

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

30 April 2020

TABLE OF CONTENTS	Page
1. Executive summary	2-10
2. In-Year Budget Statement Tables (Annexure A)	11-15
3. Supporting documents	16-27
4. Municipal Manager’s quality certification	28

1. EXECUTIVE SUMMARY

All variances are calculated against the approved budget figures.

1.1 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 actual revenue is R99, 895 million as compared to the year-to-date budget projections of R113, 161 million. The variance is due to the first trench of the equitable share which was transferred in July 2019.

Operating expenditure by type

To date, R80, 661 million has been spent as compared to the operational year-to-date budget projections of R123, 150 million. The variance is mainly due to the following:

- Vacant positions of the CFO, Director Planning & Development and Director Infrastructure;
- Capital and Operational allocations to local municipality which has not been claimed; and
- Special projects which are still at a planning stage of the SCM process.

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

Capital Expenditure

Year-to-date expenditure on capital amounts to R0, 902 million as compared to the year-to-date budget projections of R2, 116 million. Capital expenditure will improve as the financial year.

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

Cash Flows

The municipality started the year with a total cash and cash equivalents of R78, 264 million. The year-to date cash and cash equivalents amounted to R120, 973, million. The net increase in cash and cash equivalents for the year to date is R42, 709, million. The increase is as a result of the equitable share that was received in December 2019 and underspending of Projects and vacancies.

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 table depict the financial performance as per municipal vote according to the approved organogram of the municipality:

Council & Executive						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
01.1 - Council & Executive Administration	10,115,548	11,574,120	11,240,470	771,047	7,133,525	9,444,900
02.1 - Office Of The Municipal Manager	2,209,966	2,509,730	2,627,730	169,037	1,606,381	2,162,240
02.2 - Committee & Administration Services	962,088	1,312,270	933,120	45,349	436,653	866,070
02.3 - Internal Audit	2,441,526	3,299,340	3,299,340	210,394	2,276,378	2,749,460
02.4 - Communications	1,966,411	2,458,210	2,468,440	122,389	1,482,051	2,054,658
02.5 - Legal And Compliance	1,281,194	1,403,948	1,403,948	68,708	1,022,637	1,169,980
02.6 - Political Office Administration	3,473,258	3,821,750	3,816,710	242,391	2,785,744	3,181,766
02.7 - Youth Unit	2,157,854	1,998,740	1,998,740	188,698	1,886,142	1,665,610
02.8 - Risk Unit	877,772	1,006,030	1,006,030	88,784	873,202	838,390
Total	25,485,616	29,384,138	28,794,528	1,906,798	19,502,711	24,133,074

Actual operating expenditure of Council & Executive is R19, 503 million as compared to the year-to-date budget R24, 133 million. Special projects in the respective departments are still at a planning stage, project activities are expected to be implemented as indicated in the operational plans. Expenditure is expected to gain momentum as the year progress with the implementation of set budgets by the departments. One vacancy exists within the department, namely, Manager: Office of the MM.

Budger & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Budger & treasury						
03.1 - Finance Directorate	4,148,200	7,907,990	6,950,710	150,483	3,242,220	6,015,652
03.2 - Revenue & Expenditure	3,222,572	3,760,282	3,760,282	263,128	2,568,461	3,133,570
03.3 - Budget And Treasury Office	7,049,645	7,039,030	7,139,030	247,109	3,155,466	5,925,850
03.4 - Supply Chain Management	3,963,080	3,192,660	3,192,660	228,099	2,646,164	2,660,560
03.5 - Council Motor Vehicle Pool	1,935,333	1,905,760	1,889,360	-	1,161,862	1,578,300
Total	20,318,830	23,805,722	22,932,042	888,819	12,774,174	19,313,932

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R12, 774 million as compared to the year-to-date projected budget of R19, 313 million. Due to the vacant CFO position, spending on the planned budget is below expected projection.

Corporate Services						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
04.1 - Administration Directorate	1,662,653	1,918,050	1,918,050	140,883	1,382,959	1,598,410
04.2 - Information Systems	3,576,931	4,140,130	4,140,130	177,435	2,764,770	3,450,150
04.3 - Human Resource Management	4,352,678	7,335,010	7,285,010	348,439	3,500,463	6,082,520
04.4 - Office Support Services	9,632,038	11,345,160	11,852,160	588,157	9,189,090	9,758,530
04.5 - Environmental Protection	3,912,678	7,539,150	7,347,750	625,094	5,127,089	6,167,810
04.6 - Fire Fighting & Disaster Management	5,898,828	10,244,950	7,642,640	489,753	5,672,323	6,976,044
Total	29,035,805	42,522,450	40,185,740	2,369,760	27,636,695	34,033,464

Actual operating expenditure of Corporate Services at the end of the month is R27, 637 million as compared to the year-to-date projected budget of R34, 033 million. Expenditure is expected to increase as the year progresses with the implementation of set budgets by the departments, taking into consideration the cost containment policy to eliminate non-priority spending on service delivery items. Vacancies within the department also has an impact on the underspending of the projected budget, namely, Senior Fire Fighter, Chief Clerk Archive and Disaster Management Co-ordinator.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
05.1 - Planning & Development Directorate	976,649	1,835,190	1,464,220	26,303	986,764	1,306,758
05.3 - Local Economic Development	5,018,657	8,310,100	8,356,550	305,565	4,181,887	6,952,990
05.4 - Planning Unit - Gis	1,627,268	2,100,110	2,100,110	86,825	902,008	1,750,110
05.5 - Planning Unit - Spacial Planning	1,534,595	3,551,380	2,039,900	160,282	840,796	2,052,602
05.6 - Tourism	3,241,809	3,697,410	3,562,410	149,606	2,167,150	3,000,210
05.7 - Planning Unit - ldp	1,389,378	1,664,460	1,674,690	139,194	1,258,396	1,393,198
Total	13,788,356	21,158,650	19,197,880	867,775	10,337,001	16,455,868

Actual operating expenditure of Planning & Development at the end of the month amounts to R10, 337 million as compared to the year-to-date projected budget of R16, 456 million. Due to the vacant director position, spending on the planned budget is below expected projection. However, the budget is expected to gain momentum when the financial year progresses, taking into consideration the cost containment policy to eliminate non-priority spending on service delivery items. Vacancy within the department also has an impact on the underspending of the projected budget, namely, GIS Officer.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.1 - Infrastructure Service Directorate	4,371,638	1,969,620	1,098,300	40,727	626,752	1,118,598
06.2 - Project Management & Advisory Service	12,318,762	25,415,450	29,996,070	354,249	6,749,439	23,927,932
06.3 - Infrastructure Service - Roads Maint	777,179	964,600	934,100	28,955	572,889	785,530
06.4 - Housing Administration	2,660,945	4,050,490	4,061,290	425,916	2,460,952	3,381,900
Total	20,128,525	32,400,160	36,089,760	849,847	10,410,032	29,213,960

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R10, 410 million as compared to the year-to-date projected budget of R29, 214 million. Underspending is due to the vacant Director position and the underspending of local municipality on Capital and Operational allocation. The spending on the planned budget is expected to gain momentum once the local municipalities start submitting claims for their projects. Vacancy within the department also has an impact on the underspending of the projected budget, namely: Building Technician.

Consolidated performance of year-to-date expenditure on special projects against full year budget

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
MUNICIPAL MANAGERS OFFICE						
COMMUNICATIONS						
Public Participation Programme	30,200	-	-	30,200	0%	The executive mayor and municipal manager to decide on how the program will be implemented
Total Communications Projects	30,200	-	-	30,200	0%	
FINANCE DIRECTORATE						
Support to 3 local municipalities (Phokwane, Magareng & Dikgatlong)	150,000.00	-	-	150,000.00	0%	To be utilised during the course of the financial year, upon formal request for assistance from the local municipalities.
Total Finance Directorate Projects	150,000.00	-	-	150,000.00	0%	
BUDGET AND TREASURY OFFICE						
Revaluation of Buildings	150,000.00	-	-	150,000.00	0%	To be utilised in the fourth quarter, during the compilation of the 2019/20 AFS.
Total BTO Projects	150,000.00	-	-	150,000.00	0%	

Project	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
PLANNING UNIT - GIS						
Land Use Survey (Dikgatlong)	390,000.00	-	-	390,000.00	0%	Committed funds for the project implementation, appointment of service provider completed.
Total GIS Projects	390,000.00	-	-	390,000.00	0%	
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal	33,000.00	-	13,752.00	19,248.00	42%	The District Municipal Planning Tribunal (DMPT) will convene on the 29 May 2020.
FBDM SDF Framework	400,000.00	364,917.39	-	400,000.00	0%	The project (FBDM SDF REVIEW) is behind schedule, only three phases will be completed before the 30th of June 2020. The Inception report and Draft Service Level Agreement have been completed. The project will be completed on the 3rd of November 2021.
Phokwane Infill Development	75,000.00	-	51,878.64	23,121.36	69%	The project is on track. The submission to the District Municipal Planning Tribunal and Surveyor General will be done before 30 June 2020.
Total Spatial Planning Projects	508,000.00	364,917.39	65,630.64	442,369.36	13%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
COUNCIL AND EXECUTIVE ADMINISTRATION						
POLITICAL OFFICE ADMINISTRATION						
Commemorative Days	274,000.00	-	196,828.98	77,171.02	72%	Remainder of the Budget might nt be utilised due to lock down.
Disability Programme	60,000.00	-	57,999.50	2,000.50	97%	Remainder of the Budget might nt be utilised due to lock down.
Child Programme	65,000.00	-	15,000.00	50,000.00	23%	Remainder of the Budget might nt be utilised due to lock down.
Gender Programme	46,000.00	-	46,000.00	-	100%	Project complete.
MRM Programme	5,000.00	-	-	5,000.00	0%	Remainder of the Budget might nt be utilised due to lock down.
Old Age Programme	35,000.00	-	26,950.00	8,050.00	77%	Project completed with savings.
<i>Total Political Office Projects</i>	<u>485,000.00</u>	<u>-</u>	<u>342,778.48</u>	<u>142,221.52</u>	<u>71%</u>	
YOUTH UNIT						
Youth Career	25,000.00	-	7,412.39	17,587.61	30%	Remainder of the Budget might not be utilised due to lock down.
Sopa Programme	17,000.00	-	7,000.00	10,000.00	41%	Remainder of the Budget might not be utilised due to lock down.
June 16 Programme	45,000.00	-	37,000.00	8,000.00	82%	Remainder of the Budget might not be utilised due to lock down.
Youth Skills Programme	253,600.00	-	205,068.70	48,531.30	81%	Remainder of the Budget might not be utilised due to lock down.
<i>Total Youth Projects</i>	<u>340,600.00</u>	<u>-</u>	<u>256,481.09</u>	<u>84,118.91</u>	<u>75%</u>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES						
HUMAN RESOURCE MANAGEMENT						
Employee Wellness Assistance Programme	80,000.00	-	62,632.00	17,368.00	78%	Will occur as and when needed by the employees.
Total HR Projects	80,000.00	-	62,632.00	17,368.00	78%	
ENVIRONMENTAL PROTECTION						
Air Quality	14,000.00	1,147.49	7,062.70	6,937.30	50%	Campaigns were conducted during the first quarter on the 1st and 16th of August 2019.
Commemorative Days	85,000.00	1,338.78	4,426.44	80,573.56	5%	Environmental calendar days will be celebrated in 4th quarter
Awareness Sanitation Programme	56,600.00	1,285.05	16,965.58	39,634.42	30%	World Environmental Health Day was commemorated.
Environmental Health Framework	200,000.00	-	196,280.00	3,720.00	98%	Project is complete waiting for the council to adopt the document.
Water Analysis	323,500.00	44,453.07	143,227.40	180,272.60	44%	Water analysis was done in July 2019. Remaining budget to be utilised during the course of the financial year as per operational plan.
Sample Analysis	24,600.00	15,647.32	874.62	23,725.38	4%	Swabs will be collected in 4th quarter
Environmental World day Awareness	200,000.00	-	193,722.60	6,277.40	97%	The Environmental world day Awareness occurred on the 26 to the 27th of September 2019.
South African Standards for Drinking Water	90,000.00	-	-	90,000.00	0%	Samples will be collected in 4th quarter.
Total Environmental Health Projects	993,700.00	63,871.71	562,559.34	431,140.66	57%	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	107,400.00	-	76,150.00	31,250.00	71%	Training occurred on the 11th and 12th of December 2019. Project completed with savings.
Disaster Management Forum	5,800.00	-	1,738.91	4,061.09	30%	Hosting of disaster management forum, to be used during the financial year.
Awareness Programme	7,000.00	-	-	7,000.00	0%	Budget to be utilised during the course of the financial year, as per deployment during the 3rd to the 4th quarter.
Disaster Plan Strategy	520,000.00	-	-	520,000.00	0%	Project to be implemented during the course of the financial year.
Contingency Fund	520,000.00	151,300.00	278,975.22	241,024.78	54%	Expenditure as the contingency fund request.
Total Disaster Management Projects	1,160,200.00	151,300.00	356,864.13	803,335.87	31%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
LOCAL ECONOMIC DEVELOPMENT						
Led Small, Medium & Micro Entreprises	795,600.00	-	550,808.70	244,791.30	69%	Project its in the implementation stage to be completed by the end of June 2020.
Machinery and equipment SMME	850,000.00	-	-	850,000.00	0%	Request to rollover Project to the next Financial year..
Led Expo	920,000.00	-	916,304.69	3,695.31	100%	Project completed.
Youth Enterprenuer	160,000.00	-	-	160,000.00	0%	Request to rollover Project to the next Financial year..
Exhibition Installers	380,000.00	-	277,966.00	102,034.00	73%	Budget to be utilised during the course of the financial year.
Led Trade & Investment Promotion	35,000.00	-	-	35,000.00	0%	Project is in the planning phase, in the process of developing brochures to be completed during the 4th quarter.
Investment Desk	50,000.00	-	-	50,000.00	0%	Project is in the planning phase, research in progress.To take place during 4th quarter
Agriculture Emerging Farmers	200,000.00	150,000.00	50,000.00	150,000.00	25%	Project is in the implementation phase, awaiting appointment of specifications committee.
Advertising and Promotion	208,810.00	-	47,537.90	161,272.10	23%	Project is in the implementation phase, budget to be fully utilised by the end of the financial year.
Women Empowerment	50,000.00	-	50,000.00	-	100%	Project completed.Evaluation to occur during the 4th quarter.
Hartswater Stalls	600,000.00	-	526,739.13	73,260.87	88%	Project completed with savings.
Total LED Projects	4,249,410.00	150,000.00	2,419,356.42	1,830,053.58	57%	
TOURISM						
Ganspan	270,000.00	-	96,042.00	173,958.00	36%	Project in the environmental impact review phase.
Indaba Expo	327,370.00	21,892.17	108,980.10	218,389.90	33%	Project cancelled due to lock down.
Diamond and Dorings Festival	480,000.00	-	-	480,000.00	0%	Budget to be utilised during March/April 2020.
Tourism Business Competition	501,300.00	78,395.98	370,546.35	130,753.65	74%	Workshops on hold due to Covid-19 and school closure
Tourism Association	75,000.00	58,967.00	180.00	74,820.00	0%	Tourism association meetings to take place during the course of the financial year.
Tourism Awareness Campaign	120,000.00	-	78,527.65	41,472.35	65%	The event occurred on the 20th of September 2019, project completed with savings.
Printing of Travel Guide	150,000.00	-	-	150,000.00	0%	Budget to be utilised during the course of the financial year.
Tourism Advertisement	175,000.00	29,987.40	23,305.00	151,695.00	13%	In progress still to take place during the course of the financial year.
N12 Promotion	60,000.00	-	44,922.24	15,077.76	75%	Remaining budget to be utilised during the course of the financial year.
Total Tourism Projects	2,158,670.00	189,242.55	736,403.34	1,422,266.66	34%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE						
PROJECT MANAGEMENT & ADVISORY SERVICE						
Magareng O&M	3,500,000.00	-	1,106,056.15	2,393,943.85	32%	Spending dependent on claims received from the local municipality, the remaining budget of R2 393,943.85 will be used as the financial year progresses.
Dikgatlong O&M	3,500,000.00	-	534,624.31	2,965,375.69	15%	Spending dependent on claims received from the local municipality, the remaining budget of R2 965,375.69 will be used during the financial year.
Phokwane O&M	2,500,000.00	-	-	2,500,000.00	0%	Spending dependent on claims received from the local municipality,
Sol Plaatje O&M	5,500,000.00	-	66,000.00	5,434,000.00	1%	Spending dependent on claims received from the local municipality.
Magareng Capital Projects	2,000,000.00	-	-	2,000,000.00	0%	Spending dependent on claims received from the local municipality.
Dikgatlong Capital Projects	2,400,000.00	-	1,504,351.16	895,648.84	63%	Project implemented by local municipality. Valid claims paid out. Amount allocated is R2 million. (R400 000 is retention funding)
Phokwane Capital Projects	2,000,000.00	-	-	2,000,000.00	0%	Spending dependent on claims received from the local municipality.
Sol Plaatje Capital projects	2,000,000.00	-	-	2,000,000.00	0%	Spending dependent on claims received from the local municipality.
Total Infrastructure Projects	23,400,000.00	-	3,211,031.62	20,188,968.38	14%	
HOUSING ADMINISTRATION						
Housing Project	860,000.00	-	382,500.00	477,500.00	44%	In Process will be completed by the end June 20
Total Housing Projects	860,000.00	-	382,500.00	477,500.00	44%	
Total Special Projects	34,955,780.00	919,331.65	8,396,237.06	26,559,542.94	24%	

The actual spending on special projects for the municipality at the end of the month amounts to R8 396 237.06, with a commitment of R 919 331.65. The municipality has spent 24% of its budgeted special projects.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M10 April									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	6,729	5,350	5,750	714	6,844	4,698	2,145	46%	5,750
Transfers and subsidies	123,192	128,942	127,914	-	92,422	106,835	(14,413)	-13%	127,914
Other own revenue	932	1,953	1,953	84	630	1,628	(997)	-61%	1,953
Total Revenue (excluding capital transfers and contributions)	130,853	136,245	135,617	798	99,895	113,161	(13,266)	-12%	135,617
Employee costs	61,650	76,174	70,068	5,500	50,335	59,815	(9,480)	-16%	70,068
Remuneration of Councillors	6,700	7,311	7,380	569	5,507	6,134	(628)	-10%	7,380
Depreciation & asset impairment	3,105	3,629	3,629	-	2,690	3,024	(334)	-11%	3,629
Finance charges	204	-	-	-	-	-	-	-	-
Materials and bulk purchases	1,246	1,671	1,643	4	910	1,376	(466)	-34%	1,643
Transfers and subsidies	7,306	20,411	25,476	18	4,521	20,048	(15,527)	-77%	25,476
Other expenditure	28,547	40,074	39,003	791	16,698	32,753	(16,055)	-49%	39,003
Total Expenditure	108,757	149,271	147,200	6,883	80,661	123,150	(42,490)	-35%	147,200
Surplus/(Deficit)	22,096	(13,026)	(11,583)	(6,085)	19,235	(9,989)	29,224	-293%	(11,583)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,521	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	24,617	(13,026)	(11,583)	(6,085)	19,235	(9,989)	29,224	-293%	(11,583)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	24,617	(13,026)	(11,583)	(6,085)	19,235	(9,989)	29,224	-293%	(11,583)
Capital expenditure & funds sources									
Capital expenditure	9,195	3,525	2,156	517	902	2,116	(1,215)	-57%	2,156
Capital transfers recognised	-	70	70	-	-	58	(58)	-100%	70
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	9,192	3,455	2,086	517	902	2,058	(1,156)	-56%	2,086
Total sources of capital funds	9,192	3,525	2,156	517	902	2,116	(1,215)	-57%	2,156
Financial position									
Total current assets	95,294	53,959	91,213		141,646				91,213
Total non current assets	64,217	64,934	64,711		62,639				64,711
Total current liabilities	28,104	15,141	33,299		53,749				33,299
Total non current liabilities	31,004	35,000	33,654		30,836				33,654
Community wealth/Equity	104,330	68,753	88,971		119,700				88,971
Cash flows									
Net cash from (used) operating	34,667	8,389	(119,150)	(6,067)	47,192	12,735	(34,457)	-271%	119,420
Net cash from (used) investing	7,593	60	(60)	-	(4,482)	6,341	10,823	171%	7,593
Net cash from (used) financing	(0)	(5)	5	-	(1)	(1)	0	-8%	(0)
Cash/cash equivalents at the month/year end	99,378	63,832	(40,942)	-	120,973	19,075	(101,898)	-534%	127,012
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		124,655	130,209	130,381	798	98,062	108,611	(10,548)	-10%	130,381
Executive and council		478	250	22	-	13	72	(59)	-82%	22
Finance and administration		124,177	129,959	130,359	798	98,049	108,539	(10,490)	-10%	130,359
<i>Community and public safety</i>		389	246	246	-	-	205	(205)	-100%	246
Public safety		389	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		8,331	5,790	4,990	-	1,833	4,345	(2,512)	-58%	4,990
Planning and development		8,331	5,790	4,990	-	1,833	4,345	(2,512)	-58%	4,990
Trading services		-	-	-	-	-	-	-		-
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	133,374	136,245	135,617	798	99,895	113,161	(13,266)	-12%	135,617
Expenditure - Functional										
<i>Governance and administration</i>		65,029	77,928	76,922	4,051	49,114	64,337	(15,222)	-24%	76,922
Executive and council		18,921	21,217	20,617	1,417	13,848	17,321	(3,472)	-20%	20,617
Finance and administration		43,667	53,412	53,006	2,424	32,989	44,267	(11,277)	-25%	53,006
Internal audit		2,442	3,299	3,299	210	2,276	2,749	(473)	-17%	3,299
<i>Community and public safety</i>		8,560	14,295	11,704	916	8,133	10,358	(2,225)	-21%	11,704
Public safety		422	-	-	-	-	-	-		-
Housing		2,661	4,050	4,061	426	2,461	3,382	(921)	-27%	4,061
<i>Economic and environmental services</i>		31,927	53,350	55,012	1,767	21,246	45,456	(24,210)	-53%	55,012
Planning and development		28,014	45,811	47,664	1,142	16,119	39,288	(23,169)	-59%	47,664
Environmental protection		3,913	7,539	7,348	625	5,127	6,168	(1,041)	-17%	7,348
Trading services		-	-	-	-	-	-	-		-
Other		3,242	3,697	3,562	150	2,167	3,000	(833)	-28%	3,562
Total Expenditure - Functional	3	108,757	149,271	147,200	6,883	80,661	123,150	(42,490)	-35%	147,200
Surplus/ (Deficit) for the year		24,617	(13,026)	(11,583)	(6,085)	19,235	(9,989)	29,224	-293%	(11,583)

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) - M10 April										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Executive & Council		478	250	22	-	13	72	(59)	-81.6%	22
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Budget & Treasury Office		124,177	129,959	130,359	798	98,049	108,539	(10,490)	-9.7%	130,359
Vote 04 - Administration		389	246	246	-	-	205	(205)	-100.0%	246
Vote 05 - Planning & Development		-	800	-	-	-	187	(187)	-100.0%	-
Vote 06 - Infrastructure Services		8,331	4,990	4,990	-	1,833	4,159	(2,326)	-55.9%	4,990
Total Revenue by Vote	2	133,374	136,245	135,617	798	99,895	113,161	(13,266)	-11.7%	135,617
Expenditure by Vote	1									
Vote 01 - Executive & Council		10,116	11,574	11,240	771	7,134	9,445	(2,311)	-24.5%	11,240
Vote 02 - Office Of The Municipal Manager		15,370	17,810	17,554	1,136	12,369	14,688	(2,319)	-15.8%	17,554
Vote 03 - Budget & Treasury Office		20,319	23,806	22,932	889	12,774	19,314	(6,540)	-33.9%	22,932
Vote 04 - Administration		29,036	42,522	40,186	2,370	27,637	34,033	(6,397)	-18.8%	40,186
Vote 05 - Planning & Development		13,788	21,159	19,198	868	10,337	16,456	(6,119)	-37.2%	19,198
Vote 06 - Infrastructure Services		20,129	32,400	36,090	850	10,410	29,214	(18,804)	-64.4%	36,090
Total Expenditure by Vote	2	108,757	149,271	147,200	6,883	80,661	123,150	(42,490)	-34.5%	147,200
Surplus/ (Deficit) for the year	2	24,617	(13,026)	(11,583)	(6,085)	19,235	(9,989)	29,224	-292.6%	(11,583)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Rental of facilities and equipment		858	1,153	1,153	18	453	961	(508)	-53%	1,153
Interest earned - external investments		6,729	5,350	5,750	714	6,844	4,698	2,145	46%	5,750
Transfers and subsidies		123,192	128,942	127,914	-	92,422	106,835	(14,413)	-13%	127,914
Other revenue		75	800	800	66	177	667	(489)	-73%	800
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		130,853	136,245	135,617	798	99,895	113,161	(13,266)	-12%	135,617
Expenditure By Type										
Employee related costs		61,650	76,174	70,068	5,500	50,335	59,815	(9,480)	-16%	70,068
Remuneration of councillors		6,700	7,311	7,380	569	5,507	6,134	(628)	-10%	7,380
Debt impairment		-	3	3	-	3	3	0	7%	3
Depreciation & asset impairment		3,105	3,629	3,629	-	2,690	3,024	(334)	-11%	3,629
Finance charges		204	-	-	-	-	-	-		-
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		1,246	1,671	1,643	4	910	1,376	(466)	-34%	1,643
Contracted services		18,111	24,092	22,670	667	9,731	19,223	(9,492)	-49%	22,670
Transfers and subsidies		7,306	20,411	25,476	18	4,521	20,048	(15,527)	-77%	25,476
Other expenditure		10,369	15,679	16,031	124	6,964	13,277	(6,313)	-48%	16,031
Losses		67	300	300	-	(0)	250	(250)	-100%	300
Total Expenditure		108,757	149,271	147,200	6,883	80,661	123,150	(42,490)	-35%	147,200
Surplus/(Deficit)										
Surplus/(Deficit)		22,096	(13,026)	(11,583)	(6,085)	19,235	(9,989)	29,224	(0)	(11,583)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,521	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		24,617	(13,026)	(11,583)	(6,085)	19,235	(9,989)			(11,583)
Taxation								-		
Surplus/(Deficit) after taxation		24,617	(13,026)	(11,583)	(6,085)	19,235	(9,989)			(11,583)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		24,617	(13,026)	(11,583)	(6,085)	19,235	(9,989)			(11,583)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		24,617	(13,026)	(11,583)	(6,085)	19,235	(9,989)			(11,583)

Revenue

Year-to-date actual revenue is R99, 895 million as compared to the year-to-date budget projections of R113, 161 million. The variance is mainly due to the first trench of the equitable shares which was transferred in July 2019.

Expenditure

To date, R80,611 million has been spent as compared to the operational year-to-date budget projections of R123, 150 million. The variance is mainly due to the following:

- Vacant positions of the CFO, Director Planning & Development and Director Infrastructure;
- Capital and Operational allocations to local municipality which has not been claimed; and
- Special projects which are still at a planning stage of the SCM process.

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, functional classification and funding) - A - M10 April										
Vote Description	Ref	Budget Year 2019/20								
		2018/19	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Capital expenditure - Municipal Vote										
02.3 - Internal Audit		4	-	-	-	-	-	-	-	-
02.4 - Communications		5	8	8	-	7	7	(0)	-1%	8
02.6 - Political Office Administration		-	-	-	-	-	-	-	-	-
03.1 - Finance Directorate		-	4	4	-	-	3	(3)	-100%	4
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
04.4 - Office Support Services		551	169	165	-	46	139	(93)	-67%	165
Vote 05 - Planning & Development		17	14	14	-	-	11	(11)	-100%	14
05.1 - Planning & Development Directorate		1	-	-	-	-	-	-	-	-
05.2 - Planning Unit - Pms Management		-	-	-	-	-	-	-	-	-
05.3 - Local Economic Development		-	-	-	-	-	-	-	-	-
05.4 - Planning Unit - Gis		-	-	-	-	-	-	-	-	-
05.5 - Planning Unit - Spacial Planning		-	14	14	-	-	11	(11)	-100%	14
05.6 - Tourism		16	-	-	-	-	-	-	-	-
05.7 - Planning Unit - ldp		-	-	-	-	-	-	-	-	-
Vote 06 - Infrastructure Services		5,852	91	91	-	18	76	(57)	-76%	91
06.1 - Infrastructure Service Directorate		5,852	-	-	-	-	-	-	-	-
06.2 - Project Management & Advisory Service		-	70	70	-	-	58	(58)	-100%	70
06.4 - Housing Administration		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		9,195	3,525	2,156	517	902	2,116	(1,215)	(0)	2,156
Total Capital Expenditure		9,195	3,525	2,156	517	902	2,116	(1,215)	(0)	2,156
06.4 - Housing Administration		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		556	177	173	-	53	145	(93)	(0)	173
Total Capital Expenditure		566	185	182	-	59	152	(93)	(0)	182

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April														
Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820											-	-	
Other	1900											-	-	
Total By Income Source	2000	-	-	-	-	-	-	-	-	-	-	-	-	-
2018/19 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200											-	-	
Commercial	2300											-	-	
Households	2400											-	-	
Other	2500											-	-	
Total By Customer Group	2600	-	-	-	-	-	-	-	-	-	-	-	-	-

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 to the municipality as at 30 April 2020.

FRANCES BAARD DISTRICT MUNICIPALITY									
DEBTORS OUTSTANDING BALANCES									
30-Apr-20									
ACCOUNT N	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED APRIL '20	PAID APRIL '20	BALANCE	PROGRESS
101418	Moloi M.M.	4/17/2014	Irregular expenditure - Motor Vehicle & Modules failed	188,636.80	132,584.20	0.00	0.00	56,052.60	Handed over state attorney - Summons issued 01/08/2019
101417	Kgantsi N.G.	8/18/2015	Medical aid	26,740.00	10,138.85	0.00	0.00	16,601.15	Handed over state attorney
101429	Johnson W.	6/30/2016	Modules failed & Salary overpayment	36,089.94	23,134.43	0.00	0.00	12,955.51	Handed over state attorney - Summons issued 08/07/2019
101430	Molefi P.R.	6/30/2016	Modules failed & Salary overpayment	31,543.50	24,668.09	0.00	0.00	6,875.41	Handed over state attorney
101415	Maribe B.M.	9/22/2016	Salary overpayment	16,546.73	13,081.48	0.00	0.00	3,465.25	Handed over to legal department for further action
101432	Nicholas T.	9/22/2016	Modules failed & Salary overpayment	25,582.71	16,810.95	0.00	0.00	8,771.76	Handed over state attorney
100087	Department of Safety & Liasior	7/1/2018	Rental Clinic Building - Jan Kempdorp	173,636.41	122,804.67	4,402.48	0.00	55,234.22	Handed over to legal department for further action
101399	Department of Transport	7/1/2018	Post Service medical aid - Council Contribution	1,585,726.63	1,440,110.80	68,974.90	0.00	214,590.73	Received monthly payments
101400	Department of Transport	7/1/2018	Sundry - Municipal accounts workshops	2,699,347.17	1,053,795.59	0.00	0.00	1,645,551.58	Handed over to legal department for further action
100098	MTN	7/1/2018	Tower - Rental & fixed rate electricity	171,279.95	90,287.85	15,989.60	0.00	96,981.70	Handed over to legal department for further action
101408	Greenan S.	7/1/2018	Post Service medical aid - Member Contribution	11,355.00	9,084.00	0.00	0.00	2,271.00	Awaiting feedback from member for re payment
101448	Moruri K.K.	10/30/2018	Missing laptop - IT	3,712.50	2,784.33	0.00	309.37	618.80	Monthly salary deduction
101457	Mokgoro D.K.	12/19/2018	Medical aid overcharged	5,978.61	0.00	0.00	0.00	5,978.61	Matter referred to the Acting CFO Ms Moseki
101459	Siwisa A.M.	7/30/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Matter referred to the MM, Ms Bogatsu
101460	Mosala D.M.	9/30/2019	Missing laptop - Cllr Bishop	3,648.00	2,553.60	0.00	364.80	729.60	Monthly salary deduction
101461	Pienaar R.	9/30/2019	Excess fee - Vehicle repairs	5,000.00	3,284.00	0.00	571.00	1,145.00	Monthly salary deduction
				4,994,477.24	2,945,122.84	89,366.98	1,245.17	2,137,476.21	

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

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

Trade Creditors:

The Municipal purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 30 April 2020 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY		
EXPENDITURE STATISTICS		Apr-20
PAYMENTS		
Total value of all payments		R 8,255,211
Electronic transfers		63
Cheques issued		-
SALARIES		
Number of salary beneficiaries		161
Councillors		26
Total Councillors	27	
* Councillors Position - Vacant	1	
* Councillors with Remuneration	26	
* Councillors without Remuneration	0	
Employees		135
* Remunerated Employee's	131	
* Remunerated Terminated Employees	2	
Pensioners	2	
Total remuneration paid		4,602,651
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 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 is implemented and maintained by all relevant role players.

Implementation of the Supply Chain Management Process:

- Training of Supply Chain Management Officials

There was no training during the month of April 2020.

- 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 2019-20 was approved by the Accounting Officer.

- Acquisition Management

For the period of April 2020, there were no contracts (R200 000 +) awarded by the Municipal Manager.

For the period of April 2020, there were no written quotations between (R30 000-R200 000) awarded by the Municipal Manager.

Total orders issued total R1 310.42

Orders per department:

Council & Executive	R	0.00
Municipal Manager	R	1 310.42
Finance	R	0.00
Administration	R	0.00
Planning & Development	R	0.00
Technical Service	R	0.00

a. Disposal Management

No disposals for the month of April 2020.

b. Deviations

During the month of April 2020, no deviations were approved by the Municipal Manager:

c. Issues from Stores

Total orders issued total R4 227.07

Issues per department

Council & Executive	R	0.00
Municipal Manager	R	0.00
Finance	R	1 310.42
Administration	R	2 369.60
Planning & Development	R	0.00
Technical service	R	547.05

d. List of accredited Service Providers

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

e. Support to Local Municipalities

No official request was received from the local municipalities for the month of April 2020.

Monthly Budget Statement - investment portfolio

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Entities														
NEDCOR		Y	notice			0.0823			24-Jun-20	6,700	-			6,700
NEDCOR		M	call			0.041			30-Apr-20	25,000	-			25,000
NEDCOR		M				0.0705			17-Jul-20	10,000	-			10,000
STANDARD BANK		M	call			0.0525			30-Apr-20	27,000	-			27,000
STANDARD BANK		Y	notice			0.0699			17-Jul-20	10,000	-			10,000
ABSA		Y	notice			0.0665			17-Jul-20	5,000	-			5,000
ABSA		M	call			0.032			30-Apr-20	11,001	-	-6000000.00		5,001
FNB		M	call			0.061			30-Apr-20	20,000	-			20,000
FNB		Y	notice			0.0667			17-Jul-20	5,000	-			5,000
TOTAL INVESTMENTS AND INTEREST	2									119,701		(6,000)	-	113,701

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

Investment amounts to R113, 701 million as at 30 April 2020.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		117,209	125,792	125,792	-	92,368	104,827	(12,458)	-11.9%	125,792
Equitable Share		116,209	120,606	120,606	-	90,455	100,505	(10,050)	-10.0%	120,606
Expanded Public Works Programme Integrated Grant		-	1,270	1,270	-	751	1,058	(307)	-29.0%	1,270
Municipal Disaster Recovery Grant		-	246	246	-	-	205	(205)	-100.0%	246
Expanded Public Works Programme		1,113	-	-	-	-	-	-		-
Health	4	478	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Education Training and Development Practices SETA		-	100	100	-	40	83	(43)	-51.8%	100
Production		-	-	-	-	-	-	-		-
Services Sector SETA		74	-	-	-	-	-	-		-
Unspecified		-	2,000	2,000	-	-	1,667	(1,667)	-100.0%	2,000
Provincial Government:		-	-	-	-	-	-	-		-
Housing Projects		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	125,713	128,942	127,914	-	92,422	106,835	(14,413)	-13.5%	127,914

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		97,345	139,559	137,996	6,675	77,846	115,361	(37,515)	-32.5%	137,996
								-		
Equitable Share		93,531	134,849	133,678	6,534	76,098	111,672	(35,574)	-31.9%	133,678
Expanded Public Works Programme Integrated Grant		685	765	765	95	551	638	(87)	-13.6%	765
Local Government Financial Management Grant		946	942	942	46	509	785	(276)	-35.2%	942
Provincial Government:		4,794	860	882	179	396	730	(334)	-45.8%	882
Expanded Public Works Programme		386	-	-	-	-	-	-		-
Housing Projects		-	-	-	-	-	-	-		-
Specify (Add grant description)		478	860	882	179	396	730	(334)	-45.8%	882
District Municipality:		-	-	-	-	-	-	-		-
								-		
<i>Production</i>		-	-	-	-	-	-	-		-
Services Sector SETA		92	2,110	2,110	-	36	1,758	(1,722)	-98.0%	2,110
Total operating expenditure of Transfers and Grants:		102,139	140,419	138,878	6,854	78,242	116,092	(37,850)	-32.6%	138,878
<u>Capital expenditure of Transfers and Grants</u>										
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	70	70	-	-	58	(58)	-100.0%	70
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		92	2,110	2,110	-	36	1,758	(1,722)	-98.0%	2,110

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,347	6,443	5,972	462	4,486	5,086	(600)	-12%	5,972
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		869	829	829	66	624	691	(67)	-10%	829
Cellphone Allowance		484	40	579	41	396	357	40	11%	579
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		6,700	7,311	7,380	569	5,507	6,134	(628)	-10%	7,380
% increase	4		9.1%	10.2%						10.2%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,459	6,667	5,115	226	3,706	4,625	(919)	-20%	5,115
Pension and UIF Contributions		5	9	130	0	5	80	(75)	-93%	130
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		205	440	440	-	-	367	(367)	-100%	440
Motor Vehicle Allowance		-	193	193	-	-	160	(160)	-100%	193
Cellphone Allowance		53	96	96	4	54	80	(26)	-33%	96
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		0	1	1	0	0	1	(0)	-39%	1
Payments in lieu of leave		195	112	112	-	-	93	(93)	-100%	112
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		3,917	7,517	6,087	230	3,765	5,406	(1,641)	-30%	6,087
% increase	4		91.9%	55.4%						55.4%
Other Municipal Staff										
Basic Salaries and Wages		37,615	43,551	39,701	3,398	32,396	33,982	(1,586)	-5%	39,701
Pension and UIF Contributions		5,347	6,230	5,782	499	4,750	4,923	(173)	-4%	5,782
Medical Aid Contributions		2,406	2,812	2,858	208	1,930	2,371	(441)	-19%	2,858
Overtime		138	116	116	10	118	96	22	22%	116
Performance Bonus		2,858	3,239	3,137	257	2,456	2,638	(182)	-7%	3,137
Motor Vehicle Allowance		3,204	3,644	3,644	279	2,488	3,036	(548)	-18%	3,644
Cellphone Allowance		215	216	227	18	169	186	(17)	-9%	227
Housing Allowances		431	423	464	43	387	377	10	3%	464
Other benefits and allowances		530	2,644	2,235	44	442	1,958	(1,516)	-77%	2,235
Payments in lieu of leave		1,187	1,000	1,035	319	532	854	(322)	-38%	1,035
Long service awards		(16)	302	302	-	-	251	(251)	-100%	302
Post-retirement benefit obligations	2	3,818	4,482	4,482	195	901	3,735	(2,833)	-76%	4,482
Sub Total - Other Municipal Staff		57,733	68,658	63,982	5,270	46,570	54,409	(7,840)	-14%	63,982
% increase	4		18.9%	10.8%						10.8%
Total Parent Municipality		68,350	83,486	77,449	6,069	55,842	65,950	(10,108)	-15%	77,449
			22.1%	13.3%						13.3%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		68,350	83,486	77,449	6,069	55,842	65,950	(10,108)	-15%	77,449
% increase	4		22.1%	13.3%						13.3%
TOTAL MANAGERS AND STAFF		61,650	76,174	70,068	5,500	50,335	59,815	(9,480)	-16%	70,068

The performance bonus of R204 940 is a provision made for the payout of the 2017/18 financial year which has not taken place. Therefore, a liability was created in the 2018/19 financial year for the performance bonus. The annual bonus of Senior Managers forms part of their basic salaries.

PERSONNEL ATTENDANCES:

Due to the current Pandemic of Covid 19(Corona Virus) which resulted in the national lock **downs the attendance of staff couldn't take place** during the month of April 2020.

Personnel Development:

- During the month of April 2020, no trainings took place.

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).

The Municipality had appointed 5(five) interns as at 30 April 2020. The interns are placed in different subunits under Finance for on-the job training.

SUPPORT OF LOCAL MUNICIPALITIES

- No support was requested & given to our local municipalities during April 2020.

ASSET AND RISK MANAGEMENT

Insurance:

All Municipal assets are adequately insured with Lateral Unison. The contract runs from 01 January 2019 for a period of three (3) years, which ends on 31 December 2021.

Asset Management:

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The last asset count was done during the month of July 2019 for the 2018/19 financial year.

Information Backup:

All shared data stored on file server (*O & P drives only*) is backed up on backup tapes which are extended automatically on a daily, weekly, monthly and annually basis. System users are responsible for ensuring that data backup and maintenance is carried out regarding their specific usage. General ledger and associated financial system data is backed up on the network server tape system, daily, weekly, tapes are stored on premises, monthly and annually are stored off site

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.

Repairs and Maintenance Cost:

The actual operating costs of the municipal repairs and maintenance that were incurred for the year to date as required in terms of the repairs and maintenance policy are set out below:

<i>OPERATING RESULTS ANALYSIS</i>		Apr-20		VARIANCES
<i>COMPARISON: ACTUAL TO BUDGET</i>	FULL YEAR BUDGET 2019/20	YTD ACTUAL	VARIANCES	%
Municipal Offices	617,510.00	380,467.39	237,042.61	62%
Computer Software and Applications	2,542,320.00	1,551,896.78	990,423.22	61%
Computer Equipment	729,560.00	357,036.06	372,523.94	49%
Furniture and Office Equipment	61,500.00	42,875.00	18,625.00	70%
Machinery and Equipment	505,780.00	263,122.42	242,657.58	52%
Transport Assets	344,530.00	78,372.84	266,157.16	23%
Totals	4,801,200.00	2,673,770.49	2,127,429.51	56%

Year to date expenditure on repairs and maintenance amounts to R 2, 674 million of the R 4,801 million that was budgeted. The spending is expected to gain momentum as the year progress.

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 April 2020 is as follows:

Municipal Vehicles:

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	APRIL '20
	Description	Allocation	Model	Number		Expires	1-Jul-19	Closing Km Reading	Closing KM Reading	Utility
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	120,000	2020/09/30	106,434	111,047	111,386	339
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	75,000	2020/01/31	60,361	70,496	72,458	1,962
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	105,000	2020/01/31	82,567	95,389	97,500	2,111
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	60,000	2020/01/31	43,677	48,341	49,641	1,300
5	Chevrolet Cruze 1,6 North	Pool	2016	CVM 314 NC	90,000	2020/01/31	79,873	91,082	92,528	1,446
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	2020/01/31	50,506	62,254	62,675	421
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	90,000	2020/12/31	77,137	82,391	84,933	2,542
8	Isuzu KB 250	Housing	2013	CGR 572 NC	105,000	2020/12/31	98,096	102,728	103,380	652
9	Isuzu KB 250	Housing	2013	CGR 576 NC	90,000	2020/12/31	73,642	78,151	78,505	354
10	Hyundai H1	Tourism Centre	2013	CGY 587 NC	75,000	2020/03/31	68,508	74,123	75,245	1,122
11	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	90,000	2020/09/30	78,584	84,108	84,945	837
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	105,000	2020/09/30	90,724	98,182	99,163	981
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	35,000	2020/03/31	33,118	35,209	37,377	2,168
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	30,000	2020/03/31	27,657	29,223	29,264	41
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	75,000	2020/10/31	68,359	73,390	75,589	2,199
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000	2020/06/30	2,050	2,050	2,050	-
17	Toyota Etios	Pool	2014	CJG 979 NC	75,000	2020/12/31	65,665	70,149	70,701	552
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	75,000	2020/12/31	65,093	74,365	74,804	439
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	45,000	2020/12/31	39,068	43,356	44,041	685
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	60,000	2020/12/31	46,052	51,158	51,586	428
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15,000	2020/01/31	11,875	13,667	13,790	123
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	45,000	2020/01/31	37,582	42,170	43,236	1,066
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	2020/04/31	39,754	53,153	53,227	74
24	Nissan NP 300 D/Cab	Housing	2017	CPS 005 NC	30,000	2020/04/31	15,843	26,406	27,590	1,184
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	30,000	2020/04/31	17,159	29,219	31,201	1,982
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	30,000	2020/04/31	12,358	16,577	17,522	945
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	30,000	2020/04/31	16,451	24,885	25,762	877
28	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15,000	2020/07/31	1,785	17,985	17,985	10
	FULL FLEET UTILITY FEBRUARY 2020									26,840

During the month of April 2020, the following municipal vehicles had a Hailstorm Damage during the national lockdowns:

Chevrolet Captiva, Registration: CDM 296 NC
 Chevrolet Cruze 1,6 North, Registration: CMV 321 NC
 Toyota Hilux 2.5D, Registration: MT 747 NC
 Chevrolet Cruze 1,6 North, Registration: CVM 314 NC
 Isuzu KB CrewCab, Registration: CMV 319 NC
 Isuzu KB 250, Registration: CGR 572 NC
 Isuzu KB 250, CGR Registration: 576 NC
 Hyundai H1, Registration: CGY 587 NC
 Toyota Landcruiser, Registration: CJL 363 NC
 Isuzu Kb 250 D-Teq, Registration: CKR 822 NC
 Toyota Etios, Registration: CJG 979 NC
 Nissan NP 200, Registration: CJJ 262 NC
 Nissan NP 200, Registration: CJJ 258 NC
 Chevrolet Park Van, Registration: CLF 791 NC
 Nissan Almera 1.5 Acenta, Registration: CMT 438 NC
 Nissan NP 300 D/Cab, Registration: CPS 005 NC
 Nissan NP 300 D/Cab, Registration: CPS0120 N

4. 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 April 2020 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 May 2020

4. Quality Certificate

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Ms. ZM Bogatsu
Municipal Manager

Signature



Date

13 May 2020