

FRANCES BAARD DISTRICT MUNICIPALITY



DRAFT BUDGET

2015 / 2016

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Service Delivery & Budget Implementation Plan

MAYORAL BUDGET SPEECH



BUDGET SPEECH 2015 - 2016

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 5th budget of the current Council, what makes it even a greater honour is that I present it in the year when our country celebrates 21 years of democracy. As government, the road we have traversed over the past 21 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.

Today we introduce the budget for 2015/16, 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 32 of 2000 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 2015 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 and well as for repairs and maintenance of those assets.

In addition to that we have assisted our smaller municipalities (Dikgatlong, Magareng and Phokwane) with administrative and financial reforms and now have functional support services for the district in terms of Internal Audit, Legal and Risk Management. We have also put tremendous effort into institutional and administrative reforms, developmental issues, governance and financial reforms.

Looking back over the past 16 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 2015/16 financial year, an amount of R29m 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 our three (3) 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 (2) districts in the country, at the time, to attain level 2 accreditation. We have a 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 audit 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 when we received the unqualified audit opinion with no matters in the 2013/14 financial year.

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 2015/16 financial year: R2000, 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 2015/16 financial year is R 152,895m. The operational budget is R 140,315m and the capital budget is R 12,580m. The largest portion of the budget is allocated to Corporate Services and Infrastructure Services departments. Allocations to these departments amounts to R 80,556m and is directly linked towards the improvement of the quality of life of communities in the district. This includes R 54,121m for infrastructure development and maintenance at local municipalities.

For the 2015/16 financial year we will be allocating an amount of R9m to each of our smaller local municipalities and R5m to Sol Plaatje 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 6,115m and R 6,693m has been allocated respectively for 2015/16 and 2016/17 budget years. In terms of spatial planning R3, 898m has been earmarked for the surveying of ervens in our local municipalities; 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:

- Political office admin R331k
- Youth unit R550k
- Finance R 781k
- Human Resources R 400k
- Disaster Management R 477k
- Environmental Health R 110k
- GIS R 600k
- MSIG Projects R 940k
- Internal Audit R 168k

Mr Speaker as said before, grants and subsidies remain to be our biggest source of income and we are at R 106,509m for 2015/2016. 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 106,509m
- Finance Management Grant: R1,25m
- Municipal Systems Improvement Grant: R 940k.

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 Departments, 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 03 03/2015

DEPARTMENT OF FINANCE: *DRAFT BUDGET FOR THE 2015/16 FINANCIAL YEAR*

(6/1/1/1 – 2014/15) (OM) **(COUNCIL: 23 MARCH 2015)**

The Acting Director: Finance reports as follows:

“The purpose of this report is to submit the draft annual budget for the 2015/16 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 circular no. 70 and 72.

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

In terms of section 23 of the MFMA, the following consultation processes and meetings will be held with identified stakeholders on the contents of the budget as well as on measurable performance indicators for the 2014/15 budget year:

- | | |
|---|--|
| • IDP / Budget Strategic Session | 04 – 05 December 2015 |
| • Workshop with Council | 16 March 2015 |
| • Submission Draft IDP / Budget to Council | 23 March 2015 |
| • National Treasury and other sector departments as prescribed. | 10 April 2015 |
| • Advertisement in local newspaper | 10 April 2015 |
| • Information session with Stakeholders and Public | To be determined by Executive Mayor (April/May 2015) |

According to section 17 of the MFMA an annual budget of a municipality must be a schedule in the prescribed format. National Treasury issued Municipal Budget and Reporting Regulations that applied to all municipalities and municipal entities as from 01 July 2009. Schedule A of the regulations prescribe the table of contents of the municipal budget

The required table of content according to Schedule A 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.

- **Executive summary** - Must explain the financial and service delivery implications and projected financial position that the budget will have on the operations of the municipality.
- **Budget:** - The budget includes the executive summary; budget schedules – operating & capital to be approved by council.
- **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 relevant legislation.

The operating and capital budget for the 2015/16 financial year is attached as an annexure for consideration and approval by Council.” **(Bound separately)**

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

RECOMMENDATION

1. Council resolves that the draft annual budget of the municipality for the financial year 2015/16 as per Budget Related Resolutions of the budget document and indicative for the projected outer years 2016/17 and 2017/18 be approved as set out in the following schedules:
 - 1.1 Budget Summary – Table A1 (Pg. B 1);
 - 1.2 Budgeted Financial Performance (Revenue and Expenditure by standard Classification) –Table A2 (Pg. B2);
 - 1.3 Budgeted Financial Performance (Revenue and Expenditure by standard Classification) – Table A2 (Pg. B3);
 - 1.4 Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3 (Pg. B5);
 - 1.5 Budgeted Financial Performance (revenue and expenditure by municipal vote) A – Table A3 (Pg. B6);
 - 1.6 Budgeted Financial Performance (revenue and expenditure) –Table A4 (Pg B12);
 - 1.7 Budgeted Capital Expenditure by vote, standard classification and funding – Table A5 (Pg. B13);
 - 1.8 Budgeted Capital Expenditure by vote, standard classification and funding – Table A5 (Pg. B14);
 - 1.9 Budgeted Financial Position – Table A6 (Pg. B17);

- 1.10 Budgeted Cash Flows Table A7 (*Pg. B18*);
 - 1.11 Cash backed reserves/accumulated surplus reconciliation – Table A8 (*Pg. B19*);
 - 1.12 Asset Management – Table A9 (*Pg. B20*);
 - 1.13 Basic service delivery measurement table A10 (*Pg. B21*)
2. Council approves the further refinement of the draft budget with regard to prescribed supporting documentation and consideration of issues raised in the item before final adoption of the budget in May 2015.

RESOLVED

1. Council resolved that the draft annual budget of the municipality for the financial year 2015/16 as per budget related resolutions of the budget document and indicative for the projected outer years 2016/17 and 2017/18 be approved as set out in the following schedules:
 - 1.1 Budget summary – Table A1 (*Pg. B 1*);
 - 1.2 Budgeted financial performance (revenue and expenditure by standard classification) –Table A2 (*Pg. B2*);
 - 1.3 Budgeted financial performance (revenue and expenditure by standard classification) – Table A2 (*Pg. B3*);
 - 1.4 Budgeted financial performance (revenue and expenditure by municipal vote) – Table A3 (*Pg. B5*);
 - 1.5 Budgeted financial performance (revenue and expenditure by municipal vote) A – Table A3 (*Pg. B6*);
 - 1.6 Budgeted financial performance (revenue and expenditure) –Table A4 (*Pg B12*);
 - 1.7 Budgeted capital expenditure by vote, standard classification and funding – Table A5 (*Pg. B13*);
 - 1.8 Budgeted capital expenditure by vote, standard classification and funding – Table A5 (*Pg. B14*);
 - 1.9 Budgeted financial position – Table A6 (*Pg. B17*);
 - 1.10 Budgeted cash flows table A7 (*Pg. B18*);
 - 1.11 Cash backed reserves/accumulated surplus reconciliation – Table A8 (*Pg. B19*);
 - 1.12 Asset management – Table A9 (*Pg. B20*);
 - a. Basic service delivery measurement table A10 (*Pg. B21*)

- 2. Council approved that further refinement of the draft budget with regard to prescribed supporting documentation and consideration of issues raised in the item be done before final adoption of the budget in May 2015.

[Handwritten Signature]

MUNICIPAL MANAGER

01 April 2015

DATE

EXECUTIVE SUMMARY

ANNUAL BUDGET FOR THE YEAR ENDING 30 JUNE 2016

INTRODUCTION

The budget for the 2015/16 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 2015 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 a still very high, consequently municipal revenue and cash flow are expected to remain under pressure for 2015/16 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.

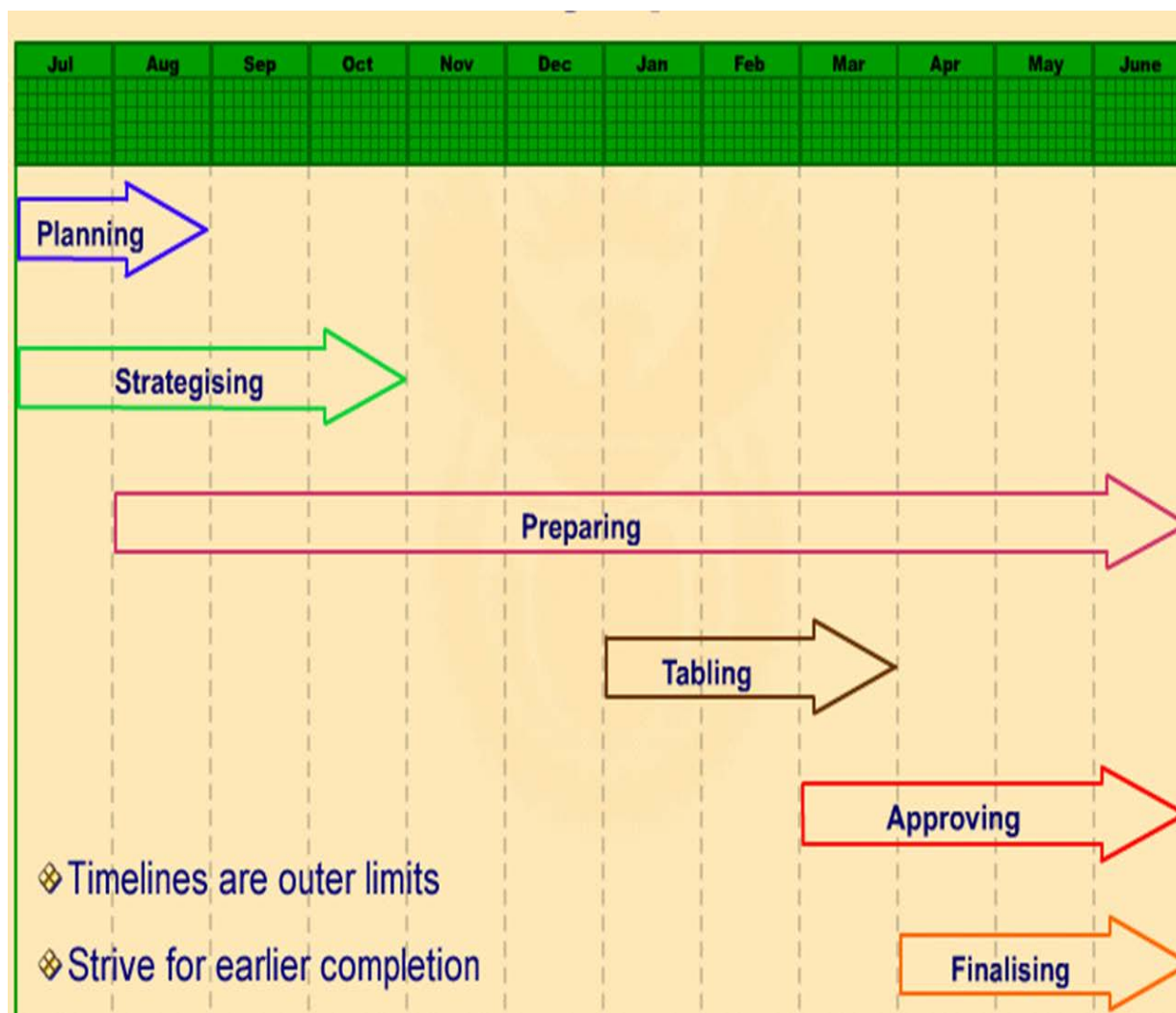
The Local Government Budget and Expenditure Review highlighted the burgeoning crisis in the declining credibility of local government through various monitoring and surveys which reflected high levels of disenchantment with service delivery and perceived corruption at municipalities. This public perception 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 2015/16 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 2014 tabled a time schedule outlining key deadlines for reviewing the IDP, preparation, tabling and approval of the budget.
- Strategizing:-** 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 23 March 2015, 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 2014/15 budget year:

- | | |
|---|-----------------------|
| • IDP / Budget Strategic Session | 04 – 05 December 2014 |
| • Budget Committee working sessions – HOD's / Unit Managers | 12,13 & 16 March 2015 |
| • Workshop with Council | 17 March 2015 |

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

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

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 Dsitrict to divercify 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 promote 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 firefighting 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 2015-2016 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 firefighting 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 (2013/14)

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 decreased from a R103, 955 million to R103, 622 million for the financial year under review. All of the provisions and resources are cash backed.

6.1 OPERATING RESULTS

Operating results for 2013 / 2014 ended in a deficit of R332,852.

The operating results for the year ended 30 June 2014 are as follows:

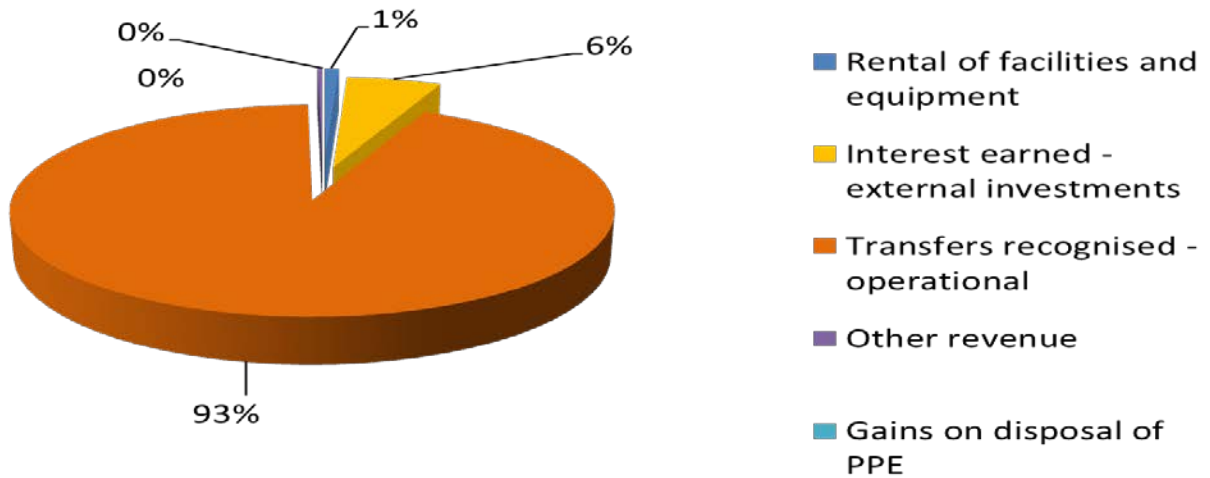
<i>Revenue & Expenditure</i>	<i>Actual 2013 R</i>	<i>Actual 2014 R</i>	<i>Variance 2013/14 %</i>	<i>Budget 2014 R</i>	<i>Variance Actual / Budget %</i>
Operating Income for the year	101 920 686	102 078 439	0.15%	99 839 680	(2.24%)
Operating Expenditure for the year	(99 554 983)	(102 411 291)	2.87%	(121 903 670)	15.99%
Discontinued Operations	0	0			
<i>SURPLUS / (DEFICIT) FOR THE YEAR</i>	<i>2 365 702</i>	<i>332 852</i>		<i>(22 063 990)</i>	
Accumulated Surplus / (Deficit) at the beginning of the year	74 688 564	75 947 879			
Net appropriations for the year	(1 106 387)	(796 436)	-28.01%		
<i>Accumulated Surplus / (Deficit) at the end of the year</i>	<i>75 947 879</i>	<i>74 818 591</i>		<i>(22 063 990)</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:

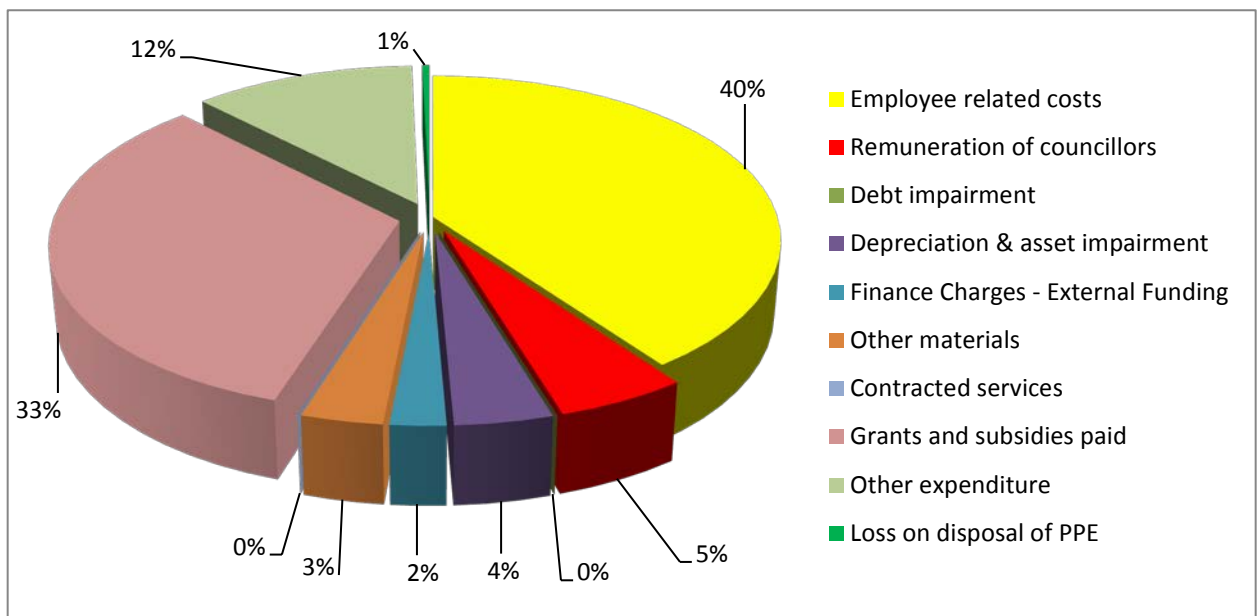
- Government Grants and Subsidies
- Interest Earned – External Investments
- Rental of Facilities and other income
- Gains on disposal of property, plant and equipment



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.

OPERATING EXPENDITURE

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



Operating Ratios	
Detail	%
Employee Cost	40.00%
Repairs & Maintenance	3.00%
Finance Charges & Depreciation	6.00%
	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.

6.3 APPROPRIATIONS (ACCUMULATED SURPLUS / DEFICIT)

Appropriations for the year amount to a net outflow of R796 k which can mainly be attributed to:

- Transfer to Capital Replacement Reserve (R3 661 500)
- Property, Plant and Equipment purchased R2 553 462
- Offsetting of depreciation R 311 602

6.4 CONDITIONAL GOVERNMENT GRANTS

Except for the Municipal Systems Improvement grant, all other conditional grants have 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

6.5 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 2014 in terms of the external loan agreement.

Some financial ratios relevant to external borrowings are:

	<u>2013/14</u>	<u>2012/13</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.

6.6 CASH AND INVESTMENTS

Council's cash and equivalents to the amount of R87,93m reflect a increase of R4,37m compared to the previous financial year.

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

6.7 OUTSTANDING RECEIVABLES

Outstanding receivables are adequately managed and are under control.

6.8 OUTSTANDING PAYABLES

Outstanding payables increased with R2, 04m to R6, 22m mainly due to projects completed earlier in the financial year.

Some financial ratios relevant to payables are:

<u>Creditors Management</u>	<u>2013/14</u>	<u>2012/13</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.

6.9 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>2013/14</u>	<u>2012/13</u>
Liquidity - Current Ratio	6.04	7.12

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 2014/15

7.1 CONSOLIDATED PERFORMANCE AGAINST ANNUAL BUDGET (Projected Operating Results)

- **Revenue by source**

Year-to-date accrued revenue is R68, 490 million compared to the year-to-date budget projections of R70, 164 million for December 2014. This is as a result of receiving equitable share in advance for the quarter ended 31 December 2014. 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 R46, 724 million has been spent compared to the operational approved budget of R132, 631 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, 888million of the total original budget of R5, 340 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 rejects 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 R88, 633 million. Cash equivalents amounted to R123, 085 million at the end of December 2014. The net increase of R34, 452 million is as a result of receiving Equitable Share Grant in advance for the second quarter ending 31 December 2013. 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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5 841	5 673	-	541	2 909	2 855	54	2%	5 673
Transfers recognised - operational	95 053	101 083	-	70	65 258	66 925	(1 667)	-2%	101 083
Other own revenue	1 208	1 236	-	3	323	384	(61)	-16%	647
Total Revenue (excluding capital transfers and contributions)	102 102	107 992	-	614	68 490	70 164	(1 674)	-2%	107 403
Employee costs	41 012	54 388	-	3 460	21 546	24 833	(3 287)	-13%	45 446
Remuneration of Councillors	5 424	6 055	-	446	2 702	2 838	(137)	-5%	6 055
Depreciation & asset impairment	4 105	5 380	-	2 217	3 777	-	3 777	-	4 679
Finance charges	2 300	2 854	-	552	552	1 474	(922)	-63%	2 903
Materials and bulk purchases	3 376	5 245	-	131	1 268	1 879	(611)	-32%	4 115
Transfers and grants	33 666	42 973	-	2 354	10 795	15 759	(4 964)	-31%	42 832
Other expenditure	12 605	15 736	-	805	6 084	8 856	(2 772)	-31%	14 980
Total Expenditure	102 489	132 631	-	9 966	46 724	55 640	(8 916)	-16%	121 012
Surplus/(Deficit)	(387)	(24 639)	-	(9 352)	21 766	14 524	7 241	50%	(13 609)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(387)	(24 639)	-	(9 352)	21 766	14 524	7 241	50%	(13 609)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(387)	(24 639)	-	(9 352)	21 766	14 524	7 241	50%	(13 609)
Capital expenditure & funds sources									
Capital expenditure	2 553	5 340	-	573	888	797	91	11%	5 133
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 553	5 340	-	573	888	797	91	11%	5 133
Total sources of capital funds	2 553	5 340	-	573	888	797	91	11%	5 133
Financial position									
Total current assets	91 792	91 792	-	-	118 986	-	-	-	81 843
Total non current assets	60 983	60 983	-	-	58 094	-	-	-	60 777
Total current liabilities	15 921	15 921	-	-	19 274	-	-	-	14 143
Total non current liabilities	33 232	33 232	-	-	32 454	-	-	-	31 481
Community wealth/Equity	103 623	99 995	-	-	125 353	-	-	-	96 995
Cash flows									
Net cash from (used) operating	9 764	(8 285)	-	20 025	35 068	7 923	27 146	343%	(352)
Net cash from (used) investing	(3 949)	(4 482)	-	(279)	(616)	(957)	341	-36%	(4 175)
Net cash from (used) financing	(1 445)	(1 606)	-	-	(778)	(569)	(209)	37%	(1 496)
Cash/cash equivalents at the month/year end	87 934	82 960	-	123 085	123 085	103 729	19 356	19%	82 609
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	2 991	170	-	-	-	-	172	12	3 345
Creditors Age Analysis									
Total Creditors	587	-	-	-	-	-	-	-	587

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

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		87 228	94 768	-	573	65 109	65 073	36	0%	94 699
Executive and council		3 716	4 683	-	-	3 122	3 122	-		4 683
Budget and treasury office		83 512	90 085	-	573	61 987	61 951	36	0%	90 016
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		1 600	315	-	-	-	-	-		315
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		600	315	-	-	-	-	-		315
Housing		1 000	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		13 274	12 909	-	40	3 381	5 092	(1 710)	-34%	12 389
Planning and development		10 266	9 909	-	40	1 381	3 092	(1 710)	-55%	9 389
Road transport		-	-	-	-	-	-	-		-
Environmental protection		3 008	3 000	-	-	2 000	2 000	-		3 000
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	102 102	107 992	-	614	68 490	70 164	(1 674)	-2%	107 403
Expenditure - Standard										
<i>Governance and administration</i>		48 659	62 169	-	5 092	23 555	28 863	(5 309)	-18%	53 603
Executive and council		15 800	22 502	-	1 849	8 464	10 554	(2 090)	-20%	18 872
Budget and treasury office		18 071	20 901	-	1 995	8 337	11 010	(2 673)	-24%	19 771
Corporate services		14 788	18 766	-	1 248	6 753	7 299	(546)	-7%	14 960
<i>Community and public safety</i>		7 892	10 981	-	991	4 610	4 543	66	1%	9 354
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		4 405	5 060	-	607	2 271	2 575	(303)	-12%	4 303
Housing		3 487	5 921	-	383	2 338	1 969	370	19%	5 051
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		45 939	59 480	-	3 883	18 560	22 233	(3 673)	-17%	58 054
Planning and development		43 948	56 629	-	3 713	17 581	20 820	(3 240)	-16%	55 400
Road transport		-	-	-	-	-	-	-		-
Environmental protection		1 991	2 851	-	171	980	1 413	(433)	-31%	2 655
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	102 489	132 631	-	9 966	46 724	55 640	(8 916)	-16%	121 011
Surplus/ (Deficit) for the year		(387)	(24 639)	-	(9 352)	21 766	14 524	7 241	50%	(13 609)

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

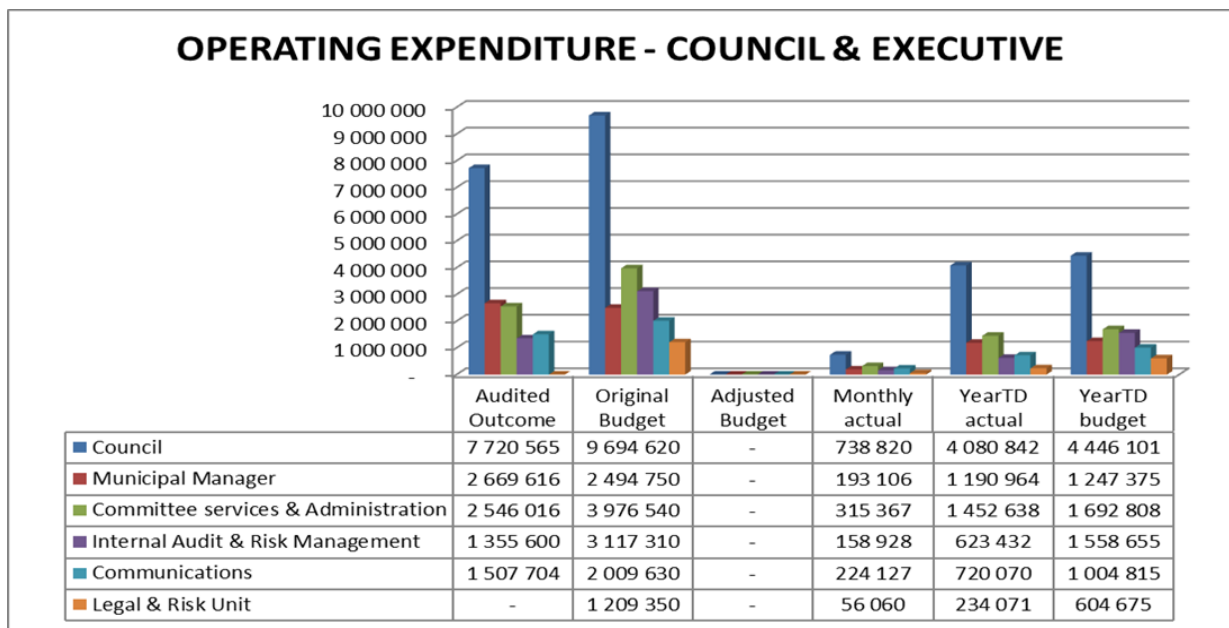
The aim of revenue and expenditure per standard classification is to provide a breakdown of the activities of Council to specific services.

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

Vote Description [Insert departmental structure etc 3.]	Ref	Budget Year 2014/15								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council & Executive		3 716	4 683	-	-	3 122	3 122	-		4 683
Vote 2 - Budget & Treasury		83 512	90 085	-	573	61 987	61 951	36	0.1%	90 016
Vote 3 - Corporate Services		3 608	3 315	-	-	2 000	2 000	-		3 315
Vote 4 - Planning & Development		1 128	949	-	-	15	-	15		964
Vote 5 - Project Management & Advisory Services		10 138	8 960	-	40	1 366	3 092	(1 725)	-55.8%	8 425
Total Revenue by Vote	2	102 102	107 992	-	614	68 490	70 164	(1 674)	-2.4%	107 403
Expenditure by Vote	1									
Vote 1 - Council & Executive		15 800	22 502	-	1 849	8 464	10 554	(2 090)	-19.8%	18 872
Vote 2 - Budget & Treasury		18 071	20 901	-	1 995	8 337	11 010	(2 673)	-24.3%	19 771
Vote 3 - Corporate Services		21 183	26 677	-	2 026	10 004	11 287	(1 282)	-11.4%	21 917
Vote 4 - Planning & Development		12 612	19 719	-	1 237	6 151	8 766	(2 615)	-29.8%	18 499
Vote 5 - Project Management & Advisory Services		34 824	42 832	-	2 859	13 768	14 023	(256)	-1.8%	41 952
Total Expenditure by Vote	2	102 489	132 631	-	9 966	46 724	55 640	(8 916)	-16.0%	121 011
Surplus/ (Deficit) for the year	2	(387)	(24 639)	-	(9 352)	21 766	14 524	7 241	49.9%	(13 609)

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.

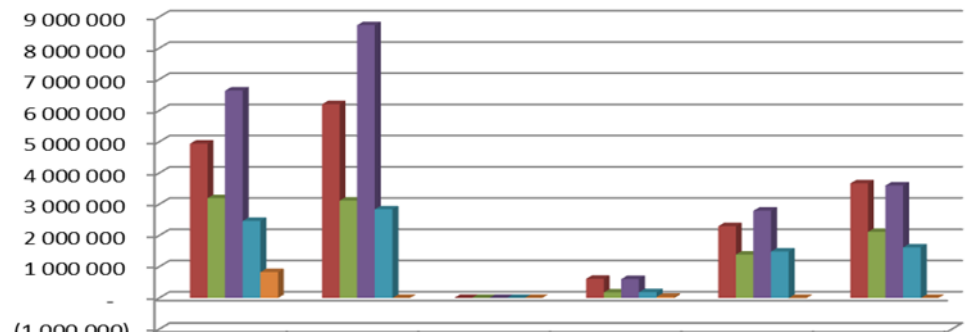


Actual operating expenditure of Council & Executive is R8, 302 018 as compared to the year-to-date budget R10, 554 429. The main areas where expenditure is less than YTD budgets are: employee related costs, consultancy, repairs and maintenance, legal services, special projects and general expenses.

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

COUNCIL & EXECUTIVE				
	YTD Actual	Budget	% Spending	Remarks
<u>COUNCIL</u>				
Commorative Days	13 117	86 000	15.25%	Spending as per the operational plan
Mayoral Bursary Fund	-	200 000	0.00%	Will be utilised during the current financial year
Total	13 117	286 000	4.59%	
<u>COMMITTEE & ADMINISTRATION SERVICES</u>				
Youth Unit Special Projects	59 000	200 000	29.50%	Will spend on the 3rd Quarter
Total	59 000	200 000	29.50%	
<u>INTERNAL AUDIT</u>				
Fraud Prevention Plan	84 000	350 000	24.00%	To be adjusted during the adjustment budget
Total	84 000	350 000	24.00%	
<u>COMMUNICATIONS</u>				
Branding Communication	9 808	10 000	98.08%	Complete
PAIA Management Communication	-	5 000	0.00%	Will be utilised during the current financial year
Total	9 808	15 000	65.38%	

OPERATING EXPENDITURE - BUDGET & TREASURY



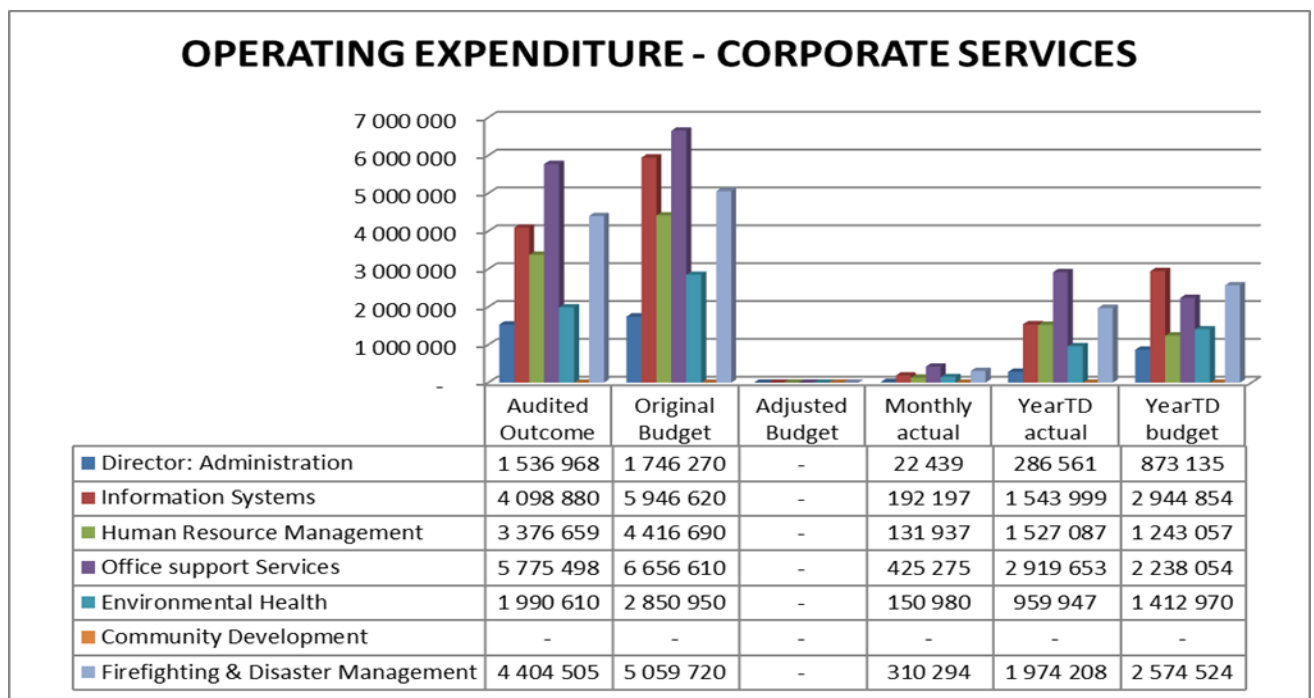
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Budget & treasury						
■ Directorate	4 940 484	6 204 440	-	615 638	2 297 375	3 670 507
■ Finance: Revenue & Expenditure	3 195 452	3 118 420	-	175 215	1 390 307	2 116 068
■ Finance: Budget Office	6 642 844	8 739 060	-	608 007	2 795 320	3 603 820
■ Finance: Supply Chain Management	2 467 905	2 839 100	-	185 205	1 488 696	1 619 550
■ Finance: Motor Vehicle Pool	824 667	-	-	37 345	(8 318)	-

Actual operating expenditure of Budget & Treasury office is R7, 963 381 as compared to the year-to-date projected budget of R11, 009 945. The main areas where expenditure is less than YTD budgets are: employee related costs, employee benefits, consultancy, repairs and maintenance, audit fees, actuarial losses, special projects and general expenses.

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

<i>FINANCE: DIRECTORATE</i>				
	YTD Actual	Budget	% Spending	Remarks
Financial System Support Local Municipalities	86 250	300 000	28.75%	To be adjusted during the adjustment budget
Operation Clean Audit	21 582	540 000	4.00%	The local municipalities did not request for any assistance.
AFS Quality Control & GRAP	-	160 000	0.00%	Will be utilised during the current financial year
Staff Benefits Actuarial Evaluation	-	50 000	0.00%	Will be utilised during the current financial year
Total	107 832	1 050 000	10.27%	

An amount of R86, 250 was spent on Financial System Support Local Municipality, and will be adjusted during the adjustment budget process. The actual spending on special projects for the Department of Finance amounted to R107, 832 as compared to the approved budget of R1, 050 000.



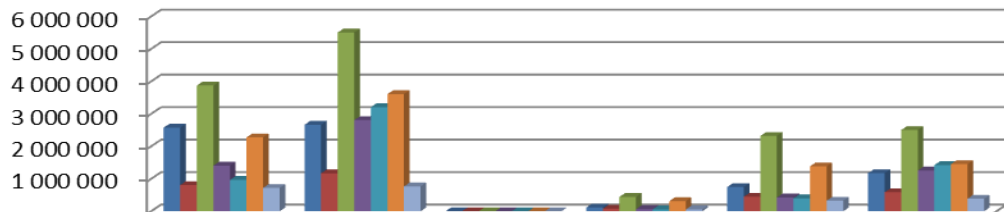
Actual operating expenditure of Corporate Services is R9, 211 455 as compared to the year-to-date projected budget of R11, 286 594. The main areas where expenditure is less than YTD budgets are: employee related costs, maintenance of computer hardware, software, printers, networks and telephone system, 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 Forum Meetings	-	10 000	0.00%	Expenditure as per the operational plan during the third quarter
Total	-	10 000	0.00%	
<u>HUMAN RESOURCE MANAGEMENT</u>				
Employee Assistance Programme	1 503	100 000	1.50%	Spending as per the operational plan
Employee Wellness	241 062	450 000	53.57%	Spending as per the operational plan
Total	242 565	550 000	44.10%	
<u>ENVIRONMENTAL HEALTH</u>				
Awareness Programme - HIV, TB & STI	3 358	24 000	13.99%	Spending as per the operational plan
Awareness Programme - Sanitation	2 618	24 000	10.91%	Spending as per the operational plan
Recycling Project	-	20 000	0.00%	Will be used during the 3rd quarter
Air Quality Projects	-	120 000	0.00%	To be adjusted during the adjustment budget
Environmental Health Forum	3 922	20 000	19.61%	Spending as per the operational plan
Greening Projects	-	60 000	0.00%	To be adjusted during the adjustment budget
Waste Management Campaigns	531	40 000	1.33%	To be adjusted during the adjustment budget
Sector 78 Assessment	-	450 000	0.00%	Project implemented - on track
Total	10 429	758 000	1.38%	
<u>FIRE FIGHTING AND DISASTER MANAGEMENT</u>				
Fire Fighting - Volunteers Training	-	75 000	0.00%	Expenditure as per the operational plan during the third quarter
Fire Fighting - Volunteers Stipend	-	63 400	0.00%	Expenditure as per the operational plan during the third quarter
Fire Fighting - Volunteers Ins	-	11 000	0.00%	To be adjusted during the adjustment budget
Contingency Fund	133 864	300 000	44.62%	On a needs basis per Local Municipality
Disaster Management Forum	-	8 000	0.00%	Will spend on the 3rd Quarter
Awareness Programmes	-	18 000	0.00%	Will spend on the 3rd Quarter
Total	133 864	475 400	28.16%	

The actual spending on special projects for Corporate Services amounted to R386 858 as compared to the approved budget R1, 793 400.

OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Directorate: Planning	2 572 906	2 663 530	-	115 992	744 745	1 171 765
PMS Management	804 844	1 167 970	-	77 510	447 495	583 985
LED	3 871 424	5 502 550	-	443 408	2 318 171	2 501 275
GIS	1 403 771	2 805 970	-	65 514	422 551	1 252 985
Spatial Planning	965 620	3 205 440	-	58 577	397 876	1 422 720
Tourism	2 275 108	3 607 400	-	309 777	1 383 357	1 450 389
IDP Management	718 064	766 120	-	55 237	325 915	383 060

Actual operating expenditure of Planning & Development is R6, 040 110 as compared to the year-to-date projected budget of R8, 766 180. The main areas where expenditure is less than YTD budgets are: employee related costs, depreciation, repairs & maintenance, consultancy, special projects, advertisement general notices and general expenses.

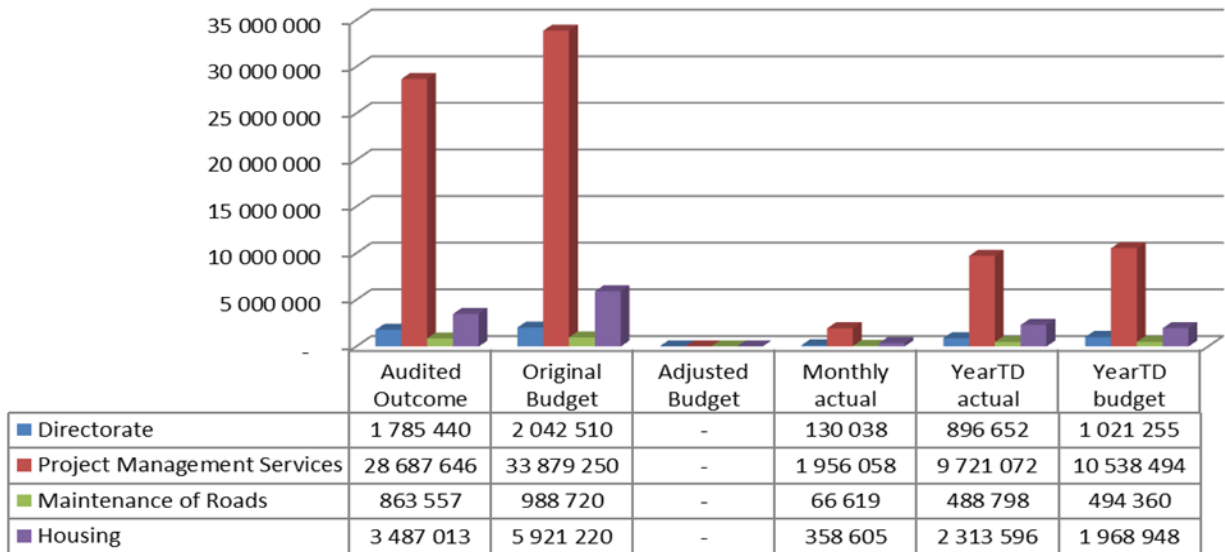
Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

PLANNING & DEVELOPMENT				
	YTD Actual	Budget	% Spending	Remarks
<u>PLANNING & DEVELOPMENT</u>				
<u>DIRECTORATE</u>				
MSIG 14/15: Review Mun Polices (FBDM)	-	300 000	0.00%	Project in progress & on schedule
MSIG 14/15: Review FBDM Int Fin Man Plan	-	300 000	0.00%	Project in progress & on schedule
MSIG 14/15: Int Zoning Scheme Magareng Mum	-	334 000	0.00%	Project in progress & on schedule
Total	-	934 000	0.00%	

	YTD Actual	Budget	% Spending	Remarks
<u>LED</u>				
LED SMME Development	-	411 000	0.00%	In progress & NVT Funds committed
LED Richie Incubation Centre	224 150	260 640	86.00%	Completed
LED Promotion Of Smme's	250 836	333 600	75.19%	In progress
LED Coordinte Structures & Forum	7 375	50 000	14.75%	In progress
LED Vegetable Plant - Phokwane	-	50 000	0.00%	In progress
LED Entrepreneurship Programme	150 962	336 050	44.92%	In progress, awaiting new interns
LED Bokomotso Project-Dikgatlong	-	100 000	0.00%	Advertised
LED Expo	628 963	639 000	98.43%	In progress
LED Bio-Mass Dikgatlong	-	120 000	0.00%	In progress
Kby Hub	-	120 000	0.00%	In progress
LED Develop Incentive Policies	1 344	30 000	4.48%	In progress
Total	1 263 630	2 450 290	51.57%	
	YTD Actual	Budget	% Spending	Remarks
<u>GIS</u>				
Verify Water Infrastructure	-	600 000	0.00%	Tender advertised
Financial Data Clensing	-	1 000 000	0.00%	Appointment of bidder to be finalised
Total	-	1 600 000	0.00%	
	YTD Actual	Budget	% Spending	Remarks
<u>SPATIAL PLANNING</u>				
Surveying Of Erven Dikgatlong	-	397 000	0.00%	In progress
Spatial Development Framework - Magareng	-	291 980	0.00%	Saving R261 064
Spatial Development Framework (Fbdm)	-	276 500	0.00%	In progress
Zoning Scheme - Magareng	-	316 800	0.00%	In progress (Appointment stage)
EIA - Dikgatlong	-	36 600	0.00%	In progress still waiting for EIA approval
Total	-	1 318 880	0.00%	
	YTD Actual	Budget	% Spending	Remarks
<u>TOURISM</u>				
Diamonds & Dorings Support	-	550 000	0.00%	In progress
Tourism Contribution: Ncta Support	135 000	135 000	100.00%	In progress
Tourism N12 Promotion	50 000	50 000	100.00%	In progress
Tourism Treasure Route Support	-	20 000	0.00%	In progress
Tourism Businessplan Competition	335 251	615 000	54.51%	In progress
Indaba Trade Expo	73 580	316 930	23.22%	In progress
Tourism Website	-	5 400	0.00%	In progress
Tourism Advertising & Promotion	66 150	172 500	38.35%	In progress
Tourism Association	-	17 000	0.00%	In progress
Exhibition	22 960	23 390	98.16%	In progress
Tourguide Busness Esteb Training	-	232 710	0.00%	In progress
Community Awareness Campaigns	128 500	168 000	76.49%	In progress
Total	811 441	2 305 930	35.19%	
	YTD Actual	Budget	% Spending	Remarks
<u>IDP MANAGEMENT</u>				
IDP Steering Committee Meeting	724	7 600	9.53%	In accordance with Budget
IDP Projects	-	35 170	0.00%	To be adjusted during the adjustment budget
Total	724	42 770	1.69%	

The actual spending on special projects for Planning & Development amounted to R2, 075 795 as compared to the approved budget of R8, 651 870.

OPERATING EXPENDITURE - PROJECT MANAGEMENT & ADVISORY SERVICES



Actual operating expenditure of Project Management & Advisory Services is R13, 420 119 as compared to the year-to-date projected budget of R14, 023 057. 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)

	YTD Actual	Budget	% Spending	Remarks
<i>INFRASTRUCTURE SERVICE DIRECTORATE</i>				
District Technical Forum Meetings	2 311	9 000	25.68%	Will be spent
Total	2 311	9 000	25.68%	

	YTD Actual	Budget	% Spending	Remarks
<u>PROJECT & ADVISORY SERVICES</u>				
Phokwane - Maintenance Municipal Infrastructure	1 207 806	2 500 000	48.31%	Will be spent
Magareng - Maintenance Municipal Infrastructure	542 634	2 500 000	21.71%	Will be spent
Sol Plaatje - Maintenance Municipal Infrastructure	1 032 221	1 965 000	52.53%	Will be spent
Dikgatlong - Waste Water Operating Room	25 600	480 000	5.33%	Will be spent
Phokwane - Replace Sewer Gravity Line	936 045	1 300 000	72.00%	Will be spent
Phokwane - Resealing Of Reservoir	-	800 000	0.00%	Will be spent
Phokwane - Upgrade Chlorination System	-	500 000	0.00%	Will be spent
Phokwane - Road Infrastructure & Maintenance Plan	-	1 200 000	0.00%	Will be spent
Phokwane - Water & Sanitation Maintenance Plan	-	400 000	0.00%	Will be spent
Phokwane - Resealing Sewer Storage Dam	-	800 000	0.00%	Will be spent
Magareng - Waternetwork. 558 Sites	2 404 789	5 000 000	48.10%	Will be spent
Dikgatlong - Procure TLB	-	800 000	0.00%	Will be spent
Dikgatlong - Sanitation Truck	846 939	1 000 000	84.69%	Will be spent
Dikgatlong - Electricity Master Plan	-	1 000 000	0.00%	Will be spent
Dikgatlong - Purchase Cherry Picker	-	800 000	0.00%	Will be spent
Dikgatlong Electricity Infrastructure Upgrade	-	900 000	0.00%	Will be spent
Dikgatlong - Process Controller	-	500 000	0.00%	Will be spent
Sol Plaatje - Water Reticulation	-	5 000 000	0.00%	Will be spent
Sol Plaatje - Maintenance Municipal Infrastructure	474 799	535 000	88.75%	Will be spent
Dikgatlong - Maintenance Municipal Infrastructure	554 231	2 500 000	22.17%	Will be spent
Total	8 029 686	30 498 000	26.33%	
<u>HOUSING</u>				
Special Project: Women's Month	-	16 000	0.00%	Contractor still to claim funding
Special Project: Mandela Month	-	16 000	0.00%	Funding secured from Coghsta
Special Project: 16 Days of Activism	-	16 000	0.00%	Submission still not approved at Coghsta
Housing Consumer Education	2 097	40 000	5.24%	Programme is still running not completed yet
Housing Field Workers	23 464	30 000	78.21%	Budget increased in adjustment budget
Housing Steering Committee Meeting	5 560	20 000	27.80%	Meeting costs reduced in line with circular 62.
Total	31 121	138 000	22.55%	

The actual spending on special projects for Project Management & Advisory Services amounted to R8, 058 496 compared to the approved budget of R30, 627 000.

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5 841	5 673	-	541	2 909	2 855	54	2%	5 673
Transfers recognised - operational	95 053	101 083	-	70	65 258	66 925	(1 667)	-2%	101 083
Other own revenue	1 208	1 236	-	3	323	384	(61)	-16%	647
Total Revenue (excluding capital transfers and contributions)	102 102	107 992	-	614	68 490	70 164	(1 674)	-2%	107 403
Employee costs	41 012	54 388	-	3 460	21 546	24 833	(3 287)	-13%	45 446
Remuneration of Councillors	5 424	6 055	-	446	2 702	2 838	(137)	-5%	6 055
Depreciation & asset impairment	4 105	5 380	-	2 217	3 777	-	3 777		4 679
Finance charges	2 300	2 854	-	552	552	1 474	(922)	-63%	2 903
Materials and bulk purchases	3 376	5 245	-	131	1 268	1 879	(611)	-32%	4 115
Transfers and grants	33 666	42 973	-	2 354	10 795	15 759	(4 964)	-31%	42 832
Other expenditure	12 605	15 736	-	805	6 084	8 856	(2 772)	-31%	14 980
Total Expenditure	102 489	132 631	-	9 966	46 724	55 640	(8 916)	-16%	121 012
Surplus/(Deficit)	(387)	(24 639)	-	(9 352)	21 766	14 524	7 241	50%	(13 609)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(387)	(24 639)	-	(9 352)	21 766	14 524	7 241	50%	(13 609)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(387)	(24 639)	-	(9 352)	21 766	14 524	7 241	50%	(13 609)
Capital expenditure & funds sources									
Capital expenditure	2 553	5 340	-	573	888	797	91	11%	5 133
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 553	5 340	-	573	888	797	91	11%	5 133
Total sources of capital funds	2 553	5 340	-	573	888	797	91	11%	5 133
Financial position									
Total current assets	91 792	91 792	-		118 986				81 843
Total non current assets	60 983	60 983	-		58 094				60 777
Total current liabilities	15 921	15 921	-		19 274				14 143
Total non current liabilities	33 232	33 232	-		32 454				31 481
Community wealth/Equity	103 623	99 995	-		125 353				96 995
Cash flows									
Net cash from (used) operating	9 764	(8 285)	-	20 025	35 068	7 923	27 146	343%	(352)
Net cash from (used) investing	(3 949)	(4 482)	-	(279)	(616)	(957)	341	-36%	(4 175)
Net cash from (used) financing	(1 445)	(1 606)	-	-	(778)	(569)	(209)	37%	(1 496)
Cash/cash equivalents at the month/year end	87 934	82 960	-	123 085	123 085	103 729	19 356	19%	82 609
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	2 991	170	-	-	-	-	172	12	3 345
Creditors Age Analysis									
Total Creditors	587	-	-	-	-	-	-	-	587

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

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		87 228	94 768	-	573	65 109	65 073	36	0%	94 699
Executive and council		3 716	4 683	-	-	3 122	3 122	-		4 683
Budget and treasury office		83 512	90 085	-	573	61 987	61 951	36	0%	90 016
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		1 600	315	-	-	-	-	-		315
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		600	315	-	-	-	-	-		315
Housing		1 000	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		13 274	12 909	-	40	3 381	5 092	(1 710)	-34%	12 389
Planning and development		10 266	9 909	-	40	1 381	3 092	(1 710)	-55%	9 389
Road transport		-	-	-	-	-	-	-		-
Environmental protection		3 008	3 000	-	-	2 000	2 000	-		3 000
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	102 102	107 992	-	614	68 490	70 164	(1 674)	-2%	107 403
Expenditure - Standard										
<i>Governance and administration</i>		48 659	62 169	-	5 092	23 555	28 863	(5 309)	-18%	53 603
Executive and council		15 800	22 502	-	1 849	8 464	10 554	(2 090)	-20%	18 872
Budget and treasury office		18 071	20 901	-	1 995	8 337	11 010	(2 673)	-24%	19 771
Corporate services		14 788	18 766	-	1 248	6 753	7 299	(546)	-7%	14 960
<i>Community and public safety</i>		7 892	10 981	-	991	4 610	4 543	66	1%	9 354
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		4 405	5 060	-	607	2 271	2 575	(303)	-12%	4 303
Housing		3 487	5 921	-	383	2 338	1 969	370	19%	5 051
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		45 939	59 480	-	3 883	18 560	22 233	(3 673)	-17%	58 054
Planning and development		43 948	56 629	-	3 713	17 581	20 820	(3 240)	-16%	55 400
Road transport		-	-	-	-	-	-	-		-
Environmental protection		1 991	2 851	-	171	980	1 413	(433)	-31%	2 655
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	102 489	132 631	-	9 966	46 724	55 640	(8 916)	-16%	121 011
Surplus/ (Deficit) for the year		(387)	(24 639)	-	(9 352)	21 766	14 524	7 241	50%	(13 609)

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

Vote Description [Insert departmental structure etc 3.]	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council & Executive		3 716	4 683	-	-	3 122	3 122	-		4 683
Vote 2 - Budget & Treasury		83 512	90 085	-	573	61 987	61 951	36	0.1%	90 016
Vote 3 - Corporate Services		3 608	3 315	-	-	2 000	2 000	-		3 315
Vote 4 - Planning & Development		1 128	949	-	-	15	-	15		964
Vote 5 - Project Management & Advisory Services		10 138	8 960	-	40	1 366	3 092	(1 725)	-55.8%	8 425
Total Revenue by Vote	2	102 102	107 992	-	614	68 490	70 164	(1 674)	-2.4%	107 403
Expenditure by Vote	1									
Vote 1 - Council & Executive		15 800	22 502	-	1 849	8 464	10 554	(2 090)	-19.8%	18 872
Vote 2 - Budget & Treasury		18 071	20 901	-	1 995	8 337	11 010	(2 673)	-24.3%	19 771
Vote 3 - Corporate Services		21 183	26 677	-	2 026	10 004	11 287	(1 282)	-11.4%	21 917
Vote 4 - Planning & Development		12 612	19 719	-	1 237	6 151	8 766	(2 615)	-29.8%	18 499
Vote 5 - Project Management & Advisory Services		34 824	42 832	-	2 859	13 768	14 023	(256)	-1.8%	41 952
Total Expenditure by Vote	2	102 489	132 631	-	9 966	46 724	55 640	(8 916)	-16.0%	121 011
Surplus/ (Deficit) for the year	2	(387)	(24 639)	-	(9 352)	21 766	14 524	7 241	49.9%	(13 609)

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

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		885	1 061	-	-	260	332	(72)	-22%	519
Interest earned - external investments		5 841	5 673	-	541	2 909	2 855	54	2%	5 673
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		95 053	101 083	-	70	65 258	66 925	(1 667)	-2%	101 083
Other revenue		322	115	-	3	55	52	3	6%	110
Gains on disposal of PPE		1	60	-	-	9	-	9	-	17
Total Revenue (excluding capital transfers and contributions)		102 102	107 992	-	614	68 490	70 164	(1 674)	-2%	107 403
Expenditure By Type										
Employee related costs		41 012	54 388	-	3 460	21 546	24 833	(3 287)	-13%	45 446
Remuneration of councillors		5 424	6 055	-	446	2 702	2 838	(137)	-5%	6 055
Debt impairment		-	3	-	-	-	-	-	-	3
Depreciation & asset impairment		4 105	5 380	-	2 217	3 777	-	3 777	-	4 679
Finance charges		2 300	2 854	-	552	552	1 474	(922)	-63%	2 903
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		3 376	5 245	-	131	1 268	1 879	(611)	-32%	4 115
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		33 666	42 973	-	2 354	10 795	15 759	(4 964)	-31%	42 832
Other expenditure		12 207	15 533	-	805	6 084	8 856	(2 772)	-31%	14 777
Loss on disposal of PPE		398	200	-	-	-	-	-	-	200
Total Expenditure		102 489	132 631	-	9 966	46 724	55 640	(8 916)	-16%	121 012
Surplus/ (Deficit) for the year		(387)	(24 639)	-	(9 352)	21 766	14 524	7 241	0	(13 609)
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		(387)	(24 639)	-	(9 352)	21 766	14 524			(13 609)
Taxation										
Surplus/(Deficit) after taxation		(387)	(24 639)	-	(9 352)	21 766	14 524			(13 609)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(387)	(24 639)	-	(9 352)	21 766	14 524			(13 609)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(387)	(24 639)	-	(9 352)	21 766	14 524			(13 609)

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

Vote Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council & Executive		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Planning & Development		-	-	-	-	-	-	-		-
Vote 5 - Project Management & Advisory Services		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Council & Executive		59	187	-	-	2	-	2	0%	179
Vote 2 - Budget & Treasury		693	1 358	-	474	722	-	722	0%	1 297
Vote 3 - Corporate Services		1 519	3 539	-	37	75	600	(525)	-88%	3 380
Vote 4 - Planning & Development		21	124	-	-	-	109	(109)	-100%	151
Vote 5 - Project Management & Advisory Services		261	132	-	63	88	88	0	0%	126
Total Capital single-year expenditure	4	2 553	5 340	-	573	888	797	91	11%	5 133
Total Capital Expenditure		2 553	5 340	-	573	888	797	91	11%	5 133
Capital Expenditure - Standard Classification										
Governance and administration		1 197	2 320	-	474	763	582	181	31%	2 216
Executive and council		59	187	-	-	2	-	2		179
Budget and treasury office		693	1 358	-	474	722	-	722		1 297
Corporate services		445	775	-	-	38	582	(544)	-93%	740
Community and public safety		1 147	2 790	-	37	62	-	62		2 664
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		1 074	2 746	-	37	37	-	37		2 622
Housing		73	44	-	-	26	-	26		42
Health		-	-	-	-	-	-	-		-
Economic and environmental services		209	230	-	63	63	154	(91)	-59%	253
Planning and development		209	212	-	63	63	136	(73)	-54%	235
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	18	-	-	-	18	(18)	-100%	17
Trading services		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	61	(61)	-100%	-
Total Capital Expenditure - Standard Classification	3	2 553	5 340	-	573	888	797	91	11%	5 133
Funded by:										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	-	-	-	-	-	-		-
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		2 553	5 340	-	573	888	797	91	11%	5 133
Total Capital Funding		2 553	5 340	-	573	888	797	91	11%	5 133

Table C6 Monthly Budget Statement - Financial Position

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9 934	1 081	-	840	4 150
Call investment deposits		78 000	77 479	-	113 000	73 887
Consumer debtors		-	-			
Other debtors		2 668	2 000	-	3 921	2 601
Current portion of long-term receivables		898			898	898
Inventory		292	400	-	327	308
Total current assets		91 792	80 960	-	118 986	81 843
Non current assets						
Long-term receivables		9 579	9 674	-	9 579	9 674
Investments		4 400	4 400	-	4 400	4 400
Investment property						
Investments in Associate						
Property, plant and equipment		46 228	46 003	-	43 422	46 003
Agricultural						
Biological assets						
Intangible assets		777	1 429	-	693	700
Other non-current assets		-				
Total non current assets		60 983	61 505	-	58 094	60 777
TOTAL ASSETS		152 775	142 465	-	177 080	142 619
LIABILITIES						
Current liabilities						
Bank overdraft		-	-			
Borrowing		1 606	1 786	-	1 606	1 786
Consumer deposits						
Trade and other payables		6 566	4 500	-	11 531	4 500
Provisions		7 750	6 500	-	6 137	7 858
Total current liabilities		15 921	12 786	-	19 274	14 143
Non current liabilities						
Borrowing		8 435	6 685	-	7 657	6 685
Provisions		24 797	23 000	-	24 797	24 797
Total non current liabilities		33 232	29 685	-	32 454	31 481
TOTAL LIABILITIES		49 153	42 470	-	51 727	45 624
NET ASSETS	2	103 623	99 995	-	125 353	96 995
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		74 819	73 333	-	96 591	70 333
Reserves		28 804	26 662	-	28 762	26 662
TOTAL COMMUNITY WEALTH/EQUITY	2	103 623	99 995	-	125 353	96 995

1.4.7 Table C7 Monthly Budget Statement - Cash Flow

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		7 363	145	-	182	1 706	382	1 324	346%	135
Government - operating		95 068	101 083	-	32 617	75 160	55 546	19 614	35%	101 083
Government - capital		-	-	-	-	-	-	-	-	-
Interest		6 255	5 673	-	425	2 751	2 873	(122)	-4%	5 726
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(62 483)	(74 941)	-	(7 573)	(31 188)	(37 777)	(6 589)	17%	(69 808)
Finance charges		(1 215)	(1 569)	-	-	-	527	527	100%	(1 462)
Transfers and Grants		(35 225)	(38 676)	-	(5 627)	(13 360)	(13 628)	(267)	2%	(36 027)
NET CASH FROM/(USED) OPERATING ACTIVITIES		9 764	(8 285)	-	20 025	35 068	7 923	27 146	343%	(352)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	57	-	-	-	-	-	-	53
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(600)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(3 349)	(4 539)	-	(279)	(616)	(957)	(341)	36%	(4 228)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 949)	(4 482)	-	(279)	(616)	(957)	(341)	36%	(4 175)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(1 445)	(1 606)	-	-	(778)	(569)	209	-37%	(1 496)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 445)	(1 606)	-	-	(778)	(569)	209	-37%	(1 496)
NET INCREASE/ (DECREASE) IN CASH HELD		4 370	(14 373)	-	19 746	33 674	6 396			(6 024)
Cash/cash equivalents at beginning:		83 564	97 333	-	103 339	88 633	97 333			88 633
Cash/cash equivalents at month/year end:		87 934	82 960	-	123 085	123 085	103 729			82 609

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>			
	Rental of facilities and equipment	-21.83%	Rental of grader to local municipalities .	Rental of the grader started earlier than expected
	Interest earned - external investments	1.88%	Interest earned on external investment is less than year-to-date budget.	Acceptable and dependant on the market yield.
	Other income	5.62%	Year-to-date actual income more than the year-to-date budget	Acceptable - No remedial steps required
2	<u>Expenditure By Type</u>			
	Salaries	-13.24%	Approved vacant posts not filled according to the organogram	Most vacant post were advertised and will be filled shortly .
	Other Materials	-32.50%	All maintenance projects are needs driven. The District does not have any major infrastructure assets to maintain except for its administrative building	All maintenance projects are incurred as and when required.
	Transfers and grants	-31.50%	Most projects are in the planning phase as per the procurement plan for the first quarter.	Grants & subsidies paid will gain momentum as the financial year progresses.
	Other expenditure	-31.30%	Year-to-date actual general expenditure is less than the year-to-date budget	Spending on general expenses will gain momentum as the financial year progresses
3	<u>Capital Expenditure</u>			
	Capital expenditure	11.38%	Spending on capital projects are in the planning phase as per the procurement plan.	As per the policy , all capital projects / purchases should have been completed / finalized by 31 March of each year
4	<u>Financial Position</u>			
	Reserves	R 2 099 525	Under budget	Will be reviewed during the adjustment budget.
	Property , plant & equipment	R -2 580 161	Under budget	Will be reviewed during the adjustment budget.
5	<u>Cash Flow</u>			
	Net cash from operating / (used) Operating Activities	342.63%	RSC Levy Replacement Grant Receipts	Acceptable
	Net cash from operating / (used) Investing Activities	35.66%	Capital Expenditure not materialising per SDBIP	There is a need to accelerate this spending
6	<u>Measureable performance</u>			

Table SC2 Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Percentage							
Borrowing Management							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		5.5%	4.7%	0.0%	4.3%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		6.2%	6.2%	0.0%	1.2%	7.4%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure ex cl. 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		16.0%	13.0%	0.0%	16.6%	13.4%
Gearing	Long Term Borrowing/ Funds & Reserves		29.3%	25.1%	0.0%	26.6%	25.1%
Liquidity							
Current Ratio 1	Current assets/current liabilities	1	576.5%	633.2%	0.0%	617.4%	578.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		579.9%	648.9%	0.0%	613.5%	582.9%
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		12.9%	10.8%	0.0%	21.0%	12.3%
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							
Employee costs	Employee costs/Total Revenue - capital revenue		40.2%	50.4%	0.0%	31.5%	42.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.3%	4.9%	0.0%	0.2%	1.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.3%	7.6%	0.0%	0.8%	8.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		196.4%	148.9%	0.0%	149.8%	270.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		12.4	2.3	-	4.8	1.8

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 31.5%. The level of employee costs should be monitored and managed effectively to keep the national norm of 35 % in consideration.

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

Table SC3 Monthly Budget Statement - aged debtors

Description	NT Code	Budget Year 2014/15									Total	Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Revenue Source													
Rates	1200											-	-
Electricity	1300											-	-
Water	1400											-	-
Sewerage / Sanitation	1500											-	-
Refuse Removal	1600											-	-
Housing (Rental Revenue)	1700											-	-
Other	1900	2 991	170	-	-	-	-	172	12			3 345	184
Total By Revenue Source	2000	2 991	170	-	-	-	-	172	12			3 345	-
2014/15 - totals only		2 842	162	-	-	-	-	163	11			3 178	174
Debtors Age Analysis By Customer Category													
Government	2200	166	168	-	-	-	-	-	-	-		334	
Business	2300	-	-	-	-	-	-	-	-	-		-	
Households	2400	-	-	-	-	-	-	-	-	-		-	
Other	2500	2 826	2	-	-	-	-	172	12			3 011	
Total By Customer Category	2600	2 991	170	-	-	-	-	172	12			3 345	-

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

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

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

- ***Provincial and Local Government***

There is no outstanding debt for more than 90 days as at 31 December 2014 in respect of Provincial and Local Governments Department.

- ***Post-Service Benefits***

The only outstanding debts reflected for more than 90 days as at 31 December 2014 is:

- Payne ME R7, 210.60 and Benson SC R3, 484.70 for post medical-aid. Payne ME & Benson SC have since passed on and the Revenue Unit is struggling to recover the monies from the deceased estates. The debt will be written off by council in January as per audit recommendation.

- ***Sundry Debtors***

The only outstanding debt reflected for more than 90 days as at 31 December 2014 for sundry debtors is:

- Mathe E.M R1, 182.99 for overpayment on her salary after resigning. A letter was sent to Sol Plaatje Local Municipality on the 29 November 2014, and they confirmed on the 23rd of

December 2014 that they have deducted the amount from her salary. The deducted amount still needed to be transferred to Frances Baard District Municipality's bank account.

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

Table SC4 Monthly Budget Statement - aged creditors

Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900	1 300	9	-	-	-	-	-	-	-	1 309	
Total By Customer Type	2600	1 300	9	-	-	-	-	-	-	-	1 309	-

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

Salary Payment:

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

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 2014 is listed below:

Table SC5 Monthly Budget Statement - investment portfolio

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
NEDCOR		31	CALL	31-Dec-14	22	5.1%	5 000		5 000
STANDARD BANK		31	CALL	31-Dec-14	8	5.0%	2 000		2 000
ABSA - Leave Reserve		365	FIXED	24-Jun-15	311	7.1%	4 400		4 400
RMB		31	CALL	31-Dec-14	13	5.0%	3 000		3 000
ABSA		31	CALL	31-Dec-14	18	5.3%	4 000		4 000
NEDCOR		120	NOTICE	6-Mar-15	207	6.3%	10 000		10 000
STANDARD BANK		90	NOTICE	4-Feb-15	75	6.1%	5 000		5 000
NEDCOR		120	NOTICE	11-Mar-15	145	6.3%	7 000		7 000
STANDARD BANK		120	NOTICE	11-Mar-15	166	6.3%	8 000		8 000
ABSA		120	NOTICE	11-Mar-15	186	6.3%	9 000		9 000
RMB		120	NOTICE	11-Mar-15	205	6.3%	10 000		10 000
ABSA		120	NOTICE	2-Apr-15	148	6.5%	7 000		7 000
ABSA		28	CALL	31-Dec-14	12	5.4%	3 000		3 000
STANDARD BANK		120	NOTICE	2-Apr-15	124	6.3%	6 000		6 000
STANDARD BANK		28	CALL	31-Dec-14	12	5.3%	3 000		3 000
NEDCOR		120	NOTICE	2-Apr-15	82	6.3%	4 000		4 000
NEDCOR		28	CALL	31-Dec-14	12	5.4%	3 000		3 000
RMB		120	NOTICE	2-Apr-15	61	6.2%	3 000		3 000
RMB		28	CALL	31-Dec-14	12	5.3%	3 000		3 000
RMB		120	NOTICE	17-Apr-15	92	6.2%	4 500		4 500
STANDARD BANK		120	NOTICE	17-Apr-15	94	6.4%	4 500		4 500
ABSA		120	NOTICE	17-Apr-15	96	6.5%	4 500		4 500
NEDCOR		120	NOTICE	17-Apr-15	93	6.3%	4 500		4 500
TOTAL INVESTMENTS AND INTEREST							117 400	-	117 400

Table SC6 Monthly Budget Statement - transfers and grant receipts

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		93 130	100 618	-	179	73 929	65 553	8 376	12.8%	100 618
Local Government Equitable Share		10 329	9 965	-	-	2 927	2 927	-		9 965
Special Contribution: Councillor Remuneration		3 716	4 683	-	-	3 122	3 122	-		4 683
Levy replacement	3	75 945	82 780	-	179	64 992	56 817	8 175	14.4%	82 780
Finance Management Grant		1 250	1 250	-	-	1 250	1 250	-		1 250
Municipal Systems Improvement		890	934	-	-	934	934	-		934
Extended Public Works Programme		1 000	1 006	-	-	704	503	201	40.0%	1 006
Water Affairs		-	-	-	-	-	-	-		-
Provincial Government:		1 850	315	-	-	1 380	158	1 223	776.2%	1 695
Housing	4	1 000	-	-	-	1 380	-	1 380	100.0%	1 380
Near Grant		300	-	-	-	-	-	-		-
Fire Fighting Equipment Grant		300	315	-	-	-	158	(158)	-100.0%	315
NC Tourism		150	-	-	-	-	-	-		-
Environmental Health Recycling Grant		-	-	-	-	-	-	-		-
District Aids Programme		100	-	-	-	-	-	-		-
Other transfers and grants [ABSA Donation]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		92	150	-	-	12	75	(63)	-84.1%	150
SETA Skills Grant		77	150	-	-	12	75	(63)	-84.1%	150
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		15	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	95 072	101 083	-	179	75 321	65 786	9 535	14.5%	102 463
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-		-
Water Affairs		-	-	-	-	-	-	-		-
EPWP		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	95 072	101 083	-	179	75 321	65 786	9 535	14.5%	102 463

Table SC7 Monthly Budget Statement - transfers and grant expenditure

Description	Ref	Budget Year 2014/15								
		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:		93 218	100 618	-	70	66 778	65 638	1 140	1.7%	100 476
Local Government Equitable Share		10 329	9 965	-	-	2 927	2 927	-		9 965
Special Contribution: Councillor Remuneration		3 716	4 683	-	-	3 122	2 342	781	33.3%	4 683
Levy replacement		75 945	82 780	-	-	58 775	58 775	-		82 780
Finance Management Grant		1 250	1 250	-	30	1 250	625	625	100.0%	1 250
Municipal Systems Improvement		978	934	-	0	0	467	(467)	-100.0%	792
Extended Public Works Programme		1 000	1 006	-	40	704	503	201	40.0%	1 006
Water Affairs		-	-	-	-	-	-	-		-
Provincial Government:		1 758	315	-	10	-	158	(158)	-100.0%	315
Housing		1 000	-	-	-	-	-	-		-
Near Grant		300	-	-	-	-	-	-		-
Fire Fighting Equipment Grant		300	315	-	-	-	158	(158)	-100.0%	315
NC Tourism		150	-	-	-	-	-	-		-
Environmental Health Recycling Grant		8	-	-	-	-	-	-		-
District Aids Programme		-	-	-	10	-	-	-		-
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		77	150	-	-	12	75	(63)		96
Koopmansfontein Self Build Sceme		-	-	-	-	-	-	-		-
ABSA		-	-	-	-	-	-	-		-
SETA Skills Grant		77	150	-	-	12	75	(63)		96
Total operating expenditure of Transfers and Grants:		95 053	101 083	-	80	66 790	65 871	919	1.4%	100 887
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		95 053	101 083	-	80	66 790	65 871	919	1.4%	100 887

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

Table SC8 Monthly Budget Statement - councilor and staff benefits

Summary of Employee and Councilor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Salary		3 688	4 055	-	303	1 842	1 903	(61)	-3%	4 055
Pension Contributions		173	202	-	14	87	101	(14)	-14%	202
Medical Aid Contributions		17	17	-	1	9	9	-		17
Motor vehicle allowance		1 189	1 402	-	103	619	701	(82)	-12%	1 402
Cell phone and other allowances		296	358	-	24	146	179	(34)	-19%	358
Workmen's Compensation		60	20	-	-	-	10	(10)	-100%	20
Unemployment Insurance		-	-	-	-	-	-	-		-
Sub Total - Councillors		5 424	6 055	-	446	2 702	2 903	(201)	-7%	6 055
% increase	4		11.6%							11.6%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4 377	4 826	-	249	1 122	1 206	(84)	-7%	3 501
Pension and UIF Contributions		580	811	-	13	152	203	(50)	-25%	774
Medical Aid Contributions		118	139	-	9		35	(35)	-100%	133
Overtime		-	-	-	-					
Performance Bonus		434	464	-	5					443
Motor Vehicle Allowance		480	673	-	26	117	168	(51)	-30%	400
Cellphone Allowance		89	112	-	5	23	28	(5)	-19%	80
Housing Allowances		10	-	-						
Other benefits and allowances		52	57	-			14	(14)	-100%	55
Payments in lieu of leave		-	107	-	-					102
Long service awards		-	-	-	-					
Post-retirement benefit obligations	2	-	-	-	-					
Sub Total - Senior Managers of Municipality		6 140	7 188	-	306	1 414	1 654	(240)	-15%	5 488
% increase	4		17.1%							-10.6%
Other Municipal Staff										
Basic Salaries and Wages		24 337	33 829	-	2 256	14 809	16 479	(1 670)	-10%	27 577
Pension and UIF Contributions		3 858	5 480	-	403	2 306	2 537	(231)	-9%	4 917
Medical Aid Contributions		1 272	1 674	-	102	658	802	(145)	-18%	1 494
Overtime		72	-	-	-	-	-			-
Performance Bonus		-	-	-	-	-	-			-
Motor Vehicle Allowance		2 109	3 112	-	236	1 333	1 388	(55)	-4%	2 812
Cellphone Allowance		94	108	-	8	60	54	6	11%	94
Housing Allowances		196	221	-	21	126	110	16	14%	200
Other benefits and allowances		1 038	1 081	-	62	392	526	(134)	-25%	1 062
Payments in lieu of leave		1 404	753	-	-	-	-			860
Long service awards		131	193	-	-	31	31			244
Post-retirement benefit obligations	2	360	748	-	70	417	374	43	11%	550
Sub Total - Other Municipal Staff		34 872	47 199	-	3 159	20 132	22 302	(2 170)	-10%	39 810
% increase	4		35.3%							14.2%
Total Parent Municipality		46 436	60 443	-	3 911	24 248	26 859	(2 611)	-10%	51 353

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

Description	Ref	Budget Year 2014/15												2013/14 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2014/15	+1 2015/16	+2 2016/17
Cash Receipts By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-			
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-			
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	53	56	58
Interest earned - external investments		610	397	728	592	425	-	-	-	-	-	-	-	5 673	4 907	5 103
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-			
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-			
Fines		-	-	-	-	-	-	-	-	-	-	-	-			
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-			
Agency services		-	-	-	-	-	-	-	-	-	-	-	-			
Transfer receipts - operating		39 815	1 348	-	1 380	32 617	-	-	-	-	-	-	-	101 083	108 725	115 778
Other revenue		334	67	642	480	182	-	-	-	-	-	-	-	92	80	80
Cash Receipts by Source		40 759	1 812	1 370	2 452	33 225	-	-	-	-	-	-	-	106 901	113 767	121 019
Other Cash Flows by Source																
Transfer receipts - capital		-	-	-	-	-	-	-	-	-	-	-	-			
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE		-	-	-	10	-	-	-	-	-	-	-	-	57	60	62
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-			
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-			
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-			
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-			
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-			
Total Cash Receipts by Source		40 759	1 812	1 370	2 462	33 225	-	-	-	-	-	-	-	106 958	113 827	121 081
Cash Payments by Type																
Employee related costs		3 512	3 827	3 630	3 722	5 671	-	-	-	-	-	-	-	51 668	55 090	57 884
Remuneration of councillors		439	481	443	451	442	-	-	-	-	-	-	-	5 874	6 145	6 431
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	1 569	1 129	1 129
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-			
Other materials		227	587	151	351	149	-	-	-	-	-	-	-	4 196	4 406	4 583
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-			
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-			
Grants and subsidies paid - other		3 849	962	1 731	1 193	5 627	-	-	-	-	-	-	-	38 676	30 795	30 053
General expenses		1 455	917	1 766	1 655	1 311	-	-	-	-	-	-	-	13 203	13 895	14 444
Cash Payments by Type		9 483	6 774	7 721	7 371	13 200	-	-	-	-	-	-	-	115 186	111 460	114 525
Other Cash Flows/Payments by Type																
Capital assets		306	9	23	-	279	-	-	-	-	-	-	-	4 539	749	950
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	1 606	1 785	1 980
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-			
Total Cash Payments by Type		9 789	6 782	7 744	7 371	13 478	-	-	-	-	-	-	-	121 331	113 994	117 455
NET INCREASE/(DECREASE) IN CASH HELD		30 970	(4 971)	(6 374)	(4 909)	19 746	-	-	-	-	-	-	-	(14 373)	(167)	3 626
Cash/cash equivalents at the monthly year beginning:		87 934	118 904	113 933	107 560	103 339	-	-	-	-	-	-	-	97 333	82 960	82 793
Cash/cash equivalents at the monthly year end:		118 904	113 933	107 560	113 840	123 085	-	-	-	-	-	-	-	82 960	82 793	86 419

Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	13		-	-	-	-	-		0%
August	34	198	-	28	28	198	170	86.1%	1%
September	305	238	-	43	71	797	727	91.1%	1%
October	154	361	-	-	-	-	-		0%
November	60		-	244	315	797	482	60.5%	6%
December	72		-	573	888	797	(91)	-11.4%	17%
January	600	1 496					-		
February	247	187					-		
March	103	15					-		
April	16	2 746					-		
May	138						-		
June	523	99					-		
Total Capital expenditure	2 265	5 340	-	888					

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

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other		-								
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		1 029	3 754	-	-	38	527	490	92.9%	3 606
General vehicles		487	2 700	-	-	-	-	-		2 579
Specialised vehicles		-	-	-	-	-	-	-		
Plant & equipment		-	28	-	-	5	14	9	61.4%	27
Computers - hardware/equipment		96	858	-	-	28	429	401	93.4%	840
Furniture and other office equipment		38	100	-	-	4	50	46	91.7%	96
Abattoirs		-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-		
Civic Land and Buildings		-	-	-	-	-	-	-		
Other Buildings		409	68	-	-	-	34	34	100.0%	65
Other Land		-	-	-	-	-	-	-		
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		
Other - Emergency Equipment		-	-	-	-	-	-	-		
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class										
Biological assets		-	-	-	-	-	-	-		-
List sub-class										
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		
Other										
Total Capital Expenditure on new assets	1	1 029	3 754	-	-	38	527	490	92.9%	3 606

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

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		1 236	1 586	-	573	850	393	(457)	-116.2%	1 527
General vehicles		602	1 160	-	474	718	180	(538)	-298.0%	1 144
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	21	-	-	18	11	(8)	-72.4%	20
Computers - hardware/equipment		406	235	-	-	14	118	104	88.4%	211
Furniture and other office equipment		58	36	-	-	1	18	17	95.1%	30
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		170	133	-	99	99	67	(33)	-49.3%	122
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	1 236	1 586	-	573	850	393	(457)	-116.2%	1 527

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

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens								-		
Sportsfields & stadia								-		
Swimming pools								-		
Community halls								-		
Libraries								-		
Recreational facilities								-		
Fire, safety & emergency								-		
Security and policing								-		
Buses								-		
Clinics								-		
Museums & Art Galleries								-		
Cemeteries								-		
Social rental housing								-		
Other								-		
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings								-		
Other								-		
Investment properties		-	-	-	-	-	-	-	-	-
Housing development								-		
Other								-		
Other assets		1 459	2 769	-	108	599	1 331	731	55.0%	2 645
General vehicles		245	477	-	23	136	239	102	42.9%	456
Specialised vehicles		-	-	-	-	-	-	-		
Plant & equipment		5	53	-	2	2	27	24	92.0%	51
Computers - hardware/equipment		634	883	-	36	282	588	306	52.1%	844
Furniture and other office equipment		90	132	-	-	3	66	62	94.7%	126
Abattoirs		-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-		
Civic Land and Buildings		442	584	-	35	140	292	152	52.1%	558
Other Buildings		-	-	-	-	-	-	-		
Other Land		-	-	-	0	7		(7)	#DIV/0!	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		
Other - Emergency Equipment		42	640	-	12	29	120	91	76.2%	611
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class								-		
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class								-		
Intangibles		1 744	1 814	-	23	669	677	8	1.1%	1 733
Computers - software & programming		1 744	1 814	-	23	669	677	8	1.1%	1 733
Other								-		
Total Repairs and Maintenance Expenditure		3 202	4 583	-	131	1 268	2 008	739	36.8%	4 377

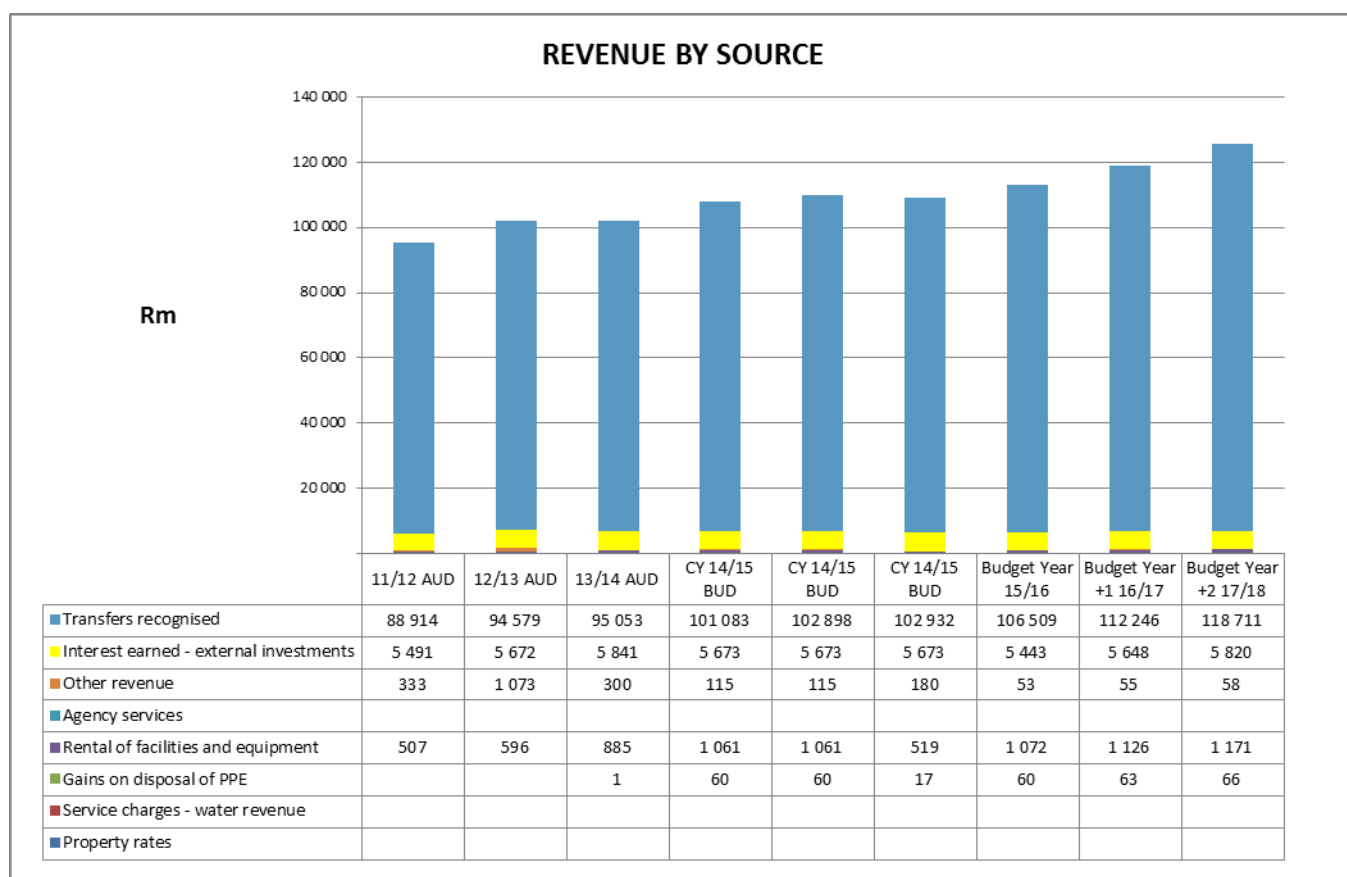
Table SC13d Monthly Budget Statement - depreciation by asset class

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		3 900	200	-	2 217	2 284	2 217	(67)	-3.0%	191
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other		3 900	200	-	2 217	2 284	2 217	(67)	-3.0%	191
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		160	4 930	-	-	1 410	1 410	-		4 708
General vehicles		-	700	-	-	-	-	-		669
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		160	500	-	-	167	167	-		478
Computers - hardware/equipment		-	900	-	-	300	300	-		860
Furniture and other office equipment		-	980	-	-	327	327	-		936
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		-	1 700	-	-	567	567	-		1 624
Other Land		-								
Surplus Assets - (Investment or Inventory)										
Other		-	150	-	-	50	50	-		143
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class										
Biological assets		-	-	-	-	-	-	-		-
List sub-class										
Intangibles		141	250	-	-	83	83	-		239
Computers - software & programming		141	250	-	-	83	83	-		239
Other										
Total Repairs and Maintenance Expenditure		4 200	5 380	-	2 217	3 777	3 710	(67)	-1.8%	5 138
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse										
Fire										
Conservancy										
Ambulances										

8. BUDGET 2015/16

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.

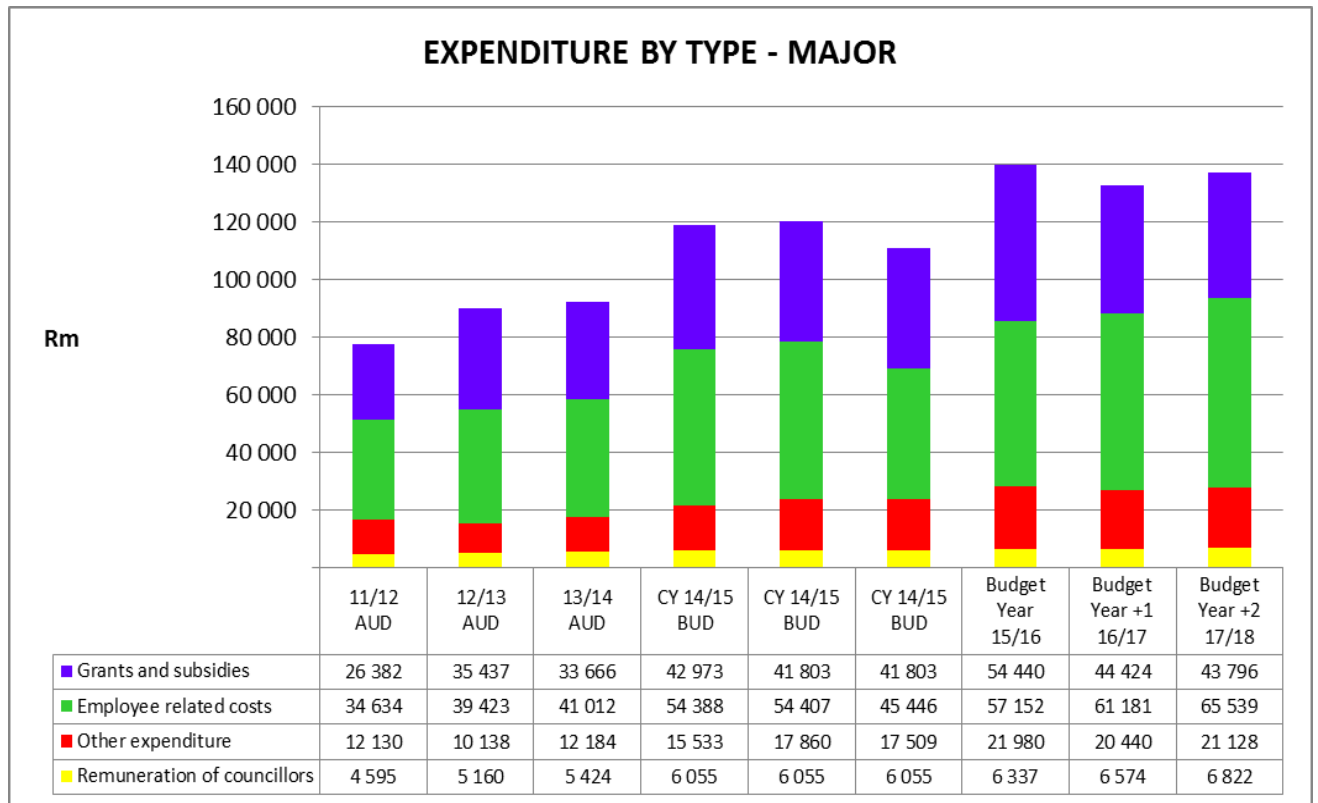
8.1 Revenue by Source – R113 137 150



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 3.37% to R113 137 150 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 R 54,439,870
- Employee Related Cost (Councillors& Employees) R 63,488,642
- Other Expenditure R 21,980,284

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.

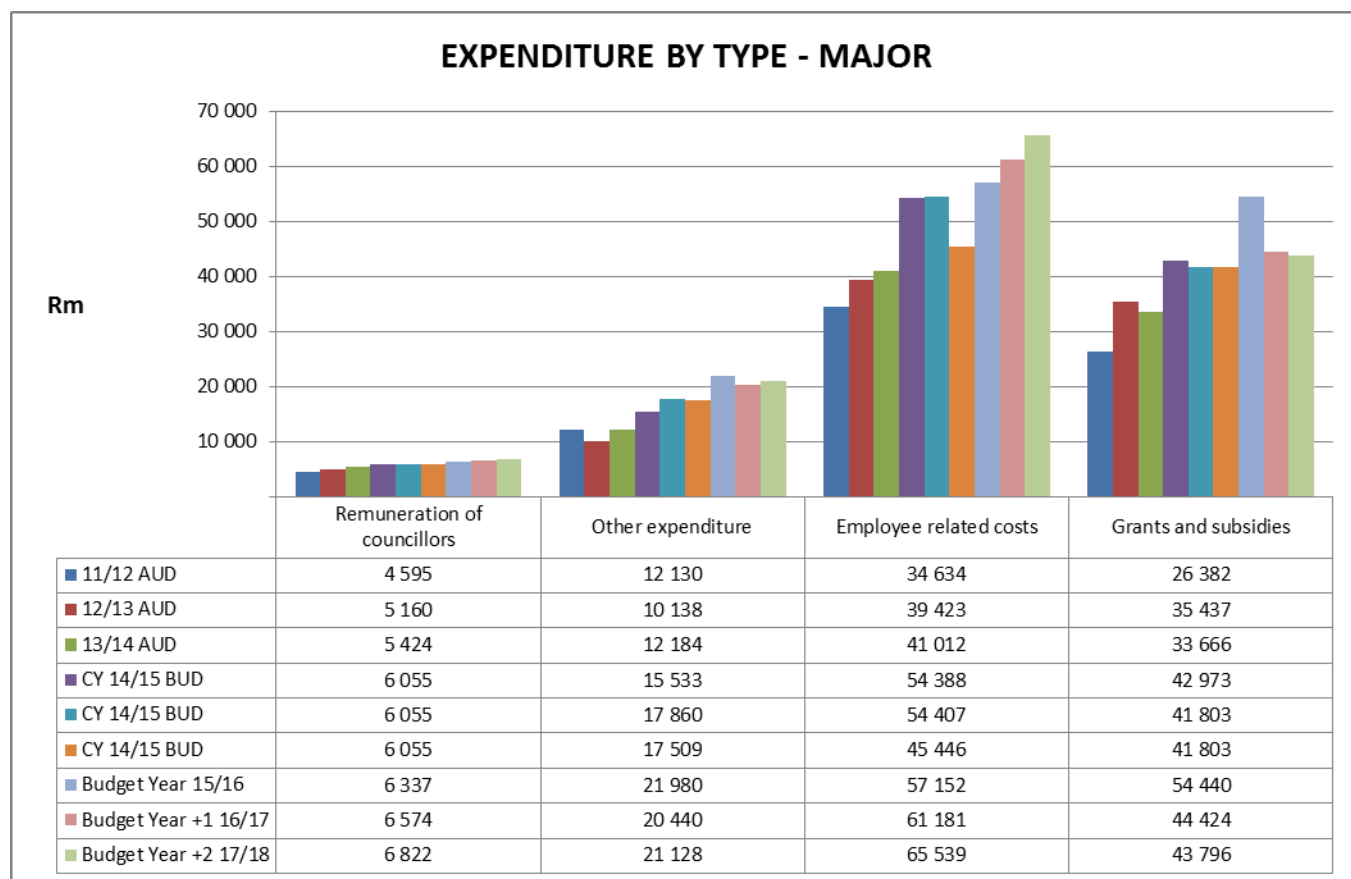
- **Salaries** exceeded the prescribe norm of 35% norm as a result of the following reasons:
 - Organogram approved by council is focused on external support to LM's. 75 Positions are directly and / or indirectly involved in support to LM's to the estimated amount of R15,12m or 68,80% of the total employee 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 positions 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

- ***Transfers & Grants (Special Projects)*** increased from R42, 973m in respect of the previous budget year to an amount of R54, 440m. The funding of these projects consists of contributions from government grants – R13, 16m and own revenue – R29, 11m

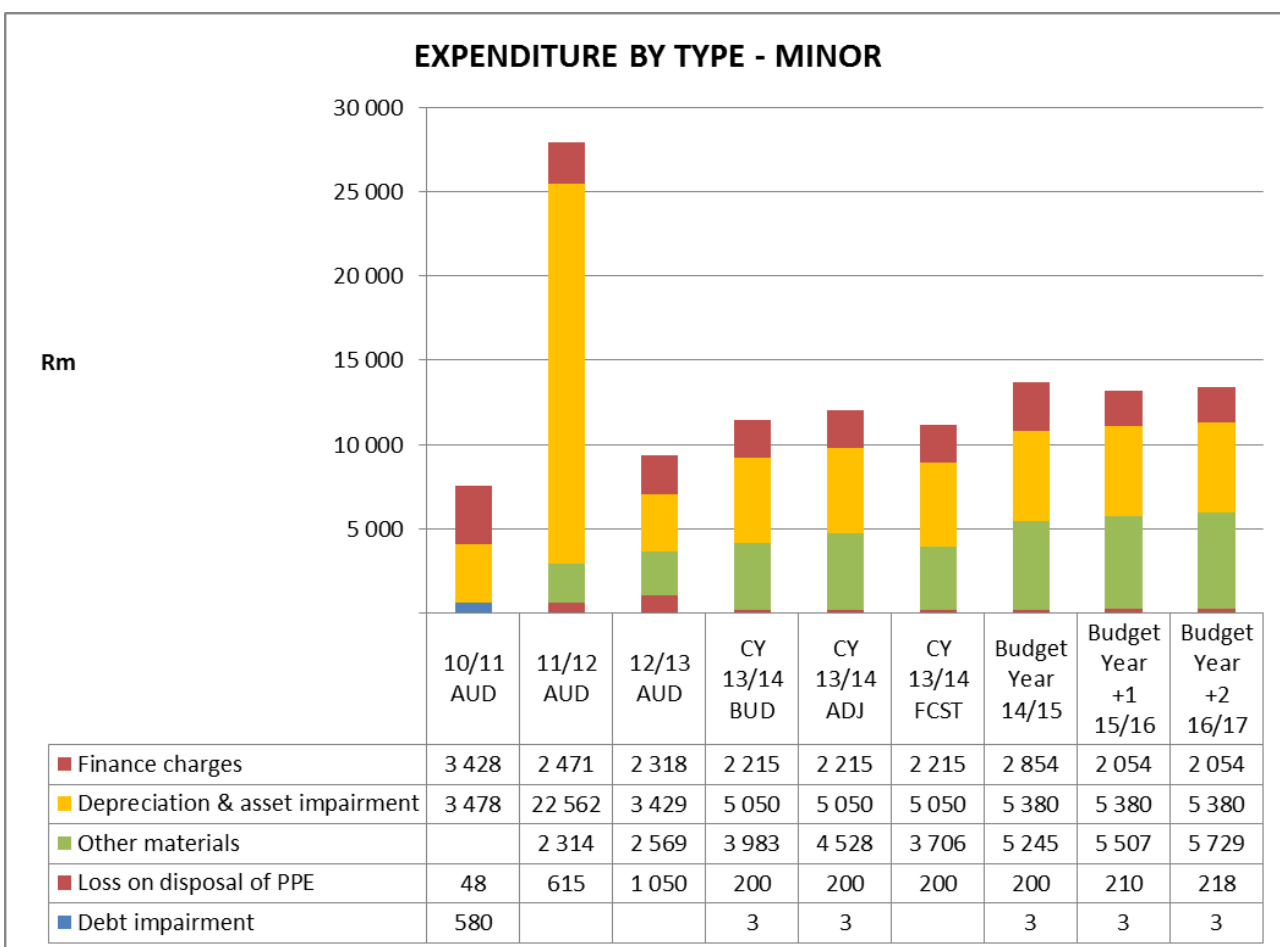
- ***Other Expenditure*** mainly inclusive of non-priority expenditure such as printing & stationery, advertising costs, motor vehicle usage, subsistence & travelling, accommodation and transportation reflects an increase of R6, 447m compare to the previous budget year.

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)

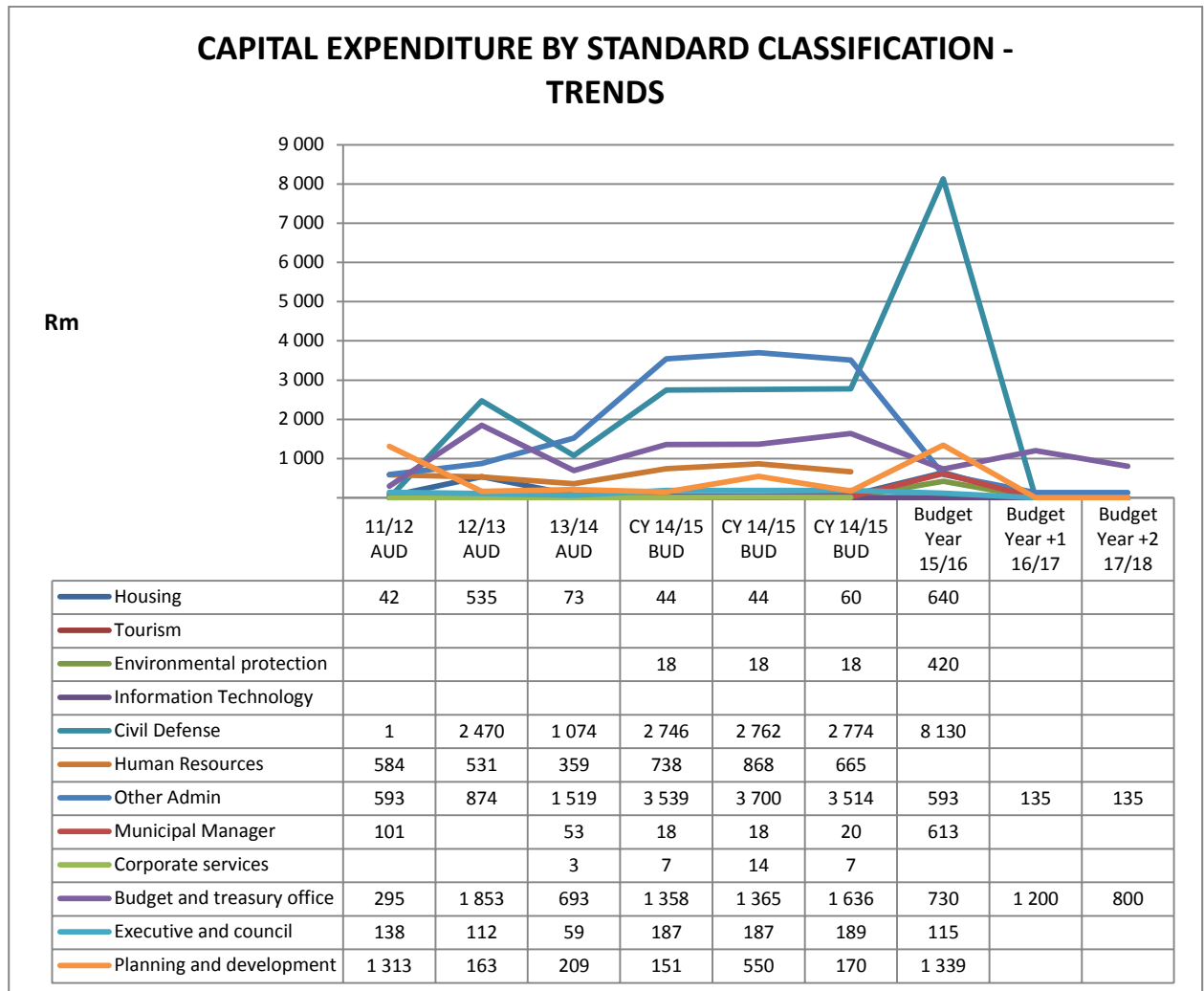
8.5 Expenditure by Type – Minor:



- 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 – 12 579 670

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

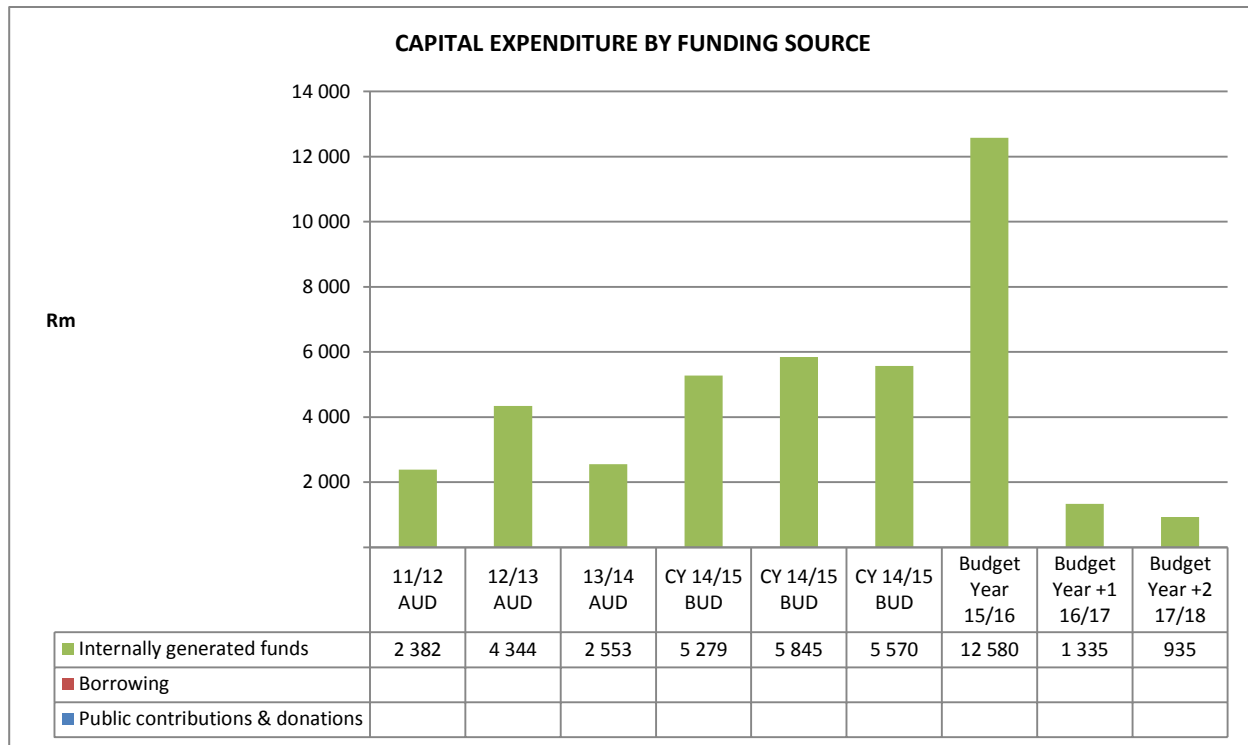
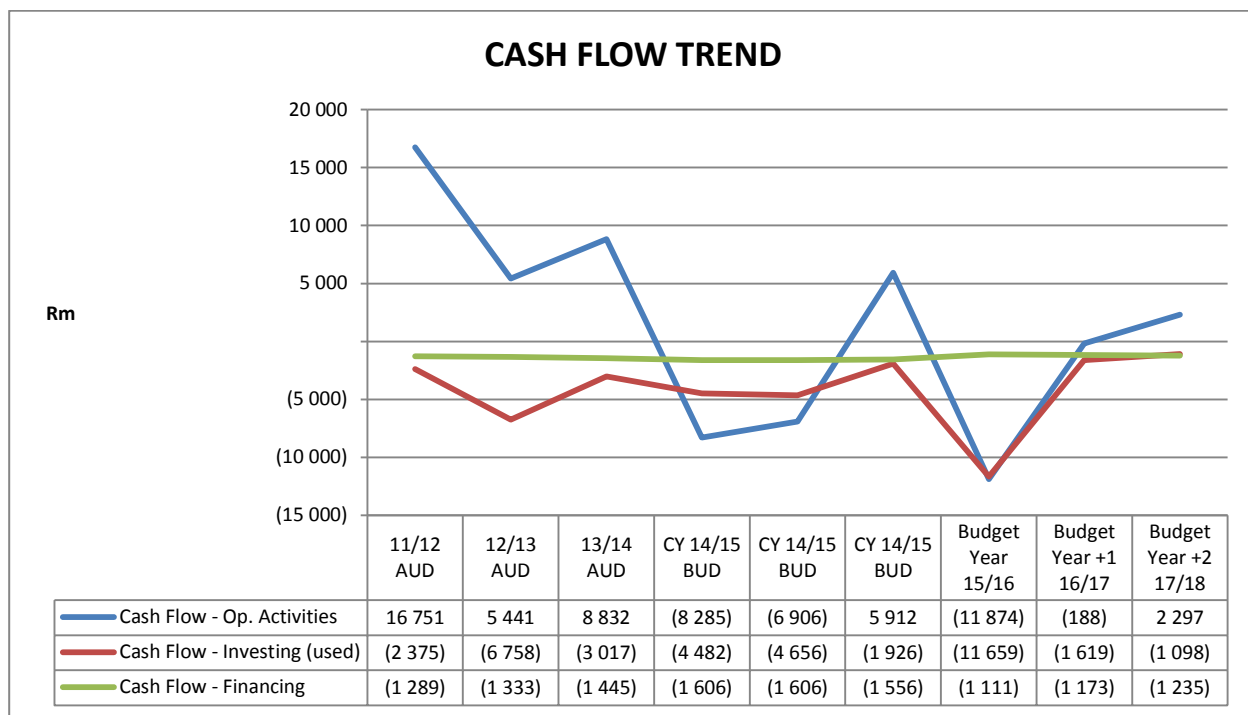


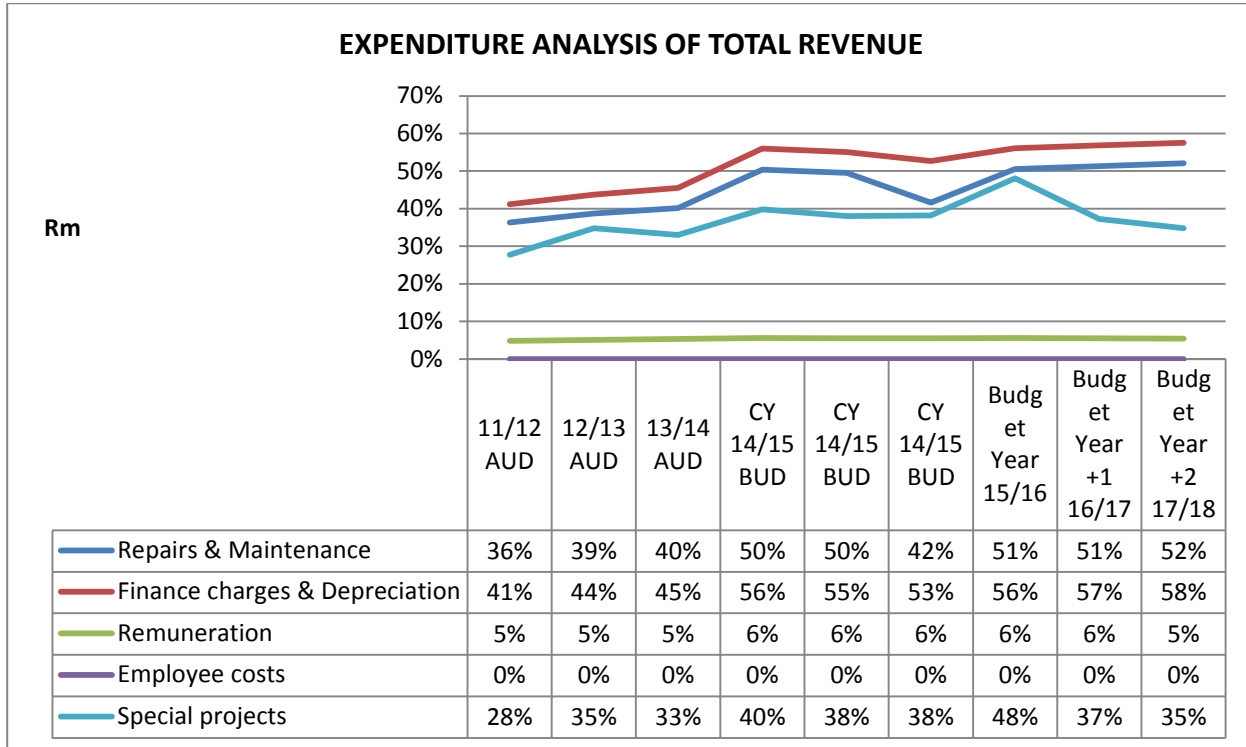
Table A5 on page B15 as well as other supporting documentation - SA34a to SA36 has further reference and breakdown relating to capital expenditure

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 from 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 2014/15 budget year and the following proposed tariffs will be for implementation effective from 1 July 2014:

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.

- 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

4DC9 Frances Baard District Municipality – Quality Certificate: Draft Budget 2015 / 16

I, ZM Bogatsu, Municipal Manager of Frances Baard District Municipality, hereby certify that the draft 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 draft 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 01 April 2015

BUDGET TABLES

DC9 Frances Baard - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5 491	5 672	5 841	5 673	5 673	5 673	5 443	5 648	5 820
Transfers recognised - operational	88 914	94 579	95 053	101 083	102 898	102 932	106 509	112 246	118 711
Other own revenue	840	1 670	1 185	1 236	1 236	717	1 185	1 244	1 294
Total Revenue (excluding capital transfers and contributions)	95 246	101 921	102 079	107 992	109 807	109 321	113 137	119 138	125 825
Employee costs	34 634	39 423	41 012	54 388	54 407	45 446	57 152	61 181	65 539
Remuneration of councillors	4 595	5 160	5 424	6 055	6 055	6 055	6 337	6 574	6 822
Depreciation & asset impairment	22 562	3 429	4 050	5 380	5 380	4 679	5 615	5 635	5 655
Finance charges	2 471	2 318	2 300	2 854	2 854	2 903	3 111	3 173	3 235
Materials and bulk purchases	2 314	2 569	3 376	5 245	5 325	4 115	4 046	4 048	4 205
Transfers and grants	26 382	35 437	33 666	42 973	41 803	41 803	54 440	44 424	43 796
Other expenditure	12 746	11 189	12 582	15 736	18 063	17 709	22 193	20 660	21 357
Total Expenditure	105 704	99 524	102 412	132 631	133 887	122 711	152 895	145 693	150 609
Surplus/(Deficit)	(10 458)	2 396	(333)	(24 639)	(24 080)	(13 390)	(39 757)	(26 555)	(24 784)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(10 458)	2 396	(333)	(24 639)	(24 080)	(13 390)	(39 757)	(26 555)	(24 784)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 458)	2 396	(333)	(24 639)	(24 080)	(13 390)	(39 757)	(26 555)	(24 784)
Capital expenditure & funds sources									
Capital expenditure	2 382	6 008	2 553	5 279	5 845	5 570	12 580	1 335	935
Transfers recognised - capital	-	1 664	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 382	4 344	2 553	5 279	5 845	5 570	12 580	1 335	935
Total sources of capital funds	2 382	6 008	2 553	5 279	5 845	5 570	12 580	1 335	935
Financial position									
Total current assets	93 212	91 151	96 192	85 360	87 463	93 663	68 820	65 841	65 805
Total non current assets	57 283	58 668	56 583	57 105	57 614	58 245	59 760	54 960	49 740
Total current liabilities	14 905	12 802	15 921	12 786	12 786	16 786	17 000	17 000	17 000
Total non current liabilities	34 012	33 042	33 232	29 685	29 685	34 000	36 000	36 000	36 000
Community wealth/Equity	101 578	103 975	103 623	99 995	102 606	101 122	75 580	67 800	62 545
Cash flows									
Net cash from (used) operating	16 751	5 441	8 832	(8 285)	(6 906)	5 912	(11 874)	(188)	2 297
Net cash from (used) investing	(2 375)	(6 758)	(3 017)	(4 482)	(4 656)	(1 926)	(11 659)	(1 619)	(1 098)
Net cash from (used) financing	(1 289)	(1 333)	(1 445)	(1 606)	(1 606)	(1 556)	(1 111)	(1 173)	(1 235)
Cash/cash equivalents at the year end	86 214	83 564	87 934	82 960	84 165	90 365	65 720	62 741	62 705
Cash backing/surplus reconciliation									
Cash and investments available	89 114	87 364	92 334	82 960	84 165	90 365	65 720	62 741	62 705
Application of cash and investments	16 455	34 788	22 261	40 264	40 264	(16 985)	23 000	26 100	28 470
Balance - surplus (shortfall)	72 659	52 576	70 073	42 695	43 901	107 350	42 720	36 641	34 235
Asset management									
Asset register summary (WDV)	46 869	48 288	46 373	47 431	47 939	47 940	50 129	45 829	41 109
Depreciation & asset impairment	22 562	3 429	4 050	5 380	5 380	4 679	5 615	5 635	5 655
Renewal of Existing Assets	433	2 392	1 289	1 686	1 710	1 179	1 047	1 335	935
Repairs and Maintenance	2 314	2 569	3 376	5 245	5 325	4 115	4 046	4 048	4 205
Free services									
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-
Households below minimum service level									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

***OTHER RELATED SUPPORTING
DOCUMENTATION***

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
REVENUE ITEMS:									
Property rates									
Total Property Rates									
<i>less Revenue Foregone</i>									
Net Property Rates	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue									
Total Service charges - electricity revenue									
<i>less Revenue Foregone</i>									
Net Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue									
Total Service charges - water revenue									
<i>less Revenue Foregone</i>									
Net Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue									
Total Service charges - sanitation revenue									
<i>less Revenue Foregone</i>									
Net Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue									
Total refuse removal revenue									
Total landfill revenue									
<i>less Revenue Foregone</i>									
Net Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Other Revenue by source									
Actuarial Gains	251	996	-						
Other income	82	77	300	115	115	180	53	55	58
Total 'Other' Revenue	333	1 073	300	115	115	180	53	55	58
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	24 103	27 205	28 992	39 164	39 164	32 286	42 131	45 399	48 904
Pension and UIF Contributions	3 724	4 227	4 438	6 291	6 291	4 917	7 390	7 970	8 586
Medical Aid Contributions	1 088	1 269	1 390	1 814	1 814	1 494	451	451	451
Overtime	58	54	138	-	-	-	78	72	72
Performance Bonus	209	366	434	464	464	464	440	440	440
Motor Vehicle Allowance	1 892	2 302	2 590	3 784	3 784	3 268	3 426	3 426	3 426
Cellphone Allowance	181	192	183	220	239	183	193	159	159
Housing Allowances	528	413	206	221	221	257	242	242	242
Other benefits and allowances	799	1 025	745	629	629	637	780	827	876
Payments in lieu of leave	883	1 121	1 404	860	860	860	934	1 007	1 085
Long service awards	141	209	131	193	193	244	213	230	248
Post-retirement benefit obligations	1 029	1 038	360	748	748	833	874	959	1 052
<i>sub-total</i>	34 634	39 423	41 012	54 388	54 407	45 446	57 152	61 181	65 539
<i>Less: Employees costs capitalised to PPE</i>									
Total Employee related costs	34 634	39 423	41 012	54 388	54 407	45 446	57 152	61 181	65 539
Contributions recognised - capital									
<i>List contributions by contract</i>									
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	3 898	3 429	4 050	5 380	5 380	4 679	5 615	5 635	5 655
Lease amortisation	-	-	-	-	-	-	-	-	-
Capital asset impairment	18 665	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	22 562	3 429	4 050	5 380	5 380	4 679	5 615	5 635	5 655

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Bulk purchases									
Electricity Bulk Purchases									
Water Bulk Purchases									
Total bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants									
Cash transfers and grants	135	135	135	135	135	135	135	135	135
Non-cash transfers and grants	26 247	35 302	33 531	42 838	41 668	41 668	54 305	44 289	43 661
Total transfers and grants	26 382	35 437	33 666	42 973	41 803	41 803	54 440	44 424	43 796
Contracted services									
<i>List services provided by contract</i>									
<i>sub-total</i>	-	-	-	-	-	-	-	-	-
Allocations to organs of state:									
Electricity									
Water									
Sanitation									
Other									
Total contracted services	-	-	-	-	-	-	-	-	-

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Other Expenditure By Type									
Collection costs									
Contributions to 'other' provisions									
Consultant fees	2 512	212	444	1 946	2 156	2 156	3 730	1 409	1 442
Audit fees	1 330	1 401	1 580	1 700	1 950	2 482	2 200	2 300	2 400
General expenses	487	194	279	526	535	238	418	438	456
Advertisement	680	874	1 196	1 059	1 069	1 080	1 136	1 193	1 244
Affiliation Fees	306	400	415	550	550	556	589	618	643
Bank Charges	53	65	64	70	70	50	83	87	90
Printing, stationery & publications	462	652	544	860	951	723	1 101	1 270	1 320
Entertainment	213	234	209	233	237	256	314	329	343
Free basic services	-	-	-	-	-	-	-	-	-
Motor vehicle oprating cost	755	780	745	976	1 060	936	(152)	(203)	(245)
Motot vehicle usage	(63)	(0)	6	(592)	(580)	888	1 366	1 430	1 482
Insurance	272	194	240	350	390	604	391	410	426
Actuarial Losses	763	-	1 264	500	1 285	500	1 200	1 200	1 200
Municipal services & Taxes	749	1 085	1 239	1 522	1 612	1 612	1 796	1 886	1 963
Postage	6	11	11	15	15	8	20	21	22
Office requirements	22	4		24	24	19	13	14	14
Pauper Burials	5	12	10	24	24	10	12	12	12
Protective clothing	15	17	18	31	36	38	47	49	51
Relocation Cost	44	36	402	100	350	108	250	263	273
Rentals	58	46		24	24	24	24	24	25
Security Services	414	455	545	712	887	590	1 183	1 243	1 292
Telekommunications	501	527	448	775	735	599	757	714	740
Training, Study Busaries, CinfERENCE & Seminars	985	1 245	1 352	1 995	2 034	1 806	2 217	2 336	2 443
Accommpdation	927	859	815	1 072	1 222	1 209	1 942	2 006	2 066
Transportation	635	838	355	1 061	1 223	1 018	1 345	1 393	1 427
Total 'Other' Expenditure	12 130	10 138	12 184	15 533	17 860	17 509	21 980	20 440	21 128

by Expenditure Item									
Employee related costs									
Other materials	2 314	2 569	3 376	5 245	5 325	4 115	4 046	4 048	4 205
Contracted Services									
Other Expenditure									
Total Repairs and Maintenance Expenditure	2 314	2 569	3 376	5 245	5 325	4 115	4 046	4 048	4 205

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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	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
R thousand																
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			1 000											1 072
Interest earned - external investments		5 443														5 443
Interest earned - outstanding debtors																-
Dividends received																-
Fines																-
Licences and permits																-
Agency services																-
Other revenue		53														53
Transfers recognised - operational	4 891	88 467	630	940	11 581											106 509
Gains on disposal of PPE		60														60
Total Revenue (excluding capital transfers and contrib.)	4 891	94 095	630	940	12 581	-	-	-	-	-	-	-	-	-	-	113 137
Expenditure By Type																
Employee related costs	11 420	9 895	15 122	9 858	10 857											57 152
Remuneration of councillors	6 337															6 337
Debt impairment	3															3
Depreciation & asset impairment		4 085	1 338		193											5 615
Finance charges		3 111														3 111
Bulk purchases																-
Other materials	257	1 343	1 906	262	278											4 046
Contracted services																-
Transfers and grants	1 776	4 136	1 734	10 246	39 154											57 046
Other expenditure	5 983	1 719	6 335	1 698	3 639											19 374
Loss on disposal of PPE		210														210
Total Expenditure	25 776	24 499	26 435	22 064	54 121	-	-	-	-	-	-	-	-	-	-	152 895
Surplus/(Deficit)	(20 885)	69 597	(25 805)	(21 124)	(41 540)	-	-	-	-	-	-	-	-	-	-	(39 757)
Transfers recognised - capital																-
Contributions recognised - capital																-
Contributed assets																-
Surplus/(Deficit) after capital transfers & contributions	(20 885)	69 597	(25 805)	(21 124)	(41 540)	-	-	-	-	-	-	-	-	-	-	(39 757)

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
ASSETS									
Call investment deposits									
Call deposits < 90 days		83 200	78 000	77 879	77 000				
Other current investments > 90 days	2 900	3 800	4 400	4 000	4 000				
Total Call investment deposits	2 900	87 000	82 400	81 879	81 000	-	-	-	-
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)	78 315	81 821	83 753	79 383	79 891	79 891	92 471	93 806	94 741
Leases recognised as PPE									
Less: Accumulated depreciation	32 341	34 381	38 156	33 381	33 381	33 381	43 771	49 406	55 061
Total Property, plant and equipment (PPE)	45 974	47 439	45 597	46 003	46 511	46 511	48 700	44 400	39 680
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)									
Current portion of long-term liabilities	1 333	1 444	1 606	1 786	1 786	1 786	2 000	2 000	2 000
Total Current liabilities - Borrowing	1 333	1 444	1 606	1 786	1 786	1 786	2 000	2 000	2 000
Trade and other payables									
Trade and other creditors	5 369	4 171	6 219	4 500	4 500	7 000	7 000	7 000	7 000
Unspent conditional transfers	2 179	327	346	-	-				
VAT									
Total Trade and other payables	7 547	4 499	6 566	4 500	4 500	7 000	7 000	7 000	7 000
Non current liabilities - Borrowing									
Borrowing	11 486	10 041	8 435	6 685	6 685	9 000	9 000	9 000	9 000
Finance leases (including PPP asset element)									
Total Non current liabilities - Borrowing	11 486	10 041	8 435	6 685	6 685	9 000	9 000	9 000	9 000
Provisions - non-current									
Retirement benefits	22 526	23 001	24 797	23 000	23 000	25 000	27 000	27 000	27 000
List other major provision items									
Refuse landfill site rehabilitation									
Other									
Total Provisions - non-current	22 526	23 001	24 797	23 000	23 000	25 000	27 000	27 000	27 000
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	76 169	74 677	75 948	88 294	88 294	88 294	74 460	74 460	66 500
GRAP adjustments	9 839								
Restated balance	86 008	74 677	75 948	88 294	88 294	88 294	74 460	74 460	66 500
Surplus/(Deficit)	(10 458)	2 396	(333)	(24 639)	(24 080)	(13 390)	(39 757)	(26 555)	(24 784)
Appropriations to Reserves	(3 450)	(6 781)	(3 662)	(5 340)	(5 340)	(5 340)	(12 580)	(1 335)	(935)
Transfers from Reserves	2 340	5 229	2 553	5 340	5 340	5 340			
Depreciation offsets	238	446	312	446	446	446			
Other adjustments				9 232	(16 328)	(890)	53 457	19 931	19 529
Accumulated Surplus/(Deficit)	74 677	75 967	74 819	73 333	48 332	74 460	75 580	66 500	60 310
Reserves									
Housing Development Fund									
Capital replacement	5 522	7 074	8 182	7 102	7 102	7 102		1 300	2 235
Self-insurance									
Other reserves									
Revaluation	21 379	20 933	20 622	19 560	19 560	19 560			
Total Reserves	26 901	28 008	28 804	26 662	26 662	26 662	-	1 300	2 235
TOTAL COMMUNITY WEALTH/EQUITY	101 578	103 975	103 623	99 995	74 994	101 122	75 580	67 800	62 545

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	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Basic Services	Provision & maintenance of infrastructure & basic services		9 101	9 609	9 138	8 960	8 960	8 878	11 181	9 454	9 617
	Housing		3 149	983	1 000	-	1 380	1 380	1 400	1 400	1 400
Municipal Institutional Development And Transformation	Social Services										
	Planning & Development		1 200	733	978	934	934	934	940	960	1 033
	Environmental Health		5 062	3 006	3 008	3 000	3 000	3 000	-	-	-
	Fire Fighting & Disaster Management		-	2 288	600	315	315	315	630	630	630
Local Economic Development	Local economic Development & Tourism		-	-	150	15	15	15	-	-	-
Municipal Financial Viability and Management	To effectively manage the revenue and expenditure functions of the municipality		73 722	79 737	82 239	88 835	89 170	88 766	92 845	100 334	106 785
	To implement an effective system of budgeting and in year reporting procedures		1 250	2 246	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Good Governance and Public Participation	Good Governance		1 763	3 318	3 716	4 683	4 783	4 783	4 891	5 110	5 110
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			95 246	101 921	102 079	107 992	109 807	109 321	113 137	119 138	125 825

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

Strategic Objective	Goal	Goal Code	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Basic Services	To facilitate and support the eradication of backlogs & maintenance of infrastructure		38 250	28 233	28 688	33 879	34 049	33 949	42 798	34 036	34 272
	Provision of basic services to other rural areas within DMA		-								
	To support maintenance of municipal roads		638	644	860	1 069	1 034	985	1 029	1 069	1 112
	To facilitate and support provision of housing		3 168	3 973	3 487	5 921	5 864	5 051	6 885	6 305	6 700
	Management of basic service delivery		2 262	1 603	1 785	2 043	2 046	1 967	3 409	2 034	2 167
Municipal Institutional Development And Transformation	Prepare and monitor implementation of IDP		1 367	1 367	1 523	1 934	1 954	1 689	1 916	2 044	2 178
	Manage of planning & Development services		2 616	2 162	2 573	2 664	2 750	2 595	2 653	2 794	2 996
	To Prepare and Review Spatial Development Frameworks in Municipalities and DMA		1 245	1 297	966	3 205	2 668	2 178	3 898	3 143	2 804
	Develop and supply geographic information services to users in the district		1 280	1 700	1 404	2 806	2 206	2 815	1 872	1 351	1 431
	To facilitate community related services in the DMA		-		-	-	-	-	-	-	-
	Provision of effective IT service to all users & stakeholders		3 527	3 689	4 099	5 867	6 031	4 838	4 142	4 324	4 502
	Provision of an efficient and effective HR & performance management Function		3 445	3 470	3 377	4 417	4 687	3 387	4 457	4 889	5 178
	To manage auxiliary services efficiently and effectively		5 491	6 697	7 312	8 403	8 507	6 735	8 639	9 191	9 778
	Rendering of effective environmental protection services an food safety programmes		3 691	1 797	1 991	2 851	2 692	2 655	2 364	2 519	2 681
	Rendering of disaster management services in the district		3 352	3 958	4 405	5 060	5 414	4 303	6 833	7 203	7 587
Local Economic Development	Enhance local economic development through LED capacity building and tourism		5 079	6 456	6 147	9 110	9 247	9 221	11 725	13 370	13 770
Municipal Financial Viability and Management	Ensure that all financial systems and procedures are managed properly and effectively		4 984	6 043	4 940	6 204	6 456	6 558	7 330	7 061	7 429
	To implement a effective system of supply chain management		2 170	2 257	2 468	2 839	2 802	3 121	2 894	3 087	3 305
	To implement an effective system of budgeting and in year reporting procedures		6 750	3 687	6 643	8 739	9 524	7 980	9 792	10 038	10 314
	To effectively manage the revenue and expenditure functions of the municipality and ensure that proper asset		3 118	3 777	4 020	3 118	3 175	3 712	4 483	4 379	4 604
	To establish a support service to category "B" municipalities		658	410							

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

Strategic Objective	Goal	Goal Code	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Good Governance and Public Participation	Political oversight & administration		8 392	9 183	7 646	9 695	9 978	9 680	13 605	14 411	14 630
	Ensure accountable administration		2 973	5 354	6 571	9 589	9 581	7 131	6 390	6 790	7 199
	Legal & risk Unit		-	-	-	1 209	1 214	596	1 519	1 626	1 740
	Communication Services		1 248	1 766	1 508	2 010	2 010	1 566	2 684	2 385	2 515
	Youth Development				-	-	-	-	1 577	1 647	1 718
Allocations to other priorities											
Total Expenditure			105 704	99 524	102 412	132 631	133 887	122 711	152 895	145 693	150 609

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

Strategic Objective	Goal	Goal Code	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Basic Services	To facilitate and support the eradication of backlogs in infrastructure	A	1 087	-	182	88	91	107	1 000	-	-
	Provision of basic services to other rural areas within DMA	A									
	To support maintenance of municipal roads	A	178	-	6	-	-	-	-	-	-
	To support the maintenance of municipal infrastructure	A									
	To facilitate and support provision of housing	A	42	535	73	44	44	60	640	-	-
	Management of basic service delivery	A	-	76	-	-	-	-	327	-	-
Municipal Institutional Development And Transformation	Prepare and monitor implementation of IDP	B	-	-	19	-	-	-	12	-	-
	Manage of planning & Development services	B	-	-	-	-	-	-	-	-	-
	To Prepare and Review Spatial Development Frameworks in Municipalities and DMA	B	-	-	-	-	-	-	-	-	-
	Develop and supply geographic information services to users in the district	B	20	88	-	15	15	15	-	-	-
	To facilitate community related services in the DMA	B									
	Provision of effective IT service to all users & stakeholders	B	584	531	359	738	868	665	438	135	135
	Provision of an efficient and effective HR & performance management Function	B	-	-	3	7	14	7	36	-	-
	To manage auxiliary services efficiently and effectively	B	9	343	83	30	38	50	119	-	-
	Rendering of effective environmental protection services an food safety programmes	B	-	-	-	18	18	18	420	-	-
	Rendering of disaster management services in the district	B	1	2 470	1 074	2 746	2 762	2 774	8 130	-	-

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

Strategic Objective	Goal	Goal Code	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Local Economic Development	Enhance local economic development through LED capacity building and tourism	C	28	-	2	48	444	48	-	-	-
Municipal Financial Viability and Management	Ensure that all financial systems and procedures are managed properly and effectively	D	-	-	1	100	107	100	7	-	-
	To implement a effective system of supply chain management	D	-	57	22	92	92	92	-	-	-
	To implement an effective system of budgeting and in year reporting procedures	D	3	-	-	-	-	-	18	-	-
	To effectively manage the revenue and expenditure functions of the municipality and ensure that proper asset To establish a support service to category "B" municipalities	D	293	1 796	670	1 166	1 166	1 444	705	1 200	800
Good Governance and Public Participation	Political oversight & administration	E	2	-	-	-	-	-	-	-	-
	Ensure accountable administration	E	100	-	53	18	18	20	115	-	-
	Legal & Risk Unit		-	-	-	49	49	49	3	-	-
	Communication Services	E	36	112	6	120	120	120	610	-	-
Allocations to other priorities											
Total Capital Expenditure			2 382	6 008	2 553	5 279	5 845	5 570	12 580	1 335	935

DC9 Frances Baard - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Vote1 - Executive & Council										
Good Governance and Public Participation										
Committee Services & Administration										
To ensure administrative support to Council and the	% compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Communications										
To implement projects in order to sustain a positive	projects completed	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To facilitate communications programmes to improve	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%
To assist in the risk management process in the	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										
To ensure budget process & reporting mechanisms	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To ensure accurate & timely reporting to all	% 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	% of identified programmes	-	-	-	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Revenue & Expenditure										
To maintain an effective payroll management system	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To ensure creditor payments as per legislation.	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To manage & maintain an effective revenue system.	% of compliance with	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To manage financial resources according to councils	% 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										
To acquire goods & services timely in accordance with	% 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										
To create a conducive IT environment that enables	% 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										
To provide, support & assistance with labour relations	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To provide, support & assist with organisational	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To provide, support & assist l/m's in the district with	Excellent Service delivery to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To provide, support & assist the l/m's in the district	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To ensure effective human resource planning.	% 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										
To maintain quality customer-care services in the	% reduction in complaints	60.0%	65.0%	65.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
Rendering of administrative support	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										
To improve the quality of water in the district in	% 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										
Ensure compliance to environmental policies &	% 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 of an effective performance management system										
IDP/PMS										
To facilitate & administer performance plans &	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To facilitate four (4) quarterly reviews for section 57	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To compile & submit four (4) quarterly institutional	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To facilitate the annual institutional performance	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To amend & update the performance management	% 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 of performance management in the local municipalities of the district										
IDP/PMS										
To ensure the implementation & maintenance of PMS	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 the district	applicable legislation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
IDP/PMS										
To prepare & review the district IDP	applicable legislation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To support the preparation & review of IDP's in the	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 optimising all available resources										

DC9 Frances Baard - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
LED										
To promote & ensure SMME capacity building	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To promote & support the main economic sectors in	% 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										
To promote tourism enterprise development	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To facilitate the implementation of the Tourism BEE	Compliance to charter	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To support & co-ordinate local stakeholder	% of identified programmes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To support tourism product owners to comply with the	% 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										
To ensure that the GIS delivers on municipal	applicable policy	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To ensure that GIS is used as a planning tool in	Improved planning	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To document all GIS data in accordance with national	standards	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To capacitate both the district & local municipalities	% of identified programmes	65.0%	70.0%	70.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
To ensure user friendly GIS mapping applications	information	65.0%	70.0%	70.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
To integrate FBDM's GIS data with other database	systems	60.0%	70.0%	70.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
To facilitate the development of sustainable human settlement through town planning legislation & policies in the district										
Spatial Planning										
To facilitate the development of Urban areas in	applicable legislation	100.0%	100.0%	100.0%						
To facilitate development of local municipalities in	applicable legislation	100.0%	100.0%	100.0%						
To ensure effective & efficient disaster risk										
Fire fighting & Disaster Management										
To build integrated institutional capacity for disaster	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 management plan by 2014	Implementation of plan	-	30.0%	30.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To ensure effective & efficient response & recovery to	% 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 district										
To comply with the veld & forest fires Act 101 of 1998	% of compliance to	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To build fire fighting capacity in the district	% 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	% of compliance to 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										
To ensure that regular inspections are done as per the	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 Services										
Provision of basic services										
Project Management Services										
To ensure sustainable municipal infrastructure	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%
To improve housing delivery within the framework of										
Housing										
To ensure that the district acquires level 3	% 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										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC9 Frances Baard - Entities measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Entity 1 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 2 - (name of entity)										
<i>To implement projects in order to sustain a positive</i>										
Entity 3 - (name of entity)										
<i>To implement projects in order to sustain a positive</i>										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC9 Frances Baard - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.6%	3.7%	3.7%	3.4%	3.3%	3.6%	2.8%	3.0%	3.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	59.4%	49.7%	53.3%	64.5%	64.5%	69.8%	63.7%	63.0%	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	42.7%	35.9%	29.3%	25.1%	25.1%	33.8%	0.0%	692.3%	402.7%
Liquidity										
Current Ratio	Current assets/current liabilities	6.3	7.1	6.0	6.7	6.8	5.6	4.0	3.9	3.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	6.3	7.1	6.0	6.7	6.8	5.6	4.0	3.9	3.9
Liquidity Ratio	Monetary Assets/Current Liabilities	6.0	6.8	5.8	6.5	6.6	5.4	3.9	3.7	3.7
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.2%	13.0%	12.9%	10.8%	11.4%	11.5%	10.4%	9.5%	8.6%
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		6.2%	5.0%	7.1%	5.4%	5.3%	7.7%	10.7%	11.2%	11.2%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW)									
	Total Cost of Losses (Rand '000)									
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated									
	Total Volume Losses (kℓ)									
Employee costs	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)	36.4%	38.7%	40.2%	50.4%	49.5%	41.6%	50.5%	51.4%	52.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.2%	43.7%	45.5%	56.0%	55.1%	52.6%	56.1%	56.9%	57.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.4%	2.5%	3.3%	4.9%	4.8%	3.8%	3.6%	3.4%	3.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	26.3%	5.6%	6.2%	7.6%	7.5%	6.9%	7.7%	7.4%	7.1%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0.9	1.0	1.0	0.9	0.9	0.9	1.0	1.0	1.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services (Available cash + Investments)/monthly fixed operational expenditure	738.6%	590.4%	403.1%	188.6%	273.2%	558.1%	261.2%	248.8%	239.2%
iii. Cost coverage		22.3	19.7	19.7	14.2	14.2	17.6	10.4	9.4	8.9

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	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics Population Females aged 5 - 14 Males aged 5 - 14 Females aged 15 - 34 Males aged 15 - 34 Unemployment												
Monthly household income (no. of households) No income 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	1, 12											
Poverty profiles (no. of households) < R2 060 per household per month Insert description	13 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 Informal Total number of households Dwellings provided by municipality Dwellings provided by province/s Dwellings provided by private sector Total new housing dwellings	3 4 5											
Economic Inflation/inflation outlook (CPIX) Interest rate - borrowing Interest rate - investment Remuneration increases Consumption growth (electricity) Consumption growth (water)	6											
Collection rates Property tax/service charges Rental of facilities & equipment Interest - external investments Interest - debtors Revenue from agency services	7											

DC9 Frances Baard Supporting Table SA10 Funding measurement

Description	MFMA section	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	86 214	83 564	87 934	82 960	84 165	90 365	65 720	62 741	62 705
Cash + investments at the yr end less applications - R'000	18(1)b	72 659	52 576	70 073	42 695	43 901	107 350	42 720	36 641	34 235
Cash year end/monthly employee/supplier payments	18(1)b	22.3	19.7	19.7	14.2	14.2	17.6	10.4	9.4	8.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	(10 221)	2 842	(21)	(24 193)	(23 634)	(12 944)	(39 757)	(26 555)	(24 784)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	194.8%	55.3%	189.4%	12.3%	12.3%	539.5%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c:19	100.0%	100.0%	100.0%	86.0%	80.6%	34.7%	91.5%	100.0%	100.0%
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							0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	(6.1%)	1.3%	(43.9%)	44.9%	0.0%	(3.4%)	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	N.A.	(0.3%)	(1.7%)	1.0%	0.0%	0.0%	(7.0%)	(5.6%)	(5.9%)
R&M % of Property Plant & Equipment	20(1)(vi)	5.0%	5.4%	7.4%	11.4%	11.4%	8.8%	8.3%	9.1%	10.6%
Asset renewal % of capital budget	20(1)(vi)	18.2%	39.8%	50.5%	31.9%	29.3%	21.2%	8.3%	100.0%	100.0%

DC9 Frances Baard - Supporting Table SA11 Property rates summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
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	Resi.	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 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,eductns,discs (R'000)																

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

Description	Resi.	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 2015/16																
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,eductns,discs (R'000)																

DC9 Frances Baard - Supporting Table SA13a Service Tariffs by category

Description	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Property rates (rate in the Rand)								
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								
Exemptions, reductions and rebates (Rands)								
<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>								
Water tariffs								
<i>Domestic</i>								
Basic charge/fixed fee (Rands/month)								
Service point - vacant land (Rands/month)								
Water usage - flat rate tariff (c/l)								
Water usage - life line tariff	(describe structure)							
Water usage - Block 1 (c/l)	(fill in thresholds)							
Water usage - Block 2 (c/l)	(fill in thresholds)							
Water usage - Block 3 (c/l)	(fill in thresholds)							
Water usage - Block 4 (c/l)	(fill in thresholds)							
<i>Other</i>								

DC9 Frances Baard - Supporting Table SA13a Service Tariffs by category

Description	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Waste water tariffs								
<i>Domestic</i>								
Basic charge/fixed 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>								
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 Beard - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Exemptions, reductions and rebates (Rands)</u> <i>[Insert lines as applicable]</i>								
<u>Water tariffs</u> <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)							
<u>Waste water tariffs</u> <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)							
<u>Electricity tariffs</u> <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)							

DC9 Frances Baard - Supporting Table SA14 Household bills

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
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	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	89 114	87 364	92 334	82 960	84 165	90 365	65 720	62 741	62 705
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	89 114	87 364	92 334	82 960	84 165	90 365	65 720	62 741	62 705
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:	89 114	87 364	92 334	82 960	84 165	90 365	65 720	62 741	62 705

DC9 Frances Baard - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	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
	Yrs/Months							
<u>Parent municipality</u>								
Municipality sub-total								
<u>Entities</u>								
Entities sub-total								
TOTAL INVESTMENTS AND INTEREST								

DC9 Frances Baard - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality									
Long-Term Loans (annuity/reducing balance)	11 486	10 041	8 435	6 685	6 685	9 000	-	9 000	9 000
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	11 486	10 041	8 435	6 685	6 685	9 000	-	9 000	9 000
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	11 486	10 041	8 435	6 685	6 685	9 000	-	9 000	9 000

Unspent Borrowing - Categorized 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	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	-	-	-	-	-	-	-	-
Local Government Equitable Share									
Other transfers/grants [insert description]									
Provincial Government:	-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]									
Total Operating Transfers and Grants	-	-	-	-	-	-	-	-	-
Capital Transfers and Grants									
National Government:	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]									
Provincial Government:	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]									
Total Capital Transfers and Grants	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	-	-	-	-	-	-	-	-

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
EXPENDITURE:									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	-	-	-	-	-	-	-	-	-
Local Government Equitable Share									
Other transfers/grants [insert description]									
Provincial Government:	-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]									
Total operating expenditure of Transfers and Grants:	-	-	-	-	-	-	-	-	-
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]									
Provincial Government:	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]									
Total capital expenditure of Transfers and Grants	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	-	-	-	-	-	-	-	-

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
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									
Current year receipts									
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Total operating transfers and grants revenue	-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
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									
Current year receipts									
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue	-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	-	-	-	-	-

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
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>Insert description</i>									
Total Cash Transfers To Other Organs Of State:	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Northern Cape Tourism Authority</i>	135	135	135	135	135	135	135	135	135
Total Cash Transfers To Organisations	135	135	135	135	135	135	135	135	135
Cash Transfers to Groups of Individuals <i>Insert description</i>									
Total Cash Transfers To Groups Of Individuals:	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	135	135	135	135	135	135	135	135	135
Non-Cash Transfers to other municipalities									
<i>Dikgatlong Municipality (NC092)</i>	2 647	4 322	2 969	2 500	2 500	2 500	2 500	2 500	2 500
<i>Magareng Municipality (NC093)</i>	3 912	3 127	6 895	2 500	2 500	2 500	2 500	2 500	2 500
<i>Magareng Municipality (NC093) Roll Over</i>	-	-	-	-	-	-	-	-	-
<i>Phokwane Municipality (NC094)</i>	5 749	7 280	3 982	2 500	2 500	2 500	2 500	2 500	2 500
<i>Phokwane Municipality (NC094) Roll Over</i>	-	-	-	-	-	-	-	-	-
<i>Sol Plaatje Municipality (NC091)</i>	2 205	2 761	3 000	2 500	2 500	2 500	2 500	2 500	2 500
<i>District Management Areas</i>	2 862	240	-	-	-	-	-	-	-
<i>Expanded works program</i>	-	-	-	-	-	-	-	-	-
<i>Unallocated (Mintenance Fund)</i>	-	-	-	-	-	-	-	-	-
OPERATING									
<i>Dikgatlong Municipality (NC092)</i>	-	1 989	2 591	5 480	5 480	5 480	8 000	5 000	5 000
<i>Magareng Municipality (NC093)</i>	-	2 503	2 457	5 000	5 000	5 000	8 000	5 000	5 000
<i>Phokwane Municipality (NC094)</i>	-	2 898	3 061	5 000	5 000	5 000	8 000	5 000	5 000
<i>Sol Plaatje Municipality (NC091)</i>	-	901	1 500	5 000	5 000	5 000	5 000	5 000	5 000
Total Non-Cash Transfers To Municipalities:	17 375	26 021	26 455	30 480	30 480	30 480	39 000	30 000	30 000
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:	-	-	-	-	-	-	-	-	-

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Non-Cash Grants to Organisations									
<i>Council Administration</i>							331	348	361
<i>Council</i>	300	-	-	286	386	386	400	600	200
<i>Municipal Manager</i>	24	12	-	-	-	-	-	-	-
<i>Communications</i>	22	384	6	15	15	15	495	47	49
<i>Special projects: Finance</i>	474	1 505	731	1 050	1 050	1 050	1 719	1 128	1 138
<i>Employment assistance program</i>	24	10	29	100	100	100	100	100	100
<i>Employee wellness programs</i>	662	559	258	450	470	470	150	300	300
<i>Information systems</i>	112	150	-	10	10	10	7	7	7
<i>Other Infrastructure Projects</i>	-	-	-	9	9	9	5	5	5
<i>IDP / PMS Projects</i>	17	43	3	43	53	53	59	62	64
<i>Tourism Projects</i>	1 488	1 218	1 510	2 171	2 236	2 236	3 914	4 877	5 044
<i>MSIG Projects</i>	1 189	733	978	934	934	934	940	960	1 033
<i>Special Projects</i>	1 303	1 906	3	-	86	86	-	-	-
<i>Local Economic Development</i>	2 154	115	1 490	2 450	2 480	2 480	2 879	3 023	2 925
<i>Environmental Health Projects</i>	-	-	55	758	588	588	110	115	119
<i>Community Development</i>	412	591	-	-	-	-	-	-	-
<i>GIS Programmes</i>	-	334	773	1 600	1 000	1 000	600	-	-
<i>Spatial Planning</i>	226	698	461	1 319	781	781	1 720	805	338
<i>Disaster Management</i>	21	-	-	475	535	535	1 178	1 237	1 286
<i>Disaster emergency Projects</i>	30	114	570	-	-	-	-	-	-
<i>Special Programmes & Youth</i>	167	-	137	200	200	200	550	563	573
<i>Finance</i>	247	907	-	-	-	-	-	-	-
<i>Sprcial Projects: Housing</i>	-	-	72	138	124	124	150	114	119
<i>Internal Audit</i>				350	130	130	-	-	-
Total Non-Cash Grants To Organisations	8 871	9 280	7 077	12 358	11 188	11 188	15 305	14 289	13 661
Groups of Individuals									
<i>Insert description</i>									
Total Non-Cash Grants To Groups Of Individuals:	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS	26 247	35 302	33 531	42 838	41 668	41 668	54 305	44 289	43 661
TOTAL TRANSFERS AND GRANTS	26 382	35 437	33 666	42 973	41 803	41 803	54 440	44 424	43 796

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

Summary of Employee and Councillor remuneration R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	3 139	3 670	3 688	4 055	4 055	4 055	4 478	4 702	4 937
Pension and UIF Contributions	155	165	173	202	202	202	200	210	220
Medical Aid Contributions	17	17	17	17	17	17	-	-	-
Motor Vehicle Allowance	1 043	994	1 189	1 402	1 402	1 402	1 321	1 321	1 321
Cellphone Allowance	167	227	248	328	328	328	230	230	230
Housing Allowances									
Other benefits and allowances	74	87	107	51	51	51	108	111	114
Sub Total - Councillors	4 595	5 160	5 424	6 055	6 055	6 055	6 337	6 574	6 822
% increase		12.3%	5.1%	11.6%	-	-	4.6%	3.7%	3.8%
Senior Managers of the Municipality									
Basic Salaries and Wages	3 233	2 295	5 646	4 826	4 826	2 826	5 212	5 629	6 079
Pension and UIF Contributions	366	225		811	811	811	914	987	1 066
Medical Aid Contributions	134	68		139	139	139	4	4	4
Overtime		-							
Performance Bonus	209	-	434	464	464	464	440	440	440
Motor Vehicle Allowance	358	195		673	673	373	317	317	317
Cellphone Allowance	72	48		112	112	112	96	60	60
Housing Allowances	33	18		-	-	-	6	6	6
Other benefits and allowances	14	24		57	57	57	81	87	92
Payments in lieu of leave	-	-		107	107	107	115	125	135
Long service awards	-	-					26	28	31
Post-retirement benefit obligations	-	-							
Sub Total - Senior Managers of Municipality	4 420	2 872	6 080	7 188	7 188	4 888	7 211	7 682	8 229
% increase		(35.0%)	111.7%	18.2%	-	(32.0%)	47.5%	6.5%	7.1%
Other Municipal Staff									
Basic Salaries and Wages	20 870	24 934	23 613	33 643	33 643	33 643	36 968	39 737	42 712
Pension and UIF Contributions	3 358	4 002	4 870	5 480	5 480	5 075	6 920	7 571	8 254
Medical Aid Contributions	954	1 202	1 390	1 674	1 674	1 674	447	447	447
Overtime	58	54	138	-	-	-	394	372	393
Performance Bonus	-	371	-	-	-	-	-	-	-
Motor Vehicle Allowance	1 534	2 108	2 590	3 112	3 112	3 112	3 109	3 109	3 109
Cellphone Allowance	109	144	183	108	127	127	97	97	97
Housing Allowances	495	395	206	221	221	221	236	236	236
Other benefits and allowances	784	977	47	1 267	1 267	1 067	762	809	858
Payments in lieu of leave	883	1 121	1 404	753	753	753	818	882	950
Long service awards	141	10	131	193	193	193	187	201	217
Post-retirement benefit obligations	1 029	1 232	360	748	748	748	3	36	37
Sub Total - Other Municipal Staff	30 214	36 551	34 932	47 199	47 218	46 613	49 941	53 498	57 310
% increase		21.0%	(4.4%)	35.1%	0.0%	(1.3%)	7.1%	7.1%	7.1%
Total Parent Municipality	39 229	44 583	46 436	60 443	60 462	57 557	63 489	67 754	72 361
		13.6%	4.2%	30.2%	0.0%	(4.8%)	10.3%	6.7%	6.8%
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		-	-	-	-	-	-	-	-

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

Summary of Employee and Councillor remuneration R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
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		-	-	-	-	-	-	-	-
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	39 229	44 583	46 436	60 443	60 462	57 557	63 489	67 754	72 361
% increase		13.6%	4.2%	30.2%	0.0%	(4.8%)	10.3%	6.7%	6.8%
TOTAL MANAGERS AND STAFF	34 634	39 423	41 012	54 388	54 407	51 501	57 152	61 180	65 539

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

Summary of Employee and Councillor remuneration	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									

DC9 Frances Baard - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	2013/14			Current Year 2014/15			Budget Year 2015/16		
	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)									
Board Members of municipal entities									
Municipal employees									
Municipal Manager and Senior Managers									
Other Managers									
Professionals	-	-	-	-	-	-	-	-	-
<i>Finance</i>									
<i>Spatial/town planning</i>									
<i>Information Technology</i>									
<i>Roads</i>									
<i>Electricity</i>									
<i>Water</i>									
<i>Sanitation</i>									
<i>Refuse</i>									
<i>Other</i>									
Technicians	-	-	-	-	-	-	-	-	-
<i>Finance</i>									
<i>Spatial/town planning</i>									
<i>Information Technology</i>									
<i>Roads</i>									
<i>Electricity</i>									
<i>Water</i>									
<i>Sanitation</i>									
<i>Refuse</i>									
<i>Other</i>									
Clerks (Clerical and administrative)									
Service and sales workers									
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators									
Elementary Occupations									
TOTAL PERSONNEL NUMBERS	-	-	-	-	-	-	-	-	-
% increase				-	-	-	-	-	-
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 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
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	89	89	89	89	89	89	89	89	89	89	89	89	1 072	1 126	1 171
Interest earned - external investments	454	454	454	454	454	454	454	454	454	454	454	454	5 443	5 648	5 820
Interest earned - outstanding debtors													-	-	-
Dividends received													-	-	-
Fines													-	-	-
Licences and permits													-	-	-
Agency services													-	-	-
Transfers recognised - operational	26 627	-	-	-	26 627	-	-	26 627	-	-	-	26 627	106 509	112 246	118 711
Other revenue													53	55	58
Gains on disposal of PPE													60	63	66
Total Revenue (excluding capital transfers and contri	27 170	543	543	543	27 170	543	543	27 170	543	543	543	27 283	113 137	119 138	125 825
Expenditure By Type															
Employee related costs	4 763	4 763	4 763	4 763	4 763	4 763	4 763	4 763	4 763	4 763	4 763	4 762	57 152	61 181	65 539
Remuneration of councillors	528	528	528	528	528	528	528	528	528	528	528	528	6 337	6 574	6 822
Debt impairment													3	-	-
Depreciation & asset impairment	468	468	468	468	468	468	468	468	468	468	468	468	5 615	5 635	5 655
Finance charges													3 111	3 173	3 235
Bulk purchases													-	-	-
Other materials	337	337	337	337	337	337	337	337	337	337	337	337	4 046	4 048	4 205
Contracted services													-	-	-
Transfers and grants	4 537	4 537	4 537	4 537	4 537	4 537	4 537	4 537	4 537	4 537	4 537	4 537	54 440	44 424	43 796
Other expenditure	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	21 980	20 440	21 128
Loss on disposal of PPE													210	221	229
Total Expenditure	12 464	12 464	12 464	12 464	12 464	12 464	12 464	12 464	12 464	12 464	12 464	15 789	152 895	145 693	150 609
Surplus/(Deficit)	14 706	(11 921)	(11 921)	(11 921)	14 706	(11 921)	(11 921)	14 706	(11 921)	(11 921)	(11 921)	11 495	(39 757)	(26 555)	(24 784)
Transfers recognised - capital													-	-	-
Contributions recognised - capital													-	-	-
Contributed assets													-	-	-
Surplus/(Deficit) after capital transfers & contributions	14 706	(11 921)	(11 921)	(11 921)	14 706	(11 921)	(11 921)	14 706	(11 921)	(11 921)	(11 921)	11 495	(39 757)	(26 555)	(24 784)
Taxation													-	-	-
Attributable to minorities													-	-	-
Share of surplus/ (deficit) of associate													-	-	-
Surplus/(Deficit)	14 706	(11 921)	(11 921)	(11 921)	14 706	(11 921)	(11 921)	14 706	(11 921)	(11 921)	(11 921)	11 495	(39 757)	(26 555)	(24 784)

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

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Revenue by Vote															
Vote 1 - Executive & Council	1 223				1 223			1 223				1 223	4 891	5 110	5 110
Vote 2 - Budget & Treasury	22 574	543		543	22 574	543	543	22 574	543	543	543	22 031	94 095	101 584	108 035
Vote 3 - Corporate Services	158				158			158				158	630	630	630
Vote 4 - Planning & Development	235				235			235				235	940	960	1 033
Vote 5 - Project Management & Advisory Services	3 145				3 145			3 145				3 145	12 581	10 854	11 017
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	27 334	543	543	543	27 334	543	543	27 334	543	543	543	26 791	113 137	119 138	125 825
Expenditure by Vote to be appropriated															
Vote 1 - Executive & Council	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	25 776	26 859	27 801
Vote 2 - Budget & Treasury	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 041	24 499	24 565	25 652
Vote 3 - Corporate Services	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	2 203	26 435	28 126	29 726
Vote 4 - Planning & Development	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	22 064	22 701	23 179
Vote 5 - Project Management & Advisory Services	4 510	4 510	4 510	4 510	4 510	4 510	4 510	4 510	4 510	4 510	4 510	4 510	54 121	43 443	44 251
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	12 741	12 741	12 741	12 741	12 741	12 741	12 741	12 741	12 741	12 741	12 741	12 741	152 895	145 693	150 609
Surplus/(Deficit) before assoc.	14 593	(12 198)	(12 198)	(12 198)	14 593	(12 198)	(12 198)	14 593	(12 198)	(12 198)	(12 198)	14 051	(39 757)	(26 555)	(24 784)
Taxation													-	-	-
Attributable to minorities													-	-	-
Share of surplus/ (deficit) of associate													-	-	-
Surplus/(Deficit)	14 593	(12 198)	(12 198)	(12 198)	14 593	(12 198)	(12 198)	14 593	(12 198)	(12 198)	(12 198)	14 051	(39 757)	(26 555)	(24 784)

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

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Revenue - Standard															
<i>Governance and administration</i>	23 796	543	543	543	23 796	543	543	23 796	543	543	543	23 254	98 986	106 694	113 145
Executive and council	1 223				1 223			1 223				1 223	4 891	5 110	5 110
Budget and treasury office	22 574	543	543	543	22 574	543	543	22 574	543	543	543	22 031	94 095	101 584	108 035
Corporate services															
<i>Community and public safety</i>	508	-	-	-	508	-	-	508	-	-	-	508	2 030	2 030	2 030
Community and social services															
Sport and recreation															
Public safety	158				158			158				158	630	630	630
Housing	350				350			350				350	1 400	1 400	1 400
Health															
<i>Economic and environmental services</i>	3 030	-	-	-	3 030	-	-	3 030	-	-	-	3 030	12 121	10 414	10 650
Planning and development	3 030				3 030			3 030				3 030	12 121	10 414	10 650
Road transport															
Environmental protection															
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity															
Water															
Waste water management															
Waste management															
<i>Other</i>															
Total Revenue - Standard	27 334	543	543	543	27 334	543	543	27 334	543	543	543	26 791	113 137	119 138	125 825
Expenditure - Standard															
<i>Governance and administration</i>	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 625	67 512	69 828	72 911
Executive and council	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	25 776	26 859	27 801
Budget and treasury office	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 041	24 499	24 565	25 652
Corporate services	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 436	17 238	18 404	19 458
<i>Community and public safety</i>	893	893	893	893	893	893	893	893	893	893	893	893	3 893	13 718	14 288
Community and social services															
Sport and recreation															
Public safety	319	319	319	319	319	319	319	319	319	319	319	3 319	6 833	7 203	7 587
Housing	574	574	574	574	574	574	574	574	574	574	574	573	6 885	6 305	6 700
Health															
<i>Economic and environmental services</i>	5 972	5 972	5 972	5 972	5 972	5 972	5 972	5 972	5 972	5 972	5 972	5 972	71 665	62 358	63 410
Planning and development	5 775	5 775	5 775	5 775	5 775	5 775	5 775	5 775	5 775	5 775	5 775	5 775	69 301	59 840	60 730
Road transport															
Environmental protection	197	197	197	197	197	197	197	197	197	197	197	197	2 364	2 519	2 681
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity															
Water															
Waste water management															
Waste management															
<i>Other</i>															
Total Expenditure - Standard	12 491	12 491	12 491	12 491	12 491	12 491	12 491	12 491	12 491	12 491	12 491	15 490	152 895	145 693	150 609
Surplus/(Deficit) before assoc.	14 843	(11 948)	(11 948)	(11 948)	14 843	(11 948)	(11 948)	14 843	(11 948)	(11 948)	(11 948)	11 301	(39 757)	(26 555)	(24 784)
Share of surplus/ (deficit) of associate															
Surplus/(Deficit)	14 843	(11 948)	(11 948)	(11 948)	14 843	(11 948)	(11 948)	14 843	(11 948)	(11 948)	(11 948)	11 301	(39 757)	(26 555)	(24 784)

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

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
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		66	66	66	66	66	66	66	66	66	66	66	728	-	-
Vote 2 - Budget & Treasury		66	66	66	66	66	66	66	66	66	66	66	730	1 200	800
Vote 3 - Corporate Services		762	762	762	762	762	762	762	762	762	762	1 524	9 143	135	135
Vote 4 - Planning & Development		1	1	1	1	1	1	1	1	1	1	2	12	-	-
Vote 5 - Project Management & Advisory Services		179	179	179	179	179	179	179	179	179	179	178	1 967	-	-
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	-	1 074	1 074	1 074	1 074	1 074	1 074	1 074	1 074	1 074	1 074	1 837	12 580	1 335	935
Total Capital Expenditure	-	1 074	1 074	1 074	1 074	1 074	1 074	1 074	1 074	1 074	1 074	1 837	12 580	1 335	935

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

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Capital Expenditure - Standard															
<i>Governance and administration</i>	-	186	186	186	186	186	186	186	186	186	186	186	2 051	1 335	935
Executive and council		66	66	66	66	66	66	66	66	66	66	66	728	-	-
Budget and treasury office		66	66	66	66	66	66	66	66	66	66	66	730	1 200	800
Corporate services		54	54	54	54	54	54	54	54	54	54	54	593	135	135
<i>Community and public safety</i>	-	797	-	-	-	-	-	-	-	-	-	7 973	8 770	-	-
Community and social services													-	-	-
Sport and recreation													-	-	-
Public safety		739										7 391	8 130	-	-
Housing		58										582	640	-	-
Health													-	-	-
<i>Economic and environmental services</i>	-	160	160	160	160	160	160	160	160	160	160	160	1 759	-	-
Planning and development		122	122	122	122	122	122	122	122	122	122	121	1 339	-	-
Road transport													-	-	-
Environmental protection		38	38	38	38	38	38	38	38	38	38	39	420	-	-
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity													-	-	-
Water													-	-	-
Waste water management													-	-	-
Waste management													-	-	-
<i>Other</i>													-	-	-
Total Capital Expenditure - Standard	-	1 144	346	346	346	346	346	346	346	346	346	8 319	12 580	1 335	935
Funded by:															
National Government													-	-	-
Provincial Government													-	-	-

DC9 Frances Baard - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
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	89	89	89	89	89	89	89	89	89	89	89	89	1 072	1 126	1 171
Interest earned - external investments	454	454	454	454	454	454	454	454	454	454	454	454	5 443	5 648	5 820
Interest earned - outstanding debtors													-	-	-
Dividends received													-	-	-
Fines													-	-	-
Licences and permits													-	-	-
Agency services													-	-	-
Transfer receipts - operational	26 627	-	-	-	26 627	-	-	26 627	-	-	-	26 627	106 509	112 246	118 711
Other revenue												53	53	55	58
Cash Receipts by Source	27 170	543	543	543	27 170	543	543	27 170	543	543	543	27 223	113 077	119 075	125 759
Other Cash Flows by Source															
Transfer receipts - capital													-	-	-
Contributions recognised - capital & Contributed assets													-	-	-
Proceeds on disposal of PPE						(75)						(75)	(150)	(284)	(163)
Short term loans													-	-	-
Borrowing long term/refinancing													-	-	-
Increase (decrease) in consumer deposits													-	-	-
Decrease (Increase) in non-current debtors													-	-	-
Decrease (Increase) other non-current receivables													-	-	-
Decrease (Increase) in non-current investments													-	-	-
Total Cash Receipts by Source	27 170	543	543	543	27 170	468	543	27 170	543	543	543	27 148	112 927	118 791	125 596
Cash Payments by Type															
Employee related costs	4 763	4 366	4 366	4 366	8 731	4 366	4 366	4 366	4 366	4 366	4 366	4 366	57 152	61 181	65 539
Remuneration of councillors	528	528	528	528	528	528	528	528	528	528	528	528	6 337	6 574	6 822
Finance charges	259	259	259	259	259	259	259	259	259	259	259	259	3 111	3 173	3 235
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	337	337	337	337	337	337	337	337	337	337	337	337	4 046	4 048	4 205
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	3 250	3 250	3 250	3 250	3 250	3 250	3 250	3 250	3 250	3 250	3 250	3 250	39 000	30 000	30 000
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	15 305	14 289	13 661
Cash Payments by Type	10 413	10 016	10 016	10 016	14 381	10 016	10 016	10 016	10 016	10 016	10 016	10 016	124 951	119 263	123 462
Other Cash Flows/Payments by Type															
Capital assets		959	959	959	959	959	959	959	959	959	959	1 918	11 509	1 335	935
Repayment of borrowing						556						556	1 111	1 173	1 235
Other Cash Flows/Payments													-	-	-
Total Cash Payments by Type	10 413	10 975	10 975	10 975	15 340	11 530	10 975	10 975	10 975	10 975	10 975	12 490	137 571	121 771	125 632
NET INCREASE/(DECREASE) IN CASH HELD	16 758	(10 432)	(10 432)	(10 432)	11 830	(11 063)	(10 432)	16 195	(10 432)	(10 432)	(10 432)	14 658	(24 644)	(2 980)	(36)
Cash/cash equivalents at the month/year begin:	90 365	107 122	96 690	86 259	75 827	87 657	76 594	66 163	82 358	71 926	61 494	51 062	90 365	65 720	62 741
Cash/cash equivalents at the month/year end:	107 122	96 690	86 259	75 827	87 657	76 594	66 163	82 358	71 926	61 494	51 062	65 720	65 720	62 741	62 705

DC9 Frances Baard - NOT REQUIRED - municipality does not have entities

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R million									
Financial Performance									
Property rates									
Service charges									
Investment revenue									
Transfers recognised - operational									
Other own revenue									
Contributions recognised - capital & contributed assets									
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	-	-
Employee costs									
Remuneration of Board Members									
Depreciation & asset impairment									
Finance charges									
Materials and bulk purchases									
Transfers and grants									
Other expenditure									
Total Expenditure	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources									
Capital expenditure									
Transfers recognised - operational									
Public contributions & donations									
Borrowing									
Internally generated funds									
Total sources	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets									
Total non current assets									
Total current liabilities									
Total non current liabilities									
Equity									
Cash flows									
Net cash from (used) operating									
Net cash from (used) investing									
Net cash from (used) financing									
Cash/cash equivalents at the year end									

DC9 Frances Baard - Supporting Table SA32 List of external mechanisms

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

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

Description	Preceding Years	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
	Total	Original Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand													
Parent Municipality:													
Revenue Obligation By Contract													
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Revenue Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract													
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract													
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Capital Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:													
Revenue Obligation By Contract													
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Revenue Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract													
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract													
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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	-	4	-	-	-	-	-	-
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	-	-	4	-	-	-	-	-	-
<i>Dams & Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>			4						
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	4	380	-	159	159	-	-	-	-
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency	4								
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other		380		159	159				
Heritage assets	4	-	-	-	-	-	-	-	-
Buildings									
Other	4								
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Other assets	1 941	3 236	1 260	3 434	3 976	4 391	11 533	-	-
General vehicles	3	1 992	602	-	-	-	4 654	-	-
Specialised vehicles	-	-	-	2 700	2 716	2 716	3 400	-	-
Plant & equipment	427	34	170	525	635	624	-	-	-
Computers - hardware/equipment	245	620	474	179	595	996	479	-	-
Furniture and other office equipment	221	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	1 042	208	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	30	30	55	3 000	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	3	382	13	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other (<i>List sub-class</i>)									
Total Capital Expenditure on new assets	1 949	3 616	1 264	3 593	4 135	4 391	11 533	-	-
Specialised vehicles	-	-	-	2 700	2 716	2 716	3 400	-	-
Refuse									
Fire				2 700	2 716	2 716	3 400		
Conservancy									
Ambulances									

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
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	-	-	-	-	-	-	-
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							
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Other assets	433	2 236	1 289	1 586	1 610	1 179	1 047	1 335	935
General vehicles	284	1 780	484	1 160	1 160	957	600	1 200	800
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	9	13	13	133	133	84	-	-	-
Computers - hardware/equipment	93	434	148	293	317	89	447	135	135
Furniture and other office equipment	46	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	9	18	-	-	49	-	-	-
Other Buildings	-	-	577	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	49	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles	-	-	-	100	100	-	-	-	-
Computers - software & programming				100	100				
Other (<i>list sub-class</i>)									
Total Capital Expenditure on renewal of existing assets	433	2 392	1 289	1 686	1 710	1 179	1 047	1 335	935
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									
Renewal of Existing Assets as % of total capex	18.2%	39.8%	50.5%	31.9%	29.3%	21.2%	8.3%	100.0%	100.0%
Renewal of Existing Assets as % of deprecn"	1.9%	69.8%	31.8%	31.3%	31.8%	25.2%	18.6%	23.7%	16.5%

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	-	4	-	-	-	-	-	-
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	-	-	4	-	-	-	-	-	-
<i>Dams & Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>			4						
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	-	17	40	159	159	-	-	-	-
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency		17							
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other			40	159	159				
Heritage assets	1	-	-	-	-	-	-	-	-
Buildings									
Other	1								
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									

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

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Other assets	2 313	1 377	1 452	2 420	2 500	3 269	4 046	4 048	4 205
General vehicles		348	230	391	391	391	483	507	528
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment		146	229	154	154	155	69	71	74
Computers - hardware/equipment	2 313	337	626	1 470	1 470	1 470	2 912	2 857	2 967
Furniture and other office equipment		315	-	-	80	829			
Abattoirs		-	-	-	-	-			
Markets		-	-	-	-	-			
Civic Land and Buildings		231	38	-	-	-		26	
Other Buildings		-	-	-	-	333			
Other Land		-	329	405	405	66	583	612	636
Surplus Assets - (Investment or Inventory)		-	-	-	-	-			
Other		-	-	-	-	-			
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles	-	1 174	1 881	2 666	2 666	846	-	-	-
Computers - software & programming		1 174	1 881	2 666	2 666	846			
Other (<i>list sub-class</i>)		-	-	-	-	-			
Total Repairs and Maintenance Expenditure	2 314	2 569	3 376	5 245	5 325	4 115	4 046	4 048	4 205
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									
R&M as a % of PPE	5.0%	5.4%	7.4%	11.4%	11.4%	8.8%	8.3%	9.1%	10.6%
R&M as % Operating Expenditure	2.2%	2.6%	3.3%	4.0%	4.0%	3.4%	2.6%	2.8%	2.8%

DC9 Frances Baard - Supporting Table SA34d Depreciation by asset class

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
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	-	-	-	-	-	-	-	-	-
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									

DC9 Frances Baard - Supporting Table SA34d Depreciation by asset class

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Other assets	-	-	-	-	-	-	-	-	-
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
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	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other (<i>list sub-class</i>)									
Total Depreciation	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

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

Vote Description	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand							
Capital expenditure							
Vote 1 - Executive & Council	728	-	-				
Vote 2 - Budget & Treasury	730	1 200	800				
Vote 3 - Corporate Services	9 143	135	135				
Vote 4 - Planning & Development	12	-	-				
Vote 5 - Project Management & Advisory Services	1 967	-	-				
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	12 580	1 335	935	-	-	-	-
Future operational costs by vote							
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							
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	12 580	1 335	935	-	-	-	-

DC9 Frances Baard - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information	
									Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>															
Parent Capital expenditure														-	-
Entities: <i>List all capital projects grouped by Entity</i>															
Entity A Water project A															
Entity B Electricity project B															
Entity Capital expenditure														-	-
Total Capital expenditure														-	-

DC9 Frances Baard - Supporting Table SA37 Projects delayed from previous financial years

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
								Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>
Entities: <i>List all capital projects grouped by Municipal Entity</i> Entity Name Project name												

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

**FRANCES BAARD DISTRICT
MUNICIPALITY**

**DRAFT SERVICE DELIVERY & BUDGET
IMPLEMENTATION PLAN
2015 / 2016**

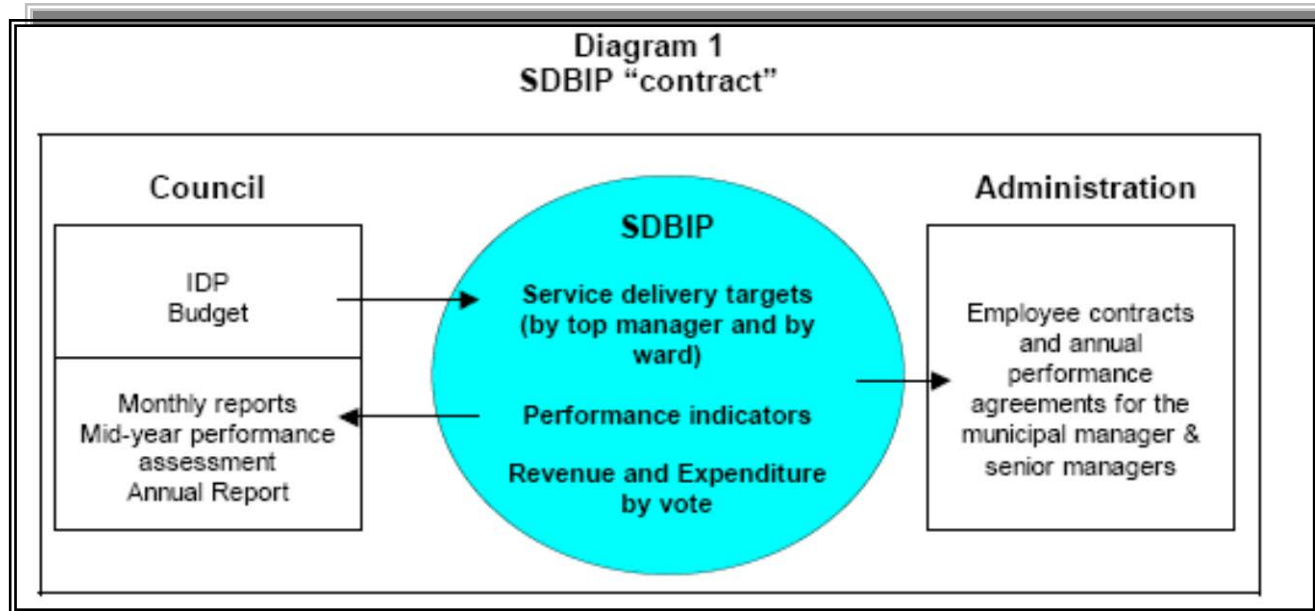
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015-2016

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1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) seek 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 2015-2016

(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 23 March 2015 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 finalization 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.

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The structure of the Frances Baard District Municipality's 2015/16 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 2015/16	<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 2015-2016

2.1 Three-Year Capital Projects

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

Vote Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Vote 1 - Executive & Council	138	112	59	187	187	189	728	-	-
Vote 2 - Budget & Treasury	295	1 853	693	1 358	1 365	1 636	730	1 200	800
Vote 3 - Corporate Services	593	874	1 519	3 539	3 700	3 514	9 143	135	135
Vote 4 - Planning & Development	49	2 558	21	63	459	63	12	-	-
Vote 5 - Vote 5 - Project Management & Advisory Services	1 307	611	261	132	135	168	1 967	-	-
Total Capital Expenditure - Vote	2 382	6 008	2 553	5 279	5 845	5 570	12 580	1 335	935

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 de-proclaimed;
- 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 2015/16

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 2015/16 are broken down according to category B municipalities in the District.

More detail will be provided at 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 conceptualized 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 2015-2016

3.2 FBDM PERFORMANCE PLAN / OPERATIONAL PLAN / SCORE CARD - 2015/16 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	% Completion	Council Resolution Project Reports	-	-	-	100%
	2. Percentage support in the provision of potable water to households in the district.	Existing bulk services	100% Spending of allocation (R 6,25m)	Amount % spent Progress	Quarterly Project Reports and spending	10% R 0,625m	30% R 1,875m	70% R 4,375m	100% R 6,25m
	3. Percentage support in the provision of sanitation facilities to all households in the district.	Existing facilities	100% Spending of allocation (R 5,35m)	Amount % spent Progress	Quarterly Project Reports and spending	10% R 0,535m	30% R 1,605m	70% R 3,745m	100% R 5,35m
	4. Percentage support in the provision of electricity to households in the district.	Current access	100% Spending of allocation (R 1,95m)	Amount % spent Progress	Quarterly Project Reports and spending	10% R 0,195m	30% R 0,585m	70% R 1,365m	100% R 1,95m
Sub-KPA 1.1: Improved access to sustainable basic services in the district.	5. Percentage support in the provision of streets and stormwater drainage to households in the district.	80%	100% (R 3.2m)	Amount spent Progress	Quarterly Reports and On-site measurements	20% R 0,64m	40% R 1,28m	70% R 2,24m	100% R 3,2m
	6. Percentage support to local municipalities in obtaining blue drop status.	65%	10% increase 75%	Progress	Spending O&M Quarterly Reports	-	-	-	75%
	7. Percentage support to local municipalities in obtaining green drop status.	0% / New	50%	Progress	Spending O&M Monthly Reports / Applications	-	-	-	50%
	8. Percentage support in maintenance of municipal infrastructure in the district.	0% / New	100% R 6,41m	% Progress Amount spent	Monthly Reports Amount spent	10% R 0,641m	30% R 1,923m	60% R 3,846m	100% R 6,41
Sub-KPA: 1.2 Facilitation of sustainable human settlements.	9. Number of households facilitated in the reduction of the housing backlog.	305	711 100%	% Number	Quarterly Reports	10% 71	30% 213	60% 426	100% 711
	10. Number of households with access to basic municipal services in informal settlements.	305	711 100%	% Number	Quarterly Reports	10% 71	30% 213	60% 426	100% 711
	11. Percentage/ ha. of land identified and acquired for the establishment of human settlements in the district.	46ha	16ha 100%	% Number/ ha	Quarterly Reports	4ha 25%	8ha 50%	12ha 75%	16ha 100%

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015-2016

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 Facilitation of growth and diversification of the District Economy.	12. Percentage support in the diversification of the agricultural and mining sectors in the district.	Completed Feasibility Study	2 Projects = 100%	% Progress	Quarterly Reports	2 - 20%	2 - 50%	2 - 75%	2 - 100%
	13. Percentage support and facilitation of SMME programmes through the implementation of the SMME support policy.	4 Programmes 100%	6 Programmes 100%	% Progress	Quarterly Reports	6 - 25%	6 - 50%	6 - 75%	6 - 100%
	14. Percentage completion of 3 incentive policies for local municipalities in the district.	3 / Research completed 100%	3 Policies 100% completed	Number / %	Quarterly Reports	3 / 25%	3 / 50%	3 / 75%	3 / 100%
	15. Percentage support to local municipalities in the facilitation of EPWP projects in the district.	1 Introductory workshop 100%	2 Workshops 100%	Number / %	Quarterly Reports	1 / 50%	-	2 / 100%	-
	16. Percentage support to LED structures in the district.	Identified Coordination	100%	%	Quarterly Reports	25%	50%	75%	100%
Sub-KPA: 2.2 Development of a vibrant tourism sector economy.	17. Percentage support in the development of tourism in the L/M's of the district. (Programmes & Projects)	4 Info Centres 100%	8 Prog - 100% 2 Proj - 100%	Number % Compliance	Quarterly reports	10 - 25%	10 - 50%	10 - 75%	10 - 100%
	18. Percentage facilitation in the establishment of a vibrant destination brand in the district. (a) Main activities (b) Programmes	0 - 0%	4 Activ - 100% 1 Proj - 100%	Number % Compliance	Quarterly reports	(a) 1 - 25% (b) 1 - 25%	(a) 2 - 50% (b) 1 - 50%	(a) 3 - 75% (b) 1 - 75%	(a) 4 - 100% (b) 1 - 100%
	19. Number of strategic partnerships established and percentage participation in FBDM tourism activities.	3 Assosiations 65% functional	3 Assosiations 75% functional	% Functionality	Quarterly reports	3 / 66%	3 / 70%	3 / 72%	3 / 75%

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015-2016

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.									
Sub-KPA 3.1 Environmental Management.	20. Percentage improvement of municipal health services. (Quality of drinking water / Magareng & Dikgatlong))	120 Activities completed 100%	3% Improvement (30 Activities = 100%)	% = Activities	Quarterly reports	6 - 20%	14 - 46%	22 - 73%	30 - 100%
	21. Percentage improvement of environmental planning and management in the district.	16 Pogrammes completed 100%	3% Improvement (8 Programmes =100%)	% = Activities	Quarterly reports	8 - 25%	8 - 50%	8 - 75%	8 - 100%
Sub-KPA 3.2: Disaster Management.	22. Percentage disaster management capacity building in 3 local municipalities of the district.	Current status 30%	30 Volunteers (a) trained & (b) deployed 100%	% Compliance with Training Plan	Number of volunteers trained	(a)30 100% (b) 25%	(b) 50%	(b) 75%	(b) 100%
	23. Percentage (a) development and (b) implementation of a response recovery strategy for the District.	New / 0%	Develop & implement 100%	% Compliance	Quarterly reports	(a) 50%	(a) 100%	(b) 10%	(b) 20%
	24. Percentage implementation of response recovery mechanisms in 3 local municipalities of the district.	New 0%	100% Implementation	% Compliance	Quarterly reports	25%	50%	75%	100%
	25. Percentage increase in fire fighting capacity for 3 local municipalities in the District.	Current status 30%	60%	% Compliance with D/M Plan	Monthly reports	5%	15%	20%	30%

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015-2016

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 3.2: Disaster Management continue ...	26. Percentage upgrading and improvement of security systems in FBDM.	0%	100%	% Compliance	Quarterly reports	25%	50%	75%	100%
	27. Number of health and safety inspections conducted in FBDM according to the OH&S Act.	0	4 / 100%	Number / %	Quarterly reports	1 / 25%	2 / 50%	3 / 75%	4 / 100%
Sub-KPA 3.3: Human Resource Development.	28. Percentage compliance with HR requirements at FBDM.	0%	100%	% Compliance	Quarterly reports	100%	100%	100%	100%
	29. Percentage compliance with HR capacity building requirements in 3 local municipalities of FBDM district,	0%	100%	% Compliance	Quarterly reports	100%	100%	100%	100%
Sub-KPA 3.4: Records Management.	30. Percentage compliance with the National Archives Act in FBDM and L/M's in the district for the 2014/15 financial year.	82%	90%	% Compliance	Quarterly reports	83%	85%	87%	90%
	31. Percentage of an effective and cost-efficient office support function rendered to FBDM for 2014/15.	90%	94%	% Compliance	Quarterly reports	91%	92%	93%	94%
	32. Percentage maintenance rendered to FBDM buildings for the 2014/15 financial year.	90%	95%	% Compliance	Maintenance Reports	90%	91%	93%	95%
Sub-KPA 3.5: Information Communication Technology. (ICT)	33. Percentage accessibility to improved ICT infrastructure in FBDM and 3 local municipalities of the district in the 2014/15 f/y.	80%	85%	% Improved accessibility	Quarterly reports on accessibility	80%	81%	83%	85%
	34. Percentage implementation of the ICT Disaster Recovery Plan in FBDM and 3 L/M's for the 2014/15 financial year.	35%	60%	% Compliance	Quarterly reports	40%	45%	50%	60%
	35. Percentage alignment of municipal IT objectives with governance IT principles.	0%	100%	% Compliance	Quarterly reports	25%	50%	75%	100%

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015-2016

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 3.6: Integrated Development Planning. (IDP)	36. Percentage facilitation of IDP processes in the district for the 2014/15 f/y in compliance with legislation and policies.	5 / 100%	5 / 100%	% Credible IDP processes completed	Quarterly reports / Process Plans	25%	50%	75%	100%
	37. 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%
	38. Percentage facilitation of the review of sector plans in the district for 2014/15 in terms of legislation.	16 Sector Plans	2 / 100%	% Progress	Quarterly reports Reviewed Sector Plans	2 / 25%	2 / 50%	2 / 75%	2 / 100%
Sub-KPA 3.7: Performance Management. (PMS)	39. Percentage compliance with the implementation of a fully compliant institutional performance management system in FBDM and the local municipalities in the district.	100%	100%	% Compliance	Quarterly reports and appraisals	25%	50%	75%	100%
	40. Percentage managerial support and capacity building in complying with local government legislation.	100%	100%	% Requests addressed	Quarterly reports	25%	50%	75%	100%
	41. Percentage alignment of PMS governance principles with the performance objectives of the municipality.	100%	100%	% Compliance	Quarterly reports	25%	50%	75%	100%
Sub-KPA 3.8: Town and Regional Planning.	42. Percentage facilitation of the development of urban areas in accordance with approved spatial plans.	3 LM's - 100%	100% of new Applications	% Support requested	Monthly reports / Approved Applications	100%	100%	100%	100%
	43. 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%
	44. Percentage facilitation of the preparation of township establishments in 2 local municipalities.(Phokwane,Dikgatlong)	1 Approved layout plan	2 layout plans 100%	% Completed	Monthly & Quarterly reports + completed plans	50%	100%	-	-

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015-2016

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 3.9: Geographical Information System. (GIS)	45. Percentage implementation of GIS shared services in the district for the 2014/15 financial year. (a) Phokwane / data cleansing. (b) Sol Plaatje/ water infrastructure data.	Phase 2 completed Magareng 100%	Phase 2 (a)Phokwane 100% (b) Sol Plaatje 100%	Completed activities % Completion	Quarterly Reports	25% -	50% -	75% 50%	100% 100%
	46. Percentage marketing of GIS as an essential management and planning tool for the 2014/15 financial year.	0%	100%	% Compliance	Quarterly reports	25%	50%	75%	100%
KPA 4: Good Governance and Public Participation.									
Sub-KPA 4.1: Communication.	47. Number of communication activities implemented in order to sustain a positive public opinion about service delivery in the district.	8 Projects completed 100%	32 Activities completed 100%	Number activities completed % progress with activities	Monthly Quarterly Reports	8 / 25%	16/ 50%	24 / 75%	32 /100%
	48. Number of communication programmes facilitated to improve on the collaboration of government activities to achieve a "one message" approach in the district.	21 Programmes completed 100%	20 Programmes completed 100%	Number of programmes completed % progress	Quarterly reports	5 / 25%	10 / 50%	15 / 75%	20 / 100%
	49. 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%
Sub-KPA 4.2: Internal Audit.	50. Percentage assistance and guidance regarding internal risk management processes in FBDM for the 2014/15 financial year.	0%	100%	Monthly activities processed	Monthly statements and Reports	100%	100%	100%	100%
	51. Percentage compliance with quarterly assessments to evaluate and contribute to the establishment of effective control process in the district. (FBDM & LM's)	0%	100%	Monthly / Quarterly I/A reports	Monthly / Quarterly I/A reports	100%	100%	100%	100%
	52. Percentage capacity building and support in internal audit within the local municipalities in the district.	0%	100%	Monthly / Quarterly I/A reports	Monthly / Quarterly I/A reports	100%	100%	100%	100%

4. BUDGET IMPLEMENTATION PLAN FOR 2015/16

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 2015/16 financial year amounts to R112, 507, 000 and the expenditure amounts to R114, 901, 000. 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 R12 580 000 on the capital budget for 2015/16 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 2015/16 financial year for each vote.

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015-2016

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	908	0	1 223	908	0	0	908	0	0	908	0	0	908	0	1 223	908	0	0
Municipal Manager	228	0	0	228	0	0	228	0	0	228	0	0	228	0	0	228	0	0
Committee Services & Administration	75	0	0	75	0	0	75	0	0	75	0	0	75	0	0	75	0	0
Internal Audit	230	0	0	230	0	0	230	0	0	230	0	0	230	0	0	230	0	0
Communications	224	51	0	224	51	0	224	51	0	224	51	0	224	51	0	224	51	0
Legal & Risk	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Political Office - Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Youth Unit	611	1	1 250	611	1	0	611	1	0	611	1	0	611	1	0	611	1	0
<u>Budget & Treasury</u>																		
Directorate	611	1	1 250	611	1	0	611	1	0	611	1	0	611	1	0	611	1	0
Finance: Revenue & Expenditure	306	9	324	306	9	543	306	9	543	306	9	543	306	9	574	306	9	543
Finance: Budget Office	816	2	0	816	2	0	816	2	0	816	2	0	816	2	0	816	2	0
Finance: Supply Chain Management	241	0	0	241	0	0	241	0	0	241	0	0	241	0	0	241	0	0
Finance: Motor Vehicle Pool	68	50	0	68	50	0	68	50	0	68	50	0	68	50	0	68	50	0
-																		
<u>Corporate Services</u>																		
Director: Administration	140	0	0	140	0	0	140	0	0	140	0	0	140	0	0	140	0	0
Information Systems	345	37	0	345	37	0	345	37	0	345	37	0	345	37	0	345	37	0
Human Resource Management	371	3	0	371	3	0	371	3	0	371	3	0	371	3	0	371	3	0
Office support Services	580	10	0	580	10	0	580	10	0	580	10	0	580	10	0	580	10	0
Environmental Health	197	35	0	197	35	0	197	35	0	197	35	0	197	35	0	197	35	0
Firefighting & Disaster Management	569	678	0	569	678	0	569	678	0	569	678	0	569	678	0	569	678	0
<u>Planning & Development</u>																		
Directorate: Planning	221	0	235	221	0	0	221	0	0	221	0	0	221	0	235	221	0	0
IDP / PMS	93	0	0	93	0	0	93	0	0	93	0	0	93	0	0	93	0	0
LED	510	1	0	510	1	0	510	1	0	510	1	0	510	1	0	510	1	0
Tourism	467	0	0	467	0	0	467	0	0	467	0	0	467	0	0	467	0	0
GIS	156	0	0	156	0	0	156	0	0	156	0	0	156	0	0	156	0	0
Spatial Planning	325	0	0	325	0	0	325	0	0	325	0	0	325	0	0	325	0	0
IDP Management	67	0	0	67	0	0	67	0	0	67	0	0	67	0	0	67	0	0
<u>Project Management & Advisory Services</u>																		
Directorate: Infrastructure Development	284	27	2 545	284	27	0	284	27	0	284	27	0	284	27	2 545	284	27	0
Project Management Services	3 567	83	0	3 567	83	0	3 567	83	0	3 567	83	0	3 567	83	0	3 567	83	0
Maintenance of Roads	86	0	250	86	0	0	86	0	0	86	0	0	86	0	250	86	0	0
Housing	574	0	350	574	0	0	574	0	0	574	0	0	574	0	350	574	0	0
Total by Vote	12 868	986	28 427	12 868	986	543	12 868	986	543	12 868	986	543	12 868	986	27 177	12 868	986	543

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015-2016

VOTE	January			February			March			April			May			June			Total		
	Opex	Capex	Rev	Opex	Capex	Rev	Opex	Capex	Rev	Opex	Capex	Rev	Opex	Capex	Rev	Opex	Capex	Rev	Opex	Capex	Rev
	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000
<u>Vote1: Executive & Council</u>																					
Council	908	0	0	908	0	223	908	0	0	908	0	0	908	0	0	908	0	1	10	0	4
Municipal Manager	228	0	0	228	0	0	228	0	0	228	0	0	228	0	0	228	0	0	2 733	0	0
Committee Services & Administration	75	0	0	75	0	0	75	0	0	75	0	0	75	0	0	75	0	0	900	0	0
Internal Audit	230	0	0	230	0	0	230	0	0	230	0	0	230	0	0	230	0	0	2 757	0	0
Communications	224	51	0	224	51	0	224	51	0	224	51	0	224	51	0	224	51	0	2 684	610	0
Legal & Risk	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Political Office - Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Youth Unit	611	1	0	611	1	0	611	1	0	611	1	0	611	1	0	611	1	0	7 330	7	250
<u>Vote2 - Budget & Treasury</u>																					
Directorate	611	1	0	611	1	0	611	1	0	611	1	0	611	1	0	611	1	0	7 330	7	250
Finance: Revenue & Expenditure	306	9	543	306	9	22	306	9	543	306	9	543	306	9	543	306	9	22	3 668	105	92
Finance: Budget Office	816	2	0	816	2	0	816	2	0	816	2	0	816	2	0	816	2	0	9 792	18	0
Finance: Supply Chain Management	241	0	0	241	0	0	241	0	0	241	0	0	241	0	0	241	0	0	2 894	0	0
Finance: Motor Vehicle Pool	68	50	0	68	50	0	68	50	0	68	50	0	68	50	0	68	50	0	815	600	0
-																					
<u>Vote3: Corporate Services</u>																					
Director: Administration	140	0	0	140	0	0	140	0	0	140	0	0	140	0	0	140	0	0	1 678	0	0
Information Systems	345	37	0	345	37	0	345	37	0	345	37	0	345	37	0	345	37	0	4 142	438	0
Human Resource Management	371	3	0	371	3	0	371	3	0	371	3	0	371	3	0	371	3	0	4 457	36	0
Office support Services	580	10	0	580	10	0	580	10	0	580	10	0	580	10	0	580	10	0	6 961	119	0
Environmental Health	197	35	0	197	35	0	197	35	0	197	35	0	197	35	0	197	35	0	2 364	420	0
Vote: Firefighting & Disaster Management	569	678	0	569	678	0	569	678	0	569	678	0	569	0	0	569	678	158	6 833	7 453	158

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015-2016

VOTE	January			February			March			April			May			June			Total		
	Opex	Capex	Rev	Opex	Capex	Rev	Opex	Capex	Rev	Opex	Capex	Rev	Opex	Capex	Rev	Opex	Capex	Rev	Opex	Capex	Rev
	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000	R000
<u>Vote4: Planning & Development</u>																					
Directorate: Planning	221	0	0	221	0	235	221	0	0	221	0	0	221	0	0	221	0	235	2 653	0	940
IDP / PMS	93	0	0	93	0	0	93	0	0	93	0	0	93	0	0	93	0	0	1 112	0	0
GIS	156	0	0	156	0	0	156	0	0	156	0	0	156	0	0	156	0	0	1 872	0	0
Spatial Planning	325	0	0	325	0	0	325	0	0	325	0	0	325	0	0	325	0	0	3 898	0	0
LED	510	1	0	510	1	0	510	1	0	510	1	0	510	1	0	510	1	0	6 115	12	0
Tourism	467	0	0	467	0	0	467	0	0	467	0	0	467	0	0	467	0	0	5 610	0	0
IDP Management	67	0	0	67	0	0	67	0	0	67	0	0	67	0	0	67	0	0	804	0	0
<u>Vote5: Project Management & Advisory Services</u>																					
Directorate: Infrastructure Development	284	27	0	284	27	2	284	27	0	284	27	0	284	27	0	284	27	2	3 409	327	10
Project Management Services	3 567	83	0	3 567	83	0	3 567	83	0	3 567	83	0	3 567	83	0	3 567	83	0	42 798	1 000	0
Maintenance of Roads	86	0	0	86	0	250	86	0	0	86	0	0	86	0	0	86	0	250	1 029	0	000
Housing	574	0	0	574	0	350	574	0	0	574	0	0	574	0	0	574	0	350	6 885	0	400
Total by Vote	12 868	986	543	12 868	986	27 177	12 868	986	543	12 868	986	543	12 868	308	543	12 868	986	26 791	154 419	11 151	113 915

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

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015-2016

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 councilors 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 councilors 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.

SUBMITTED BY:

DATE: _____

Municipal Manager

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2015-2016

APPROVED BY:

DATE: _____

Executive Mayor