

# FRANCES BAARD DISTRICT MUNICIPALITY



## **SECTION 71 REPORT**

**30 APRIL 2018**

**TABLE OF CONTENTS**

	Page
1. Introduction .....	2
2. Executive Mayor's report .....	2-3
3. Council resolutions .....	3
4. Executive summary .....	3-14
5. In-Year Budget Statement Tables (Annexure A) .....	15-20
6. Supporting documents .....	21-39
<b>7. Municipal Manager's quality certification .....</b>	<b>40</b>

## **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 2017/18 financial year was submitted to the Executive Mayor and to Council for approval on 19 July 2017 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 2017:**

The Annual Financial Statements for the year ended 30 June 2017 was submitted to the Audit Committee on 25 August 2017 and to the Office of the Auditor General on 31 August 2017 for audit purposes.

The municipality received an **Unqualified Audit Opinion with matters** for the 2016/17 financial year. This was the first time in six years that the municipality received an unqualified audit opinion with 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 monthly budget, performance assessment report and supporting documentation for the period ended 30 April 2018.

#### 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 R119, 895 million as compared to the year-to-date budget projections of R124, 000 million.

##### **Operating expenditure by type**

To date, R88, 575 million has been spent compared to the operational year-to-date budget projections of R98, 175 million.

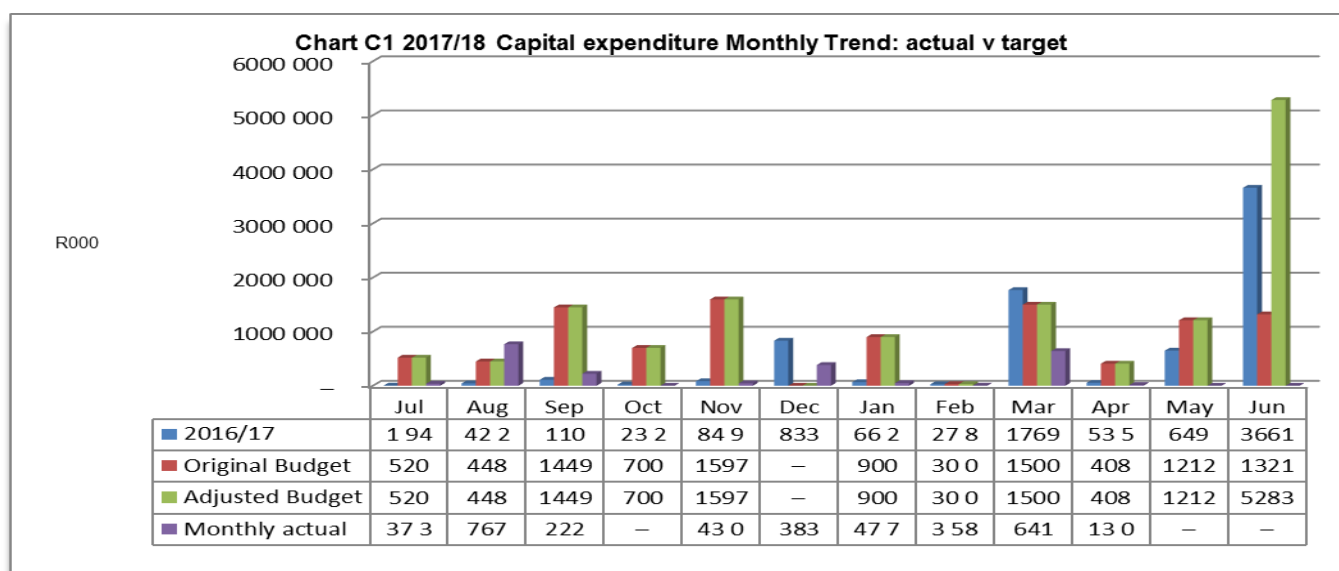
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

##### **Capital Expenditure**

Year-to-date expenditure on capital amounts to R2, 161 million as compared to the year-to-date budget projections of R6, 652 million.

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

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



## Cash Flows

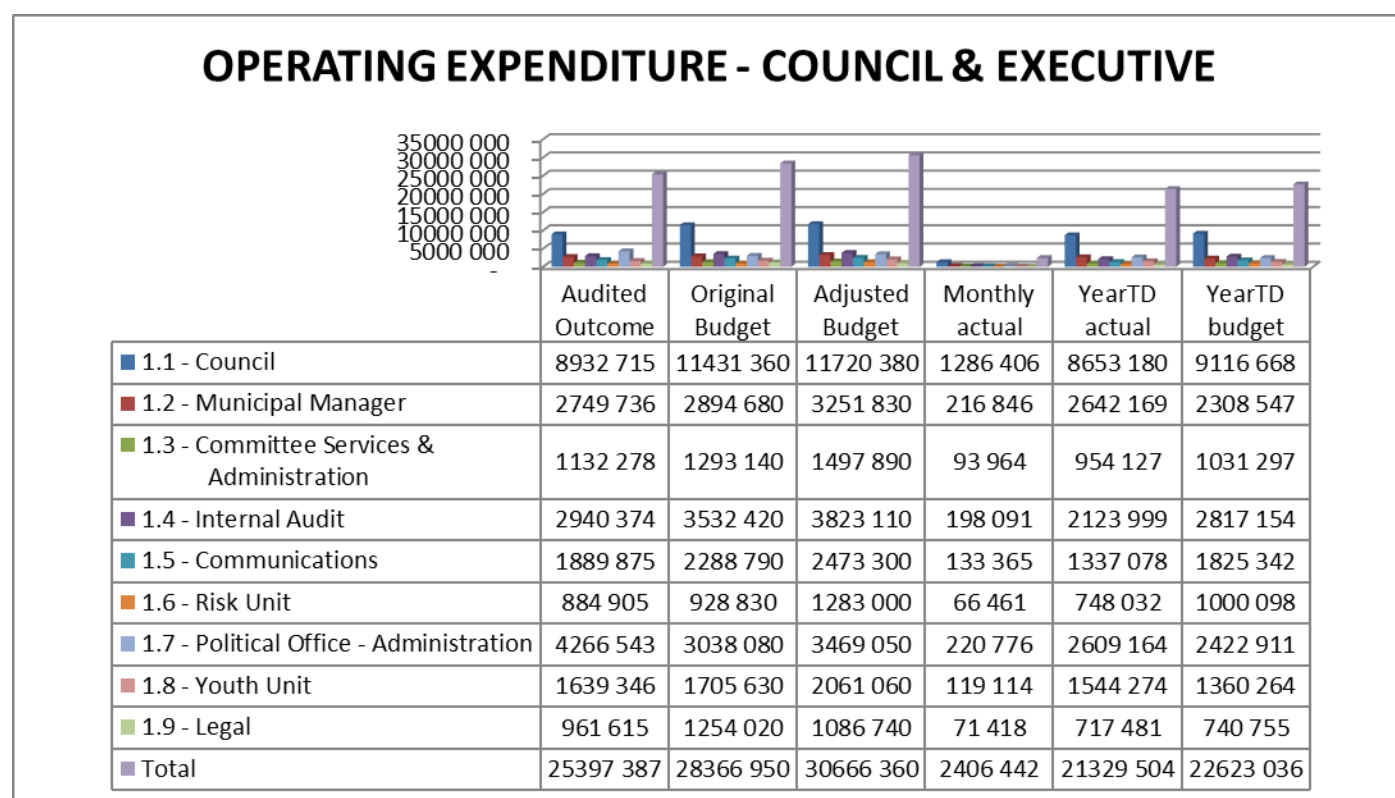
The municipality started the year with a total cash and cash equivalents of R54, 602 million. The year-to date cash and cash equivalents amounted to R77, 235 million. The net increase in cash and cash equivalents for the year to date is R22, 633 million.

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:



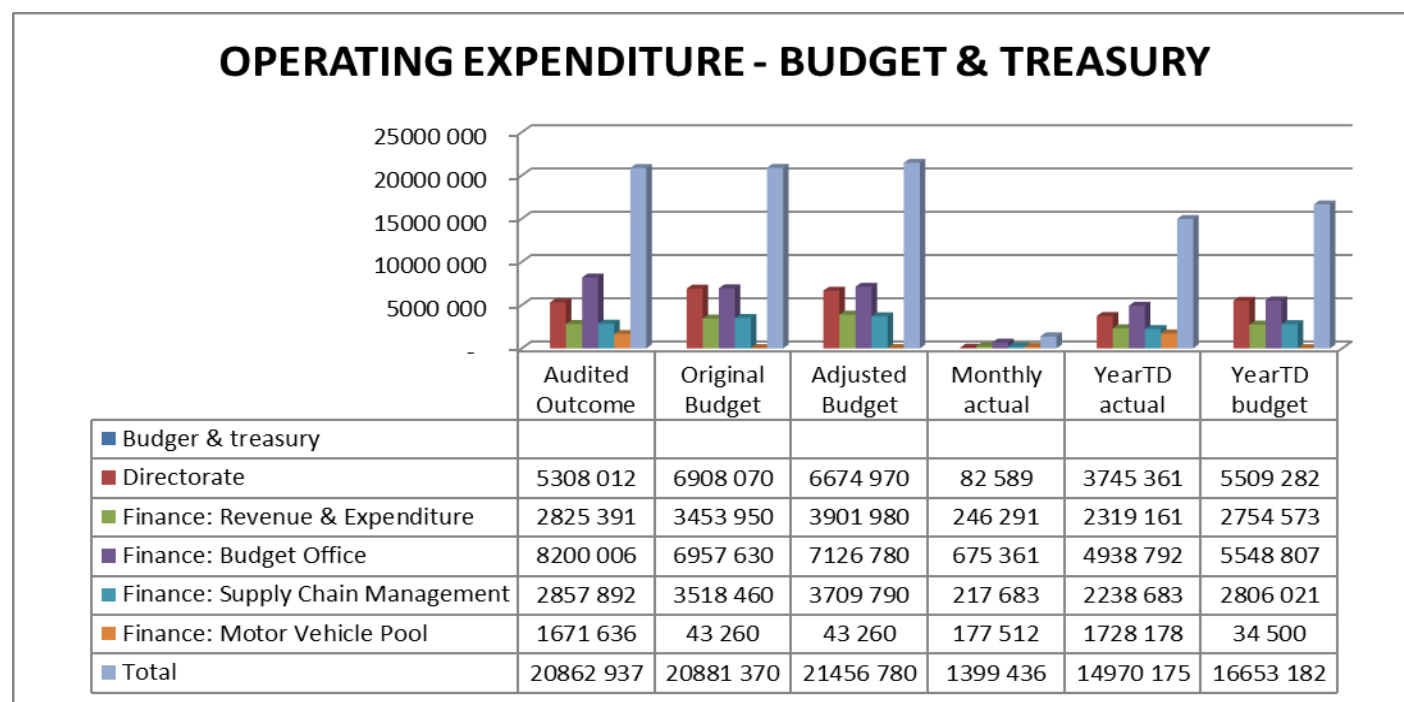
Actual operating expenditure of Council & Executive is R21, 330 million as compared to the year-to-date budget R22, 623 million.

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

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
<b>EXECUTIVE &amp; COUNCIL</b>				
<b>COUNCIL</b>				
HH OTH TRANS: Bursaries non-employee/Mayor	800 000,00	228 594,60	29%	Expenditure to be incurred as the year progress.
<b>COMMUNICATIONS</b>				
OS: B&A PROJECT MANAGEMENT/PPP	15 000,00	-	0%	No meetings planned for the current financial year, as programme does not form part of the operational plan.
OS: CATERING SERVICES/PPP	3 000,00	-	0%	No meetings planned for the current financial year, as programme does not form part of the operational plan.
OC: TRANSPORT - EVENTS/PPP	10 000,00	-	0%	No meetings planned for the current financial year, as programme does not form part of the operational plan.
CONTR: GRAPHIC DESIGNERS/BRANDING	30 000,00	-	0%	Project in the final stage, commitment of R27 994 to be paid in May 2018.
CONTR: MAINT OF BUILDINGS & FACILITIES/ SIGNAGE	26 000,00	-	0%	Ongoing expenditure, signage request received from the finance unit which will be completed during the fourth quarter.
CONTR: MAINTENANCE OF UNSPEC ASSETS/FBDM WEBSITE	45 000,00	45 000,00	100%	Project is completed.
<b>POLITICAL OFFICE- ADMINISTRATION</b>				
OS: CATERING SERVICES/COMMEMOR	70 100,00	42 172,11	60%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/COMMEMOR	80 000,00	58 173,69	73%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/COMMEMOR	20 000,00	5 263,16	26%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/DISAB	10 500,00	9 650,00	92%	Project is completed.
CONTR: STAGE & SOUND CREW/DISAB	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/DISAB	15 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/CHILD	25 500,00	11 680,38	46%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/CHILD	35 000,00	20 000,00	57%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/GENDER	13 500,00	8 694,32	64%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/GENDER	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
INV - MATERIALS & SUPPLIES/PRINT & STAT/GENDER	2 600,00	189,47	7%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/OLD AGE	10 500,00	7 070,79	67%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/OLD AGE	20 000,00	15 745,34	79%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/MRM	1 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
INV - MATERIALS & SUPPLIES/PRINT & STAT/MRM	1 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b>YOUTH UNIT</b>				
OS: CATERING SERVICES/YOUTH CAREER	10 000,00	3 918,42	39%	Project to be completed in the fourth quarter.
CONTR: STAGE & SOUND CREW/YOUTH CAREER	7 500,00	-	0%	Exhibition held during the last week of November 2017, no expenditure was incurred relating to stage and sound.
OC: TRANSPORT - EVENTS/YOUTH CAREER	15 000,00	10 666,32	71%	Project completed with a saving.
OS: CATERING SERVICES/YOUTH JUNE 16	7 000,00	7 000,00	100%	Project is completed.
CONTR: STAGE & SOUND CREW/YOUTH JUNE 16	25 000,00	-	0%	Project to be rolled out in June 2018.
OC: TRANSPORT - EVENTS/YOUTH JUNE 16	20 000,00	-	0%	Project to be rolled out in June 2018.
OS: CATERING SERVICES/YOUTH ACTION	5 000,00	5 000,00	100%	Project is completed.
CONTR: STAGE & SOUND CREW/YOUTH ACTION	10 000,00	9 324,56	93%	Project is completed, with a saving.
OC: TRANSPORT - EVENTS/YOUTH ACTION	10 000,00	9 691,23	97%	Project is completed, with a saving.
OS: CATERING SERVICES/YOUTH SKILLS	3 500,00	2 500,00	71%	Skills programme was held during the third quarter, the last skills programme will take place during the fourth quarter.
CONTR: STAGE & SOUND CREW/YOUTH SKILLS	260 000,00	173 721,61	67%	Skills programme was held during the third quarter, the last skills programme will take place during the fourth quarter.
CONTR: STAGE & SOUND CREW/SOPA	19 500,00	19 250,00	99%	Project is completed, with a saving.
OC: TRANSPORT - EVENTS/SOPA	6 000,00	3 907,10	65%	SOPA was held during the third quarter. Remaining budget to be utilised during the fourth quarter, commitment of R140 to be paid in May 2018.
<b>TOTAL</b>	<b>1 653 200,00</b>	<b>697 213,10</b>	<b>42%</b>	

The year to date actual spending on special projects for Council & Executive amounted to R697 213.10, spending to improve during the third and fourth quarter.

## OPERATING EXPENDITURE - BUDGET & TREASURY



The actual operating expenditure of Budget & Treasury office is R14, 970 million as compared to the year-to-date projected budget of R16, 653 million.

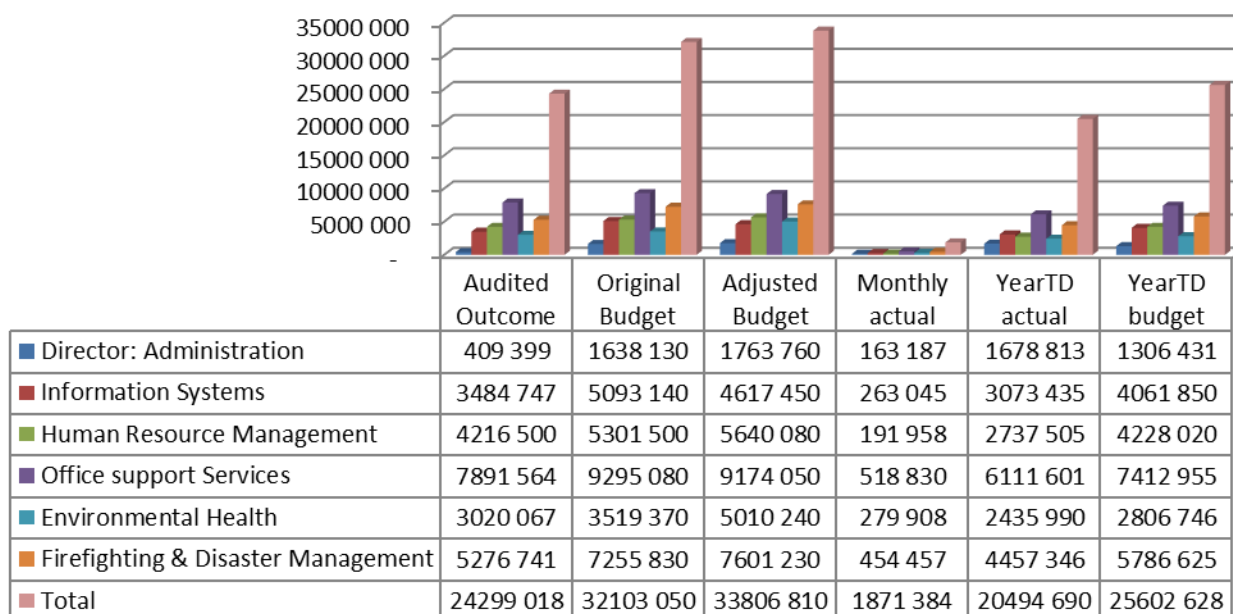
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Budget & Treasury)

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
<b>BUDGET &amp; TREASURY</b>				
<b>FINANCE &amp; ADMINISTRATION DIRECTORATE</b>				
C&PS: B&A PROJECT MANAGEMENT/AFS	48 000,00	-	0%	Commitment of R16 421 to be paid for the review of the financial statements in the fourth quarter.
C&PS: B&A PROJECT MANAGEMENT/AFS	152 000,00	111 870,00	74%	Commitment of R40 130 to be paid for the review of the financial statements in the fourth quarter.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/AFS	30 000,00	-	0%	No expenditure incurred during the compilation of the AFS as communication with service provider was done electronically.
DM NC:FB-OPERATION CLEAN AUDIT	450 000,00	321 807,51	72%	Expenditure to be incurred as and when the local municipalities request financial assistance.
DM NC:FB-FINANCIAL SYSTEM SUPPORT (2) LM	200 000,00	193 371,83	97%	Project completed with a saving.
C&PS: B&A PROJECT MANAGEMENT/FIN SYSTEM SUP	50 000,00	-	0%	Expenditure to be incurred as and when the local municipalities request financial system support.
DM NC:FB-OPERATION CLEAN AUDIT/CAP BUILDING	100 000,00	-	0%	Expenditure to be incurred as the year progress.
<b>TOTAL</b>	<b>1 030 000,00</b>	<b>627 049,34</b>	<b>61%</b>	

The year to date actual spending on special projects for Budget & Treasury amounted to R627 049.34, no expenditure was incurred on special projects during April 2018. Spending to improve in June 2018.



## OPERATING EXPENDITURE - CORPORATE SERVICES



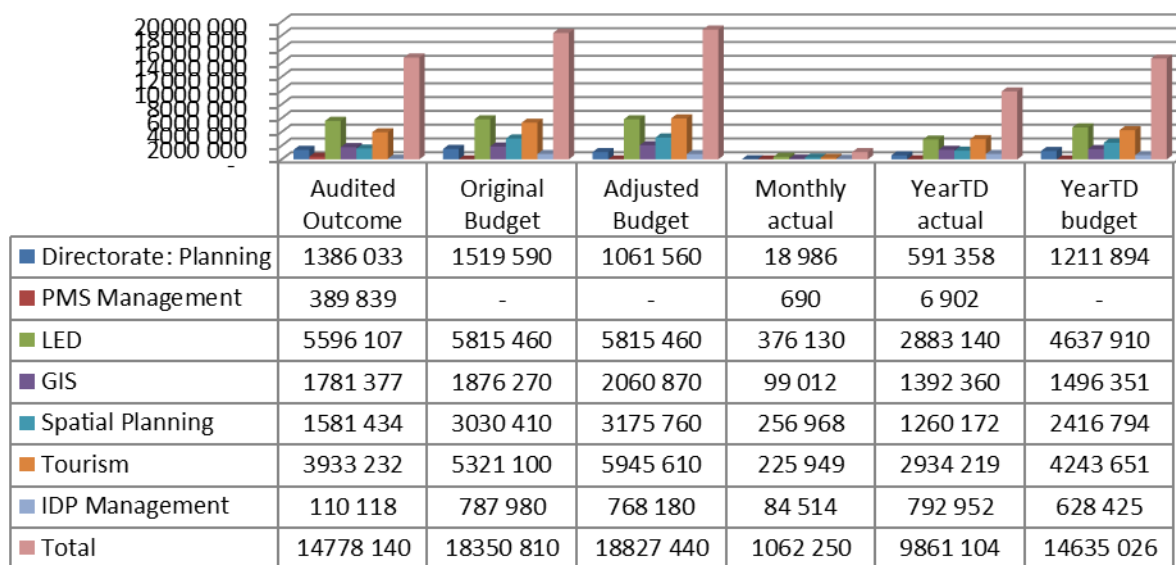
Actual operating expenditure of Corporate Services is R20, 495 million as compared to the year-to-date projected budget of R25, 603 million.

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

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
<b>CORPORATE SERVICES</b>				
<b><u>INFORMATION SYSTEMS</u></b>				
OS: CATERING SERVICES	500,00	-	0%	Movement projected in the fourth quarter for district forums.
<b><u>HUMAN RESOURCES MANAGEMENT</u></b>				
CONTR: EMPLOYEE WELLNESS/EMP ASS PROG	80 000,00	34 918,50	44%	Budget to be utilised as and when the need arise.
CONTR: EMPLOYEE WELLNESS/EMP TEAM BUILD	270 000,00	-	0%	Service provider was appointed during April 2018, commitment of R194 047 to be paid during May 2018.
<b><u>ENVIRONMENTAL HEALTH</u></b>				
OS: CATERING SERVICES/AWARE SANIT	5 000,00	4 105,89	82%	No campaigns were held during April 2018, project to be completed before the end of fourth quarter.
HH OTH TRANS:HOUSING-UNSPEC/AWARE SANIT	7 000,00	5 504,30	79%	Campaigns were conducted during April 2018, commitment of R1 208 to be paid in May 2018.
OS: CATERING SERVICES/AIR QUALITY	5 000,00	2 229,53	45%	No campaigns were held during April 2018, project to be completed before the end of fourth quarter.
OS: CATERING SERVICES/ENV HF	8 000,00	4 347,60	54%	Forum meeting took place during March 2018, final meeting to take place before the end of fourth quarter.
OS: CATERING SERVICES/COMM CAL DAY	34 000,00	25 585,14	75%	Commemorative day held during April 2018, project to be completed before the end of fourth quarter.
OS: CATERING SERVICES/WM AWARE PROG	5 000,00	4 362,64	87%	No campaigns were held during April 2018, project to be completed before the end of fourth quarter.
HH OTH TRANS:HOUSING-UNSPEC/WM AWARE PRO	4 000,00	3 681,33	92%	No campaigns were held during April 2018, project to be completed before the end of fourth quarter.
DM NC: F BAARD - WASTE WATER MAN/WM CAMP	10 000,00	261,67	3%	No campaigns were held during April 2018, project to be completed before the end of fourth quarter.
HH OTH TRANS:HOUSING-UNSPEC/WM CAMP	40 000,00	6 142,47	15%	No campaigns were held during April 2018, project to be completed before the end of fourth quarter.
DM NC:FB-AWARENESS AND OTHER PROJECTS	500 000,00	-	0%	No campaigns were held during April 2018, project to be completed before the end of fourth quarter.
<b><u>PUBLIC SAFETY</u></b>				
<b><u>FIREFIGHTING &amp; DISASTER MANAGEMENT</u></b>				
OS: CATERING SERVICES/FF VOL TRAIN	50 000,00	44 363,16	89%	Project completed with a savings.
OS: CATERING SERVICES/FF STIP	17 000,00	9 530,00	56%	Budget to be used for deployment of volunteers in case of a disaster, remaining budget to be utilised before the end of fourth quarter.
OS: CATERING SERVICES/DIS MAN FOR	3 000,00	880,00	29%	One district forum meeting is anticipated in the fourth quarter.
OC:ADV/PUB/MARK-GIFT&PROMO ITEMS/AW PROG	6 000,00	2 298,23	38%	To be used as per request from the Disaster Management practitioners.
OC: HONORARIA (VOLUNTARILY WORKERS)	14 400,00	-	0%	Budget to be utilised as the need arise for the training of volunteer workers during disasters.
HH SSP SOC ASS: GRANT IN AID	370 000,00	170 508,25	46%	Expenditure incurred to assist community members during disasters, commitment of R7 968 due to delays with the service provider to deliver the goods. Service provider to be contacted in May 2018 to either deliver the goods or cancel the order.
<b>TOTAL</b>	<b>1 428 900,00</b>	<b>318 718,71</b>	<b>22%</b>	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R3180 718.71. Spending to improve towards the end of the financial year.

## OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



Actual operating expenditure of Planning & Development is R9, 861 million as compared to the year-to-date projected budget of R14, 635 million.

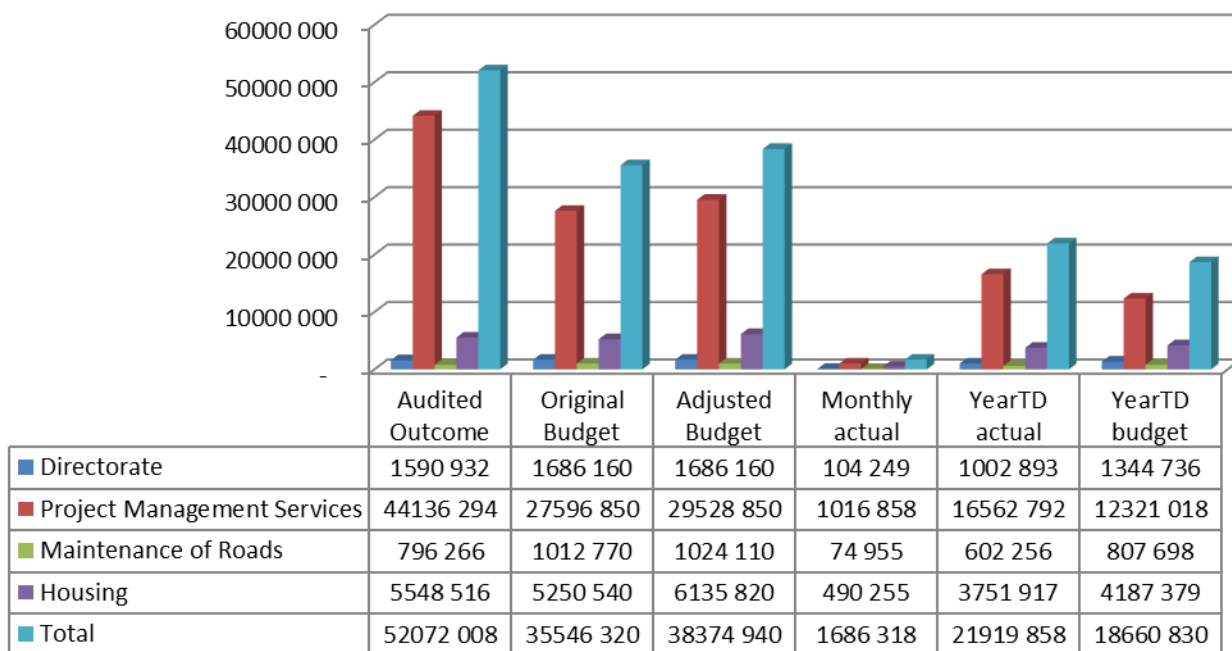
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b>LOCAL ECONOMIC DEVELOPMENT</b>				
OS: B&A PROJECT MANAGEMENT/CORD STRAT	15 000,00	2 967,92	20%	Project to be completed during the fourth quarter.
OS: B&A PROJECT MANAGEMENT/SMME DEV (ROLL)	33 000,00	-	0%	Awaiting the certificates from SETA, to release payment.
OS: B&A PROJECT MANAGEMENT/LED SMME	600 000,00	-	0%	No suitable service provider was identified during the first process. Project was re-advertised, tender closed end of April. Tender process to be completed and service provider appointed in May 2018.
OS: B&A PROJECT MANAGEMENT/LED SMME	200 000,00	5 707,68	3%	No suitable service provider was identified during the first process. Project was re-advertised, tender closed end of April. Tender process to be completed and service provider appointed in May 2018.
OS: B&A PROJECT MANAGEMENT/LED EXPO	800 000,00	790 048,00	99%	Project completed.
OS: B&A PROJECT MANAGEMENT/LED TR PR	6 500,00	-	0%	SAITEX conference to be held in June 2018.
CONTR: EXHIBIT INSTALLERS/LED TR PR	239 640,00	207 428,52	87%	No suitable service provider was identified during the first process. Tender to go to Adjudication Committee during May 2018, and service provider to be appointed before the end of May.
OC:ADV/PUB/MARK- GIFT&PROMO ITEMS/LED TR	140 000,00	139 800,00	100%	Project is completed.
OC: T&S DOM - ACCOMMODATION/LED TR PR	127 200,00	69 614,14	55%	Ongoing expense, SAITEX conference to be held in June 2018.
OS: B&A PROJECT MANAGEMEN/LED YOUTH ENTR	195 000,00	-	0%	No suitable service provider was identified during the first process. Tender to go to Adjudication Committee during May 2018, and service provider to be appointed before the end of May.
C&PS: B&A PROJECT MANAGEMENT/INCUBATION STRAT	220 000,00	47 618,00	22%	Project to be completed during the course of the financial year, commitment of R151 088 to be paid in May 2018.
<b>GIS</b>	-	-	-	-
OS: B&A PROJECT MANAGEMENT/SP CO-FUND	326 180,00	326 173,00	100%	Project is completed, funds transferred to Sol Plaatje for co-funding.
<b>SPATIAL PLANNING</b>				
C&PS: B&A AUDIT COMMITTEE/MUN PLN TRIBUNAL	132 000,00	15 336,00	12%	The committee met three times in the third quarter. Planning to meet twice in the fourth quarter.
C&PS: B&A PROJECT MANAGEMENT/DIKG REVIEW	250 000,00	82 778,23	33%	Received draft LUS report. Submitted invoice for the deliverables, commitment of R73 197 to be paid in May 2018.
REVIEW LAND USE SCHEME PHOK	250 000,00	86 116,03	34%	Received the second draft LUS report. Submitted invoice for the deliverables, commitment of R77 052 to be paid in May 2018.
<b>TOURISM</b>				
OS: B&A PROJECT MANAGEMENT/GANS	50 000,00	-	0%	In process, awaiting the appointment of a service provider.
OS: B&A PROJECT MANAGEMENT/GANS	750 000,00	254 659,72	34%	Project is in process, service provider was appointed during the second quarter. Project was implemented during the third quarter, commitment of R277 316 to be paid in May 2018.
OS: B&A PROJECT MANAGEMENT/IND EX	154 000,00	75 514,09	49%	Exhibition to be held in May 2018, commitment of R75 672 to be paid in May 2018.
CONTR: EXHIBIT INSTALLERS/IND EX	25 000,00	-	0%	Exhibition to be held in May 2018, payment of service provider will be finalised in May 2018 after the completion of the project.
OC:ADV/PUB/MARK-GIFTS&PROMO ITEMS/IND EX	4 080,00	-	0%	Exhibition to be held in May 2018, payments to be made in May 2018.
OC: T&S DOM - ACCOMMODATION/IND EX	52 500,00	-	0%	Exhibition to be held in May 2018, payments to be made in May 2018.
OC: T&S DOM - FOOD&BEVERAGE(SERV)/IND EX	12 400,00	-	0%	Exhibition to be held in May 2018, payments to be made in May 2018.
OC:T&S DOM TRP-W/OUT OPR OWN TRANP/IND E	7 410,00	-	0%	Exhibition to be held in May 2018, payments to be made in May 2018.
OS: B&A PROJECT MANAGEMENT/DIAM D	175 000,00	153 508,77	88%	Project completed, event was held in March 2018. Savings of R21 491.
DM NC:FB-DIAMONDS & DORINGS SUPPORT	300 000,00	263 157,89	88%	Funds transferred to Sol Plaatje, project complete with a saving.
OS: CATERING SERVICES/TOUR BUSIN	82 500,00	42 374,08	51%	Portion of project done during November 2017, workshops were held during the second week of April. Payments to be made in May 2018.
OC: TRANSPORT - EVENTS/TOUR BUSIN	41 500,00	38 160,00	92%	Project completed with a saving, workshops were held during the second week of April.
N-P UB SCH: SCHOOL SUPP (OTH EDUC INST)/TOUR BUS	181 500,00	95 341,20	53%	Portion of project done during November 2017, workshops were held during the second week of April. Payments to be made in May 2018.

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b><u>TOURISM</u></b>				
SUPPORTING GRANT-MAG TOURISM ASS	50 000,00	19 710,87	39%	Payment made to the Magareng Tourism Association, remaining funds to be paid over to Magareng Tourism Association as the financial year progress. Payments are made to the association to assist with tourism related matters in Magareng.
NON PROF: UNSPECIFIED/TOUR BUS	60 000,00	58 448,60	97%	Project is completed, with a saving.
OS: CATERING SERVICES/TOUR ASS	18 000,00	2 295,40	13%	Project is in process, second quarter meeting was held in December 2017.
PRV DPT AGEN - PARK & TOURISM BOARD	70 000,00	29 488,55	42%	Payment made to the Tourism Board, more funds to be paid over to the Tourism Board during the course of the financial year. Payments are made to associations to assist with tourism related matters within the district.
PRV DPT AGEN - PARK & TOURISM BOARD/NCTA	135 000,00	135 000,00	100%	Project completed, payments were made to association to assist with tourism related matters within the district.
SUPPORTING GRANT - DIK TOURISM ASS.	80 000,00	-	0%	Payments to be paid during the course of the financial year to the Dikgatlong Tourism Association. Payments will be made to the association to assist Dikgatlong with tourism related matters.
OS: CATERING SERVICES/EXHIB	2 040,00	929,91	46%	Exhibition was held in September 2017, project completed with a saving.
OS: CLEANING SERVICES	1 050,00	-	0%	Project to be completed during May/June 2018.
C&PS: I&P TOWN PLANNER/TOUR ARTS CENTRE	550 000,00	-	0%	Project in process to be completed by the end of the financial year.
CONTR: CATERING SERVICES/COM AWARE CAMP	150 000,00	28 912,28	19%	Project in process, one campaign was held in September 2017.
CONTR: EVENT PROMOTERS/COM AWARE CAMP	250 000,00	98 223,94	39%	Project in process, one campaign was held in September 2017.
CONTR: EVENT PROMOTERS/TOUR BUS	295 000,00	214 559,16	73%	Ceremony was held in November 2017, workshops was held during the second week of April. Payments to be made in May 2018.
CONTR: EXHIBIT INSTALLERS/GETAWAY	25 000,00	25 000,00	100%	Project is completed.
CONTR: GRAPHIC DESIGNERS	45 000,00	26 526,32	59%	Project in process to be completed by the end of the financial year.
OC: ADV/PUB/MARK- CORP & MUN ACT/TOUR AD	100 000,00	69 900,00	70%	Project is in process, expenditure to increase as the financial year progress.
<b><u>IDP</u></b>				
OS: CATERING SERVICES/IDP STEER	3 150,00	3 091,60	98%	0
INV - MATERIALS & SUPPLIES/PRINT & STAT-IDP	58 670,00	23 748,91	40%	0
<b><u>TOTAL</u></b>	<b>7 263 320,00</b>	<b>3 432 138,81</b>	<b>47%</b>	

The actual spending on special projects for Planning & Development amounted to R3, 432 138.81 for the month. Spending to improve towards the end of the financial year.

## OPERATING EXPENDITURE - PROJECT MANAGEMENT & ADVISORY SERVICES



Actual operating expenditure of Project Management & Advisory Services is R21, 920 million as compared to the year-to-date projected budget of R18, 660 million. Overspending on the year-to-date budget is due to claims from local municipalities increasing during the fourth quarter. The unit does however not foresee any overspending on their budget at the end of the financial year.

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

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICES</b>				
<b>INFRASTRUCTURE SERVICES DIRECTORATE</b>				
OS: CATERING SERVICES/FORUM	6 400,00	3 808,00	60%	Will be spent as forums are held, the third quarter forum was held in March 2018. Fourth quarter forum to be held in May 2018.
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
OS: B&A PROJECT MANAGEMENT/RAMS	2 495 800,00	1 351 384,78	54%	In implementation. Will be spent throughout the year as project progresses.
OC: T&S DOM - ACCOMMODATION/RAMS	6 200,00	2 980,00	48%	In implementation. Will be spent throughout the year as project progresses.
OC: T&S DOM PUB TRP - AIR TRANSPORT/RAMS	11 000,00	-	0%	In implementation. Will be spent throughout the year as project progresses.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/RAM	3 000,00	-	0%	In implementation. Will be spent throughout the year as project progresses.
DM NC: FRANCES BAARD - PLANNING & DEVEL	2 500 000,00	2 473 698,85	99%	Project is completed.
DM NC: FRANCES BAARD - ROAD TRANSPORT	400 000,00	348 658,00	87%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WASTE WATER MAN	50 000,00	-	0%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WASTE WATER MAN	500 000,00	448 647,99	90%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WATER	5 000 000,00	1 709 232,81	34%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WATER	650 000,00	525 297,35	81%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - PLANNING & DEVEL	700 000,00	260 231,78	37%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - ROAD TRANSPORT	500 000,00	121 000,00	24%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WASTE WATER MAN	68 000,00	27 170,87	40%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WASTE WATER MAN	432 000,00	-	0%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WATER	800 000,00	319 859,35	40%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WATER	1 000 000,00	782 737,56	78%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WATER	1 779 150,00	1 779 150,00	100%	Project is completed.
DM NC: FRANCES BAARD - WATER	1 720 850,00	1 569 946,22	91%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - PLANNING & DEVEL	700 000,00	-	0%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - ROAD TRANSPORT	900 000,00	64 900,00	7%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WASTE WATER MAN	400 000,00	-	0%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WATER	500 000,00	-	0%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WASTE WATER MAN	149 620,00	149 620,00	100%	Project is completed.
DM NC: FRANCES BAARD - WASTE WATER MAN	500 000,00	500 000,00	100%	Project is completed.
DM NC: FRANCES BAARD - WASTE WATER MAN	88 140,00	88 133,75	100%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - ROAD TRANSPORT	1 500 000,00	12 100,00	1%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - WASTE WATER MAN	1 000 000,00	760 378,00	76%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
<b>HOUSING</b>				
OS: B&A PROJECT MANAGEMENT/HOUSING PROJ	720 000,00	375 253,20	52%	Project in the final stage, commitment of R220 387 to be paid in May 2018.
<b>TOTAL</b>	<b>25 080 160,00</b>	<b>13 674 188,51</b>	<b>55%</b>	

The actual spending on special projects for Project Management & Advisory Services amounted to R13 674 188.51 for the month. Spending in line with budget.

**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	2016/17	Budget Year 2017/18							
	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	6 805	5 262	5 262	763	4 373	4 385	(12)	-0%	60
Transfers recognised - operational	114 013	118 569	118 698	28 191	114 976	118 301	(3 325)	-3%	1 318
Other own revenue	1 151	1 727	1 727	6	546	1 314	(768)	-58%	43
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>121 968</b>	<b>125 558</b>	<b>125 687</b>	<b>28 961</b>	<b>119 895</b>	<b>124 000</b>	<b>(4 104)</b>	<b>-3%</b>	<b>1 421</b>
Employee costs	57 082	66 558	71 240	4 301	46 473	54 578	(8 105)	-15%	67 044
Remuneration of Councillors	5 950	6 369	6 376	540	5 493	5 223	270	5%	6 592
Depreciation & asset impairment	5 152	3 290	3 290	254	2 562	2 665	(103)	-4%	5 868
Finance charges	2 649	487	487	–	256	276	(20)	-7%	487
Materials and bulk purchases	3 936	1 055	1 305	115	949	742	207	28%	1 550
Transfers and grants	48 947	22 995	25 195	914	13 472	17 936	(4 464)	-25%	19 518
Other expenditure	13 694	34 494	35 239	2 303	19 370	16 756	2 614	16%	24 991
<b>Total Expenditure</b>	<b>137 409</b>	<b>135 249</b>	<b>143 132</b>	<b>8 426</b>	<b>88 575</b>	<b>98 175</b>	<b>(9 599)</b>	<b>-10%</b>	<b>126 049</b>
<b>Surplus/(Deficit)</b>	<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>20 535</b>	<b>31 320</b>	<b>25 825</b>	<b>5 495</b>	<b>21%</b>	<b>(124 628)</b>
Transfers and subsidies - capital (monetary allocated)	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>20 535</b>	<b>31 320</b>	<b>25 825</b>	<b>5 495</b>	<b>21%</b>	<b>(124 628)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>20 535</b>	<b>31 320</b>	<b>25 825</b>	<b>5 495</b>	<b>21%</b>	<b>(124 628)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>7 325</b>	<b>10 087</b>	<b>14 050</b>	<b>13</b>	<b>2 161</b>	<b>6 652</b>	<b>(4 491)</b>	<b>-68%</b>	<b>10 087</b>
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	10 848	10 087	14 050	13	2 161	6 652	(4 491)	-68%	10 087
<b>Total sources of capital funds</b>	<b>10 848</b>	<b>10 087</b>	<b>14 050</b>	<b>13</b>	<b>2 161</b>	<b>6 652</b>	<b>(4 491)</b>	<b>-68%</b>	<b>10 087</b>
<b>Financial position</b>									
Total current assets	60 900	60 900	33 480		86 383				43 395
Total non current assets	64 604	64 604	58 639		95 687				74 944
Total current liabilities	24 890	24 890	24 890		17 700				22 767
Total non current liabilities	32 186	32 186	32 186		31 290				30 011
<b>Community wealth/Equity</b>	<b>68 427</b>	<b>65 561</b>	<b>35 044</b>		<b>133 080</b>				<b>65 561</b>
<b>Cash flows</b>									
Net cash from (used) operating	(5 369)	1 115	(6 640)	(7 449)	25 868	34 251	(8 384)	-24%	1 115
Net cash from (used) investing	(7 325)	(10 087)	(14 050)	(13)	(2 161)	(7 554)	5 393	-71%	(10 087)
Net cash from (used) financing	(1 985)	(2 224)	(2 224)	–	(1 073)	(1 079)	5	-0%	(2 224)
<b>Cash/cash equivalents at the month/year end</b>	<b>54 596</b>	<b>40 354</b>	<b>27 189</b>	<b>77 235</b>	<b>77 235</b>	<b>77 168</b>	<b>67</b>	<b>0%</b>	<b>40 354</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	7 454	155	133	56	8	4	4	148	7 963
<b>Creditors Age Analysis</b>									
Total Creditors	8 092	2	11	–	–	–	–	–	8 106



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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
		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>		104 666	111 288	111 288	28 961	109 556	110 248	(691)	-1%	203
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		104 666	111 288	111 288	28 961	109 556	110 248	(691)	-1%	203
Internal audit		—	—	—	—	—	—	—	0%	—
<i>Community and public safety</i>		1 815	1 168	1 168	—	—	1 168	(1 168)	—	1 168
Community and social services		—	—	—	—	—	—	—	0%	—
Sport and recreation		—	—	—	—	—	—	—	0%	—
Public safety		1 015	368	368	—	—	368	—	—	368
Housing		800	800	800	—	—	800	(800)	—	800
<i>Economic and environmental services</i>		15 287	13 052	13 052	—	10 339	12 584	(2 245)	-18%	50
Planning and development		15 287	13 052	13 052	—	10 339	12 584	(2 245)	-18%	50
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		—	—	—	—	—	—	—	—	—
<i>Other</i>	4	200	50	179	—	—	—	—	—	—
<b>Total Revenue - Standard</b>	2	121 968	125 558	125 687	28 961	119 895	124 000	(4 104)	-3%	1 421
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		62 263	70 576	73 318	4 943	49 901	56 285	(6 384)	-11%	70 269
Executive and council		25 397	28 367	30 666	2 406	21 330	22 623	(1 294)	-6%	28 164
Budget and treasury office		36 865	42 209	42 652	2 536	28 572	33 662	(5 091)	-15%	42 105
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		10 825	12 506	13 737	945	8 209	9 974	(1 765)	-18%	10 799
Community and social services		—	—	—	—	—	—	—	—	—
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		5 277	7 256	7 601	454	4 457	5 787	(1 329)	-23%	6 056
Housing		5 549	5 251	6 136	490	3 752	4 187	(435)	-10%	4 743
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		60 388	46 845	50 131	2 312	27 531	27 672	(141)	-1%	40 542
Planning and development		10 845	13 030	12 882	836	6 927	10 391	(3 464)	-33%	11 780
Road transport		46 523	30 296	32 239	1 196	18 168	14 473	3 694	26%	24 983
Environmental protection		3 020	3 519	5 010	280	2 436	2 807	(371)	-13%	3 779
<i>Trading services</i>		—	—	—	—	—	—	—	—	—
<i>Other</i>		3 933	5 321	5 946	226	2 934	4 244	(1 309)	-31%	4 439
<b>Total Expenditure - Standard</b>	3	137 409	135 249	143 132	8 426	88 575	98 175	(9 599)	-10%	126 049
<b>Surplus/ (Deficit) for the year</b>		(15 441)	(9 690)	(17 445)	20 535	31 320	25 825	5 495	21%	(124 628)

**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	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
[Insert departmental structure etc 3.]										
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Council & Executive		—	—	—	—	—	—	—	—	—
Vote 2 - Budget & Treasury		104 666	111 288	111 288	28 961	109 556	110 248	(691)	-0,6%	203
Vote 3 - Corporate Services		1 015	368	368	—	—	368	(368)	-100,0%	368
Vote 4 - Planning & Development		200	50	179	—	—	—	—	—	50
Vote 5 - Project Management & Advisory Services		16 087	13 852	13 852	—	10 339	13 384	(3 045)	-22,8%	800
<b>Total Revenue by Vote</b>	2	121 968	125 558	125 687	28 961	119 895	124 000	(4 104)	-3,3%	1 421
<b>Expenditure by Vote</b>	1									
Vote 1 - Council & Executive		25 397	28 367	30 666	2 406	21 330	22 623	(1 294)	-5,7%	28 164
Vote 2 - Budget & Treasury		20 863	20 881	21 457	1 399	14 970	16 653	(1 683)	-10,1%	24 072
Vote 3 - Corporate Services		24 299	32 103	33 807	1 871	20 495	25 603	(5 108)	-20,0%	27 867
Vote 4 - Planning & Development		14 778	18 351	18 827	1 062	9 861	14 635	(4 774)	-32,6%	16 219
Vote 5 - Project Management & Advisory Services		52 072	35 546	38 375	1 686	21 920	18 661	3 259	17,5%	29 726
<b>Total Expenditure by Vote</b>	2	137 409	135 249	143 132	8 426	88 575	98 175	(9 599)	-9,8%	126 049
<b>Surplus/ (Deficit) for the year</b>	2	(15 441)	(9 690)	(17 445)	20 535	31 320	25 825	5 495	21,3%	(124 628)

**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	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									%	
<b>Revenue By Source</b>										
Rental of facilities and equipment		1 010	1 227	1 227	7	497	897	(400)	-45%	43
Interest earned - external investments		6 805	5 262	5 262	763	4 373	4 385	(12)	0%	60
Transfers and subsidies		114 013	118 569	118 698	28 191	114 976	118 301	(3 325)	-3%	1 318
Other revenue		141	500	500	(2)	49	417	(368)	-88%	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>121 968</b>	<b>125 558</b>	<b>125 687</b>	<b>28 961</b>	<b>119 895</b>	<b>124 000</b>	<b>(4 104)</b>	<b>-3%</b>	<b>1 421</b>
<b>Expenditure By Type</b>										
Employee related costs		57 082	66 558	71 240	4 301	46 473	54 578	(8 105)	-15%	67 044
Remuneration of councillors		5 950	6 369	6 376	540	5 493	5 223	270	5%	6 592
Debt impairment		2	3	3	-	-	3	(3)	-100%	3
Depreciation & asset impairment		5 152	3 290	3 290	254	2 562	2 665	(103)	-4%	5 868
Finance charges		2 649	487	487	-	256	276	(20)	-7%	487
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		3 936	1 055	1 305	115	949	742	207	28%	1 550
Contracted services		-	14 532	19 717	734	7 877	-	7 877	#DIV/0!	10 865
Transfers and subsidies		48 947	22 995	25 195	914	13 472	17 936	(4 464)	-25%	19 518
Other expenditure		13 262	19 709	15 269	1 569	11 493	16 753	(5 260)	-31%	14 122
Loss on disposal of PPE		429	250	250	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>137 409</b>	<b>135 249</b>	<b>143 132</b>	<b>8 426</b>	<b>88 575</b>	<b>98 175</b>	<b>(9 599)</b>	<b>-10%</b>	<b>126 049</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>20 535</b>	<b>31 320</b>	<b>25 825</b>	<b>5 495</b>	<b>0</b>	<b>(124 628)</b>
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind - all)										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>20 535</b>	<b>31 320</b>	<b>25 825</b>	<b>5 495</b>	<b>0</b>	<b>(124 628)</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>20 535</b>	<b>31 320</b>	<b>25 825</b>	<b>5 495</b>	<b>0</b>	<b>(124 628)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>20 535</b>	<b>31 320</b>	<b>25 825</b>	<b>5 495</b>	<b>0</b>	<b>(124 628)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>20 535</b>	<b>31 320</b>	<b>25 825</b>	<b>5 495</b>	<b>0</b>	<b>(124 628)</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) - M10 April										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		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>Multi-Year expenditure appropriation</b>	2									
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council & Executive		55	195	195	–	71	124	(53)	0%	195
Vote 2 - Budget & Treasury		1 862	897	897	–	19	–	19	0%	897
Vote 3 - Corporate Services		2 345	1 149	3 112	13	308	894	(586)	-66%	1 149
Vote 4 - Planning & Development		68	35	35	–	3	35	(31)	-91%	35
Vote 5 - Project Management & Advisory Services		2 995	7 812	9 812	–	1 760	5 600	(3 840)	-69%	7 812
<b>Total Capital single-year expenditure</b>	4	7 325	10 087	14 050	13	2 161	6 652	(4 491)	-68%	10 087
<b>Total Capital Expenditure</b>		7 325	10 087	14 050	13	2 161	6 652	(4 491)	-68%	10 087
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		2 386	2 230	2 293	13	397	1 007	(610)	-61%	2 230
Executive and council		55	195	195	–	71	124	(53)	-43%	195
Finance and administration		1 862	897	897	–	19	–	19	#DIV/0!	897
Internal audit		469	1 139	1 202	13	308	883	(576)	-65%	1 139
<b>Community and public safety</b>		1 876	11	1 911	–	0	11	(10)	-96%	11
Public safety		1 867	–	1 900	–	0	–	0	#DIV/0!	–
Housing		–	–	–	–	–	–	–	–	–
Health		8	11	11	–	–	11	(11)	-100%	11
<b>Economic and environmental services</b>		3 063	7 847	9 844	–	1 763	5 635	(3 871)	-69%	7 847
Planning and development		68	7 847	9 844	–	1 763	5 635	(3 871)	-69%	7 847
Road transport		2 995	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	–	–	–	–	–	–	–	–
<b>Other</b>		–	–	3	–	–	–	–	–	–
<b>Total Capital Expenditure - Standard Classification</b>	3	7 325	10 087	14 050	13	2 161	6 652	(4 491)	-68%	10 087
<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>		7 325	10 087	14 050	13	2 161	6 652	(4 491)	-68%	10 087
<b>Total Capital Funding</b>		7 325	10 087	14 050	13	2 161	6 652	(4 491)	-68%	10 087

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

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		4 598	354	643	1 734	354
Call investment deposits		50 004	40 000	26 545	75 501	40 000
Consumer debtors		–	–	–	–	–
Other debtors		5 141	2 000	5 135	7 963	2 000
Current portion of long-term receivables		819	741	819	819	741
Inventory		338	300	338	366	300
<b>Total current assets</b>		<b>60 900</b>	<b>43 395</b>	<b>33 480</b>	<b>86 383</b>	<b>43 395</b>
<b>Non current assets</b>						
Long-term receivables		8 114	8 598	8 114	8 114	8 598
Investments		5 950	5 550	–	5 950	5 550
Investment property		–	–	–	–	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		49 311	59 174	49 297	81 623	59 174
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		597	990	597	–	990
Other non-current assets		631	631	631	–	631
<b>Total non current assets</b>		<b>64 604</b>	<b>74 944</b>	<b>58 639</b>	<b>95 687</b>	<b>74 944</b>
<b>TOTAL ASSETS</b>		<b>125 503</b>	<b>118 338</b>	<b>92 120</b>	<b>182 070</b>	<b>118 338</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		2 179	–	–	2 179	–
Consumer deposits		–	–	–	1	–
Trade and other payables		12 061	22 767	24 890	8 106	22 767
Provisions		10 651	–	–	7 414	–
<b>Total current liabilities</b>		<b>24 890</b>	<b>22 767</b>	<b>24 890</b>	<b>17 700</b>	<b>22 767</b>
<b>Non current liabilities</b>						
Borrowing		2 485	2 487	2 485	1 411	2 487
Provisions		29 701	27 524	29 701	29 878	27 524
<b>Total non current liabilities</b>		<b>32 186</b>	<b>30 011</b>	<b>32 186</b>	<b>31 290</b>	<b>30 011</b>
<b>TOTAL LIABILITIES</b>		<b>57 076</b>	<b>52 778</b>	<b>57 076</b>	<b>48 990</b>	<b>52 778</b>
<b>NET ASSETS</b>	2	<b>68 427</b>	<b>65 561</b>	<b>35 044</b>	<b>133 080</b>	<b>65 561</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		48 388	38 590	11 963	105 084	38 590
Reserves		20 039	26 971	23 080	27 996	26 971
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>68 427</b>	<b>65 561</b>	<b>35 044</b>	<b>133 080</b>	<b>65 561</b>

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

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
		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>										
Other revenue		924	588	588	362	723	494	230	47%	588
Government - operating		111 619	118 401	118 530	-	116 934	118 301	(1 367)	-1%	118 401
Government - capital		-	-	-	-	-	-	-	-	-
Interest		6 805	5 262	5 262	567	4 177	4 385	(208)	-5%	5 262
Dividends										
<b>Payments</b>										
Suppliers and employees		(75 096)	(100 345)	(106 028)	(8 378)	(70 566)	(74 617)	(4 051)	5%	(100 345)
Finance charges		(674)	(487)	(487)	-	(256)	(276)	(20)	7%	(487)
Transfers and Grants		(48 947)	(22 305)	(24 505)	-	(25 144)	(14 035)	11 109	-79%	(22 305)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(5 369)</b>	<b>1 115</b>	<b>(6 640)</b>	<b>(7 449)</b>	<b>25 868</b>	<b>34 251</b>	<b>(8 384)</b>	<b>-24%</b>	<b>1 115</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(300)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(5 582)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(7 325)	(10 087)	(14 050)	(13)	(2 161)	(7 554)	(5 393)	71%	(10 087)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(7 325)</b>	<b>(10 087)</b>	<b>(14 050)</b>	<b>(13)</b>	<b>(2 161)</b>	<b>(7 554)</b>	<b>(5 393)</b>	<b>71%</b>	<b>(10 087)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		(1 985)	(2 224)	(2 224)	-	(1 073)	(1 079)	(5)	0%	(2 224)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 985)</b>	<b>(2 224)</b>	<b>(2 224)</b>	<b>-</b>	<b>(1 073)</b>	<b>(1 079)</b>	<b>(5)</b>	<b>0%</b>	<b>(2 224)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(14 679)</b>	<b>(11 196)</b>	<b>(22 914)</b>	<b>(7 462)</b>	<b>22 633</b>	<b>25 619</b>			<b>(11 196)</b>
Cash/cash equivalents at beginning:		69 275	51 550	50 102	84 697	54 602	51 550			51 550
Cash/cash equivalents at month/year end:		54 596	40 354	27 189	77 235	77 235	77 168			40 354

## 5. SUPPORTING DOCUMENTATION

### Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Property rates</u>			
	Rental of facilities and equipment	-45%	The demand for the rental of facilities and equipment is lower than anticipated. Local municipalities may be using other service providers to rent the facilities and equipment.	Communicate with the local municipalities and encourage them to make use of the district municipality for the rental of facilities and equipment. Market the facilities and equipment to the public to inform them of the availability of the service provided by the municipality.
	Interest earned - external investments	0%	Interest earned is in line with the projected estimates.	None needed.
	Other income	-88%	The revenue expected from other sources was much lower than expected, as this is an adhoc revenue collected by the revenue. This includes insurance claims recouped from employees, tender fees and private telephone calls recouped from employees	Consult with management to come up with a strategy to generate more income.
2	<u>Employee related costs</u>			
	Salaries	-15%	Employee related cost is lower than budgeted for due to vacancies within the municipality.	Positions are advertised, will be filled as soon as possible.
	Other Materials	28%	Repairs and maintenance on assets were higher than expected due to circumstances beyond management's control.	Consult with managers, to ensure that spending is as planned.
	Transfers and grants	-25%	Will improve as the year progress and projects are implemented within the local municipalities. Local municipalities tend to submit claims during the fourth quarter.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-31%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3	<u>Capital expenditure</u>			
	Capital expenditure	-68%	Capital projects spending is lower than projected, due to the delay in the building of the additional offices and the fire engine procurement.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they on track.
4	<u>Financial Position</u>			
	Current Assets	42%	Current assets shows an increase of 42% which is mainly due to the increase in call investments.	None needed.
	Non-Current Liabilities	-3%	There is a decrease in the non-current liabilities mainly due to the increase in provisions for the year.	None needed.
	Accumulated Surplus	94%	Accumulated surplus shows an increase of 94% which is a result of the accumulated surplus growth being higher than expected.	None needed.
5	<u>Cash Flow</u>			
	Net cash from operating / (used) Operating Activities	-24%	Net cash from operating activities is below the year-to-date budget as a result of transfers & subsidies being higher than projected.	Consult with managers, to ensure that spending is as planned.
	Net cash from operating / (used) Investing Activities	71%	Payments relating to capital assets will during the fourth quarter.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they on track.

More detail on operating variances is available on pages 04 to 20 of this report.

**Table SC2 Monthly Budget Statement - performance indicators**

DC9 Frances Baard - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April							
Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			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		2,0%	2,1%	2,7%	0,8%	0,0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,7%	2,8%	2,6%	0,3%	5,6%
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		24,4%	38,5%	78,1%	8,8%	38,5%
Gearing	Long Term Borrowing/ Funds & Reserves		12,4%	9,2%	10,8%	5,0%	9,2%
<b><u>Liquidity</u></b>							
Current Ratio 1	Current assets/current liabilities	1	244,7%	190,6%	134,5%	488,0%	190,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		243,3%	201,6%	109,2%	470,0%	201,6%
<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		11,5%	9,0%	11,2%	14,1%	797,8%
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		46,8%	53,0%	56,7%	38,8%	4717,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,2%	0,8%	1,0%	0,1%	66,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6,4%	3,0%	3,0%	0,2%	498,0%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		202,0%	1435,2%	0,0%	225,7%	40,3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		9,2	1,2	1,1	1,7	0,6

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 38.8%.

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 - M10 April

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April												
Description		NT Code	Budget Year 2017/18									>90 days
R thousands			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 By Revenue Source												
Rates		1200									–	–
Electricity		1300									–	–
Water		1400									–	–
Sewerage / Sanitation		1500									–	–
Refuse Removal		1600									–	–
Housing (Rental Revenue)		1700									–	–
Other		1900	7 454	155	133	56	8	4	4	148	7 963	221
Total By Revenue Source		2000	7 454	155	133	56	8	4	4	148	7 963	– 221
Debtors Age Analysis By Customer Category												
Government		2200	144	148	133	112	–	–	–	–	537	
Business		2300	–	–	–	–	–	–	–	–	–	
Households		2400	–	–	–	–	–	–	–	–	–	
Other		2500	7 310	8	0	(56)	8	4	4	148	7 426	
Total By Customer Category		2600	7 454	155	133	56	8	4	4	148	7 963	–

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.

The matters reported below are in respect of debts outstanding more than 90 days on the effective reporting date.

#### • **Provincial and Local Government**

There is one outstanding debt for more than 90 days as at 30 April 2018 in respect of Provincial and Local Governments Departments.

- Department of Safety R60 496.47;
- Department of Roads R2 748.23; and
- Department of Transport R48 727.43.

#### • **Post-Service Benefits**

There is one outstanding debt reflected for more than 90 days as at 30 April 2018

- Kgantsi N.G R21 490.00 for over payment of post medical aid contribution benefit. Ms. Kgantsi has made payments to the State Attorney amounting to R1 500. The municipality is awaiting payment from the State Attorney to update Ms. Kgantsi's account.



- **Sundry Debtors**

The following outstanding debts reflected for more than 90 days as at 30 April 2018 for sundry debtors.

- Councillor MM Moloi R56 052.60 the account was handed over to Office of the State Attorney for collection; and
- MR KK Moruri R7 425, the matter was referred to MPAC in March 2018 where a decision was taken to conduct a separate investigation into the matter.

- **Repayment of failed courses by former councillors:**

- Councillor W. Johnson R12 955.51;
- Councillor PR. Molefi R6 875.41; and
- Councillor T. Nicholas R8 771.76, efforts were made to contact Ms. T Nicholas with no success. Contact was made with Ms. Nicholas' sister who informed the State Attorney that Ms. Nicholas is unemployed. Further efforts will be made to collect the outstanding debt.

The above mentioned councillors were handed over to the Office of State Attorney for collection.

- **Over payment of salaries**

- Councillor BM Maribe R3 465.25. Councillor Maribe signed a commitment to pay the municipality an amount of R500 a month until the expenditure is fully recovered.

**Table SC4 Monthly Budget Statement - aged creditors**

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
Description	NT Code	Budget Year 2017/18									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900	8092243	2	11	-	-	-	-	-	8 106	
Total By Customer Type	2600	8 092	2	11	-	-	-	-	-	8 106	-

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

**Trade Creditors:**

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 30 April 2018 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>			
<b>EXPENDITURE STATISTICS</b>			<b>Apr-18</b>
	<b>PAYMENTS</b>		
	Total value of all payments		<b>R 8 579 112</b>
	Electronic transfers		156
	Cheques issued		7
	<b>SALARIES</b>		
	Number of salary beneficiaries		<b>157</b>
	Councillors		<b>19</b>
	<b>Total Councillors</b>	<b>27</b>	
	* Councillors Position - Vacant	0	
	* Councillors with Remuneration	19	
	* Councillors without Remuneration	8	
	<b>Employees</b>		<b>138</b>
	* Remunerated Employee's	135	
	* <b>Remunerated Terminated Employees</b>	1	
	Pensioners	2	
	<b>Total remuneration paid</b>		<b>4 124 353</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 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. Council adopted a new procurement policy effective from 20 September 2017.

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

The approved Supply Chain Management Policy on 20 September 2017 was implemented and maintained by all relevant role players.

- **Implementation of the Supply Chain Management Process.**

- **Training of Supply Chain Management Officials**

No training was attended by SCM officials during the month of April 2018.

- **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 2017-18 was approved by the Municipal Manager.

- **Acquisition Management**

For the period of April 2018, two contracts (R200 000 +) were awarded by the Municipal Manager.

1. Banking service for a period of five years-ABSA

For the period of April 2018, three written quotations (R30 000-R200 000) were awarded by the Municipal Manager.

1. Printing of annual report-Skyject Market-R68 650.00
2. Cost analysis for banking services -Enslins Kimberley- R71 450.00
3. Teambuilding- Wydex Events Promotions CC-R194 047.10

**Total orders issued total R708 589.42**

Orders per department:

Council & Executive	R 42 416.04
Municipal Manager	R 93 803.64
Finance	R 176 812.07
Administration	R 289 054.24
Planning & Development	R 106 503.43
Project management	R 0.00

**a. Disposal Management**

There were no disposals for the month of April 2018.

**b. Deviations**

One deviation was approved by the Municipal Manager

1. Business Connexion PTY LTD-Treasury reporting utility installation & training- R62130.43 excluding VAT

**c. Issues from Stores**

Total orders issued total R24 513.93

Issues per department

Council & Executive	R 116.00
Municipal Manager	R 6 564.00
Finance	R 2 156.95
Administration	R 9 956.82
Planning & Development	R 4 067.79
Technical service	R 1 652.37

**d. List of accredited Service Providers**

All the suppliers of the municipality are registered on the Central Supplier Database (CSD). Internal 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 received from any local municipality for assistance in April 2018.

**Table SC5 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	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
NEDCOR		1	notice	2018-06-27	–	8,65%	5 950		5 950
STANDARD BANK		1	call	2018-04-30	11	6,55%	2 000		2 000
NEDCOR		1	call	2018-04-30	11	6,60%	2 000		2 000
NEDCOR		3	notice	2018-06-11	32	7,48%	5 000		5 000
NEDCOR		3	notice	2018-06-11	38	7,53%	6 000		6 000
NEDCOR		1	call	2018-04-30	30	6,35%	5 500		5 500
NEDCOR		1	call	2018-04-30	11	6,60%	2 000		2 000
NEDCOR		1	call	2018-04-30	5	6,60%	1 000		1 000
STANDARD BANK		3	notice	2018-06-11	32	7,46%	5 000		5 000
STANDARD BANK		3	notice	2018-06-11	31	7,40%	5 000		5 000
STANDARD BANK		1	call	2018-04-30	23	6,30%	4 500		4 500
ABSA		3	notice	2018-06-11	24	7,16%	4 000		4 000
ABSA		3	notice	2018-06-11	30	7,05%	5 000		5 000
ABSA		1	call	2018-04-30	18	6,20%	3 500		3 500
FNB		1	call	2018-04-30	16	6,60%	3 000		3 000
FNB		1	call	2018-04-30	11	6,60%	2 000		2 000
FNB		3	notice	2018-06-11	32	7,44%	5 000		5 000
FNB		3	notice	2018-06-11	32	7,45%	5 000		5 000
FNB		1	call	2018-04-30	23	6,35%	4 500		4 500
ABSA		1	call	2018-04-30	8	6,65%	1 501		1 501
ABSA		1	call	2018-04-30	11	6,55%	2 000		2 000
<b>TOTAL INVESTMENTS AND INTEREST</b>					430		79 451	–	79 451
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				430		79 451	–	79 451

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 - M10 April										
Description	Ref	2016/17	Budget Year 2017/18							
		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>		109 911	117 251	117 251	-	118 849	118 054	795	0,7%	117 251
Local Government Equitable Share		-	8 268	8 268	-	8 268	8 268	-		8 268
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-		-
Levy replacement	3	105 416	104 049	104 049	-	107 922	107 922	-		104 049
Finance Management Grant		1 068	1 250	1 250	-	1 017	1 250	(233)	-18,6%	1 250
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Programme		1 000	1 168	1 168	-	430	195	235	120,7%	1 168
Roads asset management		2 427	2 516	2 516	-	1 213	419	793	189,2%	2 516
<b>Provincial Government:</b>		4 015	1 218	1 347	-	-	203	(203)	-100,0%	1 218
Housing	4	-	800	800	-	-	133	(133)	100,0%	800
Near Grant		350	368	368	-	-	61	(61)	-100,0%	368
Fire Fighting Equipment Grant		665	50	50	-	-	8	(8)	-100,0%	50
NC Tourism		200	-	129	-	-	-	-		-
Housing Project		800	-	-	-	-	-	-		-
District Aids Programme		-	-	-	-	-	-	-		-
Operation Khptso Pula Nala		2 000	-	-	-	-	-	-		-
Other transfers and grants [ABSA Donation]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		86	100	100	-	(95)	181	53	29,3%	100
SETA Skills Grant		86	100	100	-	70	17	53	317,2%	100
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		-	-	-	-	(164)	164	-		-
<b>Total Operating Transfers and Grants</b>	5	114 013	118 569	118 698	-	118 755	118 438	645	0,5%	118 569
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	114 013	118 569	118 698	-	118 755	118 438	645	0,5%	118 569

**Table SC7 Monthly Budget Statement - transfers and grant expenditure**

DC9 Frances Baard - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
		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>										
<b>National Government:</b>		43 402	117 251	117 251	28 191	114 976	126 244	(11 268)	-8,9%	117 251
Local Government Equitable Share		-	8 268	8 268	-	3 993	-	3 993	#DIV/0!	8 268
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-	-	-
Levy replacement		38 906	104 049	104 049	28 098	108 324	122 133	(13 809)	-11,3%	104 049
Finance Management Grant		1 068	1 250	1 250	93	1 017	1 042	(24)	-2,3%	1 250
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Extended Public Works Programme		1 000	1 168	1 168	-	430	973	(544)	-55,9%	1 168
Roads asset management		2 427	2 516	2 516	-	1 213	2 097	(884)	-42,2%	2 516
<b>Provincial Government:</b>		5 459	1 218	1 347	-	-	1 015	(1 015)	-100,0%	1 218
Housing		-	800	800	-	-	667	(667)	-100,0%	800
Near Grant		350	368	368	-	-	307	(307)	-	368
Fire Fighting Equipment Grant		446	50	50	-	-	42	(42)	-100,0%	50
NC Tourism		2 606	-	129	-	-	-	-	-	-
Housing Project		-	-	-	-	-	-	-	-	-
District Aids Programme		-	-	-	-	-	-	-	-	-
Environmental Health Recycling Project		-	-	-	-	-	-	-	-	-
Operation Khptso Pula Nala		2 056	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		86	100	-	-	-	83	(83)	-	100
SETA Skills Grant		86	100	-	-	-	83	(83)	-	100
<b>Total operating expenditure of Transfers and Grants:</b>		48 947	118 569	118 598	28 191	114 976	127 343	(12 366)	-9,7%	118 569
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		48 947	118 569	118 598	28 191	114 976	127 343	(12 366)	-9,7%	118 569

**Table SC8 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	2016/17	Budget Year 2017/18							
		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
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary		4 638	5 239	5 306	405	4 115	4 296	(181)	-4%	4 937
Pension Contributions		16	-	-	-	-	-	-	-	-
Medical Aid Contributions		1	-	-	-	-	-	-	-	-
Motor vehicle allowance		999	1 027	1 007	94	931	842	89	11%	1 117
Cell phone and other allowances		295	103	64	41	447	84	363	431%	537
Workmen's Compensation		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 950</b>	<b>6 369</b>	<b>6 376</b>	<b>540</b>	<b>5 493</b>	<b>5 223</b>	<b>270</b>	<b>5%</b>	<b>6 592</b>
<b>% increase</b>	4			7,2%						10,8%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3 555	5 109	4 509	250	4 108	4 190	(82)	-2%	4 929
Pension and UIF Contributions		452	224	269	33	322	184	138	75%	385
Medical Aid Contributions		34	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		653	784	648	-	-	643	(643)	-100%	648
Motor Vehicle Allowance		569	271	271	16	217	222	(5)	-2%	261
Cellphone Allowance		66	96	96	4	59	79	(20)	-25%	71
Housing Allowances		11	-	-	-	-	-	-	-	-
Other benefits and allowances		38	118	118	-	0	97	(97)	-100%	0
Payments in lieu of leave		(77)	148	131	-	-	121	(121)	-100%	131
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	568	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 870</b>	<b>6 750</b>	<b>6 041</b>	<b>302</b>	<b>4 706</b>	<b>5 535</b>	<b>(829)</b>	<b>-15%</b>	<b>6 424</b>
<b>% increase</b>	4		15,0%	2,9%						9,4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		35 851	41 101	42 948	2 990	31 294	33 703	(2 409)	-7%	42 667
Pension and UIF Contributions		5 130	5 787	5 822	459	4 583	4 746	(163)	-3%	5 579
Medical Aid Contributions		1 665	1 916	1 988	153	1 478	1 571	(93)	-6%	1 801
Overtime		131	382	382	22	154	313	(160)	-51%	262
Performance Bonus		2 666	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 251	2 719	6 469	290	2 872	2 229	643	29%	3 447
Cellphone Allowance		124	437	171	12	119	359	(239)	-67%	186
Housing Allowances		344	663	362	31	311	544	(233)	-43%	390
Other benefits and allowances		500	1 284	1 283	37	404	1 053	(649)	-62%	489
Payments in lieu of leave		1 330	1 145	1 405	-	-	939	(939)	-100%	1 401
Long service awards		220	1 385	1 381	-	2	1 135	(1 134)	-100%	1 311
Post-retirement benefit obligations	2	-	2 987	2 987	3	551	2 449	(1 898)	-78%	2 982
<b>Sub Total - Other Municipal Staff</b>		<b>51 212</b>	<b>59 807</b>	<b>65 198</b>	<b>3 998</b>	<b>41 767</b>	<b>49 042</b>	<b>(7 275)</b>	<b>-15%</b>	<b>60 514</b>
<b>% increase</b>	4		16,8%	27,3%						18,2%
<b>Total Parent Municipality</b>		<b>63 033</b>	<b>72 926</b>	<b>77 615</b>	<b>4 840</b>	<b>51 966</b>	<b>59 800</b>	<b>(7 833)</b>	<b>-13%</b>	<b>73 530</b>
			15,7%	23,1%						16,7%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>63 033</b>	<b>72 926</b>	<b>77 615</b>	<b>4 840</b>	<b>51 966</b>	<b>59 800</b>	<b>(7 833)</b>	<b>-13%</b>	<b>73 530</b>
<b>% increase</b>	4		15,7%	23,1%						16,7%
<b>TOTAL MANAGERS AND STAFF</b>		<b>57 082</b>	<b>66 557</b>	<b>71 239</b>	<b>4 301</b>	<b>46 473</b>	<b>54 577</b>	<b>(8 104)</b>	<b>-15%</b>	<b>66 939</b>



**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of April 2018 averages 85%.

Attendance trends are summarized as follows:

		<b>Senior</b>	<b>Middle</b>	<b>Supervisory</b>	<b>Clerical</b>
		<b>Management</b>	<b>Management</b>		
Number of Members		<b>1</b>	<b>3</b>	<b>7</b>	<b>10</b>
Leave		0	16	11	37
Sick Leave		0	0	4	0
Courses / Seminar		0	0	0	0
Meetings		0	0	0	0
Study leave		0	0	0	0
Maternity Leave		0	0	0	0
Family Responsibility		0	0	0	0
Union Meetings		0	0	0	0
Absent		0	0	0	0
Special Leave		0	0	0	0
Over time		0	0	0	0
No. of Workdays Attended		<b>18</b>	<b>26</b>	<b>118</b>	<b>148</b>
Total Workdays		<b>18</b>	<b>42</b>	<b>133</b>	<b>166</b>
Percentage Attendance per Group		<b>100%</b>	<b>62%</b>	<b>89%</b>	<b>89%</b>
Average		<b>85%</b>			

**Personnel Development:**

- No MFMP training took place during April 2018.

**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).

One (1) intern resigned at the end of February 2018, vacancy to be filled during the year.

One (1) intern completed the MFMP training; the other three (3) started in October 2017.

**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.

One official from the Budget office assisted Magareng Local Municipality to complete its budget engagement presentation.

One official from the Budget office is in constant communication with Magareng to assist with the implementation of version 6.2.

**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 been transacting on mSCOA as of 1 July 2016;
- mSCOA version 6.1 was implemented in July 2017.
- Monthly data strings are submitted to Treasury monthly, no errors have been reported on the monthly data strings.
- The PROR reports were submitted in December 2017, errors were sorted out during January and the report has been submitted successfully.
- All Debtors' and Creditors' age analysis was submitted on the portal, no errors were found on these data strings.
- The quarter 1, 2 and 3 investment and borrowings monitoring tools were uploaded on the LG Portal, no errors were reported on these reports.
- The asset module was completed during February 2018, depreciation on the system was calculated on the system from July 2017 to February 2018.
- The municipality completed the linkage of the current year trial balance to the mSCOA version 6.2, and the draft budget will be loaded on the system during the first week of May 2018.

**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 - M10 April															
Description	Ref	Budget Year 2017/18											2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	June Budget	Ddj Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands	1														
Cash Receipts By Source															
Rental of facilities and equipment		-	-	-	-	-	-	2	-	1	-	-	84	88	88
Interest earned - external investments		100	691	368	461	525	93	577	303	492	567	-	5 262	5 525	5 525
Transfer receipts - operating		46 799	47 733	(46 236)	-	547	37 555	934	297	29 305	-	-	118 401	124 171	124 731
Other revenue		49	9	1	3	(40)	8	50	-	278	362	-	504	-	-
Cash Receipts by Source		46 948	48 433	(45 867)	464	1 031	37 656	1 564	600	30 076	929	-	124 251	129 784	130 344
Other Cash Flows by Source															
Transfer receipts - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		46 948	48 433	(45 867)	464	1 031	37 656	1 564	600	30 076	929	-	124 251	129 784	130 344
Cash Payments by Type															
Employee related costs		4 888	4 808	4 745	4 745	4 598	4 634	4 487	5 504	2 843	4 527	-	68 006	67 101	70 769
Remuneration of councillors		2 376	(1 354)	513	510	513	511	500	-	1 384	540	-	6 051	6 477	6 724
Interest paid		-	-	-	-	-	256	-	-	-	-	-	487	230	-
Bulk purchases - Electricity		-	(0)	-	-	-	-	-	-	-	-	-	(0)	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		51	84	88	92	104	12	226	106	154	328	-	844	1 075	1 193
Contracted services		322	517	942	879	2 165	337	590	-	103	873	-	15 459	16 881	17 086
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	8 500	8 500
Grants and subsidies paid - other		7 601	475	1 748	4 912	(2 901)	3 554	7 341	707	1 708	-	-	24 825	5 805	2 191
General expenses		574	911	1 031	1 199	1 303	1 076	458	894	1 766	2 110	-	15 219	21 498	20 148
Cash Payments by Type		15 812	5 441	9 068	12 337	5 781	10 379	13 602	7 210	7 958	8 378	-	130 891	127 568	126 612
Other Cash Flows/Payments by Type															
Capital assets		37	768	223	-	43	384	48	4	642	13	-	14 050	530	440
Repayment of borrowing		-	-	-	-	-	1 073	-	-	-	-	-	2 224	2 487	-
Other Cash Flow s/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		15 850	6 209	9 290	12 337	5 824	11 836	13 650	7 214	8 600	8 391	-	147 165	130 585	127 052
NET INCREASE/(DECREASE) IN CASH HELD		31 098	42 224	(55 158)	(11 873)	(4 793)	25 820	(12 086)	(6 613)	21 476	(7 462)	-	(22 914)	(801)	3 292
Cash/cash equivalents at the month/year beginning:		54 602	85 700	127 924	72 766	60 893	56 100	81 920	69 834	63 221	84 697	77 235	50 102	27 189	26 388
Cash/cash equivalents at the month/year end:		85 700	127 924	72 766	60 893	56 100	81 920	69 834	63 221	84 697	77 235	77 235	27 189	26 388	29 680

**Table SC12 Monthly Budget Statement - capital expenditure trend**

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>R thousands</b>								%	
<b>Monthly expenditure performance trend</b>									
July	2	520	520	37	37	520	483	92,8%	0%
August	42	449	449	768	805	969	163	16,9%	8%
September	110	1 450	1 450	223	1 028	2 418	1 390	57,5%	10%
October	23	700	700	-	1 028	3 118	2 090	67,0%	10%
November	85	1 597	1 597	43	1 071	4 715	3 644	77,3%	11%
December	833	-	-	384	1 455	4 715	3 260	69,1%	14%
January	66	900	900	48	1 502	5 615	4 113	73,2%	15%
February	28	30	30	4	1 506	5 645	4 139	73,3%	15%
March	1 769	1 500	1 500	642	2 148	7 145	4 997	69,9%	21%
April	54	409	409	13	2 161	7 554	5 393	71%	21%
May	649	1 212	1 212			8 766	-		
June	3 662	1 321	5 284			14 050	-		
<b>Total Capital expenditure</b>	<b>7 324</b>	<b>10 087</b>	<b>14 050</b>	<b>2 161</b>	<b>12 742</b>	<b>65 229</b>	<b>29 671</b>	<b>66,9%</b>	<b>13%</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 - 10 April

Description	Ref	2016/17	Budget Year 2017/18							
		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>		104	-	-	-	-	-	-	-	-
Other		104								
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other		-								
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		6 359	8 767	12 763	13	2 105	5 552	(3 447)	-62,1%	8 767
General vehicles		1 343	-	1 900	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		66	233	228	-	13	190	(177)	-93,0%	233
Computers - hardware/equipment		96	463	505	13	228	420	(193)	-45,8%	463
Furniture and other office equipment		105	743	802	-	104	669	(565)	-84,5%	743
Other Buildings		2 995	7 328	9 328	-	1 760	4 273	(2 513)	-58,8%	7 328
Other - Emergency Equipment		1 754		-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	590	590	-	-	492	(492)	-	590
Computers - software & programming		-	590	590	-	-	492	(492)	0,0%	590
Other										
<b>Total Capital Expenditure on new assets</b>	1	6 463	9 357	13 353	13	2 105	6 044	(3 939)	-65,2%	9 357

**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 - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
		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>		-	-	-	-	-	-	-	-	-
Other										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		862	480	477	-	40	400	360	90,1%	480
General vehicles		512	350	350	-	-	292	(292)	-100,0%	350
Plant & equipment		-	-	-	-	21	-	21	#DIV/0!	-
Computers - hardware/equipment		350	130	127	-	19	108	(90)	-82,9%	130
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	250	220	-	17	208	(192)	-92,0%	250
Computers - software & programming		-	250	220	-	17	208	(192)	-92,0%	250
Other										
<b>Total Capital Expenditure on renewal of existing assets</b>	1	862	730	697	-	56	608	(552)	-90,7%	730

**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 - M10 April										
Description	Ref	2016/17	Budget Year 2017/18							
		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>		-	1	-	-	-	-	-	-	-
Other		-	1	-	-	-	-	-	-	-
<b>Heritage assets</b>		0	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		0	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 605	1 054	1 292	115	949	731	(218)	-29,9%	1 515
General vehicles		468	523	200	77	539	167	(372)	-222,9%	200
Plant & equipment		239	285	-	-	-	-	-	-	-
Computers - hardware/equipment		123	190	903	10	73	406	333	81,9%	1 091
Furniture and other office equipment		442	21	185	27	337	154	(182)	-118,3%	185
Other Buildings		334	35	4	-	-	4	4	100,0%	39
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		2 330	-	13	-	-	11	11	100,0%	35
Computers - software & programming		2 330	-	13	-	-	11	11	100,0%	35
<b>Total Repairs and Maintenance Expenditure</b>		3 936	1 055	1 305	115	949	742	(207)	-28,0%	1 550

**Table SC13d Monthly Budget Statement - depreciation by asset class**

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April										
Description	Ref	2016/17	Budget Year 2017/18							
		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>		115	-	0	0	0	-	(0)	#DIV/0!	2 167
Other		115	-	0	0	0	-	(0)	#DIV/0!	2 167
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4 871	3 194	3 193	245	2 470	2 519	48	1,9%	3 505
General vehicles		2 688	1 370	1 370	128	1 292	999	(293)	-29,3%	1 548
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		446	368	368	32	320	307	(13)	-4,4%	396
Computers - hardware/equipment		453	457	457	41	416	381	(36)	-9,4%	520
Furniture and other office equipment		521	488	488	44	442	407	(35)	-8,6%	530
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		763	510	510	-	-	425	425	100,0%	510
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		166	97	97	9	91	81	(11)	-13,2%	196
Computers - software & programming		166	97	97	9	91	81	(11)	-13,2%	196
<b>Total Repairs and Maintenance Expenditure</b>		5 152	3 290	3 290	254	2 562	2 599	37	1,4%	5 868
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

**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 2017 for the 2016/17 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 with regard to 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.

**Other Operating Cost:**

The actual operating costs of the municipal depreciation and repairs & maintenance for the year to date are set out below:

<b>OPERATING RESULTS ANALYSIS</b>	<b>Apr-18</b>	<b>BUDGET</b>		
<b>COMPARISON: ACTUAL TO BUDGET</b>	<b>YTD ACTUAL</b>	<b>2017/18</b>	<b>VARIANCES</b>	<b>VARIANCES %</b>
<b>DEPRECIATION</b>	<b>2 308 451,12</b>	<b>2 518 170,00</b>	<b>209 718,88</b>	<b>8%</b>
DEP & AMOR: DEP COMPUTER EQUIPMENT	399 261,48	445 370,00	46108,52	10%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	317 816,62	346 570,00	28753,38	8%
DEP & AMOR: MACHINERY & EQUIPMENT	223 046,02	263 740,00	40693,98	15%
DEP & AMOR: COMMUNITY ASSETS	354,16	420,00	65,84	16%
DEP & AMOR: INTAN. ASSETS C/SOFTW & APPL	91 208,02	96 700,00	5491,98	6%
DEP & AMOR: OTHER ASSETS	-	200,00	200	100%
DEP & AMOR: TRANSPORT ASSETS	1 276 764,82	1 365 170,00	88405,18	6%
<b>REPAIRS &amp; MAINTENANCE</b>	<b>2 339 445,52</b>	<b>4 432 650,00</b>	<b>2 093 204,48</b>	<b>47%</b>
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	787 567,86	1 473 330,00	685 762,14	47%
CONTR: MAINT OF BUILDINGS & FACILITIES/ SINAGE	-	26 000,00	26 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/OFFICE EQUIP	-	1 500,00	1 500,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/SOUND SYSTEM	-	5 500,00	5 500,00	100%
CONTR: MAINTENANCE OF UNSPEC ASSETS/FBDM WEBSITE	45 000,00	45 000,00	-	0%
CONTR: MAINTENANCE OF EQUIPMENT	109 810,06	551 880,00	442 069,94	80%
CONTR: MAINTENANCE OF EQUIPMENT/COMP EQUIP	16 343,90	19 200,00	2 856,10	15%
CONTR: MAINTENANCE OF EQUIPMENT/PRINTERS	245 083,63	420 000,00	174 916,37	42%
CONTR: MAINTENANCE OF UNSPEC ASSETS/COMP SOFTW	580 784,21	821 600,00	240 815,79	29%
CONTR: MAINTENANCE OF UNSPEC ASSETS/COMP NETWORK	71 772,50	170 400,00	98 627,50	58%
CONTR: MAINTENANCE OF UNSPEC ASSETS/TEL SYSTEMS	700,00	30 000,00	29 300,00	98%
CONTR: MAINT OF BUILDINGS & FACILITIES	280 401,44	308 930,00	28 528,56	9%
CONTR: MAINTENANCE OF EQUIPMENT/PLANT&MACH	37 836,97	59 230,00	21 393,03	36%
CONTR: MAINTENANCE OF EQUIPMENT/CCTV	40 756,11	69 000,00	28 243,89	41%
CONTR: MAINTENANCE OF EQUIPMENT/EMERG SERV	-	28 000,00	28 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/ACCESS CONT	52 029,87	84 000,00	31 970,13	38%
CONTR: MAINTENANCE OF EQUIPMENT/SKID UNITS	19 356,01	45 000,00	25 643,99	57%
CONTR: MAINTENANCE OF EQUIPMENT	52 002,96	274 080,00	222077,04	81%
<b>GENERAL EXPENSES</b>	<b>144 893,37</b>	<b>200 600,00</b>	<b>55 706,63</b>	<b>28%</b>
OC: INSUR UNDER - INSURANCE AGGREGATION	144 388,81	200 000,00	55611,19	28%
INV - MATERIALS & SUPPLIES/OFF REQ:INV	504,56	600,00	95,44	16%

Expenditure in line with budget, expenditure on maintenance is incurred when the need arises to repair the assets.

**Motor Vehicles - Utilization Statistics:**

The municipality operates a pool of 29 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for April 2018 is as follows:

**Disposal of Vehicles:**

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	April '18
	Description	Allocation	Model	Number		Expires	01-Jul-17	Closing Km Reading	Closing Km Reading	Utility
1	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	165 000	2018-09-30	157 056	158 871	158 871	-
2	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	105 000	2018-09-30	81 482	91 329	92 013	684
3	Chevrolet Captiva	Pool	2011	CDM 296 NC	105 000	2018-09-30	93 716	96 466	96 722	256
4	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	45 000	2019-01-31	24 392	39 837	40 565	728
5	Chevrolet Cruze 1.6	Pool	2016	VMV 321 NC	60 000	2019-01-31	31 410	52 481	54 898	2 417
6	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	45 000	2019-01-31	22 940	29 289	30 453	1 164
7	Chevrolet Cruze 1.6 North	Pool	2016	VMT 314 NC	60 000	2019-01-31	32 002	54 300	54 578	278
8	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	45 000	2019-01-31	22 391	32 107	32 775	668
9	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	75 000	2018-12-31	52 676	65 194	65 941	747
10	Isuzu KB 250	Housing	2013	CGR 572 NC	105 000	2018-12-31	87 922	89 532	90 153	621
11	Isuzu KB 250	Housing	2013	CGR 576 NC	75 000	2018-12-31	62 866	65 421	66 052	631
12	Hyundai H1	Tourism Centre	2013	CGY 587 NC	60 000	2019-02-28	51 664	56 456	56 498	42
13	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	75 000	2018-09-30	55 033	62 694	62 997	303
14	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	90 000	2018-09-30	65 793	75 389	76 310	921
15	Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	30 000	2019-01-31	24 619	27 477	27 477	-
16	Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	25 000	2018-11-30	16 770	20 451	20 466	15
17	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	60 000	2018-10-31	46 957	57 588	58 235	647
18	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2018-06-30	2 009	2 050	2 050	-
19	Toyota Etios	Pool	2014	CJG 979 NC	60 000	2018-12-31	50 329	56 126	56 722	596
20	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	60 000	2018-12-31	42 761	50 935	51 604	669
21	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	45 000	2018-12-31	29 769	31 081	31 397	316
22	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	45 000	2018-12-31	30 122	36 449	36 807	358
23	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2019-01-31	6 507	8 629	8 876	247
24	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	30 000	2019-01-31	20 297	27 067	27 782	715
25	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	30 000	2019/04/31	4 117	21 986	23 348	1 362
26	Nissan NP 300 D/Cab	Housing	2017	CPS 005 NC	15 000	2019/04/31	981	4 064	5 362	1 298
27	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	15 000	2019/04/31	501	5 769	5 769	-
28	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	15 000	2019/04/31	588	5 432	5 432	-
29	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	15 000	2019/04/31	62	4 423	4 452	29
	<b>FULL FLEET UTILITY APRIL 2018</b>									<b>15 712</b>

**Motor Vehicle Damage Report:**

- Chevrolet Cruze CBY 226 NC - Front brake pads worn out and air conditioner malfunctioning, the vehicle is in the process being written off, item to be submitted to council;
- Toyota Land Cruiser CJL 363 NC – Not used during April 2018 by the Disaster Management unit.
- Isuzu Fire Engine CHM 958 NC – Not used during April 2018 by the Disaster Management unit.
- Nissan NP300 CPS 010 NC – Not used during April 2018 by the Environmental Health unit.
- Nissan NP300 CPS 006 NC – Not used during April 2018 by the Road Maintenance unit.



**2.14 Quality Certificate**

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

- ☒ The monthly budget statements
- ☐ 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 2018 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

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

Signature



Date

14 May 2018