support	-	10,000	0.00%	Project in process
LED Training for Graduates	-	360,000	0.00%	Project in process
LED Phokwane Processing Plant	-	40,000	0.00%	Project in process
LED EXPO	434,900	500,000	86.98%	Project complete - savings
LED BIO-Mass Dikgatlong	-	20,000	0.00%	Project in process
KBY HUB	152,600	450,000	33.91%	Project in process
LED Develop Incentive Policies	13,899	40,000	34.75%	Project in process
LED Coordinate Structure and Institutional Support	4,612	86,000	5.36%	Project in process
Total	890,471	2,168,900	41.06%	
	YTD Actual	Budget	% Spending	Remarks
<u>GIS</u>				
GIS: Verify Water Infrastructure	-	600,000	0.00%	Third and fourth quarter project
Financial Data Clensing	-	1,200,000	0.00%	Awaiting claims from the service provider
Total	-	1,800,000	0.00%	
	YTD Actual	Budget	% Spending	Remarks
<u>SPATIAL PLANNING</u>				
Surveying of Erven Dikgatlong	-	397,010	0.00%	Project in process
Zoning Scheme Phokwane	-	165,520	0.00%	Project in process
Spatial Development Framework (FBDM)	2,206	789,750	0.28%	Project in process
Spatial Development Framework (LM)	-	526,500	0.00%	Project in process
Environmental Impact Assessment - Dikgatlong	-	36,600	0.00%	Project in process
Total	2,206	1,915,380	0.12%	
	YTD Actual	Budget	% Spending	Remarks
<u>TOURISM</u>				
Diamonds & Dorings Support	263,158	300,000	87.72%	Project completed - Vat savings
TOUR - Contribution . NCTA Support	135,000	135,000	100.00%	Project complete
TOUR - N12 Promotion	50,000	50,000	100.00%	Project complete
TOUR - N12 Treasury Route Support	20,000	20,000	100.00%	Project complete
TOUR - Business Plan Competition	323,579	360,000	89.88%	Project completed - savings
Indaba Trade EXPO	-	275,180	0.00%	Project in process
12/13: TOUR - Website	-	97,100	0.00%	Project in process
12/13: TOUR - Route Feasibility & Business Plan	7,175	316,800	2.26%	Project in process
TOUR - Advertising & Promotion	35,004	140,000	25.00%	Project in process
TOUR - Association	733	8,500	8.62%	Spent on 2 meetings
TOUR - FBDM Arts and Craft Centre	-	210,000	0.00%	Project in process
TOUR - Marketing Brochure	-	90,000	0.00%	Project in process
Community Awareness Campaigns	130,403	160,000	81.50%	Project in process
Gong-Gong Feasibility Study	-	263,250	0.00%	Project in process
Malooof 2013 Exhibition	1,066	28,430	3.75%	Project complete - savings
Total	966,117	2,454,260	39.36%	

Actual spending on special projects of Planning & Development is 20.14% as compared to the approved budget - projects will gain momentum as the financial year progresses.

OPERATING EXPENDITURE - PROJECT MANAGEMENT & ADVISORY SERVICES



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Directorate	1,602,512	1,886,640	-	107,171	786,379	943,320
Project Management Services	28,233,332	32,932,170	-	3,049,664	10,307,582	16,466,085
Maintenance of Roads	644,469	910,810	-	67,293	364,458	455,405
Housing	3,972,784	4,652,030	-	183,464	1,371,354	2,326,015

Actual operating expenditure of Project Management & Advisory Services is 63.54% of the year-to-date budget projections. The main areas where expenditure is less than YTD budgets are: consultancy, maintenance and provision of infrastructure projects and general expenses.

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

PROJECT MANAGEMENT & ADVISORY SERVICES				
	YTD Actual	Budget	% Spending	Remarks
<i>PROJECT & ADVISORY SERVICES</i>				
District Technical Forum Meetings	761	8,000	9.51%	Project in process
EQS: O&M Phokwane - Maintenance Water & Waste Infrastructure	1,568,469	1,810,000	86.66%	Project in process
EQS: O&M Magareng - Maintenance Electricity Infrastructure	-	500,000	0.00%	Project on schedule as planned
EQS: O&M Magareng - Maintenance Water & Wastewater Infrastructure	-	1,000,000	0.00%	Project on schedule as planned
EQS: O&M Magareng - Maintenance Street & Storm Water	199,666	1,000,000	19.97%	Project in process
EQS: O&M Sol Plaatje - Maintenance Platfontein Sewer System	219,200	500,000	43.84%	Project in process
EQS: O&M Phokwane - Maintenance Electricity Infrastructure	489,310	550,000	88.97%	Project in process
EQS: O&M Sol Plaatje - Maintenance Street & Storm Water	-	1,000,000	0.00%	Project on schedule as planned
EQS: O&M Phokwane - Maintenance Street & Storm Water	363,358	700,000	51.91%	Project in process
EQS: O&M Dikgatlong - Maintenance Water & Waste Infrastructure	459,370	1,550,000	29.64%	Project in process
EQS: O&M Dikgatlong - Maintenance Electricity Infrastructure	-	550,000	0.00%	Project on schedule as planned
	YTD Actual	Budget	% Spending	Remarks
<i>PROJECT & ADVISORY SERVICES</i>				
District Technical Forum Meetings	761	8,000	9.51%	Project in process
EQS: O&M Phokwane - Maintenance Water & Waste Infrastructure	1,568,469	1,810,000	86.66%	Project in process
EQS: O&M Magareng - Maintenance Electricity Infrastructure	-	500,000	0.00%	Project on schedule as planned
EQS: O&M Magareng - Maintenance Water & Wastewater Infrastructure	-	1,000,000	0.00%	Project on schedule as planned
EQS: O&M Magareng - Maintenance Street & Storm Water	199,666	1,000,000	19.97%	Project in process
EQS: O&M Sol Plaatje - Maintenance Platfontein Sewer System	219,200	500,000	43.84%	Project in process
EQS: O&M Phokwane - Maintenance Electricity Infrastructure	489,310	550,000	88.97%	Project in process
EQS: O&M Sol Plaatje - Maintenance Street & Storm Water	-	1,000,000	0.00%	Project on schedule as planned
EQS: O&M Phokwane - Maintenance Street & Storm Water	363,358	700,000	51.91%	Project in process
EQS: O&M Dikgatlong - Maintenance Water & Waste Infrastructure	459,370	1,550,000	29.64%	Project in process
EQS: O&M Dikgatlong - Maintenance Electricity Infrastructure	-	550,000	0.00%	Project on schedule as planned
EQS: O&M Dikgatlong - Maintenance Street & Storm Water	132,320	500,000	26.46%	Project in process
CAP - Magareng: Provision of Water Reticulation	2,347,824	2,355,000	99.70%	Project in process
CAP - Magareng: Upgrade of Water Network	1,837,487	1,899,000	96.76%	Project in process
CAP - Phokwane: Electricity Masterplan	215,557	450,000		Project in process
CAP - Phokwane: Gangspan Bulk Water Support	192,000	1,200,000	16.00%	Project in process
CAP - Phokwane: Sewer Truck	-	2,000,000	0.00%	Project on schedule as planned
CAP - Phokwane: Electricity	-	450,000	0.00%	Project on schedule as planned
CAP - Phokwane: Install Water Meters	-	550,000	0.00%	Project on schedule as planned
CAP - Magareng: Water Reticulation Warrenvale	523,221	1,500,000	34.88%	Project in process
CAP - Magareng: Sewer Reticulation Warrenvale	-	1,200,000	0.00%	Project on schedule as planned
CAP Magareng: Upgrade Water Network	720,943	1,500,000	48.06%	Project in process
CAP - Sol Plaatje: Water & Sanitation	-	3,000,000	0.00%	Project on schedule as planned
CAP - Dikgatlong: Refuse Truck	-	2,000,000	0.00%	Project on schedule as planned
CAP - Dikgatlong: Upgrade Electricity Network	-	1,500,000	0.00%	Project on schedule as planned
CAP - Dikgatlong: Waste Water Operating Room	41,200	650,000	6.34%	Project in process
Total	9,310,683	29,922,000	31.12%	
	YTD Actual	Budget	% Spending	Remarks
<i>HOUSING</i>				
Special Project: 16 Days of Activism	-	15,000	0.00%	Magareng municipality was targeted for this project but failed to respond - Savings
Special Project: Women's Month	-	15,000	0.00%	Savings
Special Project: Mandela Month	15,000	15,000	100.00%	Project completed
Housing Consumer Education	8,555	40,000	21.39%	Ongoing
Housing Field Workers	9,549	30,000	31.83%	Ongoing
Housing Steering Committee Meeting	3,732	20,000	18.66%	Ongoing
Total	36,836	135,000	27.29%	

Actual spending on special projects of Project Management & Advisory Services is 31.10% as compared to the approved budget - projects will gain momentum as the financial year progresses.

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

Description	2012/13	Budget Year 2013/14							
	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	5,672	4,619	-	471	2,481	2,310	171	7%	2,455
Transfers recognised - operational	94,579	93,815	-	31,418	64,686	61,214	3,472	6%	92,344
Other own revenue	1,670	1,045	-	129	208	523	(314)	-60%	208
Total Revenue (excluding capital transfers and contributions)	101,921	99,479	-	32,018	67,375	64,046	3,329	5%	95,008
Employee costs	39,423	47,498	-	2,926	19,031	23,749	(4,718)	-20%	22,818
Remuneration of Councillors	5,160	5,679	-	435	2,564	2,839	(276)	-10%	2,595
Depreciation & asset impairment	3,429	5,050	-	-	-	2,525	(2,525)	-100%	5,050
Finance charges	2,318	2,215	-	631	631	1,108	(476)	-43%	1,631
Materials and bulk purchases	2,569	3,983	-	111	1,333	1,992	(659)	-33%	1,759
Transfers and grants	35,437	42,937	-	3,605	12,008	21,469	(9,460)	-44%	32,760
Other expenditure	11,189	13,798	-	1,352	5,889	6,899	(1,010)	-15%	7,790
Total Expenditure	99,524	121,161	-	9,060	41,457	60,580	(19,124)	-32%	74,404
Surplus/(Deficit)	2,396	(21,681)	-	22,958	25,919	3,466	22,453	648%	20,604
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,396	(21,681)	-	22,958	25,919	3,466	22,453	648%	20,604
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2,396	(21,681)	-	22,958	25,919	3,466	22,453	648%	20,604
Capital expenditure & funds sources									
Capital expenditure	5,953	4,290	-	72	638	2,145	(1,506)	-70%	3,019
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	5,953	4,290	-	72	638	2,145	(1,506)	-70%	3,019
Total sources of capital funds	5,953	4,290	-	72	638	2,145	(1,506)	-70%	3,019
Financial position									
Total current assets	86,488	86,488	-	-	111,671	-	-	-	51,655
Total non current assets	63,332	63,332	-	-	63,970	-	-	-	63,599
Total current liabilities	12,802	12,802	-	-	12,705	-	-	-	11,034
Total non current liabilities	33,042	33,042	-	-	33,042	-	-	-	26,442
Community wealth/Equity	103,975	77,802	-	-	129,893	-	-	-	77,778
Cash flows									
Net cash from (used) operating	6,112	6,112	(11,892)	(8,608)	26,983	6,003	20,981	350%	(17,312)
Net cash from (used) investing	(7,463)	(7,463)	(3,861)	(73)	(1,283)	(957)	(326)	34%	(3,761)
Net cash from (used) financing	(1,299)	(1,299)	(1,606)	(698)	(698)	(569)	(129)	23%	(1,139)
Cash/cash equivalents at the month/year end	83,564	59,959	59,959	108,566	108,566	81,794	26,773	33%	61,353
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	1,973	2,689	7	58	22	3	1	8	2,788
Creditors Age Analysis									
Total Creditors	1,948	6,491	-	20	-	-	-	-	6,511

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

Description	Ref	2012/13	Budget Year 2013/14							
		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>		85,301	85,750	-	29,511	61,332	56,750	4,583	8%	83,075
Executive and council		3,318	3,716	-	1,239	2,477	2,477	0	0%	3,716
Budget and treasury office		81,983	82,034	-	28,272	58,855	54,272	4,583	8%	79,359
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3,272	600	-	-	-	235	(235)	-100%	600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2,288	600	-	-	-	235	(235)	-	600
Housing		983	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13,348	13,130	-	2,507	6,043	7,061	(1,019)	-14%	11,333
Planning and development		10,342	10,130	-	1,507	4,043	5,061	(1,019)	-20%	9,333
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		3,006	3,000	-	1,000	2,000	2,000	-	-	2,000
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	101,921	99,479	-	32,018	67,375	64,046	3,329	5%	95,008
Expenditure - Standard										
<i>Governance and administration</i>		46,334	54,044	-	4,085	20,800	27,022	(6,222)	-23%	30,636
Executive and council		16,303	19,240	-	1,290	7,738	9,620	(1,882)	-20%	8,866
Budget and treasury office		16,174	18,409	-	1,934	6,898	9,204	(2,306)	-25%	12,746
Corporate services		13,857	16,396	-	860	6,164	8,198	(2,034)	-25%	9,024
<i>Community and public safety</i>		7,931	9,495	-	458	3,026	4,747	(1,721)	-36%	4,544
Community and social services		33	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3,926	4,843	-	274	1,655	2,421	(767)	-32%	2,895
Housing		3,973	4,652	-	183	1,371	2,326	(955)	-41%	1,649
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		45,259	57,621	-	4,518	17,630	28,811	(11,180)	-39%	39,224
Planning and development		43,462	54,971	-	4,380	16,770	27,486	(10,715)	-39%	37,816
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		1,797	2,650	-	138	860	1,325	(465)	-35%	1,407
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	99,524	121,161	-	9,060	41,457	60,580	(19,124)	-32%	74,404
Surplus/ (Deficit) for the year		2,396	(21,681)	-	22,958	25,919	3,466	22,453	648%	20,604

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

Vote Description [Insert departmental structure etc 3.]	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council & Executive		3,318	3,716	-	1,239	2,477	2,477	0	0.0%	3,716
Vote 2 - Budget & Treasury		81,983	82,034	-	28,272	58,855	54,272	4,583	8.4%	79,359
Vote 3 - Corporate Services		5,294	3,600	-	1,000	2,000	2,235	(235)	-10.5%	2,600
Vote 4 - Planning & Development		733	890	-	-	-	593	(593)	-100.0%	890
Vote 5 - Project Management & Advisory Services		10,593	9,240	-	1,507	4,043	4,468	(425)	-9.5%	8,443
Total Revenue by Vote	2	101,921	99,479	-	32,018	67,375	64,046	3,329	5.2%	95,008
Expenditure by Vote	1									
Vote 1 - Council & Executive		16,303	19,240	-	1,290	7,738	9,620	(1,882)	-19.6%	8,866
Vote 2 - Budget & Treasury		16,174	18,409	-	1,934	6,898	9,204	(2,306)	-25.1%	12,746
Vote 3 - Corporate Services		19,613	23,889	-	1,272	8,679	11,944	(3,266)	-27.3%	13,326
Vote 4 - Planning & Development		12,982	19,242	-	1,156	5,312	9,621	(4,309)	-44.8%	11,643
Vote 5 - Project Management & Advisory Services		34,453	40,382	-	3,408	12,830	20,191	(7,361)	-36.5%	27,822
Total Expenditure by Vote	2	99,524	121,161	-	9,060	41,457	60,580	(19,124)	-31.6%	74,404
Surplus/ (Deficit) for the year	2	2,396	(21,681)	-	22,958	25,919	3,466	22,453	647.9%	20,604

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

Description	Ref	Budget Year 2013/14								
		2012/13 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		596	961	-	120	150	481	(331)	-69%	150
Interest earned - external investments		5,672	4,619	-	471	2,481	2,310	171	7%	2,455
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		94,579	93,815	-	31,418	64,686	61,214	3,472	6%	92,344
Other revenue		1,073	24	-	10	58	12	46	382%	58
Gains on disposal of PPE		-	60	-	-	1	30	(29)	-98%	1
Total Revenue (excluding capital transfers and contributions)		101,921	99,479	-	32,018	67,375	64,046	3,329	5%	95,008
Expenditure By Type										
Employee related costs		39,423	47,498	-	2,926	19,031	23,749	(4,718)	-20%	22,818
Remuneration of councillors		5,160	5,679	-	435	2,564	2,839	(276)	-10%	2,595
Debt impairment		-	3	-	-	-	2	(2)	-100%	3
Depreciation & asset impairment		3,429	5,050	-	-	-	2,525	(2,525)	-100%	5,050
Finance charges		2,318	2,215	-	631	631	1,108	(476)	-43%	1,631
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		2,569	3,983	-	111	1,333	1,992	(659)	-33%	1,759
Contracted services		212	-	-	-	-	-	-	-	-
Transfers and grants		35,437	42,937	-	3,605	12,008	21,469	(9,460)	-44%	32,760
Other expenditure		9,926	13,595	-	1,352	5,889	6,797	(908)	-13%	7,587
Loss on disposal of PPE		1,050	200	-	-	-	100	(100)	-100%	200
Total Expenditure		99,524	121,161	-	9,060	41,457	60,580	(19,124)	-32%	74,404
Surplus/ (Deficit) for the year		2,396	(21,681)	-	22,958	25,919	3,466	22,453	0	20,604
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		2,396	(21,681)	-	22,958	25,919	3,466			20,604
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		2,396	(21,681)	-	22,958	25,919	3,466			20,604
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2,396	(21,681)	-	22,958	25,919	3,466			20,604
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		2,396	(21,681)	-	22,958	25,919	3,466			20,604

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

Vote Description	Ref	2012/13					Budget Year 2013/14				
		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		57	82	-	-	6	41	(35)	-85%	81	
Vote 2 - Budget & Treasury		1,853	862	-	6	15	431	(417)	-97%	849	
Vote 3 - Corporate Services		874	2,593	-	-	458	1,297	(839)	-65%	1,492	
Vote 4 - Planning & Development		2,558	141	-	-	21	71	(50)	-70%	139	
Vote 5 - Project Management & Advisory Services		611	611	-	66	139	306	(166)	-54%	459	
Total Capital single-year expenditure	4	5,953	4,290	-	72	638	2,145	(1,506)	-70%	3,019	
Total Capital Expenditure		5,953	4,290	-	72	638	2,145	(1,506)	-70%	3,019	
Capital Expenditure - Standard Classification											
Governance and administration		2,784	2,092	-	6	437	1,046	(609)	-58%	1,735	
Executive and council		57	82	-	-	6	41	(35)	-85%	81	
Budget and treasury office		1,853	862	-	6	15	431	(417)	-97%	849	
Corporate services		874	1,148	-	-	416	574	(158)	-27%	805	
Community and public safety		3,006	1,476	-	-	115	738	(623)	-84%	700	
Community and social services		-	-	-	-	-	-	-		-	
Sport and recreation		-	-	-	-	-	-	-		-	
Public safety		2,470	1,385	-	-	41	693	(651)	-94%	626	
Housing		535	91	-	-	73	46	28	61%	73	
Health		-	-	-	-	-	-	-		-	
Economic and environmental services		163	721	-	66	87	361	(274)	-76%	585	
Planning and development		163	661	-	66	87	331	(244)	-74%	525	
Road transport		-	-	-	-	-	-	-		-	
Environmental protection		-	60	-	-	-	30	(30)	-100%	60	
Trading services		-	-	-	-	-	-	-		-	
Electricity		-	-	-	-	-	-	-		-	
Water		-	-	-	-	-	-	-		-	
Waste water management		-	-	-	-	-	-	-		-	
Waste management		-	-	-	-	-	-	-		-	
Other		-	-	-	-	-	-	-		-	
Total Capital Expenditure - Standard Classification	3	5,953	4,290	-	72	638	2,145	(1,506)	-70%	3,019	

Table C6 Monthly Budget Statement - Financial Position

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		364	959	-	2,926	959
Call investment deposits		83,200	59,000	-	105,640	48,996
Consumer debtors		-	-	-	-	-
Other debtors		2,658	1,400	-	2,788	1,400
Current portion of long-term receivables		-	-	-	-	-
Inventory		266	300	-	316	300
Total current assets		86,488	61,659	-	111,671	51,655
Non current assets						
Long-term receivables		10,612	-	-	10,612	10,612
Investments		3,800	3,000	-	3,800	3,800
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		48,071	48,087	-	48,709	48,087
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		849	2,163	-	849	1,099
Other non-current assets		-	-	-	-	-
Total non current assets		63,332	53,250	-	63,970	63,599
TOTAL ASSETS		149,820	114,909	-	175,641	115,254
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		1,444	1,606	-	746	1,444
Consumer deposits		-	-	-	-	-
Trade and other payables		4,499	3,035	-	6,511	3,566
Provisions		6,860	6,024	-	5,448	6,024
Total current liabilities		12,802	10,665	-	12,705	11,034
Non current liabilities						
Borrowing		10,041	8,470	-	10,041	8,470
Provisions		23,001	17,971	-	23,001	17,971
Total non current liabilities		33,042	26,442	-	33,042	26,442
TOTAL LIABILITIES		45,845	37,107	-	45,747	37,476
NET ASSETS	2	103,975	77,802	-	129,893	77,778
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		75,967	54,541	-	101,886	54,517
Reserves		28,008	23,261	-	28,008	23,261
TOTAL COMMUNITY WEALTH/EQUITY	2	103,975	77,802	-	129,893	77,778

1.4.7 Table C7 Monthly Budget Statement - Cash Flow

Description	Ref	Budget Year 2013/14								
		2012/13 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		9,655	72	-	450	1,998	382	1,616	423%	668
Government - operating		92,105	93,815	-	-	70,725	47,597	23,128	49%	92,592
Government - capital		-	-	-	-	-	-	-	-	-
Interest		5,575	4,619	-	471	3,277	2,278	999	44%	4,708
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(61,273)	(67,427)	-	(5,151)	(33,459)	(31,577)	1,881	-6%	(67,226)
Finance charges		(1,360)	(1,215)	-	(631)	(631)	(549)	82	-15%	(2,362)
Transfers and Grants		(38,589)	(41,756)	-	(3,746)	(14,926)	(12,128)	2,798	-23%	(45,692)
NET CASH FROM/(USED) OPERATING ACTIVITIES		6,112	(11,892)	-	(8,608)	26,983	6,003	20,981	350%	(17,312)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	100
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(900)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(6,563)	(3,861)	-	(73)	(1,283)	(957)	326	-34%	(3,861)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7,463)	(3,861)	-	(73)	(1,283)	(957)	326	-34%	(3,761)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(1,299)	(1,606)	-	(698)	(698)	(569)	129	-23%	(1,139)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,299)	(1,606)	-	(698)	(698)	(569)	129	-23%	(1,139)
NET INCREASE/ (DECREASE) IN CASH HELD		(2,650)	(17,358)	-	(9,379)	25,002	4,476			(22,211)
Cash/cash equivalents at beginning:		86,214	77,317	-	117,945	83,564	77,317			83,564
Cash/cash equivalents at month/year end:		83,564	59,959	-	108,566	108,566	81,794			61,353

1. 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>			
	Government grants & subsidies	6%	Equitable Share Grant received during November 2013.	Acceptable
	Rental of facilities and equipment	-68.77%	Rental of grader to local municipalities only charged for the 1st quarter of the financial year.	The operations will gain momentum as the financial year progresses.
	Interest earned - external investments	7.42%	Interest earned on external investment is more than full year budget.	Acceptable and dependant on the market yield.
	Other income	381.53%	Revenue generated is more than the full year budget .	Acceptable
2	<u>Expenditure By Type</u>			
	Salaries	-19.86%	Approved vacant posts not filled according to the organogram	Most vacant post were advertised and will be filled shortly .
	Depreciation	-100.00%	A new program is being developed to link it to the Financial System	Busy verifying and updating data of the previous financial year.
	Other Materials	-33.08%	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 needs driven as and when required.
	Transfers and grants	-44.07%	Most projects are in the planning phase of implementation as per the procurement plan.	Most projects have not started, implementation will gain momentum as the financial year progresses.
	Other expenditure	-13.36%	Underspending occurred on payment of municipal services, audit fees and motor vehicle usage and other general expenses.	General expenses will gain momentum as the financial year progresses.
3	<u>Capital Expenditure</u>			
	Capital expenditure	-70.23%	As per the policy , all capital projects / purchases should have been completed / finalized by 31 March of each year	Most capital projects will gain momentum as the financial year progresses.
4	<u>Financial Position</u>			
	Reserves	R 4,746,335	Under budgeted	Acceptable
	Property , plant & equipment	R 622,088	Under budgeted	Acceptable
5	<u>Cash Flow</u>			
	Net cash from operating / (used) Operating Activities	349.52%	RSC Levy Replacement Grant Receipts	Acceptable
	Net cash from operating / (used) Investing Activities	-34.01%	Capital Expenditure not materialising per SDBIP	Departments are urged to spent their budget allocations
	Net cash from operating / (used) Financing Activities	-22.64%	Repayment of borrowing	Bi-Annual DBSA Loan Repayment
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

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

Table SC2 Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	Ref	2012/13	Budget Year 2013/14			Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
Percentage							
Borrowing Management							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		6.7%	7.4%	0.0%	5.3%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5.8%	6.0%	0.0%	1.5%	5.7%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		15.4%	16.9%	0.0%	13.3%	17.3%
Gearing	Long Term Borrowing/ Funds & Reserves		35.9%	36.4%	0.0%	33.4%	36.4%
Liquidity							
Current Ratio 1	Current assets/current liabilities	1	675.6%	578.1%	0.0%	833.2%	468.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		682.4%	590.3%	0.0%	838.4%	487.2%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13.0%	1.4%	0.0%	19.9%	12.6%
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%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%			
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0.0%	0.0%		0.0%	0.0%
Other Indicators							
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		38.7%	47.7%	0.0%	28.2%	24.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.5%	4.0%	0.0%	0.2%	1.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.6%	7.3%	0.0%	0.9%	4.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		203.5%	148.2%	0.0%	129.6%	128.3%
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		12.0	2.3	-	4.3	2.7

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 28.2%. The level of employee costs should be monitored and managed effectively as it must not exceed the national norm of 35 %.

The municipality still depends on grant funding of over 95% 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 2013/14								Total	Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200											
Electricity	1300											
Water	1400											
Sewerage / Sanitation	1500											
Refuse Removal	1600											
Housing (Rental Revenue)	1700											
Other	1900	2,689	7	58	22	1	3	1	8	2,788		34
Total By Revenue Source	2000	2,689	7	58	22	1	3	1	8	2,788		34
2011/12 - totals only		2,555	6	55	20	1	3	1	7	2,649		32
Debtors Age Analysis By Customer Category												
Government	2200	291	1	79	-	-	-	-	-	371		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-		
Other	2500	2,399	5	(21)	22	1	2,768.00	1	8	2,417		
Total By Customer Category	2600	2,689	7	58	22	1	3	1	8	2,788		

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,
- 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***

The only outstanding debt for more than 90 days as at 31 December 2013 in respect of Provincial and Local Governments department is:

- Department of Roads and Public Works R77 272.86 for sundry services such as water & electricity, telephone, etc.
- Dikgatlong Municipality R1 697.01 payment for street lighting at Koopmansfontein.

- ***Post-Service Benefits***

The only outstanding debts reflected for more than 90 days as at 31 December 2013 is:

- Payne ME R7 210.60, Benson SC R3 484.70 and Oosthuizen HJ R1 362.80 for post medical-aid. The long outstanding debtors will be handed over to Council's attorneys to recover the debt.

- ***Sundry Debtors***

The only outstanding debt reflected for more than 90 days as at 31 December 2013 for sundry debtors is:

- Maribe BM R1 400.00 for traffic fine.

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 2013/14									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	
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	6,491	-	20	-	-	-	-	-	-	6,511
Total By Customer Type	2600	6,491	-	20	-	-	-	-	-	-	6,511

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 increases of 6.4% for staff has been implemented in July 2013.

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

Trade Creditors:

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month of December 2013 is listed below:

Expenditure controls are continuously being re-evaluated and tightened up to allow closer monitoring of daily purchases, order transactions and the extension of budgetary control over departmental activities.

Table SC6 Monthly Budget Statement - transfers and grant receipts

Description	Ref	Budget Year 2013/14								
		2012/13 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:		90,692	93,130	-	30,767	70,033	66,606	3,427	5.1%	91,330
Local Government Equitable Share		10,391	10,329	-	770	3,437	4,304	(866)	-20.1%	10,329
Special Contribution: Councillor Remuneration		3,318	3,716	-	-	1,239	2,787	(1,548)	-55.6%	3,716
Levy replacement	3	73,733	75,945	-	29,997	62,817	56,959	5,858	10.3%	74,811
Finance Management Grant		1,250	1,250	-	-	1,250	1,250	-		1,250
Municipal Systems Improvement		1,000	890	-	-	890	890	-		890
Extended Public Works Programme		1,000	1,000	-	-	400	417	(17)	-4.0%	333
Water Affairs		-	-	-	-	-	-	-		-
Provincial Government:		2,558	600	-	-	415	120	295	246.0%	600
Housing	4	270	-	-	-	415	-	415		-
Near Grant		1,176	300	-	-	-	60	(60)		300
Fire Fighting Equipment Grant		1,112	300	-	-	-	60	(60)		300
NC Tourism		-	-	-	-	-	-	-		-
Environmental Health Recycling Grant		-	-	-	-	-	-	-		-
District Aids Programme		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		175	85	-	-	14	35	(22)		180
SETA Skills Grant		175	85	-	-	14	35	(22)		180
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	93,425	93,815	-	30,767	70,462	66,762	3,700	5.5%	92,110
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	93,425	93,815	-	30,767	70,462	66,762	3,700	5.5%	92,110

Table SC7 Monthly Budget Statement - transfers and grant expenditure

Description	Ref	2012/13	Budget Year 2013/14							
		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:		90,532	93,130	-	31,418	64,672	46,565	18,107	38.9%	89,987
Local Government Equitable Share		10,391	10,329	-	1,575	5,013	5,165	(152)	-2.9%	9,796
Special Contribution: Councillor Remuneration		3,318	3,716	-	1,239	2,477	1,858	619	33.3%	3,318
Levy replacement		73,733	75,945	-	27,758	55,687	37,973	17,714	46.6%	73,733
Finance Management Grant		1,250	1,250	-	28	579	625	(46)	-7.4%	1,250
Municipal Systems Improvement		733	890	-	-	-	445	(445)	-100.0%	890
Extended Public Works Programme		1,107	1,000	-	818	916	500	416	83.2%	1,000
Water Affairs		-	-	-	-	-	-	-	-	-
Provincial Government:		3,277	600	-	-	-	300	(300)	-100.0%	600
Housing		983	-	-	-	-	-	-	-	-
Near Grant		1,176	300	-	-	-	150	(150)	-	300
Fire Fighting Equipment Grant		1,112	300	-	-	-	150	(150)	-	300
NC Tourism		-	-	-	-	-	-	-	-	-
Environmental Health Recycling Grant		6	-	-	-	-	-	-	-	-
District Aids Programme		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		769	85	-	-	14	43	(29)	-	180
Koopmansfontein Self Build Scheme		595	-	-	-	-	-	-	-	-
ABSA		-	-	-	-	-	-	-	-	-
SETA Skills Grant		175	85	-	-	14	43	(29)	-	180
Total operating expenditure of Transfers and Grants:		94,579	93,815	-	31,418	64,686	46,908	17,778	37.9%	90,767
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
Water Affairs		-	-	-	-	-	-	-	-	-
EPWP		-	-	-	-	-	-	-	-	-
Other capital transfers <i>(insert description)</i>		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		94,579	93,815	-	31,418	64,686	46,908	17,778	37.9%	90,767

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 Councilor remuneration	Ref	Budget Year 2013/14								
		2012/13 Unaudited 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		3,670	3,833	-	290	1,482	1,597	(115)	-7%	1,482
Pension Contributions		165	174	-	14	69	72	(4)	-5%	69
Medical Aid Contributions		17	19	-	1	7	8	(1)	-10%	7
Motor vehicle allowance		994	1,315	-	92	461	548	(87)	-16%	461
Cell phone and other allowances		314	307	-	22	110	128			141
Workmen's Compensation		-	21	-	-	-	9			21
Unemployment Insurance		-	11	-	-	-	4			11
Sub Total - Councillors		5,160	5,679	-	419	2,128	2,366	(238)	-10%	2,160
% increase	4		10.1%							-58.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		2,295	4,407	-	317	634	1,836	(1,202)	-65%	1,836
Pension and UIF Contributions		225	630	-	19	39	263	(224)	-85%	262
Medical Aid Contributions		68	146	-	5	10	61	(51)	-84%	61
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	584	-	-	-	243	(243)	-100%	243
Motor Vehicle Allowance		195	530	-	44	88	221	(133)	-60%	221
Cellphone Allowance		48	96	-	8	16	40	(24)	-60%	40
Housing Allowances		18	36	-	3	6	15	(9)	-59%	15
Other benefits and allowances		24	139	-	3	7	58	(51)	-88%	58
Payments in lieu of leave		-	98	-	-	-	41	(41)	-100%	41
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2,872	6,666	-	400	800	2,778	(1,977)	-71%	2,777
% increase	4		132.1%							-3.3%
Other Municipal Staff										
Basic Salaries and Wages		24,934	29,252	-	2,210	11,220	12,188	(968)	-8%	12,172
Pension and UIF Contributions		4,002	4,672	-	348	1,820	1,947	(127)	-7%	1,946
Medical Aid Contributions		1,202	1,300	-	106	560	542	19	3%	542
Overtime		54	-	-	4	35	-	35	#DIV/0!	-
Performance Bonus		366	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2,108	2,090	-	153	931	871	61	7%	871
Cellphone Allowance		144	134	-	8	63	56	7	13%	56
Housing Allowances		395	442	-	14	86	184	(98)	-53%	184
Other benefits and allowances		977	1,256	-	67	269	523	(254)	-49%	523
Payments in lieu of leave		1,121	659	-	-	-	274	(274)	-100%	274
Long service awards		209	206	-	-	11	86	(75)	-87%	86
Post-retirement benefit obligations	2	1,038	821	-	62	309	342	(33)	-10%	342
Sub Total - Other Municipal Staff		36,551	40,832	-	2,973	15,305	17,013	(1,708)	-10%	16,996
% increase	4		11.7%							-53.5%
Total Parent Municipality		44,583	53,177	-	3,792	18,234	22,157	(3,923)	-18%	21,934

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

Description	Ref	Budget Year 2013/14												2013/14 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	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		-	-	-	-	-	-	-	-	-	-	-	-			
Interest earned - external investments		447	980	508	511	361	471	-	-	-	-	-	-	4,619	4,850	5,044
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-			
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-			
Fines		-	-	-	-	-	-	-	-	-	-	-	-			
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-			
Agency services		-	-	-	-	-	-	-	-	-	-	-	-			
Transfer receipts - operating		38,903	-	1,707	117	29,997	-	-	-	-	-	-	-	93,815	100,419	106,938
Other revenue		87	361	278	528	293	450	-	-	-	-	-	-	72	72	74
Cash Receipts by Source		39,437	1,341	2,493	1,156	30,651	921							98,506	105,341	112,056
Other Cash Flows by Source																
Transfer receipts - capital		-	-	-	-	-	-	-	-	-	-	-	-			
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-			
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		39,437	1,341	2,493	1,156	30,651	921							98,506	105,341	112,056
Cash Payments by Type																
Employee related costs		3,380	3,167	3,265	3,292	4,951	3,092	-	-	-	-	-	-	44,698	45,692	48,860
Remuneration of councillors		437	429	418	425	419	435	-	-	-	-	-	-	5,508	5,784	6,073
Interest paid		-	-	-	-	-	631	-	-	-	-	-	-	1,215	1,053	874
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-			
Other materials		698	381	389	257	407	125	-	-	-	-	-	-	3,784	3,926	4,011
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-			
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	41,791	26,920	28,636
Grants and subsidies paid - other		2,550	1,156	3,192	1,404	2,878	3,746	-	-	-	-	-	-			
General expenses		1,121	741	1,274	1,075	1,781	1,500	-	-	-	-	-	-	13,436	13,788	14,006
Cash Payments by Type		8,186	5,874	8,538	6,453	10,436	9,529							110,433	97,164	102,459
Other Cash Flows/Payments by Type																
Capital assets		256	373	346	174	61	73	-	-	-	-	-	-	3,861	7,218	1,559
Repayment of borrowing		-	-	-	-	-	698	-	-	-	-	-	-	1,606	1,785	1,985
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-			
Total Cash Payments by Type		8,442	6,247	8,884	6,627	10,497	10,300							115,899	106,168	106,004
NET INCREASE/(DECREASE) IN CASH HELD		30,995	(4,906)	(6,392)	(5,471)	20,154	(9,379)							(17,393)	(827)	6,052
Cash/cash equivalents at the monthly year beginning:		83,564	114,559	109,653	103,262	97,791	117,945	-	-	-	-	-	-	77,317	59,925	59,098
Cash/cash equivalents at the monthly year end:		114,559	109,653	103,262	97,791	117,945	108,566	-	-	-	-	-	-	59,925	59,098	65,150

Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2012/13	Budget Year 2013/14							
	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		43	-	13	13	43	30	70.1%	0%
August	50	472	-	34	47	515	468		1%
September	493	86	-	305	352	601	249	41.4%	8%
October	765	472	-	154	506	1,073	566	52.8%	12%
November	300	901	-	60	566	1,973	1,407	71.3%	13%
December	784	558	-	72	638	2,531	1,893	74.8%	15%
January	1,213	343	-				-		
February	120	386	-				-		
March	1,192	429	-				-		
April	135	300	-				-		
May	527	215	-				-		
June	374	86	-				-		
Total Capital expenditure	5,953	4,290	-	638					

Please refer to next page

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

Description	Ref	2012/13	Budget Year 2013/14							
		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		4,223	2,290	-	6	180	1,145	965	84.3%	1,619
General vehicles		3,063	595	-	-	38	298	260	87.3%	446
Specialised vehicles										
Plant & equipment		402	-	-	-	-	-	-		
Computers - hardware/equipment		121	432	-	-	69	216	147	68.1%	324
Furniture and other office equipment		52	81	-	-	18	41	22	55.3%	61
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		584	1,182	-	6	55	591	536	90.7%	788
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		319	60	-	-	-	30	30	100.0%	40
Computers - software & programming		319	60	-	-	-	30	30	100.0%	40
Other										
Total Capital Expenditure on new assets	1	4,541	2,350	-	6	180	1,175	995	84.7%	1,659

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

Description	Ref	Budget Year 2013/14								
		2012/13 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		1,412	1,940	-	66	459	970	511	52.7%	1,361
General vehicles		714	800	-	-	-	400	400	100.0%	600
Specialised vehicles			-	-	-	-	-	-		
Plant & equipment		4	-	-	-	-	-	-		
Computers - hardware/equipment		439	859	-	-	379	430	50	11.7%	540
Furniture and other office equipment		-	81	-	-	13	40	27	66.7%	61
Abattoirs		-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-		
Civic Land and Buildings		-	-	-	-	-	-	-		
Other Buildings		248	200	-	66	66	100	34	33.9%	160
Other Land			-	-	-	-	-	-		
Surplus Assets - (Investment or Inventory)										
Other		7	-	-	-	-	-	-		
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other										
Total Capital Expenditure on renewal of existing ass	1	1,412	1,940	-	66	459	970	511	52.7%	1,361

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

Description	Ref	2012/13	Budget Year 2013/14							
		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		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		1,395	2,769	-	93	732	1,385	653	47.2%	2,337
General v ehicles		348	477	-	1	169	239	69	29.0%	404
Specialised v ehicles										
Plant & equipment		221	53	-	1	1	27	25	94.6%	265
Computers - hardware/equipment		513	883	-	49	281	442	161	36.4%	810
Furniture and other office equipment		27	132	-		7	66	59	89.2%	27
Abattoirs										
Markets										
Civic Land and Buildings		286	584	-	33	258	292	34	11.8%	282
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other - Emergency Equipment			640		9	15	320	305	95.2%	549
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		1,174	1,814	-	18	601	907	306	33.7%	1,104
Computers - software & programming		1,174	1,814	-	18	601	907	306	33.7%	1,104
Other										
Total Repairs and Maintenance Expenditure		2,569	4,583	-	111	1,333	2,292	959	41.8%	3,441

Table SC13d Monthly Budget Statement - depreciation by asset class

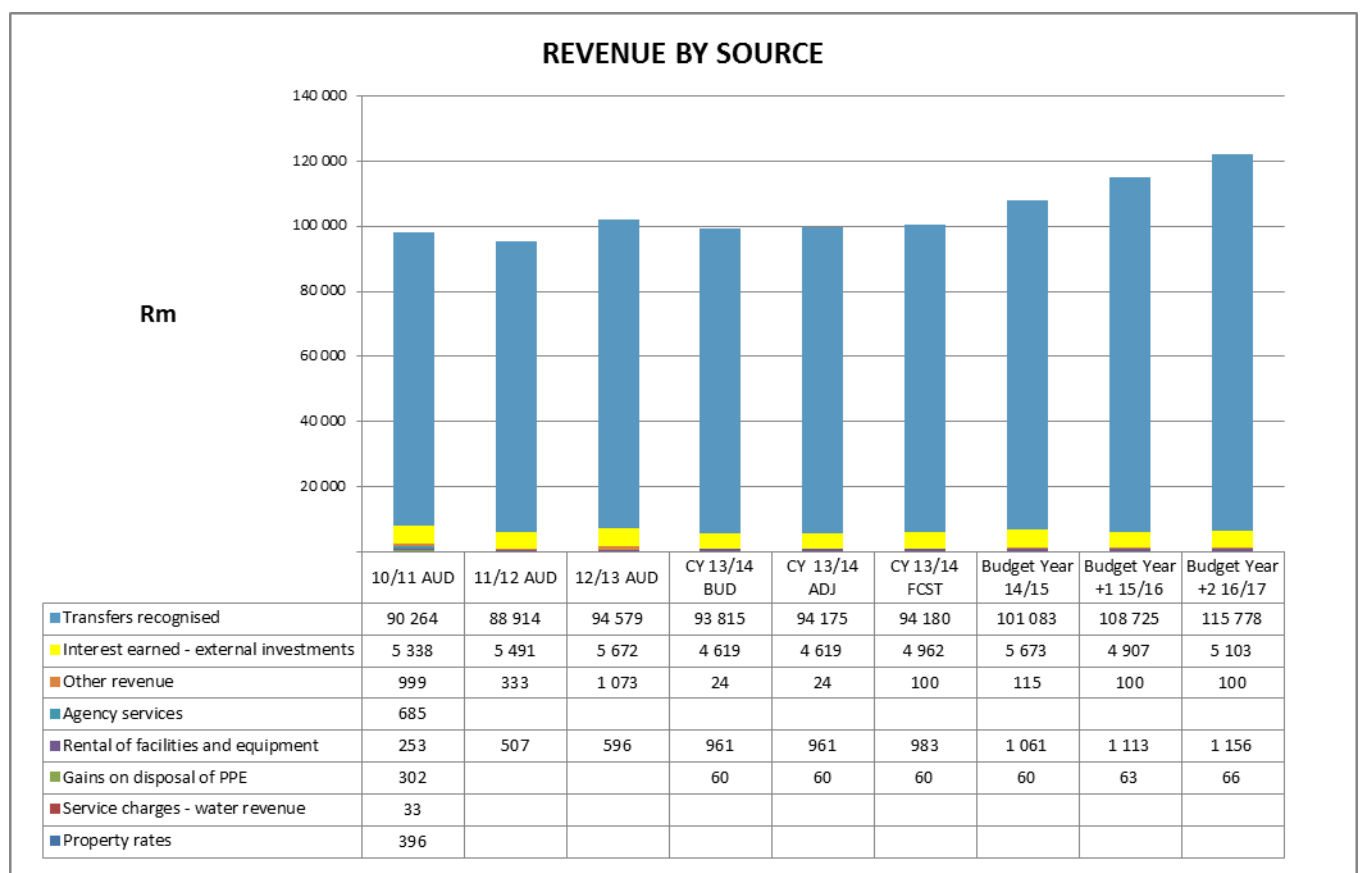
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		125	200	-	-	-	100	100	100.0%	200
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		125	200	-	-	-	100	100	100.0%	200
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		3,162	4,600	-	-	-	2,300	2,300	100.0%	4,098
General vehicles		624	600	-	-	-	300	300	100.0%	550
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		302	680	-	-	-	340	340	100.0%	645
Computers - hardware/equipment		760	850	-	-	-	425	425	100.0%	650
Furniture and other office equipment		767	970	-	-	-	485	485	100.0%	853
Abattoirs										
Markets										
Civic Land and Buildings		-	-							
Other Buildings		588	1,500	-	-	-	750	750	100.0%	1,400
Other Land		-	-							
Surplus Assets - (Investment or Inventory)										
Other		121								
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		141	250	-	-	-	125	125	100.0%	200
Computers - software & programming		141	250	-	-	-	125	125	100.0%	200
Other										
Total Repairs and Maintenance Expenditure		3,429	5,050	-	-	-	2,525	2,525	100.0%	4,498

Depreciation will be run after the verification and update of the asset data and the development of a new asset management program that is linked to the Financial System.

8. BUDGET 2014/15

The budget document that is tabled is prescribed by the Budget Regulations as published in Government Gazette of 17 April 2009. According to section 14 (1) (b), the budget must be realistic, credible and capable of being approved and implemented as tabled. This implies that the envisaged expenditure may not exceed the probable revenues and expected cash flows must be sufficient to cover all council's financial responsibilities and service delivery targets. The content of the budget is illustrated by the following graphs and explanations.

8.1 Revenue by Source – R107 991 920

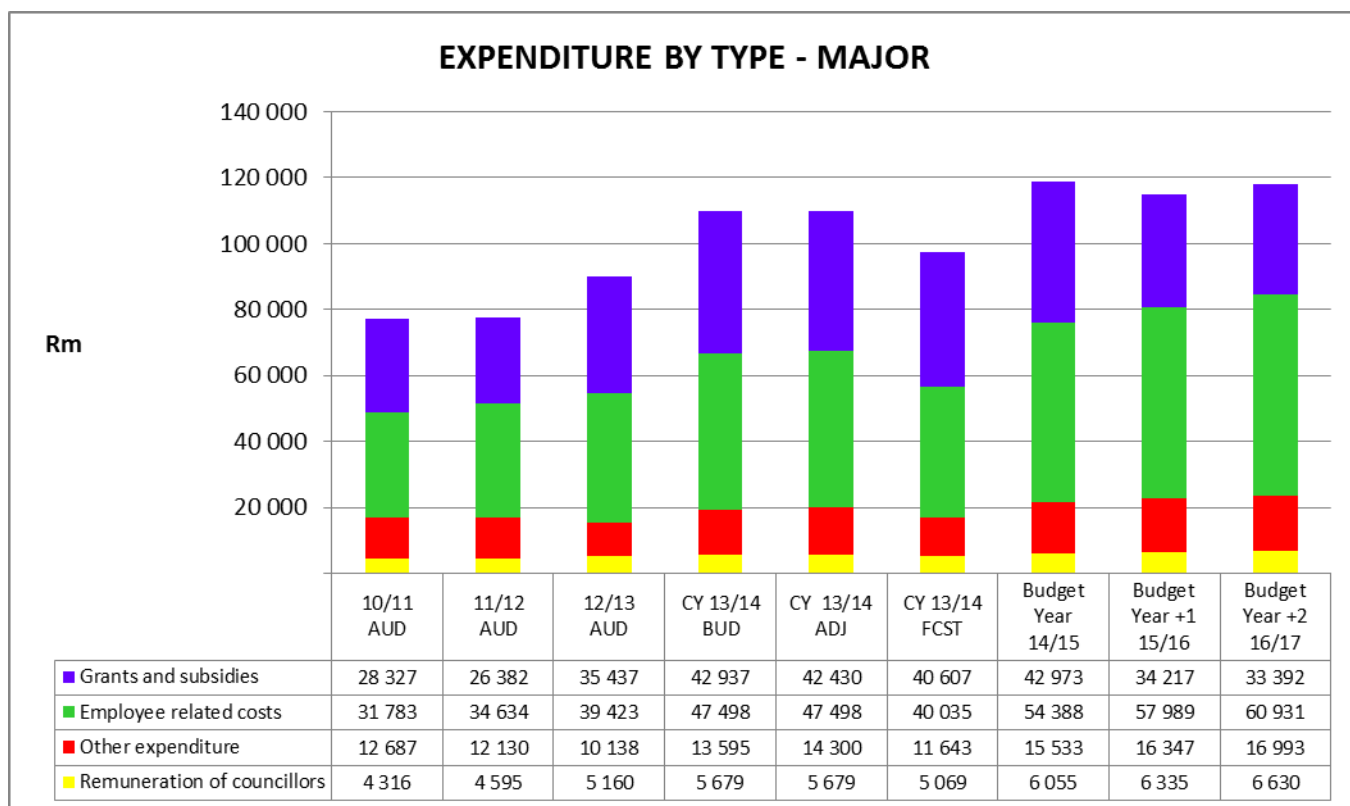


Detail breakdown in respect of revenue can be viewed in the budget – Table A1 & Table A4 (Page B1 & B 8 respectively).

- The graph clearly illustrates the district municipality's high reliance on grants funding as the DM's main source of revenue
- Main revenue stream – Grants 94% and interest on external investment 4%.

- The total revenue increase with 8.2% to R107 992 million. The biggest contributor is the increase in the equitable share.

8.2 Expenditure



Main contributors as a percentage of the total expenditure:

- Transfer & Grants R42,973,270 and / or 32,40%
- Employee Related Cost (Councillors& Employees) R60,442,940 and / or 45,57%
- Other Expenditure R15,523,850 and / or 11,71%

Table A1 & A4 on page B1& B8 and Supporting table SA 1 on page B 16 and B 17 provide a detailed breakdown of all expenditure.

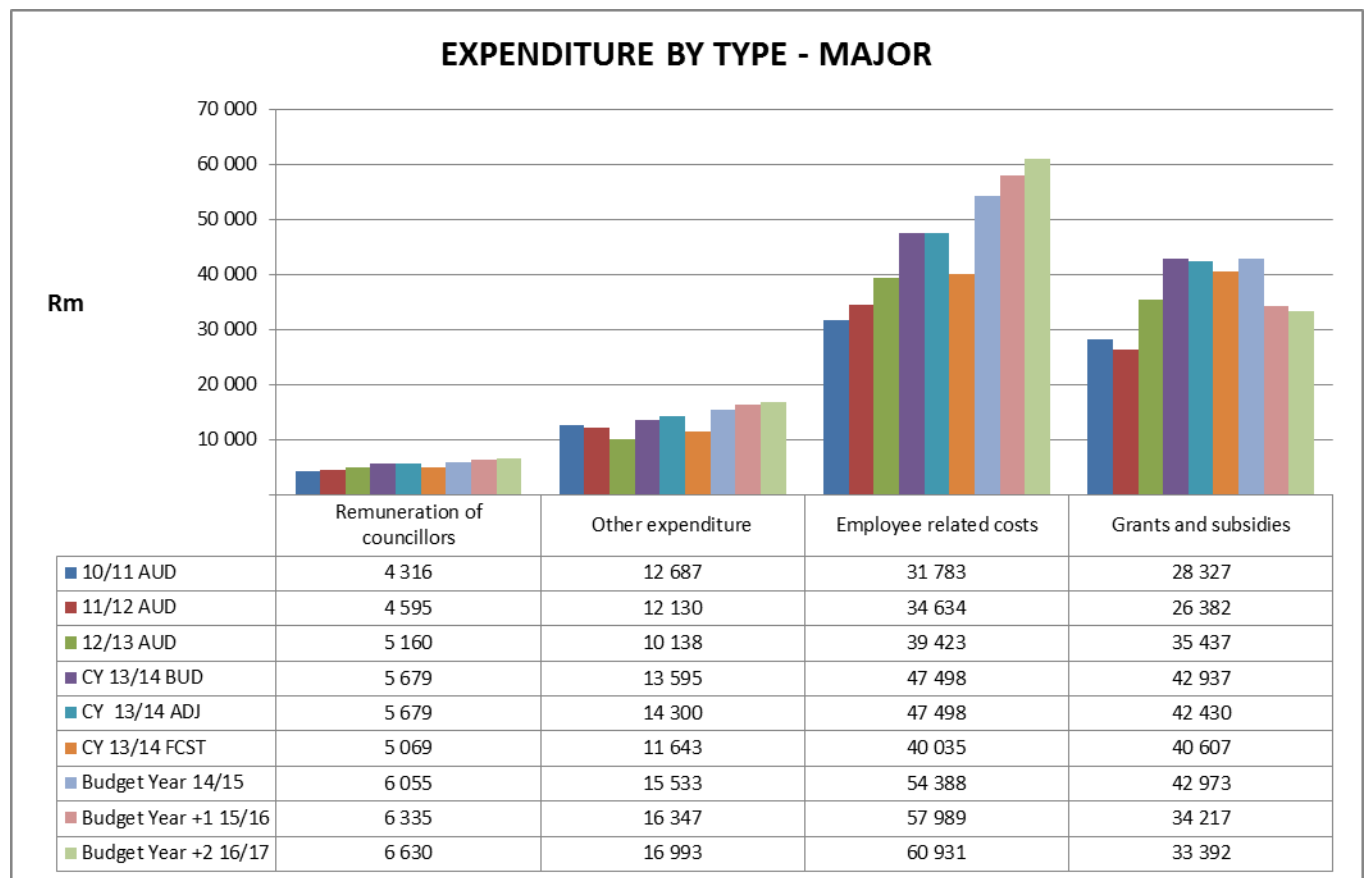
- **Salaries** exceeded the prescribe norm of 35% norm as a result of the following reasons:
 - Organogram approved by council is focused on external support to LM's. 75 Positions are directly and / or indirectly involved in support to LM's to the estimated amount of R15,12m or 68,80% of the total employee related costs budget;
 - As part of council's commitment for job creation and assisting youth to be developed for the labour market, Council employed 30 interns to the estimated amount of R1,90m – inclusive of five finance interns compulsory in terms of the FMG grant
 - Furthermore council budgeted for 44 vacant and 5 unfunded position to the value of R13,21m.

- Salaries increase is mainly due to:
 - annual notch increments;
 - annual salary increase based on the multi-year Salary and Wage Collective Agreement - estimated at 7,2% for the year
 - Additional positions as per needs requirement;

- ***Transfers & Grants (Special Projects)*** decreased from R42,43m in respect of the previous budget year to an amount of R42,97m or 0,37%. The funding of these projects consists of contributions from government grants – R13, 16m and own revenue – R29, 11m

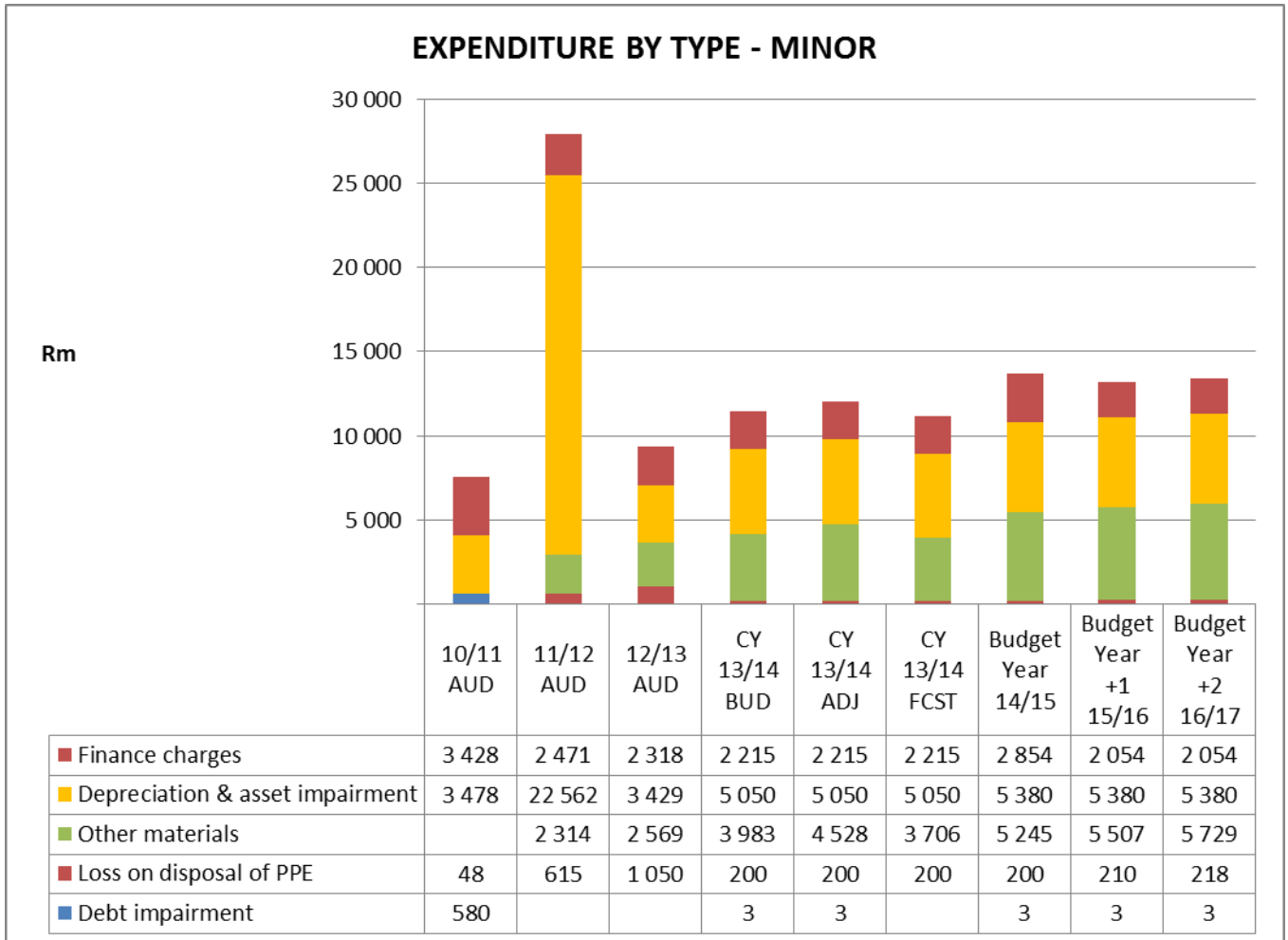
- ***Other Expenditure*** mainly inclusive of non-priority expenditure such as printing & stationery, advertising costs, motor vehicle usage, subsistence & travelling, accommodation and transportation reflects an increase of R1,23m or 8,26% compare to the previous budget year.

Expenditure by Type – Mayor (Continues):



- Graph clearly illustrates the increasing trends in other expenditure and transfers & grants compare to the previous years as well as the increasing trends in employee related cost excluding councillor's remuneration.
-
- Councillor's remuneration reflects a fair increase over the past years based on the Remuneration of Public Office Bearers Act, 1998 (Act No. 20 Of 1998)

8.5 Expenditure by Type – Minor:

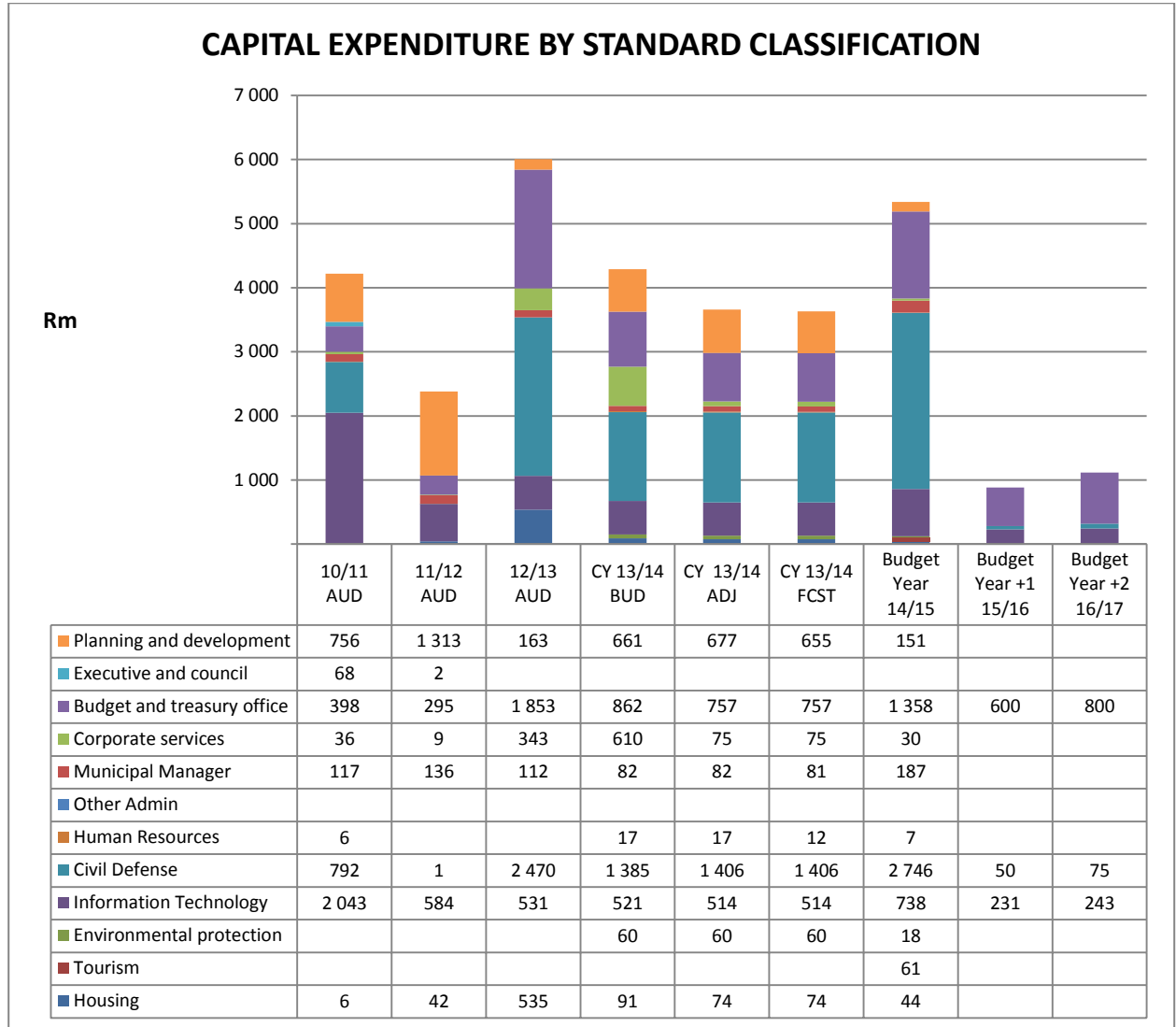


- Expenditure relating to minor expenditure consists mainly of finance charges, depreciation & asset impairment and other materials which remains fairly consistent compare to the previous expenditure patterns.
- The increase in depreciation is mainly due to the acquirement of new and replacement of property, plant and equipment needed to fulfil the municipality's mandate. This includes capital items such

as motor vehicles, computer equipment and other office furniture etc. A detail list of the capital needs can be viewed in table SA 36 on page B64.

8.6 Capital Expenditure – R5,340,160

The increase in capital expenditure is based on the needs of the municipality for plant and equipment and vehicles to combat fires. Capital expenditure consists of the acquiring of new assets and the replacement of assets.



8.7 Capital Expenditure – Funding Source

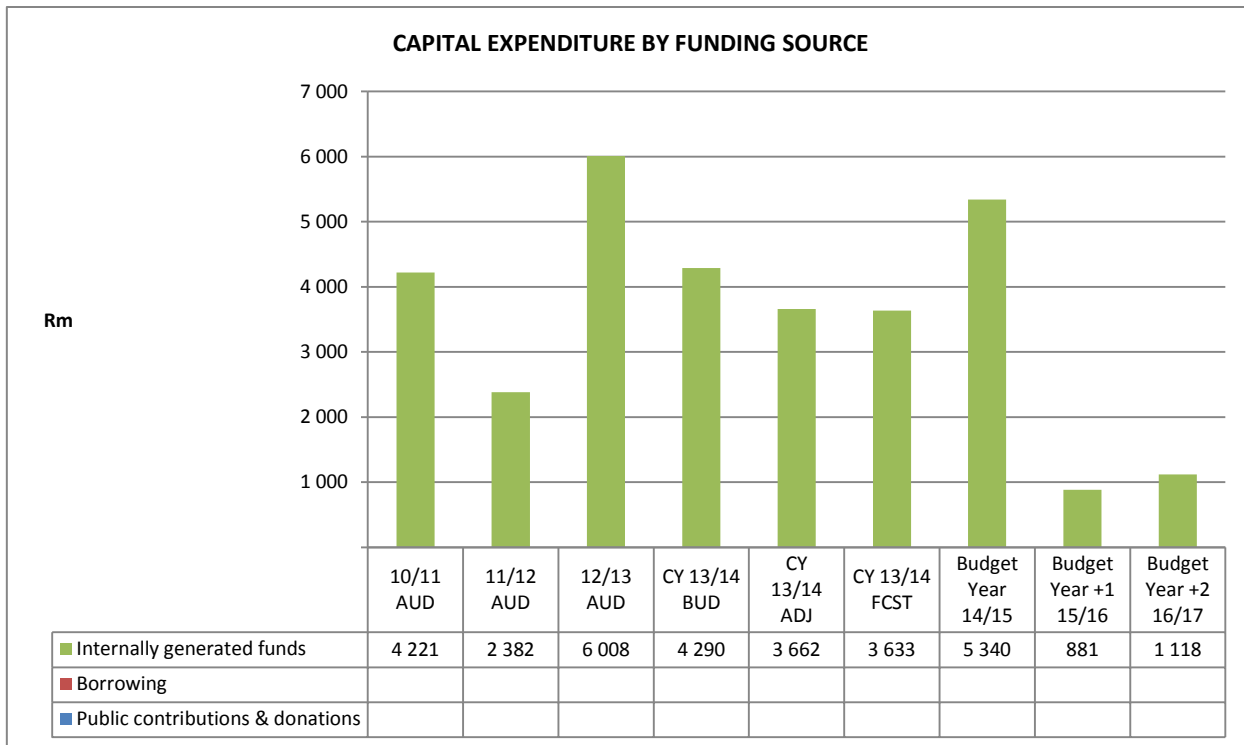
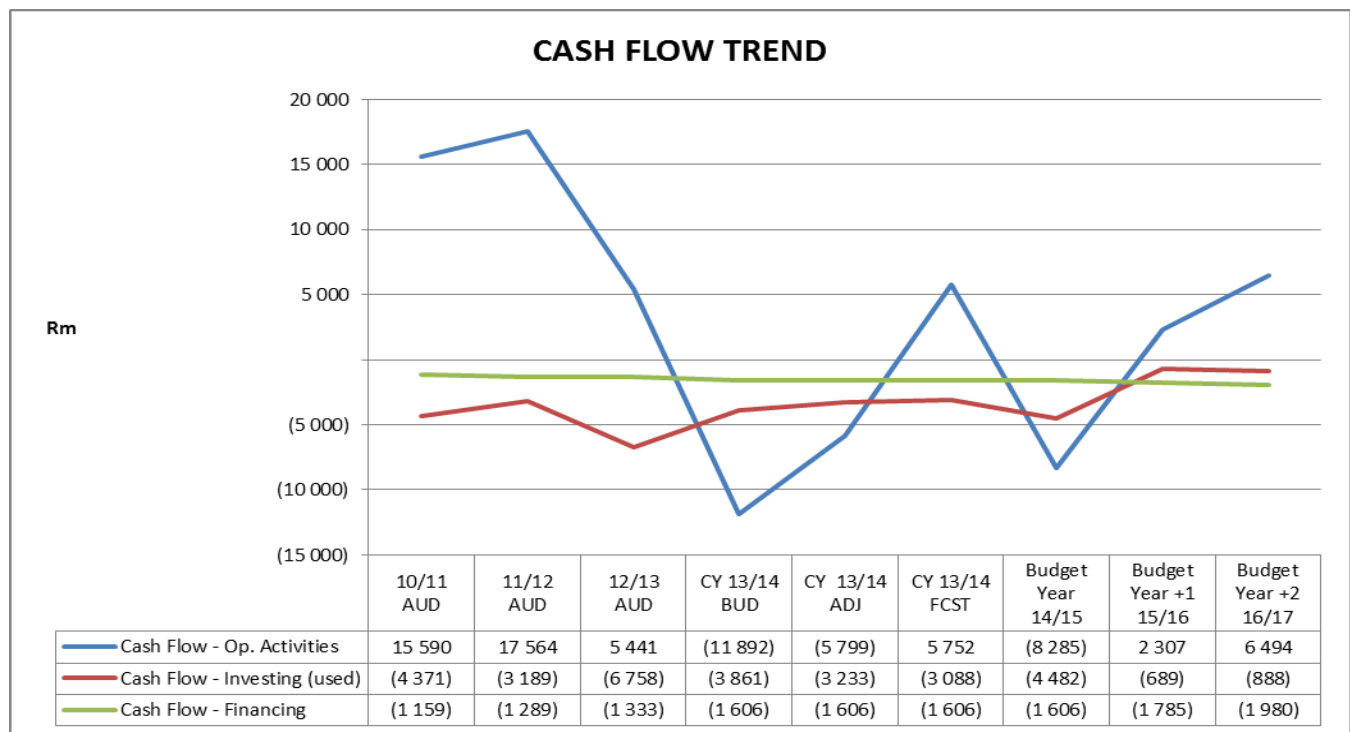


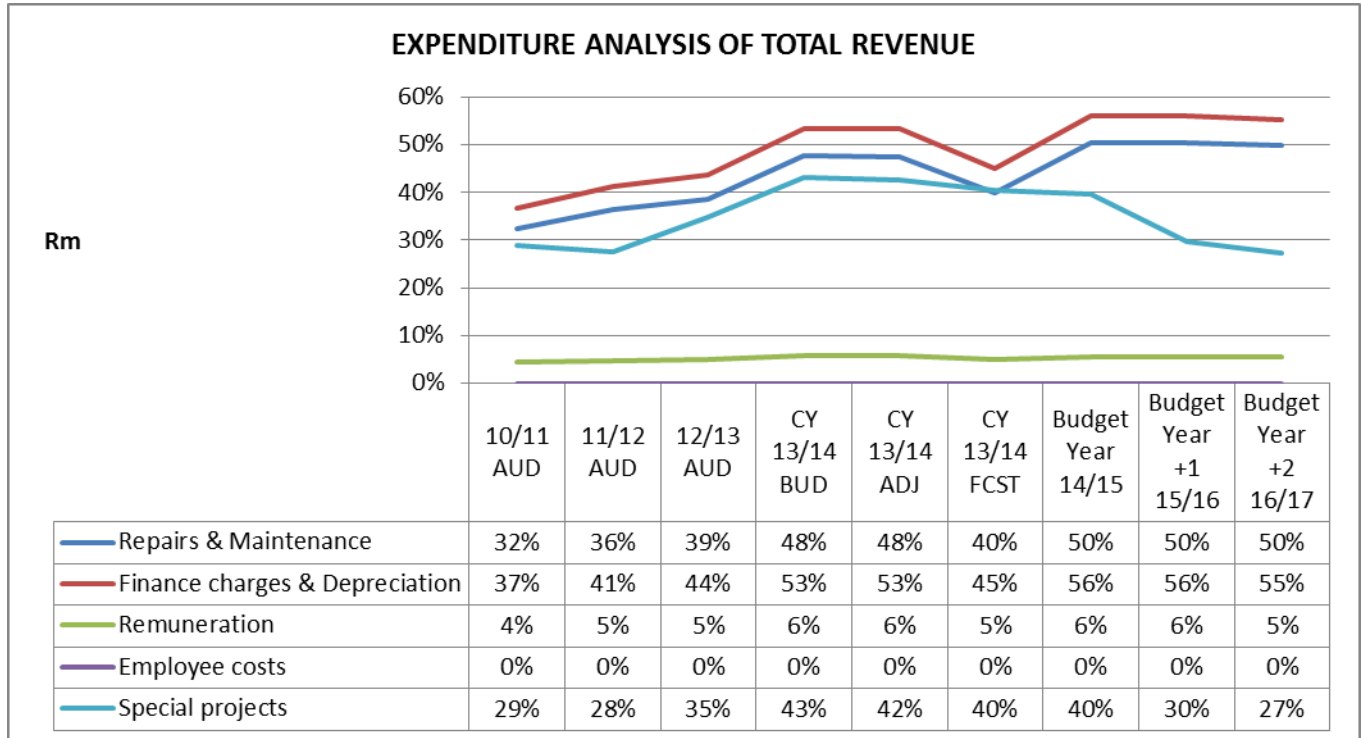
Table A5 on page B15 as well as other supporting documentation - SA34a to SA36 has further reference and breakdown relating to capital expenditure

8.8 Projected Cash Flows



- The decrease in cash is mainly as a result of the utilisation of cash reserves to assist the local municipalities in the district to fund basic infrastructure and social priorities as per community needs assessment form the respective IDP's. However the district municipality will not be in a position to sustain the high level of reserve funding.

8.9 Other



- Above mentioned graph illustrates the ration of expenditure by type versus the total revenue.

9. SERVICE DELIVERY AND PROPOSED TARIFFS

Council reviewed and amended its tariff policy in respect of the 2013/14 budget year and the following proposed tariffs will be for implementation effective from 1 July 2013:

Sundry Charges:

Finance & Administration:-

- Rental of Council Facilities
 - Lecture room: R1,500 per day per room, excluding VAT
 - If both 1 & 2 utilised: R2,500 per day, excluding VAT
 - Projector required: R 300 per day, excluding Vat

A refundable breakage deposit of 20% of total rent amount.

- Photostat Fees R0-75 per copy / Photostat
- Tender Documents
 - Bids from R200,000 to R500000: R100-00 non-refundable deposit (Under discretion of Municipal Manager)
 - Bids from R500,001 and More R200-00 non-refundable deposit (Under discretion of Municipal Manager)

Planning and Development:-

- Rental of Plant & Machinery - Grader R910.00 per hour, excluding VAT

10. POLICY REVIEWS

In accordance with the MFMA the mayor of a municipality must co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible. Therefore all budget related policies have been reviewed during the course of the financial year and any amendments if necessary will be implemented as an ongoing process during the 2013/14 budget year. The following policies have been classified as budget related:

- ***Asset management Policy***
Approved on 26 May 2010 – Due for review and amendments during April / May 2013
- ***Debt and Credit Control Policy***
Approved on 25 May 2005 – Due for review and update during April / May 2013
- ***Indigent Policy***
Approved on 25 May 2005 – To be repealed as a result of the abolishment of the District Management Area during April / May 2013
- ***Tariff Policy***
Approved on 26 May 2010 – Amendments as an on-going procedure as and if required
- ***Investment Policy***
Approved on 26 May 2010 – Amendments as an on-going procedure as and if required
- ***Supply Chain Management Policy***
Approved on 27 November 2007 – Due for review and amendments during April / May 2013
- ***Property Rates Policy***
Approved on 27 May 2009 – To be repealed as a result of the abolishment of the District Management Area during April / May 2013

QUALITY CERTIFICATE

DC9 Frances Baard District Municipality – Quality Certificate: Annual Budget 2014 / 15

I, ZM Bogatsu, Municipal Manager of Frances Baard District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name Z M Bogatsu

Municipal Manager of Frances Baard District Municipality (DC9)

Signature  _____

Date 10 June 2014

BUDGET TABLES

DC9 Frances Baard - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance									
Property rates	395 701	-	-	-	-	-	-	-	-
Service charges	22 989	-	-	-	-	-	-	-	-
Investment revenue	5 337 922	5 491 386	5 672 199	4 619 200	4 619 200	4 962 088	5 673 200	4 906 860	5 103 130
Transfers recognised - operational	90 264 456	88 913 873	94 578 831	93 815 000	94 175 270	94 180 000	101 083 000	108 725 000	115 778 000
Other own revenue	2 844 844	840 282	1 669 656	1 045 210	1 045 210	1 143 491	1 235 720	1 275 630	1 321 730
Total Revenue (excluding capital transfers and contributions)	98 865 911	95 245 541	101 920 686	99 479 410	99 839 680	100 285 579	107 991 920	114 907 490	122 202 860
Employee costs	31 783 066	34 633 933	39 422 579	47 498 130	47 498 130	40 034 941	54 387 590	57 989 340	60 930 730
Remuneration of councillors	4 315 775	4 595 182	5 160 197	5 678 840	5 678 840	5 068 969	6 055 350	6 335 490	6 629 640
Depreciation & asset impairment	3 529 853	22 562 484	3 428 578	5 050 000	5 050 000	5 050 000	5 380 000	5 380 000	5 380 000
Finance charges	3 427 691	2 471 178	2 317 815	2 215 200	2 215 200	2 215 200	2 853 510	2 053 510	2 053 510
Materials and bulk purchases	11 535	2 313 608	2 569 405	3 983 410	4 527 800	3 705 615	5 245 190	5 506 940	5 728 820
Transfers and grants	28 326 868	26 381 679	35 436 784	42 937 480	42 430 230	40 607 057	42 973 270	34 216 980	33 392 340
Other expenditure	13 898 015	12 745 608	11 188 872	13 797 730	14 503 470	11 843 500	15 735 850	16 559 560	17 214 640
Total Expenditure	85 292 803	105 703 671	99 524 231	121 160 790	121 903 670	108 525 282	132 630 760	128 041 820	131 329 680
Surplus/(Deficit)	13 573 109	(10 458 129)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	13 573 109	(10 458 129)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 573 109	(10 458 129)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)
Capital expenditure & funds sources									
Capital expenditure	4 221 318	2 381 662	6 007 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550
Transfers recognised - capital	285 000	-	1 664 000	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3 936 318	2 381 662	4 343 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550
Total sources of capital funds	4 221 318	2 381 662	6 007 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550
Financial position									
Total current assets	80 432 412	93 212 313	91 151 368	61 659 341	67 791 148	99 032 907	85 359 671	71 344 341	61 099 971
Total non current assets	52 185 456	57 282 851	58 668 392	53 249 704	52 621 514	58 505 283	57 105 444	52 606 444	48 343 994
Total current liabilities	13 516 305	14 904 756	12 802 421	10 665 192	10 665 192	10 665 192	12 785 500	12 985 500	13 207 800
Total non current liabilities	32 913 605	34 011 930	33 042 415	26 441 733	26 441 733	31 471 289	29 684 754	28 699 254	27 491 454
Community wealth/Equity	86 187 958	101 578 470	103 974 924	77 802 120	83 305 738	115 401 709	99 994 861	82 266 031	68 744 711
Cash flows									
Net cash from (used) operating	15 590 259	17 564 156	5 440 732	(11 891 631)	(12 634 511)	5 752 000	(8 285 100)	2 307 350	6 494 150
Net cash from (used) investing	(4 370 515)	(3 189 034)	(6 757 808)	(3 860 721)	(3 232 531)	(3 088 396)	(4 482 136)	(689 000)	(887 678)
Net cash from (used) financing	(1 158 900)	(1 289 109)	(1 333 193)	(1 605 705)	(1 605 705)	(1 605 705)	(1 606 000)	(1 785 000)	(1 980 000)
Cash/cash equivalents at the year end	73 128 152	86 214 165	83 563 896	59 959 342	66 091 148	97 332 907	82 959 671	82 793 021	86 419 493
Cash backing/surplus reconciliation									
Cash and investments available	73 128 153	89 114 164	87 363 885	62 959 341	69 091 148	97 332 907	82 959 671	68 944 341	58 699 971
Application of cash and investments	(63 946 504)	32 888 699	27 754 783	23 922 581	24 000 771	31 222 172	37 162 137	38 296 137	39 321 137
Balance - surplus (shortfall)	137 074 657	56 225 465	59 609 102	39 036 760	45 090 377	66 110 735	45 797 534	30 648 204	19 378 834
Asset management									
Asset register summary (WDV)	8 660 812	47 500 516	48 919 448	50 249 704	49 621 514	48 756 339	47 431 190	42 932 190	38 669 740
Depreciation & asset impairment	3 529 853	22 562 484	3 428 578	5 050 000	5 050 000	5 050 000	5 380 000	5 380 000	5 380 000
Renewal of Existing Assets	-	432 597	2 391 734	1 332 670	1 312 670	1 312 670	1 685 800	831 000	1 042 550
Repairs and Maintenance	-	-	2 569 405	3 983 410	4 527 800	3 705 860	5 245 190	5 506 940	5 728 820
Free services									
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-
Households below minimum service level									
Water:	-	-	-	-	-	-	4 965	4 965	4 965
Sanitation/sewerage:	-	-	-	-	-	-	17 400	17 400	17 400
Energy:	-	-	-	-	-	-	15 105	15 105	15 105
Refuse:	-	-	-	-	-	-	24 561	24 561	24 561

DC9 Frances Baard - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard									
<i>Governance and administration</i>	72 937 213	76 734 314	85 300 903	85 749 600	85 749 600	86 255 769	94 768 200	100 370 460	108 365 270
Executive and council	1 393 914	1 762 682	3 318 000	3 716 000	3 716 000	3 716 000	4 683 000	4 891 000	5 110 000
Budget and treasury office	71 543 299	74 971 632	81 982 903	82 033 600	82 033 600	82 539 769	90 085 200	95 479 460	103 255 270
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	3 045 077	3 148 561	3 271 555	600 000	600 000	600 000	315 000	350 000	350 000
Community and social services	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	961 842	-	2 288 364	600 000	600 000	600 000	315 000	350 000	350 000
Housing	2 083 235	3 148 561	983 191	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	22 860 632	15 362 667	13 348 228	13 129 810	13 490 080	13 429 810	12 893 720	14 187 030	13 487 590
Planning and development	22 706 787	10 301 029	10 342 392	10 129 810	10 429 810	10 429 810	9 893 720	11 187 030	10 487 590
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	153 845	5 061 638	3 005 836	3 000 000	3 060 270	3 000 000	3 000 000	3 000 000	3 000 000
<i>Trading services</i>	22 989	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Water	12 789	-	-	-	-	-	-	-	-
Waste water management	3 360	-	-	-	-	-	-	-	-
Waste management	6 840	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	15 000	-	-
Total Revenue - Standard	98 865 912	95 245 541	101 920 686	99 479 410	99 839 680	100 285 579	107 991 920	114 907 490	122 202 860
Expenditure - Standard									
<i>Governance and administration</i>	42 480 669	42 755 100	46 333 722	54 044 440	55 364 860	48 236 463	62 169 410	64 543 660	67 050 170
Executive and council	12 762 910	12 613 264	16 302 962	19 239 990	19 825 490	16 123 408	22 502 200	23 765 350	24 581 320
Budget and treasury office	17 621 557	17 679 616	16 173 773	18 408 510	18 480 510	17 257 182	20 901 020	21 038 770	21 852 390
Corporate services	12 096 201	12 462 221	13 856 987	16 395 940	17 058 860	14 855 873	18 766 190	19 739 540	20 616 460
<i>Community and public safety</i>	4 872 283	6 519 213	7 931 096	9 494 990	8 887 760	7 200 013	10 980 940	11 683 390	12 336 160
Community and social services	101 742	-	32 674	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	2 622 317	3 351 664	3 925 639	4 842 960	4 599 830	4 240 211	5 059 720	5 387 210	5 678 280
Housing	2 148 223	3 167 549	3 972 784	4 652 030	4 287 930	2 959 801	5 921 220	6 296 180	6 657 880
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	37 890 947	56 429 358	43 032 892	53 515 990	53 545 680	49 875 433	55 873 010	48 287 570	48 281 480
Planning and development	36 280 092	52 737 882	41 235 673	50 866 070	50 835 760	47 414 437	53 022 060	45 704 770	45 551 590
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	1 610 855	3 691 476	1 797 220	2 649 920	2 709 920	2 460 997	2 850 950	2 582 800	2 729 890
<i>Trading services</i>	48 903	-	-	-	-	-	-	-	-
Electricity	14 140	-	-	-	-	-	-	-	-
Water	27 949	-	-	-	-	-	-	-	-
Waste water management	2 890	-	-	-	-	-	-	-	-
Waste management	3 925	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	2 226 520	4 105 370	4 105 370	3 213 373	3 607 400	3 527 200	3 661 870
Total Expenditure - Standard	85 292 801	105 703 671	99 524 231	121 160 790	121 903 670	108 525 282	132 630 760	128 041 820	131 329 680
Surplus/(Deficit) for the year	13 573 111	(10 458 130)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)

DC9 Frances Baard - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard									
<i>Municipal governance and administration</i>	72 937 213	76 734 314	85 300 903	85 749 600	85 749 600	86 255 769	94 768 200	100 370 460	108 365 270
Executive and council	1 393 914	1 762 682	3 318 000	3 716 000	3 716 000	3 716 000	4 683 000	4 891 000	5 110 000
<i>Mayor and Council</i>	1 393 914	1 738 682	3 318 000	3 716 000	3 716 000	3 716 000	4 683 000	4 891 000	5 110 000
<i>Municipal Manager</i>	-	24 000	-	-	-	-	-	-	-
Budget and treasury office	71 543 299	74 971 632	81 982 903	82 033 600	82 033 600	82 539 769	90 085 200	95 479 460	103 255 270
Corporate services	-	-	-	-	-	-	-	-	-
<i>Human Resources</i>	-	-	-	-	-	-	-	-	-
<i>Information Technology</i>	-	-	-	-	-	-	-	-	-
<i>Property Services</i>	-	-	-	-	-	-	-	-	-
<i>Other Admin</i>	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	3 045 077	3 148 561	3 271 555	600 000	600 000	600 000	315 000	350 000	350 000
Community and social services	-	-	-	-	-	-	-	-	-
<i>Libraries and Archives</i>	-	-	-	-	-	-	-	-	-
<i>Museums & Art Galleries etc</i>	-	-	-	-	-	-	-	-	-
<i>Community halls and Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries & Crematoriums</i>	-	-	-	-	-	-	-	-	-
<i>Child Care</i>	-	-	-	-	-	-	-	-	-
<i>Aged Care</i>	-	-	-	-	-	-	-	-	-
<i>Other Community</i>	-	-	-	-	-	-	-	-	-
<i>Other Social</i>	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	961 842	-	2 288 364	600 000	600 000	600 000	315 000	350 000	350 000
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Fire</i>	-	-	-	-	-	-	-	-	-
<i>Civil Defence</i>	961 842	-	2 288 364	600 000	600 000	600 000	315 000	350 000	350 000
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Housing	2 083 235	3 148 561	983 191	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Clinics</i>	-	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	22 860 632	15 362 667	13 348 228	13 129 810	13 490 080	13 429 810	12 893 720	14 187 030	13 487 590
Planning and development	22 706 787	10 301 029	10 342 392	10 129 810	10 429 810	10 429 810	9 893 720	11 187 030	10 487 590
<i>Economic Development/Planning</i>	22 706 787	10 301 029	10 342 392	10 129 810	10 429 810	10 429 810	9 893 720	11 187 030	10 487 590
<i>Town Planning/Building enforcement</i>	-	-	-	-	-	-	-	-	-
<i>Licensing & Regulation</i>	-	-	-	-	-	-	-	-	-
Road transport	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
<i>Public Buses</i>	-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>	-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Environmental protection	153 845	5 061 638	3 005 836	3 000 000	3 060 270	3 000 000	3 000 000	3 000 000	3 000 000
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-
<i>Biodiversity & Landscape</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	153 845	5 061 638	3 005 836	3 000 000	3 060 270	3 000 000	3 000 000	3 000 000	3 000 000
<i>Trading services</i>	22 989	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
<i>Electricity Distribution</i>	-	-	-	-	-	-	-	-	-
<i>Electricity Generation</i>	-	-	-	-	-	-	-	-	-
Water	12 789	-	-	-	-	-	-	-	-
<i>Water Distribution</i>	12 789	-	-	-	-	-	-	-	-
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-
Waste water management	3 360	-	-	-	-	-	-	-	-
<i>Sewerage</i>	3 360	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-
Waste management	6 840	-	-	-	-	-	-	-	-
<i>Solid Waste</i>	6 840	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	15 000	-	-
<i>Air Transport</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Tourism</i>	-	-	-	-	-	-	15 000	-	-
<i>Forestry</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	98 865 912	95 245 541	101 920 686	99 479 410	99 839 680	100 285 579	107 991 920	114 907 490	122 202 860
Expenditure - Standard									
<i>Municipal governance and administration</i>	42 480 669	42 755 100	46 333 722	54 044 440	55 364 860	48 236 463	62 169 410	64 543 660	67 050 170
Executive and council	12 762 910	12 613 264	16 302 962	19 239 990	19 825 490	16 123 408	22 502 200	23 765 350	24 581 320
<i>Mayor and Council</i>	6 885 899	7 324 473	9 182 856	9 060 660	9 240 660	7 216 949	9 694 620	10 180 560	10 213 720
<i>Municipal Manager</i>	5 877 011	5 288 790	7 120 106	10 179 330	10 584 830	8 906 459	12 807 580	13 584 790	14 367 600
Budget and treasury office	17 621 557	17 679 616	16 173 773	18 408 510	18 480 510	17 257 182	20 901 020	21 038 770	21 852 390
Corporate services	12 096 201	12 462 221	13 856 987	16 395 940	17 058 860	14 855 873	18 766 190	19 739 540	20 616 460
<i>Human Resources</i>	3 079 489	3 444 611	3 470 131	4 145 930	4 445 930	3 697 954	4 416 690	4 670 000	4 877 060
<i>Information Technology</i>	3 917 586	3 526 742	3 689 359	4 299 310	4 309 310	4 016 360	5 946 620	6 230 540	6 482 490
<i>Property Services</i>	-	-	-	-	-	-	-	-	-
<i>Other Admin</i>	5 099 127	5 490 868	6 697 497	7 950 700	8 303 620	7 141 558	8 402 880	8 839 000	9 256 910

DC9 Frances Baard - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Community and public safety	4 872 283	6 519 213	7 931 096	9 494 990	8 887 760	7 200 013	10 980 940	11 683 390	12 336 160
Community and social services	101 742	-	32 674	-	-	-	-	-	-
<i>Libraries and Archives</i>	-	-	-	-	-	-	-	-	-
<i>Museums & Art Galleries etc</i>	-	-	-	-	-	-	-	-	-
<i>Community halls and Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries & Crematoriums</i>	-	-	-	-	-	-	-	-	-
<i>Child Care</i>	-	-	-	-	-	-	-	-	-
<i>Aged Care</i>	-	-	-	-	-	-	-	-	-
<i>Other Community</i>	101 742	-	32 674	-	-	-	-	-	-
<i>Other Social</i>	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	2 622 317	3 351 664	3 925 639	4 842 960	4 599 830	4 240 211	5 059 720	5 387 210	5 678 280
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Fire</i>	-	-	-	-	-	-	-	-	-
<i>Civil Defence</i>	2 622 317	3 351 664	3 925 639	4 842 960	4 599 830	4 240 211	5 059 720	5 387 210	5 678 280
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Housing	2 148 223	3 167 549	3 972 784	4 652 030	4 287 930	2 959 801	5 921 220	6 296 180	6 657 880
Health	-	-	-	-	-	-	-	-	-
<i>Clinics</i>	-	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Economic and environmental services	37 890 947	56 429 358	43 032 892	53 515 990	53 545 680	49 875 433	55 873 010	48 287 570	48 281 480
Planning and development	36 280 092	52 737 882	41 235 673	50 866 070	50 835 760	47 414 437	53 022 060	45 704 770	45 551 590
<i>Economic Development/Planning</i>	36 280 092	52 737 882	41 235 673	50 866 070	50 835 760	47 414 437	53 022 060	45 704 770	45 551 590
<i>Town Planning/Building enforcement</i>	-	-	-	-	-	-	-	-	-
<i>Licensing & Regulation</i>	-	-	-	-	-	-	-	-	-
Road transport	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
<i>Public Buses</i>	-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>	-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Environmental protection	1 610 855	3 691 476	1 797 220	2 649 920	2 709 920	2 460 997	2 850 950	2 582 800	2 729 890
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-
<i>Biodiversity & Landscape</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	1 610 855	3 691 476	1 797 220	2 649 920	2 709 920	2 460 997	2 850 950	2 582 800	2 729 890
Trading services	48 903	-	-	-	-	-	-	-	-
Electricity	14 140	-	-	-	-	-	-	-	-
<i>Electricity Distribution</i>	14 140	-	-	-	-	-	-	-	-
<i>Electricity Generation</i>	-	-	-	-	-	-	-	-	-
Water	27 949	-	-	-	-	-	-	-	-
<i>Water Distribution</i>	27 949	-	-	-	-	-	-	-	-
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-
Waste water management	2 890	-	-	-	-	-	-	-	-
<i>Sewerage</i>	2 890	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-
Waste management	3 925	-	-	-	-	-	-	-	-
<i>Solid Waste</i>	3 925	-	-	-	-	-	-	-	-
Other	-	-	2 226 520	4 105 370	4 105 370	3 213 373	3 607 400	3 527 200	3 661 870
Air Transport	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	2 226 520	4 105 370	4 105 370	3 213 373	3 607 400	3 527 200	3 661 870
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	85 292 801	105 703 671	99 524 231	121 160 790	121 903 670	108 525 282	132 630 760	128 041 820	131 329 680
Surplus/(Deficit) for the year	13 573 111	(10 458 130)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)

DC9 Frances Baard - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote									
Vote 1 - Executive & Council	1 393 914	1 762 682	3 318 000	3 716 000	3 716 000	3 716 000	4 683 000	4 891 000	5 110 000
Vote 2 - Budget & Treasury	71 543 299	74 971 632	81 982 903	82 033 600	82 033 600	82 539 769	90 085 200	95 479 460	103 255 270
Vote 3 - Corporate Services	153 845	5 061 638	3 005 836	3 600 000	3 660 270	3 600 000	3 315 000	3 350 000	3 350 000
Vote 4 - Planning & Development	2 523 789	1 200 000	3 021 356	890 000	1 190 000	1 190 000	949 000	969 000	1 006 000
Vote 5 - Project Management & Advisory Services	23 251 065	12 249 590	10 592 592	9 239 810	9 239 810	9 239 810	8 959 720	10 218 030	9 481 590
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	98 865 912	95 245 541	101 920 686	99 479 410	99 839 680	100 285 579	107 991 920	114 907 490	122 202 860
Expenditure by Vote to be appropriated									
Vote 1 - Executive & Council	12 762 910	12 613 264	16 302 962	19 239 990	19 825 490	16 123 408	22 502 200	23 765 350	24 581 320
Vote 2 - Budget & Treasury	17 621 557	17 679 616	16 173 773	18 408 510	18 480 510	17 257 182	20 901 020	21 038 770	21 852 390
Vote 3 - Corporate Services	13 808 799	16 153 697	15 686 881	23 888 820	24 368 610	21 557 080	26 676 860	27 709 550	29 024 630
Vote 4 - Planning & Development	12 906 810	14 939 201	16 907 518	19 241 820	19 069 480	16 116 424	19 718 980	18 196 320	18 953 720
Vote 5 - Project Management & Advisory Services	28 192 725	44 317 894	34 453 097	40 381 650	40 159 580	37 471 187	42 831 700	37 331 830	36 917 620
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	85 292 801	105 703 671	99 524 231	121 160 790	121 903 670	108 525 282	132 630 760	128 041 820	131 329 680
Surplus/(Deficit) for the year	13 573 111	(10 458 130)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)

DC9 Frances Baard - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote									
Vote 1 - Executive & Council	1 393 914	1 762 682	3 318 000	3 716 000	3 716 000	3 716 000	4 683 000	4 891 000	5 110 000
1.1 - Council	1 393 914	1 738 682	3 318 000	3 716 000	3 716 000	3 716 000	4 683 000	4 891 000	5 110 000
1.2 - Municipal Manager	-	24 000	-	-	-	-	-	-	-
1.3 - Committee Services & Administration	-	-	-	-	-	-	-	-	-
1.4 - Internal Audit	-	-	-	-	-	-	-	-	-
1.5 - Communications	-	-	-	-	-	-	-	-	-
1.6 - Legal & Risk Unit	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury	71 543 299	74 971 632	81 982 903	82 033 600	82 033 600	82 539 769	90 085 200	95 479 460	103 255 270
2.1 - Directorate	-	-	-	1 250 000	1 250 000	1 250 000	1 250 000	1 250 000	1 300 000
2.2 - Revenue & Expenditure	70 301 011	73 721 632	79 737 050	80 783 600	80 783 600	81 289 769	88 835 200	94 229 460	101 955 270
2.3 - Budget Office	1 242 288	1 250 000	2 245 853	-	-	-	-	-	-
2.4 - Supply Chain	-	-	-	-	-	-	-	-	-
2.5 - Motor Vehicle Pool	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	153 845	5 061 638	3 005 836	3 600 000	3 660 270	3 600 000	3 315 000	3 350 000	3 350 000
3.1 - Directorate	-	-	-	-	-	-	-	-	-
3.2 - Information Technology	-	-	-	-	-	-	-	-	-
3.3 - Human Resource Management	-	-	-	-	-	-	-	-	-
3.4 - Office Support Services	-	-	-	-	-	-	-	-	-
3.5 - Environmental Protection	153 845	5 061 638	3 005 836	3 000 000	3 060 270	3 000 000	3 000 000	3 000 000	3 000 000
3.6 - Community Development	-	-	-	-	-	-	-	-	-
3.7 - Fire Fighting & Disaster Management	-	-	-	600 000	600 000	600 000	315 000	350 000	350 000
Vote 4 - Planning & Development	2 523 789	1 200 000	3 021 356	890 000	1 190 000	1 190 000	949 000	969 000	1 006 000
4.1 - Directorate	1 511 947	1 200 000	732 992	890 000	1 190 000	1 190 000	934 000	969 000	1 006 000
4.2 - IDP / PMS Management	-	-	-	-	-	-	-	-	-
4.3 - PMS Management	-	-	-	-	-	-	-	-	-
4.4 - LED & Tourism	-	-	-	-	-	-	-	-	-
4.5 - Local Economic Development	50 000	-	-	-	-	-	-	-	-
4.6 - GIS Management	-	-	-	-	-	-	-	-	-
4.7 - Spacial Planning	-	-	-	-	-	-	-	-	-
4.8 - Fire Fighting & Disaster Management	961 842	-	2 288 364	-	-	-	-	-	-
4.9 - Tourism	-	-	-	-	-	-	15 000	-	-
4.10 - IDP Management	-	-	-	-	-	-	-	-	-
Vote 5 - Project Management & Advisory Services	23 251 065	12 249 590	10 592 592	9 239 810	9 239 810	9 239 810	8 959 720	10 218 030	9 481 590
5.1 - Directorate	-	-	-	-	-	-	-	-	-
5.2 - Project Management Services	20 936 330	8 675 669	9 092 800	8 329 000	8 329 000	8 329 000	7 971 000	9 181 000	8 404 000
5.3 - Maintenance of Roads	208 510	425 360	516 600	910 810	910 810	910 810	988 720	1 037 030	1 077 590
5.4 - Housing	2 083 235	3 148 561	983 191	-	-	-	-	-	-
5.5 - Water Services - Koopmansfontein	12 789	-	-	-	-	-	-	-	-
5.6 - Electricity Services - Koopmansfontein	-	-	-	-	-	-	-	-	-
5.7 - Sanitation Services - Koopmansfontein	3 360	-	-	-	-	-	-	-	-
5.8 - Refuse Removal - Koopmansfontein	6 840	-	-	-	-	-	-	-	-
Total Revenue by Vote	98 865 912	95 245 541	101 920 686	99 479 410	99 839 680	100 285 579	107 991 920	114 907 490	122 202 860
Expenditure by Vote									
Vote 1 - Executive & Council	12 762 910	12 613 264	16 302 962	19 239 990	19 825 490	16 123 408	22 502 200	23 765 350	24 581 320
1.1 - Council	6 885 899	7 324 473	9 182 856	9 060 660	9 240 660	7 216 949	9 694 620	10 180 560	10 213 720
1.2 - Municipal Manager	662 790	1 613 524	1 752 923	2 414 240	2 465 240	2 409 444	2 494 750	2 657 050	2 822 310
1.3 - Committee Services & Administration	2 355 610	1 067 422	2 031 218	3 286 700	3 286 700	2 435 309	3 976 540	4 145 950	4 405 450
1.4 - Internal Audit	1 512 341	1 359 454	1 569 553	2 689 870	3 044 370	2 417 690	3 117 310	3 319 290	3 498 410
1.5 - Communications	1 346 270	1 248 390	1 766 412	1 788 520	1 788 520	1 644 016	2 009 630	2 139 420	2 250 870
1.6 - Legal & Risk Unit	-	-	-	-	-	-	1 209 350	1 323 080	1 390 560
Vote 2 - Budget & Treasury	17 621 557	17 679 616	16 173 773	18 408 510	18 480 510	17 257 182	20 901 020	21 038 770	21 852 390
2.1 - Directorate	5 570 139	4 984 072	6 042 915	5 794 720	5 794 720	5 297 265	6 204 440	6 482 320	6 736 470
2.2 - Revenue & Expenditure	1 582 622	2 759 826	3 330 728	2 856 240	2 928 240	2 774 842	3 118 420	3 344 670	3 524 310
2.3 - Budget Office	8 352 613	7 407 274	4 096 840	7 280 800	7 280 800	6 096 464	8 739 060	8 182 020	8 388 640
2.4 - Supply Chain	1 849 296	2 170 264	2 257 160	2 476 750	2 476 750	2 436 939	2 839 100	3 029 760	3 202 970
2.5 - Motor Vehicle Pool	266 888	358 181	446 131	-	-	651 672	-	-	-
Vote 3 - Corporate Services	13 808 799	16 153 697	15 686 881	23 888 820	24 368 610	21 557 080	26 676 860	27 709 550	29 024 630
3.1 - Directorate	1 257 518	1 375 173	1 437 331	1 578 030	1 578 030	1 549 662	1 746 270	1 770 440	1 795 570
3.2 - Information Technology	3 917 586	3 526 742	3 689 359	4 299 310	4 309 310	4 016 360	5 946 620	6 230 540	6 482 490
3.3 - Human Resource Management	3 079 489	3 444 611	3 470 131	4 145 930	4 445 930	3 697 954	4 416 690	4 670 000	4 877 060
3.4 - Office Support Services	3 841 609	4 115 696	5 260 166	6 372 670	6 725 590	5 591 896	6 656 610	7 068 560	7 461 340
3.5 - Environmental Protection	1 610 855	3 691 476	1 797 220	2 649 920	2 709 920	2 460 997	2 850 950	2 582 800	2 729 890
3.6 - Community Development	101 742	-	32 674	-	-	-	-	-	-
3.7 - Fire Fighting & Disaster Management	-	-	-	4 842 960	4 599 830	4 240 211	5 059 720	5 387 210	5 678 280
Vote 4 - Planning & Development	12 906 810	14 939 201	16 907 518	19 241 820	19 069 480	16 116 424	19 718 980	18 196 320	18 953 720
4.1 - Directorate	2 811 206	2 615 985	2 161 789	2 476 680	2 776 680	2 410 581	2 663 530	2 721 860	2 746 010
4.2 - IDP / PMS Management	1 276 885	1 367 057	1 366 931	-	-	-	-	-	-
4.3 - PMS Management	-	-	-	1 045 770	1 045 770	739 080	1 167 970	1 272 690	1 348 480
4.4 - LED & Tourism	4 055 598	5 078 891	-	-	-	-	-	-	-
4.5 - Local Economic Development	-	-	4 229 425	4 408 710	4 382 710	4 584 592	5 502 550	6 229 850	6 511 990
4.6 - GIS Management	768 930	1 280 346	1 699 746	2 987 300	3 054 210	2 159 798	2 805 970	1 283 420	1 353 230
4.7 - Spacial Planning	1 371 875	1 245 258	1 297 468	3 488 990	2 975 740	2 278 365	3 205 440	2 356 860	2 487 980
4.8 - Fire Fighting & Disaster Management	2 622 317	3 351 664	3 925 639	-	-	-	-	-	-
4.9 - Tourism	-	-	2 226 520	4 105 370	4 105 370	3 213 373	3 607 400	3 527 200	3 661 870
4.10 - IDP Management	-	-	-	729 000	729 000	730 634	766 120	804 440	844 160

DC9 Frances Baard - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Vote 5 - Project Management & Advisory Services	28 192 725	44 317 894	34 453 097	40 381 650	40 159 580	37 471 187	42 831 700	37 331 830	36 917 620
5.1 - Directorate	1 710 459	2 262 487	1 602 512	1 886 640	1 910 670	1 757 757	2 042 510	2 082 260	2 120 180
5.2 - Project Management Services	23 855 196	38 250 073	28 233 332	32 932 170	32 934 170	31 739 015	33 879 250	27 916 360	27 061 970
5.3 - Maintenance of Roads	429 944	637 784	644 469	910 810	1 026 810	1 014 613	988 720	1 037 030	1 077 590
5.4 - Housing	2 148 223	3 167 549	3 972 784	4 652 030	4 287 930	2 959 801	5 921 220	6 296 180	6 657 880
5.5 - Water Services - Koopmansfontein	27 949	-	-	-	-	-	-	-	-
5.6 - Electricity Services - Koopmansfontein	14 140	-	-	-	-	-	-	-	-
5.7 - Sanitation Services - Koopmansfontein	2 890	-	-	-	-	-	-	-	-
5.8 - Refuse Removal - Koopmansfontein	3 925	-	-	-	-	-	-	-	-
Total Expenditure by Vote	85 292 801	105 703 671	99 524 231	121 160 790	121 903 670	108 525 282	132 630 760	128 041 820	131 329 680
Surplus/(Deficit) for the year	13 573 111	(10 458 130)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)

DC9 Frances Baard - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Property rates	395 701	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	12 789	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	3 360	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 840	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	253 274	507 491	596 421	961 210	961 210	983 491	1 060 720	1 112 630	1 156 210
Interest earned - external investments	5 337 922	5 491 386	5 672 199	4 619 200	4 619 200	4 962 088	5 673 200	4 906 860	5 103 130
Interest earned - outstanding debtors	9 686	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	686 271	-	-	-	-	-	-	-	-
Transfers recognised - operational	90 264 456	88 913 873	94 578 831	93 815 000	94 175 270	94 180 000	101 083 000	108 725 000	115 778 000
Other revenue	1 593 311	332 791	1 073 235	24 000	24 000	100 000	115 000	100 000	100 000
Gains on disposal of PPE	302 302	-	-	60 000	60 000	60 000	60 000	63 000	65 520
Total Revenue (excluding capital transfers and contributions)	98 865 911	95 245 541	101 920 686	99 479 410	99 839 680	100 285 579	107 991 920	114 907 490	122 202 860
Expenditure By Type									
Employee related costs	31 783 066	34 633 933	39 422 579	47 498 130	47 498 130	40 034 941	54 387 590	57 989 340	60 930 730
Remuneration of councillors	4 315 775	4 595 182	5 160 197	5 678 840	5 678 840	5 068 969	6 055 350	6 335 490	6 629 640
Debt impairment	580 000	-	-	3 000	3 000	-	3 000	3 000	3 000
Depreciation & asset impairment	3 529 853	22 562 484	3 428 578	5 050 000	5 050 000	5 050 000	5 380 000	5 380 000	5 380 000
Finance charges	3 427 691	2 471 178	2 317 815	2 215 200	2 215 200	2 215 200	2 853 510	2 053 510	2 053 510
Bulk purchases	11 535	-	-	-	-	-	-	-	-
Other materials	-	2 313 608	2 569 405	3 983 410	4 527 800	3 705 615	5 245 190	5 506 940	5 728 820
Contracted services	-	-	-	-	-	-	-	-	-
Transfers and grants	28 326 868	26 381 679	35 436 784	42 937 480	42 430 230	40 607 057	42 973 270	34 216 980	33 392 340
Other expenditure	13 269 769	12 130 415	10 138 451	13 594 730	14 300 470	11 643 500	15 532 850	16 346 560	16 993 240
Loss on disposal of PPE	48 246	615 192	1 050 421	200 000	200 000	200 000	200 000	210 000	218 400
Total Expenditure	85 292 803	105 703 671	99 524 231	121 160 790	121 903 670	108 525 282	132 630 760	128 041 820	131 329 680
Surplus/(Deficit)	13 573 109	(10 458 129)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	13 573 109	(10 458 129)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 573 109	(10 458 129)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 573 109	(10 458 129)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 573 109	(10 458 129)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)

DC9 Frances Baard - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning & Development	-	-	-	-	-	-	-	-	-
Vote 5 - Project Management & Advisory Services	-	-	-	-	-	-	-	-	-
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]	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated									
Vote 1 - Executive & Council	185 108	137 616	111 908	82 000	82 000	80 977	187 000	-	-
Vote 2 - Budget & Treasury	397 945	295 324	1 852 727	862 200	757 200	757 200	1 358 000	600 000	800 000
Vote 3 - Corporate Services	2 084 597	593 088	874 335	2 593 290	2 072 090	2 067 220	3 539 200	281 000	317 550
Vote 4 - Planning & Development	924 877	48 691	2 557 982	141 200	141 200	134 500	123 960	-	-
Vote 5 - Project Management & Advisory Services	628 791	1 306 943	610 980	611 000	609 010	593 510	132 000	-	-
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]	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-totals	4 221 318	2 381 662	6 007 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550
Total Capital Expenditure - Vote	4 221 318	2 381 662	6 007 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550
Capital Expenditure - Standard									
Governance and administration	2 667 650	1 026 028	2 838 970	2 092 490	1 445 490	1 439 597	2 320 200	831 000	1 042 550
Executive and council	185 108	137 616	111 908	82 000	82 000	80 977	187 000	-	-
Budget and treasury office	397 945	295 324	1 852 727	862 200	757 200	757 200	1 358 000	600 000	800 000
Corporate services	2 084 597	593 088	874 335	1 148 290	606 290	601 420	775 200	231 000	242 550
Community and public safety	798 029	42 985	3 005 962	1 476 000	1 479 310	1 479 310	2 790 000	50 000	75 000
Community and social services	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	791 750	1 101	2 470 482	1 385 000	1 405 800	1 405 800	2 746 000	50 000	75 000
Housing	6 279	41 884	535 480	91 000	73 510	73 510	44 000	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	755 639	1 312 649	163 000	721 200	736 700	714 500	169 000	-	-
Planning and development	755 639	1 312 649	163 000	661 200	676 700	654 500	151 000	-	-
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	60 000	60 000	60 000	18 000	-	-
Trading services	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	60 960	-	-
Total Capital Expenditure - Standard	4 221 318	2 381 662	6 007 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550
Funded by:									
National Government	285 000	-	-	-	-	-	-	-	-
Provincial Government	-	-	1 664 000	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	285 000	-	1 664 000	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3 936 318	2 381 662	4 343 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550
Total Capital Funding	4 221 318	2 381 662	6 007 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550

DC9 Frances Baard - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

R	Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
	Vote 1 - Executive & Council	185 108	137 616	111 908	82 000	82 000	80 977	187 000	-	-
	1.1 - Council	68 293	1 550	-	-	-	-	-	-	-
	1.2 - Municipal Manager	6 168	-	-	55 000	55 000	55 000	-	-	-
	1.3 - Committee Services & Administration	1 577	-	-	20 000	20 000	20 000	-	-	-
	1.4 - Internal Audit	1 491	99 700	-	-	-	-	15 000	-	-
	1.5 - Communications	107 579	36 366	111 908	7 000	7 000	5 977	120 000	-	-
	1.6 - Legal & Risk Unit	-	-	-	-	-	-	52 000	-	-
	Vote 2 - Budget & Treasury	397 945	295 324	1 852 727	862 200	757 200	757 200	1 358 000	600 000	800 000
	2.1 - Directorate	10 650	-	-	4 000	4 000	4 000	100 000	-	-
	2.2 - Revenue & Expenditure	12 700	8 052	10 649	30 000	75 000	75 000	6 000	-	-
	2.3 - Budget Office	109 186	2 798	-	-	-	-	-	-	-
	2.4 - Supply Chain	-	-	57 070	28 200	28 200	28 200	92 000	-	-
	2.5 - Motor Vehicle Pool	265 409	284 474	1 785 008	800 000	650 000	650 000	1 160 000	600 000	800 000
	Vote 3 - Corporate Services	2 084 597	593 088	874 335	2 593 290	2 072 090	2 067 220	3 539 200	281 000	317 550
	3.1 - Directorate	-	-	-	-	-	-	-	-	-
	3.2 - Information Technology	2 043 038	583 792	530 841	520 800	513 800	513 800	738 000	231 000	242 550
	3.3 - Human Resource Management	5 785	-	-	17 190	17 190	12 320	7 400	-	-
	3.4 - Office Support Services	35 773	9 296	343 494	610 300	75 300	75 300	29 800	-	-
	3.5 - Environmental Protection	-	-	-	60 000	60 000	60 000	18 000	-	-
	3.6 - Community Development	-	-	-	-	-	-	-	-	-
	3.7 - Fire Fighting & Disaster Management	-	-	-	1 385 000	1 405 800	1 405 800	2 746 000	50 000	75 000
	Vote 4 - Planning & Development	924 877	48 691	2 557 982	141 200	141 200	134 500	123 960	-	-
	4.1 - Directorate	-	-	-	-	-	-	-	-	-
	4.2 - IDP / PMS Management	1 146	-	-	26 700	26 700	20 000	-	-	-
	4.3 - PMS Management	-	-	-	-	-	-	-	-	-
	4.4 - LED & Tourism	27 093	28 090	-	-	-	-	-	-	-
	4.5 - Local Economic Development	-	-	-	-	-	-	48 000	-	-
	4.6 - GIS Management	90 942	19 500	87 500	85 000	85 000	85 000	15 000	-	-
	4.7 - Spacial Planning	13 946	-	-	29 500	29 500	29 500	-	-	-
	4.8 - Fire Fighting & Disaster Management	791 750	1 101	2 470 482	-	-	-	-	-	-
	4.9 - Tourism	-	-	-	-	-	-	60 960	-	-
	4.10 - IDP Management	-	-	-	-	-	-	-	-	-
	Vote 5 - Project Management & Advisory Services	628 791	1 306 943	610 980	611 000	609 010	593 510	132 000	-	-
	5.1 - Directorate	-	-	75 500	-	-	-	-	-	-
	5.2 - Project Management Services	622 513	1 087 009	-	520 000	520 000	520 000	88 000	-	-
	5.3 - Maintenance of Roads	-	178 050	-	-	15 500	-	-	-	-
	5.4 - Housing	6 279	41 884	535 480	91 000	73 510	73 510	44 000	-	-
	5.5 - Water Services - Koopmansfontein	-	-	-	-	-	-	-	-	-
	5.6 - Electricity Services - Koopmansfontein	-	-	-	-	-	-	-	-	-
	5.7 - Sanitation Services - Koopmansfontein	-	-	-	-	-	-	-	-	-
	5.8 - Refuse Removal - Koopmansfontein	-	-	-	-	-	-	-	-	-
	Capital single-year expenditure sub-total	4 221 318	2 381 662	6 007 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550
	Total Capital Expenditure	4 221 318	2 381 662	6 007 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550

DC9 Frances Baard - Table A6 Budgeted Financial Position

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS									
Current assets									
Cash	2 628 153	86 214 164	363 885	959 341	1 291 148	1 080 765	1 080 765	1 080 765	1 080 765
Call investment deposits	70 500 000	2 900 000	87 000 000	59 000 000	64 800 000	96 252 142	81 878 906	67 863 576	57 619 206
Consumer debtors	-	-	-	-	-	-	-	-	-
Other debtors	6 933 985	2 878 318	2 657 909	1 400 000	1 400 000	1 400 000	2 000 000	2 000 000	2 000 000
Current portion of long-term receivables	-	869 905	863 172	-	-	-	-	-	-
Inventory	370 274	349 926	266 402	300 000	300 000	300 000	400 000	400 000	400 000
Total current assets	80 432 412	93 212 313	91 151 368	61 659 341	67 791 148	99 032 907	85 359 671	71 344 341	61 099 971
Non current assets									
Long-term receivables	-	9 782 334	9 748 944	-	-	9 748 944	9 674 254	9 674 254	9 674 254
Investments	-	-	-	3 000 000	3 000 000	-	-	-	-
Investment property	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-
Property, plant and equipment	51 574 304	45 974 277	47 439 377	48 087 197	47 459 007	46 042 414	46 002 574	41 503 574	37 241 124
Agricultural	-	-	-	-	-	-	-	-	-
Biological	-	-	-	-	-	-	-	-	-
Intangible	611 152	894 823	848 654	2 162 508	2 162 508	2 713 925	1 428 616	1 428 616	1 428 616
Other non-current assets	-	631 417	631 417	-	-	-	-	-	-
Total non current assets	52 185 456	57 282 851	58 668 392	53 249 704	52 621 514	58 505 283	57 105 444	52 606 444	48 343 994
TOTAL ASSETS	132 617 868	150 495 164	149 819 760	114 909 045	120 412 663	157 538 189	142 465 115	123 950 785	109 443 965
LIABILITIES									
Current liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Borrowing	1 292 771	1 332 911	1 444 018	1 605 705	1 605 705	1 605 705	1 785 500	1 985 500	2 207 800
Consumer deposits	-	-	-	-	-	-	-	-	-
Trade and other payables	6 994 951	7 547 358	4 498 704	3 035 000	3 035 000	3 035 000	4 500 000	4 500 000	4 500 000
Provisions	5 228 584	6 024 487	6 859 699	6 024 487	6 024 487	6 024 487	6 500 000	6 500 000	6 500 000
Total current liabilities	13 516 305	14 904 756	12 802 421	10 665 192	10 665 192	10 665 192	12 785 500	12 985 500	13 207 800
Non current liabilities									
Borrowing	12 814 926	11 485 678	10 041 380	8 470 254	8 470 254	8 470 254	6 684 754	4 699 254	2 491 454
Provisions	20 098 679	22 526 252	23 001 035	17 971 479	17 971 479	23 001 035	23 000 000	24 000 000	25 000 000
Total non current liabilities	32 913 605	34 011 930	33 042 415	26 441 733	26 441 733	31 471 289	29 684 754	28 699 254	27 491 454
TOTAL LIABILITIES	46 429 910	48 916 686	45 844 836	37 106 925	37 106 925	42 136 481	42 470 254	41 684 754	40 699 254
NET ASSETS	86 187 958	101 578 478	103 974 924	77 802 120	83 305 738	115 401 709	99 994 861	82 266 031	68 744 711
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	75 947 787	74 677 330	75 967 396	54 540 928	59 966 355	88 294 086	73 332 806	56 049 543	42 973 790
Reserves	10 240 171	26 901 140	28 007 528	23 261 193	23 339 383	27 107 623	26 662 056	26 216 489	25 770 922
Minorities' interests	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	86 187 958	101 578 470	103 974 924	77 802 120	83 305 738	115 401 709	99 994 861	82 266 031	68 744 711

DC9 Frances Baard - Table A7 Budgeted Cash Flows

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	40 763 788	1 636 851	917 687	72 061	72 061	186 170	145 040	135 630	137 810
Government - operating	96 445 346	86 365 123	92 727 479	93 815 000	93 815 000	94 180 000	101 083 000	108 725 000	115 778 000
Government - capital	-	-	-	-	-	-	-	-	-
Interest	5 248 408	5 491 386	5 672 199	4 619 200	4 619 200	4 962 090	5 673 200	4 906 860	5 103 130
Dividends									
Payments									
Suppliers and employees	(109 248 236)	(48 031 360)	(56 122 033)	(67 426 856)	(68 169 736)	(55 811 550)	(74 940 970)	(79 535 430)	(83 342 250)
Finance charges	(1 607 683)	(1 516 165)	(2 317 815)	(1 215 200)	(1 215 200)	(1 218 360)	(1 569 430)	(1 129 430)	(1 129 430)
Transfers and Grants	(16 011 364)	(26 381 679)	(35 436 785)	(41 755 836)	(41 755 836)	(36 546 350)	(38 675 940)	(30 795 280)	(30 053 110)
NET CASH FROM/(USED) OPERATING ACTIVITIES	15 590 259	17 564 156	5 440 732	(11 891 631)	(12 634 511)	5 752 000	(8 285 100)	2 307 350	6 494 150
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	55 000		110 001			-	57 000	59 850	62 240
Decrease (Increase) in non-current debtors			40 123			-	-	-	-
Decrease (increase) other non-current receivables	-	(813 590)				-	-	-	-
Decrease (increase) in non-current investments	(89 821)	6 218	(900 000)			-	-	-	-
Payments									
Capital assets	(4 335 694)	(2 381 662)	(6 007 932)	(3 860 721)	(3 232 531)	(3 088 396)	(4 539 136)	(748 850)	(949 918)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4 370 515)	(3 189 034)	(6 757 808)	(3 860 721)	(3 232 531)	(3 088 396)	(4 482 136)	(689 000)	(887 678)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans									
Borrowing long term/refinancing									
Increase (decrease) in consumer deposits									
Payments									
Repayment of borrowing	(1 158 900)	(1 289 109)	(1 333 193)	(1 605 705)	(1 605 705)	(1 605 705)	(1 606 000)	(1 785 000)	(1 980 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 158 900)	(1 289 109)	(1 333 193)	(1 605 705)	(1 605 705)	(1 605 705)	(1 606 000)	(1 785 000)	(1 980 000)
NET INCREASE/ (DECREASE) IN CASH HELD	10 060 844	13 086 013	(2 650 269)	(17 358 057)	(17 472 747)	1 057 899	(14 373 236)	(166 650)	3 626 473
Cash/cash equivalents at the year begin:	63 067 308	73 128 152	86 214 165	77 317 399	83 563 895	96 275 008	97 332 907	82 959 671	82 793 021
Cash/cash equivalents at the year end:	73 128 152	86 214 165	83 563 896	59 959 342	66 091 148	97 332 907	82 959 671	82 793 021	86 419 493

DC9 Frances Baard - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available									
Cash/cash equivalents at the year end	73 128 152	86 214 165	83 563 896	59 959 342	66 091 148	97 332 907	82 959 671	82 793 021	86 419 493
Other current investments > 90 days	0	2 899 999	3 799 989	(1)	(0)	-	-	(13 848 680)	(27 719 523)
Non current assets - Investments	-	-	-	3 000 000	3 000 000	-	-	-	-
Cash and investments available:	73 128 153	89 114 164	87 363 885	62 959 341	69 091 148	97 332 907	82 959 671	68 944 341	58 699 971
Application of cash and investments									
Unspent conditional transfers	4 727 393	2 178 633	327 280	-	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	19 056 000	-	-	-	-	-	-	-
Other working capital requirements	(93 184 442)	(19 294 275)	(2 647 576)	2 933 000	2 933 000	1 119 000	3 060 000	3 194 000	3 219 000
Other provisions	20 098 679	22 526 252	23 001 035	17 971 479	17 971 479	23 001 035	23 000 000	24 000 000	25 000 000
Long term investments committed	-	2 900 000	-	-	-	-	4 000 000	4 000 000	4 000 000
Reserves to be backed by cash/investments	4 411 867	5 522 089	7 074 044	3 018 102	3 096 292	7 102 137	7 102 137	7 102 137	7 102 137
Total Application of cash and investments:	(63 946 504)	32 888 699	27 754 783	23 922 581	24 000 771	31 222 172	37 162 137	38 296 137	39 321 137
Surplus(shortfall)	137 074 657	56 225 465	59 609 102	39 036 760	45 090 377	66 110 735	45 797 534	30 648 204	19 378 834

DC9 Frances Baard - Table A9 Asset Management

R	Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CAPITAL EXPENDITURE											
	Total New Assets	1	4 221 318	1 949 065	3 616 198	2 957 020	2 348 830	2 320 737	3 654 360	50 000	75 000
	Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
	Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
	Infrastructure - Water		-	-	-	-	-	-	-	-	-
	Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
	Infrastructure - Other		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	-	-	-	-	-	-
	Community		414 534	3 990	380 405	-	-	-	-	-	-
	Heritage assets		-	3 990	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Other assets	6	3 806 784	1 757 977	2 862 055	2 130 420	2 152 230	1 561 621	3 654 360	50 000	75 000
	Agricultural Assets		-	-	-	-	-	-	-	-	-
	Biological assets		-	-	-	-	-	-	-	-	-
	Intangibles		-	183 108	373 738	826 600	196 600	759 116	-	-	-
	Total Renewal of Existing Assets	2	-	432 597	2 391 734	1 332 670	1 312 670	1 312 670	1 685 800	831 000	1 042 550
	Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
	Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
	Infrastructure - Water		-	-	-	-	-	-	-	-	-
	Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
	Infrastructure - Other		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	-	-	-	-	-	-
	Community		-	-	156 140	-	-	-	-	-	-
	Heritage assets		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Other assets	6	-	432 597	2 235 594	1 332 670	1 312 670	1 312 670	1 585 800	831 000	1 042 550
	Agricultural Assets		-	-	-	-	-	-	-	-	-
	Biological assets		-	-	-	-	-	-	-	-	-
	Intangibles		-	-	-	-	-	-	100 000	-	-
	Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
	Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
	Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
	Infrastructure - Water		-	-	-	-	-	-	-	-	-
	Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
	Infrastructure - Other		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	-	-	-	-	-	-
	Community		414 534	3 990	536 545	-	-	-	-	-	-
	Heritage assets		-	3 990	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Other assets		3 806 784	2 190 574	5 097 649	3 463 090	3 464 900	2 874 291	5 240 160	881 000	1 117 550
	Agricultural Assets		-	-	-	-	-	-	-	-	-
	Biological assets		-	-	-	-	-	-	-	-	-
	Intangibles		-	183 108	373 738	826 600	196 600	759 116	100 000	-	-
	TOTAL CAPITAL EXPENDITURE - Asset class	2	4 221 318	2 381 662	6 007 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550
	ASSET REGISTER SUMMARY - PPE (WDV)	5									
	Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
	Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
	Infrastructure - Water		-	-	-	-	-	-	-	-	-
	Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
	Infrastructure - Other		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	-	-	-	-	-	-
	Community		317 054	349 589	759 235	31 624	31 624	31 624	31 624	31 624	31 624
	Heritage assets		-	631 417	631 417	627 427	627 427	627 427	627 427	627 427	627 427
	Investment properties		-	-	-	-	-	-	-	-	-
	Other assets		7 732 606	45 624 687	46 680 142	47 428 145	46 799 955	45 383 363	45 343 523	40 844 523	36 582 073
	Agricultural Assets		-	-	-	-	-	-	-	-	-
	Biological assets		-	-	-	-	-	-	-	-	-
	Intangibles		611 152	894 823	848 654	2 162 508	2 162 508	2 713 925	1 428 616	1 428 616	1 428 616
	TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	8 660 812	47 500 516	48 919 448	50 249 704	49 621 514	48 756 339	47 431 190	42 932 190	38 669 740
	EXPENDITURE OTHER ITEMS										
	Depreciation & asset impairment	3	3 529 853	22 562 484	3 428 578	5 050 000	5 050 000	5 050 000	5 380 000	5 380 000	5 380 000
	Repairs and Maintenance by Asset Class										
	Infrastructure - Road transport		-	-	2 569 405	3 983 410	4 527 800	3 705 860	5 245 190	5 506 940	5 728 820
	Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
	Infrastructure - Water		-	-	-	-	-	-	-	-	-
	Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
	Infrastructure - Other		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	-	-	-	-	-	-
	Community		-	-	17 163	-	-	-	158 900	166 850	173 520
	Heritage assets		-	-	658	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Other assets	6,7	-	-	2 551 585	3 983 410	4 527 800	3 705 860	5 086 290	5 340 090	5 555 300
	TOTAL EXPENDITURE OTHER ITEMS		3 529 853	22 562 484	5 997 983	9 033 410	9 577 800	8 755 860	10 625 190	10 886 940	11 108 820
	<i>Renewal of Existing Assets as % of total capex</i>		0.0%	18.2%	39.8%	31.1%	35.9%	36.1%	31.6%	94.3%	93.3%
	<i>Renewal of Existing Assets as % of deprecn"</i>		0.0%	1.9%	69.8%	26.4%	26.0%	26.0%	31.3%	15.4%	19.4%
	<i>R&M as a % of PPE</i>		0.0%	0.0%	5.4%	8.3%	9.5%	8.0%	11.4%	13.3%	15.4%
	<i>Renewal and R&M as a % of PPE</i>		0.0%	1.0%	10.0%	11.0%	12.0%	10.0%	15.0%	15.0%	18.0%

DC9 Frances Baard - Table A10 Basic service delivery measurement

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets									
Water:									
Piped water inside dwelling							49 890	49 890	49 890
Piped water inside yard (but not in dwelling)							31 824	31 824	31 824
Using public tap (at least min.service level)							9 249	9 249	9 249
Other water supply (at least min.service level)									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	90 963	90 963	90 963
Using public tap (< min.service level)							3 549	3 549	3 549
Other water supply (< min.service level)							-	-	-
No water supply							1 416	1 416	1 416
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	4 965	4 965	4 965
Total number of households	-	-	-	-	-	-	95 928	95 928	95 928
Sanitation/sewerage:									
Flush toilet (connected to sewerage)							74 019	74 019	74 019
Flush toilet (with septic tank)							2 700	2 700	2 700
Chemical toilet							114	114	114
Pit toilet (ventilated)							1 728	1 728	1 728
Other toilet provisions (> min.service level)									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	78 561	78 561	78 561
Bucket toilet							4 440	4 440	4 440
Other toilet provisions (< min.service level)							6 657	6 657	6 657
No toilet provisions							6 303	6 303	6 303
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	17 400	17 400	17 400
Total number of households	-	-	-	-	-	-	95 961	95 961	95 961
Energy:									
Electricity (at least min.service level)							80 820	80 820	80 820
Electricity - prepaid (min.service level)									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	80 820	80 820	80 820
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources							15 105	15 105	15 105
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	15 105	15 105	15 105
Total number of households	-	-	-	-	-	-	95 925	95 925	95 925
Refuse:									
Removed at least once a week							71 277	71 277	71 277
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	71 277	71 277	71 277
Removed less frequently than once a week							3 021	3 021	3 021
Using communal refuse dump							1 254	1 254	1 254
Using own refuse dump							13 590	13 590	13 590
Other rubbish disposal							1 497	1 497	1 497
No rubbish disposal							5 199	5 199	5 199
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	24 561	24 561	24 561
Total number of households	-	-	-	-	-	-	95 838	95 838	95 838
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)									
Sanitation (free minimum level service)									
Electricity/other energy (50kwh per household per month)									
Refuse (removed at least once a week)									
Cost of Free Basic Services provided (R'000)									
Water (6 kilolitres per household per month)									
Sanitation (free sanitation service)									
Electricity/other energy (50kwh per household per month)									
Refuse (removed once a week)									
Total cost of FBS provided (minimum social package)	-	-	-	-	-	-	-	-	-
Highest level of free service provided									
Property rates (R value threshold)									
Water (kilolitres per household per month)									
Sanitation (kilolitres per household per month)									
Sanitation (Rand per household per month)									
Electricity (kwh per household per month)									
Refuse (average litres per week)									
Revenue cost of free services provided (R'000)									
Property rates (R15 000 threshold rebate)									
Property rates (other exemptions, reductions and rebates)									
Water									
Sanitation									
Electricity/other energy									
Refuse									
Municipal Housing - rental rebates									
Housing - top structure subsidies									
Other									
Total revenue cost of free services provided (total social package)	-	-	-	-	-	-	-	-	-

***OTHER RELATED SUPPORTING
DOCUMENTATION***

DC9 Frances Baard - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R									
REVENUE ITEMS:									
Property rates									
Total Property Rates	395 701	-	-	-	-	-	-	-	-
less Revenue Foregone	-	-	-	-	-	-	-	-	-
Net Property Rates	395 701	-	-	-	-	-	-	-	-
Service charges - electricity revenue									
Total Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
less Revenue Foregone	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue									
Total Service charges - water revenue	12 789	-	-	-	-	-	-	-	-
less Revenue Foregone	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue	12 789	-	-	-	-	-	-	-	-
Service charges - sanitation revenue									
Total Service charges - sanitation revenue	3 360	-	-	-	-	-	-	-	-
less Revenue Foregone	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue	3 360	-	-	-	-	-	-	-	-
Service charges - refuse revenue									
Total refuse removal revenue	6 840	-	-	-	-	-	-	-	-
Total landfill revenue	-	-	-	-	-	-	-	-	-
less Revenue Foregone	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue	6 840	-	-	-	-	-	-	-	-
Other Revenue by source									
Actuarial Gains	242 288	250 656	995 853	-	-	-	-	-	-
Other income	922 646	82 135	77 382	24 000	24 000	100 000	115 000	100 000	100 000
Discontinued operations	428 377	-	-	-	-	-	-	-	-
Total 'Other' Revenue	1 593 311	332 791	1 073 235	24 000	24 000	100 000	115 000	100 000	100 000
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	22 878 618	24 103 170	27 204 810	33 557 870	33 557 870	28 738 720	38 468 720	41 365 270	44 092 390
Pension and UIF Contributions	3 470 829	3 723 937	4 226 956	5 302 180	5 302 180	4 553 134	6 290 670	6 752 640	7 185 610
Medical Aid Contributions	973 495	1 087 820	1 269 215	1 446 570	1 446 570	1 343 554	1 813 530	1 813 530	1 813 530
Overtime	36 148	57 765	54 263	32 000	-	51 037	-	-	-
Performance Bonus	405 240	209 320	366 418	583 590	583 590	340 000	464 320	464 320	464 320
Motor Vehicle Allowance	1 817 504	1 891 503	2 302 457	2 620 430	2 620 430	2 274 575	3 784 280	3 784 280	3 784 280
Cellphone Allowance	109 752	180 511	192 324	230 400	230 400	186 047	219 900	224 100	223 500
Housing Allowances	531 608	527 834	413 021	477 960	477 960	574 746	220 530	220 530	220 530
Other benefits and allowances	504 692	798 513	1 025 158	1 464 310	1 496 310	1 067 701	1 324 270	1 411 360	1 491 520
Payments in lieu of leave	525 849	882 771	1 121 150	756 400	756 400	769 261	860 330	924 970	985 960
Long service awards	60 381	141 326	208 923	205 580	205 580	136 166	193 140	209 060	223 710
Post-retirement benefit obligations	468 950	1 029 461	1 037 884	820 840	820 840	-	747 900	819 280	445 380
sub-total	31 783 066	34 633 933	39 422 579	47 498 130	47 498 130	40 034 941	54 387 590	57 989 340	60 930 730
Less: Employees costs capitalised to PPE									
Total Employee related costs	31 783 066	34 633 933	39 422 579	47 498 130	47 498 130	40 034 941	54 387 590	57 989 340	60 930 730
Contributions recognised - capital									
List contributions by contract	-	-	-	-	-	-	-	-	-
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	3 529 853	3 897 820	3 428 578	5 050 000	5 050 000	5 050 000	5 380 000	5 380 000	5 380 000
Lease amortisation	-	-	-	-	-	-	-	-	-
Capital asset impairment	-	18 664 664	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	3 529 853	22 562 484	3 428 578	5 050 000	5 050 000	5 050 000	5 380 000	5 380 000	5 380 000
Bulk purchases									
Electricity Bulk Purchases	-	-	-	-	-	-	-	-	-
Water Bulk Purchases	11 535	-	-	-	-	-	-	-	-
Total bulk purchases	11 535	-	-	-	-	-	-	-	-
Transfers and grants									
Cash transfers and grants	135 000	135 000	135 000	135 000	135 000	135 000	135 000	135 000	135 000
Non-cash transfers and grants	28 191 868	26 246 679	35 301 784	42 802 480	42 295 230	40 472 057	42 838 270	34 081 980	33 257 340
Total transfers and grants	28 326 868	26 381 679	35 436 784	42 937 480	42 430 230	40 607 057	42 973 270	34 216 980	33 392 340
Contracted services									
Other	-	-	-	-	-	-	-	-	-
sub-total	-	-	-	-	-	-	-	-	-
Allocations to organs of state:									
Electricity	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-

DC9 Frances Baard - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R									
Other	-	-	-	-	-	-	-	-	-
Total contracted services	-	-	-	-	-	-	-	-	-
Other Expenditure By Type									
Collection costs	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	1 462 860	2 512 257	211 979	950 500	1 430 500	1 325 500	1 946 120	2 043 430	2 125 390
Audit fees	1 070 507	1 330 070	1 401 052	1 600 000	1 600 000	1 550 000	1 700 000	1 785 000	1 856 400
General expenses	3 686 523	487 169	193 793	363 580	363 580	260 218	525 540	550 490	571 600
Advertisement	879 458	679 809	873 888	965 300	1 165 300	1 098 663	1 058 600	1 111 530	1 156 000
Affiliation Fees	253 768	305 936	400 000	474 980	474 980	474 980	550 000	577 500	600 600
Bank Charges	55 538	52 934	64 902	65 000	70 000	67 334	70 200	73 710	76 660
Printing, stationery & publications	488 692	461 640	651 924	751 690	779 190	576 319	859 850	900 280	936 360
Entertainment	259 259	212 827	233 669	250 000	253 500	234 029	232 990	244 350	253 910
Free basic services	-	-	-	-	-	-	-	-	-
Motor vehicle opratinbg cost	429 558	755 336	780 258	777 190	804 990	794 402	975 500	1 024 370	1 065 290
Motor vehicle usage	-32 628	-63 126	-445	-	-246 500	-24 952	-591 980	-581 950	-577 600
Insurance	241 865	271 889	194 036	313 000	351 000	93 000	350 000	367 500	382 200
Actuarial Losses	655 877	763 019	-	500 000	500 000	-	500 000	500 000	500 000
Municipal services & Taxes	500 802	748 821	1 084 523	1 450 000	1 450 000	1 133 959	1 522 490	1 598 610	1 662 550
Postage	10 382	6 215	10 990	13 500	13 500	15 598	15 400	16 170	16 810
Office requirements	7 376	22 087	4 056	16 300	16 300	5 996	24 430	25 440	26 270
Pauper Burials	2 000	4 500	11 853	20 000	20 000	12 000	24 000	25 200	26 210
Protective clothing	11 928	14 883	16 735	41 430	41 430	17 349	30 700	32 240	33 530
Relocation Cost	236 505	43 644	36 278	85 000	185 000	96 190	100 000	105 000	109 200
Rentals	239 746	58 481	46 299	21 000	21 000	37 676	24 300	25 510	26 570
Security Services	344 641	414 251	454 628	499 850	593 520	500 871	711 640	747 220	777 110
Telekommunications	477 599	500 609	526 729	728 000	618 000	444 329	775 200	806 150	832 400
Training, Study Busaries, Cinferece & Seminars	762 523	985 439	1 244 670	1 754 050	1 740 550	1 469 209	1 994 890	2 089 250	2 165 790
Accommpdation	663 663	926 784	858 796	971 660	991 660	718 693	1 071 650	1 160 020	1 208 530
Transportation	561 329	634 940	837 839	982 700	1 062 970	742 136	1 061 330	1 119 540	1 161 460
Total 'Other' Expenditure	13 269 769	12 130 415	10 138 451	13 594 730	14 300 470	11 643 500	15 532 850	16 346 560	16 993 240
by Expenditure Item									
Employee related costs	-	-	-	-	-	-	-	-	-
Other materials	-	2 313 608	2 569 405	3 983 410	4 527 800	3 705 615	5 245 190	5 506 940	5 728 820
Contracted Services	-	-	-	-	-	-	-	-	-
Other Expenditure	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	2 313 608	2 569 405	3 983 410	4 527 800	3 705 615	5 245 190	5 506 940	5 728 820

DC9 Frances Baard - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Vote 1 - Executive & Council	Vote 2 - Budget & Treasury	Vote 3 - Corporate Services	Vote 4 - Planning & Development	Vote 5 - Project Management & Advisory Services	Total
R						
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	-	72 000	-	-	988 720	1 060 720
Interest earned - external investments	-	5 673 200	-	-	-	5 673 200
Interest earned - outstanding debtors	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-
Fines	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-
Agency services	-	-	-	-	-	-
Other revenue	-	100 000	-	15 000	-	115 000
Transfers recognised - operational	4 683 000	84 180 000	3 315 000	934 000	7 971 000	101 083 000
Gains on disposal of PPE	-	60 000	-	-	-	60 000
Total Revenue (excluding capital transfers and contributions)	4 683 000	90 085 200	3 315 000	949 000	8 959 720	107 991 920
Expenditure By Type						
Employee related costs	10 914 630	9 463 410	14 145 260	9 343 920	10 520 370	54 387 590
Remuneration of councillors	6 055 350	-	-	-	-	6 055 350
Debt impairment	3 000	-	-	-	-	3 000
Depreciation & asset impairment	-	4 150 000	1 050 000	-	180 000	5 380 000
Finance charges	-	2 853 510	-	-	-	2 853 510
Bulk purchases	-	-	-	-	-	-
Other materials	177 000	955 080	3 613 950	298 760	200 400	5 245 190
Contracted services	-	-	-	-	-	-
Transfers and grants	851 000	1 050 000	1 793 400	8 651 870	30 627 000	42 973 270
Other expenditure	4 501 220	2 229 020	6 074 250	1 424 430	1 303 930	15 532 850
Loss on disposal of PPE	-	200 000	-	-	-	200 000
Total Expenditure	22 502 200	20 901 020	26 676 860	19 718 980	42 831 700	132 630 760
Surplus/(Deficit)	(17 819 200)	69 184 180	(23 361 860)	(18 769 980)	(33 871 980)	(24 638 840)
Transfers recognised - capital						-
Contributions recognised - capital						-
Contributed assets						-
Surplus/(Deficit) after capital transfers & contributions	(17 819 200)	69 184 180	(23 361 860)	(18 769 980)	(33 871 980)	(24 638 840)

DC9 Frances Baard - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R									
ASSETS									
Call investment deposits									
Call deposits < 90 days	70 500 000		83 200 000	59 000 000	64 800 000	92 252 142	77 878 906	63 863 576	53 619 206
Other current investments > 90 days		2 900 000	3 800 000			4 000 000	4 000 000	4 000 000	4 000 000
Total Call investment deposits	70 500 000	2 900 000	87 000 000	59 000 000	64 800 000	96 252 142	81 878 906	67 863 576	57 619 206
Consumer debtors									
Consumer debtors									
Less: Provision for debt impairment									
Total Consumer debtors	-	-	-	-	-	-	-	-	-
Debt impairment provision									
Balance at the beginning of the year									
Contributions to the provision									
Bad debts written off									
Balance at end of year	-	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	62 272 603	78 314 937	81 820 559	71 037 816	70 409 626	74 043 034	79 383 194	80 264 194	81 381 744
Leases recognised as PPE	266 597								
Less: Accumulated depreciation	10 964 896	32 340 661	34 381 181	22 950 620	22 950 620	28 000 620	33 380 620	38 760 620	44 140 620
Total Property, plant and equipment (PPE)	51 574 304	45 974 277	47 439 377	48 087 197	47 459 007	46 042 414	46 002 574	41 503 574	37 241 124
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)									
Current portion of long-term liabilities	1 292 771	1 332 911	1 444 018	1 605 705	1 605 705	1 605 705	1 785 500	1 985 500	2 207 800
Total Current liabilities - Borrowing	1 292 771	1 332 911	1 444 018	1 605 705	1 605 705	1 605 705	1 785 500	1 985 500	2 207 800
Trade and other payables									
Trade and other creditors	2 267 558	5 368 725	4 171 424	3 035 000	3 035 000	3 035 000	4 500 000	4 500 000	4 500 000
Unspent conditional transfers	4 727 393	2 178 633	327 280	-					
VAT									
Total Trade and other payables	6 994 951	7 547 358	4 498 704	3 035 000	3 035 000	3 035 000	4 500 000	4 500 000	4 500 000
Non current liabilities - Borrowing									
Borrowing	12 814 926	11 485 678	10 041 380	8 470 254	8 470 254	8 470 254	6 684 754	4 699 254	2 491 454
Finance leases (including PPP asset element)									
Total Non current liabilities - Borrowing	12 814 926	11 485 678	10 041 380	8 470 254	8 470 254	8 470 254	6 684 754	4 699 254	2 491 454
Provisions - non-current									
Retirement benefits	20 098 679	22 526 252	23 001 035	17 971 479	17 971 479	23 001 035	23 000 000	24 000 000	25 000 000
<i>List other major provision items</i>									
Refuse landfill site rehabilitation									
Other									
Total Provisions - non-current	20 098 679	22 526 252	23 001 035	17 971 479	17 971 479	23 001 035	23 000 000	24 000 000	25 000 000
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	62 896 446	76 169 427	74 677 330	62 358 167	62 358 167	75 967 396	88 294 086	73 332 806	56 049 543
GRAP adjustments		9 838 649							
Restated balance	62 896 446	86 008 076	74 677 330	62 358 167	62 358 167	75 967 396	88 294 086	73 332 806	56 049 543
Surplus/(Deficit)	13 573 109	(10 458 129)	2 396 455	(21 681 380)	(22 063 990)	(8 239 702)	(24 638 840)	(13 134 330)	(9 126 820)
Appropriations to Reserves	(4 415 020)	(3 450 000)	(6 781 330)			(3 633 407)	(5 340 160)	(881 000)	(1 117 550)
Transfers from Reserves	3 655 643	2 339 778	5 229 375	4 289 690	4 289 690	3 633 407	5 340 160	881 000	1 117 550
Depreciation offsets	237 605	237 605	445 567	237 605	237 605	237 605	445 567	445 567	445 567
Other adjustments	221 644			9 336 845	15 144 883	20 328 787	9 231 992	(4 594 500)	(4 394 500)
Accumulated Surplus/(Deficit)	76 169 427	74 677 330	75 967 396	54 540 928	59 966 355	88 294 086	73 332 806	56 049 543	42 973 790
Reserves									
Housing Development Fund									
Capital replacement	4 411 867	5 522 089	7 074 044	3 018 102	3 096 292	7 102 137	7 102 137	7 102 137	7 102 137
Self-insurance									
Other reserves									
Revaluation	5 828 304	21 379 051	20 933 484	20 243 091	20 243 091	20 005 486	19 559 919	19 114 352	18 668 785
Total Reserves	10 240 171	26 901 140	28 007 528	23 261 193	23 339 383	27 107 623	26 662 056	26 216 489	25 770 922
TOTAL COMMUNITY WEALTH/EQUITY	86 409 598	101 578 470	103 974 924	77 802 120	83 305 738	115 401 709	99 994 861	82 266 031	68 744 711

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services									
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DC9 Frances Baard - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Basic Services	Provision & maintenance of infrastructure & basic services		21 144 840	9 101 029	9 609 400	9 239 810	9 239 810	9 239 810	8 959 720	10 218 030	9 481 590
	Housing		2 083 235	3 148 561	983 191	-	-	-	-	-	-
	Water provision		12 789	-	-	-	-	-	-	-	-
	Sanitation Services		3 360	-	-	-	-	-	-	-	-
	Refuse Removal		6 840	-	-	-	-	-	-	-	-
	Electricity Provision		-	-	-	-	-	-	-	-	-
Municipal Institutional Development And Transformation	Social Services										
	Integrated Development Planning										
	Planning & Development		1 511 947	1 200 000	732 992	890 000	1 190 000	1 190 000	934 000	969 000	1 006 000
	Environmental Health		153 845	5 061 638	3 005 836	3 000 000	3 060 270	3 000 000	3 000 000	3 000 000	3 000 000
	Fire Fighting & Disaster Management		961 842	-	2 288 364	600 000	600 000	600 000	315 000	350 000	350 000
Local Economic Development	Local economic Development & Tourism		50 000	-	-						
Municipal Financial Viability and Management	To effectively manage the revenue and expenditure functions of the municipality		70 301 010	73 721 632	79 737 050	80 783 600	80 783 600	81 289 769	88 850 200	94 229 460	101 955 270
	To implement an effective system of budgeting and in year reporting procedures		1 242 288	1 250 000	2 245 853	1 250 000	1 250 000	1 250 000	1 250 000	1 250 000	1 300 000
Good Governance and Public Participation	Good Governance		1 393 914	1 762 682	3 318 000	3 716 000	3 716 000	3 716 000	4 683 000	4 891 000	5 110 000
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			98 865 911	95 245 541	101 920 686	99 479 410	99 839 680	100 285 579	107 991 920	114 907 490	122 202 860

DC9 Frances Baard - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Basic Services	To facilitate and support the eradication of backlogs & maintenance of infrastructure		23 855 196	38 250 073	28 233 332	32 932 170	32 934 170	31 739 015	33 879 250	27 916 360	27 061 970
	Provision of basic services to other rural areas within DMA		48 903	-							
	To support maintenance of municipal roads		429 944	637 784	644 469	910 810	1 026 810	1 014 613	988 720	1 037 030	1 077 590
	To facilitate and support provision of housing		2 148 223	3 167 549	3 972 784	4 652 030	4 287 930	2 959 801	5 921 220	6 296 180	6 657 880
	Management of basic service delivery		1 710 459	2 262 487	1 602 512	1 886 640	1 910 670	1 757 757	2 042 510	2 082 260	2 120 180
Municipal Institutional Development And Transformation	Prepare and monitor implementation of IDP		1 276 885	1 367 057	1 366 931	1 774 770	1 774 770	1 469 714	1 934 090	2 077 130	2 192 640
	Manage of planning & Development services		2 811 206	2 615 986	2 161 789	2 476 680	2 776 680	2 410 581	2 663 530	2 721 860	2 746 010
	To Prepare and Review Spatial Development Frameworks in Municipalities and DMA		1 371 875	1 245 258	1 297 468	3 488 990	2 975 740	2 278 365	3 205 440	2 356 860	2 487 980
	Develop and supply geographic information services to users in the district		768 930	1 280 346	1 699 746	2 987 300	3 054 210	2 159 798	2 805 970	1 283 420	1 353 230
	To facilitate community related services in the DMA		-	-							
	Provision of effective IT service to all users & stakeholders		3 917 586	3 526 742	3 689 359	4 299 310	4 309 310	4 016 360	5 946 620	6 230 540	6 482 490
	Provision of an efficient and effective HR & performance management Function		3 079 489	3 444 611	3 470 131	4 145 930	4 445 930	3 697 954	4 416 690	4 670 000	4 877 060
	To manage auxiliary services efficiently and effectively Rendering of effective environmental protection services an food safety programmes		5 099 127	5 490 868	6 697 497	7 950 700	8 303 620	7 141 558	8 402 880	8 839 000	9 256 910
	Rendering of disaster management services in the district		1 712 597	3 691 476	1 797 220	2 649 920	2 709 920	2 460 997	2 850 950	2 582 800	2 729 890
	Rendering of disaster management services in the district		2 622 317	3 351 664	3 958 313	4 842 960	4 599 830	4 240 211	5 059 720	5 387 210	5 678 280
Local Economic Development	Enhance local economic development through LED capacity building and tourism		4 055 598	5 078 891	6 455 945	8 514 080	8 488 080	7 797 965	9 109 950	9 757 050	10 173 860
Municipal Financial Viability and Management	Ensure that all financial systems and procedures are managed properly and effectively		5 570 139	4 984 072	6 042 915	5 794 720	5 794 720	5 297 265	6 204 440	6 482 320	6 736 470
	To implement a effective system of supply chain management		1 849 296	2 170 264	2 257 160	2 476 750	2 476 750	2 436 939	2 839 100	3 029 760	3 202 970
	To implement an effective system of budgeting and in year reporting procedures		7 732 016	6 749 605	3 687 156	6 552 720	6 552 720	5 486 817	7 865 154	7 363 818	7 549 776
	To effectively manage the revenue and expenditure functions of the municipality and ensure that proper asset management systems		1 849 510	3 118 007	3 776 858	2 856 240	2 928 240	3 426 514	3 118 420	3 344 670	3 524 310
	To establish a support service to category "B" municipalities		620 598	657 669	409 684	728 080	728 080	609 646	873 906	818 202	838 864
Good Governance and Public Participation	Political oversight & administration		9 241 509	8 391 895	9 182 856	9 060 660	9 240 660	7 216 949	9 694 620	10 180 560	10 213 720
	Ensure accountable administration		2 175 131	2 972 979	5 353 694	8 390 810	8 796 310	7 262 443	9 588 600	10 122 290	10 726 170
	Legal & risk Unit		-	-	-	-	-	-	1 209 350	1 323 080	1 390 560
	Communication Services		1 346 270	1 248 390	1 766 412	1 788 520	1 788 520	1 644 016	2 009 630	2 139 420	2 250 870
Allocations to other priorities											
Total Expenditure			85 292 803	105 703 671	99 524 231	121 160 790	121 903 670	108 525 282	132 630 760	128 041 820	131 329 680

DC9 Frances Baard - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Basic Services	To facilitate and support the eradication of backlogs in infrastructure	A			-	520 000	520 000	520 000	88 000	-	-
	Provision of basic services to other rural areas within DMA	A									
	To support maintenance of municipal roads	A	-	178 050	-	-	15 500	-	-	-	-
	To support the maintenance of municipal infrastructure	A									
	To facilitate and support provision of housing	A	6 279	41 884	535 480	91 000	73 510	73 510	44 000	-	-
	Management of basic service delivery	A	684 513	1 087 009	75 500	-	-	-	-	-	-
Municipal Institutional Development And Transformation	Prepare and monitor implementation of IDP	B	-	-	-	26 700	26 700	20 000	-	-	-
	Mange of planning & Development services	B	-	-	-	-	-	-	-	-	-
	To Prepare and Review Spatial Development Frameworks in Municipalities and DMA	B	13 946	-	-	29 500	29 500	29 500	-	-	-
	Develop and supply geographic information services to users in the district	B	90 942	19 500	87 500	85 000	85 000	85 000	15 000	-	-
	To facilitate community related services in the DMA	B									
	Provision of effective IT service to all users & stakeholders	B	2 043 038	583 792	530 841	520 800	513 800	513 800	738 000	231 000	242 550
	Provision of an efficient and effective HR & performance management Function	B	6 931	-	-	17 190	17 190	12 320	7 400	-	-
	To manage auxiliary services efficiently and effectively	B	35 773	9 296	343 494	610 300	75 300	75 300	29 800	-	-
Rendering of effective environmental protection services an food safety programmes	B	-	-	-	60 000	60 000	60 000	18 000	-	-	
Rendering of disaster management services in the district	B	791 750	1 101	2 470 482	1 385 000	1 405 800	1 405 800	2 746 000	50 000	75 000	
Local Economic Development	Enhance local economic development trough LED capacity building and tourism	C	27 093	28 090	-	-	-	-	108 960	-	-
Municipal Financial Viability and Management	Ensure that all financial systems and procedures are managed properly and effectively	D	10 650	-	-	4 000	4 000	4 000	100 000	-	-
	To implement a effective system of supply chain management	D	-	-	57 070	28 200	28 200	28 200	92 000	-	-
	To implement an effective system of budgeting and in year reporting procedures	D	109 186	2 798	-	-	-	-	-	-	-
	To effectively manage the revenue and expenditure functions of the municipality and ensure that proper asset management systems are in	D	278 109	292 526	1 795 657	830 000	725 000	725 000	1 166 000	600 000	800 000
	To establish a support service to category "B" municipalities	D									

DC9 Frances Baard - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R											
Good Governance and Public Participation	Political oversight & administration	E	68 293	1 550	-	-	-	-	-	-	-
	Ensure accountable administration	E	9 236	99 700	-	75 000	75 000	75 000	15 000	-	-
	Legal & risk Unit								52 000	-	-
	Communication Services	E	45 579	36 366	111 908	7 000	7 000	5 977	120 000	-	-
Allocations to other priorities											
Total Capital Expenditure			4 221 318	2 381 662	6 007 932	4 289 690	3 661 500	3 633 407	5 340 160	881 000	1 117 550

DC9 Frances Baard - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Vote1 - Executive & Council										
Good Governance and Public Participation										
Committee Services & Administration										
<i>office of the Municipal Manager.</i>	% compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Communications										
<i>public opinion about service delivery in the district.</i>	projects completed	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>on a "one message" approach in the district.</i>	programmes completed	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To implement a support plan for staff morale and Internal Audit & Risk Management	% implementation of the	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>district.</i>	approved Internal Audit Plan	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To implement the approved Internal Audit plan.	% implementation of	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To comply with the shared services capacity	% compliance with i/a	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote2 - Budget & Treasury										
Sound Financial Management										
Budget Office										
<i>are in line with MFMA & NT guidelines.</i>	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>stakeholders.</i>	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To compile & implement a financial plan.	% implementation of	-	-	-	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To support with capacity building & performance Revenue & Expenditure	% of identified programmes				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>as per legislation.</i>	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>To ensure creditor payments as per legislation.</i>	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>To manage & maintain an effective revenue system.</i>	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>investment policy.</i>	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To effectively manage councils assets.	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
SCM										
<i>councils SCM policy.</i>	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To maintain an effective store function in	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To promote & increase procurement with SMME's	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Support effective & efficient financial										
Support effective & efficient financial										
Budget office	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
SCM	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 3 - Corporate Services										
Provide an effective, efficient & economic										
ICT										
<i>service delivery.</i>	% of identified programmes	55.0%	55.0%	55.0%	70.0%	70.0%	70.0%	80.0%	90.0%	100.0%
To facilitate the creation of a conducive IT environment	% of identified programmes	60.0%	65.0%	65.0%	70.0%	70.0%	70.0%	70.0%	70.0%	70.0%
To institute business continuity in the district by 2016.	% of identified programmes	-	-	-	75.0%	75.0%	75.0%	80.0%	85.0%	95.0%
To provide a fully effective human resource management.	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>development functions.</i>	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>sound human resource administration.</i>	Excellent Service delivery to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>training & development programmes.</i>	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>To ensure effective human resource planning.</i>	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To ensure the establishment of a district HR forum.	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To ensure efficient, effective & economic										
<i>district.</i>	% reduction in complaints	60.0%	65.0%	65.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
<i>Rendering of administrative support</i>	Excellent Service delivery to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Maintenance of machinery & payment of expenditure	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To render effective & sustained municipal										
<i>accordance to the Blue & Green Drop Regulations by</i>	% of identified programmes				60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
To render municipal health education & awareness	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To ensure compliance of food products, food & non-	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To render effective & sustained										
<i>standards in the district by 2014</i>	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To render & or support environmental education &	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote4 - Planning & Development										
To manage the implementation & maintenance										
IDP/PMS										
<i>performance agreements for Section 57 managers.</i>	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>managers</i>	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>performance reports to the mayoral committee &</i>	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>management review to section 57 managers</i>	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>policy</i>	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To support the implementation & maintenance										
IDP/PMS										
<i>in the local municipalities in the district</i>	applicable legislation	50.0%	50.0%	60.0%	70.0%	70.0%	70.0%	70.0%	70.0%	70.0%
To facilitate the preparation of credible IDP's in										
<i>IDP/PMS</i>										
<i>To prepare & review the district IDP</i>	applicable legislation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>local municipalities</i>	applicable legislation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To facilitate the review of identified sector plans	applicable legislation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To grow & diversify the district economy by										
LED										
<i>programmes</i>	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>the district (e.g. Agriculture, mining)</i>	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To facilitate the development of LED strategies for	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To develop & promote tourism in the district										
Tourism										
<i>To promote tourism enterprise development</i>	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>charter</i>	Compliance to charter	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Involvement in tourism</i>	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Star Grading Council</i>	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To market the district as a preferred tourism	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
GIS										
<i>requirements in accordance with the districts GIS</i>	applicable policy	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>requirements in accordance with the districts GIS</i>	Improved planning	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>municipal service delivery</i>	standards	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>& international metadata standards by 2014</i>										

DC9 Frances Baard - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<i>about the functionality of GIS as a planning tool</i>	% of identified programmes	65.0%	70.0%	70.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
<i>To ensure user friendly GIS mapping applications</i>	information	65.0%	70.0%	70.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
<i>systems housed within the district municipality</i>	systems	60.0%	70.0%	70.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%

DC9 Frances Baard - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
To facilitate the development of sustainable										
Spatial Planning										
<i>accordance with approved spatial plans</i>	applicable legislation	100.0%	100.0%	100.0%						
<i>accordance with approved plans (Building regulations management in accordance with the relevant disaster Fire fighting & Disaster Management)</i>	applicable legislation	100.0%	100.0%	100.0%						
<i>risk management in the district</i>	Integrated capacity building	55.0%	60.0%	60.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
To implement the disaster risk reduction	Implementation of plan	-	30.0%	30.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>deserted families</i>	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To reduce the adverse effect of veld fires in the										
<i>To comply with the veld & forest fires Act 101 of 1998</i>	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>To build fire fighting capacity in the district</i>	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To ensure the effective co-ordination of the										
To ensure the safeguarding of council's assets	applicable legislation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To adhere to Occupational Health & Safety										
<i>OH&S Act</i>	applicable Act	95.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 5 - Project Management & Advisory										
Provision of basic services										
<i>Project Management Services</i>										
<i>services in the district</i>	backlogs	80.0%	85.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Identification	Funded projects	85.0%	90.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>sustainable human settlements</i>										
<i>Housing</i>										
<i>accreditation</i>	% of compliance to	110.0%	115.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
And so on for the rest of the Votes										

DC9 Frances Baard - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.4%	3.6%	3.7%	3.2%	3.1%	3.5%	3.4%	3.0%	3.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	53.3%	59.4%	49.7%	67.5%	67.5%	62.6%	64.5%	62.1%	62.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	125.1%	42.7%	35.9%	36.4%	36.3%	31.2%	25.1%	17.9%	9.7%
Liquidity										
Current Ratio	Current assets/current liabilities	6.0	6.3	7.1	5.8	6.4	9.3	6.7	5.5	4.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	6.0	6.3	7.1	5.8	6.4	9.3	6.7	5.5	4.6
Liquidity Ratio	Monetary Assets/Current Liabilities	5.4	6.0	6.8	5.6	6.2	9.1	6.5	5.3	4.4
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		1376.6%	98.0%	57.4%	7.3%	7.3%	0.0%	12.3%	11.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		1376.6%	194.8%	55.0%	7.3%	7.3%	17.2%	12.3%	11.2%	11.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	7.0%	14.2%	13.0%	1.4%	1.4%	11.1%	10.8%	10.2%	9.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))									
Creditors to Cash and Investments		3.1%	6.2%	5.0%	5.1%	4.6%	3.1%	5.4%	5.4%	5.2%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kWh) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated									
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated									
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.1%	36.4%	38.7%	47.7%	47.6%	39.9%	50.4%	50.5%	49.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	36.5%	41.2%	43.7%	53.5%	53.3%	45.0%	56.0%	56.0%	55.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	2.5%	4.0%	4.5%	3.7%	4.9%	4.8%	4.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.0%	26.3%	5.6%	7.3%	7.3%	7.2%	7.6%	6.5%	6.1%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1.3	0.9	1.2	0.9	0.9	0.9	1.0	0.9	0.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	1031.9%	738.6%	590.4%	145.6%	145.6%	142.4%	188.6%	179.8%	173.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	19.8	22.3	19.7	11.8	12.9	22.5	14.2	13.5	13.5

DC9 Frances Baard - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			324		382	382	382	382	382	382	382	382
Females aged 5 - 14			33		35	35	35	35	35	35	35	35
Males aged 5 - 14			33		37	37	37	37	37	37	37	37
Females aged 15 - 34			60		69	69	69	69	69	69	69	69
Males aged 15 - 34			56		68	68	68	68	68	68	68	68
Unemployment												
Monthly household income (no. of households)												
No income	1, 12											
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3											
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic												
Inflation/inflation outlook (CPIV)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

DC9 Frances Baard Supporting Table SA10 Funding measurement

Description	MFMA section	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	73 128	86 214	83 564	59 959	66 091	97 333	82 960	82 793	86 419
Cash + investments at the yr end less applications - R'000	18(1)b	137 075	56 225	59 609	39 037	45 090	66 111	45 798	30 648	19 379
Cash year end/monthly employee/supplier payments	18(1)b	19.8	22.3	19.7	11.8	12.9	22.5	14.2	13.5	13.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	13 811	(10 221)	2 842	(21 444)	(21 826)	(8 002)	(24 193)	(12 689)	(8 681)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(106.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	1376.6%	194.8%	55.0%	7.3%	7.3%	17.2%	12.3%	11.2%	11.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	86.3%	0.0%	0.0%	0.3%	0.3%	0.0%	0.3%	0.3%	0.3%
Capital payments % of capital expenditure	18(1)c:19	102.7%	100.0%	100.0%	90.0%	88.3%	85.0%	85.0%	85.0%	85.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a							100.1%	100.2%	100.2%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	(45.9%)	(6.1%)	(60.2%)	0.0%	0.0%	42.9%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	N.A.	0.0%	(0.3%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	0.0%	0.0%	5.4%	8.3%	9.5%	8.0%	11.4%	13.3%	15.4%
Asset renewal % of capital budget	20(1)(vi)	0.0%	18.2%	39.8%	31.1%	35.9%	36.1%	31.6%	94.3%	93.3%
Supporting indicators										
% incr total service charges (incl prop rates)	18(1)a		(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Property Tax	18(1)a		(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - electricity revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a		(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a		(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a		(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Service charges - other	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	672	507	596	961	961	983	1 061	1 113	1 156
Service charges		419	-	-	-	-	-	-	-	-
Property rates		396	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		13	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		3	-	-	-	-	-	-	-	-
Service charges - refuse removal		7	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		253	507	596	961	961	983	1 061	1 113	1 156
Capital expenditure excluding capital grant funding		3 936	2 382	4 344	4 290	3 662	3 633	5 340	881	1 118
Cash receipts from ratepayers	18(1)a	40 764	1 637	918	72	72	186	145	136	138
Ratepayer & Other revenue	18(1)a	2 961	840	1 670	985	985	1 083	1 176	1 213	1 256
Change in consumer debtors (current and non-current)		7 622	6 597	(261)	(11 870)	(11 870)	(2 121)	10 274	-	-
Operating and Capital Grant Revenue	18(1)a	90 264	88 914	94 579	93 815	94 175	94 180	101 083	108 725	115 778
Capital expenditure - total	20(1)(vi)	4 221	2 382	6 008	4 290	3 662	3 633	5 340	881	1 118
Capital expenditure - renewal	20(1)(vi)	-	433	2 392	1 333	1 313	1 313	1 686	831	1 043
Supporting benchmarks										
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY								100 618	108 225	115 278
DoRA capital grants total MFY										
Provincial operating grants								315	315	315
Provincial capital grants										
District Municipality grants										
Total gazetted/advised national, provincial and district grants								100 933	108 540	115 593
Average annual collection rate (arrears inclusive)										
DoRA operating										
<i>List operating grants</i>										
								97 428	103 853	110 545
								934	969	1 006
								1 250	1 250	1 300
								1 321	2 468	2 742
								100 933	108 540	115 593
DoRA capital										
<i>List capital grants</i>										
								-	-	-
Trend										
Change in consumer debtors (current and non-current)		7 622	6 597	(261)	(13 270)	10 274	-	-	-	-
Total Operating Revenue										
Total Operating Expenditure										
Operating Performance Surplus/(Deficit)										
Cash and Cash Equivalents (30 June 2012)										
Revenue										
% Increase in Total Operating Revenue			(3.7%)	7.0%	(2.4%)	0.4%	0.4%	8.2%	6.4%	6.3%
% Increase in Property Rates Revenue			(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges			(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

DC9 Frances Baard Supporting Table SA10 Funding measurement

Description	MFMA section	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Expenditure										
% Increase in Total Operating Expenditure			23.9%	(5.8%)	21.7%	0.6%	(11.0%)	8.8%	(3.5%)	2.6%
% Increase in Employee Costs			9.0%	13.8%	20.5%	0.0%	(15.7%)	14.5%	6.6%	5.1%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)				312877.6108	291399.5706			329621.7576		
Average Cost Per Councillor (Remuneration)				206407.8888	210327.4074			224272.2222		
R&M % of PPE		0.0%	0.0%	5.4%	8.3%	9.5%	8.0%	11.4%	13.3%	15.4%
Asset Renewal and R&M as a % of PPE		0.0%	1.0%	10.0%	11.0%	12.0%	10.0%	15.0%	15.0%	18.0%
Debt Impairment % of Total Billable Revenue		86.3%	0.0%	0.0%	0.3%	0.3%	0.0%	0.3%	0.3%	0.3%
Capital Revenue										
Internally Funded & Other (R'000)		3 936	2 382	4 344	4 290	3 662	3 633	5 340	881	1 118
Borrowing (R'000)		-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		285	-	1 664	-	-	-	-	-	-
Internally Generated funds % of Non Grant Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		6.8%	0.0%	27.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Expenditure										
Total Capital Programme (R'000)		4 221	2 382	6 008	4 290	3 662	3 633	5 340	881	1 118
Asset Renewal		-	433	2 392	1 333	1 313	1 313	1 686	831	1 043
Asset Renewal % of Total Capital Expenditure		0.0%	18.2%	39.8%	31.1%	35.9%	36.1%	31.6%	94.3%	93.3%
Cash										
Cash Receipts % of Rate Payer & Other		1376.6%	194.8%	55.0%	7.3%	7.3%	17.2%	12.3%	11.2%	11.0%
Cash Coverage Ratio		0	0	0	0	0	0	0	0	0
Borrowing										
Credit Rating (2009/10)								0		
Capital Charges to Operating		5.4%	3.6%	3.7%	3.2%	3.1%	3.5%	3.4%	3.0%	3.1%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves										
Surplus/(Deficit)		137 075	56 225	59 609	39 037	45 090	66 111	45 798	30 648	19 379
Free Services										
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance										
Total Operating Revenue		98 866	95 246	101 921	99 479	99 840	100 286	107 992	114 907	122 203
Total Operating Expenditure		85 293	105 704	99 524	121 161	121 904	108 525	132 631	128 042	131 330
Surplus/(Deficit) Budgeted Operating Statement		13 573	(10 458)	2 396	(21 681)	(22 064)	(8 240)	(24 639)	(13 134)	(9 127)
Surplus/(Deficit) Considering Reserves and Cash Backing		150 648	45 767	62 006	17 355	23 026	57 871	21 159	17 514	10 252
MTREF Funded (1) / Unfunded (0)		1	1	1	1	1	1	1	1	1
MTREF Funded ü / Unfunded ü		✓	✓	✓	✓	✓	✓	✓	✓	✓

DC9 Frances Baard - Supporting Table SA11 Property rates summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Valuation: Date of valuation: Financial year valuation used Municipal by-laws s6 in place? (Y/N) Municipal/assistant valuer appointed? (Y/N) Municipal partnership s38 used? (Y/N) No. of assistant valuers (FTE) No. of data collectors (FTE) No. of internal valuers (FTE) No. of external valuers (FTE) No. of additional valuers (FTE) Valuation appeal board established? (Y/N) Implementation time of new valuation roll (mths) No. of properties No. of sectional title values No. of unreasonably difficult properties s7(2) No. of supplementary valuations No. of valuation roll amendments No. of objections by rate payers No. of appeals by rate payers No. of successful objections No. of successful objections > 10% Supplementary valuation Public service infrastructure value (Rm) Municipality owned property value (Rm)									
Valuation reductions: Valuation reductions-public infrastructure (Rm) Valuation reductions-nature reserves/park (Rm) Valuation reductions-mineral rights (Rm) Valuation reductions-R15,000 threshold (Rm) Valuation reductions-public worship (Rm) Valuation reductions-other (Rm)									
Total valuation reductions: Total value used for rating (Rm) Total land value (Rm) Total value of improvements (Rm) Total market value (Rm)	-	-	-	-	-	-	-	-	-
Rating: Residential rate used to determine rate for other categories? (Y/N) Differential rates used? (Y/N) Limit on annual rate increase (s20)? (Y/N) Special rating area used? (Y/N) Phasing-in properties s21 (number) Rates policy accompanying budget? (Y/N) Fixed amount minimum value (R'000) Non-residential prescribed ratio s19? (%)									
Rate revenue: Rate revenue budget (R'000) Rate revenue expected to collect (R'000) Expected cash collection rate (%) Special rating areas (R'000)									
Rebates, exemptions - indigent (R'000) Rebates, exemptions - pensioners (R'000) Rebates, exemptions - bona fide farm. (R'000) Rebates, exemptions - other (R'000) Phase-in reductions/discounts (R'000)									
Total rebates,exemptns,reductns,discs (R'000)	-	-	-	-	-	-	-	-	-

DC9 Frances Baard - Supporting Table SA12a Property rates by category (current year)

Description	Rest.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monumts	Public benefit organs.	Mining Props.
Current Year 2013/14																
Valuation:																
No. of properties																
No. of sectional title property values																
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations																
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)																
Frequency of valuation (select)																
Method of valuation used (select)																
Base of valuation (select)																
Phasing-in properties s21 (number)																
Combination of rating types used? (Y/N)																
Flat rate used? (Y/N)																
Is balance rated by uniform rate/variable rate?																
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)																
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15.000 threshold (Rm)																
Valuation reductions-public worship (Rm)																
Valuation reductions-other (Rm)																
Total valuation reductions:																
Total value used for rating (Rm)																
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)																
Rating:																
Average rate																
Rate revenue budget (R '000)																
Rate revenue expected to collect (R'000)																
Expected cash collection rate (%)																
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)																
Phase-in reductions/discounts (R'000)																
Total rebates,exemptions,discounts,discs (R'000)																

DC9 Frances Baard - Supporting Table SA12b Property rates by category (budget year)

Description	Rest.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monumts	Public benefit organs.	Mining Props.
Budget Year 2014/15																
Valuation:																
No. of properties																
No. of sectional title property values																
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations																
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)																
Frequency of valuation (select)																
Method of valuation used (select)																
Base of valuation (select)																
Phasing-in properties s21 (number)																
Combination of rating types used? (Y/N)																
Flat rate used? (Y/N)																
Is balance rated by uniform rate/variable rate?																
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)																
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15.000 threshold (Rm)																
Valuation reductions-public worship (Rm)																
Valuation reductions-other (Rm)																
Total valuation reductions:																
Total value used for rating (Rm)																
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)																
Rating:																
Average rate																
Rate revenue budget (R '000)																
Rate revenue expected to collect (R'000)																
Expected cash collection rate (%)																
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)																
Phase-in reductions/discounts (R'000)																
Total rebates,exemptns,reductns,discs (R'000)																

DC9 Frances Baard - Supporting Table SA13a Service Tariffs by category

Description	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Property rates (rate in the Rand)</u>								
Residential properties								
Residential properties - vacant land								
Formal/informal settlements								
Small holdings								
Farm properties - used								
Farm properties - not used								
Industrial properties								
Business and commercial properties								
Communal land - residential								
Communal land - small holdings								
Communal land - farm property								
Communal land - business and commercial								
Communal land - other								
State-owned properties								
Municipal properties								
Public service infrastructure								
Privately owned towns serviced by the owner								
State trust land								
Restitution and redistribution properties								
Protected areas								
National monuments properties								
<u>Exemptions, reductions and rebates (Rands)</u>								
<i>Residential properties</i>								
R15 000 threshold rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate								
Indigent rebate or exemption								
Pensioners/social grants rebate or exemption								
Temporary relief rebate or exemption								
Bona fide farmers rebate or exemption								
<i>Other rebates or exemptions</i>								
<u>Water tariffs</u>								
<i>Domestic</i>								
Basic charge/fix fee (Rands/month)								
Service point - vacant land (Rands/month)								
Water usage - flat rate tariff (c/kl)								
Water usage - life line tariff	(describe structure)							
Water usage - Block 1 (c/kl)	(fill in thresholds)							
Water usage - Block 2 (c/kl)	(fill in thresholds)							
Water usage - Block 3 (c/kl)	(fill in thresholds)							
Water usage - Block 4 (c/kl)	(fill in thresholds)							
<i>Other</i>								
<u>Waste water tariffs</u>								
<i>Domestic</i>								
Basic charge/fix fee (Rands/month)								
Service point - vacant land (Rands/month)								
Waste water - flat rate tariff (c/kl)								
Volumetric charge - Block 1 (c/kl)	(fill in structure)							
Volumetric charge - Block 2 (c/kl)	(fill in structure)							
Volumetric charge - Block 3 (c/kl)	(fill in structure)							
Volumetric charge - Block 4 (c/kl)	(fill in structure)							
<i>Other</i>								

DC9 Frances Baard - Supporting Table SA13a Service Tariffs by category

Description	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Electricity tariffs								
<i>Domestic</i>								
Basic charge/ fixed fee (Rands/month)								
Service point - vacant land (Rands/month)								
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid(c/kwh)								
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)							
<i>Other</i>								
Waste management tariffs								
<i>Domestic</i>								
Street cleaning charge								
Basic charge/ fixed fee								
80l bin - once a week								
250l bin - once a week								

DC9 Frances Baard - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>								
Water tariffs <i>[Insert blocks as applicable]</i>	(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
Waste water tariffs <i>[Insert blocks as applicable]</i>	(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs <i>[Insert blocks as applicable]</i>	(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

DC9 Frances Baard - Supporting Table SA14 Household bills

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent										
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates										
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy										
Water: Consumption										
Sanitation										
Refuse removal										
Other										
sub-total	-	-	-	-	-	-	-	-	-	-
VAT on Services										
Total large household bill:	-	-	-	-	-	-	-	-	-	-
% increase/-decrease										
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates										
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy										
Water: Consumption										
Sanitation										
Refuse removal										
Other										
sub-total	-	-	-	-	-	-	-	-	-	-
VAT on Services										
Total small household bill:	-	-	-	-	-	-	-	-	-	-
% increase/-decrease										
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates										
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy										
Water: Consumption										
Sanitation										
Refuse removal										
Other										
sub-total	-	-	-	-	-	-	-	-	-	-
VAT on Services										
Total small household bill:	-	-	-	-	-	-	-	-	-	-
% increase/-decrease										

DC9 Frances Baard - Supporting Table SA15 Investment particulars by type

Investment type	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R									
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	70 500 000	2 900 000	87 000 000	62 000 000	67 800 000	96 252 142	81 878 906	67 863 576	57 619 206
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
Municipality sub-total	70 500 000	2 900 000	87 000 000	62 000 000	67 800 000	96 252 142	81 878 906	67 863 576	57 619 206
Entities									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank									
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Entities sub-total	-	-	-	-	-	-	-	-	-
Consolidated total:	70 500 000	2 900 000	87 000 000	62 000 000	67 800 000	96 252 142	81 878 906	67 863 576	57 619 206

DC9 Frances Baard - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months								R	R	R	R	R
Parent municipality													
Absa Bank	3 Months	Call Deposit	No	Variable		0	0	30-Jun-16	30 450 000	1 674 750	-7 454 309		24 670 441
First Rand	3 Months	Call Deposit	No	Variable		0	0	30-Jun-16	4 000 000	1 220 000	-200 000		5 020 000
Nedcor	3 Months	Call Deposit	No	Variable		0	0	30-Jun-16	34 000 000	1 758 200	-1 290 794		34 467 406
Standard Bank	3 Months	Call Deposit	No	Variable		0	0	30-Jun-16	14 750 000	811 250	-737 500		14 823 750
Standard Bank [Leave Provision]	3 Months	Call Deposit	No	Variable		0	0	30-Jun-16	3 800 000	209 000	-190 000		3 819 000
													-
													-
Municipality sub-total									87 000 000		-9 872 604	-	82 800 596
Entities													
													-
													-
													-
													-
													-
Entities sub-total									-		-	-	-
TOTAL INVESTMENTS AND INTEREST									87 000 000		-9 872 604	-	82 800 596

DC9 Frances Baard - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality									
Long-Term Loans (annuity/reducing balance)	12 814 926	11 485 678	10 041 380	8 470 254	8 470 254	8 470 254	6 684 754	4 699 254	2 491 454
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	12 814 926	11 485 678	10 041 380	8 470 254	8 470 254	8 470 254	6 684 754	4 699 254	2 491 454
Entities									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Entities sub-total	-	-	-	-	-	-	-	-	-
Total Borrowing	12 814 926	11 485 678	10 041 380	8 470 254	8 470 254	8 470 254	6 684 754	4 699 254	2 491 454

Unspent Borrowing - Categorised by type									
Parent municipality									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	-	-	-	-	-	-	-	-	-
Entities									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Entities sub-total	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	-	-	-	-	-	-	-	-	-

DC9 Frances Baard - Supporting Table SA18 Transfers and grant receipts

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:									
<u>Operating Transfers and Grants</u>									
National Government:	78 542 958	81 731 000	89 692 000	93 130 000	93 430 000	93 430 000	100 618 000	108 225 000	115 278 000
Local Government Equitable Share	12 932 108	10 012 000	10 391 000	10 329 000	10 329 000	10 329 000	9 965 000	10 028 000	8 977 000
Special Contribution: Councillor Remuneration	1 389 000	1 624 000	3 318 000	3 716 000	3 716 000	3 716 000	4 683 000	4 891 000	5 110 000
Levy replacement	62 056 000	67 645 000	73 733 000	75 945 000	75 945 000	75 945 000	82 780 000	88 934 000	96 458 000
Finance Management	1 000 000	1 250 000	1 250 000	1 250 000	1 250 000	1 250 000	1 250 000	1 250 000	1 300 000
Municipal Systems Improvement	1 000 000	1 200 000	1 000 000	890 000	1 190 000	1 190 000	934 000	969 000	1 006 000
Other transfers/grants [insert description]				1 000 000	1 000 000	1 000 000	1 006 000	-	-
Roads asset management								2 153 000	2 427 000
Expanded Public Works Programme	165 850								
Provincial Government:	5 386 188	4 423 799	2 266 000	600 000	660 000	665 000	315 000	350 000	350 000
Housing	3 161 188	2 783 799	270 000						
Near Grant	725 000	569 000	607 000	300 000	300 000	300 000	315 000	315 000	315 000
Fire Fighting Equipment Grant	350 000	371 000	389 000	300 000	300 000	300 000	-	-	-
NC Tourism	50 000	-	-					35 000	35 000
Environmental health Grant	-	-	-						
Environmental Health Recycling Grant	1 000 000	700 000			60 000	65 000			
District Aids Programme	100 000								
NCPA Vuna Awards									
Expanded Public Works Programme			1 000 000						
District Municipality: <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Other grant providers:	116 877	194 324	174 648	85 000	85 000	85 000	150 000	150 000	150 000
Seta Skills Grant	116 877	170 324	174 648	85 000	85 000	85 000	150 000	150 000	150 000
ABSA		24 000							
Total Operating Transfers and Grants	84 046 023	86 349 123	92 132 648	93 815 000	94 175 000	94 180 000	101 083 000	108 725 000	115 778 000
<u>Capital Transfers and Grants</u>									
National Government:	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]									
Provincial Government:	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]									
District Municipality: <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Other grant providers:	80 000	16 000	594 831	-	-	-	-	-	-
Koopmansfontein Self Build Electricity	80 000	16 000	594 831						
Escom									
Total Capital Transfers and Grants	80 000	16 000	594 831	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	84 126 023	86 365 123	92 727 479	93 815 000	94 175 000	94 180 000	101 083 000	108 725 000	115 778 000

DC9 Frances Baard - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	79 055 370	81 731 000	90 531 961	93 130 000	93 130 000	93 130 000	100 618 000	106 072 000	112 851 000
Local Government Equitable Share	12 932 573	10 012 000	10 391 000	10 329 000	10 329 000	10 329 000	9 965 000	10 028 000	8 977 000
Special Contribution: Councillor Remuneration	1 389 000	1 624 000	3 318 000	3 716 000	3 716 000	3 716 000	4 683 000	4 891 000	5 110 000
Levy replacement	62 056 000	67 645 000	73 733 000	75 945 000	75 945 000	75 945 000	82 780 000	88 934 000	96 458 000
Finance Management	1 000 000	1 250 000	1 250 000	1 250 000	1 250 000	1 250 000	1 250 000	1 250 000	1 300 000
Municipal Systems Improvement	1 511 947	1 200 000	732 992	890 000	890 000	890 000	934 000	969 000	1 006 000
Expanded Public Works Programme	165 850		1 106 969	1 000 000	1 000 000	1 000 000	1 006 000	-	-
Provincial Government:	4 885 374	5 403 332	3 277 391	600 000	600 000	600 000	315 000	350 000	350 000
Housing	2 083 235	3 148 561	983 191				-	-	-
Near Grant	725 000		1 176 000	300 000	300 000	300 000	315 000	315 000	315 000
Fire Fighting Equipment Grant	236 842		1 112 364	300 000	300 000	300 000	-	-	-
NC Tourism	50 000						-	35 000	35 000
Environmental health Grant							-	-	-
Environmental Health Recycling Grant	153 845	2 061 638	5 836				-	-	-
District Aids Programme	4 914	114 682					-	-	-
NCPA Vuna Awards	1 500 000						-	-	-
Expanded Public Works Programme	131 538	78 452					-	-	-
District Municipality: <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Other grant providers:	116 877	194 324	174 648	85 000	85 000	85 000	150 000	150 000	150 000
Seta Skills Grant	116 877	170 324	174 648	85 000	85 000	85 000	150 000	150 000	150 000
ABSA		24 000							
Total operating expenditure of Transfers and Grants:	84 057 621	87 328 656	93 984 000	93 815 000	93 815 000	93 815 000	101 083 000	106 572 000	113 351 000
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	7 706 834	1 489 217	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)	5 845 596								
Public Works									
Water Affairs	1 861 238	1 489 217							
Backlogs in water & Sanitation at schools & Clinics									
Other capital transfers/grants [insert desc]									
Provincial Government:	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]									
District Municipality: <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Other grant providers:	-	96 000	594 831	-	-	-	-	-	-
Koopmansfontein Self Build Electricity		96 000	594 831						
Escom									
Total capital expenditure of Transfers and Grants	7 706 834	1 585 217	594 831	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	91 764 455	88 913 873	94 578 831	93 815 000	93 815 000	93 815 000	101 083 000	106 572 000	113 351 000

DC9 Frances Baard - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Operating transfers and grants:										
National Government:										
	Balance unspent at beginning of the year	828 905	-	106 969	-	300 000	300 000			
	Current year receipts	78 542 958	81 731 000	89 692 000	93 130 000	93 430 000	93 430 000	100 618 000	108 225 000	115 278 000
	Conditions met - transferred to revenue	79 371 864	81 624 031	89 531 961	93 130 000	93 730 000	93 730 000	100 618 000	108 225 000	115 278 000
	Conditions still to be met - transferred to liabilities	-	106 969	267 008	-	-	-	-	-	-
Provincial Government:										
	Balance unspent at beginning of the year	2 373 068	2 873 882	2 071 663	-	60 272	65 000			
	Current year receipts	5 386 188	4 423 799	2 266 000	600 000	300 000	235 000	315 000	350 000	350 000
	Conditions met - transferred to revenue	4 885 374	5 226 019	4 277 391	600 000	360 272	300 000	315 000	350 000	350 000
	Conditions still to be met - transferred to liabilities	2 873 882	2 071 663	60 272	-	-	-	-	-	-
District Municipality:										
	Balance unspent at beginning of the year									
	Current year receipts									
	Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities									
Other grant providers:										
	Balance unspent at beginning of the year	-0	-	-	-	-	-	-	-	-
	Current year receipts	116 877	194 324	769 648	85 000	85 000	150 000	150 000	150 000	150 000
	Conditions met - transferred to revenue	116 877	194 324	769 648	85 000	85 000	150 000	150 000	150 000	150 000
	Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
	Total operating transfers and grants revenue	84 374 114	87 044 374	94 579 000	93 815 000	94 175 272	94 180 000	101 083 000	108 725 000	115 778 000
	Total operating transfers and grants - CTBM	2 873 882	2 178 632	327 280	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
	Balance unspent at beginning of the year	3 342 376	1 489 217							
	Current year receipts	6 137 968								
	Conditions met - transferred to revenue	7 706 834	1 489 217	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities	1 773 510	-							
Provincial Government:										
	Balance unspent at beginning of the year									
	Current year receipts									
	Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities									
District Municipality:										
	Balance unspent at beginning of the year									
	Current year receipts									
	Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities									
Other grant providers:										
	Balance unspent at beginning of the year	0								
	Current year receipts	80 000	16 000							
	Conditions met - transferred to revenue	0	16 000	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities	80 000	-	-	-	-	-	-	-	-
	Total capital transfers and grants revenue	7 706 834	1 505 217	-	-	-	-	-	-	-
	Total capital transfers and grants - CTBM	1 853 510	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS AND GRANTS REVENUE	92 080 948	88 549 591	94 579 000	93 815 000	94 175 272	94 180 000	101 083 000	108 725 000	115 778 000
	TOTAL TRANSFERS AND GRANTS - CTBM	4 727 392	2 178 632	327 280	-	-	-	-	-	-

DC9 Frances Baard - Supporting Table SA21 Transfers and grants made by the municipality

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Cash Transfers to other municipalities <i>Insert description</i>									
	Total Cash Transfers To Municipalities:	-	-	-	-	-	-	-	-	-
	Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>									
	Total Cash Transfers To Entities/Ems'	-	-	-	-	-	-	-	-	-
	Cash Transfers to other Organs of State <i>Northern Cape Tourism Authority</i>	135 000	135 000	135 000	135 000	135 000	135 000	135 000	135 000	135 000
	Total Cash Transfers To Other Organs Of State:	135 000	135 000	135 000	135 000	135 000	135 000	135 000	135 000	135 000
	Cash Transfers to Organisations <i>Insert description</i>									
	Total Cash Transfers To Organisations	-	-	-	-	-	-	-	-	-
	Cash Transfers to Groups of Individuals <i>Insert description</i>									
	Total Cash Transfers To Groups Of Individuals:	-	-	-	-	-	-	-	-	-
	TOTAL CASH TRANSFERS AND GRANTS	135 000	135 000	135 000	135 000	135 000	135 000	135 000	135 000	135 000
	Non-Cash Transfers to other municipalities <i>Insert description</i> CAPITAL									
	<i>Dikgatlong Municipality (NC092)</i>	-	4 594 474	2 647 019	4 322 241	4 150 000	4 150 000	2 500 000	2 500 000	2 500 000
	<i>Magareng Municipality (NC093)</i>	-	5 360 262	3 912 333	3 126 966	4 200 000	4 200 000	2 500 000	2 500 000	2 500 000
	<i>Magareng Municipality (NC093) Roll Over</i>	-	-	-	-	4 254 000	4 254 000	-	-	-
	<i>Phokwane Municipality (NC094)</i>	-	7 105 912	5 749 172	7 279 649	4 200 000	4 200 000	2 500 000	2 500 000	2 500 000
	<i>Phokwane Municipality (NC094) Roll Over</i>	-	-	-	-	450 000	450 000	-	-	-
	<i>Sol Plaatje Municipality (NC091)</i>	-	500 000	2 204 840	2 761 371	3 000 000	3 000 000	2 500 000	2 500 000	2 500 000
	<i>District Management Areas</i>	-	4 176 637	2 862 063	239 846	-	-	-	-	-
	<i>Expanded works program</i>	-	-	-	-	-	-	-	-	-
	<i>Unallocated (Mintenance Fund)</i>	-	-	-	-	-	-	-	-	-
	OPERATING									
	<i>Dikgatlong Municipality (NC092)</i>	-	-	-	1 988 652	2 600 000	2 600 000	5 480 000	1 650 000	-
	<i>Magareng Municipality (NC093)</i>	-	-	-	2 502 815	2 500 000	2 500 000	5 000 000	3 000 000	4 000 000
	<i>Phokwane Municipality (NC094)</i>	-	-	-	2 898 279	3 060 000	3 062 000	5 000 000	4 662 000	4 261 000
	<i>Sol Plaatje Municipality (NC091)</i>	-	-	-	901 471	1 500 000	1 500 000	5 000 000	5 000 000	5 000 000
	<i>Unallocated</i>	-	-	-	-	-	-	-	-	-
	Total Non-Cash Transfers To Municipalities:	21 737 285	17 375 427	26 021 290	29 914 000	29 916 000	29 389 600	30 480 000	24 312 000	23 261 000
	Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>									
	Total Non-Cash Transfers To Entities/Ems'	-	-	-	-	-	-	-	-	-
	Non-Cash Transfers to other Organs of State <i>Insert description</i>									
	Total Non-Cash Transfers To Other Organs Of State:	-	-	-	-	-	-	-	-	-
	Non-Cash Grants to Organisations									
	<i>Council</i>	112 968	300 380	-	-	-	-	286 000	290 300	293 910
	<i>Municipal Manager</i>	-	23 934	12 000	-	-	-	-	-	-
	<i>Communications</i>	59 109	21 633	384 119	30 000	30 000	30 000	15 000	15 750	16 380
	<i>Special projects: Finance</i>	1 275 354	474 321	1 505 324	1 050 000	1 050 000	1 050 000	1 050 000	1 079 500	1 104 280
	<i>Employment assistance program</i>	20 289	23 583	9 832	100 000	100 000	50 000	100 000	100 000	100 000
	<i>Employee wellness programs</i>	333 161	661 645	559 073	300 000	300 000	300 000	450 000	450 000	450 000
	<i>Information systems</i>	-	111 632	149 640	14 000	14 000	14 000	10 000	10 500	10 920
	<i>Other Infrastructure Projects</i>	-	-	-	8 000	8 000	8 000	9 000	9 450	9 830
	<i>IDP / PMS Projects</i>	19 260	17 094	43 287	7 600	7 600	7 600	42 770	43 150	43 470
	<i>Tourism Projects</i>	798 019	1 488 210	1 218 399	2 319 260	2 319 260	2 319 260	2 170 930	1 962 760	2 008 560
	<i>MSIG Projects</i>	1 379 167	1 188 841	732 992	890 000	1 190 000	890 000	934 000	969 000	969 000
	<i>Local Economic Development</i>	1 234 395	1 303 228	1 906 207	2 168 900	2 168 900	2 168 900	2 450 290	2 978 860	3 068 360
	<i>Environmental Health Projects</i>	213 319	2 153 675	114 963	672 200	732 200	672 200	758 000	323 400	336 340
	<i>Community Development</i>	148 445	-	-	-	-	-	-	-	-

DC9 Frances Baard - Supporting Table SA21 Transfers and grants made by the municipality

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	<i>GIS Programmes</i>	-	412 042	590 822	1 800 000	1 800 000	1 200 000	1 600 000	-	-
	<i>Spatial Planning</i>	-	-	334 210	1 915 380	1 402 130	1 205 270	1 318 880	332 640	345 950
	<i>Disaster Management</i>	167 565	226 282	698 051	928 140	587 140	587 140	475 400	499 170	519 140
	<i>Disaster emergency Projects</i>	-	20 870	-	-	-	-	-	-	-
	<i>Special Programmes & Youth</i>	52 152	29 618	114 228	200 000	200 000	110 087	200 000	200 000	200 000
	<i>FMG Projects</i>	490 719	167 313	-	-	-	-	-	-	-
	<i>Sprcial Projects: Housing</i>	150 662	246 951	907 346	135 000	120 000	120 000	138 000	138 000	138 000
	<i>Internal Audit</i>	-	-	-	350 000	350 000	350 000	350 000	367 500	382 200
	Total Non-Cash Grants To Organisations	6 454 583	8 871 251	9 280 494	12 888 480	12 379 230	11 082 457	12 358 270	9 769 980	9 996 340
	Groups of Individuals									
	<i>Insert description</i>									
	Total Non-Cash Grants To Groups Of Individuals:	-	-	-	-	-	-	-	-	-
	TOTAL NON-CASH TRANSFERS AND GRANTS	28 191 868	26 246 679	35 301 784	42 802 480	42 295 230	40 472 057	42 838 270	34 081 980	33 257 340
	TOTAL TRANSFERS AND GRANTS	28 326 868	26 381 679	35 436 784	42 937 480	42 430 230	40 607 057	42 973 270	34 216 980	33 392 340

DC9 Frances Baard - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	2 706 872	3 139 440	3 669 981	3 832 930	3 832 930	3 514 012	4 054 830	4 253 160	4 461 420
Pension and UIF Contributions	328 435	154 626	164 953	184 490	184 490	164 953	201 900	212 000	222 600
Medical Aid Contributions	76 294	17 280	17 280	19 230	19 230	17 280	17 280	17 280	17 280
Motor Vehicle Allowance	1 009 320	1 042 644	994 170	1 314 520	1 314 520	1 109 450	1 402 390	1 472 510	1 546 130
Cellphone Allowance	159 936	167 124	226 611	270 100	270 100	218 124	327 520	327 520	327 520
Housing Allowances									
Other benefits and allowances	33 822	74 067	87 203	57 570	57 570	45 150	51 430	53 020	54 690
Sub Total - Councillors	4 314 680	4 595 182	5 160 197	5 678 840	5 678 840	5 068 969	6 055 350	6 335 490	6 629 640
% increase		6.5%	12.3%	10.1%	-	(10.7%)	19.5%	4.6%	4.6%
Senior Managers of the Municipality									
Basic Salaries and Wages	3 034 392	3 232 756	2 294 940	4 407 460	4 407 460	3 907 460	4 825 630	4 993 281	5 174 343
Pension and UIF Contributions	410 485	366 096	224 855	629 600	629 600	629 600	810 724	838 580	868 664
Medical Aid Contributions	158 117	134 164	67 560	146 130	146 130	146 130	139 200	139 200	139 200
Overtime			-						
Performance Bonus	373 905	209 320	-	583 590	583 590	583 590	464 320	464 320	464 320
Motor Vehicle Allowance	379 842	357 962	194 652	530 400	530 400	530 400	672 592	672 592	672 592
Cellphone Allowance	36 000	72 000	48 000	96 000	96 000	96 000	111 828	111 828	111 828
Housing Allowances	34 289	33 000	18 000	36 000	36 000	36 000	-	-	-
Other benefits and allowances		14 407	23 999	138 920	138 920	138 920	57 134	58 681	60 353
Payments in lieu of leave		-	-	97 650	97 650	97 650	106 906	110 620	114 632
Long service awards		-	-						
Post-retirement benefit obligations		-	-						
Sub Total - Senior Managers of Municipality	4 427 030	4 419 705	2 872 006	6 665 750	6 665 750	6 165 750	7 188 334	7 389 102	7 605 931
% increase		(0.2%)	(35.0%)	132.1%	-	(7.5%)	16.6%	2.8%	2.9%
Other Municipal Staff									
Basic Salaries and Wages	19 844 226	20 870 414	24 933 870	29 150 410	29 150 410	22 187 221	33 643 090	36 371 989	38 918 047
Pension and UIF Contributions	3 060 344	3 357 842	4 002 100	4 672 580	4 672 580	4 672 580	5 479 946	5 914 060	6 316 946
Medical Aid Contributions	815 378	953 656	1 201 655	1 300 440	1 300 440	1 300 440	1 674 330	1 674 330	1 674 330
Overtime	36 148	57 765	54 263	32 000	32 000	32 000	-	-	-
Performance Bonus	31 335	-	371 068	-	-	-	-	-	-
Motor Vehicle Allowance	1 437 662	1 533 542	2 107 805	2 090 030	2 090 030	2 090 030	3 111 688	3 111 688	3 111 688
Cellphone Allowance	73 752	108 511	144 324	134 400	134 400	134 400	108 072	112 272	111 672
Housing Allowances	497 319	494 834	395 021	441 960	441 960	441 960	220 530	220 530	220 530
Other benefits and allowances	505 786	784 106	977 159	1 325 390	1 325 390	1 325 390	1 267 136	1 352 679	1 431 167
Payments in lieu of leave	525 849	882 771	1 121 150	658 750	658 750	658 750	753 424	814 350	871 328
Long service awards	60 381	141 326	10 446	205 580	205 580	205 580	193 140	209 060	223 710
Post-retirement benefit obligations	468 950	1 029 461	1 231 712	820 840	820 840	820 840	747 900	819 280	445 380
Sub Total - Other Municipal Staff	27 357 130	30 214 228	36 550 573	40 832 380	40 832 380	33 869 191	47 199 256	50 600 238	53 324 799
% increase		10.4%	21.0%	11.7%	-	(17.1%)	39.4%	7.2%	5.4%
Total Parent Municipality	36 098 840	39 229 114	44 582 776	53 176 970	53 176 970	45 103 910	60 442 940	64 324 830	67 560 370
		8.7%	13.6%	19.3%	-	(15.2%)	34.0%	6.4%	5.0%
Board Members of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									
Board Fees									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Board Members of Entities	-	-	-	-	-	-	-	-	-
% increase		-	-	-	-	-	-	-	-
Senior Managers of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-
% increase		-	-	-	-	-	-	-	-

DC9 Frances Baard - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Other Staff of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-	-
% increase		-	-	-	-	-	-	-	-
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	36 098 840	39 229 114	44 582 776	53 176 970	53 176 970	45 103 910	60 442 940	64 324 830	67 560 370
% increase		8.7%	13.6%	19.3%		(15.2%)	34.0%	6.4%	5.0%
TOTAL MANAGERS AND STAFF	31 784 160	34 633 933	39 422 579	47 498 130	47 498 130	40 034 941	54 387 590	57 989 340	60 930 730

DC9 Frances Baard - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		1.				2.
<u>Councillors</u>						
Speaker	358 938	69 377	160 632			588 948
Chief Whip						-
Executive Mayor	448 673	103 390	215 778			767 842
Deputy Executive Mayor						-
Executive Committee	2 289 553	96 954	902 211			3 288 718
Total for all other councillors	957 662	891	416 457			1 375 009
Total Councillors	4 054 826	270 612	1 695 078			6 020 517
<u>Senior Managers of the Municipality</u>						
Municipal Manager (MM)	1 211 897	212 245	216 592	120 000		1 760 733
Chief Finance Officer	930 160	198 703	138 000	86 080		1 352 943
Director: Corporate Services	930 160	198 703	138 000	86 080		1 352 943
Director: Planning & Development	930 160	198 703	138 000	86 080		1 352 943
Director: Project Management & Advisory Services	930 160	198 703	138 000	86 080		1 352 943
<i>List of each official with packages >= senior manager</i>						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Total Senior Managers of the Municipality	4 932 537	1 007 058	768 592	464 320		7 172 506
<u>A Heading for Each Entity</u>						
List each member of board by designation						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Total for municipal entities	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	8 987 363	1 277 670	2 463 669	464 320		13 193 023

DC9 Frances Baard - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	2012/13			Current Year 2013/14			Budget Year 2014/15		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	25	7	18	27	7	20	27	7	20
Board Members of municipal entities									
Municipal employees									
Municipal Manager and Senior Managers	5	-	5	5		5	5		5
Other Managers	17	9	8	8	8		8	8	
Professionals	20	14	6	20	20	-	22	22	-
Finance	17	12	5	3	3		3	3	
Spatial/town planning	3	2	1	1	1		1	1	
Information Technology				1	1		1	1	
Roads				-	-		-	-	
Electricity				-	-		-	-	
Water				-	-		-	-	
Sanitation				-	-		-	-	
Refuse				-	-		-	-	
Other				15	15		17	17	
Technicians	36	34	2	41	41	-	41	41	-
Finance				8	8		8	8	
Spatial/town planning				2	2		2	2	
Information Technology	5	3	2	2	2		2	2	
Roads				-	-		-	-	
Electricity				-	-		-	-	
Water				-	-		-	-	
Sanitation				-	-		-	-	
Refuse				-	-		-	-	
Other	31	31		29	29		29	29	
Clerks (Clerical and administrative)	33	33		67	37	30	67	37	30
Service and sales workers	15	15		20	20		20	20	
Skilled agricultural and fishery workers				-	-		-	-	
Craft and related trades				-	-		-	-	
Plant and Machine Operators				2	2		2	2	
Elementary Occupations				-	-		-	-	
TOTAL PERSONNEL NUMBERS	151	112	39	190	135	55	192	137	55
% increase				25.8%	20.5%	41.0%	1.1%	1.5%	-
Total municipal employees headcount									
Finance personnel headcount									
Human Resources personnel headcount									

DC9 Frances Baard - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
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	21 890	10 410	10 085	10 410	10 410	268 910	10 410	202 933	10 410	10 410	329 479	164 965	1 060 720	1 112 630	1 156 210	
Interest earned - external investments	606 922	636 544	275 934	755 566	548 377	31 961	509 375	396 861	432 286	436 312	420 773	622 290	5 673 200	4 906 860	5 103 130	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	31 559 675	286 810	662 852	1 478 053	31 496 646	1 440 845	1 116 245	1 401 284	28 075 888	1 281 906	1 701 373	581 423	101 083 000	108 725 000	115 778 000	
Other revenue	16 044	4 779	11 111	(2 013)	17 484	4 591	1 144	10 558	8 126	14 458	17 905	10 812	115 000	100 000	100 000	
Gains on disposal of PPE	-	-	-	-	-	-	-	60 000	-	-	-	-	60 000	63 000	65 520	
Total Revenue (excluding capital transfers and contribu	32 204 530	938 542	959 982	2 242 015	32 072 917	1 746 307	1 637 174	2 071 636	28 526 711	1 743 086	2 469 529	1 379 490	107 991 920	114 907 490	122 202 860	
Expenditure By Type																
Employee related costs	3 615 592	3 983 088	4 527 165	4 121 719	4 472 536	4 112 918	4 727 289	4 297 730	4 409 008	5 020 666	4 916 913	6 182 966	54 387 590	57 989 340	60 930 730	
Remuneration of councillors	466 340	483 661	463 896	480 015	482 750	461 782	679 801	505 877	491 327	495 149	552 455	492 296	6 055 350	6 335 490	6 629 640	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	3 000	3 000	3 000	
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	965 528	5 380 000	5 380 000	
Finance charges	-	-	-	-	-	1 474 161	-	2 972 543	473 467	484 122	484 340	-	1 379 349	2 853 510	2 053 510	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	62 583	160 330	397 348	327 128	678 336	253 476	171 859	709 875	516 807	408 510	1 260 053	298 884	5 245 190	5 506 940	5 728 820	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	426 295	521 625	3 004 759	2 545 327	3 005 105	6 255 851	370 296	1 936 907	6 872 952	3 109 270	5 830 104	9 094 778	42 973 270	34 216 980	33 392 340	
Other expenditure	1 102 409	1 199 335	1 790 917	1 742 828	2 027 874	993 055	1 115 893	1 197 976	790 350	1 238 516	1 198 134	1 135 563	15 532 850	16 346 560	16 993 240	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	200 000	210 000	218 400	
Total Expenditure	5 673 220	6 348 038	10 184 085	9 217 018	10 666 601	13 551 244	10 037 681	9 121 832	13 564 566	10 756 451	13 757 660	19 752 365	132 630 760	128 041 820	131 329 680	
Surplus/(Deficit)	26 531 310	(5 409 496)	(9 224 102)	(6 975 003)	21 406 316	(11 804 936)	(8 400 506)	(7 050 196)	14 962 145	(9 013 366)	(11 288 130)	(18 372 875)	(24 638 840)	(13 134 330)	(9 126 820)	
Transfers recognised - capital																
Contributions recognised - capital																
Contributed assets																
Surplus/(Deficit) after capital transfers & contributions	26 531 310	(5 409 496)	(9 224 102)	(6 975 003)	21 406 316	(11 804 936)	(8 400 506)	(7 050 196)	14 962 145	(9 013 366)	(11 288 130)	(18 372 875)	(24 638 840)	(13 134 330)	(9 126 820)	
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	26 531 310	(5 409 496)	(9 224 102)	(6 975 003)	21 406 316	(11 804 936)	(8 400 506)	(7 050 196)	14 962 145	(9 013 366)	(11 288 130)	(18 372 875)	(24 638 840)	(13 134 330)	(9 126 820)	

DC9 Frances Baard - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R	Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote																
	Vote 1 - Executive & Council	1 561 000	-	-	-	1 561 000	-	-	-	1 561 000	-	-	-	4 683 000	4 891 000	5 110 000
	Vote 2 - Budget & Treasury	28 703 407	938 542	959 982	2 242 015	29 651 760	175 841	1 626 423	1 005 481	23 208 976	646 790	620 179	305 802	90 085 200	95 479 460	103 255 270
	Vote 3 - Corporate Services	626 848	-	-	-	626 848	-	-	-	626 848	356 676	624 341	453 439	3 315 000	3 350 000	3 350 000
	Vote 4 - Planning & Development	949 000	-	-	-	-	-	-	-	-	-	-	-	949 000	969 000	1 006 000
	Vote 5 - Project Management & Advisory Services	364 275	-	-	-	233 308	1 570 466	10 752	1 066 154	3 129 887	739 619	1 225 009	620 248	8 959 720	10 218 030	9 481 590
	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	32 204 530	938 542	959 982	2 242 015	32 072 917	1 746 307	1 637 174	2 071 636	28 526 711	1 743 086	2 469 529	1 379 490	107 991 920	114 907 490	122 202 860
Expenditure by Vote to be appropriated																
	Vote 1 - Executive & Council	2 008 527	1 597 721	1 765 875	1 751 438	1 789 293	1 641 578	2 315 100	1 689 113	1 896 819	2 136 750	1 702 530	2 207 457	22 502 200	23 765 350	24 581 320
	Vote 2 - Budget & Treasury	798 610	1 126 188	1 971 216	1 476 041	2 110 219	3 527 671	1 602 175	1 613 419	1 229 210	1 353 361	994 383	3 098 527	20 901 020	21 038 770	21 852 390
	Vote 3 - Corporate Services	1 302 427	2 146 562	2 625 922	1 927 348	2 316 031	1 658 241	2 736 044	2 182 764	1 639 664	2 431 861	2 842 888	2 867 109	26 676 860	27 709 550	29 024 630
	Vote 4 - Planning & Development	520 076	485 889	1 249 959	1 305 848	1 412 831	2 191 469	921 757	1 115 845	2 840 649	1 532 912	2 551 092	3 590 655	19 718 980	18 196 320	18 953 720
	Vote 5 - Project Management & Advisory Services	1 043 581	991 679	2 571 113	2 756 344	3 038 228	4 532 285	2 462 605	2 520 691	5 958 224	3 301 567	5 666 766	7 988 617	42 831 700	37 331 830	36 917 620
	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	5 673 220	6 348 038	10 184 085	9 217 018	10 666 601	13 551 244	10 037 681	9 121 832	13 564 566	10 756 451	13 757 660	19 752 365	132 630 760	128 041 820	131 329 680
	Surplus/(Deficit) before assoc.	26 531 310	(5 409 496)	(9 224 102)	(6 975 003)	21 406 316	(11 804 936)	(8 400 506)	(7 050 196)	14 962 145	(9 013 366)	(11 288 131)	(18 372 875)	(24 638 840)	(13 134 330)	(9 126 820)
	Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	26 531 310	(5 409 496)	(9 224 102)	(6 975 003)	21 406 316	(11 804 936)	(8 400 506)	(7 050 196)	14 962 145	(9 013 366)	(11 288 131)	(18 372 875)	(24 638 840)	(13 134 330)	(9 126 820)

DC9 Frances Baard - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard															
<i>Governance and administration</i>	30 264 407	938 542	959 982	2 242 015	30 610 247	57 404	1 627 516	1 003 987	24 743 795	643 982	522 134	1 154 188	94 768 200	100 370 460	108 365 270
Executive and council	1 561 000	-	-	-	1 561 000	-	-	-	1 561 000	-	-	-	4 683 000	4 891 000	5 110 000
Budget and treasury office	28 703 407	938 542	959 982	2 242 015	29 049 247	57 404	1 627 516	1 003 987	23 182 795	643 982	522 134	1 154 188	90 085 200	95 479 460	103 255 270
Corporate services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	-	-	-	-	-	-	-	-	-	78 325	137 102	315 000	350 000	350 000
Community and social services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	78 325	137 102	99 573	315 000	350 000	350 000
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	1 940 123	-	-	-	1 462 669	1 688 903	9 659	1 067 649	3 782 916	1 020 780	1 810 293	110 728	12 893 720	14 187 030	13 487 590
Planning and development	940 123	-	-	-	462 669	1 688 903	9 659	1 067 649	2 782 916	1 020 780	1 810 293	110 728	9 893 720	11 187 030	10 487 590
Road transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	1 000 000	-	-	-	1 000 000	-	-	-	1 000 000	-	-	-	3 000 000	3 000 000	3 000 000
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	15 000	15 000	-	-
Total Revenue - Standard	32 204 530	938 542	959 982	2 242 015	32 072 917	1 746 307	1 637 174	2 071 636	28 526 711	1 743 086	2 469 529	1 379 490	107 991 920	114 907 490	122 202 860
Expenditure - Standard															
<i>Governance and administration</i>	3 695 374	4 239 826	5 491 444	4 565 160	5 246 093	6 305 579	5 901 669	4 927 784	4 315 802	5 292 169	4 892 557	7 295 952	62 169 410	64 543 660	67 050 170
Executive and council	2 008 527	1 597 721	1 765 875	1 751 438	1 789 293	1 641 578	2 315 100	1 689 113	1 896 819	2 136 750	1 702 530	2 207 457	22 502 200	23 765 350	24 581 320
Budget and treasury office	798 610	1 126 188	1 971 216	1 476 041	2 110 219	3 527 671	1 602 175	1 613 419	1 229 210	1 353 361	994 383	3 098 527	20 901 020	21 038 770	21 852 390
Corporate services	888 237	1 515 917	1 754 353	1 337 681	1 346 581	1 136 331	1 984 394	1 625 252	1 189 773	1 802 058	2 195 644	1 989 968	18 766 190	19 739 540	20 616 460
<i>Community and public safety</i>	519 896	707 160	983 446	638 667	1 052 342	641 962	1 002 087	695 790	1 062 060	1 069 791	1 398 094	1 209 647	10 980 940	11 683 390	12 336 160
Community and social services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	238 842	402 612	617 794	296 771	686 444	332 061	492 838	267 015	399 711	377 010	418 507	530 114	5 059 720	5 387 210	5 678 280
Housing	281 053	304 548	365 653	341 896	365 898	309 901	509 248	428 775	662 349	692 781	979 587	679 532	5 921 220	6 296 180	6 657 880
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	1 457 879	1 269 474	3 520 747	3 895 349	4 041 219	5 918 201	2 999 885	3 353 934	7 513 590	4 175 216	7 082 456	10 645 061	55 873 010	48 287 570	48 281 480
Planning and development	1 276 108	1 041 175	3 283 721	3 581 837	3 778 801	5 728 258	2 743 490	3 039 146	7 491 993	3 914 639	6 852 549	10 290 344	53 022 060	45 704 770	45 551 590
Road transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	181 771	228 298	237 026	313 513	262 418	189 943	256 395	314 788	21 597	260 577	229 907	354 717	2 850 950	2 582 800	2 729 890
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	72	131 579	188 448	117 842	326 948	685 502	134 040	144 323	673 114	219 275	384 552	601 705	3 607 400	3 527 200	3 661 870
Total Expenditure - Standard	5 673 220	6 348 038	10 184 085	9 217 018	10 666 601	13 551 244	10 037 681	9 121 832	13 564 566	10 756 451	13 757 660	19 752 365	132 630 760	128 041 820	131 329 680
Surplus/(Deficit) before assoc.	26 531 310	(5 409 496)	(9 224 102)	(6 975 003)	21 406 316	(11 804 936)	(8 400 506)	(7 050 196)	14 962 145	(9 013 366)	(11 288 131)	(18 372 875)	(24 638 840)	(13 134 330)	(9 126 820)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 531 310	(5 409 496)	(9 224 102)	(6 975 003)	21 406 316	(11 804 936)	(8 400 506)	(7 050 196)	14 962 145	(9 013 366)	(11 288 131)	(18 372 875)	(24 638 840)	(13 134 330)	(9 126 820)

DC9 Frances Baard - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R	Description	Budget Year 2014/15												Medium Term Revenue and 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
Multi-year expenditure to be appropriated																
	Vote 1 - Executive & Council												-	-	-	-
	Vote 2 - Budget & Treasury												-	-	-	-
	Vote 3 - Corporate Services												-	-	-	-
	Vote 4 - Planning & Development												-	-	-	-
	Vote 5 - Project Management & Advisory Services												-	-	-	-
	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]												-	-	-	-
Capital multi-year expenditure sub-total																
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
	Vote 1 - Executive & Council							187 000					-	187 000	-	-
	Vote 2 - Budget & Treasury						1 358 000						-	1 358 000	600 000	800 000
	Vote 3 - Corporate Services		150 000	150 000	300 000		138 000						55 200	3 539 200	281 000	317 550
	Vote 4 - Planning & Development		48 000		60 960				15 000				-	123 960	-	-
	Vote 5 - Project Management & Advisory Services			88 000									44 000	132 000	-	-
	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]												-	-	-	-
Capital single-year expenditure sub-total																
		-	198 000	238 000	360 960	-	-	1 496 000	187 000	15 000	2 746 000	-	99 200	5 340 160	881 000	1 117 550
Total Capital Expenditure																
		-	198 000	238 000	360 960	-	-	1 496 000	187 000	15 000	2 746 000	-	99 200	5 340 160	881 000	1 117 550

DC9 Frances Baard - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description R thousand	Budget Year 2014/15												Medium Term Revenue and 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
Capital Expenditure - Standard															
<i>Governance and administration</i>	-	150 000	150 000	282 000	-	-	1 496 000	187 000	-	55 200	-	-	2 320 200	831 000	1 042 550
Executive and council	-	-	-	-	-	-	-	187 000	-	-	-	-	187 000	-	-
Budget and treasury office	-	-	-	-	-	-	1 358 000	-	-	-	-	-	1 358 000	600 000	800 000
Corporate services	-	150 000	150 000	282 000	-	-	138 000	-	-	55 200	-	-	775 200	231 000	242 550
<i>Community and public safety</i>	-	-	-	-	-	-	-	-	-	2 690 800	-	99 200	2 790 000	50 000	75 000
Community and social services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	2 690 800	-	55 200	2 746 000	50 000	75 000
Housing	-	-	-	-	-	-	-	-	-	-	-	44 000	44 000	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	48 000	88 000	18 000	-	-	-	-	15 000	-	-	-	169 000	-	-
Planning and development	-	48 000	88 000	-	-	-	-	-	15 000	-	-	-	151 000	-	-
Road transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	18 000	-	-	-	-	-	-	-	-	18 000	-	-
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	60 960	-	-	-	-	-	-	-	-	60 960	-	-
Total Capital Expenditure - Standard	-	198 000	238 000	360 960	-	-	1 496 000	187 000	15 000	2 746 000	-	99 200	5 340 160	881 000	1 117 550
Funded by:															
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	198 000	238 000	360 960	-	-	1 496 000	187 000	15 000	2 746 000	-	99 200	5 340 160	881 000	1 117 550
Total Capital Funding	-	198 000	238 000	360 960	-	-	1 496 000	187 000	15 000	2 746 000	-	99 200	5 340 160	881 000	1 117 550

DC9 Frances Baard - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source															
Property rates													-		
Property rates - penalties & collection charges													-		
Service charges - electricity revenue													-		
Service charges - water revenue													-		
Service charges - sanitation revenue													-		
Service charges - refuse revenue													-		
Service charges - other													-		
Rental of facilities and equipment	1 094	520	504	520	520	13 445	520	10 147	521	520	16 474	8 252	53 040	55 630	57 810
Interest earned - external investments	606 922	636 544	275 934	755 566	548 377	31 961	509 375	396 861	432 286	436 312	420 773	622 290	5 673 200	4 906 860	5 103 130
Interest earned - outstanding debtors													-		
Dividends received													-		
Fines													-		
Licences and permits													-		
Agency services													-		
Transfer receipts - operational	31 559 675	286 810	662 852	1 478 053	31 496 646	1 440 845	1 116 245	1 401 284	28 075 888	1 281 906	1 701 373	581 423	101 083 000	108 725 000	115 778 000
Other revenue	12 835	3 823	8 889	-1 611	13 987	3 673	916	8 446	6 501	11 567	14 324	8 649	92 000	80 000	80 000
Cash Receipts by Source	32 180 526	927 697	948 179	2 232 529	32 059 531	1 489 925	1 627 056	1 816 738	28 515 196	1 730 305	2 152 943	1 220 615	106 901 240	113 767 490	121 018 940
Other Cash Flows by Source															
Transfer receipts - capital													-		
Contributions recognised - capital & Contributed assets													-		
Proceeds on disposal of PPE												57 000	57 000	59 850	62 240
Short term loans												-			
Borrowing long term/refinancing												-			
Increase (decrease) in consumer deposits												-			
Decrease (Increase) in non-current debtors												-			
Decrease (Increase) in non-current receivables												-			
Decrease (Increase) in non-current investments												-			
Total Cash Receipts by Source	32 180 526	927 697	948 179	2 232 529	32 059 531	1 489 925	1 627 056	1 816 738	28 515 196	1 730 305	2 152 943	1 277 615	106 958 240	113 827 340	121 081 180
Cash Payments by Type															
Employee related costs	3 434 813	3 783 933	4 300 807	3 915 633	4 248 910	3 907 272	4 490 924	4 082 843	4 188 557	4 769 632	4 671 067	5 873 817	51 668 210	55 089 870	57 884 190
Remuneration of councillors	452 350	469 151	449 979	465 614	468 267	447 929	659 407	490 700	476 587	480 295	535 882	477 528	5 873 690	6 145 430	6 430 750
Finance charges	-	-	-	-	-	810 788	-	-	-	-	-	758 642	1 569 430	1 129 430	1 129 430
Bulk purchases - Electricity												-			
Bulk purchases - Water & Sewer												-			
Other materials	50 066	128 264	317 879	261 703	542 669	202 781	137 487	567 900	413 445	326 808	1 008 043	239 105	4 196 150	4 405 550	4 583 060
Contracted services												-			
Transfers and grants - other municipalities												-			
Transfers and grants - other	383 666	469 462	2 704 283	2 290 795	2 704 594	5 630 266	333 266	1 743 216	6 185 657	2 798 343	5 247 094	8 185 297	38 675 940	30 795 280	30 053 110
Other expenditure	937 047	1 019 434	1 522 279	1 481 404	1 723 693	844 097	948 509	1 018 280	671 797	1 052 739	1 018 414	965 226	13 202 920	13 894 580	14 444 250
Cash Payments by Type	5 257 943	5 870 245	9 295 227	8 415 149	9 688 133	11 843 133	6 569 594	7 902 940	11 936 045	9 427 817	12 480 499	16 499 615	115 186 340	111 460 140	114 524 790
Other Cash Flows/Payments by Type															
Capital assets													-		
Repayment of borrowing		168 300	202 300	306 816	-	781 555	1 271 600	158 950	12 750	2 334 100	-	84 320	4 539 136	748 850	949 918
Other Cash Flows/Payments												824 445	1 606 000	1 785 000	1 980 000
Total Cash Payments by Type	5 257 943	6 038 545	9 497 527	8 721 965	9 688 133	12 624 688	7 841 194	8 061 890	11 948 795	11 761 917	12 480 499	17 408 380	121 331 476	113 993 990	117 454 708
NET INCREASE/(DECREASE) IN CASH HELD	26 922 584	(5 110 848)	(8 549 347)	(6 489 436)	22 371 398	(11 134 764)	(6 214 138)	(6 245 152)	16 566 401	(10 031 612)	(10 327 556)	(16 130 766)	(14 373 236)	(166 650)	3 626 473
Cash/cash equivalents at the month/year begin:	97 332 907	124 255 491	119 144 642	110 595 295	104 105 859	126 477 257	115 342 493	109 128 355	102 883 203	119 449 605	109 417 993	99 090 437	97 332 907	82 959 671	82 793 021
Cash/cash equivalents at the month/year end:	124 255 491	119 144 642	110 595 295	104 105 859	126 477 257	115 342 493	109 128 355	102 883 203	119 449 605	109 417 993	99 090 437	82 959 671	82 959 671	82 793 021	86 419 493

DC9 Frances Baard - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

DC9 Frances Baard - Supporting Table SA33 Contracts having future budgetary implications

Description	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
	Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:													
<u>Revenue Obligation By Contract</u>													
Contract 1													-
Contract 2													-
Contract 3 etc:													-
Total Operating Revenue Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>													
Contract 1													-
Contract 2													-
Contract 3 etc:													-
Total Operating Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>													
Contract 1													-
Contract 2													-
Contract 3 etc:													-
Total Capital Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:													
<u>Revenue Obligation By Contract</u>													
Contract 1													-
Contract 2													-
Contract 3 etc:													-
Total Operating Revenue Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>													
Contract 1													-
Contract 2													-
Contract 3 etc:													-
Total Operating Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>													
Contract 1													-
Contract 2													-
Contract 3 etc:													-
Total Capital Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-

DC9 Frances Baard - Supporting Table SA34a Capital expenditure on new assets by asset class

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
	Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
	Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
	Storm water	-	-	-	-	-	-	-	-	-
	Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
	Generation	-	-	-	-	-	-	-	-	-
	Transmission & Reticulation	-	-	-	-	-	-	-	-	-
	Street Lighting	-	-	-	-	-	-	-	-	-
	Infrastructure - Water	-	-	-	-	-	-	-	-	-
	Dams & Reservoirs	-	-	-	-	-	-	-	-	-
	Water purification	-	-	-	-	-	-	-	-	-
	Reticulation	-	-	-	-	-	-	-	-	-
	Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
	Reticulation	-	-	-	-	-	-	-	-	-
	Sewerage purification	-	-	-	-	-	-	-	-	-
	Infrastructure - Other	-	-	-	-	-	-	-	-	-
	Waste Management	-	-	-	-	-	-	-	-	-
	Transportation	-	-	-	-	-	-	-	-	-
	Gas	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-
	Community	414 534	3 990	380 405	-	-	-	-	-	-
	Parks & gardens	-	-	-	-	-	-	-	-	-
	Sportsfields & stadia	-	-	-	-	-	-	-	-	-
	Swimming pools	-	-	-	-	-	-	-	-	-
	Community halls	-	-	-	-	-	-	-	-	-
	Libraries	-	-	-	-	-	-	-	-	-
	Recreational facilities	-	-	-	-	-	-	-	-	-
	Fire, safety & emergency	414 534	3 990	-	-	-	-	-	-	-
	Security and policing	-	-	-	-	-	-	-	-	-
	Buses	-	-	-	-	-	-	-	-	-
	Clinics	-	-	-	-	-	-	-	-	-
	Museums & Art Galleries	-	-	-	-	-	-	-	-	-
	Cemeteries	-	-	-	-	-	-	-	-	-
	Social rental housing	-	-	-	-	-	-	-	-	-
	Other	-	-	380 405	-	-	-	-	-	-
	Heritage assets	-	3 990	-	-	-	-	-	-	-
	Buildings	-	-	-	-	-	-	-	-	-
	Other	-	3 990	-	-	-	-	-	-	-
	Investment properties	-	-	-	-	-	-	-	-	-
	Housing development	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-
	Other assets	3 806 784	1 757 977	2 862 055	2 130 420	2 152 230	1 561 621	3 654 360	50 000	75 000
	General vehicles	369 825	3 088	1 991 830	595 000	591 200	591	-	-	-
	Specialised vehicles	-	-	-	-	-	-	2 700 000	50 000	75 000
	Plant & equipment	1 040 930	243 486	33 700	105 000	105 000	105 000	525 000	-	-
	Computers - hardware/equipment	1 655 180	245 176	246 216	187 200	187 200	187 200	307 960	-	-
	Furniture and other office equipment	42 541	221 451	-	108 220	118 830	118 830	91 400	-	-
	Abattoirs	-	-	-	-	-	-	-	-	-
	Markets	-	-	-	-	-	-	-	-	-
	Civic Land and Buildings	698 308	1 041 584	208 344	1 135 000	1 150 000	1 150 000	30 000	-	-
	Other Buildings	-	-	-	-	-	-	-	-	-
	Other Land	-	-	-	-	-	-	-	-	-
	Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
	Other	-	3 192	381 965	-	-	-	-	-	-
	Agricultural assets	-	-	-	-	-	-	-	-	-
	List sub-class	-	-	-	-	-	-	-	-	-
	Biological assets	-	-	-	-	-	-	-	-	-
	List sub-class	-	-	-	-	-	-	-	-	-
	Intangibles	-	183 108	373 738	826 600	196 600	759 116	-	-	-
	Computers - software & programming	-	183 108	373 738	826 600	196 600	759 116	-	-	-
	Other (list sub-class)	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure on new assets	4 221 318	1 949 065	3 616 198	2 957 020	2 348 830	2 320 737	3 654 360	50 000	75 000
	Specialised vehicles	-	-	-	-	-	-	2 700 000	50 000	75 000
	Refuse	-	-	-	-	-	-	-	-	-
	Fire	-	-	-	-	-	-	2 700 000	50 000	75 000
	Conservancy	-	-	-	-	-	-	-	-	-
	Ambulances	-	-	-	-	-	-	-	-	-

DC9 Frances Baard - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
	Infrastructure	-	-	-	-	-	-	-	-	-
	Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
	<i>Roads, Pavements & Bridges</i>									
	<i>Storm water</i>									
	Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
	<i>Generation</i>									
	<i>Transmission & Reticulation</i>									
	<i>Street Lighting</i>									
	Infrastructure - Water	-	-	-	-	-	-	-	-	-
	<i>Dams & Reservoirs</i>									
	<i>Water purification</i>									
	<i>Reticulation</i>									
	Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
	<i>Reticulation</i>									
	<i>Sewerage purification</i>									
	Infrastructure - Other	-	-	-	-	-	-	-	-	-
	<i>Waste Management</i>									
	<i>Transportation</i>									
	<i>Gas</i>									
	<i>Other</i>									
	Community	-	-	156 140	-	-	-	-	-	-
	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			156 140						
	Heritage assets	-	-	-	-	-	-	-	-	-
	Buildings									
	Other									
	Investment properties	-	-	-	-	-	-	-	-	-
	Housing development									
	Other									
	Other assets	-	432 597	2 235 594	1 332 670	1 312 670	1 312 670	1 585 800	831 000	1 042 550
	General vehicles		284 474	1 780 098	800 000	650 000	650 000	1 160 000	600 000	800 000
	Specialised vehicles	-	-	-	-	-	-	-	-	-
	Plant & equipment		9 296	12 600	-	-	-	133 000	-	-
	Computers - hardware/equipment		93 102	434 136	252 000	370 000	370 000	220 000	231 000	242 550
	Furniture and other office equipment		45 725	-	280 670	292 670	292 670	72 800	-	-
	Abattoirs									
	Markets									
	Civic Land and Buildings			8 760						
	Other Buildings									
	Other Land									
	Surplus Assets - (Investment or Inventory)									
	Other									
	Agricultural assets	-	-	-	-	-	-	-	-	-
	<i>List sub-class</i>									
	Biological assets	-	-	-	-	-	-	-	-	-
	<i>List sub-class</i>									
	Intangibles	-	-	-	-	-	-	100 000	-	-
	Computers - software & programming							100 000		
	Other (list sub-class)									
	Total Capital Expenditure on renewal of existing assets	-	432 597	2 391 734	1 332 670	1 312 670	1 312 670	1 685 800	831 000	1 042 550
	Specialised vehicles	-	-	-	-	-	-	-	-	-
	Refuse									
	Fire									
	Conservancy									
	Ambulances									
	Renewal of Existing Assets as % of total capex	0.0%	18.2%	39.8%	31.1%	35.9%	36.1%	31.6%	94.3%	93.3%
	Renewal of Existing Assets as % of deprecn"	0.0%	1.9%	69.8%	26.4%	26.0%	26.0%	31.3%	15.4%	19.4%

DC9 Frances Baard - Supporting Table SA34c Repairs and maintenance expenditure by asset class

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
	Infrastructure	-	-	-	-	-	-	-	-	-
	Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
	Roads, Pavements & Bridges									
	Storm water									
	Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
	Generation									
	Transmission & Reticulation									
	Street Lighting									
	Infrastructure - Water	-	-	-	-	-	-	-	-	-
	Dams & Reservoirs									
	Water purification									
	Reticulation									
	Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
	Reticulation									
	Sewerage purification									
	Infrastructure - Other	-	-	-	-	-	-	-	-	-
	Waste Management									
	Transportation									
	Gas									
	Other									
	Community	-	-	17 163	-	-	-	158 900	166 850	173 520
	Parks & gardens									
	Sportsfields & stadia									
	Swimming pools									
	Community halls									
	Libraries									
	Recreational facilities									
	Fire, safety & emergency		-	17 163			158 900	166 850	173 520	
	Security and policing									
	Buses									
	Clinics									
	Museums & Art Galleries									
	Cemeteries									
	Social rental housing									
	Other									
	Heritage assets	-	-	658	-	-	-	-	-	-
	Buildings									
	Other	-	-	658						
	Investment properties	-	-	-	-	-	-	-	-	-
	Housing development									
	Other									
	Other assets	-	-	1 377 105	2 018 950	2 091 930	1 626 600	2 419 910	2 540 910	2 642 660
	General vehicles			347 981	477 100	502 200	500 000	390 600	410 130	426 500
	Specialised vehicles	-	-	-	-	-	-	-	-	-
	Plant & equipment			146 208	255 000	255 000	245 000	156 780	164 600	171 290
	Computers - hardware/equipment			336 751	709 150	709 150	369 600	1 198 680	1 258 630	1 309 000
	Furniture and other office equipment			315 498	164 700	164 700	160 000	268 780	282 220	293 520
	Abattoirs									
	Markets									
	Civic Land and Buildings			230 667	413 000	460 880	352 000	405 070	425 330	442 350
	Other Buildings									
	Other Land									
	Surplus Assets - (Investment or Inventory)									
	Other									
	Agricultural assets	-	-	-	-	-	-	-	-	-
	List sub-class									
	Biological assets	-	-	-	-	-	-	-	-	-
	List sub-class									
	Intangibles	-	-	1 174 480	1 964 460	2 435 870	2 079 260	2 666 380	2 799 180	2 912 640
	Computers - software & programming			1 174 480	1 964 460	2 435 870	2 079 260	2 666 380	2 799 180	2 912 640
	Other (list sub-class)									
	Total Repairs and Maintenance Expenditure	-	-	2 569 405	3 983 410	4 527 800	3 705 860	5 245 190	5 506 940	5 728 820
	Specialised vehicles	-	-	-	-	-	-	-	-	-
	Refuse									
	Fire									
	Conservancy									
	Ambulances									
	R&M as a % of PPE	0.0%	0.0%	5.4%	8.3%	9.5%	8.0%	11.4%	13.3%	15.4%
	R&M as % Operating Expenditure	0.0%	0.0%	2.6%	3.3%	3.7%	3.4%	4.0%	4.3%	4.4%

DC9 Frances Baard - Supporting Table SA34d Depreciation by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport									
<i>Roads, Pavements & Bridges</i>									
<i>Storm water</i>									
Infrastructure - Electricity									
<i>Generation</i>									
<i>Transmission & Reticulation</i>									
<i>Street Lighting</i>									
Infrastructure - Water									
<i>Dams & Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>									
Infrastructure - Sanitation									
<i>Reticulation</i>									
<i>Sewerage purification</i>									
Infrastructure - Other									
<i>Waste Management</i>									
<i>Transportation</i>									
<i>Gas</i>									
<i>Other</i>									
Community	83 739	84 157	125 217	200 000	200 000	200 000	200 000	200 000	200 000
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries	10 668	10 668	-	-	-	-	-	-	-
Social rental housing									
Other	73 071	73 489	125 217	200 000	200 000	200 000	200 000	200 000	200 000
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	3 284 785	3 692 585	3 162 046	4 600 000	4 600 000	4 600 000	4 930 000	4 930 000	4 930 000
General vehicles	304 853	330 461	623 924	600 000	600 000	600 000	700 000	700 000	700 000
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	297 070	411 786	422 895	680 000	680 000	680 000	650 000	650 000	650 000
Computers - hardware/equipment	535 011	744 635	760 034	850 000	850 000	850 000	900 000	900 000	900 000
Furniture and other office equipment	812 731	853 904	767 226	970 000	970 000	970 000	980 000	980 000	980 000
Abattoirs									
Markets									
Civic Land and Buildings	1 335 121	1 351 800	587 967	1 500 000	1 500 000	1 500 000	1 700 000	1 700 000	1 700 000
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles	111 012	121 078	141 315	250 000	250 000	250 000	250 000	250 000	250 000
Computers - software & programming	111 012	121 078	141 315	250 000	250 000	250 000	250 000	250 000	250 000
Other (list sub-class)									
Total Depreciation	3 479 536	3 897 820	3 428 578	5 050 000	5 050 000	5 050 000	5 380 000	5 380 000	5 380 000
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

DC9 Frances Baard - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
R								
Capital expenditure	1							
Vote 1 - Executive & Council		187 000	-	-				
Vote 2 - Budget & Treasury		1 358 000	600 000	800 000				
Vote 3 - Corporate Services		3 539 200	281 000	317 550				
Vote 4 - Planning & Development		123 960	-	-				
Vote 5 - Project Management & Advisory Services		132 000	-	-				
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]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		5 340 160	881 000	1 117 550	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive & Council								
Vote 2 - Budget & Treasury								
Vote 3 - Corporate Services								
Vote 4 - Planning & Development								
Vote 5 - Project Management & Advisory Services								
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]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
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								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		5 340 160	881 000	1 117 550	-	-	-	-

DC9 Frances Baard - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
Vote1 - Executive & Council		Internal Audit				Office Equipment	High Back Chairs Replace					15 000				Renewal
		Municipal Manager				Furniture & Fittings	Chairs	55 192	55 000							New
		Committee services				Furniture & Fittings	Cupboards		20 000							New
		Communications				Office Equipment	Display Cabinet		7 000							New
		Communications				Plant & Equipment	Telescopic Banner				8 000					New
		Communications				Plant & Equipment	Flexi Banner				4 000					New
		Communications				Plant & Equipment	Zick-Zack Brochure Stand				8 000					New
		Communications				Plant & Equipment	Tool Box	202								New
		Communications				Intangible Assets	Computer Software	26 289								New
		Communications				Office Equipment	Desk									New
		Communications				Office Equipment	Teardrop Banner	7 410								New
		Communications				Office Equipment	Pull Up Banner	3 527								New
		Communications				Office Equipment	Banner Wall Face	4 728								New
		Communications				Office Equipment	Branded Gazebo	14 560								New
		Communications				Intangible Assets	Web Site				100 000					Replace
		Legal & Risk Unit				Office Equipment	Chairs				6 000					New
		Legal & Risk Unit				Office Equipment	Desk				6 000					New
		Legal & Risk Unit				Computer Equipment	Lap Top				40 000					New
Budget & Treasury		Finance Directorate				Office Equipment	Laptops				100 000					New
		Finance Directorate				Office Equipment	Chairs				4 000					New
		Revenue & Expenditure				Computer Equipment	Asset Scanner				30 000					Renewal
		Revenue & Expenditure				Office Equipment	Chairs				6 000					New
		Revenue & Expenditure				Computer Equipment	Printer	3 885								Replace
		Revenue & Expenditure				Revenue & Expenditure	Insurane Claims - Capital	6 764								Replace
		Supply Chain Management				Office Equipment	Shelves & Counter	51 500								New
		Supply Chain Management				Office Equipment	Electrified Security Door	5 570								New
		Supply Chain Management				Office Equipment	Laptop				15 000					New
		Supply Chain Management				Office Equipment	Quantum Range Filling Cabinet				20 000					New
		Supply Chain Management				Office Equipment	L - Shape Desk				7 000					New
		Supply Chain Management				Building & Facilities	Built In Shelves				30 000					New
		Supply Chain Management				Office Equipment	High Back Chairs Replace				20 000					Renewal
		Supply Chain Management				Furniture & Fittings	Blinds			10 000						New
		Supply Chain Management				Furniture & Fittings	Kitchen Zink			17 000						Renewal
		Supply Chain Management				Furniture & Fittings	Microwave			1 200						New
		Council Motor Vehicle Pool				Motor Vehicles	Motor Vehicles	1 785 008								Replace
		Council Motor Vehicle Pool				Motor Vehicles	Motor Vehicles			800 000						Renewal
		Council Motor Vehicle Pool				Motor Vehicles	Vehicle Sedan Replace 4 Replace				1 160 000	600 000	800 000			Renewal
		Information Systems				Plant & Equipment	Satellite Radio Network				450 000					New
		Information Systems				Plant & Equipment	Server Room Air-Conditioner				68 000					New
		Information Systems				Office Equipment	Computer Replace				120 000	126 000	132 300			Renewal
		Information Systems				Office Equipment	Laptops Replace				100 000	105 000	110 250			Renewal
		Information Systems				Computer Equipment	Computer			68 000						Renewal
		Information Systems				Computer Equipment	Lap Top			64 000						Renewal
		Information Systems				Computer Equipment	Lap Top			25 000						New
		Information Systems				Intangible Assets	Intangible Assets			91 600						New
		Information Systems				Computer Equipment	Printer			120 000						Renewal
		Information Systems				Computer Equipment	Printer			27 200						Renewal
		Information Systems				Computer Equipment	Email Archiving Dolution			125 000						New
		Information Systems				Computer Equipment	Computer	112 866								Replace
		Information Systems				Computer Equipment	Lap Top	30 424								Replace
		Information Systems				Computer Equipment	Security Server	87 617								Replace
		Information Systems				Computer Equipment	GIS Server	33 333								Replace
		Information Systems				Buildings & Facilities	Power Connection	61 844								New
		Information Systems				Intangible Assets	Intangible Assets	44 896								New
		Information Systems				Computer Equipment	Rehosting Evenus Svrer	159 861								New

DC9 Frances Baard - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
R	4				6	3	3	5								
		Human Recourse Management				Furniture & Fittings	Desks				3 200					Renewal
		Human Recourse Management				Furniture & Fittings	Desks				3 200					New
		Human Recourse Management				Furniture & Fittings	Chairs High Back				1 670					New
		Human Recourse Management				Furniture & Fittings	Chairs High Back				1 670					New
		Human Resource Management				Office Equipment	Desk					3 800				New
		Human Resource Management				Office Equipment	Chair					3 600				New
		Office Support Services				Plant & Equipment	Yard Sweeper					7 000				New
		Office Support Services				Office Equipment	Aluminium Step Ladder Replace					1 400				Renewal
		Office Support Services				Office Equipment	Ice Machines Replace					20 000				Renewal
		Office Support Services				Office Equipment	Chair High Back Replace					1 400				Renewal
		Office Support Services				Furniture & Fittings	Cabinet				7 450					New
		Office Support Services				Intangible Assets	Electronic Document Management System,				550 000					Renewal
		Office Support Services				Furniture & Fittings	Urns				4 800					Renewal
		Office Support Services				Furniture & Fittings	Vacuum Cleaners				14 000					Renewal
		Office Support Services				Furniture & Fittings	Microwave				2 000					Renewal
		Office Support Services				Furniture & Fittings	Build Conceate Bank				35 000					New
		Office Support Services				Furniture & Fittings	Chairs Mid Back				4 500					New
		Office Support Services				Furniture & Fittings	Chairs High Back									New
		Office Support Services				Furniture & Fittings	Chairs Visitors		856							New
		Office Support Services				Furniture & Fittings	Cabinet		1 512							New
		Office Support Services				Plant & Equipment	Photo Copier		2 371							New
		Office Support Services				Plant & Equipment	Lawn Mower		170 895							Replace
		Office Support Services				Buildings & Facilities	Econo Hut		3 771							Replace
		Office Support Services				Buildings & Facilities	Borehole		146 500							New
		Office Support Services				Buildings & Facilities	Borehole		17 589							New
		Environmental Protection				Intangible Assets	Computer Software				60 000					New
		Environmental Protection				Office Equipment	Wooden Cabinets					18 000				New
		Fire Fighting & Disaster Management				Plant & Equipment Specialised	Vehicle (Fire Fighting Purposes)					2 700 000	50 000	75 000		New
		Fire Fighting & Disaster Management				Security	Boom gate (Access Control) Replace					45 000				Renewal
		Fire Fighting & Disaster Management				Office Equipment	DSTV Decoder					1 000				New
		Fire Fighting & Disaster Management				Plant & Equipment	Access Control System				20 000					New
		Fire Fighting & Disaster Management				Motor Vehicles	Motor Vehicles				550 000					New
		Fire Fighting & Disaster Management				Buildings & Facilities	Disaster Management Center				800 000					New
		Fire Fighting & Disaster Management				Computer Equipment	Printers				15 000					New
		Fire Fighting & Disaster Management				Plant & Equipment	Access Control System				380 405					New
		Fire Fighting & Disaster Management				Plant & Equipment	Fire Engine		1 551 954							New
		Fire Fighting & Disaster Management				Plant & Equipment	Fire Fighting Equipment		361 965							New
		Fire Fighting & Disaster Management				Furniture & Fittings	High Back Chairs		2 833							New
		Fire Fighting & Disaster Management				Furniture & Fittings	L Shape Desks		7 968							New
		Fire Fighting & Disaster Management				Furniture & Fittings	Visitors Chair		3 365							New
		Fire Fighting & Disaster Management				Furniture & Fittings	Cabinets		5 851							New
		Fire Fighting & Disaster Management				Plant & Equipment	Upgrade CCTV Cameras		100 000							Replace
		Fire Fighting & Disaster Management				Plant & Equipment	Security Camera		56 140							Replace
		Local Economic Development				Office Equipment	Desktop Computer					48 000				New
		IDP / PMS				Computer Equipment	Lap Top				20 000					New
		IDP / PMS				Furniture & Fittings	Filing Cabinet				1 000					New
		IDP / PMS				Furniture & Fittings	Chair				2 000					New
		IDP / PMS				Furniture & Fittings	Visitors Chair				1 200					New
		IDP / PMS				Furniture & Fittings	Desk				2 500					New
		Planning Unit - Gis				Plant & Equipment	GPS				85 000					New
		Planning Unit - Gis				Office Equipment	Computer Replace					15 000				Renewal
		Planning Unit - Gis				Intangible Assets	Intangible Assets		87 500							New
		Tourism				Office Equipment	Laptop					25 560				New
		Tourism				Office Equipment	Computers					35 400				New
		Spatial planning				Office Equipment	Desk				2 500					
		Spatial planning				Office Equipment	Filing Cabinet				1 000					
		Spatial planning				Office Equipment	Book Shelf				3 000					
		Spatial planning				Office Equipment	Chair				1 800					

DC9 Frances Baard - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
R	4				6	3	3	5								
Housing Administration		Spatial planning Spatial planning Infrastructure Development Infrastructure Development Project Management Advisory Service Project Management Advisory Service Project Management Advisory Service Project Management Advisory Service Housing Housing				Office Equipment Computer Equipment Computer Equipment Plant & Equipment Computer Equipment Plant & Equipment Buildings & Facilities Plant & Equipment Computer Equipment Office Equipment	Visitors Chair Lap Top Printer Air Conditioners Lap Top Air Conditioners Alteration of offices Air Conditioner Replace Laptop Desk			1 200 20 000 1 010 74 490 20 000 200 000 300 000 30 000 10 000	6 000 45 000	88 000				New Replace Renewal New New
		Housing Housing Housing Housing Housing Housing Housing Housing Housing Housing Housing Housing Housing				Office Equipment Motor Vehicles Motor Vehicles Computer Equipment Computer Equipment Office Equipment Office Equipment Office Equipment Office Equipment Plant & Equipment Plant & Equipment Office Equipment Office Equipment	Chair High Back Sliding Cover Vehicles Laptop Computer Desk Chair High Back Chair Visitor Filing Cabinet Generator Lights Projector Schreen		439 875 42 103 9 600 11 867 3 296 3 782 8 573 9 068 650 5 683 982	35 000 9 000				New New New New New New New New New New New New		
Parent Capital expenditure	1											5 340 160	881 000	1 117 550		
Entities: List all capital projects grouped by Entity																
Entity A Water project A																
Entity B Electricity project B																
Entity Capital expenditure																
Total Capital expenditure										6 007 932	4 289 690	5 340 160	881 000	1 117 550		

DC9 Frances Baard - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework		
							Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>											
			<i>Examples</i>	<i>Examples</i>							
Entities: <i>List all capital projects grouped by Municipal Entity</i>											
<i>Entity Name</i> <i>Project name</i>											

***SERVICE DELIVERY & BUDGET
IMPLEMENTATION PLAN***

FRANCES BAARD DISTRICT MUNICIPALITY



SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2014 / 2015

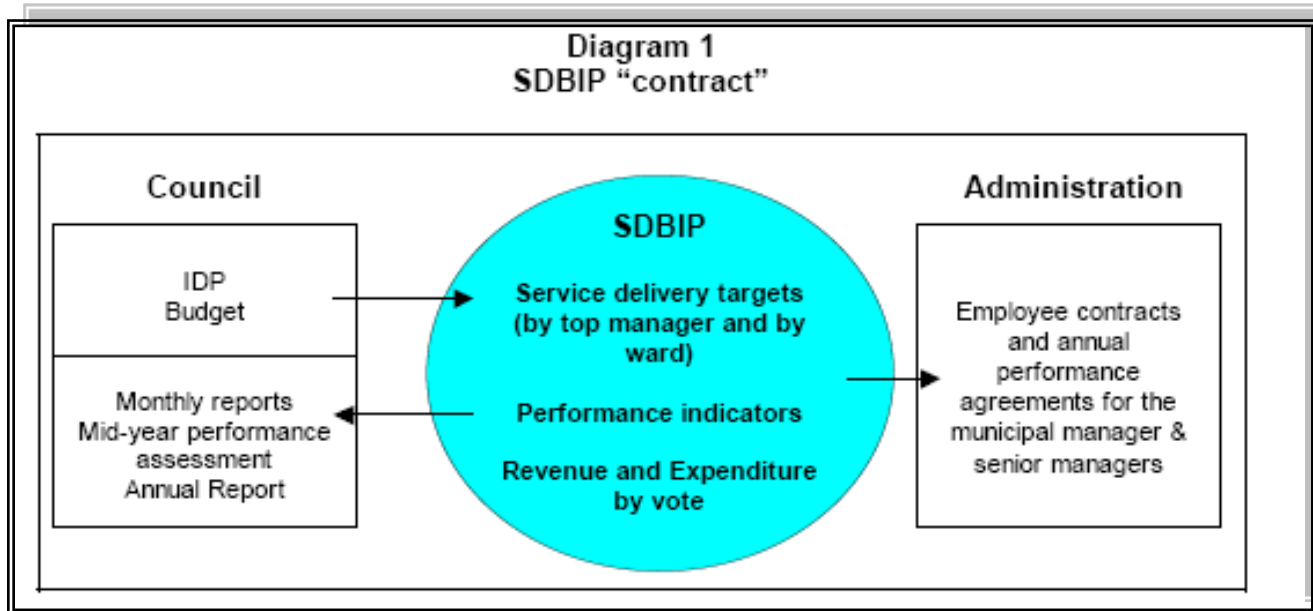
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

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1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) seeks to promote municipal accountability and transparency and is an important instrument for service delivery and budget monitoring and evaluation. The SDBIP is a partnership contract between the administration, council and community, which expresses the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve (12) months.



Chapter 1 of the MFMA defines the SDBIP as a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget which must include (as part of the top-layer) the following:

- (a) Projections for each month:
- Revenue to be collected, by source, and
 - Operational and capital expenditure, by vote.

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

(b) Service delivery targets and performance indicators for each quarter.

In terms of National Treasury's Circular No. 13 the SDBIP must provide a picture of service delivery areas, budget allocations and enable monitoring and evaluation. It specifically requires the SDBIP to include:

- Monthly projections of revenue to be collected for each source;
- Monthly projections of expenditure (operating and capital) and revenue for each vote;
- Quarterly projections of service delivery targets and performance indicators for each vote;
- Information for expenditure and delivery; and a
- Detailed capital works plan.

In terms of sections 69(3) (a) and (b) of the MFMA the accounting officer of a municipality must submit to the mayor within 14 days after the approval of an annual budget, a draft SDBIP for the budget year and drafts of the annual performance agreements as required in terms of section 57(1) (b) of the Municipal Systems Act (MSA) for the municipal manager and all senior managers. Furthermore, according to section 53(1) (c) (ii) and (iii) of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget.

This coincides with the need to table at Council, drafts of the annual performance agreements for the municipal manager and all senior managers as required in terms of section 57(1) (b) of the MSA.

The Frances Baard District Municipality's 2014/15 Medium-term Budget and Integrated Development Plan (IDP) have been approved by Council on 28 May 2014 in terms of the MFMA and the MSA respectively. The process leading to the draft Budget, IDP and business plans, which have an important bearing on the finalisation of the SDBIP, includes the following elements:

- Departmental operational plans/departmental SDBIPs. These departmental SDBIPs provide the detailed plans and targets according to which the departments' performance will be monitored.
- The departmental SDBIP's/operational plans contain performance plans of line managers. The performance plans were formulated in terms of the IDP sector plans and the operational mandates relevant to each department. The performance plans forms the basis for the signing of the annual performance agreements of the municipal manager and senior managers. The SDBIP represents the key performance targets as captured across core departments.

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

The structure of the Frances Baard District Municipality's 2014/15 SDBIP in the table below takes into account the pertinent legal requirements:

SECTION	DESCRIPTION
Introduction	<ul style="list-style-type: none"> • Legislative description of the SDBIP • Components of the SDBIP
Capital Works Plan	<ul style="list-style-type: none"> • Three year capital works plan • Spatial Development Framework • A list of key capital projects to be implemented in the budget year broken down according to municipalities
High level Service Delivery Breakdown	<ul style="list-style-type: none"> • Municipal score card showing KPI's and targets
Budget Implementation Plan for 2014/15	<ul style="list-style-type: none"> • Monthly projections of revenue to be collected by source • Monthly projections of expenditure of operating, and revenue for each vote • Monthly projection of capital by vote
Conclusion	<ul style="list-style-type: none"> • SDBIP as significant monitoring tool

The budget implementation section of the SDBIP is categorised in terms of votes as prescribed by the MFMA. In the case of the FBDM, votes indicate a budget allocation for core administration.

- Executive and Council
- Budget and Treasury
- Corporate Services
- Planning and Development
- Project Management and Advisory Services

2. CAPITAL WORKS PLAN

The capital budget of Frances Baard District Municipality is focused on own capital expenditure needs such as computer equipment, upgrading of buildings, etc. and not so much on infrastructure services.

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

2.1 Three-Year Capital Projects

The table below outlines the medium-term capital budget of the Frances Baard District Municipality.

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Vote 1 - Executive & Council	185	138	112	82	82	81	187	-	-
Vote 2 - Budget & Treasury	398	295	1 853	862	757	757	1 358	600	800
Vote 3 - Corporate Services	2 085	593	874	2 593	2 072	2 067	3 539	281	318
Vote 4 - Planning & Development	925	49	2 558	141	141	135	124	-	-
Vote 5 - Vote 5 - Project Management & Advisory Services	629	1 307	611	611	609	594	132	-	-
Total Capital Expenditure - Vote	4 221	2 382	6 008	4 290	3 662	3 633	5 340	881	1 118

2.2 Spatial Development Framework

A brief summary of the Spatial Development Framework (SDF) has been provided herewith. It highlights background to the SDF, the main issues identified by the SDF and objectives, strategies and projects formulated to address these spatial challenges.

Municipalities are required by the provisions of Section 26(e) of the Municipal Systems Act 2000 to prepare and adopt a Spatial Development Framework (SDF) for their municipal area as part of the Integrated Development Plan. The objectives of Spatial Development Framework are clearly articulated under Section 4 of the Local Government: Municipal Planning and Performance Management Regulations 2001. The White Paper on Spatial Planning and Land Use Management, the Land Use Management Bill of 2007 and the Development Facilitation Act of 1995 are some of the legislation and government policies that gives municipalities the responsibility of preparing and adopting Spatial Development Frameworks for municipalities.

The SDF for Frances Baard District Municipality was adopted by Council in December 2007.

2.3 Spatial Planning Issues

One of the principal objectives of Spatial Development Framework is the promotion of sustainable human settlement development. However, there are a number of factors in the FBDM region that pose to undermine the sustainable development of the region, namely:-

- Population increase: All the municipalities in the district with the exception of Phokwane Local Municipality are experiencing an increase in population growth;
- The urban settlements in FBDM are inefficient and expensive to maintain and live in, because they are not compact and creating infrastructure maintenance burdens to municipalities;
- Poor local land management problems, caused by poor agricultural practices and mining;
- The Harts-, the Vaal- and Modder rivers are under endangered conditions;
- Dwindling flora and fauna as the Vaalbos National Park was deproclaimed;
- Mines are poorly rehabilitated as evidenced by various open quarries and pits in the FBDM region;
- High concentration of crime in urban areas.

2.4 Capital Projects to category B municipalities for 2014/15

Circular 13 of the MFMA calls for the provision of detailed capital works plans to ensure sufficient detail to measure and monitor delivery of infrastructure projects. It has to be appreciated that the breakdown of the capital works plan, is helpful in terms of showing the spread of FBDM's intervention in its provision of services.

This section provides a breakdown of capital expenditure across the Frances Baard District Municipality. The capital projects for 2014/15 are broken down according to category B municipalities in the District.

More detail will be given on a later stage

3. HIGH-LEVEL SERVICE DELIVERY BREAKDOWN

The Frances Baard District Municipality is required in terms of the SDBIP, to provide non-financial measurable performance objectives in the form of service delivery targets and other performance indicators. Service delivery targets relate to the level and standard of services being provided to the community. It also includes targets for the reductions in backlogs of basic services according to Circular 13 of the MFMA. The SDBIP provides high level, but condensed public information on service delivery to all stakeholders within and outside the District Municipality.

The SDBIP is conceptualised as a layered plan dealing with consolidated service targets and in-year deadlines and linking such targets and deadlines to top management. The Municipal Score Card represents a consolidation of all the FBDM detailed service delivery targets and performance indicators as captured in the operational plans, the performance plans and score cards of the managers in the various departments of the municipality.

In terms of the objectives, strategies and projects as listed in the Integrated Development Plan (IDP) and the budget, Frances Baard District Municipality commits itself as follows:

3.1 MUNICIPAL STRATEGIC OBJECTIVES:

1. To provide sustainable municipal services in the district;
2. To implement municipal institutional development and transformation in the district;
3. To promote local economic development in the district;
4. To promote municipal financial viability and management in the district;
5. To promote and implement good democratic governance and public participation in the district.

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

3.2 FBDM PERFORMANCE PLAN / OPERATIONAL PLAN / SCORE CARD - 2014/15 Financial Year:

FBDM PERFORMANCE PLAN / SCORE-CARD - 2014/15									
KEY PERFORMANCE AREA (KPA's)	KEY PERFORMANCE INDICATORS (KPI's)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP GOALS	IDP OBJECTIVES	30/06/2014	2014/15	Unit	PoE	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
KPA 1: Sustainable Municipal Infrastructure Development and Basic Service Delivery.									
Sub-KPA 1.1: Improved access to sustainable basic services in the district.	1. Percentage support and assistance in identification, prioritisation and review of projects.	Infrastructure needs list LM's	100% Approved Allocations 30/06/2014	% Completion Compliance Time line	Council Resolution Quarterly Report	-	-	-	100% Approved Allocations
	2. Amount/% spent in the provision of potable water to households in the district.	Allocation 2014/15 (R 4 300 000)	100% Spending of allocation (R 4 300 000)	Amount spent (R) Progress %	Quarterly Project Reports and spending (R)	0% (R 0,00)	20% (R 860 000)	70% (R 3 010 000)	100% (R 4 300 000)
	3. Amount/% spent in the provision of sanitation facilities to all households in the district.	Allocation 2014/15 (R11 480 000)	100% Spending of allocation (R 11 480 000)	Amount spent (R) Progress %	Quarterly Project Reports and spending (R)	0% (R 0,00)	20% (R 2 296 000)	70% (R 8 036 000)	100% (R 11 480 000)
	4. Amount spent in the provision of electricity to households in the district.	Allocation 2014/15 (R 2 700 000)	100% Spending of allocation (R 2 700 000)	Amount spent (R) Progress %	Quarterly Project Reports and spending (R)	0% (R 0,00)	20% (R 540 000)	70% (R 1 890 000)	100% (R 2 700 000)
	5. Amount/% spent on roads related projects in the local municipalities of the district.	Allocation 2014/15 (R 2 000 000)	100% Spending of allocation (R 2 000 000)	Amount spent (R) Progress %	Quarterly Project Reports and spending (R)	0% (R 0,00)	20% (R 400 000)	70% (R 1 400 000)	100% (R 2 000 000)
	6. Percentage support in maintenance of municipal infrastructure in the district.	Allocation 2014/15 (R 10 000 000)	100% Spending of allocation (R 10 000 000)	Amount spent (R) Progress %	Quarterly Project Reports and spending (R)	10% (R 1 000 000)	30% (R 3 000 000)	70% (R 7 000 000)	100% (R 10 000 000)
Sub-KPA 1.2: Facilitation of the creation of sustainable human settlements	7. Number of households facilitated in the reduction of the housing backlog.	711	459 = 100%	Number %	Quarterly Reports	45 10%	137 30%	275 60%	459 100%
	8. Number of households with access to basic municipal services in informal settlements.	711	459 = 100%	Number %	Quarterly Reports	45 10%	137 30%	275 60%	459 100%

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

FBDM PERFORMANCE PLAN / SCORE-CARD - 2014/15									
KEY PERFORMANCE AREA (KPA's)	KEY PERFORMANCE INDICATORS (KPI's)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP GOALS	IDP OBJECTIVES	30/06/2014	2014/15	Unit	PoE	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
KPA 2: Local Economic Development (LED)									
Sub-KPA: 2.1 <i>Facilitation of growth and diversification of the District Economy.</i>	9. Percentage progress/Number of projects in the diversification of the district economy for 2014/15.	Approved projects for 2014/15	4 Projects = 100%	N/Projects % Progress	Quarterly Reports	4 - 10%	4 - 60%	4 - 80%	4 - 100%
	10. Percentage progress/Number of programmes in the facilitation of SMME development by the implementation of the SMME support policy.	Selected Programmes 100%	Number selected Programmes 100%	N/Programs % Progress	Quarterly Reports	(N/P) 10%	(N/P) 50%	(N/P) 75%	(N/P) 100%
	11. Percentage completion of 2 LED incentive policies for local municipalities in the district.	Research completed 100%	2 Policies 100% completed	Number / %	Quarterly Reports	2 / 25%	2 / 50%	2 / 75%	2 / 100%
	12. Percentage support to local municipalities in the facilitation of EPWP projects in the district.	1 Introductory workshop 100%	3 Workshops 100%	Number / %	Quarterly Reports	1 / 50%	-	2 / 100%	-
	13. Percentage support to LED structures in the district.	Identified Coordination	4 Forums 100%	%	Quarterly Reports	25%	50%	75%	100%
Sub-KPA: 2.2 <i>Development of a vibrant tourism sector economy.</i>	14. Percentage support in the development of tourism in the L/M's of the district. (Programmes & Projects)	4 Info Centres 100%	5 Prog - 100%	Number % Compliance	Quarterly reports	5 - 25%	5 - 50%	5 - 75%	5 - 100%
	15. Percentage facilitation in the establishment of a vibrant destination brand in the district. (a) Main activities (b) Programmes	Selected Programmes 100%	3 Activities - 100%	Number % Compliance	Quarterly reports	3 - 25%	3 - 50%	3 - 75%	3 - 100%
	16. Number of strategic partnerships established and percentage participation in FBDM tourism activities.	3 Assosiations 75% functional	3 Assosiations 85% functional	% Functionality	Quarterly reports	3 / 76%	3 / 80%	3 / 82%	3 / 85%

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

FBDM PERFORMANCE PLAN / SCORE-CARD - 2014/15									
KEY PERFORMANCE AREA (KPA's)	KEY PERFORMANCE INDICATORS (KPI's)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP GOALS	IDP OBJECTIVES	30/06/2014	2014/15	Unit	PoE	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
KPA 2: Local Economic Development (LED) continue ...									
KPA 3: Institutional Development and Transformation.									
Sub-KPA 3.1 Environmental Management.	17. Percentage improvement of municipal health services. (Quality of drinking water / Magareng & Dikgatlong)	150 Activities completed 100%	5% Improvement = 5 Programmes 100% completed	% = Program Activities	Quarterly reports	20%	50%	75%	100%
	18. Percentage improvement of environmental planning and management in the district.	24 Pogrammes completed 100%	5% Improvement = 7 Programmes 100% completed	% = Program Activities	Quarterly reports	20%	50%	75%	100%
Sub-KPA 3.2: Disaster Management.	19. Percentage disaster management capacity building in 3 local municipalities of the district.	Current status 50%	100%	% Compliance with Training Plan	Number of volunteers trained	55%	65%	75%	100%
	20. Percentage implementation of a response recovery mechanisms for the District. (Three L/M's)	80%	100% Implementation	% Compliance	Quarterly reports	82%	85%	90%	100%
	21. Percentage capacity building in fire fighting for 3 local municipalities in the District.	Current status 60%	100%	% Compliance with D/M Plan	Monthly reports	65%	75%	80%	100%
	22. Percentage maintenance and sustainable upgrading of the security systems in FBDM.	Current status 60%	80%	% Compliance with D/M Plan	Monthly reports	65%	70%	75%	80%
Sub-KPA 3.3: Human Resource Development.	23. Percentage compliance with HR requirements at FBDM.	100%	100%	% Compliance	Quarterly reports	100%	100%	100%	100%
	24. Percentage compliance with HR capacity building requirements in 3 local municipalities of FBDM district,	100%	100%	% Compliance	Quarterly reports	100%	100%	100%	100%

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

FBDM PERFORMANCE PLAN / SCORE-CARD - 2014/15									
KEY PERFORMANCE AREA (KPA's)	KEY PERFORMANCE INDICATORS (KPI's)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP GOALS	IDP OBJECTIVES	30/06/2014	2014/15	Unit	PoE	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
KPA 3: Institutional Development and Transformation continue ...									
Sub-KPA 3.4: Records Management.	25. Percentage compliance with the National Archives Act in FBDM and L/M's in the district for the 2014/15 financial year.	90%	100%	% Compliance	Quarterly reports	92%	95%	97%	100%
	26. Percentage of an effective and cost-efficient office support function rendered to FBDM for 2014/15.	94%	100%	% Compliance	Quarterly reports	95%	97%	99%	100%
	27. Percentage maintenance rendered to FBDM buildings for the 2014/15 financial year.	95%	100%	% Compliance	Maintenance Reports	96%	97%	98%	100%
Sub-KPA 3.5: Information Communication Technology. (ICT)	28. Percentage accessibility to improved ICT infrastructure in FBDM and 3 local municipalities of the district in the 2014/15 f/y.	85%	100%	% Improved accessibility	Quarterly reports on accessibility	88%	95%	97%	100%
	29. Percentage implementation of the ICT Disaster Recovery Plan in FBDM and 3 L/M's for the 2014/15 financial year.	60%	80%	% Compliance	Quarterly reports	65%	70%	75%	80%
	30. Percentage alignment of municipal IT objectives with governance IT principles.	0%	100%	% Compliance	Quarterly reports	25%	50%	75%	100%
Sub-KPA 3.6: Integrated Development Planning. (IDP)	31. Percentage facilitation of IDP processes in the district for the 2013/14 f/y in compliance with legislation and policies.	5 / 100%	5 / 100%	% Credible IDP processes completed	Quarterly reports / Process Plans	25%	50%	75%	100%
	32. Percentage of 5 IDP's in the district reviewed for the 2014/15 financial year.	5 / 100%	5 / 100%	% of IDP reviews completed	Quarterly reports / Process Plans	25%	50%	75%	100%
	33. Percentage facilitation of the review of sector plans in the district for 2014/15 in terms of legislation.	18 Sector Plans	2 / 100%	% Progress	Quarterly reports Reviewed Sector Plans	2 / 25%	2 / 50%	2 / 75%	2 / 100%

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

FBDM PERFORMANCE PLAN / SCORE-CARD - 2014/15									
KEY PERFORMANCE AREA (KPA's)	KEY PERFORMANCE INDICATORS (KPI's)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP GOALS	IDP OBJECTIVES	30/06/2014	2014/15	Unit	PoE	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
KPA 3: Institutional Development and Transformation continue ...									
Sub-KPA 3.7: Performance Management. (PMS)	34. Percentage compliance with the implementation of a fully compliant institutional performance management system in the local municipalities in the district. (Capacity Building)	20%	50%	% Compliance	Quarterly reports and appraisals	25%	30%	40%	50%
	35. Percentage compliance with a functional institutional performance management system in FBDM FOR 2014/15.	100%	100%	% Requests addressed	Quarterly reports	25%	50%	75%	100%
	36. Percentage support to FBDM management in complying with local government legislation and initiatives for 2014/15 f/y.	100%	100%	% Compliance	Quarterly reports	25%	50%	75%	100%
Sub-KPA 3.8: Town and Regional Planning.	37. Percentage facilitation of the development of urban areas in accordance with approved spatial plans.	1 LM's - 100%	100% of new Applications	% Support requested	Monthly reports / Approved Applications	100%	100%	100%	100%
	38. Percentage implementation and review of the spatial development framework of the district.	4 LM's - 100%	100% of new Applications	% Support requested	Monthly reports	100%	100%	100%	100%
	39. Percentage facilitation of the preparation of township establishments in 2 local municipalities.(Phokwane,Dikgatlong)	2 Approved layout plans	2 layout plans 100%	% Completed	Monthly & Quarterly reports + completed plans	50%	100%	-	-
Sub-KPA 3.9: Geographical Information System. (GIS)	40. Percentage implementation of GIS shared services in the district for the 2014/15 financial year.	Phase 2 Phokwane & Dikgatlong 100%	Phase 3 100%	Completed activities % Completion	Quarterly Reports	25%	50%	75%	100%
	41. Accessibility to GIS as an essential management and planning tool for the 2014/15 financial year.	100%	100%	% Compliance	Quarterly reports	100%	100%	100%	100%

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

FBDM PERFORMANCE PLAN / SCORE-CARD - 2014/15									
KEY PERFORMANCE AREA (KPA's)	KEY PERFORMANCE INDICATORS (KPI's)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP GOALS	IDP OBJECTIVES	30/06/2014	2014/15	Unit	PoE	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
KPA 4: Good Governance and Public Participation.									
Sub-KPA 4.1: Communication.	42. Number of communication activities implemented in order to sustain a positive public opinion about service delivery in the district.	32 Activities completed 100%	7 Activities completed 100%	Number activities completed % progress with activities	Monthly Quarterly Reports	1 / 25%	3 / 50%	5 / 75%	7 / 100%
	43. Number of communication programmes facilitated to improve on the collaboration of government activities to achieve a "one message" approach in the district.	40 Programmes completed 100%	2 Programmes completed 100%	Number of programmes completed % progress	Quarterly reports	2 / 25%	2 / 50%	2 / 75%	2 / 100%
	44. Percentage completion and implementation of a support plan for staff morale and motivation.	100%	1 / 100%	% Progress	Quarterly surveys and reports	25%	50%	75%	100%
	45. Percentage compliance with legislative procedures and requirements regarding community participation in terms of planning, budgeting, implementation, monitoring and reporting for the 2014/15 financial year.	100%	100%	% Progress	Quarterly reports, minutes of meetings, monitoring reports	25%	50%	75%	100%
Sub-KPA 4.2: Internal Audit.	46. Percentage assistance and guidance regarding internal risk management processes in FBDM for the 2013/14 financial year.	0%	0% Risk = 100%	Monthly activities processed	Monthly statements and Reports	100%	100%	100%	100%
	47. Percentage compliance with quarterly assessments to evaluate and contribute to the establishment of effective control processes in the district. (FBDM & LM's)	0%	100%	Monthly / Quarterly I/A reports	Monthly / Quarterly I/A reports	25%	50%	75%	100%
	48. Percentage capacity building and support in internal audit within the local municipalities in the district.	0%	2 L/M's = 100%	Monthly / Quarterly I/A reports	Monthly / Quarterly I/A reports	2 / 25%	2 / 50%	2 / 75%	2 / 100%

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

FBDM PERFORMANCE PLAN / SCORE-CARD - 2014/15									
KEY PERFORMANCE AREA (KPA's)	KEY PERFORMANCE INDICATORS (KPI's)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP GOALS	IDP OBJECTIVES	30/06/2014	2014/15	Unit	PoE	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
KPA 5: Municipal Financial Viability and Management.									
KPA 5: Municipal Financial Viability and Management.	49. Percentage compliance in the implementation of sound financial practices.	0%	100%	% Compliance	Monthly Quarterly reports	100%	100%	100%	100%
	50. Percentage compliance with all financial legislative requirements and related guidelines from National Treasury.	0%	100%	% Compliance	Monthly Quarterly reports	100%	100%	100%	100%
	51. Percentage compliance with the requirements for debt and revenue generation. (Grants)	0%	100%	% Compliance	Monthly Quarterly reports	100%	100%	100%	100%
	52. Percentage compliance with the effective management of Council's financial/cash resources.	0%	100%	% Compliance	Monthly Quarterly reports	100%	100%	100%	100%
	53. Percentage compliance with the legislative requirements for a sound supply chain management system and stores function in the municipality.	0%	100%	% Compliance	Monthly Quarterly reports	100%	100%	100%	100%
	54. Percentage compliance with the requirements for sound financial self-sustained local municipalities in the district.	0%	100%	% Compliance	Monthly Quarterly reports	100%	100%	100%	100%

4. BUDGET IMPLEMENTATION PLAN FOR 2014/15

In respect of the budget implementation component of the SDBIP, circular 13 requires a breakdown by monthly projections of revenue to be collected for each source and monthly projections of operational and capital expenditure and revenue for each vote.

4.1 Monthly projections of revenue and expenditure by vote

The anticipated revenue for the 2014/15 financial year amounts to R107, 991, 920 and the expenditure amounts to R131,611,880. The table below provides a summary of the monthly projections for revenue and expenditure per vote.

4.2 Monthly projections: Capital expenditure by vote

The FBDM envisages a spending of R5 340 160 on the capital budget for 2014/15 financial year. The Capital Budget will be funded from a combination of surplus cash, grants allocations and other public contributions. This is followed by monthly projections for the 2014/15 financial year for each vote.

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

VOTE	July			August			September			October			November			December		
	Opex R000	Capex R000	Rev R000	Opex R000	Capex R000	Rev R000	Opex R000	Capex R000	Rev R000	Opex R000	Capex R000	Rev R000	Opex R000	Capex R000	Rev R000	Opex R000	Capex R000	Rev R000
<u>Executive & Council</u>																		
Council	865	0	1 561	689	0	0	764	0	0	753	0	0	773	0	1 561	711	0	0
Municipal Manager	223	0	0	177	0	0	196	0	0	194	0	0	198	0	0	182	0	0
Committee Services & Administration	355	0	0	282	0	0	309	0	0	310	0	0	316	0	0	290	0	0
Internal Audit	278	0	0	221	0	0	245	0	0	245	0	0	248	0	0	227	0	0
Communications	179	0	0	143	0	0	158	0	0	156	0	0	158	0	0	147	0	0
Legal & Risk Unit	108	0	0	86	0	0	95	0	0	94	0	0	96	0	0	84	0	0
<u>Budget & Treasury</u>																		
Directorate	237	0	1 250	334	0	0	585	0	0	438	0	0	626	0	0	1 047	0	0
Finance: Revenue & Expenditure	119	0	27 453	168	0	939	294	0	960	220	0	2 242	315	0	29 049	526	0	57
Finance: Budget Office	334	0	0	471	0	0	824	0	0	617	0	0	882	0	0	1 475	0	0
Finance: Supply Chain Management	108	0	0	153	0	0	268	0	0	200	0	0	287	0	0	479	0	0
Finance: Motor Vehicle Pool	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Corporate Services</u>																		
Director: Administration	85	0	0	141	0	0	172	0	0	126	0	0	152	0	0	109	0	0
Information Systems	290	0	0	478	150	0	585	150	0	430	282	0	516	0	0	370	0	0
Human Resource Management	188	0	0	361	0	0	342	0	0	301	0	0	102	0	0	244	0	0
Office support Services	325	0	0	536	0	0	655	0	0	481	0	0	577	0	0	414	0	0
Environmental Health	182	0	1 000	228	0	0	237	0	0	314	18	0	262	0	1 000	190	0	0
Firefighting & Disaster Management	239	0	0	403	0	0	618	0	0	297	0	0	686	0	0	332	0	0
<u>Planning & Development</u>																		
Directorate: Planning	68	0	934	57	0	0	171	0	0	184	0	0	191	0	0	300	0	0
IDP / PMS	30	0	0	25	0	0	75	0	0	81	0	0	84	0	0	132	0	0
LED	141	0	0	117	0	0	353	0	0	379	0	0	394	0	0	620	0	0
Tourism	0	0	0	132	0	0	188	0	0	118	61	0	327	0	0	686	0	0
GIS	72	0	0	60	0	0	180	0	0	194	0	0	201	0	0	316	0	0
Spatial Planning	82	0	0	68	48	0	206	0	0	221	0	0	229	0	0	361	0	0
IDP Management	20	0	0	16	0	0	49	0	0	53	0	0	55	0	0	86	0	0
<u>Project Management & Advisory Services</u>																		
Directorate: Infrastructure Development	52	0	0	43	0	0	131	0	0	141	0	0	146	0	463	230	0	1 689
Project Management Services	784	0	0	635	0	0	2 055	88	0	2 262	0	0	2 408	0	0	3 570	0	0
Maintenance of Roads	25	0	6	21	0	0	63	0	0	68	0	0	71	0	0	111	0	0
Housing	281	0	0	305	0	0	366	0	0	342	0	0	366	0	0	310	0	0
Total by Vote	5 673	0	32 205	6 348	198	939	10 184	238	960	9 217	361	2 242	10 667	0	32 073	13 551	0	1 746

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

VOTE	January			February			March			April			May			June			Total		
	Opex R000	Capex R000	Rev R000	Opex R000	Capex R000	Rev R000	Opex R000	Capex R000	Rev R000	Opex R000	Capex R000	Rev R000	Opex R000	Capex R000	Rev R000	Opex R000	Capex R000	Rev R000	Opex R000	Capex R000	Rev R000
<u>Vote1: Executive & Council</u>																					
Council	982	0	0	730	0	0	817	0	1 561	918	0	0	747	0	0	946	0	0	9 695	0	4 683
Municipal Manager	257	0	0	187	0	0	210	0	0	237	0	0	175	0	0	259	0	0	2 495	0	0
Committee Services & Administration	409	0	0	298	0	0	335	0	0	380	0	0	301	0	0	391	0	0	3 977	0	0
Internal Audit	321	0	0	234	15	0	263	0	0	296	0	0	236	0	0	303	0	0	3 117	15	0
Communications	207	0	0	148	120	0	169	0	0	191	0	0	152	0	0	202	0	0	2 010	120	0
Legal & Risk Unit	140	0	0	91	52	0	102	0	0	115	0	0	92	0	0	107	0	0	1 209	52	0
<u>Vote2 - Budget & Treasury</u>																					
Directorate	476	100	0	479	0	0	365	0	0	402	0	0	295	0	0	920	0	0	6 204	100	1 250
Finance: Revenue & Expenditure	239	6	1 628	241	0	1 004	183	0	23 183	202	0	644	148	0	522	462	0	1 154	3 118	6	88 835
Finance: Budget Office	670	0	0	675	0	0	514	0	0	566	0	0	416	0	0	1 296	0	0	8 739	0	0
Finance: Supply Chain Management	218	92	0	219	0	0	167	0	0	184	0	0	135	0	0	421	0	0	2 839	92	0
Finance: Motor Vehicle Pool	0	1 160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1 160	0
<u>Vote3: Corporate Services</u>																					
Director: Administration	179	0	0	143	0	0	107	0	0	159	0	0	186	0	0	188	0	0	1 746	0	0
Information Systems	610	138	0	487	0	0	366	0	0	542	18	0	634	0	0	639	0	0	5 947	738	0
Human Resource Management	512	0	0	451	0	0	308	0	0	494	7	0	666	0	0	448	0	0	4 417	7	0
Office support Services	683	0	0	545	0	0	409	0	0	607	30	0	710	0	0	715	0	0	6 657	30	0
Environmental Health	256	0	0	315	0	0	22	0	1 000	261	0	0	230	0	0	355	0	0	2 851	18	3 000
Vote: Firefighting & Disaster Management	493	0	0	267	0	0	400	0	0	377	2 691	78	419	0	137	530	55	100	5 060	2 746	315
<u>Vote4: Planning & Development</u>																					
Directorate: Planning	115	0	0	149	0	0	386	0	0	199	0	0	338	0	0	506	0	0	2 664	0	934
IDP / PMS	51	0	0	65	0	0	169	0	0	87	0	0	148	0	0	222	0	0	1 168	0	0
GIS	121	0	0	157	0	0	407	15	0	210	0	0	356	0	0	533	0	0	2 806	15	0
Spatial Planning	139	0	0	179	0	0	465	0	0	239	0	0	407	0	0	608	0	0	3 205	48	0
LED	238	0	0	308	0	0	798	0	0	411	0	0	699	0	0	1 045	0	0	5 503	0	0
Tourism	134	0	0	144	0	0	673	0	0	219	0	0	385	0	0	602	0	0	3 607	61	0
IDP Management	33	0	0	43	0	0	111	0	0	57	0	0	97	0	0	145	0	0	766	0	0
<u>Vote5: Project Management & Advisory Services</u>																					
Directorate: Infrastructure Development	88	0	10	114	0	1 068	296	0	2 783	153	0	1 021	259	0	1 810	388	0	126	2 043	0	8 969
Project Management Services	1 915	0	0	1 969	0	0	4 717	0	0	2 485	0	0	4 422	0	0	6 656	0	0	33 879	88	0
Maintenance of Roads	43	0	0	55	0	0	143	0	0	74	0	0	126	0	0	188	0	0	989	0	6
Housing	509	0	0	429	0	0	662	0	0	693	0	0	980	0	0	680	44	0	5 921	44	0
Total by Vote	10 038	1 496	1 637	9 122	187	2 072	13 565	15	28 527	10 756	2 746	1 743	13 758	0	2 470	19 752	99	1 379	132 631	5 340	107 992

5. CONCLUSION

The SDBIP is a significant intervention tool in the strengthening of democratic governance in the local sphere of government. The SDBIP prescribes that the FBDM's annual targets be provided in order to assist with implementation and monitoring. Regular reviews would compare targets with actual outcomes and revise future targets as necessary.

The SDBIP monitoring of actual revenue targets and spending against the budget will be reported monthly in terms of section 71 of the MFMA. In terms of section 71 of the MFMA, the accounting officer must not later than ten days after the last working day of each month, submit to the Executive Mayor and the relevant provincial treasury a statement on the state of the municipalities' budget, reflecting the following;

- Actual revenue, per revenue source;
- Actual borrowings;
- Actual expenditure, per vote;
- Actual capital expenditure, per vote;
- The amount of any allocations received;

And explanation of:

- Any material variances from what the municipality have projected on revenue by source, and from the municipality's expenditure projections per vote;
- Any material variances from the service delivery and budget implementation plan and;
- Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The SDBIP therefore provides an excellent basis for the councillors of the FBDM to monitor the implementation of service delivery programmes and initiatives across the district. The score card in the SDBIP presents a clear mandate to councillors in terms of playing their oversight function. Regular reports are presented to the section 79 committees in terms of the commitments made in the departmental/unit operational plans.

Administratively, the SDBIP facilitates proper monitoring of performance by senior management and the municipal manager against set targets. The municipal manager's commitments as indicated in the score card will enable the Executive Mayor and the Mayoral Committee to monitor the progress of FBDM in terms of implementing programmes and initiatives in the district. Similarly, the municipal manager is being provided with a tool to ensure accountability for all the key performance indicators in the score card of the municipality.

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2014-2015

SUBMITTED BY:

DATE: _____

Municipal Manager

APPROVED BY:

DATE: _____

Executive Mayor