

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**31 December 2018**

**TABLE OF CONTENTS**

	Page
1. Introduction .....	2
2. Executive Mayor's report .....	2-3
3. Council resolutions .....	3
4. Executive summary .....	3-14
5. In-Year Budget Statement Tables (Annexure A) .....	15-20
6. Supporting documents .....	21-38
7. Municipal Manager's quality certification .....	39

## **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 2018/19 financial year was approved by the Executive Mayor and Council on 15 August 2018 and will be submitted to National Treasury.

Although the IDP process plan is submitted as a separate item by the Planning and Development Directorate, 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 2018:**

The Annual Financial Statements for the year ended 30 June 2018 was submitted to the Audit Committee on 28 August 2018 and to the Office of the Auditor General on 31 August 2018 for audit purposes.

The municipality received an Unqualified Audit Opinion with matters for the 2017/18 financial year.

**MFMA implementation oversight:**

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

**3. COUNCIL RESOLUTIONS**

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

***Recommendation:***

- (a) That Council considers the section 71 monthly budget statements and supporting documentation for the month ending 31 December 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 R52, 507 million as compared to the year-to-date budget projections of R82, 048 million.

### Operating expenditure by type

To date, R47, 422 million has been spent compared to the operational year-to-date budget projections of R65, 237 million.

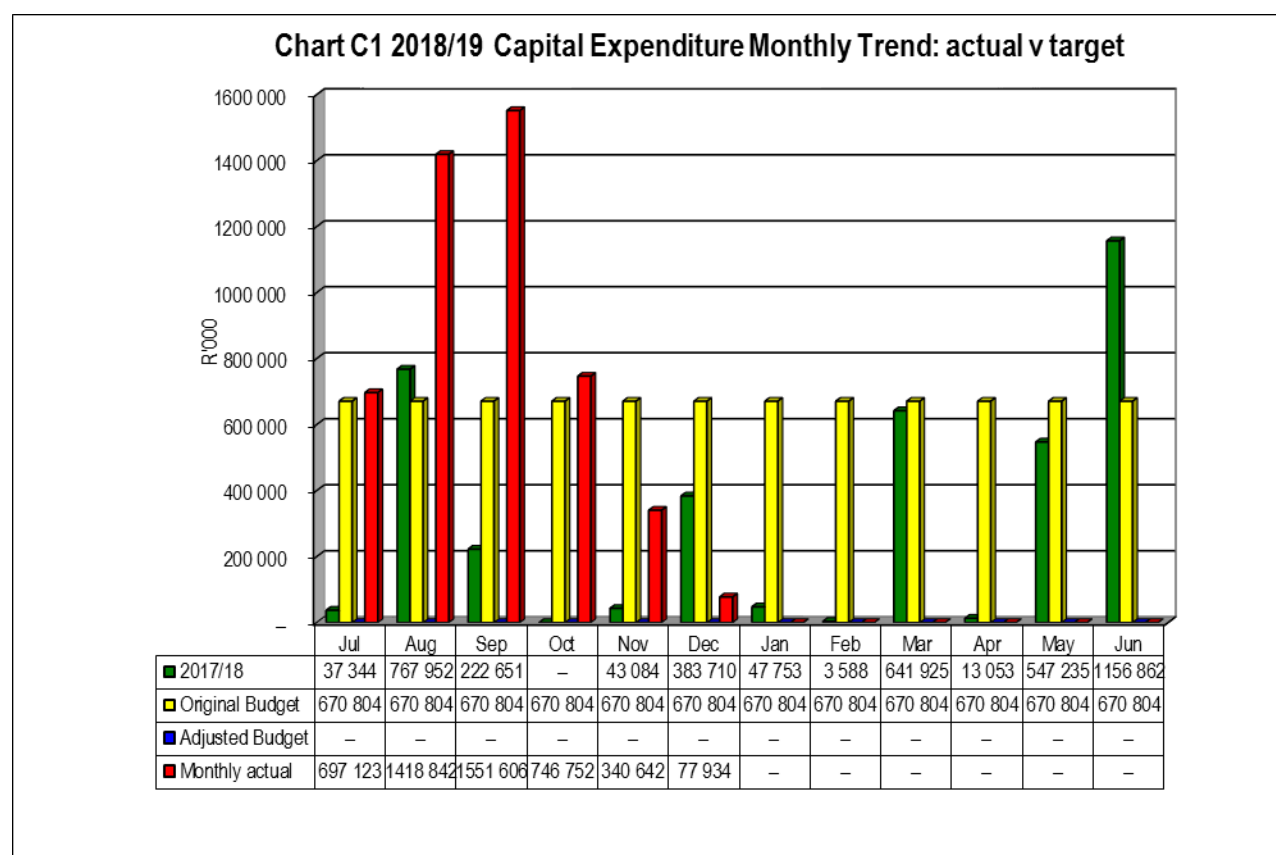
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

### Capital Expenditure

Year-to-date expenditure on capital amounts to R4, 833 million as compared to the operational year-to-date budget projections of R4, 172 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 R57, 122 million. The year-to date cash and cash equivalents amounted to R91, 826 million. The net increase in

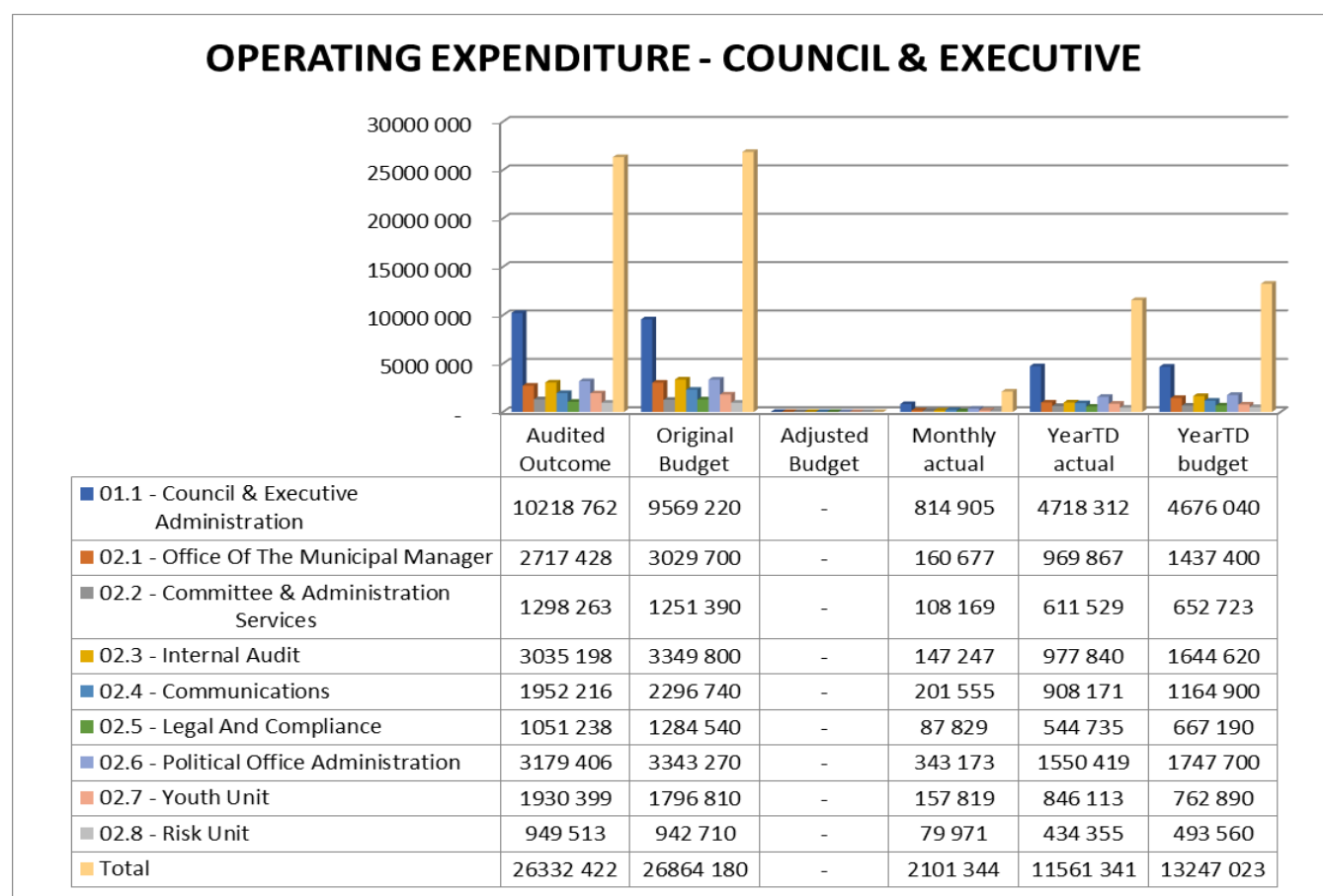
cash and cash equivalents for the year to date is R34, 704 million. The increase is as a result of the grant being received in advance and not at the end of the financial year.

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:



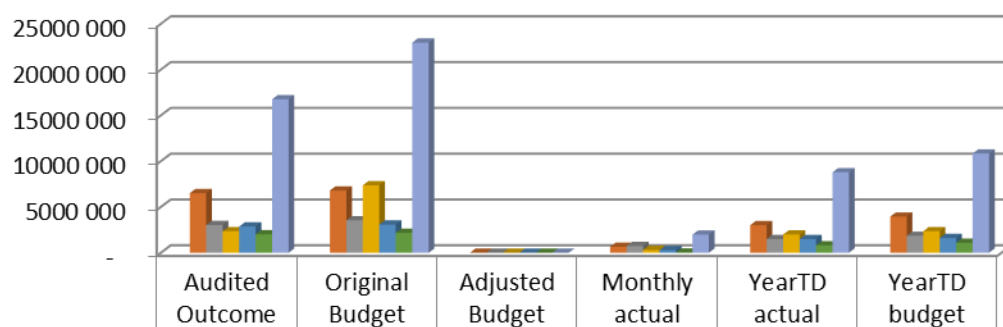
Actual operating expenditure of Council & Executive is R11, 561 million as compared to the year-to-date budget R13, 247 million. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
<b>EXECUTIVE &amp; COUNCIL</b>				
<b>COMMUNICATIONS</b>				
OS: B&A PROJECT MANAGEMENT/PPP	30 000,00	-	0%	Meeting in planning process with the Office of the Executive Mayor.
OS: CATERING SERVICES/PPP	4 500,00	-	0%	Meeting in planning process with the Office of the Executive Mayor.
OC: TRANSPORT - EVENTS/PPP	10 000,00	-	0%	Meeting in planning process with the Office of the Executive Mayor.
CONTR: GRAPHIC DESIGNERS/BRANDING	30 000,00	3 516,71	12%	0
CONTR: MAINT OF BUILDINGS & FACILITIES/ SINA GE	45 000,00	42 968,00	95%	Project is completed with a savings of R2 032.
CONTR: MAINTENANCE OF UNSPEC ASSETS/FBDM WEBSITE	63 000,00	57 500,00	91%	Project is completed, maintenance/hosting of the website is in progress.
		-		
<b>POLITICAL OFFICE - ADMINISTRATION</b>				
OS: CATERING SERVICES/COMMEMOR	100 020,00	87 935,09	88%	Project is in progress, the remainder of the budget will be used on commemorative days to be celebrated during 2019.
CONTR: STAGE & SOUND CREW/COMMEMOR	50 000,00	-	0%	Project is in progress, the budget will be used on commemorative days to be celebrated during 2019.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/COMMEMOR	70 000,00	-	0%	Project is in progress, the budget will be used on commemorative days to be celebrated during 2019.
OS: CATERING SERVICES/DISAB	30 000,00	16 500,00	55%	Project is in progress, the remainder of the budget will be used during the third and fourth quarter. Commitment of R1 168 to be paid in January 2019.
CONTR: STAGE & SOUND CREW/DISAB	10 000,00	-	0%	Project is in progress, the budget will be used during the third and fourth quarter.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/DISAB	40 000,00	-	0%	Project is in progress, the budget will be used during the third and fourth quarter.
OS: CATERING SERVICES/CHILD	30 000,00	-	0%	Spending to improve as the financial year progress.
CONTR: STAGE & SOUND CREW/CHILD	20 000,00	-	0%	Spending to improve as the financial year progress.
OS: CATERING SERVICES/GENDER	30 000,00	19 000,00	63%	Project is in progress, event was held in December 2018. Remainder of the budget will be used during the third and fourth quarter.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/GENDER	40 000,00	28 500,00	71%	Project is in progress, event was held in December 2018. Remainder of the budget will be used during the third and fourth quarter.
OS: CATERING SERVICES/OLD AGE	25 000,00	2 403,66	10%	Project is in progress, event was held in December 2018. Commitment of R3 517 to be paid in January 2019. Remainder of the budget will be used during the third and fourth quarter.
CONTR: STAGE & SOUND CREW/OLD AGE	10 000,00	-	0%	Project is in progress, event was held in December 2018. The budget will be used during the third and fourth quarter.
OS: CATERING SERVICES/MRM	5 000,00	-	0%	Spending to improve as the financial year progress.
<b>YOUTH UNIT</b>				
OS: CATERING SERVICES/YOUTH CAREER	12 500,00	12 500,00	100%	Project is completed.
CONTR: STAGE & SOUND CREW/YOUTH CAREER	5 000,00	-	0%	Youth career project was hosted on 27 September 2018, no stage & sound was required for the event. The budget will be used in the third and fourth quarter.
OC: TRANSPORT - EVENTS/YOUTH CAREER	10 000,00	4 913,04	49%	Youth career project was hosted on 27 September 2018. The remainder of the budget will be used in the third and fourth quarter.
OS: CATERING SERVICES/YOUTH JUNE 16	7 000,00	-	0%	Project to be held on 16 June 2019.
OC: TRANSPORT - EVENTS/YOUTH JUNE 16	20 000,00	-	0%	Project to be held on 16 June 2019.
OS: CATERING SERVICES/YOUTH SKILLS	3 600,00	-	0%	Skills programme took place during October 2018, no catering was required for the event. The budget will be used during the third and fourth quarter.
CONTR: STAGE & SOUND CREW/YOUTH SKILLS	270 000,00	15 000,00	6%	Skills programme took place during October 2018. The remainder of the budget will be used during the third and fourth quarter.
OS: CATERING SERVICES/SOPA	10 000,00	-	0%	Project to take place during the third quarter.
OC: TRANSPORT - EVENTS/SOPA	7 500,00	-	0%	Project to take place during the third quarter.
<b>TOTAL</b>	<b>988 120,00</b>	<b>290 736,50</b>	<b>29%</b>	

The year to date actual spending on special projects for Council & Executive amounted to R290 736.50. Spending to improve from the third quarter, with the implementation of projects.

## OPERATING EXPENDITURE - BUDGET & TREASURY



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Budger & treasury						
■ 03.1 - Finance Directorate	6505 247	6786 830	-	651 790	3008 454	3943 610
■ 03.2 - Revenue & Expenditure	3028 431	3542 310	-	736 958	1495 852	1845 780
■ 03.3 - Budget And Treasury Office	2352 544	7367 120	-	298 574	1988 675	2352 320
■ 03.4 - Supply Chain Management	2865 240	3078 630	-	273 066	1493 092	1606 310
■ 03.5 - Council Motor Vehicle Pool	2012 797	2173 370	-	23 510	802 246	1086 660
■ Total	16764 258	22948 260	-	1983 898	8788 319	10834 680

The actual operating expenditure of Budget & Treasury office is R8, 788 million as compared to the year-to-date projected budget of R10, 835 million.

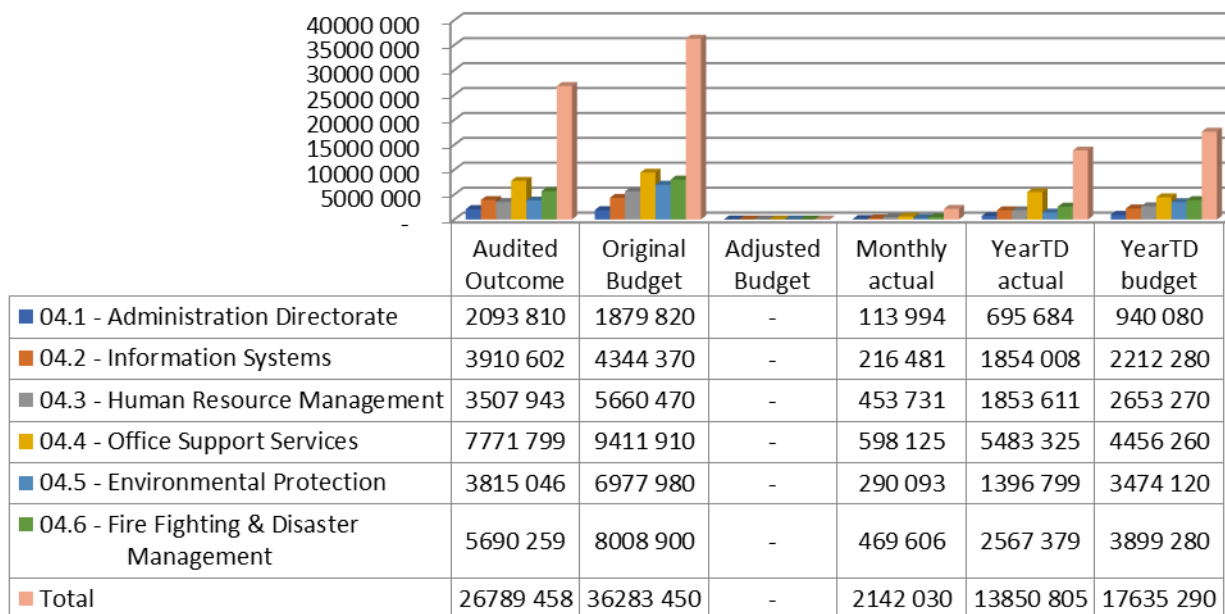
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Budget & Treasury)

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
<b>BUDGET &amp; TREASURY</b>				
<b>FINANCE &amp; ADMINISTRATION DIRECTORATE</b>				
C&PS: B&A PROJECT MANAGEMENT/AFS	50 000,00	-	0%	Budget to be utilised in June 2019, during the compilation of the AFS.
C&PS: B&A PROJECT MANAGEMENT/AFS	154 000,00	73 446,44	48%	Expenditure incurred on the review of the 2017/18 AFS. Remainder of the budget to be utilised in June 2019.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/AFS	30 000,00	-	0%	Budget to be utilised in June 2019, during the compilation of the AFS.
<b>TOTAL</b>	<b>234 000,00</b>	<b>73 446,44</b>	<b>31%</b>	

The year to date actual spending on special projects for Budget & Treasury amounted to R73 446.44. Spending to improve in the fourth quarter with the compilation of the 2018/19 AFS.



## OPERATING EXPENDITURE - CORPORATE SERVICES



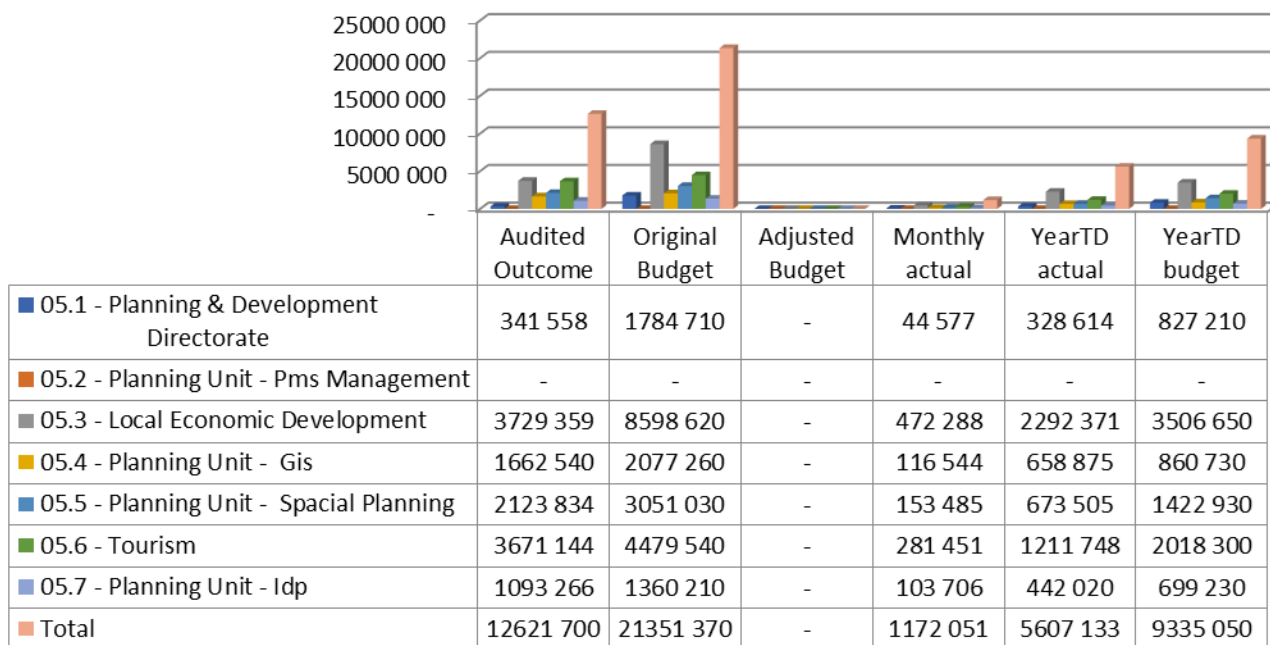
Actual operating expenditure of Corporate Services is R13, 851 million as compared to the year-to-date projected budget of R17, 635 million. Spending to improve as the year progress.

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

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
<b>CORPORATE SERVICES</b>				
<b><u>INFORMATION SYSTEMS</u></b>				
OS: CATERING SERVICES	1 000,00	-	0%	Budget to be utilised during the third and fourth quarter.
<b><u>HUMAN RESOURCES MANAGEMENT</u></b>				
C&PS: B&A HUMAN RESOURCES/HR STRAT	350 000,00	154 360,20	44%	Project is in progress, the HR Strategy will be completed by the end of January 2019.
CONTR: EMPLOYEE WELLNESS/EMP ASS PROG	80 000,00	17 529,20	22%	Budget to be utilised as and when required by employees.
CONTR: EMPLOYEE WELLNESS/EMP TEAM BUILD	300 000,00	6 000,00	2%	Project is in progress, SCM has advertised the project. Budget to be utilised during the third and fourth quarter.
<b><u>ENVIRONMENTAL HEALTH</u></b>				
OS: CATERING SERVICES/AWARE SANIT	14 000,00	584,40	4%	No campaigns were conducted during December 2018. Remainder of the budget to be utilised during the third and fourth quarter.
HH OTH TRANSHOUSING-UNSPEC/AWARE SANIT	19 200,00	572,90	3%	No campaigns were conducted during December 2018. Remainder of the budget to be utilised during the third and fourth quarter.
OS: CATERING SERVICES/AIR QUALITY	1 800,00	1 424,52	79%	Campaigns were conducted during October 2018. Commitment of R.217 to be paid upon receipt of the invoice.
OS: CATERING SERVICES/ENV HF	5 000,00	1 599,96	32%	Forum meeting held during the second quarter. Remainder of the budget to be utilised during the third and fourth quarter forum meetings.
OS: CATERING SERVICES/COMM CAL DAY	10 000,00	6 753,62	68%	Commemorative day was held in December 2018, commitment of R.1 796 to be paid in January 2019. Remainder of the budget to be utilised during the third and fourth quarter.
OS: CATERING SERVICES/WM AWARE PROG	6 000,00	1 782,68	30%	Campaigns were conducted during the second quarter, remainder of the budget to be utilised during the third and fourth quarter.
HH OTH TRANSHOUSING-UNSPEC/WM AWARE PRO	8 800,00	2 802,72	32%	Campaigns were conducted during the second quarter, remainder of the budget to be utilised during the third and fourth quarter. Commitment of R.665 to be paid in January 2019.
DM NC: F BAARD - WASTE WATER MAN/WM CAMP	8 800,00	-	0%	Campaigns were conducted during the second quarter, no transfers were made to local municipalities during the campaigns. The budget will be utilised during the third and fourth quarter.
C&PS: B&A PROJECT MANAGEMENT - REV EH FRAMEV.	300 000,00	-	0%	Tender is in the evaluation process, project to be completed during the third and fourth quarter.
C&PS: B&A PROJECT MANAGEMENT - WATER ANALYSES	248 000,00	21 040,01	8%	Collection of samples are done as per the monitoring programme. The commitment of R.36 024 to be paid upon completion of the analysis.
C&PS: B&A PROJECT MANAGEMENT - WATER FULL SANS	68 400,00	-	0%	Collection of samples are done as per the monitoring programme.
C&PS: B&A PROJECT MANAGEMENT - SURFACE SWAP	6 000,00	-	0%	Surface swaps to be conducted during the third and fourth quarter.
SOL PLAATJE ENVIRONMENTAL HEALTH SERVICES	750 000,00	-	0%	Budget to be reduced to R.250 000 during the adjustment budget process, as the R.500 000 was already transferred to Sol Plaatje during yhr 2017/18 financial year.
<b><u>PUBLIC SAFETY</u></b>				
<b><u>FIREFIGHTING &amp; DISASTER MANAGEMENT</u></b>				
OS: CATERING SERVICES/FF VOL TRAIN	75 000,00	-	0%	Budget to be utilised during the third and fourth quarter for volunteer training.
OS: CATERING SERVICES/FF STIP	10 000,00	1 824,40	18%	Budget to be utilised as and when required for disaster relief.
OS: CATERING SERVICES/DIS MAN FOR	4 800,00	1 890,00	39%	Meetings held during the first and second quarter, remainder of the budget to be utilised during the third and fourth quarter meetings.
OC:ADV/PUB/MARK-GIFT&PROMO ITEMS/AW PROG	7 000,00	-	0%	Awareness programme to be held during the third and fourth quarter.
OC: HONORARIA (VOLUNTARILY WORKERS)	18 600,00	-	0%	Budget to be utilised as and when required for disaster relief.
HH SSP SOC ASS: GRANT IN AID	450 000,00	63 185,00	14%	Budget to be utilised when required for disaster relief, commitment of R.82 656 to be paid in January 2019.
<b>TOTAL</b>	<b>2 742 400,00</b>	<b>281 349,61</b>	<b>10%</b>	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R281 349.61. Spending to improve from the third quarter.

## OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



Actual operating expenditure of Planning & Development is R5, 607 million as compared to the year-to-date projected budget of R9, 335 million. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

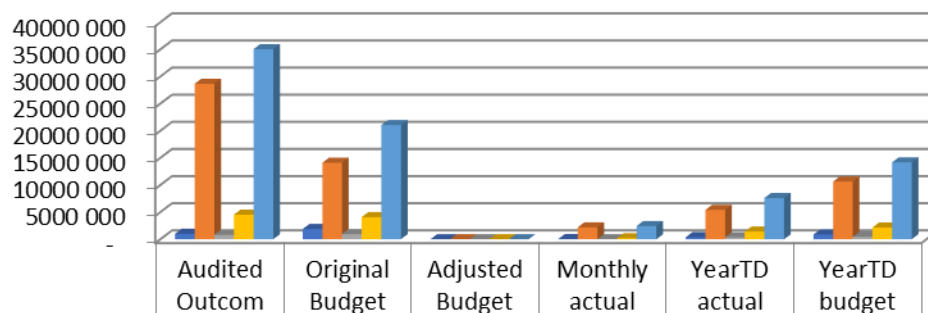
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b>LOCAL ECONOMIC DEVELOPMENT</b>				
OS: B&A PROJECT MANAGEMENT/LED SMME	726 750,00	274 000,00	38%	Project is in the completion phase, commitment of R411 000 to be paid in the third quarter upon completion.
OS: B&A PROJECT MANAGEMENT/LED SMME	800 000,00	4 862,34	1%	Project to be completed during the third quarter.
OS: B&A PROJECT MANAGEMENT/LED EXPO	853 250,00	853 251,84	100%	Project is completed.
OS: CATERING SERVICES/LED COORD	18 940,00	5 545,00	29%	Project is in progress, commitment of R7 385 to be paid in January 2019.
C&PS: I&P AGRICULTURE/EMERGIN FARMER DEV	200 000,00	1 600,00	1%	Project is in implementation phase, commitment of R1 298 to be paid in January 2019.
OS: CATERING SERVICES/LED TR PR	6 800,00	-	0%	Project is in implementation phase, projected completion to be in the third quarter.
CONTR: EXHIBIT INSTALLERS/LED TR PR	240 000,00	21 347,40	9%	Project is in implementation phase, projected completion to be in the third quarter.
OC:ADV/PUB/MARK- GIFT&PROMO ITEMS/LED TR	75 000,00	-	0%	Project is in implementation phase, projected completion to be in the third quarter.
OC: T&S DOM - ACCOMMODATION/LED TR PR	133 820,00	19 721,74	15%	Project is in implementation phase, projected completion to be in the third quarter.
OS: B&A PROJECT MANAGEMENT	430 000,00	-	0%	Project to be implemented during the third quarter.
OS: B&A PROJECT MANAGEMEN/LED YOUTH ENTR	290 000,00	-	0%	Project is in implementation phase, commitment of R11 270 to be paid in January 2019.
<b>GIS</b>	-	-	-	-
OS: B&A PROJECT MANAGEMENT/PK L USE CAPT	420 000,00	-	0%	Project is in implementation phase, project to be completed in January 2019.
<b>SPATIAL PLANNING</b>				
C&PS: B&A AUDIT COMMITTEE/TRIBUNAL COM	62 130,00	18 716,66	30%	Meetings were held during the first and second quarter, remainder of funds to be utilised in the third and fourth quarter.
C&PS: B&A PROJECT MANAGEMENT/DIKG TTL D	80 000,00	-	0%	Procurement process in finalization phase, project to be implemented during the third quarter.
C&PS: B&A PROJECT MANAGEMENT/MAG INFILL	157 800,00	-	0%	Project is in the implementation phase, commitment of R39 196 to be paid in January 2019.
C&PS: B&A PROJECT MANAGEMENT/PHOK INFILL	263 000,00	-	0%	Project is in progress, commitment of R175 439 to be paid in January 2019.
<b>TOURISM</b>				
OS: B&A PROJECT MANAGEMENT/GANS	500 000,00	-	0%	Project is in implementation phase, commitment of R193 437 to be paid during the financial year.
OS: B&A PROJECT MANAGEMENT/IND EX	102 240,00	-	0%	Project to take place during May 2019.
OS: CATERING SERVICES/IND EX	9 000,00	-	0%	Project to take place during May 2019.
CONTR: EXHIBIT INSTALLERS/IND EX	60 000,00	-	0%	Project to take place during May 2019.
OC:ADV/PUB/MARK-GIFTS&PROMO ITEMS/IND EX	4 290,00	-	0%	Project to take place during May 2019.
OC: T&S DOM - ACCOMMODATION/IND EX	85 420,00	-	0%	Project to take place during May 2019.
OC: T&S DOM - FOOD&BEVERAGE(SERV)/IND EX	9 300,00	-	0%	Project to take place during May 2019.
OC:T&S DOM TRP-W/OUT OPR OWN TRANP/IND E	7 410,00	-	0%	Project to take place during May 2019.
OS: B&A PROJECT MANAGEMENT/DIAM D	175 000,00	-	0%	Project to take place during April 2019.
DM NC:FB-DIAMONDS & DORINGS SUPPORT	300 000,00	-	0%	Project to take place during April 2019.
OS: CATERING SERVICES/TOUR BUSIN	86 790,00	22 709,69	26%	Business Plan Competition workshops held in August 2018. Remainder of the budget to be utilised for the preparatory workshops in March 2019.

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b><u>TOURISM</u></b>				
CONTR: EVENT PROMOTERS/TOUR BUSIN	368 000,00	101 913,37	28%	Business Plan Competition workshops held in August 2018. Remainder of the budget to be utilised for the preparatory workshops in March 2019.
OC: TRANSPORT - EVENTS/TOUR BUSIN	44 180,00	40 300,00	91%	Business Plan Competition workshops held in August 2018. Remainder of the budget to be utilised for the preparatory workshops in March 2019.
N-P UB SCH: SCHOOL SUPP (OTH EDUC INST)/TOUR BUS	201 460,00	426,09	0%	Business Plan Competition workshops held in August 2018. Remainder of the budget to be utilised for the preparatory workshops in March 2019. Commitment of R15 946 to be paid in January 2019.
OS: CATERING SERVICES/TOUR ASS	74 000,00	-	0%	Budget to be utilised for the third and fourth quarter meetings.
PRV DPT AGEN - PARK & TOURISM BOARD/NCTA	135 000,00	-	0%	Funding to be transferred to the NCTA during the third quarter.
OS: CATERING SERVICES/EXHIB	6 300,00	-	0%	Project to take place during May 2019.
OS: CLEANING SERVICES/EXHIB	1 200,00	-	0%	Project to take place during May 2019.
OC: ADV/PUB/MARK-GIFTS&PROMO ITEMS/EXHIB	2 140,00	-	0%	Project to take place during May 2019.
CONTR: CATERING SERVICES/COM AWARE CAMP	150 000,00	28 480,00	19%	Project is in progress, commitment of R11 820 to be paid in January 2019.
CONTR: EVENT PROMOTERS/COM AWARE CAMP	195 000,00	92 646,31	48%	Project is in progress, commitment of R28 538 to be paid in January 2019.
CONTR: GRAPHIC DESIGNERS	75 000,00	-	0%	Project to be implemented during the third and fourth quarter.
OC: ADV/PUB/MARK- CORP & MUN ACT/TOUR AD	140 000,00	23 950,00	17%	Project is in progress, commitment of R24 092 to be paid in January 2019.
OC: ADV/PUB/MARK-GIFTS&PROMO ITEMS/TRV G	360 000,00	-	0%	Budget to be utilised during the fourth quarter.
<b><u>IDP</u></b>				
OS: CATERING SERVICES/IDP STEER	5 050,00	1 405,00	28%	IDP steering meeting held in the second quarter, remainder of budget to be utilised in the third and fourth quarter.
STRATEGIC PLANNING	350 000,00	5 255,00	2%	Strategic session held in November 2018, final strategic session to be held in January 2019.
INV - MATERIALS & SUPPLIES/PRINT & STAT-IDP	2 350,00	198,80	8%	Budget to be utilised during the fourth quarter.
<b>TOTAL</b>	<b>8 206 620,00</b>	<b>1 516 329,24</b>	<b>18%</b>	

The actual spending on special projects for Planning & Development amounted to R1, 516 329.24 for the month. Spending to improve as the year progress.

## OPERATING EXPENDITURE - PROJECT MANAGEMENT & ADVISORY SERVICES



■ 06.1 - Infrastructure Service Directorate	1028 229	1891 860	-	35 547	395 042	889 680
■ 06.2 - Project Management & Advisory Service	28664 407	14108 890	-	2204 895	5431 574	10651 256
■ 06.3 - Infrastructure Service - Roads Maint	812 825	969 860	-	25 467	367 500	484 920
■ 06.4 - Housing Administration	4544 725	4099 380	-	178 945	1420 465	2159 350
■ Total	35050 186	21069 990	-	2444 854	7614 581	14185 206

Actual operating expenditure of Project Management & Advisory Services is R7, 615 million as compared to the year-to-date projected budget of R14, 185 million. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICES</b>				
<b>INFRASTRUCTURE SERVICES DIRECTORATE</b>				
OS: CATERING SERVICES/FORUM	6 400,00	1 624,50	25%	Meeting held in second quarter, remainder of budget to be utilised during the third and fourth quarter.
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
OS: B&A PROJECT MANAGEMENT/RAMS	2 495 800,00	-	0%	Tender in completion process, project to be implemented during the third quarter.
OC: T&S DOM - ACCOMMODATION/RAMS	6 200,00	-	0%	Tender in completion process, project to be implemented during the third quarter. Meetings to take place once a service provider has been appointed.
OC: T&S DOM PUB TRP - AIR TRANSPORT/RAMS	16 000,00	-	0%	Tender in completion process, project to be implemented during the third quarter. Meetings to take place once a service provider has been appointed.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/RAMS	3 000,00	-	0%	Tender in completion process, project to be implemented during the third quarter. Meetings to take place once a service provider has been appointed.
DM NC: FRANCES BAARD - ELECTRICITY/MAGARENG	386 250,00	262 547,00	68%	Budget to be utilised as claims are received from the local municipality.
DM NC: FRANCES BAARD - ELECTRICITY/DIKGATLONG	1 750 000,00	422 119,82	24%	Budget to be utilised as claims are received from the local municipality.
DM NC: FRANCES BAARD - ELECTRICITY/PHOKWANE	1 750 000,00	421 974,00	24%	Budget to be utilised as claims are received from the local municipality.
DM NC: FRANCES BAARD - ROAD/SOL PLAATJE	1 750 000,00	1 383 061,93	79%	Budget to be utilised as claims are received from the local municipality.
DM NC: WATER/MAGARENG	1 363 750,00	1 363 750,00	100%	Project completed.
<b>TOTAL</b>	<b>9 527 400,00</b>	<b>3 855 077,25</b>	<b>40%</b>	

The actual spending on special projects for Project Management & Advisory Services amounted to R3, 855 077.25 for the month. Spending is dependent on claims received from the local municipalities.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M06 December									
Description	2017/18	Budget Year 2018/19							
	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	5 830	4 805	-	241	2 298	2 403	(104)	-4%	4 805
Transfers and subsidies	117 699	118 790	-	127	49 260	78 894	(29 634)	-38%	118 790
Other own revenue	1 289	1 503	-	28	948	751	197	26%	1 503
	<b>124 818</b>	<b>125 098</b>	<b>-</b>	<b>397</b>	<b>52 507</b>	<b>82 048</b>	<b>(29 541)</b>	<b>-36%</b>	<b>125 098</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>									
Employee costs	57 917	72 692	-	4 872	27 318	35 695	(8 377)	-23%	72 692
Remuneration of Councillors	6 567	5 875	-	551	3 314	2 938	376	13%	5 875
Depreciation & asset impairment	3 877	3 551	-	-	1 208	1 775	(567)	-32%	3 551
Finance charges	451	222	-	136	136	111	24	22%	222
Materials and bulk purchases	1 455	1 635	-	57	589	842	(253)	-30%	1 635
Transfers and subsidies	24 796	8 873	-	1 949	3 920	7 528	(3 608)	-48%	8 873
Other expenditure	22 480	35 669	-	806	10 937	16 348	(5 411)	-33%	35 669
<b>Total Expenditure</b>	<b>117 544</b>	<b>128 517</b>	<b>-</b>	<b>8 370</b>	<b>47 422</b>	<b>65 237</b>	<b>(17 815)</b>	<b>-27%</b>	<b>128 517</b>
<b>Surplus/(Deficit)</b>	<b>7 274</b>	<b>(3 419)</b>	<b>-</b>	<b>(7 974)</b>	<b>5 085</b>	<b>16 810</b>	<b>(11 726)</b>	<b>-70%</b>	<b>(3 419)</b>
Transfers and subsidies - capital (monetary allocations) (National /	-	2 521	-	-	-	2 521	(2 521)	-100%	2 521
Contributions & Contributed assets	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 274</b>	<b>(898)</b>	<b>-</b>	<b>(7 974)</b>	<b>5 085</b>	<b>19 331</b>	<b>(14 247)</b>	<b>-74%</b>	<b>(898)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>7 274</b>	<b>(898)</b>	<b>-</b>	<b>(7 974)</b>	<b>5 085</b>	<b>19 331</b>	<b>(14 247)</b>	<b>-74%</b>	<b>(898)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>3 865</b>	<b>8 050</b>	<b>-</b>	<b>78</b>	<b>4 833</b>	<b>4 172</b>	<b>661</b>	<b>16%</b>	<b>8 050</b>
Capital transfers recognised	-	-	-	-	-	-	-		-
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	<b>3 865</b>	<b>8 050</b>	<b>-</b>	<b>78</b>	<b>4 833</b>	<b>4 172</b>	<b>661</b>	<b>16%</b>	<b>8 050</b>
<b>Total sources of capital funds</b>	<b>3 865</b>	<b>8 050</b>	<b>-</b>	<b>78</b>	<b>4 833</b>	<b>4 172</b>	<b>661</b>	<b>16%</b>	<b>8 050</b>
<b>Financial position</b>									
Total current assets	1 609	44 551	-		104 651				44 551
Total non current assets	(493)	65 695	-		61 771				65 695
Total current liabilities	(2 011)	24 757	-		57 132				24 757
Total non current liabilities	(4 231)	32 000	-		28 420				32 000
Community wealth/Equity	<b>7 358</b>	<b>53 489</b>	<b>-</b>		<b>80 870</b>				<b>53 489</b>
<b>Cash flows</b>									
Net cash from (used) operating	1 952	4 774	-	15 370	46 895	2 498	(44 397)	-1777%	4 774
Net cash from (used) investing	7 276	(7 936)	-	(94)	(10 997)	(3 968)	7 029	-177%	(7 936)
Net cash from (used) financing	(2 208)	(2 485)	-	(1 194)	(1 194)	(1 242)	(48)	4%	(2 485)
<b>Cash/cash equivalents at the month/year end</b>	<b>57 122</b>	<b>41 401</b>	<b>-</b>	<b>-</b>	<b>91 826</b>	<b>44 335</b>	<b>(47 490)</b>	<b>-107%</b>	<b>41 401</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 Income Source	10 543	290	16	15	4	224	53	462	11 607
<b>Creditors Age Analysis</b>									
Total Creditors	52 546	29	1	4	-	-	-	-	52 580



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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		111 605	122 632	–	230	51 675	81 184	(29 509)	-36%	122 632
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		111 605	122 632	–	230	51 675	81 184	(29 509)	-36%	122 632
Internal audit		–	–	–	–	–	–	–		–
<i>Community and public safety</i>		345	368	–	–	–	–	–		368
Public safety		345	368	–	–	–	–	–		368
<i>Economic and environmental services</i>		12 663	4 619	–	167	831	3 384	(2 553)	-75%	4 619
Planning and development		12 663	4 619	–	167	831	3 384	(2 553)	-75%	4 619
<i>Trading services</i>		–	–	–	–	–	–	–		–
<i>Other</i>	4	204	–	–	–	–	–	–		–
<b>Total Revenue - Functional</b>	2	124 818	127 619	–	397	52 507	84 569	(32 062)	-38%	127 619
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		60 381	71 109	–	3 994	30 236	34 344	(4 107)	-12%	71 109
Executive and council		26 332	26 864	–	2 101	11 561	13 247	(1 686)	-13%	26 864
Finance and administration		34 048	44 245	–	1 892	18 675	21 097	(2 422)	-11%	44 245
Internal audit		–	–	–	–	–	–	–		–
<i>Community and public safety</i>		10 235	12 108	–	649	3 988	6 059	(2 071)	-34%	12 108
Public safety		5 690	8 009	–	470	2 567	3 899	(1 332)	-34%	8 009
Housing		4 545	4 099	–	179	1 420	2 159	(739)	-34%	4 099
<i>Economic and environmental services</i>		43 257	40 820	–	3 447	11 986	22 817	(10 830)	-47%	40 820
Planning and development		39 442	33 842	–	3 157	10 590	19 343	(8 753)	-45%	33 842
Road transport		–	–	–	–	–	–	–		–
Environmental protection		3 815	6 978	–	290	1 397	3 474	(2 077)	-60%	6 978
<i>Trading services</i>		–	–	–	–	–	–	–		–
<i>Other</i>		3 671	4 480	–	281	1 212	2 018	(807)	-40%	4 480
<b>Total Expenditure - Functional</b>	3	117 544	128 517	–	8 370	47 422	65 237	(17 815)	-27%	128 517
<b>Surplus/ (Deficit) for the year</b>		7 274	(898)	–	(7 974)	5 085	19 331	(14 247)	-74%	(898)

**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) - M06 December										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	–		–
Vote 02 - Office Of The Municipal Manager		–	–	–	–	–	–	–		–
Vote 03 - Budget & Treasury Office		111 605	122 632	–	230	51 675	81 184	(29 509)	-36,3%	122 632
Vote 04 - Administration		345	368	–	–	–	–	–		368
Vote 05 - Planning & Development		204	–	–	–	–	–	–		–
Vote 06 - Infrastructure Services		12 663	4 619	–	167	831	3 384	(2 553)	-75,4%	4 619
<b>Total Revenue by Vote</b>	2	124 818	127 619	–	397	52 507	84 569	(32 062)	-37,9%	127 619
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive & Council		10 219	9 569	–	815	4 718	4 676	42	0,9%	9 569
Vote 02 - Office Of The Municipal Manager		16 114	17 295	–	1 286	6 843	8 571	(1 728)	-20,2%	17 295
Vote 03 - Budget & Treasury Office		16 764	22 948	–	510	8 788	10 835	(2 046)	-18,9%	22 948
Vote 04 - Administration		26 789	36 283	–	2 142	13 851	17 635	(3 784)	-21,5%	36 283
Vote 05 - Planning & Development		12 608	21 351	–	1 172	5 607	9 335	(3 728)	-39,9%	21 351
Vote 06 - Infrastructure Services		35 050	21 070	–	2 445	7 615	14 185	(6 571)	-46,3%	21 070
<b>Total Expenditure by Vote</b>	2	117 544	128 517	–	8 370	47 422	65 237	(17 815)	-27,3%	128 517
<b>Surplus/ (Deficit) for the year</b>	2	7 274	(898)	–	(7 974)	5 085	19 331	(14 247)	-73,7%	(898)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2017/18	Budget Year 2018/19							
		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		1 003	1 003	–	108	332	501	(170)	-34%	1 003
Interest earned - external investments		5 830	4 805	–	241	2 298	2 403	(104)	-4%	4 805
Transfers and subsidies		117 699	118 790	–	127	49 260	78 894	(29 634)	-38%	118 790
Other revenue		286	500	–	(80)	617	250	367	147%	500
Gains on disposal of PPE		–	–	–	–	–	–	–		–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>124 818</b>	<b>125 098</b>	<b>–</b>	<b>397</b>	<b>52 507</b>	<b>82 048</b>	<b>(29 541)</b>	<b>-36%</b>	<b>125 098</b>
<b>Expenditure By Type</b>										
Employee related costs		57 917	72 692	–	4 872	27 318	35 695	(8 377)	-23%	72 692
Remuneration of councillors		6 567	5 875	–	551	3 314	2 938	376	13%	5 875
Debt impairment		88	3	–	–	–	–	–		3
Depreciation & asset impairment		3 877	3 551	–	–	1 208	1 775	(567)	-32%	3 551
Finance charges		451	222	–	136	136	111	24	22%	222
Other materials		1 455	1 635	–	57	589	842	(253)	-30%	1 635
Contracted services		12 504	20 745	–	981	4 901	8 612	(3 711)	-43%	20 745
Transfers and subsidies		24 796	8 873	–	1 949	3 920	7 528	(3 608)	-48%	8 873
Other expenditure		9 859	14 621	–	(175)	6 011	7 636	(1 626)	-21%	14 621
Loss on disposal of PPE		29	300	–	–	26	100	(74)	-74%	300
<b>Total Expenditure</b>		<b>117 544</b>	<b>128 517</b>	<b>–</b>	<b>8 370</b>	<b>47 422</b>	<b>65 237</b>	<b>(17 815)</b>	<b>-27%</b>	<b>128 517</b>
<b>Surplus/(Deficit)</b>		<b>7 274</b>	<b>(3 419)</b>	<b>–</b>	<b>(7 974)</b>	<b>5 085</b>	<b>16 810</b>	<b>(11 726)</b>	<b>(0)</b>	<b>(3 419)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	2 521	–	–	–	2 521	(2 521)	<b>(0)</b>	2 521
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)								–		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>7 274</b>	<b>(898)</b>	<b>–</b>	<b>(7 974)</b>	<b>5 085</b>	<b>19 331</b>			<b>(898)</b>
Taxation								–		
<b>Surplus/(Deficit) after taxation</b>		<b>7 274</b>	<b>(898)</b>	<b>–</b>	<b>(7 974)</b>	<b>5 085</b>	<b>19 331</b>			<b>(898)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7 274</b>	<b>(898)</b>	<b>–</b>	<b>(7 974)</b>	<b>5 085</b>	<b>19 331</b>			<b>(898)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>7 274</b>	<b>(898)</b>	<b>–</b>	<b>(7 974)</b>	<b>5 085</b>	<b>19 331</b>			<b>(898)</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, functional classification and funding) - M06 December										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		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 01 - Executive & Council		29	100	–	–	–	30	(30)	-100%	100
Vote 02 - Office Of The Municipal Manager		45	53	–	–	–	7	(7)	-100%	53
Vote 03 - Budget & Treasury Office		205	17	–	–	4	17	(13)	-76%	17
Vote 04 - Administration		346	4 388	–	10	1 967	631	1 337	212%	4 388
Vote 05 - Planning & Development		3	28	–	–	14	28	(14)	-50%	28
Vote 06 - Infrastructure Services		3 238	3 464	–	68	2 848	3 460	(612)	-18%	3 464
<b>Total Capital single-year expenditure</b>	4	3 865	8 050	–	78	4 833	4 172	661	16%	8 050
<b>Total Capital Expenditure</b>		3 865	8 050	–	78	4 833	4 172	661	16%	8 050
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		618	1 744	–	8	224	620	(396)	-64%	1 744
Executive and council		74	153	–	–	–	37	(37)	-100%	153
Finance and administration		544	1 591	–	8	224	583	(359)	-62%	1 591
<b>Community and public safety</b>		4	2 028	–	–	1 746	65	1 681	2587%	2 028
Public safety		4	2 028	–	–	1 746	65	1 681	2587%	2 028
<b>Economic and environmental services</b>		3 243	4 254	–	70	2 849	3 464	(614)	-18%	4 254
Planning and development		3 241	3 467	–	68	2 848	3 464	(616)	-18%	3 467
Environmental protection		2	787	–	2	2	–	2	#DIV/0!	787
<b>Trading services</b>		–	–	–	–	–	–	–	–	–
<b>Other</b>		–	24	–	–	14	24	(10)	-43%	24
<b>Total Capital Expenditure - Functional Classification</b>	3	3 865	8 050	–	78	4 833	4 172	661	16%	8 050
<b>Funded by:</b>										
National Government								–		
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		
<b>Transfers recognised - capital</b>		–	–	–	–	–	–	–		–
<b>Public contributions &amp; donations</b>	5							–		
<b>Borrowing</b>	6							–		
<b>Internally generated funds</b>		3 865	8 050	–	78	4 833	4 172	661	16%	8 050
<b>Total Capital Funding</b>		3 865	8 050	–	78	4 833	4 172	661	16%	8 050

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

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		71	401	–	1 775	401
Call investment deposits		57 051	41 000	–	90 051	41 000
Consumer debtors		1 883	–	–	924	–
Other debtors		3 667	2 000	–	10 683	2 000
Current portion of long-term receivables		819	820	–	819	820
Inventory		342	330	–	400	330
<b>Total current assets</b>		<b>63 833</b>	<b>44 551</b>	<b>–</b>	<b>104 651</b>	<b>44 551</b>
<b>Non current assets</b>						
Long-term receivables		7 560	8 000	–	7 560	8 000
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		49 390	56 636	–	53 071	56 636
Agricultural						
Biological						
Intangible		580	428	–	509	428
Other non-current assets		631	631	–	631	631
<b>Total non current assets</b>		<b>58 161</b>	<b>65 695</b>	<b>–</b>	<b>61 771</b>	<b>65 695</b>
<b>TOTAL ASSETS</b>		<b>121 994</b>	<b>110 246</b>	<b>–</b>	<b>166 423</b>	<b>110 246</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	1 261	–
Consumer deposits		1	–	–	0	–
Trade and other payables		9 228	14 781	–	52 580	14 781
Provisions		8 490	9 976	–	3 291	9 976
<b>Total current liabilities</b>		<b>17 719</b>	<b>24 757</b>	<b>–</b>	<b>57 132</b>	<b>24 757</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		28 490	32 000	–	28 420	32 000
<b>Total non current liabilities</b>		<b>28 490</b>	<b>32 000</b>	<b>–</b>	<b>28 420</b>	<b>32 000</b>
<b>TOTAL LIABILITIES</b>		<b>46 209</b>	<b>56 757</b>	<b>–</b>	<b>85 553</b>	<b>56 757</b>
<b>NET ASSETS</b>	2	<b>75 785</b>	<b>53 489</b>	<b>–</b>	<b>80 870</b>	<b>53 489</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		48 053	31 314	–	53 138	31 314
Reserves		27 732	22 176	–	27 732	22 176
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>75 785</b>	<b>53 489</b>	<b>–</b>	<b>80 870</b>	<b>53 489</b>

**Table C7 Monthly Budget Statement - Cash Flow****DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M06 December**

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Other revenue		681	518		(12 839)	4 725	259	4 466	1724%	518
Government - operating		117 434	121 311		38 736	90 758	60 656	30 103	50%	121 311
Government - capital								-		
Interest		5 830	4 805		241	8 597	2 403	6 194	258%	4 805
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(121 542)	(112 765)		(6 550)	(34 431)	(56 382)	(21 951)	39%	(112 765)
Finance charges			(222)		(1 470)	(15 206)		15 206	#DIV/0!	(222)
Transfers and Grants		(451)	(8 873)		(2 748)	(7 548)	(4 437)	3 112	-70%	(8 873)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 952</b>	<b>4 774</b>	<b>-</b>	<b>15 370</b>	<b>46 895</b>	<b>2 498</b>	<b>(44 397)</b>	<b>-1777%</b>	<b>4 774</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		33						-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables		554	114				57	(57)	-100%	114
Decrease (increase) in non-current investments		10 450			-	(5 950)		(5 950)	#DIV/0!	
<b>Payments</b>										
Capital assets		(3 761)	(8 050)		(94)	(5 047)	(4 025)	1 022	-25%	(8 050)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>7 276</b>	<b>(7 936)</b>	<b>-</b>	<b>(94)</b>	<b>(10 997)</b>	<b>(3 968)</b>	<b>7 029</b>	<b>-177%</b>	<b>(7 936)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing		(2 208)	(2 485)		(1 194)	(1 194)	(1 242)	(48)	4%	(2 485)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 208)</b>	<b>(2 485)</b>	<b>-</b>	<b>(1 194)</b>	<b>(1 194)</b>	<b>(1 242)</b>	<b>(48)</b>	<b>4%</b>	<b>(2 485)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>7 020</b>	<b>(5 647)</b>	<b>-</b>	<b>14 083</b>	<b>34 704</b>	<b>(2 712)</b>			<b>(5 647)</b>
Cash/cash equivalents at beginning:		50 102	47 047			57 122	47 047			47 047
Cash/cash equivalents at month/year end:		57 122	41 401	-		91 826	44 335			41 401

## 5. SUPPORTING DOCUMENTATION

### Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M06 December				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b><u>Revenue By Source</u></b>			
	Rental of facilities and equipment	-34%	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 our stakeholders 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	-4%	Interest earned is lower than anticipated.	None needed
	Other revenue	147%	The revenue expected from other sources was much higher than expected.	None needed
2	<b><u>Expenditure By Type</u></b>			
	Salaries	-11%	Employee related cost is lower than budgeted for due to vacancies within the municipality.	Positions are advertised, will be filled as soon as possible.
	Other Materials	-30%	Repairs and maintenance on assets was lower than expected. Repairs & maintenance is only done as and when the need arise.	Consult with managers, to ensure that spending is as planned.
	Transfers and grants	-48%	Will improve as the year progress and projects are implemented within the local municipalities. Local municipalities tend to submit claims during the fourth quarter.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-21%	Other expenditure lower than expected, expenditure to increase during the third and fourth quarter.	Consult with managers, to ensure that spending is as planned.
3	<b><u>Capital Expenditure</u></b>			
	Capital expenditure	16%	Capital projects spending higher than anticipated, due to progress by service providers.	None needed.
4	<b><u>Financial Position</u></b>			
	Current Assets	135%	Current assets shows an increase of 135% which is mainly due to investments being higher than anticipated.	None needed.
	Non-Current Liabilities	-11%	Non-current liabilities decrease by 11% due to the repayment of the loan.	None needed.
	Accumulated Surplus	70%	Accumulated surplus shows an increase of 70% 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	-1777%	Net cash from operating activities is higher than the year-to-date budget as a result of receipts being higher than projected.	Consult with managers, to ensure that spending is as planned.
	Net cash from operating / (used) Investing Activities	-177%	Payments relating to capital assets was higher than expected due to the progress on capital assets being better than projected.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they on track.

More detail on operating variances is available on pages 04 to 14 of this report.

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

DC9 Frances Baard - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December							
Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-1,5%	2,9%	0,0%	0,3%	4,7%
Borrowed funding of 'own' 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		-60,2%	83,7%	0,0%	99,4%	83,7%
Gearing	Long Term Borrowing/ Funds & Reserves		1525,1%	135,2%	0,0%	95,6%	135,2%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	-80,0%	180,0%	0,0%	183,2%	180,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		170,6%	167,2%	0,0%	160,7%	167,2%
<b><u>Revenue Management</u></b>							
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		3,6%	8,6%	0,0%	38,1%	8,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Other Indicators</u></b>							
Employee costs	Employee costs/Total Revenue - capital revenue		46,4%	58,1%	0,0%	52,0%	58,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,5%	4,0%	0,0%	3,6%	4,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		3,5%	3,0%	0,0%	0,3%	4,9%

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 58.1%.

The municipality still depends on grant funding of over 95% 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 - M06 December

Budget Year 2018/19													
Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Other	1900	10 543	290	16	15	4	224	53	462	11 607	757		
Total By Income Source	2000	10 543	290	16	15	4	224	53	462	11 607	757	-	-
2011/12 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	68	290	151	490					998	490		
Other	2500	10 475	1	(135)	(475)	4	224	53	462	10 608	268		
Total By Customer Group	2600	10 543	290	16	15	4	224	53	462	11 607	757	-	-

Municipal debtors consist of three main groups, namely:

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

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

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

There is three outstanding debts for more than 90 days as at 31 December 2018 in respect of Provincial and Local Governments Department.

- Department of Roads R10 082.23;
- Department of Safety R73 594.33; and
- Department of Transport R406 100.80.

### • ***Post-Service Benefits***

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

- Kgantsi N.G R17 101.15 for over payment of post medical aid contribution benefit.

### • ***Sundry Debtors***

The following outstanding debt reflected for more than 90 days as at 31 December 2018 for sundry debtors.

- Ms. MM Moloi R56 052.60 the account was handed over to Office of the State Attorney for collection;
- Mr. KK Moruri R3 712.50, for the loss of a pool laptop; and
- Ms. M Modise R11 000 for failed courses, arrangement made to deduct R1 000 p.m from employee's salary.



- ***Repayment of failed courses by councilors:***

- Mr. W. Johnson R12, 955.51;
- Ms. PR. Molefi R6, 875.41; and
- Ms. T. Nicholas R 8, 771.76.

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

- **Over payment of salaries**

- Mr. BM Maribe R3 465.25. Mr. Maribe signed a commitment to pay the municipality an amount of R500 a month until the expenditure is fully recovered. However only R1 000 has been paid for a year, the account has been handed over to the State Attorney.

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900	52 546	29	1	4					52 580	
<b>Total By Customer Type</b>	<b>1000</b>	<b>52 546</b>	<b>29</b>	<b>1</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52 580</b>	<b>-</b>

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

### **Salary Payment:**

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increase of staff for the 2018/19 FY was concluded during August 2018, an increase of 7% was agreed upon and implemented.

The Municipal Manager and the managers directly reporting to the MM, 2018/19 salary increase has not been released by COGTA. The 2018/19 annual increase for Councillors was issued in December 2018 and will be implemented upon approval by Council and the MEC of Local Government.

**Trade Creditors:**

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 31 December 2018 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>			
<b>EXPENDITURE STATISTICS</b>			<b>Dec-18</b>
<b>PAYMENTS</b>			
	Total value of all payments		<b>R 38 571 451</b>
	Electronic transfers		180
	Cheques issued		2
<b>SALARIES</b>			
	Number of salary beneficiaries		<b>168</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>143</b>
	* Remunerated Employee's	135	
	* <b>Remunerated Terminated Employees</b>	6	
	Pensioners	2	
	<b>Total remuneration paid</b>		<b>4 314 209</b>
	Councillors		362 990
	Employees		2 203 667
	Pensioners		2 841

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

**SUPPLY CHAIN MANAGEMENT:**

Council adopted a new procurement policy effective from 20 September 2017.

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

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

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

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

No SCM officials attended training during December 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 2018-19 was approved by the Accounting Officer.

- **Acquisition Management**

For the period of December 2018, one contract (R200 000 +) was awarded by the Municipal Manager.

1. Insurance -Lateral Unison Insurance

For the period of December 2018, no written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

**Total orders issued total R1 359 576.05**

Orders per department:

Council & Executive	R 24 043.88
Municipal Manager	R 10 824.95
Finance	R 2 315.99
Administration	R 404 601.84
Planning & Development	R 917 789.39
Project management	R 0.00

**a. Disposal Management**

No assets were disposed of / written off during the month of December 2018.

**b. Deviations**

No deviations were approved by the Municipal Manager during the month of December 2018.

**c. Issues from Stores**

**Total orders issued total R13 940.90**

Issues per department

Council & Executive	R 0.00
Municipal Manager	R 1 195.24
Finance	R 1 567.75
Administration	R 8 925.41
Planning & Development	R 2 252.50
Technical service	R 0.00

**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 was received from the local municipalities to assist with SCM for the month of December 2018.

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

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December									
Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	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
<b>Entities</b>									
NEDCOR		1,00	notice	2019-06-27	–	8,5%	6 050		6 050
NEDCOR		4,00	notice	2019-03-07	46	7,8%	7 000		7 000
NEDCOR		4,00	notice	2019-03-07	26	7,8%	4 000		4 000
NEDCOR		4,00	notice	2019-01-09	39	7,7%	6 000		6 000
NEDCOR		1,00	call	2018-12-31	3	6,4%	500		500
NEDCOR		1,00	call	2018-12-31	17	6,7%	3 000		3 000
NEDCOR		4,00	notice	2019-04-05	40	7,9%	6 000		6 000
STANDARD BANK		4,00	notice	2019-03-07	26	7,8%	4 000		4 000
STANDARD BANK		4,00	notice	2019-01-09	32	7,6%	5 000		5 000
STANDARD BANK		4,00	notice	2019-03-07	46	7,8%	7 000		7 000
STANDARD BANK		1,00	call	2018-12-31	11	6,7%	2 000		2 000
STANDARD BANK		4,00	notice	2019-04-05	40	7,8%	6 000		6 000
ABSA		4,00	notice	2019-03-07	19	7,4%	3 000		3 000
<b>Entities sub-total</b>					530		89 051	–	89 051
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				530		89 051	–	89 051

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 - M06 December										
Description R thousands	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		116 083	117 209	–	60	48 709	78 473	(29 764)	-37,9%	117 209
Equitable Share		112 317	116 209	–	–	48 420	77 473	(29 053)	-37,5%	116 209
Local Government Financial Management Grant [Schedule 5B]		1 250	1 000	–	60	289	1 000	(711)	-71,1%	1 000
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		2 516	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		1 311	1 481	–	67	551	371	180	48,4%	1 481
Disaster and Emergency Services		345	368	–	–	–	–	–	–	368
Expanded Public Works Programme		966	1 113	–	67	551	371	180	48,4%	1 113
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		304	100	–	–	–	50	(50)	-100,0%	100
Northern Cape Economic Development Agency		164	–	–	–	–	–	–	–	–
Production		40	–	–	–	–	–	–	–	–
Services Sector SETA		100	100	–	–	–	50	(50)	-100,0%	100
<b>Total Operating Transfers and Grants</b>	5	117 699	118 790	–	127	49 260	78 894	(29 634)	-37,6%	118 790
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	2 521	–	–	–	2 521	(2 521)	-100,0%	2 521
Rural Road Asset Management Systems Grant		–	2 521	–	–	–	2 521	(2 521)	-100,0%	2 521
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	–	2 521	–	–	–	2 521	(2 521)	-100,0%	2 521
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	117 699	121 311	–	127	49 260	81 415	(32 155)	-39,5%	121 311

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

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	2017/18	Budget Year 2018/19							
		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>		104 263	116 793	–	7 521	42 972	60 067	(17 095)	-28,5%	116 793
Equitable Share		101 583	113 272	–	7 430	42 406	58 262	(15 856)	-27,2%	113 272
Local Government Financial Management Grant [Schedule 5B]		468	1 000	–	91	567	545	22	4,0%	1 000
Rural Road Asset Management Systems Grant		2 213	2 521	–	–	–	1 260	(1 260)	-100,0%	2 521
<b>Provincial Government:</b>		751	1 481	–	421	537	570	(34)	-5,9%	1 481
Disaster and Emergency Services		44	368	–	–	–	184	(184)	-100,0%	368
Expanded Public Works Programme		101	1 113	–	421	537	386	150	38,9%	1 113
Housing		598	–	–	–	–	–	–		–
Housing Projects		8	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	100	–	–	12	50	(38)	-75,4%	100
Services Sector SETA		–	100	–	–	12	50	(38)	-75,4%	100
<b>Total operating expenditure of Transfers and Grants:</b>		105 015	118 374	–	7 942	43 521	60 688	(17 167)	-28,3%	118 374
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		–	–	–	–	–	–	–		–
<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>		105 015	118 374	–	7 942	43 521	60 688	(17 167)	-28,3%	118 374

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

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4 958	4 181	–	441	2 644	2 090	554	27%	4 181
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Motor Vehicle Allowance		1 087	1 125	–	69	420	562	(143)	-25%	1 125
Cellphone Allowance		522	570	–	41	250	285	(35)	-12%	570
Housing Allowances								–		
Other benefits and allowances								–		
<b>Sub Total - Councillors</b>		<b>6 567</b>	<b>5 875</b>	<b>–</b>	<b>551</b>	<b>3 314</b>	<b>2 938</b>	<b>376</b>	<b>13%</b>	<b>5 875</b>
<b>% increase</b>	4		<b>-10,5%</b>							<b>-10,5%</b>
<b>Senior Managers of the Municipality</b>										
	3									
Basic Salaries and Wages		3 898	6 473	–	187	1 623	3 237	(1 613)	-50%	6 473
Pension and UIF Contributions		323	9	–	0	3	5	(2)	-41%	9
Medical Aid Contributions		6	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		4	360	–	–	–	40	(40)	-100%	360
Motor Vehicle Allowance		182	–	–	–	–	–	–		–
Cellphone Allowance		62	102	–	4	24	51	(27)	-53%	102
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		132	591	–	0	(0)	239	(239)	-100%	591
Payments in lieu of leave		(520)	170	–	–	–	16	(16)	-100%	170
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2							–		
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 087</b>	<b>7 705</b>	<b>–</b>	<b>190</b>	<b>1 650</b>	<b>3 587</b>	<b>(1 937)</b>	<b>-54%</b>	<b>7 705</b>
<b>% increase</b>	4		<b>88,5%</b>							<b>88,5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		36 334	41 157	–	3 225	18 865	20 579	(1 713)	-8%	41 157
Pension and UIF Contributions		5 530	5 694	–	460	2 683	2 847	(164)	-6%	5 694
Medical Aid Contributions		1 804	1 815	–	439	1 277	908	369	41%	1 815
Overtime		196	283	–	12	87	141	(54)	-38%	283
Performance Bonus		2 983	2 968	–	–	–	2 586	(2 586)	-100%	2 968
Motor Vehicle Allowance		3 470	5 853	–	279	1 660	2 927	(1 266)	-43%	5 853
Cellphone Allowance		143	152	–	19	110	76	34	44%	152
Housing Allowances		371	509	–	36	221	254	(34)	-13%	509
Other benefits and allowances		1 147	1 557	–	40	228	779	(551)	-71%	1 557
Payments in lieu of leave		1 256	1 437	–	–	–	631	(631)	-100%	1 437
Long service awards		291	478	–	–	–	9	(9)	-100%	478
Post-retirement benefit obligations	2	305	3 084	–	174	537	371	166	45%	3 084
<b>Sub Total - Other Municipal Staff</b>		<b>53 830</b>	<b>64 987</b>	<b>–</b>	<b>4 682</b>	<b>25 668</b>	<b>32 107</b>	<b>(6 439)</b>	<b>-20%</b>	<b>64 987</b>
<b>% increase</b>	4		<b>20,7%</b>							<b>20,7%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>64 484</b>	<b>78 567</b>	<b>–</b>	<b>5 423</b>	<b>30 632</b>	<b>38 632</b>	<b>(8 000)</b>	<b>-21%</b>	<b>78 567</b>
<b>% increase</b>	4		<b>21,8%</b>							<b>21,8%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>57 917</b>	<b>72 692</b>	<b>–</b>	<b>4 872</b>	<b>27 318</b>	<b>35 695</b>	<b>(8 377)</b>	<b>-23%</b>	<b>72 692</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of December 2018 averages 88%.

Attendance trends are summarized as follows:

		<b>Senior Management</b>	<b>Middle Management</b>	<b>Supervisory</b>	<b>Clerical</b>
Number of Members		<b>1</b>	<b>3</b>	<b>7</b>	<b>11</b>
Leave		0	2	11	6
Sick Leave		0	2	2	15
Courses / Seminar		3	0	0	0
Meetings		0	0	0	0
Study leave		0	0	0	4
Maternity Leave		0	0	0	23
Family Responsibility		0	0	0	0
Union Meetings		0	0	0	0
Absent		0	0	0	0
Special Leave		0	0	0	0
Over time		0	0	0	0
No. of Workdays Attended		<b>20</b>	<b>40</b>	<b>117</b>	<b>147</b>
Total Workdays		<b>23</b>	<b>44</b>	<b>130</b>	<b>172</b>
Percentage Attendance per Group		<b>87%</b>	<b>91%</b>	<b>90%</b>	<b>85%</b>
Average		<b>88%</b>			

**Personnel Development:**

- The acting CFO attended the SALGA National Assembly in Durban during the month of December 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).

Three (3) new interns were appointed in October 2018, and two (2) interns' contracts have been extended.

**SUPPORT OF LOCAL MUNICIPALITIES**

- No support was requested from the local municipalities during the month of December 2018.



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

DC9 Frances Baard - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December											
Description	Ref	Budget Year 2018/19							2018/19 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
<b>Cash Receipts By Source</b>											
Rental of facilities and equipment							332	(314)	18	19	20
Interest earned - external investments		613	414	6 323	406	599	241	(3 792)	4 805	5 247	5 247
Transfer receipts - operating		48 420	3 045	–	50	507	38 736	30 553	121 311	124 488	128 418
Other revenue		1 521	4 997	(3 905)	767	14 183	(13 170)	(3 893)	500	500	500
<b>Cash Receipts by Source</b>		<b>50 554</b>	<b>8 456</b>	<b>2 417</b>	<b>1 223</b>	<b>15 290</b>	<b>26 138</b>	<b>22 554</b>	<b>126 634</b>	<b>130 254</b>	<b>134 185</b>
<b>Other Cash Flows by Source</b>								–			
Transfer receipts - capital								–			
Contributions & Contributed assets								–			
Proceeds on disposal of PPE								–			
Short term loans								–			
Borrowing long term/refinancing								–			
Increase in consumer deposits								–			
Receipt of non-current debtors								114	114		
Receipt of non-current receivables								–			
Change in non-current investments					(5 950)			5 950			
<b>Total Cash Receipts by Source</b>		<b>50 554</b>	<b>8 456</b>	<b>2 417</b>	<b>(4 727)</b>	<b>15 290</b>	<b>26 138</b>	<b>28 618</b>	<b>126 748</b>	<b>130 254</b>	<b>134 185</b>
<b>Cash Payments by Type</b>								–			
Employee related costs		3 582	4 638	5 576	3 542	7 766	6 000	38 786	69 890	71 332	75 227
Remuneration of councillors		530	572	553	561	561	551	2 548	5 875	6 228	6 601
Interest paid							136	87	222		
Other materials		75	108	204	100	382		764	1 635	1 695	1 741
Contracted services		441	264	586	626	590	310	17 927	20 745	19 235	19 205
Grants and subsidies paid - other municipalities								7 000	7 000	9 600	10 000
Grants and subsidies paid - other		3 072	259	1	310	1 159	2 748	(5 675)	1 873	1 825	2 027
General expenses		957	274	2 914	4 810	1 403	1 025	3 238	14 620	14 253	14 675
<b>Cash Payments by Type</b>		<b>8 658</b>	<b>6 115</b>	<b>9 833</b>	<b>9 949</b>	<b>11 862</b>	<b>10 768</b>	<b>64 675</b>	<b>121 860</b>	<b>124 167</b>	<b>129 478</b>
<b>Other Cash Flows/Payments by Type</b>											
Capital assets		762	1 568	1 531	768	325	94	3 003	8 050	1 900	–
Repayment of borrowing							1 194	1 291	2 485		
Other Cash Flows/Payments								–			
<b>Total Cash Payments by Type</b>		<b>9 420</b>	<b>7 683</b>	<b>11 364</b>	<b>10 716</b>	<b>12 187</b>	<b>12 056</b>	<b>68 969</b>	<b>132 395</b>	<b>126 067</b>	<b>129 478</b>
								–			
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>41 134</b>	<b>774</b>	<b>(8 947)</b>	<b>(15 443)</b>	<b>3 103</b>	<b>14 083</b>	<b>(40 351)</b>	<b>(5 647)</b>	<b>4 187</b>	<b>4 707</b>
Cash/cash equivalents at the month/year beginning:		57 122	98 256	99 030	90 083	74 640	77 743	91 826	57 122	51 475	55 662
Cash/cash equivalents at the month/year end:		98 256	99 030	90 083	74 640	77 743	91 826	51 475	51 475	55 662	60 369

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

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	37	671	–	697	697	671	(26)	-3,9%	9%
August	768	671	–	1 419	2 116	1 342	(774)	-57,7%	26%
September	223	671	–	1 552	3 668	2 012	(1 655)	-82,2%	46%
October	–	671	–	747	4 414	2 683	(1 731)	-64,5%	55%
November	43	671	–	341	4 755	3 354	(1 401)	-41,8%	59%
December	384	671	–	78	4 833	4 025	(808)	-20,1%	60%
January	48	671	–	–	–	4 696	–		
February	4	671	–	–	–	5 366	–		
March	642	671	–	–	–	6 037	–		
April	13	671	–	–	–	6 708	–		
May	547	671	–	–	–	7 379	–		
June	1 157	671	–	–	–	8 050	–		
<b>Total Capital expenditure</b>	<b>3 865</b>	<b>8 050</b>	<b>–</b>	<b>4 833</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 - M06 December										
Description	Ref	2017/18	Budget Year 2018/19							
		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 Assets</u>		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Fire/Ambulance Stations								–		
<u>Heritage assets</u>		–	–	–	–	–	–	–		–
<u>Investment properties</u>		–	–	–	–	–	–	–		–
<u>Other assets</u>		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices								–		
<u>Biological or Cultivated Assets</u>		–	–	–	–	–	–	–		–
<u>Intangible Assets</u>		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Unspecified								–		
<u>Computer Equipment</u>		81	–	–	–	–	–	–		–
Computer Equipment		81	–	–	–	–	–	–		–
<u>Furniture and Office Equipment</u>		–	460	–	–	–	460	460	100,0%	460
Furniture and Office Equipment		–	460	–	–	–	460	460	100,0%	460
<u>Machinery and Equipment</u>		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
<u>Transport Assets</u>		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
<u>Land</u>		–	–	–	–	–	–	–		–
<u>Zoo's, Marine and Non-biological Animals</u>		–	–	–	–	–	–	–		–
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>81</b>	<b>460</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>460</b>	<b>460</b>	<b>100,0%</b>	<b>460</b>

**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 - M06 December

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community Assets</u>		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	-	-	-	-	-	-	-	-

**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 - M06 December

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<u>Infrastructure</u>		38	105	-	-	53	-	(53)	#DIV/0!	105
Information and Communication Infrastructure		38	105	-	-	53	-	(53)	#DIV/0!	105
Data Centres		38	105	-	-	53	-	(53)	#DIV/0!	105
<u>Community Assets</u>		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		330	598	-	56	205	299	94	31,4%	598
Operational Buildings		330	598	-	56	205	299	94	31,4%	598
Municipal Offices		330	598	-	56	205	299	94	31,4%	598
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		1 940	2 555	-	80	1 287	1 248	(39)	-3,1%	2 555
Licences and Rights		1 940	2 555	-	80	1 287	1 248	(39)	-3,1%	2 555
Unspecified		1 940	2 555	-	80	1 287	1 248	(39)	-3,1%	2 555
<u>Computer Equipment</u>		19	20	-	-	4	10	6	61,1%	20
Computer Equipment		19	20	-	-	4	10	6	61,1%	20
<u>Furniture and Office Equipment</u>		423	743	-	76	247	302	55	18,2%	743
Furniture and Office Equipment		423	743	-	76	247	302	55	18,2%	743
<u>Machinery and Equipment</u>		274	430	-	18	87	215	128	59,3%	430
Machinery and Equipment		274	430	-	18	87	215	128	59,3%	430
<u>Transport Assets</u>		48	569	-	-	7	284	277	97,4%	569
Transport Assets		48	569	-	-	7	284	277	97,4%	569
<u>Land</u>		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	3 071	5 020	-	230	1 891	2 358	467	19,8%	5 020

Table SC13d Monthly Budget Statement - depreciation by asset class

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								%	
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>										
<b>Community Assets</b>		683	0	0	-	284	0	(283)	-118072,6%	0
Community Facilities		683	0	0	-	284	0	(283)	-118072,6%	0
Halls		683	-	-	-	284	-	(284)	#DIV/0!	-
Capital Spares		-	0	0	-	-	0	0	100,0%	0
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	511	-	-	-	255	255	100,0%	511
Operational Buildings		-	511	-	-	-	255	255	100,0%	511
Municipal Offices		-	511	-	-	-	255	255	100,0%	511
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		166	97	-	-	71	49	(22)	-46,1%	97
Licences and Rights		166	97	-	-	71	49	(22)	-46,1%	97
Computer Software and Applications		166	97	-	-	71	49	(22)	-46,1%	97
<b>Computer Equipment</b>		546	655	-	-	156	327	172	52,4%	655
Computer Equipment		546	655	-	-	156	327	172	52,4%	655
<b>Furniture and Office Equipment</b>		549	511	-	-	161	256	95	37,2%	511
Furniture and Office Equipment		549	511	-	-	161	256	95	37,2%	511
<b>Machinery and Equipment</b>		386	371	-	-	81	185	105	56,4%	371
Machinery and Equipment		386	371	-	-	81	185	105	56,4%	371
<b>Transport Assets</b>		1 547	1 406	-	-	456	703	247	35,1%	1 406
Transport Assets		1 547	1 406	-	-	456	703	247	35,1%	1 406
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	3 877	3 551	0	-	1 208	1 775	567	32,0%	3 551

**Table SC13e Monthly Budget Statement – capital expenditure on upgrading of existing assets by asset class**

DC9 Frances Baard - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06										
Description	Ref	2017/18	Budget Year 2018/19							
		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 upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-		-
<b>Community Assets</b>		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
<b>Other assets</b>		3 239	3 020	-	68	2 848	3 010	162	5,4%	3 020
Operational Buildings		3 239	3 020	-	68	2 848	3 010	162	5,4%	3 020
Municipal Offices		3 239	3 020	-	68	2 848	3 010	162	5,4%	3 020
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		149	-	-	-	-	-	-		-
Licences and Rights		149	-	-	-	-	-	-		-
Computer Software and Applications		149	-	-	-	-	-	-		-
<b>Computer Equipment</b>		196	713	-	8	155	510	355	69,6%	713
Computer Equipment		196	713	-	8	155	510	355	69,6%	713
<b>Furniture and Office Equipment</b>		81	1 101	-	2	63	92	29	31,5%	1 101
Furniture and Office Equipment		81	1 101	-	2	63	92	29	31,5%	1 101
<b>Machinery and Equipment</b>		120	2 021	-	-	21	100	79	79,3%	121
Machinery and Equipment		120	2 021	-	-	21	100	79	79,3%	121
<b>Transport Assets</b>		-	735	-	-	1 746	-	(1 746)	#DIV/0!	2 635
Transport Assets		-	735	-	-	1 746	-	(1 746)	#DIV/0!	2 635
<b>Land</b>		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of	1	3 784	7 590	-	78	4 833	3 712	(1 121)	-30,2%	7 590

**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, which ends on 31 December 2018. A new contract will be entered into from 1 January 2019.

**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 2018 for the 2017/18 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.

### Motor Vehicle Operating Cost:

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

<i>OPERATING RESULTS ANALYSIS</i>	<b>FULL YEAR BUDGET 2018/19</b>	<b>Dec-18 YTD ACTUAL</b>	<b>VARIANCES</b>	<b>VARIANCES %</b>
<i>COMPARISON: ACTUAL TO BUDGET</i>				
<b>DEPRECIATION</b>	<b>3 550 660,00</b>	<b>1 208 026,55</b>	<b>2 342 633,45</b>	<b>66%</b>
AMORTISATION INTANG COMPUTER SOFTWARE	97 300,00	71 101,43	26 198,57	27%
DEPRECIATION COMPUTER EQUIPMENT	654 760,00	155 899,24	498 860,76	76%
DEPRECIATION FURNITURE & OFFICE EQUIPM	511 140,00	160 575,03	350 564,97	69%
DEPRECIATION MACHINERY & EQUIPMENT	370 510,00	80 724,49	289 785,51	78%
DEPRECIATION TRANSPORT ASSETS	1 406 000,00	456 112,23	949 887,77	68%
DEPRECIATION COMMUNITY HALLS	-	283 614,13	-283 614,13	-100%
DEPRECIATION COMMUNITY CAPITAL SPARES	450,00	-	450	100%
DEPRECIATION OP BUILDING MUNIC OFFICES	510500	0	510500	100%
<b>REPAIRS &amp; MAINTENANCE</b>	<b>5 144 770,00</b>	<b>1 920 216,00</b>	<b>3 224 554,00</b>	<b>63%</b>
CONTR: MAINT OF UNSPEC ASSETS/ICT	105 000,00	53 320,30	51 679,70	49%
CONTR: MAINT OF BUILDINGS&FAC/SINAGE	45 000,00	42 968,00	2 032,00	5%
CONTR: MAINT OF EQUIPMENT/FURN&EQUIP	178 000,00	13 922,71	164 077,29	92%
CONTR: MAINT OF EQUIPMENT/SOUND SYSTEM	5 500,00	-	5 500,00	100%
CONTR: MAINT OF UNSPEC ASSETS/FBDM WEBSITE	63 000,00	57 500,00	5 500,00	9%
CONTR: MAINT OF UNSPEC ASSETS/COMP SOFTW	2 069 810,00	1 181 401,84	888 408,16	43%
CONTR: MAINT OF EQUIPMENT/TYRE	87 800,00	-	87 800,00	100%
CONTR: MAINT OF EQUIPMENT/VEH REPAIRS	481 000,00	7 273,00	473 727,00	98%
CONTR: MAINT OF EQUIPMENT/SPEED CONT	84 000,00	25 078,04	58 921,96	70%
CONTR: MAINT OF EQUIPMENT/COMP EQUIP	20 000,00	3 896,97	16 103,03	81%
CONTR: MAINT OF EQUIPMENT/PRINTERS	403 560,00	168 561,81	234 998,19	58%
CONTR: MAINT OF UNSPEC ASSETS/COMP NETW	220 000,00	-	220 000,00	100%
CONTR: MAINT OF UNSPEC ASSETS/TEL SYSTEMS	15 000,00	-	15 000,00	100%
CONTR: MAINT OF BUILDINGS&FAC/OFF BUILD	480 000,00	189 422,21	290 577,79	61%
CONTR: MAINT OF BUILDINGS&FAC/GRNDS&FEN	46 280,00	6 497,88	39 782,12	86%
CONTR: MAINT OF BUILDINGS&FAC/LIFT	42 010,00	9 097,45	32 912,55	78%
CONTR: MAINT OF EQUIPMENT/COUNCIL AIR CO	60 000,00	21 812,90	38 187,10	64%
CONTR: MAINT OF EQUIPMENT/AIR CON	56 000,00	-	56000	100%
CONTR: MAINT OF EQUIPMENT/PLANT&MACH	93 780,00	16 540,85	77 239,15	82%
CONTR: MAINT OF EQUIPMENT/CCTV CAMERAS	82 000,00	11 760,00	70240	86%
CONTR: MAINT OF EQUIPMENT/EMERG EQUIP	12 000,00	-	12000	100%
CONTR: MAINT OF EQUIPMENT/ACCESS CONT	107 900,00	33 969,65	73930,35	69%
CONTR: MAINT OF EQUIPMENT/SKID UNITS	45 000,00	100,00	44900	100%
CONTR: MAINT OF UNSPEC ASSETS/GIS WEBSITE	127 500,00	47 958,65	79541,35	62%
CONTR: MAINT OF UNSPEC ASSETS/TOUR WEB	60 000,00	-	60000	100%
INV - MATERIALS & SUPPL/MAINT BUILD STAT	4 500,00	-	4500	100%
INVENTORY - MAT & SUP/TYRES	150 130,00	29 133,74	120996,26	81%
<b>GENERAL EXPENSES</b>	<b>1 124 940,00</b>	<b>663 540,88</b>	<b>461 399,12</b>	<b>41%</b>
OC: INSUR UNDER - PREMIUMS	293 000,00	166 848,31	126151,69	43%
OC: CLEAN SERV - CAR VALET/WASHING SERV	200 000,00	143 756,04	56243,96	28%
OC: CLEAN SERV - CAR VALET/WASHING SERV	58 240,00	3 840,00	54400	93%
OC: LIC - VEHICLE LIC & REGISTRATIONS	22 950,00	9 474,00	13476	59%
OC: TOLL GATE FEES	25 000,00	3 101,10	21898,9	88%
INV - MATERIALS & SUPPLIES/FUEL	500 000,00	185 772,63	314227,37	63%
INVENTORY - MAT & SUP/SERVICES	24 700,00	149 839,36	-125139,36	-507%
OC: WET FUEL	1 050,00	909,44	140,56	13%

The over expenditure on Inventory – Mat & Sup/Services will be corrected during January 2019 as the budget for the Grader was under Motor Vehicle Pool department and will be corrected during the adjustment budget.

**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 December 2018 is as follows:

**Disposal of Vehicles:**

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	Dec'18
	Description	Allocation	Model	Number		Expires	01-Jul-18	Closing Km Reading	Closing KM Reading	Utility
1	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	45 000	2019/04/31	4 117	33 583	33 583	2 578
2	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	105 000	2019-09-30	81 482	94 957	94 957	-
3	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	75 000	2019-09-30	55 033	71 443	71 443	1 740
4	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	90 000	2019-09-30	65 793	82 026	82 026	399
5	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2019-06-30	2 009	2 050	2 050	-
6	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	30 000	2019-01-31	24 619	29 236	29 236	-
7	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	25 000	2018-11-30	16 770	24 675	24 675	419
8	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	45 000	2018-12-31	30 122	42 008	42 687	734
9	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	60 000	2018-12-31	42 761	59 795	60 056	442
10	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	45 000	2018-12-31	29 769	37 432	37 432	8
11	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	60 000	2019-01-31	24 392	50 696	52 890	1 768
12	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	15 000	2019/04/31	501	8 668	9 271	603
13	Isuzu KB 250	Housing	2013	CGR 572 NC	105 000	2018-12-31	87 922	93 701	93 701	590
14	Isuzu KB 250	Housing	2013	CGR 576 NC	75 000	2018-12-31	62 866	71 242	71 813	571
15	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	45 000	2019-01-31	22 391	42 295	42 684	206
16	Nissan NP 300 D/Cab	Housing	2017	CPS 005 NC	15 000	2019/04/31	981	10 016	10 574	558
17	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	165 000	2019-09-30	157 056	158 905	158 905	-
18	Chevrolet Captiva	Pool	2011	CDM 296 NC	105 000	2019-09-30	93 716	100 577	100 577	726
19	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	75 000	2018-12-31	52 676	72 575	73 885	1 309
20	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	45 000	2019-01-31	20 297	33 697	34 202	505
21	Chevrolet Cruze 1.6 North	Pool	2016	CMV 321 NC	75 000	2019-01-31	31 410	69 697	70 228	531
22	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	15 000	2019/04/31	62	10 125	11 031	906
23	Chevrolet Cruze 1.6 North	Pool	2016	VMT 314 NC	75 000	2019-01-31	32 002	68 503	70 135	1 632
24	Toyota Etios	Pool	2014	CJG 979 NC	75 000	2018-12-31	50 329	61 489	61 734	245
25	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	45 000	2019-01-31	22 940	38 420	38 375	955
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	15 000	2019/04/31	588	8 984	9 370	386
27	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2019-01-31	6 507	10 700	10 795	95
28	Hyundai HI	Tourism Centre	2013	CGY 587 NC	75 000	2019-02-28	51 664	63 241	64 320	1 079
29	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	75 000	2019-10-31	46 957	62 647	62 759	46
<b>FULL FLEET UTILITY DECEMBER 2018</b>										<b>16 453</b>

**Motor Vehicle Damage Report:**

- Chevrolet Cruze, CBY 226 NC, was written off and is set to be donated to Phokwane Municipality. Transfer will take place once all the necessary procedures have been followed by both FBDM and Phokwane;
- Chevrolet Opel Corsa, CBY 227 NC, report form GM Imperial indicate engine malfunction - repair cost exceeds book value. The vehicle was written off by Council in September 2018 and the municipality is in the process of donating the vehicle to one of the local municipalities;
- Isuzu Fire Engine, CHM 958 NC, was not used by disaster management as no fire disasters were reported in December 2018.
- Toyota Landcruiser, CJL 363 NC, was not used by disaster management in December 2018.

**2.14 Quality Certificate**

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

- ☒ The monthly budget statement
- ☒ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☒ Mid-year budget and performance assessment

The report for the month of December 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

15 January 2019



SCM REPORT  
DECEMBER 2018

Vote No	Order No	Date	Supp Name	Item Desc	Alloc Amt
<b>EXECUTIVE COUNCIL</b>					
10112301610EQMRCZZHO	1010760	20181213	CASCADE AVENUE TRADING158 T/A PICK N PAY GALESHEWE	6X CHARCOAL 5KG 6X BLITZ FIRE LIGHTER 130X ROLLS FOR THE YEAR END FUNCTION ON THE 19 DECEMBER 2018.	1 080,58
10112301610EQMRCZZHO	1010761	20181213	CASCADE AVENUE TRADING158 T/A PICK N PAY GALESHEWE	130 COLD SOFT DRINKS FOR THE YEAR END FUNCTION ON THE 19 DECEMBER 2018.	1 948,70
10112305760EQMRCZZHO	1010744	20181207	RENNIES TRAVEL (PTY) LTD	ACCOMMODATION FOR EXECUTIVE MAYOR, CLLR MOTSAMAI AND SPEAKER CLLR BUDA AT UPINGTON CHECK IN: 08 DECEMBER 2018 CHECK OUT: 09 DECEMBER 2018	4 166,26
10112305760EQMRCZZHO	1010745	20181207	RENNIES TRAVEL (PTY) LTD	ACCOMMODATION FOR CLLR MOKGATLHANYANE ATTENDING SALGA NATIONAL ASSEMBLY CHECK IN 09 DECEMBER CHECK OUT 13 DECEMBER 2018 BED AND BREAKFAST	5 234,78
10112305760EQMRCZZHO	1010745	20181207	RENNIES TRAVEL (PTY) LTD	Service Fees1	344,00
10112305760EQMRCZZHO	1010749	20181211	PROTEA HOTEL KIMBERLEY	ACCOMMODATION FOR COUNCILLORS ATTENDING COUNCIL MEETING: CLLR MOKGATLANYANE, CLLR MOTSAMAI, CLLR KAARS, CLLR MOREMONG, CLLR MUSIE, CLLR MACINGA, CLLR MAHUTIE, CLLR ZALISA AND CLLR XIMBA. CHECK IN:18 DECEMBER 2018 CHECK OUT: 19 DECEMBER 2018	11 269,56
					<b>24 043,88</b>
<b>MUNICIPAL MANAGER</b>					
15172300150EQMRCZZHO	1010750	20181211	INDEPENDENT NEWSPAPERS - GAUTENG	ADVERTISEMENT IN DFA NEWSPAPER DRAFT ANNUAL REPORT 2017/18 FULL COLOUR ADVERT, SIZE:15X3 PLACE DATE:09/01/2019	3 812,09
15172300150EQMRCZZHO	1010772	20181219	INDEPENDENT NEWSPAPERS - GAUTENG	PLACEMENT OF ADVERTISEMENT IN THE DFA NEWSPAPER FOR CLOSING OF OFFICE ON 20TH DECEMBER 2018- 06TH JANUARY 2019.	3 495,65
15212260606EQ128ZZWD	1010759	20181213	CASCADE AVENUE TRADING158 T/A PICK N PAY GALESHEWE	MEDIUM GIFT BAGS FOR THE ELDERLY CHRISTMAS PARTY	3 042,61
15212260606EQ128ZZWD	1010759	20181213	CASCADE AVENUE TRADING158 T/A PICK N PAY GALESHEWE	CHRISTMAS HATS FOR THE ELDERLY	474,60
					<b>10 824,95</b>
<b>FINANCE</b>					
20115512120ZZZZZZZWD	1010771	20181218	CASCADE AVENUE TRADING158 T/A PICK N PAY GALESHEWE	JK 750ML BOTTLES	678,00
20172306100EQMRCZZHO	1010734	20181204	WORKWEAR DEPOT PTY LTD	PROTECTIVE CLOTHES (28035-MOS-00-36)	351,39
20172306100EQMRCZZHO	1010734	20181204	WORKWEAR DEPOT PTY LTD	PROTECTIVE CLOTHES(28015-KHA-00-36)	351,39
20172306100EQMRCZZHO	1010734	20181204	WORKWEAR DEPOT PTY LTD	PROTECTIVE CLOTHES (24604-FAT-00-36)	249,65
20172306100EQMRCZZHO	1010734	20181204	WORKWEAR DEPOT PTY LTD	PROTECTIVE CLOTHES(27015-YEN-04-L)	171,39
20172306100EQMRCZZHO	1010734	20181204	WORKWEAR DEPOT PTY LTD	PROTECTIVE CLOTHES(27015-LGN-04-L)	171,39
20172306100EQMRCZZHO	1010734	20181204	WORKWEAR DEPOT PTY LTD	PROTECTIVE CLOTHES(11310-BLK-00-08)	234,00
20172306100EQMRCZZHO	1010734	20181204	WORKWEAR DEPOT PTY LTD	PROTECTIVE CLOTHES(27008-ORA-04-L)	108,78
					<b>2 315,99</b>
<b>ADMINISTRATION</b>					
22152270370EQMRCZZHO	1010737	20181205	ERNAGYSTIX (PTY) LTD	ADMIN FEE FOR INCEPTION REPORT AND COLLECTION OF DOCUMENTATION - HUMAN RESOURCE STRATEGY	151 500,00
22152270370EQMRCZZHO	1010737	20181205	ERNAGYSTIX (PTY) LTD	APPOINTMENT OF SERVICE PROVIDER FOR THE DEVELOPMENT OF HUMAN RESOURCE STRATEGY FOR FBDM	163 500,00
22152270370EQMRCZZHO	1010737	20181205	ERNAGYSTIX (PTY) LTD	MANAGEMENT & ADMINISTRATION FOR FIRST DRAFT HUMAN RESOURCE STRATEGY	24 000,00
22152300170EQMRCZZHO	1010754	20181213	INDEPENDENT NEWSPAPERS - GAUTENG	ADVERTISEMENT OF SENIOR MANAGER POSITIONS	743,40
22152300170EQMRCZZHO	1010762	20181214	TISO BLACKSTAR GROUP PTY LTD	ADVERTISEMENT FOR SENIOR MANAGER POSITIONS IN THE SUNDAY NEWSPAPER. DATE OF ADVERT: 16/12/2018	11 568,00
22152300170EQMRCZZHO	1010763	20181214	INDEPENDENT NEWSPAPERS - GAUTENG	ADVERTISEMENT IN THE DFA FOR THE POSITION OF ENVIRONMENTAL HEALTH PRACTITIONERS(X2) DATE OF ADVERT PLACEMENT: 18 DECEMBER 2018	4 088,70
22172283600EQ119ZZHO	1010738	20181205	KAY GS GENERAL TRADING PTY LTD	DEEP CLEAN OF CARPETS AT COUNCIL CHAMBERS AND ADMINISTRATION BUILDING. 20X COUNCIL CHAMBERS & 95 X ADMIN BUILDING. PRICE AS PER YOUR QUOTE NO.32	22 430,00
2219226060KEQ146ZZWD	1010732	20181203	AAIERA FOODS CC T/A MOCHACHOS KIMBERLEY	CLEAN-UP CAMPAIGN PLANNED FOR THE 6TH OF DECEMBER 2018 IN LONGLANDS 35X WORS ROLLS 35X 500ML JUICE	1 031,74
2219226060KEQ146ZZWD	1010736	20181204	SE GEWERS T/A SANEVE CATERING & HIRING	CLEAN UP CAMPAIGN PLANNED FOR THE 5TH OF DECEMBER 2018 IN LONGLANDS 35 WORS ROLLS 35 JUICE	1 575,00
22212540620EQ148ZZWD	1010767	20181218	D EN K GENERAL DEALERS (PTY)LTD	ERECT A 2 ROOM SHACK FOR WILLIAM DILOTSOTLHE 1612 MANDELA SQUARE KUTLWANO IN WINDSORTON 8510	11 250,00
22212540620EQ148ZZWD	1010767	20181218	D EN K GENERAL DEALERS (PTY)LTD	TRANSPORT TO HELP ERECT A TWO ROOM SHACK IN WINDSORTON	612,00
22212540620EQ148ZZWD	1010769	20181218	D EN K GENERAL DEALERS (PTY)LTD	ERECTION OF A TWO ROOMED SHACK FOR MR M.A THIKO 4242 UTLWANANG IN HARTSWATER	11 250,00
22212540620EQ148ZZWD	1010769	20181218	D EN K GENERAL DEALERS (PTY)LTD	TRANSPORTION FOR ERECTION OF SHACK IN HARTSWATER	1 053,00
					<b>404 601,84</b>
<b>PLANNING</b>					
25152260383EPMRCZZWD	1010733	20181204	IALE SCHOOL OF ADVANCED LEARNING AND EDUCATION	ADMIN FEE FOR BID:0618 PARTIAL PAYMENT	205 500,00
25152260383EPMRCZZWD	1010733	20181204	IALE SCHOOL OF ADVANCED LEARNING AND EDUCATION	APPOINTMENT OF SERVICE PROVIDER FOR BID:06/18 BUSINESS MANAGEMENT NQF LEVELS&6 TRAINING PROPOSAL FOR SMME'S	205 500,00
25152260383EPMRCZZWD	1010733	20181204	IALE SCHOOL OF ADVANCED LEARNING AND EDUCATION	MANAGEMENT AND ADMINISTRATION FEE FOR BID:06/18	274 000,00
25152260387EQMRCZZWD	1010753	20181213	PROTEA HOTEL KIMBERLEY	ACCOMMODATION FOR YEDP TRAINING FOR CANDICE PHAKEDI, PATRICIA SEREI AND DIDIMALANG SERETSE CHECK IN:17/12/2018 CHECK OUT:21/12/2018 THE TRAINING IS AT FRANCES BAARD DISTRICT MUNICIPALITY	11 269,57
25152260600EQ149ZZWD	1010740	20181206	AAIERA FOODS CC T/A MOCHACHOS KIMBERLEY	CATERING FOR 30 PEOPLE IN WARRENTON FOR THE ECONOMIC GROWTH DEVELOPMENT FUND PRESENTATIONS ON 6 DECEMBER 2018 - 3 PLATTERS AND 30 CANS OF SOFT-DRINKS	1 947,00
25152260600EQ149ZZWD	1010743	20181207	AAIERA FOODS CC T/A MOCHACHOS KIMBERLEY	JOINT LED FORUM: PLATTERS FOR 30 DELEGATES AND 30 CANS OF SOFT DRINK. PLATTERS DELIVERED AT 11:30 ON 10 DECEMBER 2018 AT SOL PLAATJE CITY LIBRARY.	1 947,00

SCM REPORT  
DECEMBER 2018

Vote No	Order No	Date	Supp Name	Item Desc	Alloc Amt
25152260600EQ149ZZWD	1010755	20181213	AAIERA FOODS CC T/A MOCHACHOS KIMBERLEY	CATERING FOR 30 PEOPLE WITH SOFT DRINKS IN HARTSWATER: ECONOMIC GROWTH AND DEVELOPMENT HARTSWATER LIBRARY HALL	1 693,04
25152272410EQ256ZZWD	1010739	20181206	AAIERA FOODS CC T/A MOCHACHOS KIMBERLEY	CATERING FOR EMERGING FARMERS INDUCTION SESSION: PLATTERS FOR 20 DELEGATES & 20 CANS SOFT-DRINKS DATE; 06 DECEMBER 2018	1 298,00
25192270410EQ251ZZMG	1010765	20181218	MACROPLAN STADAS EN STREEKBEPLANNERS EN ONTWIKKEL	MANAGEMENT & ADMINISTRAION FOR THE PHASE 1 REPORT	39 196,00
25192270410EQ252ZZPK	1010765	20181218	MACROPLAN STADAS EN STREEKBEPLANNERS EN ONTWIKKEL	APPOINTMENT OF SERVICE PROVIDER FOR MAGARENG INFIL DEVELOPMENT FOR MAGARENG LOCAL MUNICIPALITY	175 438,78
					<b>917 789,39</b>
					<b>1 359 576,05</b>