

# **FRANCES BAARD DISTRICT MUNICIPALITY**



## **SECTION 71 REPORT**

**31 MARCH 2018**

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## **1. INTRODUCTION**

### **1.1 PURPOSE**

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

### **1.2 STRATEGIC OBJECTIVE**

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

### **1.3 BACKGROUND**

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

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

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

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

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

**Budget Process:**

The budget process plan in respect of the 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 31 March 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 R90, 935 million as compared to the year-to-date budget projections of R123, 360 million.

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

To date, R80, 150 million has been spent compared to the operational year-to-date budget projections of R92, 887 million.

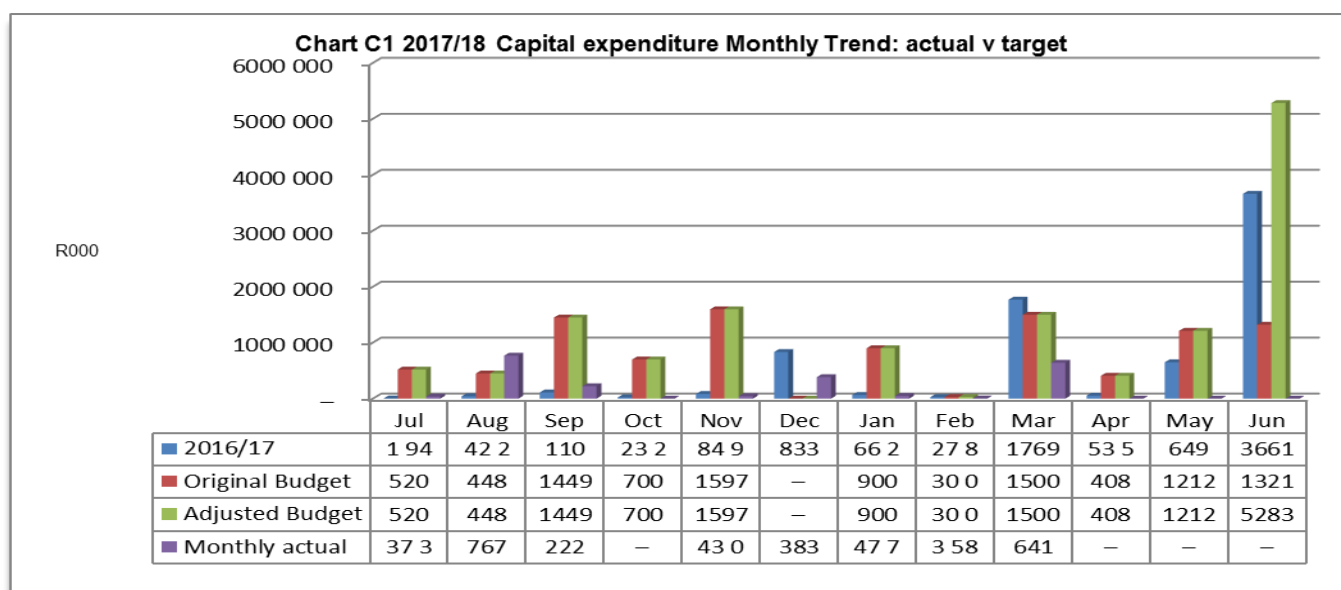
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

##### **Capital Expenditure**

Year-to-date expenditure on capital amounts to R2, 148 million as compared to the year-to-date budget projections of R6, 293 million.

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

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



## Cash Flows

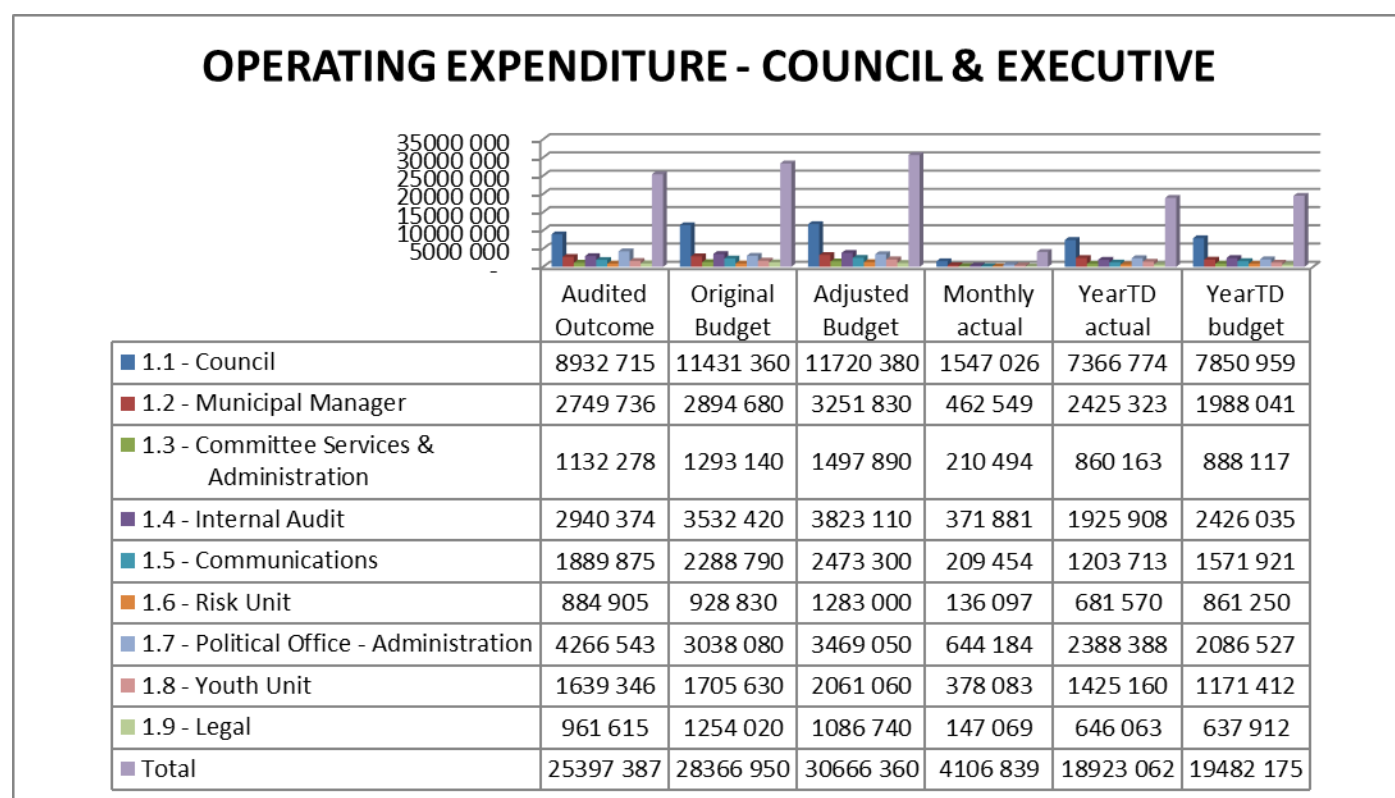
The municipality started the year with a total cash and cash equivalents of R54, 602 million. The year-to date cash and cash equivalents amounted to R84, 697 million. The net increase in cash and cash equivalents for the year to date is R30, 095 million.

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:



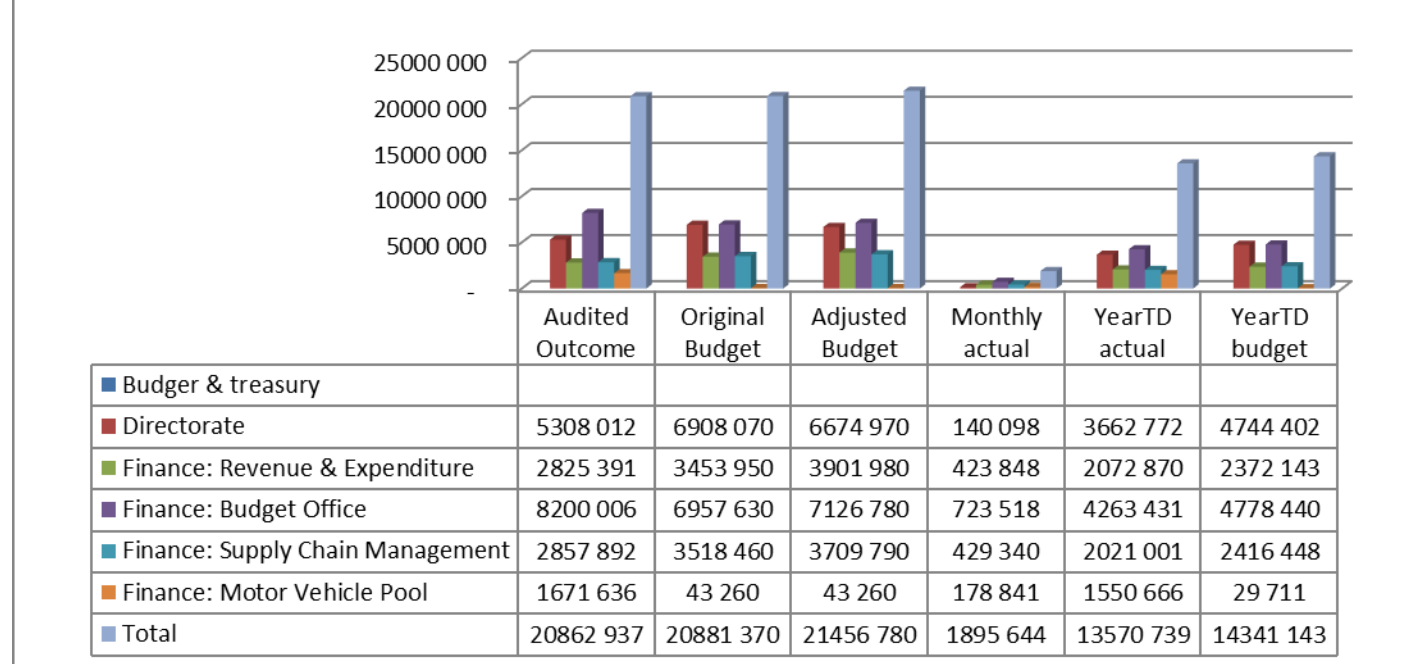
Actual operating expenditure of Council & Executive is R18, 923 million as compared to the year-to-date budget R19, 482 million.

### 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%	Budget to be utilised as and when the need arise.
OS: CATERING SERVICES/PPP	3 000,00	-	0%	Budget to be utilised as and when the need arise.
OC: TRANSPORT - EVENTS/PPP	10 000,00	-	0%	Budget to be utilised as and when the need arise.
CONTR: GRAPHIC DESIGNERS/BRANDING	30 000,00	-	0%	Project to be rolled out during the fourth quarter.
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%	Expenditure to be incurred during the course of the financial year.
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 rolled out 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 to be rolled out in June 2018.
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 to be completed during the fourth quarter.
OC: TRANSPORT - EVENTS/YOUTH ACTION	10 000,00	9 691,23	97%	Project to be completed during the fourth quarter.
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.
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.
<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



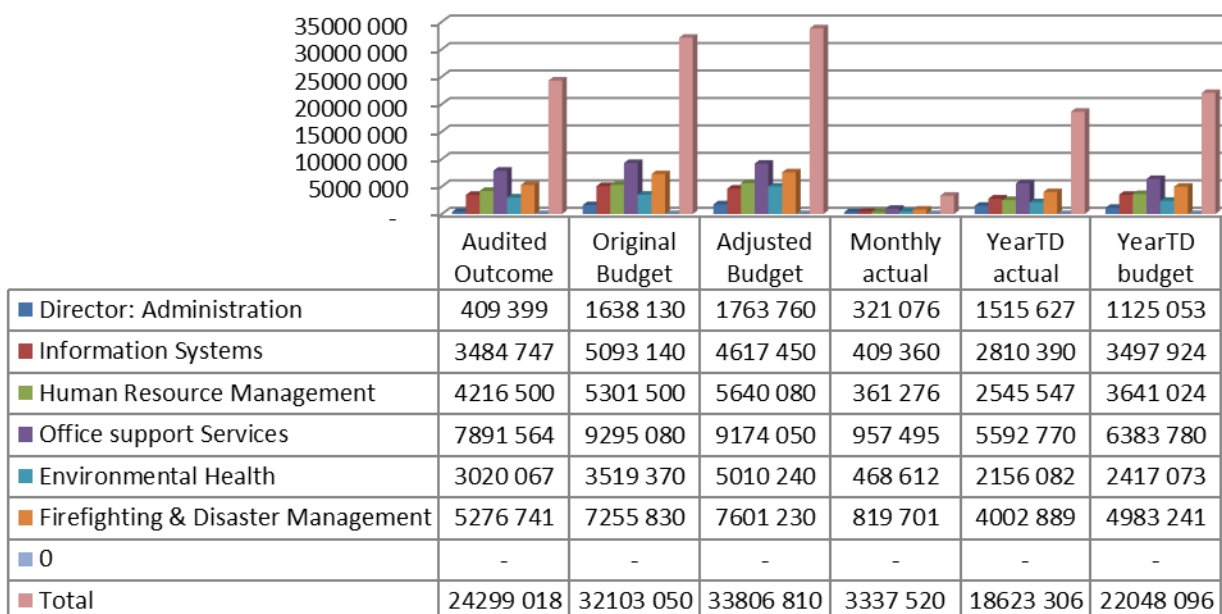
The actual operating expenditure of Budget & Treasury office is R13, 571 million as compared to the year-to-date projected budget of R14, 341 million.

### 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</b>				
<b>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 March 2018. Spending to improve during the fourth quarter.

## OPERATING EXPENDITURE - CORPORATE SERVICES



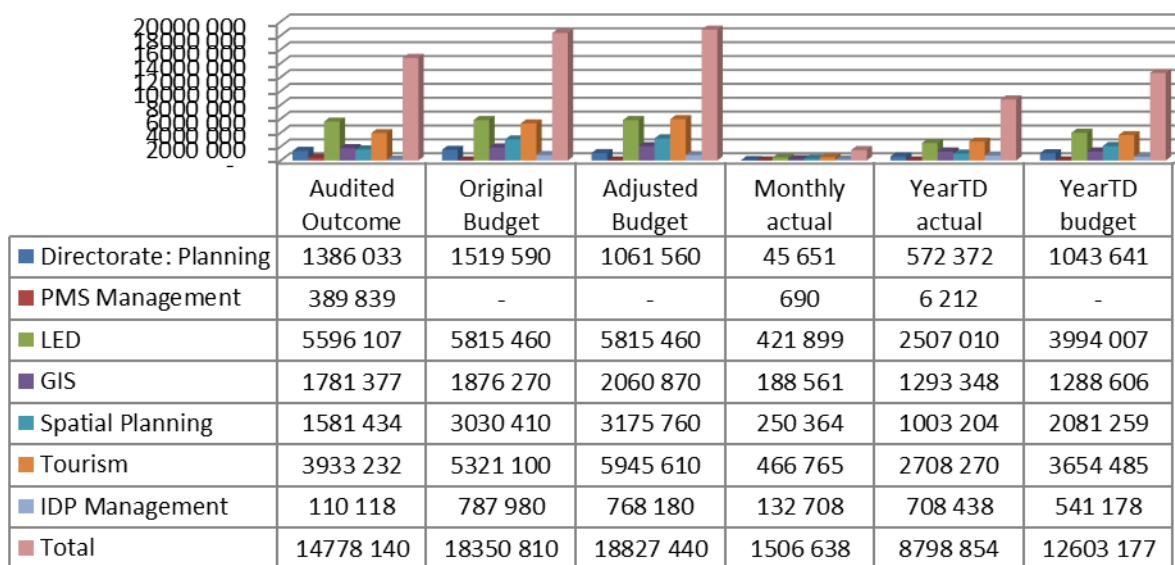
Actual operating expenditure of Corporate Services is R18, 623 million as compared to the year-to-date projected budget of R22, 048 million.

### 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%	Expenditure to be incurred as and when the need arises, upon request from employees.
CONTR: EMPLOYEE WELLNESS/EMP TEAM BUILD	300 000,00	-	0%	Team building activity is in the process of being planned, project was re-advertised during March 2018.
<b><u>ENVIRONMENTAL HEALTH</u></b>				
OS: CATERING SERVICES/AWARE SANIT	5 000,00	4 105,89	82%	No campaigns were held during March 2018, project to be completed during the fourth quarter.
HH OTH TRANS:HOUSING-UNSPEC/AWARE SANIT	7 000,00	5 279,66	75%	Campaigns were conducted during March 2018, commitment of R1 427 to be paid in April 2018.
OS: CATERING SERVICES/AIR QUALITY	5 000,00	2 229,53	45%	No campaigns were held during March 2018, project to be completed during the fourth quarter.
OS: CATERING SERVICES/ENV HF	8 000,00	3 454,00	43%	Forum meeting took place during March 2018, commitment of R894 to be paid in April 2018.
OS: CATERING SERVICES/COMM CAL DAY	34 000,00	24 443,82	72%	Commemorative day held during March 2018, project to be completed during the fourth quarter.
OS: CATERING SERVICES/WM AWARE PROG	5 000,00	4 362,64	87%	No campaigns were held during March 2018, project to be completed during the fourth quarter.
HH OTH TRANS:HOUSING-UNSPEC/WM AWARE PRO	4 000,00	3 681,33	92%	Campaigns were conducted during March 2018, no expenditure was incurred with regards to household transfers during the campaign.
DM NC: F BAARD - WASTE WATER MAN/WM CAMP	10 000,00	261,67	3%	No campaigns were held during March 2018, project to be completed during the fourth quarter.
HH OTH TRANS:HOUSING-UNSPEC/WM CAMP	40 000,00	6 142,47	15%	No campaigns were held during March 2018, project to be completed during the fourth quarter.
DM NC:FB-AWARENESS AND OTHER PROJECTS	500 000,00	-	0%	No campaigns were held during March 2018, project to be completed during the 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. Training took place from 13-15 March 2018.
OS: CATERING SERVICES/FF STIP	17 000,00	400,00	2%	Budget to be used for deployment of volunteers in case of a disaster. Commitment of R9 130 to be paid in April 2018.
OS: CATERING SERVICES/DIS MAN FOR	3 000,00	880,00	29%	District forum meeting during 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.
HH SSP SOC ASS: GRANT IN AID	370 000,00	-	0%	Expenditure was incurred during March 2018, commitment of R7 968 will paid in April 2018.
<b>TOTAL</b>	<b>1 458 900,00</b>	<b>136 820,90</b>	<b>9%</b>	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R136 820.90. Spending to improve as the year progress.

## OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



Actual operating expenditure of Planning & Development is R7, 292 million as compared to the year-to-date projected budget of R10, 467 million.

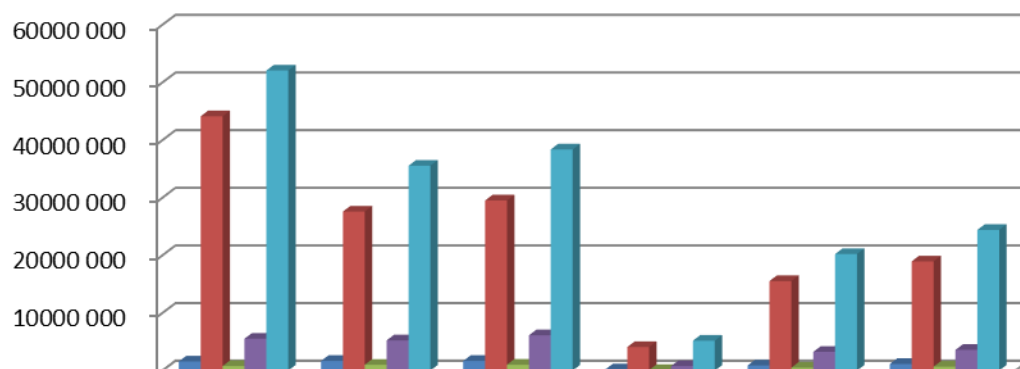
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

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	1 842,00	12%	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%	Project was re-advertised, tender process in progress.
OS: B&A PROJECT MANAGEMENT/LED SMME	200 000,00	5 707,68	3%	Project was re-advertised, tender process in progress.
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 to be held in June 2018.
CONTR: EXHIBIT INSTALLERS/LED TR PR	239 640,00	51 680,52	22%	Project was re-advertised, submission closed end of March. The service provider will be appointed in April 2018.
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 to be held in June 2018.
OS: B&A PROJECT MANAGEMEN/LED YOUTH ENTR	195 000,00	-	0%	Project was re-advertised, submission closed end of March. The service provider will be appointed in April 2018.
C&PS: B&A PROJECT MANAGEMENT/INCUBATION STRAT	220 000,00	47 618,00	22%	Functionality has been completed, project to be completed during the course of the financial year. Commitment of R149 900 to be paid in April 2018.
<b>GIS</b>	-	-	-	-
OS: B&A PROJECT MANAGEMENT/SP CO-FUND	326 180,00	326 173,00	100%	Project completed, funds transferred to Sol Plaatje.
<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	15 241,54	6%	Received draft LUS report. Submitted invoice for the deliverables, commitment of R140 734 to be paid in April 2018.
REVIEW LAND USE SCHEME PHOK	250 000,00	17 037,34	7%	Received draft LUS report. Submitted invoice for the deliverables, commitment of R146 131 to be paid in April 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 R280 585 to be paid in April 2018.
OS: B&A PROJECT MANAGEMENT/IND EX	154 000,00	71 966,26	47%	Exhibition to be held in May 2018.
CONTR: EXHIBIT INSTALLERS/IND EX	25 000,00	-	0%	Exhibition to be held in May 2018, additional funds requested during the adjustment budget.
OC:ADV/PUB/MARK-GIFTS&PROMO ITEMS/IND EX	4 080,00	-	0%	Exhibition to be held in May 2018.
OC: T&S DOM - ACCOMMODATION/IND EX	52 500,00	-	0%	Exhibition to be held in May 2018.
OC: T&S DOM - FOOD&BEVERAGE(SERV)/IND EX	12 400,00	-	0%	Exhibition to be held 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.
OS: B&A PROJECT MANAGEMENT/DIAM D	175 000,00	153 508,77	88%	Event was held in March 2018.
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	14 139,30	17%	Portion of project done during November 2017, another event to be held in April 2018.
OC: TRANSPORT - EVENTS/TOUR BUSIN	41 500,00	19 760,00	48%	Portion of project done during November 2017, another event to be held in April 2018.
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, another event to be held in April 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.
NON PROF: UNSPECIFIED/TOUR BUS	60 000,00	58 448,60	97%	Project is completed.
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.
PRV DPT AGEN - PARK & TOURISM BOARD/NCTA	135 000,00	135 000,00	100%	Project completed.
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.
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%	Event to be held in April 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	201 359,16	68%	Ceremony was held in November 2017, another event to be held during April 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	44 950,00	45%	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%	Steering committee meeting was held during the first and second quarter, no catering to be done for the fourth quarter meeting.
INV - MATERIALS & SUPPLIES/PRINT & STAT-IDP	58 670,00	22 429,82	38%	Expenditure to be incurred during the fourth quarter of the financial year.
<b><u>TOTAL</u></b>	<b><u>7 263 320,00</u></b>	<b><u>3 048 997,81</u></b>	<b><u>42%</u></b>	

The actual spending on special projects for Planning & Development amounted to R3, 048 997.81 for the month. Spending to improve as projects are being implemented.

## OPERATING EXPENDITURE - PROJECT MANAGEMENT & ADVISORY SERVICES



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Directorate	1590 932	1686 160	1686 160	217 577	898 644	1158 040
Project Management Services	44136 294	27596 850	29528 850	4099 331	15545 934	18953 277
Maintenance of Roads	796 266	1012 770	1024 110	99 609	527 301	695 562
Housing	5548 516	5250 540	6135 820	781 317	3261 661	3606 025
Total	52072 008	35546 320	38374 940	5197 833	20233 540	24412 904

Actual operating expenditure of Project Management & Advisory Services is R20, 234 million as compared to the year-to-date projected budget of R24, 413 million.

### 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 spend as forums are held, third quarter forum was held in March 2018 and the 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 spend throughout year as project progresses.
OC: T&S DOM - ACCOMMODATION/RAMS	6 200,00	2 980,00	48%	Travelling, Accommodation and S'nT costs to be spend during year.
OC: T&S DOM PUB TRP - AIR TRANSPORT/RAMS	11 000,00	-	0%	Travelling, Accommodation and S'nT costs to be spend during year.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/RAM	3 000,00	-	0%	Travelling, Accommodation and S'nT costs to be spend during year.
DM NC: FRANCES BAARD - PLANNING & DEVEL	2 500 000,00	2 394 324,85	96%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
DM NC: FRANCES BAARD - ROAD TRANSPORT	400 000,00	231 000,00	58%	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	179 124,35	22%	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%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
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%	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	500 000,00	100%	Continuous spending throughout year. Claims to be paid as projects/activities continue and LM's submit claims.
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	355 060,59	36%	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	119 128,00	17%	Project to be completed end of April 2018, two claims were received during March which will be submitted for payment in April 2018.
<b>TOTAL</b>	<b>25 080 160,00</b>	<b>12 674 978,90</b>	<b>51%</b>	

The actual spending on special projects for Project Management & Advisory Services amounted to R12 674 978.90 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 - M09 March

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	492	3 610	3 947	(337)	-9%	60
Transfers recognised - operational	114 013	118 569	118 698	38 030	86 785	118 151	(31 366)	-27%	1 318
Other own revenue	1 151	1 727	1 727	248	540	1 262	(722)	-57%	43
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>121 968</b>	<b>125 558</b>	<b>125 687</b>	<b>38 769</b>	<b>90 935</b>	<b>123 360</b>	<b>(32 425)</b>	<b>-26%</b>	<b>1 421</b>
Employee costs	57 082	66 558	71 240	9 264	42 173	53 431	(11 259)	-21%	67 346
Remuneration of Councillors	5 950	6 369	6 376	1 384	4 953	4 649	304	7%	6 604
Depreciation & asset impairment	5 152	3 290	3 290	254	2 308	2 369	(61)	-3%	5 871
Finance charges	2 649	487	487	–	256	276	(20)	-7%	487
Materials and bulk purchases	3 936	1 055	1 305	132	834	659	175	27%	1 564
Transfers and grants	48 947	22 995	25 195	3 009	12 558	16 326	(3 768)	-23%	20 392
Other expenditure	13 694	34 494	35 239	2 002	17 068	15 176	1 891	12%	25 872
<b>Total Expenditure</b>	<b>137 409</b>	<b>135 249</b>	<b>143 132</b>	<b>16 044</b>	<b>80 150</b>	<b>92 887</b>	<b>(12 738)</b>	<b>-14%</b>	<b>128 136</b>
<b>Surplus/(Deficit)</b>	<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>22 725</b>	<b>10 785</b>	<b>30 472</b>	<b>(19 687)</b>	<b>-65%</b>	<b>(126 714)</b>
Transfers and subsidies - capital (monetary allocation)	–	–	–	–	–	–	–		–
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>22 725</b>	<b>10 785</b>	<b>30 472</b>	<b>(19 687)</b>	<b>-65%</b>	<b>(126 714)</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>22 725</b>	<b>10 785</b>	<b>30 472</b>	<b>(19 687)</b>	<b>-65%</b>	<b>(126 714)</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>642</b>	<b>2 148</b>	<b>6 293</b>	<b>(4 145)</b>	<b>-66%</b>	<b>14 050</b>
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	10 848	10 087	14 050	642	2 148	6 293	(4 145)	-66%	14 050
<b>Total sources of capital funds</b>	<b>10 848</b>	<b>10 087</b>	<b>14 050</b>	<b>642</b>	<b>2 148</b>	<b>6 293</b>	<b>(4 145)</b>	<b>-66%</b>	<b>14 050</b>
<b>Financial position</b>									
Total current assets	60 900	60 900	33 480		93 489				43 395
Total non current assets	64 604	64 604	58 639		75 390				74 944
Total current liabilities	24 890	24 890	24 890		45 660				22 767
Total non current liabilities	32 186	32 186	32 186		31 383				30 011
<b>Community wealth/Equity</b>	<b>68 427</b>	<b>65 561</b>	<b>35 044</b>		<b>91 837</b>				<b>65 561</b>
<b>Cash flows</b>									
Net cash from (used) operating	(5 369)	1 115	(6 640)	22 118	33 317	45 190	(11 873)	-26%	1 115
Net cash from (used) investing	(7 319)	(10 087)	(14 050)	(642)	(2 148)	(7 145)	4 997	-70%	(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>54 602</b>	<b>40 354</b>	<b>27 189</b>	<b>84 697</b>	<b>84 697</b>	<b>88 516</b>	<b>(3 818)</b>	<b>-4%</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	7 193	141	120	11	4	4	6	153	7 633
<b>Creditors Age Analysis</b>									
Total Creditors	36 066	–	–	–	–	–	–	–	36 066

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	Ref	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>Revenue - Standard</b>										
<i>Governance and administration</i>		104 666	111 288	111 288	38 076	80 596	109 608	(29 012)	-26%	203
Budget and treasury office		104 666	111 288	111 288	38 076	80 596	109 608	(29 012)	-26%	203
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 815	1 168	1 168	-	-	1 168	(1 168)		1 168
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	694	10 339	12 584	(2 245)	-18%	50
Planning and development		15 287	13 052	13 052	694	10 339	12 584	(2 245)	-18%	50
<i>Other</i>	4	200	50	179	-	-	-	-		-
<b>Total Revenue - Standard</b>	2	121 968	125 558	125 687	38 769	90 935	123 360	(32 425)	-26%	1 421
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		62 263	77 832	80 920	8 052	44 958	48 471	(3 513)	-7%	71 067
Executive and council		25 397	20 363	30 666	4 107	18 923	19 482	(559)	-3%	28 474
Budget and treasury office		20 863	20 881	21 457	1 896	13 571	14 341	(770)	-5%	24 260
Corporate services		16 002	36 588	28 797	2 049	12 464	14 648	(2 183)	-15%	18 333
<i>Community and public safety</i>		10 825	5 251	6 136	1 601	7 265	8 589	(1 325)	-15%	11 354
Public safety		5 277	-	-	820	4 003	4 983	(980)	-20%	6 764
Housing		5 549	5 251	6 136	781	3 262	3 606	(344)	-10%	4 590
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		60 388	46 845	56 077	5 925	25 219	32 173	(6 954)	-22%	45 715
Planning and development		10 845	43 325	51 067	5 456	23 062	29 756	(6 693)	-22%	41 977
Road transport		46 523	-	-	-	-	-	-		-
Environmental protection		3 020	3 519	5 010	469	2 156	2 417	(261)	-11%	3 738
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		3 933	5 321	-	467	2 708	3 654	(946)	-26%	-
<b>Total Expenditure - Standard</b>	3	137 409	135 249	143 132	16 044	80 150	92 887	(12 738)	-14%	128 136
<b>Surplus/ (Deficit) for the year</b>		(15 441)	(9 690)	(17 445)	22 725	10 785	30 472	(19 687)	-65%	(126 714)

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

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) M09 March

Vote Description	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.]									%	
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Council & Executive		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury		104 666	111 288	111 288	38 076	80 596	109 608	(29 012)	-26,5%	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	694	10 339	13 384	(3 045)	-22,8%	800
<b>Total Revenue by Vote</b>	2	121 968	125 558	125 687	38 769	90 935	123 360	(32 425)	-26,3%	1 421
<b>Expenditure by Vote</b>	1									
Vote 1 - Council & Executive		25 397	28 367	30 666	4 107	18 923	19 482	(559)	-2,9%	28 474
Vote 2 - Budget & Treasury		20 863	20 881	21 457	1 896	13 571	14 341	(770)	-5,4%	24 260
Vote 3 - Corporate Services		24 299	32 103	33 807	3 338	18 623	22 048	(3 425)	-15,5%	28 836
Vote 4 - Planning & Development		14 778	18 351	18 827	1 507	8 799	12 603	(3 804)	-30,2%	16 166
Vote 5 - Project Management & Advisory Services		52 072	35 546	38 375	5 198	20 234	24 413	(4 179)	-17,1%	30 401
<b>Total Expenditure by Vote</b>	2	137 409	135 249	143 132	16 044	80 150	92 887	(12 738)	-13,7%	128 136
<b>Surplus/ (Deficit) for the year</b>	2	(15 441)	(9 690)	(17 445)	22 725	10 785	30 472	(19 687)	-64,6%	(126 714)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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>									%	
<b>Revenue By Source</b>										
Rental of facilities and equipment		1 010	1 227	1 227	238	490	887	(397)	-45%	43
Interest earned - external investments		6 805	5 262	5 262	492	3 610	3 947	(337)	-9%	60
Transfers and subsidies		114 013	118 569	118 698	38 030	86 785	118 151	(31 366)	-27%	1 318
Other revenue		141	500	500	9	50	375	(325)	-87%	-
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>38 769</b>	<b>90 935</b>	<b>123 360</b>	<b>(32 425)</b>	<b>-26%</b>	<b>1 421</b>
<b>Expenditure By Type</b>										
Employee related costs		57 082	66 558	71 240	9 264	42 173	53 431	(11 259)	-21%	67 346
Remuneration of councillors		5 950	6 369	6 376	1 384	4 953	4 649	304	7%	6 604
Debt impairment		2	3	3	-	-	-	-	-	3
Depreciation & asset impairment		5 152	3 290	3 290	254	2 308	2 369	(61)	-3%	5 871
Finance charges		2 649	487	487	-	256	276	(20)	-7%	487
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		3 936	1 055	1 305	132	834	659	175	27%	1 564
Contracted services		-	14 532	19 717	1 125	7 144	-	7 144	#DIV/0!	11 250
Transfers and subsidies		48 947	22 995	25 195	3 009	12 558	16 326	(3 768)	-23%	20 392
Other expenditure		13 262	19 709	15 269	877	9 924	15 176	(5 252)	-35%	14 619
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>16 044</b>	<b>80 150</b>	<b>92 887</b>	<b>(12 738)</b>	<b>-14%</b>	<b>128 136</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>22 725</b>	<b>10 785</b>	<b>30 472</b>	<b>(19 687)</b>	<b>(0)</b>	<b>(126 714)</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>22 725</b>	<b>10 785</b>	<b>30 472</b>	<b>304</b>	<b>0</b>	<b>(126 714)</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>22 725</b>	<b>10 785</b>	<b>30 472</b>	<b>(365)</b>	<b>(0)</b>	<b>(126 714)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(15 441)</b>	<b>(9 690)</b>	<b>(17 445)</b>	<b>22 725</b>	<b>10 785</b>	<b>30 472</b>	<b>365</b>	<b>0</b>	<b>(126 714)</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>22 725</b>	<b>10 785</b>	<b>30 472</b>	<b>6 779</b>	<b>0</b>	<b>(126 714)</b>

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March										
Vote Description	Ref	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>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	12	295	535	(240)	-45%	3 112
Vote 4 - Planning & Development		68	35	35	–	3	35	(31)	-91%	35
Vote 5 - Project Management & Advisory Services		2 995	7 812	9 812	630	1 760	5 600	(3 840)	-69%	9 812
<b>Total Capital single-year expenditure</b>	4	7 325	10 087	14 050	642	2 148	6 293	(4 145)	-66%	14 050
<b>Total Capital Expenditure</b>		7 325	10 087	14 050	642	2 148	6 293	(4 145)	-66%	14 050
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		2 386	2 230	2 293	12	384	659	(274)	-42%	2 293
Executive and council		55	195	195	–	71	124	(53)	-43%	195
Budget and treasury office		1 862	897	897	–	19	–	19	#DIV/0!	897
Corporate services		469	1 139	1 202	12	295	535	(240)	-45%	1 202
<b>Community and public safety</b>		1 876	11	1 911	–	0	–	0	#DIV/0!	1 911
Public safety		1 867	–	1 900	–	0	–	0	#DIV/0!	1 900
Health		8	11	11	–	–	–	–		11
<b>Economic and environmental services</b>		3 063	7 847	9 844	630	1 763	5 635	(3 871)	-69%	9 847
Planning and development		68	7 847	9 844	630	1 763	5 635	(3 871)	-69%	9 847
Road transport		2 995								
<b>Total Capital Expenditure - Standard Classification</b>	3	7 325	10 087	14 050	642	2 148	6 293	(4 145)	-66%	14 050
<b>Internally generated funds</b>		7 325	10 087	14 050	642	2 148	6 293	(4 145)	-66%	14 050
<b>Total Capital Funding</b>		7 325	10 087	14 050	642	2 148	6 293	(4 145)	-66%	14 050

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

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		4 598	354	643	(607)	354
Call investment deposits		50 004	40 000	26 545	85 305	40 000
Consumer debtors		–	–	–	–	–
Other debtors		5 141	2 000	5 135	7 633	2 000
Current portion of long-term receivables		819	741	819	819	741
Inventory		338	300	338	339	300
<b>Total current assets</b>		<b>60 900</b>	<b>43 395</b>	<b>33 480</b>	<b>93 489</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
Property, plant and equipment		49 311	59 174	49 297	61 326	59 174
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>75 390</b>	<b>74 944</b>
<b>TOTAL ASSETS</b>		<b>125 503</b>	<b>118 338</b>	<b>92 120</b>	<b>168 879</b>	<b>118 338</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		2 179	–	–	2 179	–
Consumer deposits		–	–	–	4	–
Trade and other payables		12 061	22 767	24 890	36 062	22 767
Provisions		10 651	–	–	7 415	–
<b>Total current liabilities</b>		<b>24 890</b>	<b>22 767</b>	<b>24 890</b>	<b>45 660</b>	<b>22 767</b>
<b>Non current liabilities</b>						
Borrowing		2 485	2 487	2 485	29 276	2 487
Provisions		29 701	27 524	29 701	2 107	27 524
<b>Total non current liabilities</b>		<b>32 186</b>	<b>30 011</b>	<b>32 186</b>	<b>31 383</b>	<b>30 011</b>
<b>TOTAL LIABILITIES</b>		<b>57 076</b>	<b>52 778</b>	<b>57 076</b>	<b>77 043</b>	<b>52 778</b>
<b>NET ASSETS</b>	2	<b>68 427</b>	<b>65 561</b>	<b>35 044</b>	<b>91 837</b>	<b>65 561</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		48 388	38 590	11 963	63 840	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>91 837</b>	<b>65 561</b>

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

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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>										
Ratepayers and other		924	588	588	279	361	445	(84)	-19%	588
Government - operating		111 619	118 401	118 530	29 305	116 934	118 151	(1 217)	-1%	118 401
Government - capital		-	-	-	-	-	-	-	-	-
Interest		6 805	5 262	5 262	492	3 610	3 947	(337)	-9%	5 262
<b>Payments</b>										
Suppliers and employees		(75 096)	(100 345)	(106 028)	(6 250)	(62 188)	(66 689)	(4 501)	7%	(100 345)
Finance charges		(674)	(487)	(487)	-	(256)	(276)	(20)	7%	(487)
Transfers and Grants		(48 947)	(22 305)	(24 505)	(1 708)	(25 144)	(10 388)	14 756	-142%	(22 305)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(5 369)</b>	<b>1 115</b>	<b>(6 640)</b>	<b>22 118</b>	<b>33 317</b>	<b>45 190</b>	<b>(11 873)</b>	<b>-26%</b>	<b>1 115</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>		6								
<b>Payments</b>		-								
Capital assets		(7 325)	(10 087)	(14 050)	(642)	(2 148)	(7 145)	(4 997)	70%	(10 087)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(7 319)</b>	<b>(10 087)</b>	<b>(14 050)</b>	<b>(642)</b>	<b>(2 148)</b>	<b>(7 145)</b>	<b>(4 997)</b>	<b>70%</b>	<b>(10 087)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
<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>(14 673)</b>	<b>(11 196)</b>	<b>(22 914)</b>	<b>21 476</b>	<b>30 095</b>	<b>36 966</b>	<b>6 871</b>	<b>0</b>	<b>(11 196)</b>
Cash/cash equivalents at beginning:		69 275	51 550	50 102	63 221	54 602	51 550	(3 052)	-6%	51 550
Cash/cash equivalents at month/year end:		54 602	40 354	27 189	84 697	84 697	88 516	3 818	4%	40 354

## 5. SUPPORTING DOCUMENTATION

### Material variance explanations

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<b><u>Property rates</u></b>			
	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	-9%	Interest earned will improve as the year progress.	None needed.
	Other income	-87%	The revenue expected from other sources will improve as the year progress.	Consult with managers, to improve revenue during the fourth quarter.
2	<b><u>Employee related costs</u></b>			
	Salaries	-21%	Employee related cost is lower than budgeted for.	Positions are advertised, will be filled as soon as possible.
	Other Materials	27%	Repairs was higher than anticipated for the year to-date budget, due to unforeseen circumstances.	Repairs to be monitored to stay with in the budget for the year.
	Transfers and grants	-23%	Will improve as the year progress and projects are implemented within the local municipalities.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-35%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3	<b><u>Capital expenditure</u></b>			
	Capital expenditure	-66%	Capital projects will be finalised in the fourth quarter, expenditure is expected to improved during the fourth quarter.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they on track.
4	<b><u>Financial Position</u></b>			
	Current Assets	54%	Current assets shows an increase of 54% which is mainly due to the increase in call investments.	None needed.
	Non-Current Liabilities	-2%	There is a decrease in the non-current liabilities of 2%.	None needed.
	Accumulated Surplus	32%	Accumulated surplus shows an increase of 32% which is a result of the accumulated surplus growth being higher than expected.	None needed.
5	<b><u>Cash Flow</u></b>			
	Net cash from operating / (used) Operating Activities	-26%	Net cash from operating activities is below the year-to-date budget as a result of transfers paid being higher than anticipated for the year-to-date projections.	Consult with managers, to ensure that spending is incurred as projected.
	Net cash from operating / (used) Investing Activities	70%	Payments relating to capital assets will improve as the year progress	Consult with managers, to ensure that spending on capital projects is as planned.

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 - M09 March							
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
Percentage							
<b><u>Borrowing Management</u></b>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		2,0%	2,1%	2,7%	17,3%	0,0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,7%	2,8%	2,6%	0,3%	5,5%
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%	73,5%	38,5%
Gearing	Long Term Borrowing/ Funds & Reserves		12,4%	9,2%	10,8%	104,6%	9,2%
<b><u>Liquidity</u></b>							
Current Ratio 1	Current assets/current liabilities	1	244,7%	190,6%	134,5%	204,8%	190,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		243,3%	201,6%	109,2%	198,5%	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%	18,2%	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%	46,4%	4738,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,2%	0,8%	1,0%	0,1%	58,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6,4%	3,0%	3,0%	0,3%	498,9%
<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%	190,4%	40,3%
iii. Cost coverage	(Av ailable cash + Investments)/monthly fixed operational expenditure		5,3	1,3	1,2	2,1	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 63.1%.

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

**Table SC3 Monthly Budget Statement - aged debtors**

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
Description	NT Code	Budget Year 2017/18										Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Revenue Source													
Rates	1200									–		–	
Electricity	1300									–		–	
Water	1400									–		–	
Sewerage / Sanitation	1500									–		–	
Refuse Removal	1600									–		–	
Housing (Rental Revenue)	1700									–		–	
Other	1900	7 193	141	120	11	4	4	6	153	7 633		179	
Total By Revenue Source	2000	7 193	141	120	11	4	4	6	153	7 633	–	179	
Debtors Age Analysis By Customer Category													
Government	2200	144	73	123	59	–	–	–	–	400			
Business	2300	–	–	–	–	–	–	–	–	–			
Households	2400	–	–	–	–	–	–	–	–	–			
Other	2500	7 049	68	(4)	(48)	4	4	6	153	7 234			
Total By Customer Category	2600	7 193	141	120	11	4	4	6	153	7 633	–		

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 in excess of 90 days on the effective reporting date.

- ***Provincial and Local Government***

There is one outstanding debt for more than 90 days as at 31 March 2018 in respect of Provincial and Local Governments Department.

➤ Department of Safety R43 641.90

- ***Post-Service Benefits***

There is one outstanding debt reflected for more than 90 days as at 31 March 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 31 March 2018 for sundry debtors.

- Councillor MM Moloi R56 052.60 the account was handed over to Office of the State Attorney for collection;
- Councillor PD Bishop R1 337.29; and
- MR KK Moruri R7 425, the matter was referred back to MPAC in March 2018. Awaiting council decision for further investigation.

- ***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 - M09 March											
Description	NT Code	Budget Year 2017/18									Prior year
R thousands		0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	totals for chart
		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year		(same period)
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 repay ments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900	36 066	-	-	-	-	-	-	-	36 066	
Total By Customer Type	2600	36 066	-	-	-	-	-	-	-	36 066	-

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 31 March 2018 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>			
<b>EXPENDITURE STATISTICS</b>			<b>Mar-18</b>
	<b>PAYMENTS</b>		
	Total value of all payments		<b>R 53 422 100</b>
	Electronic transfers		205
	Cheques issued		8
	<b>SALARIES</b>		
	Number of salary beneficiaries		<b>166</b>
	Councillors		<b>25</b>
	<b><u>Total Councillors</u></b>	<b>27</b>	
	* Councillors Position - Vacant	0	
	* Councillors with Remuneration	25	
	* Councillors without Remuneration	2	
	<b><u>Employees</u></b>		<b>141</b>
	* Remunerated Employee's	122	
	<b>* Remunerated Terminated Employees</b>		
		2	
	Pensioners	2	
	<b>Total remuneration paid</b>		<b>2 643 365</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 March 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 March 2018, two contracts (R200 000 +) were awarded by the Municipal Manager.

1. Internal audit services- PWC for R199 849.07 VAT inclusive.
2. System to compile financial reports according to GRAP/MSCOA- DUCHARME CONSULTING for R 169 860.00 VAT Incl.

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

1. Appointment of service provider to train disaster management volunteers - UMBUSO TRAINING SERVICES PTY LTD - R43463.16
2. The development of an incubation hub strategy - IALE SCHOOL OF ADVANCED LEARNING AND EDUCATION - R1194800.00
3. Geo- technical study for the upgrading & restoration of the ganspan-pan wetland reserve - THOKA GEOSCIENCES CC-R165414
4. Bioversity study for the upgrading of the ganspan wetland reserve - EOH COASTAL AND ENVIRONMENTAL SERVICES (PTY) LTD - R111902.40
5. The transport; build-up; and dismantling of the FBDM stand at Indaba 2018 - OG MEDIA GROUP TRUST - R59970.50

**Total orders issued total R986 082.44**

Orders per department:

Council & Executive	R 88 119.17
Municipal Manager	R 100 878.75
Finance	R 43 480.38
Administration	R 165 614.02
Planning & Development	R 587 726.11
Project management	R 264.01

**a. Disposal Management**

There were no disposals for the month of March 2018.

**b. Deviations**

No deviation was approved by the Municipal Manager in the month of March 2018.

**c. Issues from Stores**

Total orders issued total R33 699.80

Issues per department

Council & Executive	R 0.00
Municipal Manager	R 1 419.00
Finance	R 1 781.09
Administration	R11 718.71
Planning & Development	R17 701.50
Technical service	R 1 079.50

**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 March 2018.

**Table SC5 Monthly Budget Statement - investment portfolio**

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
NEDCOR		1	notice	2018-06-27	–	8,65%	5 950		5 950
STANDARD BANK		1	call	2018-03-31	17	6,55%	3 000		3 000
STANDARD BANK		1	call	2018-03-31	11	6,55%	2 000		2 000
NEDCOR		1	call	2018-03-31	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		4	notice	2018-04-10	36	7,72%	5 500		5 500
NEDCOR		1	call	2018-03-31	11	6,60%	2 000		2 000
NEDCOR		1	call	2018-03-31	22	6,60%	4 000		4 000
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		4	notice	2018-04-10	29	7,65%	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		4	notice	2018-04-10	22	7,41%	3 500		3 500
FNB		1	call	2018-03-31	17	6,60%	3 000		3 000
FNB		1	call	2018-03-31	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		4	notice	2018-04-10	29	7,66%	4 500		4 500
ABSA		1	call	2018-03-31	11	6,55%	2 000		2 000
ABSA		1	call	2018-03-31	11	6,55%	2 000		2 000
<b>TOTAL INVESTMENTS AND INTEREST</b>					490		85 950	–	85 950
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				490		85 950	–	85 950

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

Table SC6 Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
Description	Ref	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	28 955	115 747	114 162	1 585	1,4%	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	28 079	104 030	104 030	-		104 049
Finance Management Grant		1 068	1 250	1 250	-	1 068	1 250	(182)	-14,5%	1 250
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Programme		1 000	1 168	1 168	876	1 168	195	973	500,0%	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	350	350	203	147	72,4%	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	350	350	8	342	4100,0%	50
NC Tourism		200	-	129	-	-	-	-		-
Housing Project		800	-	-	-	-	-	-		-
District Aids Programme		-	-	-	-	-	-	-		-
Operation Khptso Pula Nala		2 000	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		86	100	100	-	234	181	53	29,3%	100
SETA Skills Grant		86	100	100	-	70	17	53	317,2%	100
ABSA		-	-	-	-	164	164	-		-
<b>Total Operating Transfers and Grants</b>	5	114 013	118 569	118 698	29 305	116 330	114 546	1 785	1,6%	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>		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	114 013	118 569	118 698	29 305	116 330	114 546	1 785	1,6%	118 569

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

DC9 Frances Baard - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	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	38 030	86 785	85 796	989	1,2%	117 251
Local Government Equitable Share		–	8 268	8 268	–	3 503	–	3 503	#DIV/0!	8 268
Special Contribution: Councillor Remuneration		–	–	–	–	–	–	–	–	–
Levy replacement		38 906	104 049	104 049	37 420	80 716	82 096	(1 380)	-1,7%	104 049
Finance Management Grant		1 068	1 250	1 250	147	924	938	(14)	-1,4%	1 250
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–
Extended Public Works Programme		1 000	1 168	1 168	58	430	876	(446)	-51,0%	1 168
Roads asset management		2 427	2 516	2 516	405	1 213	1 887	(674)	-35,7%	2 516
<b>Provincial Government:</b>		5 459	1 218	1 347	–	–	914	(914)	-100,0%	1 218
Housing		–	800	800	–	–	600	(600)	-100,0%	800
Near Grant		350	368	368	–	–	276	(276)	–	368
Fire Fighting Equipment Grant		446	50	50	–	–	38	(38)	-100,0%	50
NC Tourism		2 606	–	129	–	–	–	–	–	–
Operation Khptso Pula Nala		2 056	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		86	100	–	–	–	75	(75)	–	100
SETA Skills Grant		86	100	–	–	–	75	(75)	–	100
<b>Total operating expenditure of Transfers and Grants:</b>		48 947	118 569	118 598	38 030	86 785	86 785	0	0,0%	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	38 030	86 785	86 785	0	0,0%	118 569

**Table SC8 Monthly Budget Statement - councillor and staff benefits**

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
Summary of Employee and Councillor remuneration	Ref	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	976	3 709	3 825	(115)	-3%	4 946
Pension Contributions		16	-	-	-	-	-	-	-	-
Medical Aid Contributions		1	-	-	-	-	-	-	-	-
Motor vehicle allowance		999	1 027	1 007	218	837	750	87	12%	1 116
Cell phone and other allowances		295	103	64	190	407	75	332	442%	542
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>1 384</b>	<b>4 953</b>	<b>4 649</b>	<b>304</b>	<b>7%</b>	<b>6 604</b>
<b>% increase</b>	4			7,2%						11,0%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3 555	5 109	4 509	590	3 858	3 730	128	3%	5 144
Pension and UIF Contributions		452	224	269	66	289	164	126	77%	384
Medical Aid Contributions		34	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		653	784	648	-	-	572	(572)	-100%	648
Motor Vehicle Allowance		569	271	271	45	201	198	4	2%	268
Cellphone Allowance		66	96	96	9	56	70	(15)	-21%	74
Housing Allowances		11	-	-	-	-	-	-	-	-
Other benefits and allowances		38	118	118	-	0	86	(86)	-100%	0
Payments in lieu of leave		(77)	148	131	-	-	108	(108)	-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>709</b>	<b>4 404</b>	<b>4 928</b>	<b>(524)</b>	<b>-11%</b>	<b>6 649</b>
<b>% increase</b>	4		15,0%	2,9%						13,3%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		35 851	41 101	42 948	6 495	28 303	30 004	(1 700)	-6%	42 852
Pension and UIF Contributions		5 130	5 787	5 822	937	4 124	4 225	(101)	-2%	5 578
Medical Aid Contributions		1 665	1 916	1 988	304	1 325	1 399	(74)	-5%	1 794
Overtime		131	382	382	30	131	279	(148)	-53%	253
Performance Bonus		2 666	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 251	2 719	6 469	617	2 582	1 985	597	30%	3 443
Cellphone Allowance		124	437	171	30	107	319	(212)	-66%	186
Housing Allowances		344	663	362	67	279	484	(205)	-42%	389
Other benefits and allowances		500	1 284	1 283	73	367	937	(571)	-61%	494
Payments in lieu of leave		1 330	1 145	1 405	-	-	836	(836)	-100%	1 401
Long service awards		220	1 385	1 381	-	2	1 011	(1 009)	-100%	1 311
Post-retirement benefit obligations	2	-	2 987	2 987	3	548	2 180	(1 632)	-75%	2 982
<b>Sub Total - Other Municipal Staff</b>		<b>51 212</b>	<b>59 807</b>	<b>65 198</b>	<b>8 555</b>	<b>37 769</b>	<b>43 659</b>	<b>(5 890)</b>	<b>-13%</b>	<b>60 683</b>
<b>% increase</b>	4		16,8%	27,3%						18,5%
<b>Total Parent Municipality</b>		<b>63 033</b>	<b>72 926</b>	<b>77 615</b>	<b>10 648</b>	<b>47 126</b>	<b>53 236</b>	<b>(6 110)</b>	<b>-11%</b>	<b>73 936</b>
			15,7%	23,1%						17,3%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>63 033</b>	<b>72 926</b>	<b>77 615</b>	<b>10 648</b>	<b>47 126</b>	<b>53 236</b>	<b>(6 110)</b>	<b>-11%</b>	<b>73 936</b>
<b>% increase</b>	4		15,7%	23,1%						17,3%
<b>TOTAL MANAGERS AND STAFF</b>		<b>57 082</b>	<b>66 557</b>	<b>71 239</b>	<b>9 264</b>	<b>42 173</b>	<b>48 587</b>	<b>(6 414)</b>	<b>-13%</b>	<b>67 331</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of March 2018 averages 82%.

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		1	1	3	12
Sick Leave		0	0	12	5
Courses / Seminar		0	0	0	18
Meetings		0	4	3	0
Study leave		0	0	0	0
Maternity Leave		0	0	0	0
Family Responsibility		5	0	0	4
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>14</b>	<b>35</b>	<b>101</b>	<b>156</b>
Total Workdays		<b>20</b>	<b>40</b>	<b>119</b>	<b>180</b>
Percentage Attendance per Group		<b>70%</b>	<b>88%</b>	<b>85%</b>	<b>87%</b>
Average		<b>82%</b>			

**Personnel Development:**

- Three (3) finance interns attended MFMP training during the month of March 2018.
- Two officials from the BTO attended the CFO forum held in Upington on 8 March 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 course of 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 A1 Schedule for the draft budget. A memorandum of understanding was signed by the local and the district municipality to set out the assistance to be provided by the district to the local municipality.

**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 on a monthly basis, 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 and 2 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 is in the process of linking its current year trial balance to the mSCOA version 6.2.

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

DC9 Frances Baard - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March																					
Description	Ref	Budget Year 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	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	–	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	–	504	–	–							
Cash Receipts by Source		46 948	48 433	(45 867)	464	1 031	37 656	1 564	600	30 076	–	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	–	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	–	68 006	67 101	70 769							
Remuneration of councillors		2 376	(1 354)	513	510	513	511	500	–	1 384	–	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	–	844	1 075	1 193							
Contracted services		322	517	942	879	2 165	337	590	–	103	–	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	–	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	–	130 891	127 568	126 612							
Other Cash Flows/Payments by Type																					
Capital assets		37	768	223	–	43	384	48	4	642	–	14 050	530	440							
Repayment of borrowing		–	–	–	–	–	1 073	–	–	–	–	2 224	2 487	–							
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–							
Total Cash Payments by Type		15 850	6 209	9 290	12 337	5 824	11 836	13 650	7 214	8 600	–	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	–	(22 914)	(801)	3 292							
Cash/cash equivalents at the monthly/year beginning:		54 602	85 700	127 924	72 766	60 893	56 100	81 920	69 834	63 221	84 697	50 102	27 189	26 388							
Cash/cash equivalents at the monthly/year end:		85 700	127 924	72 766	60 893	56 100	81 920	69 834	63 221	84 697	84 697	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 - M09 March									
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	–	–	7 554	–	–	–
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>2 148</b>	<b>10 581</b>	<b>65 229</b>	<b>24 279</b>	<b>37,2%</b>	<b>0</b>

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

DC9 Frances Baard - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - 09 March

Description	Ref	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>										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
<u>Community</u>		104	-	-	-	-	-	-		-
Other		104								
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
<u>Other assets</u>		6 359	8 767	12 763	642	2 092	5 303	(3 211)	-60,6%	12 763
General vehicles		1 343	-	1 900	-	-	-	-		-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		66	233	228	0	23	171	(148)	-86,5%	228
Computers - hardware/equipment		96	463	505	12	226	378	(152)	-40,2%	505
Furniture and other office equipment		105	743	802	-	57	602	(545)	-90,6%	802
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		2 995	7 328	9 328	630	1 786	4 152	(2 366)	-57,0%	11 228
Other		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other - Emergency Equipment		1 754	-	-	-	-	-	-		-
<u>Agricultural assets</u>		-	-	-	-	-	-	-		-
<u>Biological assets</u>		-	-	-	-	-	-	-		-
<u>Intangibles</u>		-	590	590	-	-	443	(443)		590
Computers - software & programming		-	590	590	-	-	443	(443)	0,0%	590
<b>Total Capital Expenditure on new assets</b>	1	6 463	9 357	13 353	642	2 092	5 746	(3 654)	-63,6%	13 353

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

DC9 Frances Baard - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	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>										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
<u>Community</u>		-	-	-	-	-	-	-		-
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
<u>Other assets</u>		862	480	477	-	40	360	320	89,0%	477
General vehicles		512	350	350	-	-	263	(263)	-100,0%	350
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		-	-	-	-	8	-	8	#DIV/0!	-
Computers - hardware/equipment		350	130	127	-	32	98	(66)	-67,7%	127
<u>Agricultural assets</u>		-	-	-	-	-	-	-		-
<u>Biological assets</u>		-	-	-	-	-	-	-		-
<u>Intangibles</u>		-	250	220	-	17	188	(171)	-91,1%	220
Computers - software & programming		-	250	220	-	17	188	(171)	-91,1%	220
<b>Total Capital Expenditure on renewal of existing assets</b>	1	862	730	697	-	56	548	(491)	-89,7%	697

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

DC9 Frances Baard - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March										
Description	Ref	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>										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community</u>		-	1	-	-	-	-	-	-	-
Other		-	1	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		1 605	1 054	1 292	132	834	650	(185)	-28,4%	1 551
General vehicles		468	523	200	81	349	150	(199)	-132,2%	200
Plant & equipment		239	285	-	-	-	-	-	-	241
Computers - hardware/equipment		123	190	903	16	63	358	294	82,4%	921
Furniture and other office equipment		442	21	185	35	422	139	(284)	-204,4%	185
Other Buildings		334	35	4	-	-	3	3	100,0%	4
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		2 330	-	13	-	-	10	10	100,0%	13
Computers - software & programming		2 330	-	13	-	-	10	10	100,0%	13
<b>Total Repairs and Maintenance Expenditure</b>		<b>3 936</b>	<b>1 055</b>	<b>1 305</b>	<b>132</b>	<b>834</b>	<b>659</b>	<b>(175)</b>	<b>-26,5%</b>	<b>1 564</b>

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

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
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>										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community</u>		115	-	0	0	0	-	(0)	#DIV/0!	2 164
Other		115	-	0	0	0	-	(0)	#DIV/0!	2 164
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		4 871	3 194	3 193	245	2 225	2 297	71	3,1%	3 511
General vehicles		2 688	1 370	1 370	128	1 164	929	(235)	-25,3%	1 554
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		446	368	368	32	288	276	(12)	-4,4%	396
Computers - hardware/equipment		453	457	457	41	375	343	(33)	-9,5%	520
Furniture and other office equipment		521	488	488	44	398	366	(31)	-8,6%	530
Other Buildings		763	510	510	-	-	383	383	100,0%	510
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		166	97	97	9	82	73	(10)	-13,2%	196
Computers - software & programming		166	97	97	9	82	73	(10)	-13,2%	196
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>5 152</b>	<b>3 290</b>	<b>3 290</b>	<b>254</b>	<b>2 308</b>	<b>2 369</b>	<b>61</b>	<b>2,6%</b>	<b>5 871</b>
<u>Specialised vehicles</u>		-	-	-	-	-	-	-	-	-
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:

<i>OPERATING RESULTS ANALYSIS</i>	<b>Mar-18</b>	<b>FULL YEAR</b>		
<i>COMPARISON: ACTUAL TO BUDGET</i>	<b>YTD ACTUAL</b>	<b>BUDGET 2017/18</b>	<b>VARIANCES</b>	<b>VARIANCES %</b>
<b>DEPRECIATION</b>	<b>2 079 580,50</b>	<b>2 518 170,00</b>	<b>438 589,50</b>	<b>17%</b>
DEP&AMOR:FURNITURE&OFFICE EQUIP ALL	4 794,18	11 440,00	6 645,82	58%
DEP&AMOR:BUILDINGS-ALL OR EXCL NERSA	58 677,60	71 730,00	13 052,40	18%
DEP&AMOR:INTANGIBLE ASSETS	295,92	4 730,00	4 434,08	94%
DEP & AMOR: DEP COMPUTER EQUIPMENT	696,47	500,00	(196,47)	-39%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	8 528,49	13 880,00	5 351,51	39%
DEP & AMOR: MACHINERY & EQUIPMENT	-	580,00	580,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	3 020,00	3 020,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	272,20	1 150,00	877,80	76%
DEP & AMOR: MACHINERY & EQUIPMENT	-	30,00	30,00	100%
DEP & AMOR: COMMUNITY ASSETS	318,74	420,00	101,26	24%
DEP & AMOR: DEP COMPUTER EQUIPMENT	49,70	70,00	20,30	29%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	2 581,39	2 970,00	388,61	13%
DEP & AMOR: MACHINERY & EQUIPMENT	-	790,00	790,00	100%
DEP & AMOR: INTAN. ASSETS C/SOFTW & APPL	15 628,63	29 300,00	13 671,37	47%
DEP & AMOR: DEP COMPUTER EQUIPMENT	494,94	520,00	25,06	5%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	11 412,98	7 710,00	(3 702,98)	-48%
DEP & AMOR: MACHINERY & EQUIPMENT	14,57	8 680,00	8 665,43	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	4 154,02	5 540,00	1 385,98	25%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	1 917,56	2 730,00	812,44	30%
DEP & AMOR: DEP COMPUTER EQUIPMENT	8 998,55	11 850,00	2 851,45	24%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	2 676,63	1 310,00	(1 366,63)	-104%
DEP & AMOR: MACHINERY & EQUIPMENT	-	610,00	610,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	24 465,11	37 720,00	13 254,89	35%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	6 360,62	3 800,00	(2 560,62)	-67%
DEP & AMOR: MACHINERY & EQUIPMENT	5 494,96	9 630,00	4 135,04	43%
DEP & AMOR: INTAN. ASSETS C/SOFTW & APPL	-	30 000,00	30 000,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	3 517,15	18 100,00	14 582,85	81%
DEP & AMOR: DEP COMPUTER EQUIPMENT	3 989,89	3 730,00	(259,89)	-7%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	13 575,23	17 500,00	3 924,77	22%
DEP & AMOR: MACHINERY & EQUIPMENT	568,88	970,00	401,12	41%
DEP & AMOR: OTHER ASSETS	-	200,00	200,00	100%
DEP & AMOR: TRANSPORT ASSETS	966 606,51	1 000 000,00	33 393,49	3%
DEP & AMOR: DEP COMPUTER EQUIPMENT	675,58	20,00	(655,58)	-3278%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	814,38	1 170,00	355,62	30%
DEP & AMOR: INTAN. ASSETS C/SOFTW & APPL	66 467,07	37 400,00	(29 067,07)	-78%
DEP & AMOR: DEP COMPUTER EQUIPMENT	263 149,75	318 890,00	55 740,25	17%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	81 326,38	107 710,00	26 383,62	24%
DEP & AMOR: DEP COMPUTER EQUIPMENT	5 186,23	4 720,00	(466,23)	-10%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	11 766,33	4 950,00	(6 816,33)	-138%
DEP & AMOR: DEP COMPUTER EQUIPMENT	9 407,98	10 560,00	1 152,02	11%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	42 445,06	42 180,00	(265,06)	-1%
DEP & AMOR: MACHINERY & EQUIPMENT	18 951,14	14 020,00	(4 931,14)	-35%
DEP & AMOR: DEP COMPUTER EQUIPMENT	1 908,07	370,00	(1 538,07)	-416%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	5 395,03	8 970,00	3 574,97	40%
DEP & AMOR: MACHINERY & EQUIPMENT	3 701,97	3 900,00	198,03	5%
DEP & AMOR: DEP COMPUTER EQUIPMENT	7 321,29	5 690,00	(1 631,29)	-29%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	4 023,70	4 740,00	716,30	15%
DEP & AMOR: MACHINERY & EQUIPMENT	171 783,75	215 810,00	44 026,25	20%
DEP & AMOR: TRANSPORT ASSETS	183 843,41	365 170,00	181 326,59	50%
DEP & AMOR: DEP COMPUTER EQUIPMENT	480,76	300,00	(180,76)	-60%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	1 621,46	2 200,00	578,54	26%
DEP & AMOR: DEP COMPUTER EQUIPMENT	5 634,92	8 030,00	2 395,08	30%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	5 341,79	5 970,00	628,21	11%
DEP & AMOR: DEP COMPUTER EQUIPMENT	3 862,96	2 580,00	(1 282,96)	-50%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	5 597,48	5 740,00	142,52	2%
DEP & AMOR: DEP COMPUTER EQUIPMENT	4 372,40	7 180,00	2 807,60	39%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	2 153,51	2 960,00	806,49	27%
DEP & AMOR: DEP COMPUTER EQUIPMENT	10 227,08	12 640,00	2 412,92	19%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	16 030,10	19 100,00	3 069,90	16%
DEP & AMOR: MACHINERY & EQUIPMENT	-	3 990,00	3 990,00	100%

<i>OPERATING RESULTS ANALYSIS</i>	Mar-18	FULL YEAR		
<i>COMPARISON: ACTUAL TO BUDGET</i>	YTD ACTUAL	BUDGET 2017/18	VARIANCES	VARIANCES %
<b>REPAIRS &amp; MAINTENANCE</b>	<b>1 959 485,90</b>	<b>4 158 570,00</b>	<b>2 199 084,10</b>	<b>53%</b>
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	13 419,43	95 400,00	81 980,57	86%
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 UNSPECIFIED ASSETS	103 252,00	240 000,00	136 748,00	57%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	147 643,18	351 000,00	203 356,82	58%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	4 889,50	249 000,00	244 110,50	98%
CONTR: MAINTENANCE OF EQUIPMENT	-	82 800,00	82 800,00	100%
CONTR: MAINTENANCE OF EQUIPMENT	5 459,22	180 000,00	174 540,78	97%
CONTR: MAINTENANCE OF EQUIPMENT	42 226,21	94 080,00	51 853,79	55%
CONTR: MAINTENANCE OF EQUIPMENT/COMP EQUIP	16 094,90	19 200,00	3 105,10	16%
CONTR: MAINTENANCE OF EQUIPMENT/PRINTERS	200 461,97	420 000,00	219 538,03	52%
CONTR: MAINTENANCE OF UNSPEC ASSETS/COMP SOFTW	557 496,47	821 600,00	264 103,53	32%
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	210 465,49	225 000,00	14 534,51	6%
CONTR: MAINT OF BUILDINGS & FACILITIES	39 641,75	43 990,00	4 348,25	10%
CONTR: MAINT OF BUILDINGS & FACILITIES	25 594,63	39 940,00	14 345,37	36%
CONTR: MAINTENANCE OF EQUIPMENT	6 844,98	15 000,00	8 155,02	54%
CONTR: MAINTENANCE OF EQUIPMENT	19 748,63	30 000,00	10 251,37	34%
CONTR: MAINTENANCE OF EQUIPMENT	3 697,00	60 000,00	56 303,00	94%
CONTR: MAINTENANCE OF EQUIPMENT	12 434,45	56 000,00	43 565,55	78%
CONTR: MAINTENANCE OF EQUIPMENT	12 894,39	15 000,00	2 105,61	14%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	150 035,40	219 730,00	69 694,60	32%
CONTR: MAINTENANCE OF EQUIPMENT	-	15 000,00	15 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/PLANT&MACH	30 947,98	59 230,00	28 282,02	48%
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	-	4 000,00	4 000,00	100%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	42 100,00	135 000,00	92 900,00	69%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	84 523,83	121 200,00	36 676,17	30%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	-	62 000,00	62 000,00	100%
<b>GENERAL EXPENSES</b>	<b>179 865,78</b>	<b>474 680,00</b>	<b>294 814,22</b>	<b>62%</b>
CONTR: MAINTENANCE OF EQUIPMENT	5 459,22	180 000,00	174 540,78	97%
CONTR: MAINTENANCE OF EQUIPMENT	42 226,21	94 080,00	51 853,79	55%
OC: INSUR UNDER - INSURANCE AGGREGATION	131 675,79	200 000,00	68 324,21	34%
INV - MATERIALS & SUPPLIES/OFF REQ:INV	504,56	600,00	95,44	16%
INVENTORY - MAT & SUP/TYRES	-	-	-	-100%
<b>TOTAL</b>	<b>4 218 932,18</b>	<b>7 151 420,00</b>	<b>2 932 487,82</b>	<b>41%</b>

**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 March 2018 is as follows:

**Disposal of Vehicles:**

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	Mar '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	90 301	91 329	1 028
3	Chevrolet Captiva	Pool	2011	CDM 296 NC	105 000	2018-09-30	93 716	95 633	96 466	833
4	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	45 000	2019-01-31	24 392	38 496	39 837	1 341
5	Chevrolet Cruze 1.6	Pool	2016	VMV 321 NC	60 000	2019-01-31	31 410	50 786	52 481	1 695
6	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	30 000	2019-01-31	22 940	28 970	29 289	319
7	Chevrolet Cruze 1.6 North	Pool	2016	VMT 314 NC	60 000	2019-01-31	32 002	50 047	54 300	4 253
8	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	45 000	2019-01-31	22 391	30 338	32 107	1 769
9	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	75 000	2018-12-31	52 676	62 517	65 194	2 677
10	Isuzu KB 250	Housing	2013	CGR 572 NC	90 000	2018-12-31	87 922	89 275	89 532	257
11	Isuzu KB 250	Housing	2013	CGR 576 NC	75 000	2018-12-31	62 866	64 719	65 421	702
12	Hyundai H1	Tourism Centre	2013	CGY 587 NC	60 000	2019-02-28	51 664	56 456	56 456	-
13	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	75 000	2018-09-30	55 033	62 134	62 694	560
14	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	90 000	2018-09-30	65 793	74 756	75 389	633
15	Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	30 000	2019-01-31	24 619	27 468	27 477	9
16	Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	25 000	2018-11-30	16 770	19 706	20 451	745
17	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	60 000	2018-10-31	46 957	56 097	57 588	1 491
18	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2018-06-30	2 009	2 050	2 050	-
19	Toyota Erios	Pool	2014	CJG 979 NC	60 000	2018-12-31	50 329	55 535	56 126	591
20	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	60 000	2018-12-31	42 761	49 832	50 935	1 103
21	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	45 000	2018-12-31	29 769	31 081	31 081	-
22	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	45 000	2018-12-31	30 122	35 374	36 449	1 075
23	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2019-01-31	6 507	8 287	8 629	342
24	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	30 000	2019-01-31	20 297	26 583	27 067	484
25	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	30 000	2018/04/31	4 117	19 646	21 986	2 340
26	Nissan NP 300 D/Cab	Housing	2017	CPS 005 NC	15 000	2018/04/31	981	3 933	4 064	131
27	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	15 000	2018/04/31	501	5 746	5 769	23
28	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	15 000	2018/04/31	588	5 432	5 432	-
29	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	15 000	2018/04/31	62	4 030	4 423	393
<b>FULL FLEET UTILITY MARCH 2018</b>										<b>24 794</b>

**Motor Vehicle Damage Report:**

- Chevrolet Cruze CBY 226 NC - Front brake pads worn out and air conditioner malfunctioning
- Hyundai H1 CGY 587 NC - Vehicle is back from Panelbeaters, however vehicle repairs not completed as service provider is awaiting more parts.
- Isuzu Fire Engine CHM 958 NC – Not used during March 2018 by the Disaster Management unit.
- Nissan Hardbody CJJ 263 NC – Not used during March 2018 by the Disaster Management unit.
- Nissan NP300 CPS 006 NC – Not used during March 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 March 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

13 April 2018