

# FRANCES BAARD DISTRICT MUNICIPALITY



## **MONTHLY BUDGET STATEMENT**

**31 MARCH 2017**

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## **1. INTRODUCTION**

### **1.1 PURPOSE**

The purpose of this report is to comply with section 71 of the Municipal Finance Management Act (no.56 of 2003) and the requirements as promulgated in Government Gazette No 32141 of 17 April 2009 (Municipal budgeting and reporting requirements).

### **1.2 STRATEGIC OBJECTIVE**

To improve financial viability and management in terms of Municipal Finance Management Act (no.56 of 2003) priorities as well as Municipal Finance Management Act (no.56 of 2003) implementation plan.

### **1.3 BACKGROUND**

Section 71 of the Municipal Finance Management Act (no.56 of 2003) and section 28 of Government Notice 32141 dated 17 April 2009, regarding the Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

Section 71(1) of the Municipal Finance Management Act (no.56 of 2003) states that, "The accounting officer of a municipality must by not later than **10 working days after the end of each month** submit to the Mayor of the municipality and the relevant treasury a statement in the prescribed format on the implementation of the municipality's approved budget" reflecting certain details for that month and for the financial year up to the end of that month.

According to section 28 of the Government Notice 32141, the monthly budget statement of a municipality must be in the format specified in schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

## **2. EXECUTIVE MAYOR'S REPORT**

Frances Baard District Municipality compiles the section 71 monthly report in the prescribed format as per the Municipal Budget and Reporting Regulations. The format consists of seven financial statements and thirteen tables consisting of supporting documentation.

### **Budget Process:**

The budget process plan in respect of the 2016/17 financial year was submitted to the Executive Mayor and to Council for approval on 29 June 2016 and has also been submitted to National Treasury.

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

**Monthly reporting:**

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

**Financial statements for the year ended 30 June 2016:**

The Annual Financial Statements for the year ended 30 June 2016 was submitted to the Audit Committee on 22 August 2016 for their input and to the Office of the Auditor General on 31 August 2016 for audit purposes.

The municipality received an **Unqualified Audit Opinion** for the 2015/16 financial year with no matter of emphasis. This is the fourth time in six years that the municipality receives an unqualified audit opinion with no matters.

**MFMA implementation oversight:**

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

**3. COUNCIL RESOLUTIONS**

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

***Recommendation:***

- (a) That Council considers the section 71 monthly budget statements and supporting documentation for the month ending 31 March 2017.

**4. EXECUTIVE SUMMARY**

All variances are calculated against the approved budget figures.

**4.1 Statement of Financial Performance****Consolidated performance against annual budget (Projected Operating Results) – Statement of Financial Performance – (Annexure A - Table C4)****Revenue by source**

Year-to-date accrued revenue is R118, 418 million as compared to the full year approved budget of R120, 145 million.

**Operating expenditure by type**

To date, R84, 913 million has been spent compared to the operational year-to-date budget projections of R115, 568 million.

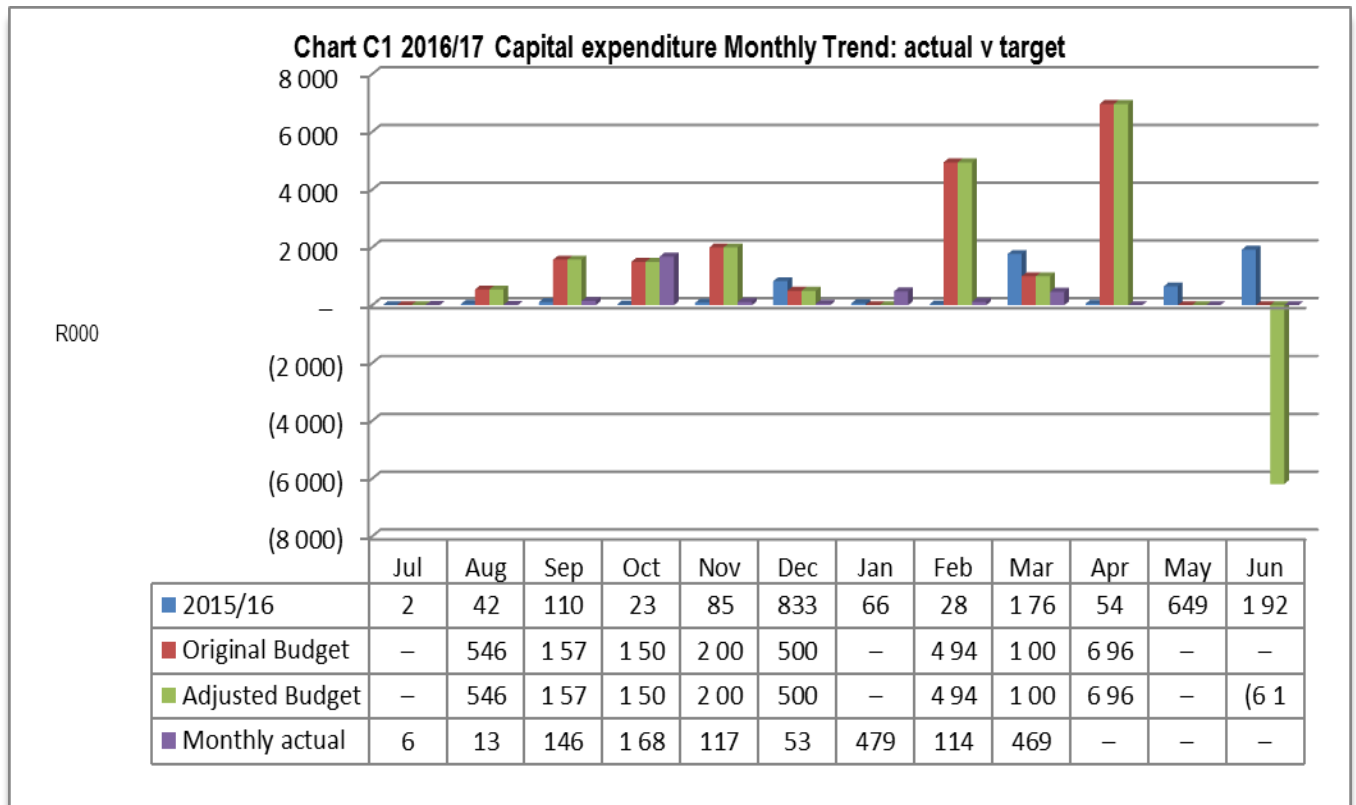
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

**Capital Expenditure**

Year-to-date expenditure on capital amounts to R3, 082 million as compared to the budget of R12, 848 million.

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

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



**Cash Flows**

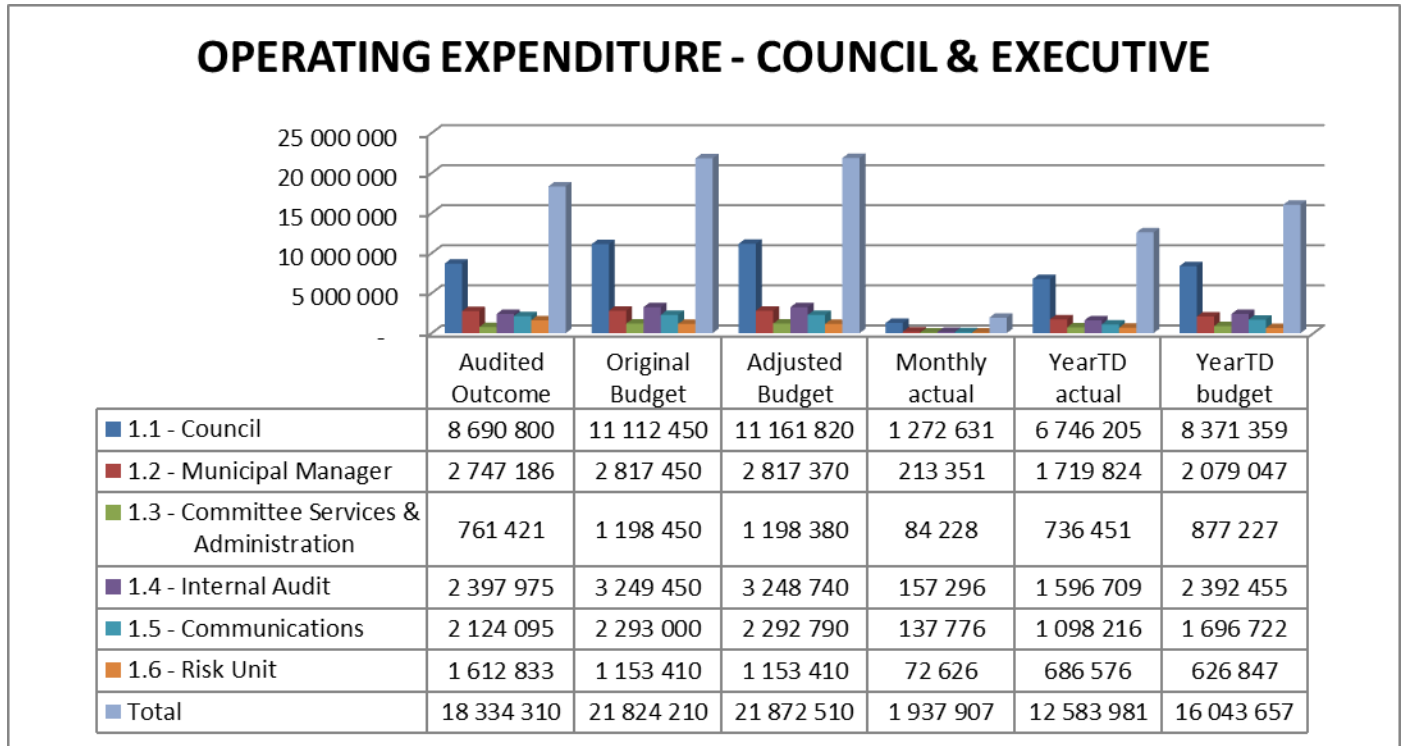
The municipality started the year with a total cash and cash equivalents of R69, 275 million. The year-to date cash and cash equivalents amounted to R88, 277 million. The net decrease in cash and cash equivalents for the year to date is R15, 456 million.

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

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

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

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

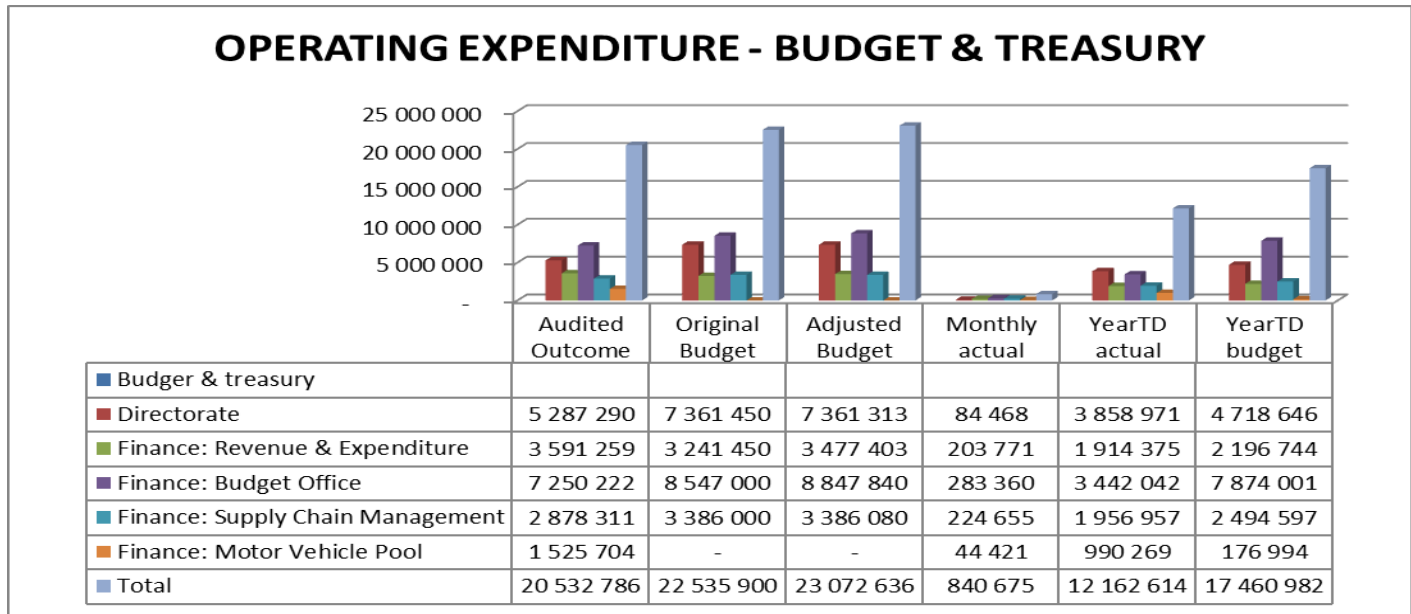


Actual operating expenditure of Council & Executive is R12, 583 981 as compared to the year-to-date budget R16, 043 657. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>EXECUTIVE &amp; COUNCIL</b>				
<b>COUNCIL</b>				
HH OTH TRANS: Bursaries non-employee/Mayor	600 000,00	21 831,10	4%	Funds to be utilised during the course of the financial year, new application were submitted in January 2017.
<b>COMMUNICATIONS</b>				
Contr: Graphic designers/branding	32 000,00	-	0%	Projects to be rolled out by March 2017
Oc: T&S Dom-accomodation/PAIA	15 000,00	-	0%	Traing to take place during April 2017.
OS: B&A PROJECT MANAGEMENT/PPP	30 000,00	12 789,47	43%	Projects to be rolled out 1 April 2017
OC:ADV/PUB/MARK - CORP & MUN ACT/PPP	13 000,00	12 500,00	96%	Projects to be rolled out 1 April 2017
OC: CATERING MUNICIPAL ACTIVITIES/PPP	25 000,00	2 796,40	11%	Projects to be rolled out 1 April 2017
OC: TRANSPORT - EVENTS/PPP	20 000,00	-	0%	Projects to be rolled out 1 April 2017
INVENTORY - MATERIALS & SUPPLIES/DCF	2 400,00	-	0%	Projects in progress, vote code for catering needs to be created as budget will be used on catering only.
<b>POLITICAL OFFICE - ADMINISTRATION</b>				
Inv-Mat&Supp/printing and stationery/commemorative	17 100,00	14 767,36	86%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Commemorative	153 900,00	120 081,63	78%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Disability	3 800,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Disability	34 200,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Children	2 050,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Children	18 450,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Gender	2 600,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Gender	23 400,00	13 704,60	59%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Older persons	14 850,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Older persons	1 650,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/MRM	500,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/HIV Programme	420 000,00	191 396,45	46%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/MRM	4 500,00	-	0%	To be utilised during the course of the financial year.
<b>YOUTH UNIT</b>				
Contr:Stage and sound crew/Youth summit	10 000,00	-	0%	To be utilised during the course of the financial year
Oc:Catering Municipal Act/Youth summit	20 000,00	-	0%	To be utilised during the course of the financial year
Oc:Transport-events/Youth summit	15 000,00	-	0%	To be utilised during the course of the financial year
Inv-Mat&Supp/printing and stationery/Youth summit	5 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/Youth Career Exhibition	90 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Youth Career Exhibition	160 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Transport-events/Youth Career Exhibition	50 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/District Sopa Debate	20 000,00	-	0%	To be utilised during the course of the financial year.
Oc:adv/pub/Mark-gift&promotion/ District Sopa Debate	10 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/June 16 youth event	15 000,00	-	0%	To be utilised during the course of the financial year.
Oc:adv/pub/Mark-gift&promotion/ June 16 youth event	15 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/June 16 youth event	100 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Transport-events/June 16 youth event	20 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/Youth in action	10 000,00	-	0%	To be utilised during the course of the financial year.
Oc:adv/pub/Mark-gift&promotion/ Youth in action	5 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Youth in action	20 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Transport-events Act/Youth in action	15 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Districts Forum Meetings	15 000,00	-	0%	To be utilised during the course of the financial year.
<b>TOTAL</b>	<b>2 029 400,00</b>	<b>389 867,01</b>	<b>19%</b>	

The year to date actual spending on special projects for Council & Executive amounted to R389, 867.01.



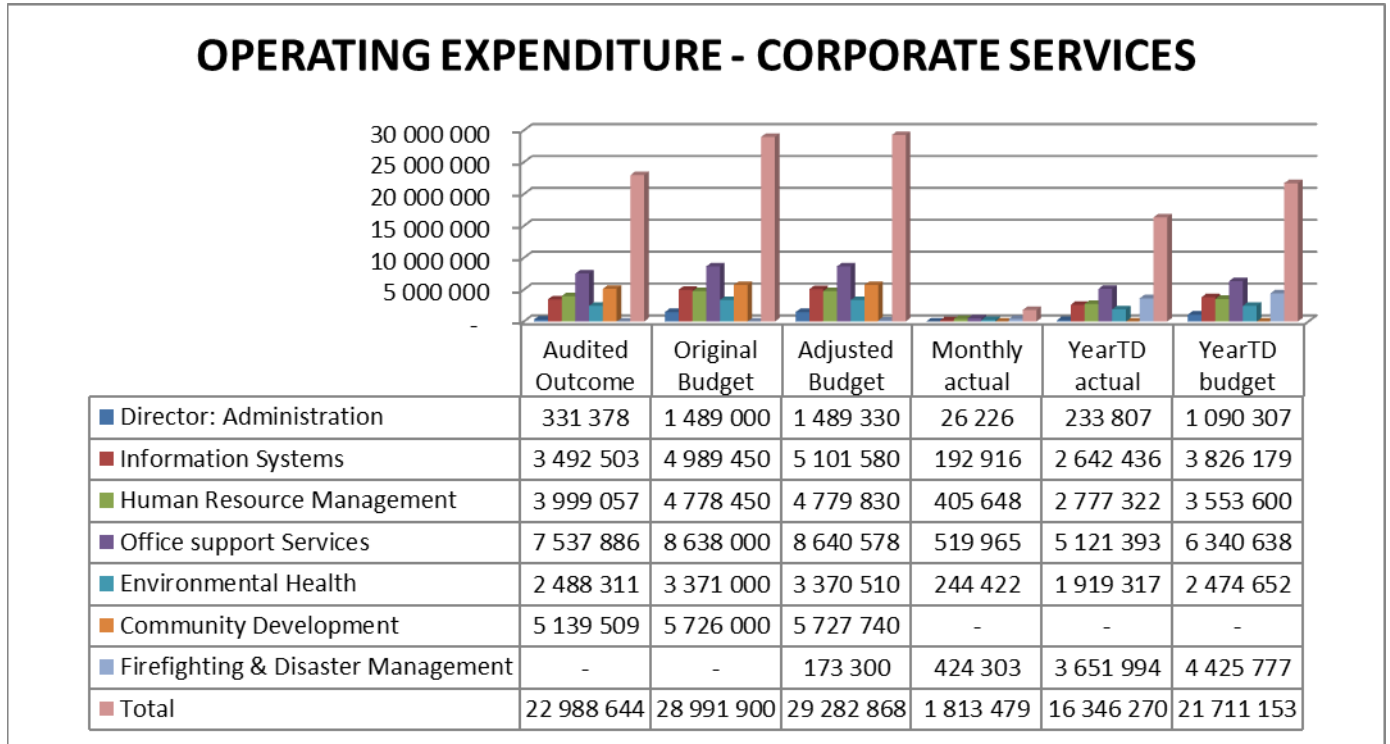
The actual operating expenditure of Budget & Treasury office is R12, 162 614 as compared to the year-to-date projected budget of R17, 460 982. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>BUDGET &amp; TREASURY</b>				
<b>FINANCE &amp; ADMINISTRATION</b>				
<b>DIRECTORATE</b>				
Oc: T&S Dom-accomodation/ Operation Clean Audit	100 000,00	21 011,73	21%	Project was re-advertised, one respondent.
DM NC: Finance & Admin/Cap Building	100 000,00	-	0%	Project was advertised, and is currently in the evaluation stage.
C&PS: B&A Project Man/Operation Clean Audit	300 000,00	165 260,00	55%	To be utilised during the course of the financial year.
DM NC: Finance & Admin/Operation Clean Audit	200 000,00	6 578,07	3%	To be utilised during the course of the financial year.
C&PS: B&A Project Man/ AFS	100 000,00	40 108,77	40%	To be utilised during the course of the financial year.
Oc: T&S Dom public Transport-road transport/AFS	60 000,00	25 000,00	42%	To be utilised during the course of the financial year.
C&PS: B&A Project Man/ Clean Audit FMG stuff	50 000,00	38 400,00	77%	To be utilised during the course of the financial year.
DM NC: Finance & Admin/Fin sys sup	900 000,00	544 795,01	61%	To be utilised during the course of the financial year.
<b>TOTAL</b>	<b>1 810 000,00</b>	<b>841 153,58</b>	<b>46%</b>	



The year to date actual spending on special projects for Budget & Treasury amounted to R841, 153.58.



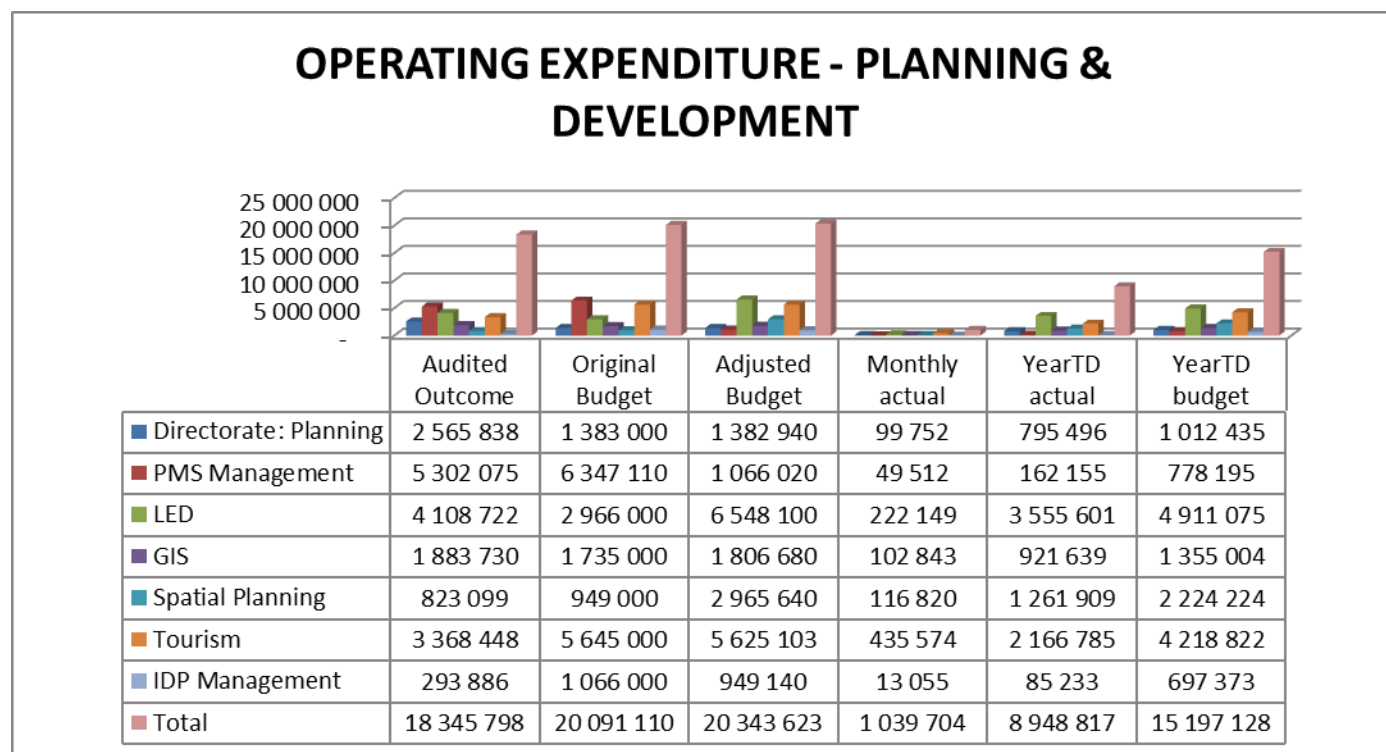
Actual operating expenditure of Corporate Services is R16, 346 270 as compared to the year-to-date projected budget of R21, 711 153. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>CORPORATE SERVICES</b>				
<b>INFORMATION SYSTEMS</b>				
Oc:Catering Municipal Act/ICT Forum meeting	6 000,00	1 014,14	17%	Two forums still to held in the 3rd & 4th quarter.
<b>HUMAN RESOURCES MANAGEMENT</b>				
Contr:Employee Wellness/Employee Assistance Programme	80 000,00	4 475,00	6%	Expenditure is needs driven, to be utilised when the need arise
Contr: Sports & Recreation/ Employee Games	300 000,00	221 694,74	74%	Expenditure is needs driven, to be utilised when the need arise
<b>ENVIRONMENTAL HEALTH</b>				
Oc:Catering Municipal Act/Sanitation awareness	5 000,00	4 555,31	91%	Campaigns was held in December 2016, project is completed with a savings on the budgeted figure.
HH OTH transp:Housing-unspe /Sanitation awareness	3 000,00	2 614,44	87%	Awareness campaigns was held during December 2016, savings on budget.
Oc:Catering Municipal Act/HIV awareness	9 600,00	4 488,22	47%	Campaigns were held during February 2017.
Oc:Catering Municipal Act/waste management awareness	5 000,00	2 761,07	55%	Awareness campaigns was held during December 2016, budget to be utilised by the end of the financial year.
HH OTH transp:Housing-unspec waste management awareness	5 000,00	2 112,49	42%	Awareness campaigns was held during December 2016, budget to be utilised by the end of the financial year.
Oc:Catering Municipal Act/Air Quality	3 500,00	2 590,69	74%	Campaigns was held in December 2016, project is completed with a savings on the budgeted figure.
Inv-Mat&Supp/printing and stationery/Air Quality	1 500,00	-	0%	No pamphlets were printed, budget to be utilised by the end of the financial year.
Oc:Catering Municipal Act/Enviromental Health Forum meeting	6 000,00	3 720,00	62%	Forum meeting was held during December 2016, two meeting remaining for the financial year.
Oc:Honoraria(Voluntary work) Waste management Campaign	78 840,00	-	0%	Campaign to be held during March 2017.
DM NC:FB-waste management Campaign	50 000,00	6 808,62	14%	Project was implemented in December 2016, budget to be utilised by the end of the financial year.
Oc:Catering Municipal Act/Comm cal day	45 000,00	10 657,28	24%	Commerative day celebrated during February 2017.
Inv-Mat&Supp/printing and stationery/Comm cal day	15 000,00	-	0%	Commerative day celebrated during February 2017, however no pamphlets were printed.
Oc:Courier & Delivery serv/Air quality project	18 000,00	-	0%	No samples were sent by courier, budget to be utilised by the end of the financial year.
Oc:System access & Inform Fees/Air quality project	22 000,00	-	0%	System software not procured, to be done during the course of the financial year.
C&PS: B&A Air polution/Air quality project	40 000,00	-	0%	No procurement took place during February 2017, to be done during the course of the financial year.
HH OTH transp:Housing-unspec waste management campaign	50 000,00	6 926,82	14%	Project was implemented in December 2016, budget to be utilised by the end of the financial year.

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PUBLIC SAFETY</b>				
<b>FIREFIGHTING &amp; DISASTER MANAGEMENT</b>				
Oc:Catering Municipal Act/FF Volunteers Training	55 000,00	-	0%	Training to take place in March 2017.
Oc:Catering Municipal Act/FF Stipend	5 000,00	-	0%	Training to take place in March 2017.
Oc:Honoraria(Voluntary work) /FF Stipend	19 000,00	280,00	1%	Training to take place in March 2017.
HH SSP SOC ASS:Grant in aid/Contingency Fund	400 000,00	181 799,21	45%	Utilise in the 3rd and 4th quarter
Oc:Catering Municipal Act/Disaster Management Forum	4 000,00	-	0%	Expenditure is needs driven,to be utilized as needs arises
Oc:adv/pub/Mark-gift&promotion/AW Programme	4 000,00	-	0%	Will be utilised when meetings are held, in 3rd and 4th quarter.
OS:B & A Proj management/awareness programme	8 000,00	-	0%	Will be utilised when meetings are held, in 3rd and 4th quarter.
<b>TOTAL</b>	<b>1 238 440,00</b>	<b>456 498,03</b>	<b>37%</b>	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R456, 498.03.



Actual operating expenditure of Planning & Development is R8, 948 817 as compared to the year-to-date projected budget of R15, 197 128. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

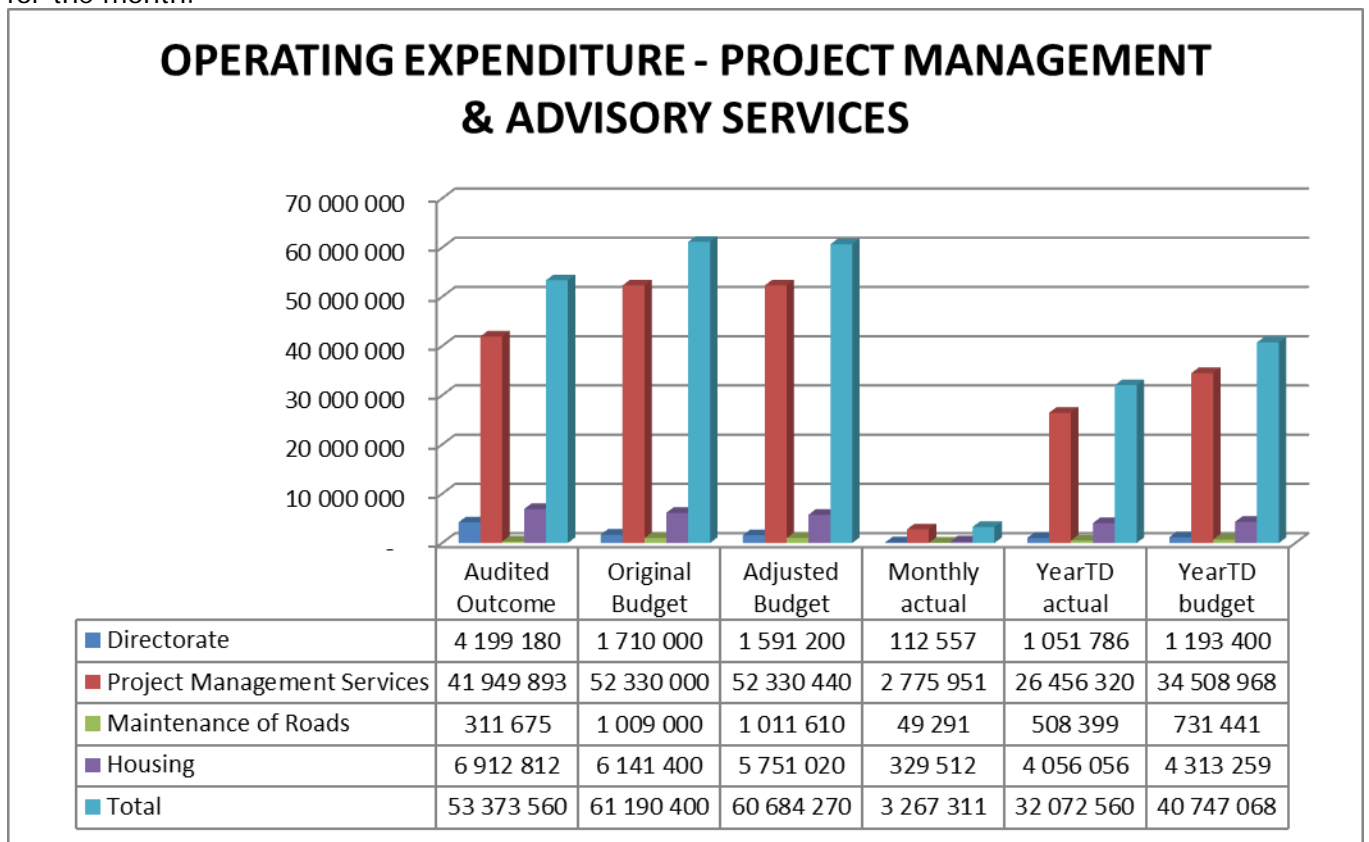
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b>LOCAL ECONOMIC DEVELOPMENT</b>				
OS:B & A Proj management/LED youth event	300 000,00	222 050,00	74%	Awaiting final report, final payment
Oc: T&S Dom public Transport-road transport/LED TR PR	12 000,00	-	0%	Saitox conference in June 2017.
Contri: Exhibit Installers/LED TR PR	226 000,00	186 594,70	83%	Saitox conference in June 2017.
Oc:Catering Municipal Act/LED TR PR	4 500,00	1 266,10	28%	Saitox conference in June 2017.
Oc:adv/pub/Mark-gift&promotion/ LED TR	142 500,00	120 500,00	85%	Project completed with savings.
Oc: T&S Dom-accommodation/ LED TR PR	98 050,00	53 701,75	55%	Saitox conference in June 2017.
OS:B & A Proj management/LED TR PR	10 000,00	5 301,75	53%	Saitox conference in June 2017.
Priv Ent:Oth Trf-Unspec/LED sup SMME	600 000,00	-	0%	Advertisement has been placed for the appointment of a service provider to procure equipment & machinery for the SMMEs.
OS:B & A Proj management/LED sup SMME	360 000,00	57 684,21	16%	An amount of R230 737 is committed, which will be paid in March 2017. The remainder of the budget will be rolled over to 2017/18 for the issuing of the certificate to attendees.
C&PS: I&P Agriculture/Sector Strategy	420 000,00	301 460,00	72%	To be completed in April
OS:B & A Proj management/LED Expo	750 000,00	656 987,37	88%	Project completed with savings on the budgeted figure.
Oc: T&S Dom-accommodation/ LED Coordinte	5 000,00	-	0%	For 3rd and 4th quarter forum
Oc: T&S-Non-Employees/LED Coordinte	10 000,00	-	0%	For 3rd and 4th quarter forum
Oc:Catering Municipal Act/LED Coordinte	15 000,00	4 023,20	27%	For 3rd and 4th quarter forum
OS:B & A Proj management/LED Coordinte	14 800,00	-	0%	For 3rd and 4th quarter forum
<b>GIS</b>	-	-	-	
OS:B & A Proj management/BIL Date Dikgatlong	345 000,00	-	0%	Project has been started, appointment was done during February 2017. Anticipated completion is during May/June 2017.
OS:B & A Proj management/Land Audit	150 000,00	15 000,00	10%	Project is in progress, to be completed by April/May 2017.
<b>SPATIAL PLANNING</b>				
Oc:adv/pub/Mark-Corp & Mun act/Dikgatlong CBD Renewal	10 000,00	-	0%	Still going to be utilised before the end of the financial year. The project is being developed inhouse.
Inv-Mat&Supp/printing and stationery/Dikgatlong CBD Renewal	10 000,00	-	0%	Dikgatlong Municipality CBD plan draft report in progress.
C&PS: I&P Town Planner/ Nkandla	115 500,00	73 726,00	64%	The project is 95% complete and be finalised before the end of the financial year. The final report has been received from the service provider. Submitted to the DMPT for review and approval.
C&PS: I&P Town Planner/ Vaalharts Set B Ganspan	93 000,00	75 000,00	81%	The general plan is completed and not yet to be submitted to the surveyor for approval after the approval by the DMPT.
C&PS: I&P Town Planner/ Delportshoop Township establish	103 500,00	80 000,00	77%	The general plan is completed and not yet to be submitted to the surveyor for approval after the approval by the DMPT.
C&PS: I&P Town Planner/ Windsornton Development	140 000,00	83 673,33	60%	The final report is completed and yet to be approved by the DMPT.
Oc:adv/pub/Mark-Corp & Mun act/Windsornton	10 000,00	-	0%	The final report is completed and yet to be approved by the DMPT

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>TOURISM</b>				
OS:B & A Proj management/Diamond & dorings	250 000,00	150 000,00	60%	Project is in progress.
Non-Prof:OTH Institute/Grants&Don/ Diamond& Dorings	300 000,00	-	0%	Event is scheduled for April 2017.
Contr:Event Promoters/Tour N18	906 000,00	15 785,00	2%	Project is in progress - upgrading and restoration
Contr:Graphic Designers/Tour N18	100 000,00	-	0%	Project is in progress - upgrading and restoration
C&PS: I&P Land&Quantity Survey/Tour Ganspan	570 000,00	2 471,20	0%	Project is in progress - phase 1
Contr:Graphic Designers/Tour Adv	18 000,00	14 900,00	83%	Project is in progress.
Oc:adv/pub/Mark-Corp &Mun act/Tour Ad	100 000,00	35 905,00	36%	Project is in progress, to be completed during the 4th quarter
Oc:Catering Municipal Act/Exhibition	11 100,00	-	0%	Project is in progress, expo to be held in March 2017.
Contri: Exhibit Installers/Exhibition	20 000,00	20 000,00	100%	Project completed.
PRV DPT AGEN-Park &Tourism Board/NCTA	135 000,00	135 000,00	100%	Project completed.
PRV DPT AGEN-Park &Tourism Board/N12	50 000,00	50 000,00	100%	Project completed.
Non-Prof:other non-profit institutes/Tour Dik	80 000,00	25 011,76	31%	Procurement of marketing material was done.
Contr:Event Promoters/Tour business plan competition	239 150,00	229 695,44	96%	Project is in progress.
Oc:Catering Municipal Act/Tour business plan competition	70 000,00	18 564,46	27%	Project is in progress: preparatory workshop are being held.
Oc:Transport-events/Tour business plan competition	30 000,00	9 700,00	32%	Project is in progress: preparatory workshop are being held.
Non-Prof:other non-profit institutes/Tour business plan competition	50 000,00	33 478,45	67%	Project is in progress: preparatory workshop are being held.
N-P Ub Sch: School Supp(Oth Ed Institute)Tour business plan com	61 250,00	-	0%	Project is in progress: preparatory workshop are being held.
OS:B & A Proj management/Indaba Trade Expo	80 000,00	-	0%	Project is in progress, expo to be held in May 2017
Contri: Exhibit Installers/Indaba Trade Expo	30 000,00	-	0%	Project is in progress, expo to be held in May 2017
Oc:adv/pub/Mark-Corp &Mun act/Indaba Trade Expo	2 000,00	-	0%	Project is in progress, expo to be held in May 2017
Oc: T&S Dom-accomodation/ Indaba Trade Expo	50 000,00	-	0%	Project is in progress, expo to be held in May 2017
Oc: T&S Dom-Food Bev(Served)/Indaba Trade Expo	25 000,00	-	0%	Project is in progress, expo to be held in May 2017
Oc:adv/pub/Mark-gift&promotion Item/Indaba Trade Expo	2 000,00	-	0%	Project is in progress, expo to be held in May 2017
Oc: T&S Dom TRP-W/out Opr Own Trans/Indaba Trade Expo	8 000,00	-	0%	Project is in progress, expo to be held in May 2017
Os:Cleaning Serv/Indaba Trade Expo	3 250,00	-	0%	Project is in progress, expo to be held in May 2017
Oc:Catering Municipal Act/Tour Ass	18 000,00	450,70	3%	Project is in progress, meeting to be held in 3rd quarter.
C&PS: I&P Town Planner/ Tour Arts and Craft Centre	50 000,00	-	0%	Project is in progress, rezoning is being done.
Contri: Catering Serv/ Community Awareness Campaign	130 000,00	119 502,61	92%	Project is in progress.
Contr:Event Promoter/Community Awareness Campaign	130 000,00	118 502,17	91%	Project is in progress.
C&PS: I&P Land&Quantity Survey/gong-gong	665 000,00	-	0%	Project is in progress, special studies are being done.

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>IDP</b>				
Oc:Catering Municipal Act/IDP Steering Committee Meeting	8 000,00	-	0%	Budget to be utilised for the next steering committee meetings.
Inv-Mat&Supp/printing and stationery/IDP Projects	55 000,00	-	0%	The budget will be utilised during the printing of the IDP document. Busy finalising the draft IDP to be presented to the steering committee before end of third quarter.
INV-MAT&SUPP/PRINTING AND STAT/IDP PROJ	3 490,00	-	0%	Still going to utilise the allocated budget.
<b>TOTAL</b>	<b>8 195 090,00</b>	<b>2 915 935,20</b>	<b>36%</b>	

The actual spending on special projects for Planning & Development amounted to R2, 915 935.20 for the month.



Actual operating expenditure of Project Management & Advisory Services is R32, 072 560 as compared to the year-to-date projected budget of R40, 747 068.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICES</b>				
<b>INFRASTRUCTURE SERVICES DIRECTORATE</b>				
Oc:Catering Municipal Act/District Forum Meeting	6 000,00	1 440,00	24%	Spending according to meetings held to date.
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
Oc: T&S Dom-accomodation/RAMS	606 750,00	606 750,00	100%	Project completed.
Oc:adv/pub/Mark-Corp & Mun act/RAMS	606 750,00	390 199,80	64%	In implementation.claims submitted and paid as project progresses
Oc: T&S Dom public Transport-Air transport/RAMS	606 750,00	-	0%	In implementation.claims submitted and paid as project progresses
Oc: T&S Dom public Transport-Road transport/RAMS	606 750,00	99 675,54	16%	In implementation.claims submitted and paid as project progresses
DM NC:FB-Plan & Dev/O&M Magareng EL	250 000,00	66 508,70	27%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Road Transport/O&M Magareng	500 000,00	448 427,47	90%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Waste Water Management/O&M Magareng	750 000,00	162 117,25	22%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Water /O&M Magareng	1 000 000,00	304 456,37	30%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Plan & Dev/O&M Phokwane EL	500 000,00	356 909,40	71%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Road Transport /O&M Phokwane	250 000,00	-	0%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Waste Water Management/O&M Phokwane	750 000,00	302 691,82	40%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Water /O&M Phokwane	1 000 000,00	781 973,06	78%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Plan & Dev/O&M Dikgatlong EL	250 000,00	131 734,57	53%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Road Transport /O&M Dikgatlong	500 000,00	281 024,54	56%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Waste Water Management/O&M Dikgatlong	750 000,00	-	0%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Water /O&M Dikgatlong	1 000 000,00	270 658,11	27%	In implementation.claims submitted as activities are completed.continuous activities as per operational plan.
DM NC:FB-Road Transport /O&M Sol Plaatje	1 500 000,00	872 930,95	58%	In implementation.claims submitted as activities are completed. Continuous activities, expected completion in May 2017
DM NC:FB-Waste Water Management/O&M Sol Plaatje	1 000 000,00	863 086,35	86%	In implementation.claims submitted as activities are completed. Continuous activities, expected completion in May 2017
OS:B & A Proj management/Khutso Pula Nala	1 500 000,00	1 500 000,00	100%	Work contracted services and enviromental awareness is completed.
Oc:Honoraria(Voluntary work) /Khutso Pula Nala	500 000,00	297 564,70	60%	Work contracted services and enviromental awareness is completed. Phokwane appointed workers to spend rest of funds on own cleaning programmes,will be completed by April 2017

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICES</b>				
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
DM NC:FB-Water /Cap Pr Magareng	5 000 000,00	-	0%	In bid evaluation phase, expected construction start date is revised to April 2017.
DM NC:FB-Water /Cap Pr Dikgatlong Vehicle	1 400 000,00	659 840,00	47%	Bakkies ordered. To be delivered in March 2017. Tractors delivered on 02 February 2017.
DM NC:FB-Waste Water Management/Cap Pr Phokwane	4 500 000,00	4 382 865,99	97%	Project complete, the R117 134 is retention money which will be paid out during 2017/18.
DM NC:FB-Water /Cap Pr Windsorholpan RBIG project	5 000 000,00	5 000 000,00	100%	Project completed. FBDM co-funding paid out
DM NC:FB-Water /Cap Pr Dikgatlong water	3 600 000,00	-	0%	Project is in the implementation phase, an amount of R3 157 895 has been committed as per the stipulation in the contract.
DM NC:FB-Water /Cap Pr Dikgatlong R	2 600 000,00	157 374,00	6%	Project is in the implementation phase, an amount of R1 881 388 has been committed as per the stipulation in the contract.
DM NC:FB-Road Transport/Cap Pr Sol Plaatje	5 000 000,00	2 065 688,20	41%	In Implementation. Sol Plaatje plans to complete project by May 2017.
DM NC:FB-Plan & Dev/O&M FBDM EL-EPWP	400 000,00	-	0%	Most material delivered for Dikgatlong and some for Magareng. Sol Plaatje electricity material out on tender. Await approval of Phokwane material.
DM NC:FB-Road Transport / Maint FBDM-EPWP	100 000,00	25 920,00	26%	Most material delivered for Dikgatlong and some for Magareng. Sol Plaatje electricity material out on tender. Await approval of Phokwane material.
DM NC:FB-Waste Water Management/ Maint FBDM-EPWP	500 000,00	-	0%	Most material delivered for Dikgatlong and some for Magareng. Sol Plaatje electricity material out on tender. Await approval of Phokwane material.
DM NC:FB-Water / Maint FBDM-EPWP	4 000 000,00	1 195 110,00	30%	Most material delivered for Dikgatlong and some for Magareng. Sol Plaatje electricity material out on tender. Await approval of Phokwane material.
DM NC:FB-Waste Water Management/Cap Pr Phokwane GUL	500 000,00	-	0%	Tender documents complete. Phokwane still to put project out on tender.
DM NC:FB-Waste Water Management/ Cap Pr Phokwane R	1 200 000,00	-	0%	Tender documents complete. Phokwane still to put project out on tender.
<b>TOTAL</b>	<b>48 233 000,00</b>	<b>21 224 946,82</b>	<b>44%</b>	

The actual spending on special projects for Project Management & Advisory Services amounted to R21, 224 946.82 for the month.



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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M09 March									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	7 866	5 443	5 743	5 682	9 618	4 082	5 536	136%	5 904
Transfers recognised - operational	110 413	112 991	113 191	28 078	107 778	105 416	2 362	2%	113 095
Other own revenue	2 779	1 211	1 211	56	1 022	804	218	27%	2 315
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>121 058</b>	<b>119 645</b>	<b>120 145</b>	<b>33 817</b>	<b>118 418</b>	<b>110 302</b>	<b>8 115</b>	<b>7%</b>	<b>121 314</b>
Employee costs	52 744	61 215	61 215	4 144	35 751	37 651	(1 900)	-5%	53 466
Remuneration of Councillors	5 988	6 715	6 715	504	4 345	4 657	(312)	-7%	5 761
Depreciation & asset impairment	4 927	3 827	3 827	-	2 961	-	2 961	#DIV/0!	3 826
Finance charges	2 397	2 166	2 166	-	365	-	365	#DIV/0!	771
Materials and bulk purchases	3 521	4 406	4 851	391	3 813	2 478	1 335	54%	5 261
Transfers and grants	54 621	61 335	61 635	2 484	21 831	41 625	(19 794)	-48%	46 400
Other expenditure	13 358	20 605	20 484	1 764	15 846	29 157	(13 311)	-46%	26 513
<b>Total Expenditure</b>	<b>137 555</b>	<b>160 269</b>	<b>160 892</b>	<b>9 288</b>	<b>84 913</b>	<b>115 568</b>	<b>(30 655)</b>	<b>-27%</b>	<b>141 998</b>
<b>Surplus/(Deficit)</b>	<b>(16 497)</b>	<b>(40 624)</b>	<b>(40 747)</b>	<b>24 529</b>	<b>33 504</b>	<b>(5 266)</b>	<b>38 770</b>	<b>-736%</b>	<b>(20 684)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(16 497)</b>	<b>(40 624)</b>	<b>(40 747)</b>	<b>24 529</b>	<b>33 504</b>	<b>(5 266)</b>	<b>38 770</b>	<b>-736%</b>	<b>(20 684)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(16 497)</b>	<b>(40 624)</b>	<b>(40 747)</b>	<b>24 529</b>	<b>33 504</b>	<b>(5 266)</b>	<b>38 770</b>	<b>-736%</b>	<b>(20 684)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>5 582</b>	<b>19 036</b>	<b>12 848</b>	<b>469</b>	<b>3 082</b>	<b>12 055</b>	<b>(8 973)</b>	<b>-74%</b>	<b>9 073</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	5 582	19 036	12 848	469	3 082	12 055	(8 973)	-74%	9 073
<b>Total sources of capital funds</b>	<b>5 582</b>	<b>19 036</b>	<b>12 848</b>	<b>469</b>	<b>3 082</b>	<b>12 055</b>	<b>(8 973)</b>	<b>-74%</b>	<b>9 073</b>
<b>Financial position</b>									
Total current assets	77 476	77 476	44 230		97 308				45 647
Total non current assets	61 617	61 617	70 419		61 738				66 863
Total current liabilities	22 961	22 961	25 487		10 619				16 988
Total non current liabilities	32 375	32 375	34 730		31 165				35 000
<b>Community wealth/Equity</b>	<b>83 757</b>	<b>51 685</b>	<b>54 431</b>		<b>117 262</b>				<b>60 522</b>
<b>Cash flows</b>									
Net cash from (used) operating	(11 641)	(20 103)	(20 227)	23 011	23 093	16 527	6 567	40%	(15 797)
Net cash from (used) investing	(4 782)	(15 229)	(7 298)	(469)	(3 127)	(9 665)	6 538	-68%	(9 073)
Net cash from (used) financing	(1 785)	(1 800)	(720)	-	(964)	(900)	(64)	7%	(1 800)
<b>Cash/cash equivalents at the month/year end</b>	<b>69 275</b>	<b>41 637</b>	<b>41 030</b>	<b>88 386</b>	<b>88 277</b>	<b>84 731</b>	<b>3 547</b>	<b>4%</b>	<b>42 605</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	112	74	12	4	4	4	39	107	357
<b>Creditors Age Analysis</b>									
Total Creditors	3 242	2	-	-	-	-	-	-	3 244

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		100 801	103 993	104 293	33 247	113 128	102 190	10 937	11%	106 001
Executive and council		388	420	420	-	-	51	(51)	-100%	-
Budget and treasury office		100 413	103 573	103 873	33 247	113 128	102 140	10 988	11%	106 001
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3 650	2 258	2 258	269	269	-	269		2 928
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		350	1 458	1 458	269	269	-	-		2 128
Housing		3 300	800	800	-	-	-	-		800
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		16 607	13 394	13 394	301	5 021	8 112	(3 091)	-38%	12 385
Planning and development		16 607	13 394	13 394	301	5 021	8 112	(3 091)	-38%	12 385
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	200	-	-	-	-		-
<b>Total Revenue - Standard</b>	2	121 058	119 645	120 145	33 817	118 418	110 302	8 115	7%	121 314
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		58 339	75 616	76 320	4 312	38 320	52 723	(14 403)	-27%	60 995
Executive and council		22 314	27 460	27 509	2 327	15 383	20 452	(5 069)	-25%	22 838
Budget and treasury office		20 664	22 536	23 073	841	12 163	17 461	(5 298)	-30%	20 995
Corporate services		15 361	25 621	25 739	1 145	10 775	14 811	(4 036)	-27%	17 162
<i>Community and public safety</i>		11 921	6 141	5 924	424	3 652	8 739	(5 087)	-58%	9 992
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		5 140	-	173	424	3 652	4 426	(774)	-17%	4 530
Housing		6 781	6 141	5 751	-	-	4 313	(4 313)	-100%	5 462
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		67 295	78 511	78 647	4 116	40 774	49 887	(9 113)	-18%	71 011
Planning and development		64 807	75 140	75 277	3 871	38 855	47 412	(8 558)	-18%	68 276
Road transport		-	-	-	-	-	-	-		-
Environmental protection		2 488	3 371	3 371	244	1 919	2 475	(555)	-22%	2 735
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	436	2 167	4 219	(2 052)	-49%	-
<b>Total Expenditure - Standard</b>	3	137 555	160 269	160 892	9 288	84 913	115 568	(30 655)	-27%	141 998
<b>Surplus/ (Deficit) for the year</b>		(16 497)	(40 624)	(40 747)	24 529	33 504	(5 266)	38 770	-736%	(20 684)

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

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) M09 March										
Vote Description [Insert departmental structure etc 3.]	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Council & Executive	1	388	420	420	-	-	51	(51)	-100,0%	-
Vote 2 - Budget & Treasury		100 413	103 573	103 873	33 247	113 128	102 140	10 988	10,8%	106 001
Vote 3 - Corporate Services		350	1 458	1 458	269	269	-	269	#DIV/0!	2 128
Vote 4 - Planning & Development		894	-	200	-	-	-	-	-	-
Vote 5 - Project Management & Advisory Services		19 013	14 194	14 194	301	5 021	8 112	(3 091)	-38,1%	13 185
<b>Total Revenue by Vote</b>	<b>2</b>	<b>121 058</b>	<b>119 645</b>	<b>120 145</b>	<b>33 817</b>	<b>118 418</b>	<b>110 302</b>	<b>8 115</b>	<b>7,4%</b>	<b>121 314</b>
<b>Expenditure by Vote</b>										
Vote 1 - Council & Executive	1	22 314	27 460	27 509	2 327	15 383	20 452	(5 069)	-24,8%	22 838
Vote 2 - Budget & Treasury		20 533	22 536	23 073	841	12 163	17 461	(5 298)	-30,3%	20 995
Vote 3 - Corporate Services		22 989	28 992	29 283	1 813	16 346	21 711	(5 365)	-24,7%	24 427
Vote 4 - Planning & Development		18 346	20 091	20 344	1 040	8 949	15 197	(6 248)	-41,1%	15 076
Vote 5 - Project Management & Advisory Services		53 374	61 190	60 684	3 267	32 073	40 747	(8 675)	-21,3%	58 662
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>137 555</b>	<b>160 269</b>	<b>160 892</b>	<b>9 288</b>	<b>84 913</b>	<b>115 568</b>	<b>(30 655)</b>	<b>-26,5%</b>	<b>141 998</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(16 497)</b>	<b>(40 624)</b>	<b>(40 747)</b>	<b>24 529</b>	<b>33 504</b>	<b>(5 266)</b>	<b>38 770</b>	<b>-736,3%</b>	<b>(20 684)</b>

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

C4	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Rental of facilities and equipment		644	1 081	1 081	7	509	804	(295)	-37%	1 619
Interest earned - external investments		7 866	5 443	5 743	5 682	9 618	4 082	5 536	136%	5 904
Transfers recognised - operational		110 413	112 991	113 191	28 078	107 778	105 416	2 362	2%	113 095
Other revenue		2 135	100	100	49	513	-	513	#DIV/0!	696
Gains on disposal of PPE		-	30	30	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>121 058</b>	<b>119 645</b>	<b>120 145</b>	<b>33 817</b>	<b>118 418</b>	<b>110 302</b>	<b>8 115</b>	<b>7%</b>	<b>121 314</b>
<b>Expenditure By Type</b>										
Employee related costs		52 744	61 215	61 215	4 144	35 751	37 651	(1 900)	-5%	53 466
Remuneration of councillors		5 988	6 715	6 715	504	4 345	4 657	(312)	-7%	5 761
Debt impairment		-	3	3	-	-	-	-	-	-
Depreciation & asset impairment		4 927	3 827	3 827	-	2 961	-	2 961	#DIV/0!	3 826
Finance charges		2 397	2 166	2 166	-	365	-	365	#DIV/0!	771
Other materials		3 521	4 406	4 851	391	3 813	2 478	1 335	54%	5 261
Transfers and grants		54 621	61 335	61 635	2 484	21 831	41 625	(19 794)	-48%	46 400
Other expenditure		13 141	20 392	20 271	1 764	15 846	29 157	(13 311)	-46%	26 303
Loss on disposal of PPE		216	210	210	-	-	-	-	-	210
<b>Total Expenditure</b>		<b>137 555</b>	<b>160 269</b>	<b>160 892</b>	<b>9 288</b>	<b>84 913</b>	<b>115 568</b>	<b>(30 655)</b>	<b>-27%</b>	<b>141 998</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(16 497)</b>	<b>(40 624)</b>	<b>(40 747)</b>	<b>24 529</b>	<b>33 504</b>	<b>(5 266)</b>	<b>38 770</b>	<b>(0)</b>	<b>(20 684)</b>
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(16 497)</b>	<b>(40 624)</b>	<b>(40 747)</b>	<b>24 529</b>	<b>33 504</b>	<b>(5 266)</b>			<b>(20 684)</b>
<b>Surplus/(Deficit) after taxation</b>		<b>(16 497)</b>	<b>(40 624)</b>	<b>(40 747)</b>	<b>24 529</b>	<b>33 504</b>	<b>(5 266)</b>			<b>(20 684)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(16 497)</b>	<b>(40 624)</b>	<b>(40 747)</b>	<b>24 529</b>	<b>33 504</b>	<b>(5 266)</b>			<b>(20 684)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(16 497)</b>	<b>(40 624)</b>	<b>(40 747)</b>	<b>24 529</b>	<b>33 504</b>	<b>(5 266)</b>			<b>(20 684)</b>

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council & Executive		192	79	80	–	54	79	(25)	0%	77
Vote 2 - Budget & Treasury		3 317	1 746	2 126	–	5	1 746	(1 741)	0%	–
Vote 3 - Corporate Services		1 952	5 125	4 874	26	2 102	1 700	402	24%	3 250
Vote 4 - Planning & Development		–	86	67	–	30	30	0	0%	46
Vote 5 - Project Management & Advisory Services		120	12 000	5 700	443	892	8 500	(7 608)	-90%	5 700
<b>Total Capital single-year expenditure</b>	4	5 582	19 036	12 848	469	3 082	12 055	(8 973)	-74%	9 073
<b>Total Capital Expenditure</b>		5 582	19 036	12 848	469	3 082	12 055	(8 973)	-74%	9 073
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		3 856	2 830	3 139	26	285	2 870	(2 585)	-90%	699
Executive and council		192	79	80	–	54	79	(25)	-32%	77
Budget and treasury office		3 317	1 746	2 126	–	5	1 746	(1 741)	-100%	–
Corporate services		346	1 005	933	26	226	1 045	(819)	-78%	622
<b>Community and public safety</b>		1 606	4 120	3 942	–	1 876	655	1 220	186%	2 628
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		1 606	4 110	3 932	–	1 867	655	1 212	185%	2 621
Housing		–	–	–	–	–	–	–	–	–
Health		–	10	10	–	8	–	8	#DIV/0!	7
<b>Economic and environmental services</b>		120	12 030	5 743	443	903	8 530	(7 627)	-89%	5 730
Planning and development		120	12 030	5 743	443	903	8 530	(7 608)	-89%	5 730
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	–	–	–	–	–	–	–	–
<b>Other</b>		–	56	24	–	19	–	19	#DIV/0!	16
<b>Total Capital Expenditure - Standard Classification</b>	3	5 582	19 036	12 848	469	3 082	12 055	(8 973)	-74%	9 073
<b>Funded by:</b>										
National Government		–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		–	–	–	–	–	–	–	–	–
<b>Public contributions &amp; donations</b>	5	–	–	–	–	–	–	–	–	–
<b>Borrowing</b>	6	–	–	–	–	–	–	–	–	–
<b>Internally generated funds</b>		5 582	19 036	12 848	469	3 082	12 055	(8 973)	-74%	9 073
<b>Total Capital Funding</b>		5 582	19 036	12 848	469	3 082	12 055	(8 973)	-74%	9 073

**Table C6 Monthly Budget Statement - Financial Position**

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		3 275	1 637	2 030	461	3 606
Call investment deposits		66 000	40 000	39 000	93 475	39 000
Consumer debtors		-	-	-	-	-
Other debtors		7 157	2 000	2 000	357	2 000
Current portion of long-term receivables		741	900	900	2 642	741
Inventory		303	300	300	373	300
<b>Total current assets</b>		<b>77 476</b>	<b>44 837</b>	<b>44 230</b>	<b>97 308</b>	<b>45 647</b>
<b>Non current assets</b>						
Long-term receivables		8 598	8 679	8 679	8 598	8 598
Investments		5 550	5 250	5 550	5 550	5 550
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		46 097	52 063	55 116	46 342	51 344
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		740	443	443	616	740
Other non-current assets		631	631	631	631	631
<b>Total non current assets</b>		<b>61 617</b>	<b>67 065</b>	<b>70 419</b>	<b>61 738</b>	<b>66 863</b>
<b>TOTAL ASSETS</b>		<b>139 093</b>	<b>111 902</b>	<b>114 648</b>	<b>159 046</b>	<b>112 510</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		1 988	487	487	1 988	1 988
Consumer deposits		-	-	-	-	-
Trade and other payables		11 532	15 000	15 000	3 244	5 000
Provisions		9 441	10 000	10 000	5 387	10 000
<b>Total current liabilities</b>		<b>22 961</b>	<b>25 487</b>	<b>25 487</b>	<b>10 619</b>	<b>16 988</b>
<b>Non current liabilities</b>						
Borrowing		4 661	4 899	4 899	3 696	4 899
Provisions		27 714	29 832	29 832	27 469	30 101
<b>Total non current liabilities</b>		<b>32 375</b>	<b>34 730</b>	<b>34 730</b>	<b>31 165</b>	<b>35 000</b>
<b>TOTAL LIABILITIES</b>		<b>55 336</b>	<b>60 217</b>	<b>60 217</b>	<b>41 784</b>	<b>51 988</b>
<b>NET ASSETS</b>	2	<b>83 757</b>	<b>51 685</b>	<b>54 431</b>	<b>117 262</b>	<b>60 522</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		48 172	36 095	27 693	81 677	28 720
Reserves		35 585	15 590	26 738	35 585	31 802
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>83 757</b>	<b>51 685</b>	<b>54 431</b>	<b>117 262</b>	<b>60 522</b>

**Table C7 Monthly Budget Statement - Cash Flow**

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		2 292	1 181	1 181	49	978	804	174	22%	5 181
Government - operating		112 569	111 813	112 013	28 078	96 281	105 416	(9 135)	-9%	112 013
Government - capital		-	-	-	-	-	-	-	-	-
Interest		7 866	5 443	5 743	5 682	9 073	4 082	4 990	122%	5 743
<b>Payments</b>										
Suppliers and employees		(78 862)	(74 710)	(75 034)	(6 804)	(60 175)	(57 578)	2 598	-5%	(91 563)
Finance charges		(884)	(2 165)	(2 166)	-	-	(386)	(386)	100%	(771)
Transfers and Grants		(54 621)	(61 665)	(61 965)	(3 995)	(23 063)	(35 813)	(12 750)	36%	(46 400)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(11 641)</b>	<b>(20 103)</b>	<b>(20 227)</b>	<b>23 011</b>	<b>23 093</b>	<b>16 527</b>	<b>6 567</b>	<b>40%</b>	<b>(15 797)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
		1 100								
<b>Payments</b>										
Capital assets		(5 582)	(15 229)	(12 848)	(469)	(3 127)	(9 665)	(6 538)	68%	(9 073)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4 782)</b>	<b>(15 229)</b>	<b>(7 298)</b>	<b>(469)</b>	<b>(3 127)</b>	<b>(9 665)</b>	<b>(6 538)</b>	<b>68%</b>	<b>(9 073)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
<b>Payments</b>										
Repayment of borrowing		(1 785)	(1 800)	(720)	-	(964)	(900)	64	-7%	(1 800)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 785)</b>	<b>(1 800)</b>	<b>(720)</b>	<b>-</b>	<b>(964)</b>	<b>(900)</b>	<b>64</b>	<b>-7%</b>	<b>(1 800)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(18 208)</b>	<b>(37 132)</b>	<b>(28 245)</b>	<b>22 542</b>	<b>19 002</b>	<b>5 962</b>			<b>(26 670)</b>
Cash/cash equivalents at beginning:		87 483	78 769	69 275	65 844	69 275	78 769			69 275
Cash/cash equivalents at month/year end:		69 275	41 637	41 030	88 386	88 277	84 731			42 605

**5. SUPPORTING DOCUMENTATION**

Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M01 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<b>Property rates</b>			
	Rental of facilities and equipment	-37%	The demand for the rental of facilities and equipment is lower than anticipated. Local municipalities may be using other	Communicate with the local municipalities and encourage them to make use of the district municipality for the rental of facilities
	Interest earned - external investments	136%	Interest earned will improve as the year progress.	None needed.
	Other income	#DIV/0!	The revenue expected from other sources will improve as the year progress.	None needed.
2	<b>Employee related costs</b>			
	Salaries	-5%	Employee related cost is lower than budgeted for.	Positions are advertised, will be filled as soon as possible.
	Other Materials	54%	Will be used at the end of the financial year.	None needed.
	Transfers and grants	-48%	Will improve as the year progress and projects are implemented within the local municipalities.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-46%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3	<b>0</b>			
	Capital expenditure	0%	Capital projects are in the planning phase as per the procurement plan for the first quarter.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they on track.
4	<b>Financial Position</b>			
	Current Assets		Current assets shows an increase of 105% which is mainly	None needed.
	Non-Current Liabilities		There is an increase in the non-current liabilities mainly due to the increase in provisions for the year.	None needed.
	Accumulated Surplus		Accumulated surplus shows an increase of 123% which is a	None needed.
5	<b>Cash Flow</b>			
	Net cash from operating / (used) Operating Activities	40%	Net cash from operating activities is above the year-to-date budget as a result of expenditure being lower than budgeted	None needed.
	Net cash from operating / (used) Investing Activities	0%	Payments relating to capital assets will improve as the year progress	None needed.
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

More detail on operating variances is available on pages 04 to 15 of this report.

Table SC2 Monthly Budget Statement - performance indicators

DC9 Frances Baard - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March							
Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Percentage</b>							
<b><u>Borrowing Management</u></b>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		3,4%	4,4%	4,3%	2,3%	0,0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,3%	3,7%	3,7%	0,4%	4,6%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		21,7%	39,4%	37,5%	7,6%	19,6%
Gearing	Long Term Borrowing/ Funds & Reserves		13,1%	31,4%	18,3%	10,4%	15,4%
<b><u>Liquidity</u></b>							
Current Ratio 1	Current assets/current liabilities	1	337,4%	175,9%	173,5%	916,3%	268,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		325,9%	184,0%	182,8%	936,9%	283,5%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13,6%	9,7%	9,6%	9,8%	9,3%
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%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Other Indicators</u></b>							
Employee costs	Employee costs/Total Revenue - capital revenue		43,6%	51,2%	51,0%	30,2%	44,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,9%	3,7%	4,0%	0,3%	3,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6,0%	5,0%	5,0%	0,3%	5,4%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		288,8%	250,8%	0,0%	535,1%	349,2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		9,5	1,4	1,4	2,4	0,8

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 44.1%.

The municipality still depends on grant funding of over 94.4% to fund its operations. All municipal provisions and the capital replacement reserve are cash backed and the cash and cash equivalents are sufficient to cover outstanding debt.



Table SC3 Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March												
Description	NT Code	Budget Year 2016/17										
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Bad Debts	>90 days
R thousands												
<b>Debtors Age Analysis By Revenue Source</b>												
Rates	1200											
Electricity	1300											
Water	1400											
Sewerage / Sanitation	1500											
Refuse Removal	1600											
Housing (Rental Revenue)	1700											
Other	1900	112	74	12	4	4	4	39	107	357		159
<b>Total By Revenue Source</b>	<b>2000</b>	<b>112</b>	<b>74</b>	<b>12</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>39</b>	<b>107</b>	<b>357</b>	<b>-</b>	<b>159</b>
<b>Debtors Age Analysis By Customer Category</b>												
Government	2200	144	69	11	40	-	-	-	-	263		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-		
Other	2500	(32)	5	1	(35)	4	4	39	107	93		
<b>Total By Customer Category</b>	<b>2600</b>	<b>112</b>	<b>74</b>	<b>12</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>39</b>	<b>107</b>	<b>357</b>	<b>-</b>	<b>159</b>

Municipal debtors consist of three main groups, namely:

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

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

- ***Provincial and Local Government***

There are three outstanding debt for more than 90 days as at 31 March 2017 in respect of Provincial and Local Governments Department.

- Dikgatlong local municipality R10, 301.07 for the Koopmansfontein streetlights;
- Department of Safety R42 437.52; and
- Sol Plaatje Municipality R50.

- ***Post-Service Benefits***

There is one outstanding debt reflected for more than 90 days as at 31 March 2017.

- Kgantsi N.G R21 490 for over payment of post medical aid contribution benefit.

- ***Sundry Debtors***

The following outstanding debt reflected for more than 90 days as at 31 March 2017 for sundry debtors.

- Moloi M.M R58, 872.74 for benefit of using the municipal vehicle.

- ***Overpayment of salary payment:***

- **Repayment of failed courses by councilors:**
  - Councilor W. Johnson R22, 473.49;
  - Councilor PR. Molefi R17, 035.11; and
  - Councilor T. Nicholas R11, 074.32
  
- **Claim put in against the estate for over payment of post medical aid contribution benefit:**
  - Councilor J.S van der Walt R2, 219.20.
  -

### Table SC4 Monthly Budget Statement - aged creditors

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March													
Description	NT Code	Budget Year 2016/17									Total	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				
R thousands													
<b>Creditors Age Analysis By Customer Type</b>													
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	3 242	2	-	-	-	-	-	-	-	-	3 244	
<b>Total By Customer Type</b>	<b>2600</b>	<b>3 242</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 244</b>	<b>-</b>
<i>Notes</i>													
<i>Material increases in value of creditors' categories compared to previous month to be explained</i>													

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

### Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increase of 6% for staff has been implemented as from the 1<sup>st</sup> July 2016 – 30 June 2017 and 6.73% for the directors.

A gazette no.40519 was issued on the 21 December 2016 for the annual increase for Councilors in terms of the remuneration of Public Office Bearers Act, 1998 for the 2016/17 financial year.

**Trade Creditors:**

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 31 March 2017 is listed below:

<b>PAYMENTS</b>		
Total value of all payments		<b>R 11 018 094</b>
Electronic transfers		127
Cheques issued		7
<b>SALARIES</b>		
Number of salary beneficiaries		<b>171</b>
Councillors		<b>27</b>
<b>Total Councillors</b>	<b>27</b>	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	27	
* Councillors without Remuneration	0	
<b>Employees</b>		<b>144</b>
* Remunerated Employee's	144	
* <b>Remunerated Terminated Employees</b>	0	
Pensioners	2	
<b>Total remuneration paid</b>		<b>2 569 498</b>
Councillors		362 990
Employees		2 203 667
Pensioners		2 841

Internal controls in the expenditure unit are continuously being assessed and tightened up to allow closer monitoring of daily purchases.

**SUPPLY CHAIN MANAGEMENT:**

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

Council is empowered by the MFMA and its regulation to exercise oversight over the implementation of the Supply Chain Management Policy. The following is hereby reported as stipulated in the SCM Policy.

**Implementation of the approved Supply Chain Management Policy:**

The approved Supply Chain Management Policy 23 September 2015 is implemented and is maintain by all relevant role players.

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

One (1) official attended a project management course during the month of March 2017.

- **Demand Management**

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribe by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS. The procurement plan for 2016-17 was approved by the Accounting Officer.

- **Acquisition Management**

For the period of February 2017, three contracts (R200 000 +) was awarded by the Municipal Manager.

1. Supply and delivery of electrical material at Phokwane Municipality – Silver Stream – R1 330 780.90
2. Supply and delivery of electrical material at Sol Plaatje Municipality – Batlhaping Bagamaidi Enterprise (PTY) LTD –R1200 000.00 VAT inclusive.– R1 330 780.90
3. Signage – Thechno Graphics-R134 433.91

For the period of March 2017 no written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

**Total orders issued total R1 453 834.22**

Orders per department

Council & Executive	R 71 774.08
Municipal Manager	R 42 684.17
Finance	R 566 735.90
Administration	R 325 348.08
Planning & Development	R 390 416.97
Project management	R 56 875.02

**a. Disposal Management**

The Municipal Manager approved the donation of written-off assets to the Dynamic Living Christian Centre.

**b. Deviations**

No deviation was approved by the Municipal Manager

**c. Issues from Stores**

Total orders issued total R32 506.42

Issues per department

Council & Executive	R 3 635.33
Municipal Manager	R 5 664.42
Finance	R 3 158.87
Administration	R 19 289.67
Planning & Development	R 923.58
Technical service	R 3 469.86

**d. List of accredited Service Providers**

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

**e. Support to Local Municipalities**

No official request received from any local municipality to assist

**f. Orders outstanding more than 30 days**

Orders outstanding for more than 30 days

COMPANY	60 DAYS	90 DAYS	COMMENT
Aganang Consulting Engineers		R869 213.99	Contract for year
Altimax		R57 000.00	Project not completed yet
Celebrity Cooling Cc	R 176 266.81		Project not completed yet
Atnoza Trading		R55 966.65	Maintenance contract for year
Glicam Trading		R12 000.00	Outstanding item in order
Inspired Change	R27 035.10		Project not completed
Kagisano Geo Spatial Services	R29 640.00		Project not completed
Mancosa		R263 040.00	Project not completed

MVD Kalahari		R105 000.00	Project not completed
QKG Consulting		R134 500.00	Project not completed
VEXOSCORE Pty Ltd	R489 768.68		Project not completed
YES Media		R74 000.00	Invoice not received
Zenith Mining		R41 240.00	Invoice no received

### able SC5 Monthly Budget Statement - investment portfolio

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
<b>Municipality</b>									
NEDCOR		1	notice	27-Jun-17	-	9,2%	5 550		5 550
STANDARD BANK		3	notice	26-Jun-17	57	7,8%	9 000		9 000
NEDCOR		3	notice	26-Jun-17	50	7,7%	8 000		8 000
NEDCOR		3	notice	15-Jun-17	29	7,7%	4 500		4 500
STANDARD BANK		3	notice	19-Jun-17	89	7,7%	13 500		13 500
ABSA		3	notice	26-Jun-17	45	7,6%	7 000		7 000
RMB		3	notice	26-Jun-17	30	7,2%	5 000		5 000
NEDCOR		1	call	31-Mar-17	26	6,7%	4 500		4 500
ABSA		1	call	31-Mar-17	37	6,8%	6 500		6 500
RMB		1	call	31-Mar-17	28	6,5%	5 000		5 000
STANDARD BANK		1	call	31-Mar-17	26	6,8%	4 500		4 500
STANDARD BANK		4	notice	05-Apr-17	40	7,8%	6 000		6 000
NEDCOR		4	notice	05-Apr-17	47	8,0%	7 000		7 000
ABSA		4	notice	05-Apr-17	33	7,7%	5 000		5 000
RMB		4	notice	05-Apr-17	19	7,3%	3 000		3 000
<b>TOTAL INVESTMENTS AND INTEREST</b>					557		94 050	-	94 050
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				557		94 050	-	94 050

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

Table SC6 Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		104 279	110 093	110 093	23 118	100 079	81 356	18 723	23,0%	110 093
Local Government Equitable Share		10 002	8 958	8 958	-	30 824	6 719	24 105	358,8%	8 958
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-	-	-
Levy replacement	3	88 934	96 458	96 458	23 118	67 041	72 344	(5 303)	-7,3%	96 458
Finance Management Grant		1 250	1 250	1 250	-	509	938	(428)	-45,7%	1 250
Municipal Systems Improvement		940	-	-	-	-	-	-	-	-
Extended Public Works Programme		1 000	1 000	1 000	-	595	750	(155)	-20,7%	1 000
Roads asset management		2 153	2 427	2 427	-	1 111	607	504	83,1%	2 427
		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		8 200	1 500	1 700	-	800	1 125	(325)	-28,9%	1 150
Housing	4	1 050	800	800	-	800	600	200	100,0%	800
Near Grant		350	350	350	-	-	263	(263)	-100,0%	350
Fire Fighting Equipment Grant		350	350	350	-	-	263	(263)	-100,0%	-
NC Tourism		200	-	200	-	-	-	-	-	-
Housing Project		2 250	-	-	-	-	-	-	-	-
District Aids Programme		-	-	-	-	-	-	-	-	-
Operation Khptso Pula Nala		4 000	-	-	-	-	-	-	-	-
Other transfers and grants [ABSA Donation]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		90	220	220	-	42	165	(123)	-74,8%	74
SETA Skills Grant		90	220	220	-	42	165	(123)	-74,8%	74
Koopmansfontein Self Build Sceme		-	-	-	-	-	-	-	-	-
ABSA		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	112 569	111 813	112 013	23 118	100 921	82 646	18 274	22,1%	111 317
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
Water Affairs		-	-	-	-	-	-	-	-	-
EPWP		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	112 569	111 813	112 013	23 118	100 921	82 646	18 274	22,1%	111 317

Table SC7 Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M09 March										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		104 233	110 093	110 093	27 809	106 709	106 338	371	0,3%	110 093
Local Government Equitable Share		10 002	8 958	8 958	-	-	-	-	-	8 958
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-	-	-
Levy replacement		88 934	96 458	96 458	27 427	102 174	102 830	(656)	-0,6%	96 458
Finance Management Grant		1 250	1 250	1 250	81	758	938	(179)	-19,1%	1 250
Municipal Systems Improvement		894	-	-	-	-	-	-	-	-
Extended Public Works Programme		1 000	1 000	1 000	58	2 438	750	1 688	225,1%	1 000
Roads asset management		2 153	2 427	2 427	243	1 338	1 820	(482)	-26,5%	2 427
Provincial Government:		6 090	1 500	1 700	269	1 069	1 275	(206)	-16,2%	1 150
Housing		1 050	800	800	-	800	600	200	33,3%	800
Near Grant		350	350	350	-	-	263	(263)	-	350
Fire Fighting Equipment Grant		-	350	350	269	269	263	6	2,4%	-
NC Tourism		-	-	200	-	-	150	(150)	-100,0%	-
Housing Project		2 250	-	-	-	-	-	-	-	-
District Aids Programme		388	-	-	-	-	-	-	-	-
Environmental Health Recycling Project		52	-	-	-	-	-	-	-	-
Operation Khptso Pula Nala		2 000	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		90	220	220	-	-	165	(165)	-	74
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-	-	-
ABSA		-	-	-	-	-	-	-	-	-
SETA Skills Grant		90	220	220	-	-	165	(165)	-	74
<b>Total operating expenditure of Transfers and Grants:</b>		<b>110 413</b>	<b>111 813</b>	<b>112 013</b>	<b>28 078</b>	<b>107 778</b>	<b>107 778</b>	<b>(0)</b>	<b>0,0%</b>	<b>111 317</b>
<b>Capital expenditure of Transfers and Grants</b>										
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)		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>110 413</b>	<b>111 813</b>	<b>112 013</b>	<b>28 078</b>	<b>107 778</b>	<b>107 778</b>	<b>(0)</b>	<b>0,0%</b>	<b>111 317</b>



Table SC8 Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		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
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary		4 095	4 792	4 792	401	3 408	3 594	(186)	-5%	4 792
Pension Contributions		194	212	212	-	16	159	(143)	-90%	212
Medical Aid Contributions		17	-	1	-	1	-	1	#DIV/0!	-
Motor vehicle allowance		1 368	1 390	1 390	86	755	1 043	(288)	-28%	1 390
Cell phone and other allowances		275	223	223	17	164	167	(3)	-2%	223
Workmen's Compensation		39	-	-	-	-	-	-	-	-
Other benefits and allowances		-	98	98	-	-	74	(74)	-100%	98
<b>Sub Total - Councillors</b>		<b>5 988</b>	<b>6 715</b>	<b>6 716</b>	<b>504</b>	<b>4 345</b>	<b>5 036</b>	<b>(692)</b>	<b>-14%</b>	<b>6 715</b>
% increase	4		12,1%	12,2%						12,1%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	4 012	4 759	4 759	280	2 524	3 569	(1 045)	-29%	4 759
Pension and UIF Contributions		470	401	401	38	344	301	43	14%	401
Medical Aid Contributions		-	-	-	3	26	-	26	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		592	440	440	-	-	330	(330)	-100%	440
Motor Vehicle Allowance		307	487	487	47	427	365	61	17%	487
Cellphone Allowance		60	96	96	5	45	72	(27)	-37%	96
Housing Allowances		-	-	-	1	7	-	7	#DIV/0!	-
Other benefits and allowances		-	67	67	2	17	50	(33)	-65%	67
Payments in lieu of leave		458	100	100	-	-	75	(75)	-100%	100
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	5	520	-	520	#DIV/0!	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 898</b>	<b>6 350</b>	<b>6 350</b>	<b>382</b>	<b>3 910</b>	<b>4 763</b>	<b>(853)</b>	<b>-18%</b>	<b>6 350</b>
% increase	4		7,7%	7,7%						7,7%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		30 323	40 521	40 521	2 847	24 511	22 882	1 629	7%	32 773
Pension and UIF Contributions		5 116	6 733	6 733	426	3 847	5 050	(1 203)	-24%	6 733
Medical Aid Contributions		1 587	1 655	1 655	133	1 228	1 241	(14)	-1%	1 655
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		2 297	-	-	-	(878)	-	(878)	-	-
Motor Vehicle Allowance		3 998	3 456	3 455	274	2 417	2 592	(174)	-7%	3 456
Cellphone Allowance		145	123	123	10	89	92	(3)	-4%	123
Housing Allowances		390	392	392	29	254	294	(39)	-13%	391
Other benefits and allowances		991	448	448	42	373	336	37	11%	448
Payments in lieu of leave		1 216	850	850	-	-	-	-	-	850
Long service awards		201	152	152	-	-	-	-	-	152
Post-retirement benefit obligations	2	581	536	536	-	-	402	(402)	-100%	536
<b>Sub Total - Other Municipal Staff</b>		<b>46 846</b>	<b>54 865</b>	<b>54 865</b>	<b>3 762</b>	<b>31 841</b>	<b>32 888</b>	<b>(1 047)</b>	<b>-3%</b>	<b>47 116</b>
% increase	4		17,1%	17,1%						0,6%
<b>Total Parent Municipality</b>		<b>58 732</b>	<b>67 930</b>	<b>67 931</b>	<b>4 648</b>	<b>40 096</b>	<b>42 687</b>	<b>(2 592)</b>	<b>-6%</b>	<b>60 181</b>
			15,7%	15,7%						2,5%
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>58 732</b>	<b>67 930</b>	<b>67 931</b>	<b>4 648</b>	<b>40 096</b>	<b>42 687</b>	<b>(2 592)</b>	<b>-6%</b>	<b>60 181</b>
% increase	4		15,7%	15,7%						2,5%
<b>TOTAL MANAGERS AND STAFF</b>		<b>52 744</b>	<b>61 215</b>	<b>61 215</b>	<b>4 144</b>	<b>35 751</b>	<b>37 651</b>	<b>(1 900)</b>	<b>-5%</b>	<b>53 466</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of March 2017 averages 80%. The reason for the deviations is mainly due to, annual leave, sick leave taken and courses attended during the month.

Attendance trends are summarized as follows:

	<b>Senior Management</b>	<b>Middle Management</b>	<b>Supervisory</b>	<b>Clerical</b>
Number of Members	<b>1</b>	<b>3</b>	<b>7</b>	<b>12</b>
Leave	3	11	5	8
Sick Leave	0	0	3	3
Courses / Seminar	1	3	8	6
Meetings	0	0	0	0
Study leave	0	0	0	0
Maternity Leave	0	0	22	23
Family Responsibility	0	0	0	0
Union Meetings	0	0	0	0
Absent	0	0	0	0
Special Leave	0	0	0	0
Over time	0	0	0	0
No. of Workdays Attended	<b>18</b>	<b>52</b>	<b>116</b>	<b>200</b>
Total Workdays	<b>22</b>	<b>66</b>	<b>154</b>	<b>240</b>
Percentage Attendance per Group	<b>82%</b>	<b>79%</b>	<b>75%</b>	<b>83%</b>
Average	<b>80%</b>			

**Personnel Development:**

- No MFMP training took place during the month of March 2017.

**INTERNSHIP PROGRAMME**

As per National Treasury regulations, there are five finance internship posts. The aim of the programme is to capacitate finance graduates to eventually build their capacity to take up any senior position in the municipality if possible and elsewhere in other municipalities. Their appointment is for a period of 24 to 36 months depending on completion of the Municipal Finance Management Programme (MFMP).

Two (2) interns are enrolled for the MFMP; the other three (3) interns will be enrolled with the new intake of the MFMP course.

**SUPPORT OF LOCAL MUNICIPALITIES**

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

An mSCOA progress meeting was held on 15 March 2017 at FBDM with the three (3) local municipalities that are in the process of implementation and Provincial Treasury. The next progress meeting is scheduled to take place on 12 April 2017.

**mSCOA Implementation Progress**

In terms of the MFMA mSCOA Circular 1, The Municipal Regulations on a Standard Chart of Accounts (mSCOA) is applicable to all municipalities and municipal entities with effect from 1 July 2017.

- The municipality has implemented mSCOA as of 1 July 2016;
- An internal training session was held with E-Venus users and all managers to explain the new vote numbers;
- The risk register was reviewed on 17 March 2017;
- A training session was held by Provincial Treasury during September 2016 regarding the linking of the trial balance to the mSCOA charts;
- The new version of mSCOA was received; review of the income/expenditure components was completed. Assets/Liabilities component to be reviewed during March and April 2017;
- All circulars was submitted to council during February 2017;
- The mSCOA Implementation Team met on 14 February 2017; and
- The mSCOA Steering Committee met in March 2017.

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

DC9 Frances Baard - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March																		
Description	Ref	Budget Year 2016/17												2015/16 Medium Term Revenue & Expenditure Framework				
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2 2018/19		
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Year	Year +1	Year +2 2018/19		
<b>Cash Receipts By Source</b>																		
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		-	-	-	-	-	-	-	109	-	-	-	-	1 081	1 120	1 176		
Interest earned - external investments		351	591	654	544	499	384	15	350	5 682	-	-	-	5 743	5 648	5 820		
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer receipts - operating		45 287	(6 000)	-	1 296	(519)	28 855	(923)	206	28 078	-	-	-	112 013	117 778	124 358		
Other revenue		32	19	7	3	8	351	496	13	49	-	-	-	100	100	100		
<b>Cash Receipts by Source</b>		<b>45 670</b>	<b>(5 390)</b>	<b>661</b>	<b>1 843</b>	<b>(12)</b>	<b>29 591</b>	<b>(412)</b>	<b>679</b>	<b>33 809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118 937</b>	<b>124 646</b>	<b>131 454</b>		
<b>Other Cash Flows by Source</b>																		
Transfer receipts - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	5 550	-	-		
<b>Total Cash Receipts by Source</b>		<b>45 670</b>	<b>(5 390)</b>	<b>661</b>	<b>1 843</b>	<b>(12)</b>	<b>29 591</b>	<b>(412)</b>	<b>679</b>	<b>33 809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124 487</b>	<b>124 646</b>	<b>131 454</b>		
<b>Cash Payments by Type</b>																		
Employee related costs		4 067	3 994	4 165	4 006	4 106	4 046	3 099	4 125	4 144	-	-	-	50 596	59 993	63 306		
Remuneration of councillors		505	207	608	498	502	502	501	518	504	-	-	-	6 379	6 576	6 826		
Interest paid		-	-	-	-	-	365	-	-	-	-	-	-	1 448	4 693	4 548		
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other materials		80	726	643	368	610	345	326	324	391	-	-	-	3 003	4 056	4 163		
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Grants and subsidies paid - other		287	18	761	3 367	652	10 128	173	3 682	3 995	-	-	-	61 965	26 457	26 141		
General expenses		1 930	1 212	2 668	1 241	1 539	2 561	1 541	1 444	1 764	-	-	-	15 775	18 105	17 488		
<b>Cash Payments by Type</b>		<b>6 869</b>	<b>6 156</b>	<b>8 845</b>	<b>9 480</b>	<b>7 409</b>	<b>17 947</b>	<b>5 639</b>	<b>10 093</b>	<b>10 799</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139 165</b>	<b>119 879</b>	<b>122 472</b>		
<b>Other Cash Flows/Payments by Type</b>																		
Capital assets		6	13	146	1 759	117	53	449	114	469	-	-	-	12 848	656	816		
Repayment of borrowing		-	-	-	-	-	964	-	-	-	-	-	-	720	3 000	3 000		
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Cash Payments by Type</b>		<b>6 875</b>	<b>6 169</b>	<b>8 991</b>	<b>11 240</b>	<b>7 525</b>	<b>18 965</b>	<b>6 088</b>	<b>10 208</b>	<b>11 268</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>152 733</b>	<b>123 535</b>	<b>126 288</b>		
<b>NET INCREASE/(DECREASE) IN CASH</b>		<b>38 795</b>	<b>(11 559)</b>	<b>(8 330)</b>	<b>(9 396)</b>	<b>(7 537)</b>	<b>10 626</b>	<b>(6 500)</b>	<b>(9 529)</b>	<b>22 542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28 245)</b>	<b>1 111</b>	<b>5 166</b>		
Cash/cash equivalents at the month/year beginning		69 275	108 070	96 511	88 181	78 784	71 247	81 873	75 373	65 844				69 275	82 960	82 793		
Cash/cash equivalents at the month/year end:		108 070	96 511	88 181	78 784	71 247	81 873	75 373	65 844	88 386				41 030	43 748	48 914		

## Table SC12 Monthly Budget Statement - capital expenditure trend

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	2	-	-	6	6	-	(6)	#DIV/0!	0%
August	42	546	546	13	19	546	527	96,5%	0%
September	110	1 579	1 579	146	165	2 125	1 960	92,2%	1%
October	23	1 500	1 500	1 683	1 849	3 625	1 776	49,0%	10%
November	85	2 000	2 000	117	1 965	5 625	3 660	65,1%	10%
December	833	500	500	53	2 019	6 125	4 106	67,0%	11%
January	66	-	-	479	2 498	6 125	3 627	59,2%	13%
February	28	4 946	4 946	114	2 613	11 071	8 458	76,4%	14%
March	1 769	1 000	1 000	469	3 082	12 071	8 989	74,5%	16%
April	54	6 965	6 965						
May	649	-	-						
June	1 920	-	(6 188)						
<b>Total Capital expenditure</b>	<b>5 582</b>	<b>19 036</b>	<b>12 848</b>	<b>3 081</b>					

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

DC9 Frances Baard - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - 09 March										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
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										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other		-								
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		4 643	16 134	9 750	467	2 773	9 732	6 959	71,5%	7 139
General vehicles		1 244	-	-	-	-	-	-		
Specialised vehicles		-	3 800	3 800	-	1 754	3 750	(1 969)	-52,5%	3 006
Plant & equipment		20	-	-	-	-	-	-		
Computers - hardware/equipment		-	53	53	14	47	40	8	19,2%	40
Furniture and other office equipment		329	49	49	-	49	37	12	33,3%	37
Abattoirs		-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-		
Civic Land and Buildings		-	12 000	5 700	453	922	5 794	(4 872)	-84,1%	3 945
Other Buildings		3 051	-	-	-	-	-	-		
Other		-	232	-	-	-	-	-		
Surplus Assets - (Investment or Inventory)				-	-	-	-	-		
Other - Emergency Equipment				148	-	-	111	(111)	-100,0%	111
<b>Agricultural assets</b>		-	-	-	-	-	-	-		
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-		
List sub-class										
<b>Intangibles</b>		-	10	10	-	8	8	1	0	8
Computers - software & programming		-	10	10	-	8	8	1	109,4%	8
Other										
<b>Total Capital Expenditure on new assets</b>	1	4 643	16 144	9 760	467	2 781	9 739	(6 931)	-71,2%	7 146

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

DC9 Frances Baard - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		862	2 892	3 088	2	302	2 316	2 014	87,0%	1 927
General vehicles		512	1 720	2 100	-	-	1 575	(1 575)	-100,0%	1 146
Specialised vehicles		-	359	359	-	-	269	(269)	-100,0%	239
Plant & equipment		-	150	85	-	89	64	(2)	-3,3%	100
Computers - hardware/equipment		350	593	481	-	175	361	(186)	-51,6%	395
Furniture and other office equipment		-	70	63	2	38	47	(10)	-20,5%	47
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		77	-	-	-	-	-	-	-	-
Computers - software & programming		77	-	-	-	-	-	-	-	-
Other										
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>939</b>	<b>2 892</b>	<b>3 088</b>	<b>2</b>	<b>302</b>	<b>2 316</b>	<b>(2 042)</b>	<b>-88,2%</b>	<b>1 927</b>

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

DC9 Frances Baard - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		17	154	154	-	-	116	116	100,0%	-
Parks & gardens										
Social rental housing										
Other		17	154	154			116	116	100,0%	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		1 707	1 870	2 012	287	2 119	1 403	(716)	-51,1%	2 719
General vehicles		210	395	633	152	602	296	(306)	-103,3%	697
Specialised vehicles										
Plant & equipment		350	744	660	43	175	558	383	68,6%	234
Computers - hardware/equipment		782	310	310	40	449	233	(217)	-93,2%	599
Furniture and other office equipment		37	21	21	22	559	16	(544)	-3452,1%	746
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		328	370	359	29	332	278	(55)	-19,7%	443
Other Land			30	30			23	23		
Surplus Assets - (Investment or Inventory)										
Other - Emergency Equipment										
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		1 797	2 382	2 686	105	1 695	960	(735)	-76,5%	2 542
Computers - software & programming		1 797	2 382	2 686	105	1 695	960	(735)	-76,5%	2 542
Other										
<b>Total Repairs and Maintenance Expenditure</b>		3 521	4 406	4 851	391	3 813	2 478	(1 335)	-53,9%	5 261

Table SC13d Monthly Budget Statement - depreciation by asset class



DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09March										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		151	414	414	-	-	311	311	100,0%	514
Other		151	414	414	-	-	311	311	100,0%	514
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4 613	3 267	3 267	-	2 834	2 284	(550)	-24,1%	3 177
General vehicles		1 794	900	900	-	1 202	675	(527)	-78,1%	901
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		371	198	198	-	374	149	(226)	-152,0%	250
Computers - hardware/equipment		1 006	900	900	-	380	509	129	25,4%	1 157
Furniture and other office equipment		941	750	750	-	431	563	132	23,4%	571
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		501	519	519	-	447	389	(58)	-14,9%	298
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		162	146	146	-	127	110	(18)	-16,2%	135
Computers - software & programming		162	146	146	-	127	110	(18)	-16,2%	135
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		4 927	3 827	3 827	-	2 961	2 704	(257)	-9,5%	3 826

## **ASSET AND RISK MANAGEMENT**

### **Insurance:**

All Municipal assets are adequately insured with Lateral Unison. The contract runs from 01 January 2016 for a period of three (3) years.

### **Asset Management:**

The asset register is updated on monthly basis; this is done to keep up with any changes that might have occurred. The last asset count was done during the month of June 2016 for the 2015/16 financial year.

### **Information Backup:**

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

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

**Motor Vehicle Operating Cost:**

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

<i>OPERATING RESULTS ANALYSIS</i>	Mar-17	FULL YEAR		
<i>COMPARISON: ACTUAL TO BUDGET</i>	YTD ACTUAL	BUDGET 2015/16	VARIANCES	VARIANCES %
<b>DEPRECIATION</b>	<b>1 952 583,32</b>	<b>3 826 620,00</b>	<b>1 874 036,68</b>	<b>49%</b>
DEP&AMOR:FURNITURE&OFFICE EQUIP ALL	4 161,04	749 800,00	745 638,96	99%
DEP&AMOR:BUILDINGS-ALL OR EXCL NERSA	433 900,72	518 600,00	84 699,28	16%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	-	316 710,00	316 710,00	100%
DEP&AMOR:INTANGIBLE ASSETS	-	145 910,00	145 910,00	100%
DEP&AMOR:TRANSPT ASS ALL OR EX NERSA	940 150,60	900 000,00	(40 150,60)	-4%
DEP&AMOR:COMP EQUIP-ALL OR EXCL NERSA	249 506,91	900 000,00	650 493,09	72%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	194 362,53	200 000,00	5 637,47	3%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	130 501,52	95 600,00	(34 901,52)	-37%
<b>REPAIRS &amp; MAINTENANCE</b>	<b>177 152,60</b>	<b>633 100,00</b>	<b>455 947,40</b>	<b>72%</b>
INV-MAT&SUPP/MAINT:MOTOR VEHICLES REPAIR	52 289,56	300 000,00	247 710,44	83%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES TYRES	2 389,20	81 600,00	79 210,80	97%
INV-MAT&SUPP/MAINT:SPEED CONTROL EQUIP	49 250,10	73 500,00	24 249,90	33%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES REPAIR	72 346,55	120 000,00	47 653,45	40%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES TYRES	877,19	58 000,00	57 122,81	98%
<b>GENERAL EXPENSES</b>	<b>450 330,61</b>	<b>1 059 500,00</b>	<b>609 169,39</b>	<b>57%</b>
OC:CLEAN SERV-CAR VALET/WASHING SERV	9 141,23	65 250,00	56 108,77	86%
OC:INSUR UNDER-PREMIUMS	109 999,96	110 000,00	0,04	0%
OC:LIC-VEHICLE LIC&REGISTRATIONS	14 560,00	14 560,00	-	0%
MOTOR VEHICLE USAGE	2 922,50	20 250,00	17 327,50	86%
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	13 913,99	20 000,00	6 086,01	30%
INV-MAT&SUPP/MOTOR VEHICLES:FUEL	207 571,45	479 000,00	271 428,55	57%
OC:INSUR UNDER-PREMIUMS	13 513,94	18 000,00	4 486,06	25%
MOTOR VEHICLE USAGE	11 562,50	27 040,00	15 477,50	57%
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	1 111,95	5 000,00	3 888,05	78%
INV-MAT&SUPP/MOTOR VEHICLES:FUEL	65 655,09	300 000,00	234 344,91	78%
OC:LIC-VEHICLE LIC&REGISTRATIONS	378,00	400,00	22,00	6%
<b>TOTAL</b>	<b>2 580 066,53</b>	<b>5 519 220,00</b>	<b>2 939 153,47</b>	<b>53%</b>

**Motor Vehicles - Utilization Statistics:**

The municipality operates a pool of 28 vehicles as part of its routine activities.

Statistical information regarding the year-to-date utility for March 2017 is as follows:

**Disposal of Vehicles:**

There was no disposal of any vehicles for the month of March 2017.

POOL VEHICLE CONTROL MARCH 2017						
Registration	Service	License	Opening KM	Previous Month	Current month	March '17
Number		Expires	01-Jul-16	Closing Km Reading	Closing KM Reading	Utility
CBY 226 NC	165 000	2017/09/30	144 781	153 691	153 699	8
CBY 227 NC	90 000	2017/09/30	72 076	77 953	79 320	1 367
CDM 296 NC	105 000	2017/09/30	86 957	92 855	93 398	543
CMV 311 NC	30 000	2018/01/31	4 577	17 479	17 988	509
VMV 321 NC	30 000	2018/01/31	4 736	20 558	23 702	3 144
CMT 747 NC	30 000	2018/01/31	4 048	15 579	17 983	2 404
VMT 314 NC	30 000	2018/01/31	8 070	19 628	20 972	1 344
CMV 319 NC	30 000	2018/01/31	4 256	15 161	16 783	1 622
CGR 575 NC	60 000	2017/12/31	37 614	44 588	45 330	742
CGR 572 NC	90 000	2017/12/31	82 351	86 149	87 063	914
CGR 576 NC	75 000	2017/12/31	55 856	60 296	61 665	1 369
CGY 587 NC	60 000	2018/02/28	39 853	47 066	49 196	2 130
CBD 761 NC	150 000	2018/02/28	138 697	141 877	142 630	753
BVC 831 NC	165 000	2017/07/31	153 112	156 902	157 352	450
BRD 836 NC	105 000	2018/01/31	100 944	100 944	100 944	-
CBY 895 NC	60 000	2017/09/30	49 717	51 537	52 520	983
CBY 898 NC	75 000	2017/09/30	56 696	61 217	62 713	1 496
CJL 363 NC	25 000	2018/01/31	15 572	20 623	21 194	571
CKW 835 NC	20 000	2017/11/30	11 581	15 519	15 519	-
CKR 822 NC	45 000	2017/10/31	27 980	40 977	42 511	1 534
FBDM 1 NC	165 000	2017/09/30	134 746	145 569	150 432	4 863
CHM 958 NC	15 000	2017/06/30	2 009	2 009	2 009	8
CJG 979 NC	50 000	2017/12/31	40 091	46 361	47 424	1 063
CJJ 262 NC	45 000	2017/12/31	30 799	37 934	39 767	1 833
CJJ 263 NC	30 000	2017/12/31	20 606	26 354	28 177	1 823
CJJ 258 NC	30 000	2017/12/31	22 350	27 629	28 201	572
CLF791 NC	15 000	2018/01/31	3 823	4 934	5 458	524
CMT 438 NC	30 000	2018/01/31	5 044	14 668	16 747	2 079
						<b>34 648</b>

**Motor Vehicle Damage Report:**

- No vehicles were damaged during the month of March 2017.

**Additional Information on motor vehicle utilization:**

Accident: Bumper & side panel damaged: Reported 05/12/2016, vehicle at PC Struwig Panel beaters for repairs.

Ford Bantam (BRD 836 NC)

Engine overheat-high maintenance: vehicle will be written off


**2.14 Quality Certificate**

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

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

The report for the month of March 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Ms. ZM Bogatsu**  
**Municipal Manager**

Signature  \_\_\_\_\_

Date 13 April 2017