

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**30 April 2019**

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## **1. INTRODUCTION**

### **1.1 PURPOSE**

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

### **1.2 STRATEGIC OBJECTIVE**

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

### **1.3 BACKGROUND**

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

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

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

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

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

### **Budget Process:**

The budget process plan in respect of the 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 30 April 2019.

**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 R123, 183 million as compared to the year-to-date budget projections of R124, 230.

## Operating expenditure by type

To date, R77, 888 million has been spent compared to the operational year-to-date budget projections of R107, 099 million.

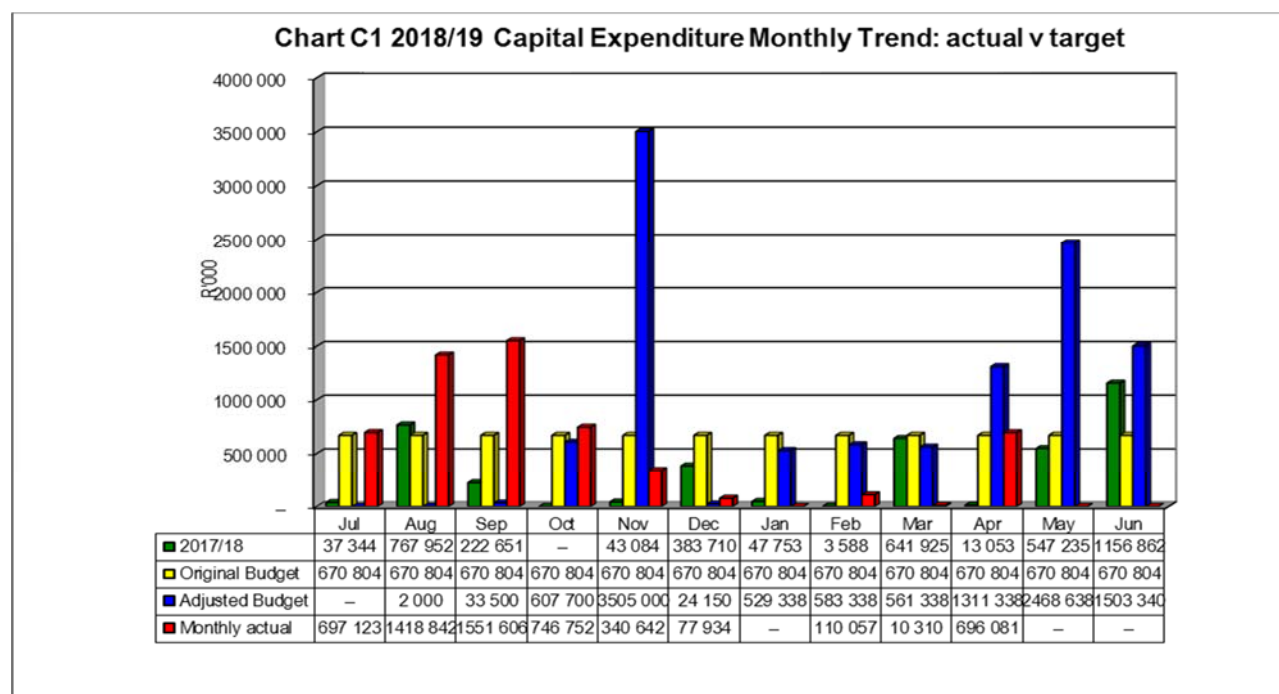
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

## Capital Expenditure

Year-to-date expenditure on capital amounts to R5, 649 million as compared to the operational year-to-date budget projections of R7, 185 million.

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

## Capital Expenditure Monthly Trend: Actual vs Target



## Cash Flows

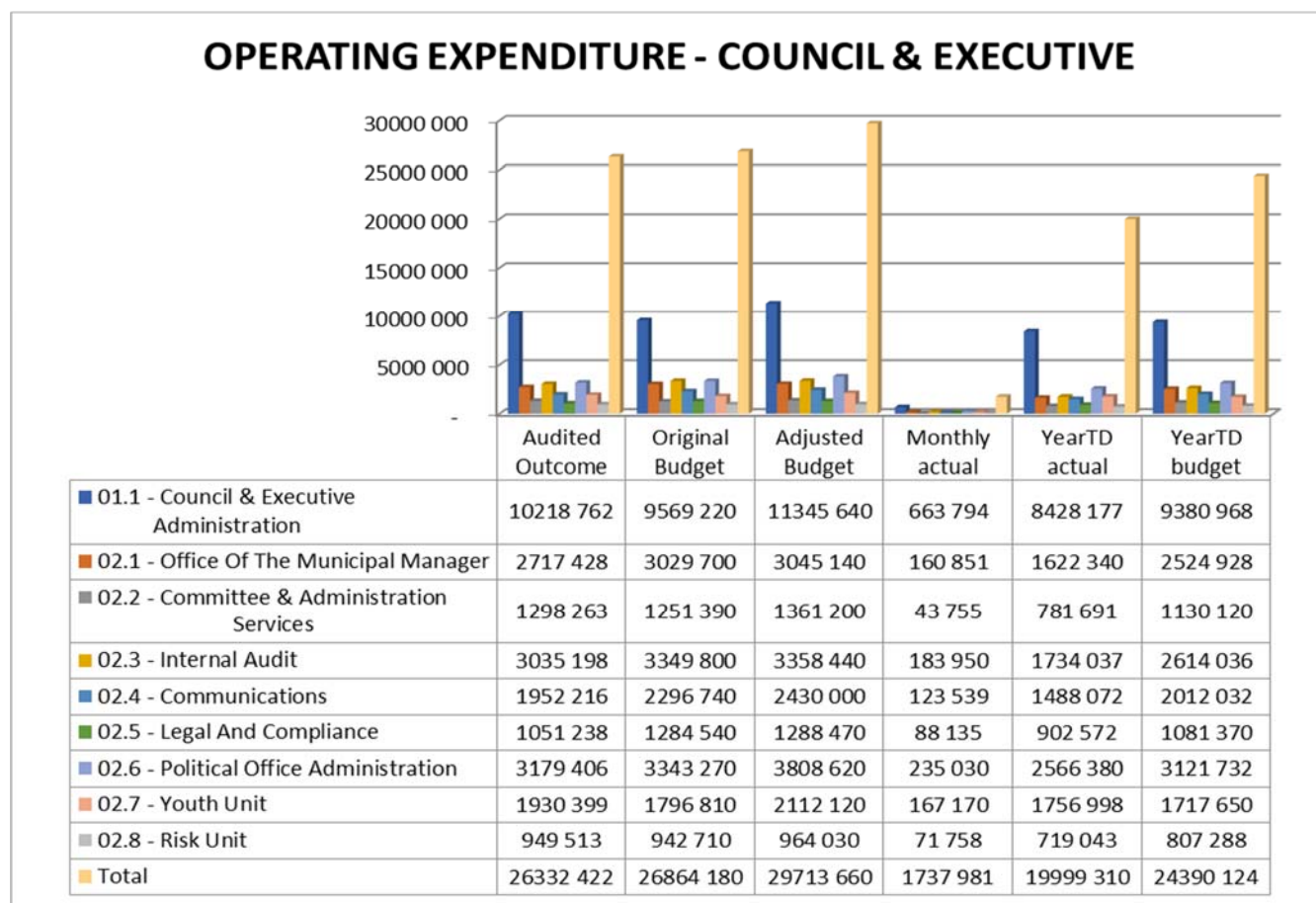
The municipality started the year with a total cash and cash equivalents of R57, 122 million. The year-to date cash and cash equivalents amounted to R99, 594 million. The net increase in cash and cash equivalents for the year to date is R42, 472 million. The increase is as a result of the grant being received in advance and not at the end of the financial year.

Table C7 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:



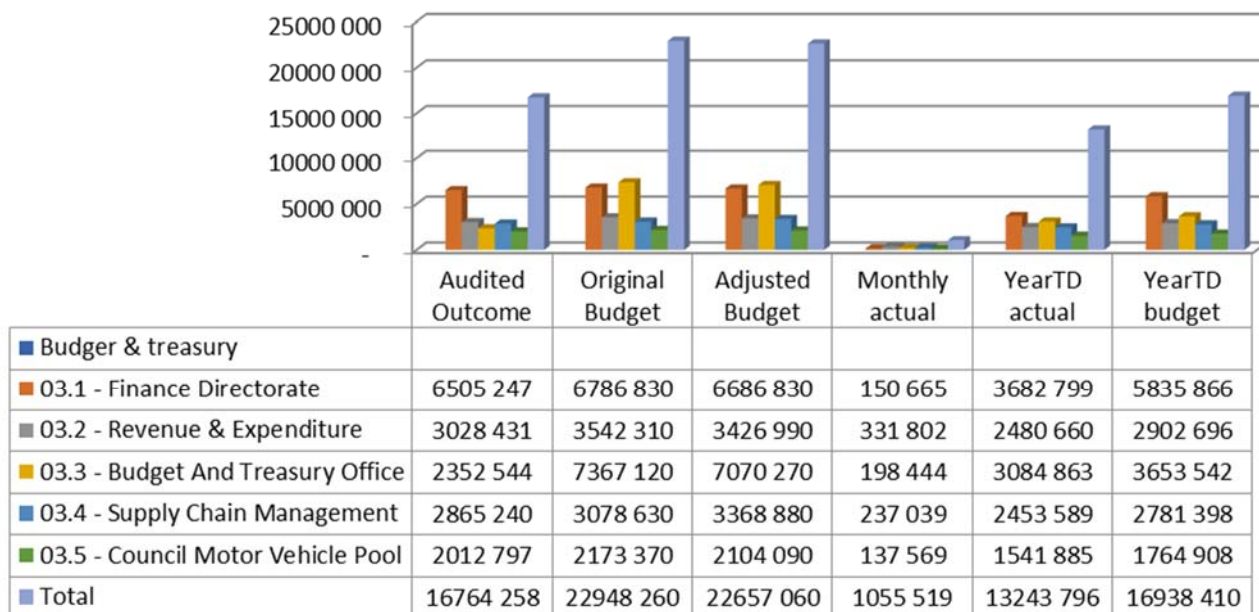
Actual operating expenditure of Council & Executive is R19, 999 million as compared to the year-to-date budget R24, 390 million. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

### 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%	Not utilised thus far, municipality is awaiting decision to be made by District IGR on the way forward
OS: CATERING SERVICES/PPP	4 500,00	-	0%	Not utilised thus far, municipality is awaiting decision to be made by District IGR on the way forward
OC: TRANSPORT - EVENTS/PPP	10 000,00	-	0%	Not utilised thus far, municipality is awaiting decision to be made by District IGR on the way forward
CONTR: GRAPHIC DESIGNERS/BRANDING	30 000,00	3 516,71	12%	Procurement of items is in process, SCM to obtain quotations during April 2019.
CONTR: MAINT OF BUILDINGS & FACILITIES/ SINGE	45 000,00	42 968,00	95%	Maintenance is ongoing, project to be completed by the end of the financial year.
CONTR: MAINTENANCE OF UNSPEC ASSETS/FBDM WEBSITE	63 000,00	57 500,00	91%	Maintenance to host website for the second year is completed. Remainder of the budget to be utilised for minor maintenance as and when required.
		-		
<b>POLITICAL OFFICE - ADMINISTRATION</b>				
OS: CATERING SERVICES/COMMEMOR	100 020,00	95 185,09	95%	The project will be done during the fourth quarter
CONTR: STAGE & SOUND CREW/COMMEMOR	50 000,00	46 400,00	93%	The project will be done during the fourth quarter
OC: TRANSPORT - MUNICIPAL ACTIVITIES/COMMEMOR	70 000,00	64 000,00	91%	Project is in progress.
OS: CATERING SERVICES/DISAB	30 000,00	24 918,47	83%	The project will be done during the fourth quarter
CONTR: STAGE & SOUND CREW/DISAB	10 000,00	-	0%	The project will be done during the fourth quarter
OC: TRANSPORT - MUNICIPAL ACTIVITIES/DISAB	40 000,00	-	0%	Project is in progress.
OS: CATERING SERVICES/CHILD	30 000,00	29 970,00	100%	The project is completed.
CONTR: STAGE & SOUND CREW/CHILD	20 000,00	10 500,00	53%	The project is completed.
OS: CATERING SERVICES/GENDER	30 000,00	29 903,86	100%	The project will be done in the fourth quarter
OC: TRANSPORT - MUNICIPAL ACTIVITIES/GENDER	40 000,00	28 500,00	71%	Project will be during the fourth quarter.
OS: CATERING SERVICES/OLD AGE	25 000,00	20 200,96	81%	Spending to improve during the financial year.
CONTR: STAGE & SOUND CREW/OLD AGE	10 000,00	7 250,00	73%	The project will be done during the fourth quarter
OS: CATERING SERVICES/MRM	5 000,00	-	0%	The project will be done during the fourth quarter
<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%	Project is completed with a savings of R5000
OC: TRANSPORT - EVENTS/YOUTH CAREER	10 000,00	9 913,04	99%	Project is completed.
OS: CATERING SERVICES/YOUTH JUNE 16	7 000,00	-	0%	Project to be held on 16 of June 2019.
OC: TRANSPORT - EVENTS/YOUTH JUNE 16	20 000,00	14 500,00	73%	Project to take place in June 16.
OS: CATERING SERVICES/YOUTH SKILLS	3 600,00	-	0%	Skills programme to be completed by fourth quarter. Tender is in the process to be finalised.
CONTR: STAGE & SOUND CREW/YOUTH SKILLS	270 000,00	260 000,00	96%	Skills programme to be completed by third or fourth quarter. Tender is in the process to be finalised.
OS: CATERING SERVICES/SOPA	10 000,00	6 875,00	69%	Project to take place during the fourth quarter.
OC: TRANSPORT - EVENTS/SOPA	7 500,00	6 240,00	83%	Project to take place in fourth quarter.
<b>TOTAL</b>	<b>988 120,00</b>	<b>770 841,13</b>	<b>78%</b>	

The year to date actual spending on special projects for Council & Executive amounted to R770 841. Spending to improve from the fourth quarter, with the implementation of projects.

## OPERATING EXPENDITURE - BUDGET & TREASURY



The actual operating expenditure of Budget & Treasury office is R13, 243 million as compared to the year-to-date projected budget of R16, 938 million.

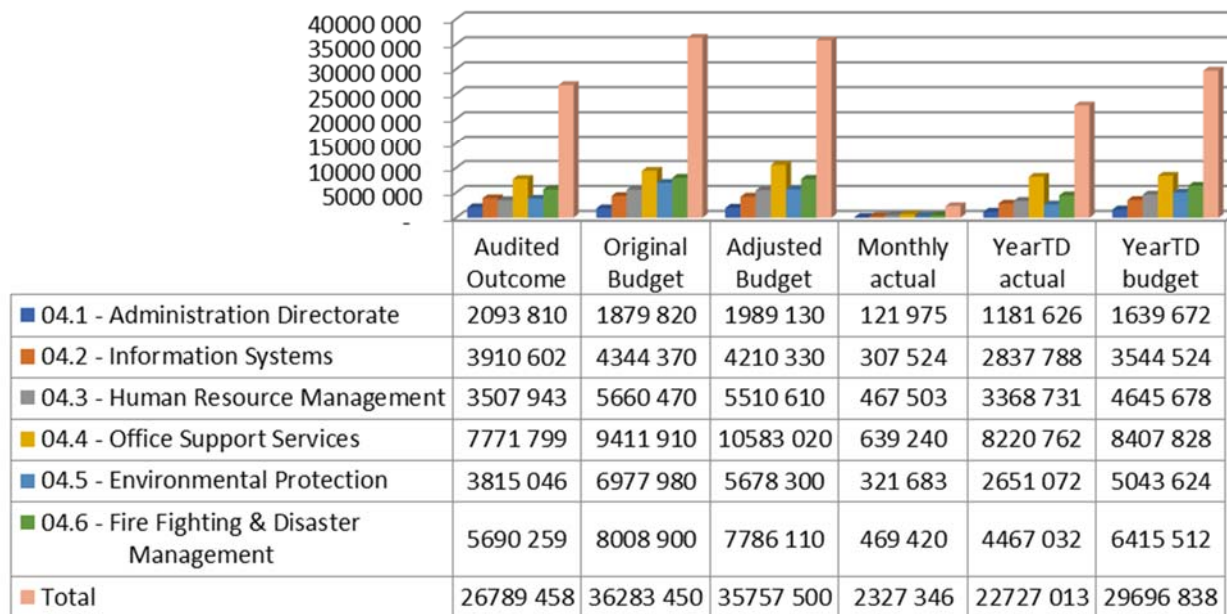
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Budget & Treasury)

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 during June 2019,during the compliance 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 during June 2019,during the compliance 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



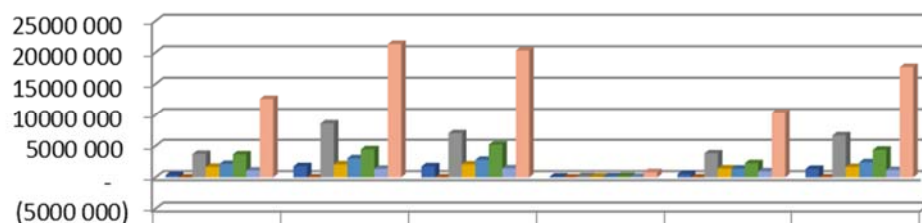
Actual operating expenditure of Corporate Services is R22, 727 million as compared to the year-to-date projected budget of R29, 696 million. Spending to improve as the year progress.

### 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>INFORMATION SYSTEMS</b>				
OS: CATERING SERVICES	1 000,00	-	0%	Budget to be utilised during the fourth quarter.
<b>HUMAN RESOURCES MANAGEMENT</b>				
C&PS: B&A HUMAN RESOURCES/HR STRAT	350 000,00	254 360,21	73%	Project is in finalisation stage the commitment of R87 500 will be paid upon completion of the project.
CONTR: EMPLOYEE WELLNESS/EMP ASS PROG	80 000,00	32 347,73	40%	Budget to be utilised as and when required by employees.
CONTR: EMPLOYEE WELLNESS/EMP TEAM BUILD	300 000,00	256 790,00	86%	Project is in progress, tender to be submitted to bid evaluation committee.
<b>ENVIRONMENTAL HEALTH</b>				
OS: CATERING SERVICES/AWARE SANIT	14 000,00	584,40	4%	No campaigns were conducted during April 2019. Remainder of the budget to be utilised during the fourth quarter.
HH OTH TRANS:HOUSING-UNSPEC/AWARE SANIT	19 200,00	2 707,15	14%	No campaigns were conducted during April 2019. Remainder of the budget to be utilised during the fourth quarter.
OS: CATERING SERVICES/AIR QUALITY	3 600,00	3 027,99	84%	Budget was increased during the adjustment budget to make provision for air quality campaigns to take place during the fourth quarter.
OS: CATERING SERVICES/ENV HF	5 000,00	2 530,39	51%	Forum meeting held during the second quarter. Remainder of the budget to be utilised during fourth quarter forum meetings.
OS: CATERING SERVICES/COMM CAL DAY	13 000,00	8 845,03	68%	Commemorative days celebration was held during February 2019. commitment of R1 274 will be paid during May 2019.
OS: CATERING SERVICES/WM AWARE PROG	6 000,00	2 871,90	48%	Campaigns were conducted during February 2019, commitment of R115 will be paid during May 2019.
HH OTH TRANS:HOUSING-UNSPEC/WM AWARE PRO	8 800,00	3 963,80	45%	Campaigns were conducted during the second quarter, remainder of the budget to be utilised during the fourth quarter.
DM NC: F BAARD - WASTE WATER MAN/WM CAMP	8 800,00	1 669,48	19%	Campaigns were conducted during the second quarter, no transfers were made to local municipalities during the campaigns. The budget will be utilised during the fourth quarter.
C&PS: B&A PROJECT MANAGEMENT - REV.EH FRAMEW.	300 000,00	-	0%	SCM is in the process of appointing a service provider, project to be completed during the fourth quarter.
C&PS: B&A PROJECT MANAGEMENT - WATER ANALYSES	248 000,00	102 498,32	41%	Collection of samples are done as per the monitoring programme. The commitment of R97 608 to be paid upon completion of the analysis.
C&PS: B&A PROJECT MANAGEMENT - WATER FULL SANS	68 400,00	573,83	1%	Collection of samples was done during February 2019, commitment of R20 620 will be paid during May 2019.
C&PS: B&A PROJECT MANAGEMENT - SURFACE SWAP	6 000,00	-	0%	Surface swaps to be conducted during the fourth quarter.
SOL PLAATJE ENVIRONMENTAL HEALTH SERVICES	250 000,00	-	0%	Funds to be tranfered to Sol Plaatje during the course of the fourth quarter for rendering of MHS.
<b>PUBLIC SAFETY</b>				
<b>FIREFIGHTING &amp; DISASTER MANAGEMENT</b>				
OS: CATERING SERVICES/FF VOL TRAIN	75 000,00	-	0%	Training to take place in fourth quarter.
OS: CATERING SERVICES/FF STIP	12 000,00	3 171,40	26%	To be used during training.
OS: CATERING SERVICES/DIS MAN FOR	5 800,00	5 797,86	100%	0%
OC:ADV/PUB/MARK-GIFT&PROMO ITEMS/AW PROG	7 000,00	-	0%	To be utilised in fourth quarter.
OC: HONORARIA (VOLUNTARILY WORKERS)	18 600,00	-	0%	To be used during the deployment of a volunteer.
HH SSP SOC ASS: GRANT IN AID	450 000,00	239 305,00	53%	As per request.
<b>TOTAL</b>	<b>2 250 200,00</b>	<b>921 044,49</b>	<b>41%</b>	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R921 044. Spending to improve from the fourth quarter.

## OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ 05.1 - Planning & Development Directorate	341 558	1784 710	1756 290	117 833	537 038	1349 578
■ 05.2 - Planning Unit - Pms Management	(14 168)	-	-	-	-	-
■ 05.3 - Local Economic Development	3729 359	8598 620	7040 200	180 966	3825 645	6711 582
■ 05.4 - Planning Unit - Gis	1662 540	2077 260	2058 900	118 308	1410 897	1659 602
■ 05.5 - Planning Unit - Spacial Planning	2123 834	3051 030	2802 950	139 828	1385 827	2410 412
■ 05.6 - Tourism	3671 144	4479 540	5228 030	199 172	2268 734	4403 984
■ 05.7 - Planning Unit - Idp	1093 266	1360 210	1443 040	86 929	953 631	1165 402
■ Total	12607 532	21351 370	20329 410	843 038	10381 772	17700 560

Actual operating expenditure of Planning & Development is R10, 381 million as compared to the year-to-date projected budget of R17, 700 million. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

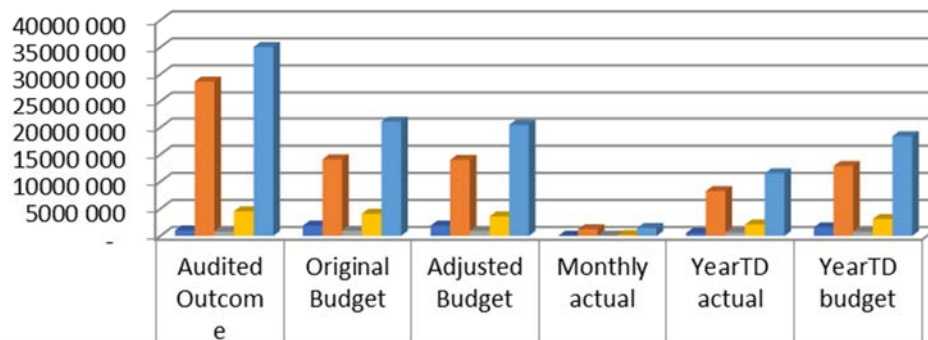
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

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	479 500,00	66%	Project in progress, to be completed in May/June 2019.
OS: B&A PROJECT MANAGEMENT/LED SMME	800 000,00	4 862,34	1%	Project in progress, to be completed in May/June 2019.
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	14 042,91	74%	Project is in progress, commitment of R1 798 to be paid in May 2019.
C&PS: I&P AGRICULTURE/EMERGIN FARMER DEV	200 000,00	133 831,00	67%	The project is in progress.
OS: CATERING SERVICES/LED TR PR	6 800,00	2 978,19	44%	SAITEX and WTO in June and April respectably.
CONTR: EXHIBIT INSTALLERS/LED TR PR	240 000,00	214 543,28	89%	SAITEX and WTO in June and April respectably.
OC:ADV/PUB/MARK- GIFT&PROMO ITEMS/LED TR	75 000,00	-	0%	Projected completion to be in the fourth quarter.
OC: T&S DOM - ACCOMMODATION/LED TR PR	133 820,00	30 881,74	23%	Project is in progress, projected completion to be in the fourth quarter.
OS: B&A PROJECT MANAGEMEN/LED YOUTH ENTR	290 000,00	229 319,57	79%	The project is in progress.
<b>GIS</b>	-			
OS: B&A PROJECT MANAGEMENT/PK L USE CAPT	420 000,00	269 244,00	64%	Committed fund towards project implementation-Phokwane LM.
<b>SPATIAL PLANNING</b>				
C&PS: B&A AUDIT COMMITTEE/TRIBUNAL COM	62 130,00	23 800,66	38%	The District Municipal Planning Tribunal (DMPT) is operational and the meeting will be convened before end of May 2019.
C&PS: B&A PROJECT MANAGEMENT/DIKG TTL D	80 000,00	-	0%	The list of the title deeds have been submitted to the conveyancer for compilation of the report and lodgement to the deeds office. The lodgement will be done before end of the June 2019. The conveyance reports which requires signatory by the beneficiaries will be done before the end of May 2019.
C&PS: B&A PROJECT MANAGEMENT/MAG INFILL	157 800,00	111 200,00	70%	The motivational memorandums have been completed and the public notice period has lapsed. The project will be submitted to the DMPT and Deeds office for approval and registration before end of June 2019.
C&PS: B&A PROJECT MANAGEMENT/PHOK INFILL	263 000,00	39 196,00	15%	ERF 5063 and 5064 Pampierstad will be submitted lodged with Phokwane Municipality for 30 days notice before end of May 2019. The submission to the DMPT and Deeds Office will be done before end of June 2019. However, Portion 42 of the farm Guldenskat No. 36 which is one of the two sites requires the EIA study. Department of Environment did not grant the EIA exception, The specialist has been appointed by Phokwane Municipality and outstanding deliverables will be rolled over.

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
<b>TOURISM</b>				
OS: B&A PROJECT MANAGEMENT/GANS	500 000,00	77 910,00	16%	The project is in progress.
OS: B&A PROJECT MANAGEMENT/IND EX	102 240,00	100 538,96	98%	Exhibition to be done in May 2019
OS: CATERING SERVICES/IND EX	9 000,00	4 073,04	45%	Exhibition to be done in May 2019
CONTR: EXHIBIT INSTALLERS/IND EX	60 000,00	3 471,80	6%	Exhibition to be done in May 2019
OC: ADV/PUB/MARK-GIFTS&PROMO ITEMS/IND EX	4 290,00	3 843,48	90%	Exhibition to be done in May 2019
OC: T&S DOM - ACCOMMODATION/IND EX	85 420,00	51 058,26	60%	The project is in progress.
OC: T&S DOM - FOOD&BEVERAGE(SERV)/IND EX	9 300,00	-	0%	Exhibition to be done in May 2019
OC: T&S DOM TRP-W/OUT OPR OWN TRANP/IND E	7 410,00	-	0%	The project is in progress.
OS: B&A PROJECT MANAGEMENT/DIAM D	175 000,00	-	0%	The project is in progress.
DM NC: FB-DIAMONDS & DORINGS SUPPORT	300 000,00	-	0%	Project is in progress.
OS: CATERING SERVICES/TOUR BUSIN	86 790,00	44 324,69	51%	Workshops held in March 2019.
CONTR: EVENT PROMOTERS/TOUR BUSIN	348 000,00	120 625,54	35%	Project to be completed in the fourth quarter.
OC: TRANSPORT - EVENTS/TOUR BUSIN	64 180,00	59 300,00	92%	The project is in progress.
N-P UB SCH: SCHOOL SUPP (OTH EDUC INST)/TOUR BUS	201 460,00	100 966,62	50%	Project is in progress, remainder of the budget to be utilised by the end of the financial year.
OS: CATERING SERVICES/TOUR ASS	74 000,00	-	0%	The project is in progress.
PRV DPT AGEN - PARK & TOURISM BOARD/NCTA	135 000,00	-	0%	Payment to be made to NCTA by the end of the financial year.
OS: CATERING SERVICES/EXHIB	6 300,00	-	0%	The project is in progress.
OS: CLEANING SERVICES/EXHIB	1 200,00	406,96	34%	Exhibition to be done in May 2019
OC: ADV/PUB/MARK-GIFTS&PROMO ITEMS/EXHIB	2 140,00	2 000,00	93%	The project is in progress.
CONTR: CATERING SERVICES/COM AWARE CAMP	150 000,00	40 480,00	27%	The project is in progress.
CONTR: EVENT PROMOTERS/COM AWARE CAMP	195 000,00	97 782,05	50%	The project is in progress.
CONTR: GRAPHIC DESIGNERS	75 000,00	-	0%	The project is in progress.
OC: ADV/PUB/MARK- CORP & MUN ACT/TOUR AD	140 000,00	48 042,50	34%	The project is in progress.
OC: ADV/PUB/MARK-GIFTS&PROMO ITEMS/TRV G	360 000,00	-	0%	The project is in progress.
<b>IDP</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 fourth quarter.
STRATEGIC PLANNING	350 000,00	184 307,22	53%	Strategic session held in November 2018, final strategic session was held in January 2019.
INV - MATERIALS & SUPPLIES/PRINT & STAT-IDP	2 350,00	2 297,12	98%	Project is completed.
<b>TOTAL</b>	<b>7 776 620,00</b>	<b>3 349 484,77</b>	<b>43%</b>	

The actual spending on special projects for Planning & Development amounted to R3 349 484 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	1914 930	35 348	541 606	1578 172
■ 06.2 - Project Management & Advisory Service	28664 407	14108 890	14013 240	1211 990	8250 156	12886 504
■ 06.3 - Infrastructure Service - Roads Maint	812 825	969 860	934 280	70 909	624 056	784 480
■ 06.4 - Housing Administration	4544 725	4099 380	3605 980	145 709	2120 591	3123 818
■ Total	35050 186	21069 990	20468 430	1463 956	11536 409	18372 974

Actual operating expenditure of Project Management & Advisory Services is R11, 536 million as compared to the year-to-date projected budget of R18, 372 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	3 194,50	50%	To be completed during fourth quarter.
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
OS: B&A PROJECT MANAGEMENT/RAMS	2 495 800,00	921 347,68	37%	RRAMS started and is performing well. Second claim received.
OC: T&S DOM - ACCOMMODATION/RAMS	6 200,00	-	0%	To be spent when RAMS meetings, conferences, etc take place.
OC: T&S DOM PUB TRP - AIR TRANSPORT/RAMS	16 000,00	-	0%	To be spent when RAMS meetings, conferences, etc take place.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/RAMS	3 000,00	-	0%	To be spent when RAMS meetings, conferences, etc take place.
DM NC: FRANCES BAARD - ELECTRICITY/MAGARENG	386 250,00	262 547,00	68%	One claim processed. Further claims expected throughout the financial year.
DM NC: FRANCES BAARD - ELECTRICITY/DIKGATLONG	1 750 000,00	705 629,82	40%	Claims paid as maintenance is done by LM. More claims expected throughout the financial year.
DM NC: FRANCES BAARD - ELECTRICITY/PHOKWANE	1 750 000,00	923 652,10	53%	Claims paid as maintenance is done by LM. Claims expected throughout the financial year.
DM NC: FRANCES BAARD - ROAD/SOL PLAATJE	1 750 000,00	1 392 961,93	80%	Claims paid as maintenance is done by LM. Claims expected throughout the financial year.
DM NC: WATER/MAGARENG	1 363 750,00	1 363 750,00	100%	Project is completed.
<b>TOTAL</b>	<b>9 527 400,00</b>	<b>5 573 083,03</b>	<b>58%</b>	

The actual spending on special projects for Project Management & Advisory Services amounted to R5 573 083 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 - M10 April									
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
R thousands								%	
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-	-		-
Investment revenue	5 830	4 805	4 805	572	4 475	4 004	470	12%	4 805
Transfers and subsidies	117 699	118 790	118 790	29 316	118 018	118 773	(755)	-1%	118 790
Other own revenue	1 289	1 503	1 803	324	691	1 452	(762)	-52%	1 803
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>124 818</b>	<b>125 098</b>	<b>125 398</b>	<b>30 211</b>	<b>123 183</b>	<b>124 230</b>	<b>(1 046)</b>	<b>-1%</b>	<b>125 398</b>
Employee costs	57 917	72 692	72 491	4 494	45 377	58 040	(12 663)	-22%	72 491
Remuneration of Councillors	6 567	5 875	7 230	523	5 679	5 799	(121)	-2%	7 230
Depreciation & asset impairment	3 877	3 551	3 899	239	2 392	3 191	(799)	-25%	3 899
Finance charges	451	222	222	-	136	111	24	22%	222
Materials and bulk purchases	1 455	1 635	1 612	138	1 116	1 351	(235)	-17%	1 612
Transfers and subsidies	24 796	8 873	8 373	553	4 997	8 184	(3 187)	-39%	8 373
Other expenditure	22 480	35 669	35 098	1 481	18 192	30 422	(12 230)	-40%	35 098
<b>Total Expenditure</b>	<b>117 544</b>	<b>128 517</b>	<b>128 926</b>	<b>7 428</b>	<b>77 888</b>	<b>107 099</b>	<b>(29 211)</b>	<b>-27%</b>	<b>128 926</b>
<b>Surplus/(Deficit)</b>	<b>7 274</b>	<b>(3 419)</b>	<b>(3 528)</b>	<b>22 784</b>	<b>45 295</b>	<b>17 131</b>	<b>28 164</b>	<b>164%</b>	<b>(3 528)</b>
Transfers and subsidies - capital (monetary allocations) (National /	-	2 521	2 521	483	1 060	2 521	(1 461)	-58%	2 521
Contributions & Contributed assets	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 274</b>	<b>(898)</b>	<b>(1 007)</b>	<b>23 266</b>	<b>46 355</b>	<b>19 652</b>	<b>26 703</b>	<b>136%</b>	<b>(1 007)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>7 274</b>	<b>(898)</b>	<b>(1 007)</b>	<b>23 266</b>	<b>46 355</b>	<b>19 652</b>	<b>26 703</b>	<b>136%</b>	<b>(1 007)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>627</b>	<b>8 050</b>	<b>11 130</b>	<b>696</b>	<b>5 649</b>	<b>7 158</b>	<b>(1 508)</b>	<b>-21%</b>	<b>11 130</b>
Capital transfers recognised	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	627	8 050	11 130	696	5 649	7 158	(1 508)	-21%	11 130
<b>Total sources of capital funds</b>	<b>627</b>	<b>8 050</b>	<b>11 130</b>	<b>696</b>	<b>5 649</b>	<b>7 158</b>	<b>(1 508)</b>	<b>-21%</b>	<b>11 130</b>
<b>Financial position</b>									
Total current assets	68 436	44 551	60 990		113 516				60 990
Total non current assets	58 161	65 695	60 866		61 366				60 866
Total current liabilities	22 322	24 757	17 689		24 355				17 689
Total non current liabilities	28 490	32 000	28 490		28 387				28 490
Community wealth/Equity	75 785	53 489	75 677		122 140				75 677
<b>Cash flows</b>									
Net cash from (used) operating	1 952	4 774	5 013	(3 078)	55 478	4 363	(51 115)	-1172%	5 013
Net cash from (used) investing	1 226	(7 936)	(11 016)	(698)	(11 811)	(9 180)	2 632	-29%	(11 016)
Net cash from (used) financing	(2 208)	(2 485)	(2 485)	-	(1 194)	(2 070)	(877)	42%	(2 485)
<b>Cash/cash equivalents at the month/year end</b>	<b>51 072</b>	<b>41 401</b>	<b>54 281</b>	<b>-</b>	<b>99 594</b>	<b>55 881</b>	<b>(43 714)</b>	<b>-78%</b>	<b>54 281</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	89	260	355	6	13	226	92	566	1 606
<b>Creditors Age Analysis</b>									
Total Creditors	5	-	-	6	-	-	-	-	11



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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April										
Description	Ref	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	122 932	29 697	121 553	121 928	(375)	0%	122 932
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		111 605	122 632	122 932	29 697	121 553	121 928	(375)	0%	122 932
<i>Community and public safety</i>		345	368	368	-	-	368	(368)	-100%	368
Public safety		345	368	368	-	-	368	(368)	-100%	368
<i>Economic and environmental services</i>		12 663	4 619	4 619	997	2 690	4 455	(1 765)	-40%	4 619
Planning and development		12 663	4 619	4 619	997	2 690	4 455	(1 765)	-40%	4 619
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>	4	204	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	2	124 818	127 619	127 919	30 694	124 243	126 751	(2 508)	-2%	127 919
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		60 381	71 109	74 664	4 330	48 852	59 566	(10 714)	-18%	74 664
Executive and council		26 332	26 864	29 714	1 738	19 999	24 390	(4 391)	-18%	29 714
Finance and administration		34 048	44 245	44 950	2 592	28 853	35 176	(6 323)	-18%	44 950
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		10 235	12 108	11 392	615	6 588	9 539	(2 952)	-31%	11 392
Public safety		5 690	8 009	7 786	469	4 467	6 416	(1 948)	-30%	7 786
Housing		4 545	4 099	3 606	146	2 121	3 124	(1 003)	-32%	3 606
<i>Economic and environmental services</i>		43 257	40 820	37 642	2 284	20 180	33 589	(13 409)	-40%	37 642
Planning and development		39 442	33 842	31 964	1 962	17 529	28 546	(11 017)	-39%	31 964
Environmental protection		3 815	6 978	5 678	322	2 651	5 044	(2 393)	-47%	5 678
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		3 671	4 480	5 228	199	2 269	4 404	(2 135)	-48%	5 228
<b>Total Expenditure - Functional</b>	3	117 544	128 517	128 926	7 428	77 888	107 099	(29 211)	-27%	128 926
<b>Surplus/ (Deficit) for the year</b>		7 274	(898)	(1 007)	23 266	46 355	19 652	26 703	136%	(1 007)

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

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April										
Vote Description	Ref	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	122 932	29 697	121 553	121 928	(375)	-0,3%	122 932
Vote 04 - Administration		345	368	368	-	-	368	(368)	-100,0%	368
Vote 05 - Planning & Development		204	-	-	-	-	-	-		-
Vote 06 - Infrastructure Services		12 663	4 619	4 619	997	2 690	4 455	(1 765)	-39,6%	4 619
<b>Total Revenue by Vote</b>	2	124 818	127 619	127 919	30 694	124 243	126 751	(2 508)	-2,0%	127 919
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive & Council		10 219	9 569	11 346	664	8 428	9 381	(953)	-10,2%	11 346
Vote 02 - Office Of The Municipal Manager		16 114	17 295	18 368	1 074	11 571	15 009	(3 438)	-22,9%	18 368
Vote 03 - Budget & Treasury Office		16 764	22 948	22 657	1 056	13 244	16 938	(3 695)	-21,8%	22 657
Vote 04 - Administration		26 789	36 283	35 758	2 327	22 727	29 697	(6 970)	-23,5%	35 758
Vote 05 - Planning & Development		12 608	21 351	20 329	843	10 382	17 701	(7 319)	-41,3%	20 329
Vote 06 - Infrastructure Services		35 050	21 070	20 468	1 464	11 536	18 373	(6 837)	-37,2%	20 468
<b>Total Expenditure by Vote</b>	2	117 544	128 517	128 926	7 428	77 888	107 099	(29 211)	-27,3%	128 926
<b>Surplus/ (Deficit) for the year</b>	2	7 274	(898)	(1 007)	23 266	46 355	19 652	26 703	135,9%	(1 007)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
Description	Ref	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 Source</b>										
Rental of facilities and equipment		1 003	1 003	1 003	321	676	836	(159)	-19%	1 003
Interest earned - external investments		5 830	4 805	4 805	572	4 475	4 004	470	12%	4 805
Transfers and subsidies		117 699	118 790	118 790	29 316	118 018	118 773	(755)	-1%	118 790
Other revenue		286	500	800	2	14	617	(602)	-98%	800
Gains on disposal of PPE		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>124 818</b>	<b>125 098</b>	<b>125 398</b>	<b>30 211</b>	<b>123 183</b>	<b>124 230</b>	<b>(1 046)</b>	<b>-1%</b>	<b>125 398</b>
<b>Expenditure By Type</b>										
Employee related costs		57 917	72 692	72 491	4 494	45 377	58 040	(12 663)	-22%	72 491
Remuneration of councillors		6 567	5 875	7 230	523	5 679	5 799	(121)	-2%	7 230
Debt impairment		88	3	3	-	-	3	(3)	-100%	3
Depreciation & asset impairment		3 877	3 551	3 899	239	2 392	3 191	(799)	-25%	3 899
Finance charges		451	222	222	-	136	111	24	22%	222
Other materials		1 455	1 635	1 612	138	1 116	1 351	(235)	-17%	1 612
Contracted services		12 504	20 745	20 045	1 169	9 702	17 399	(7 697)	-44%	20 045
Transfers and subsidies		24 796	8 873	8 373	553	4 997	8 184	(3 187)	-39%	8 373
Other expenditure		9 859	14 621	14 749	312	8 437	12 795	(4 357)	-34%	14 749
Loss on disposal of PPE		29	300	300	-	53	225	(172)	-77%	300
<b>Total Expenditure</b>		<b>117 544</b>	<b>128 517</b>	<b>128 926</b>	<b>7 428</b>	<b>77 888</b>	<b>107 099</b>	<b>(29 211)</b>	<b>-27%</b>	<b>128 926</b>
<b>Surplus/(Deficit)</b>		<b>7 274</b>	<b>(3 419)</b>	<b>(3 528)</b>	<b>22 784</b>	<b>45 295</b>	<b>17 131</b>	<b>28 164</b>	<b>0</b>	<b>(3 528)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	2 521	2 521	483	1 060	2 521	(1 461)	(0)	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>(1 007)</b>	<b>23 266</b>	<b>46 355</b>	<b>19 652</b>			<b>(1 007)</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>7 274</b>	<b>(898)</b>	<b>(1 007)</b>	<b>23 266</b>	<b>46 355</b>	<b>19 652</b>			<b>(1 007)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7 274</b>	<b>(898)</b>	<b>(1 007)</b>	<b>23 266</b>	<b>46 355</b>	<b>19 652</b>			<b>(1 007)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>7 274</b>	<b>(898)</b>	<b>(1 007)</b>	<b>23 266</b>	<b>46 355</b>	<b>19 652</b>			<b>(1 007)</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) - M10 April										
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>Multi-Year expenditure appropriation</b>	2									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Executive & Council		(3 209)	100	100	-	-	100	(100)	-100%	100
Vote 02 - Office Of The Municipal Manager		45	53	59	-	7	17	(10)	-58%	59
Vote 03 - Budget & Treasury Office		205	17	17	-	13	17	(4)	-23%	17
Vote 04 - Administration		346	4 388	4 708	6	2 074	1 700	374	22%	4 708
Vote 05 - Planning & Development		3	28	28	-	15	28	(13)	-45%	28
Vote 06 - Infrastructure Services		3 238	3 464	6 218	690	3 540	5 296	(1 756)	-33%	6 218
Total Capital single-year expenditure	4	627	8 050	11 130	696	5 649	7 158	(1 508)	-21%	11 130
Total Capital Expenditure		627	8 050	11 130	696	5 649	7 158	(1 508)	-21%	11 130
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		(2 621)	1 744	2 050	(2)	239	958	(718)	-75%	2 050
Executive and council		(3 164)	153	159	-	7	117	(110)	-94%	159
Finance and administration		544	1 591	1 891	(2)	232	841	(608)	-72%	1 891
<i>Community and public safety</i>		4	2 028	2 048	8	1 828	141	1 686	1193%	2 048
Public safety		4	2 028	2 048	8	1 828	141	1 686	1193%	2 048
<i>Economic and environmental services</i>		3 243	4 254	7 008	690	3 569	6 035	(2 467)	-41%	7 008
Planning and development		3 241	3 467	6 221	690	3 542	5 300	(1 759)	-33%	6 221
Environmental protection		2	787	787	-	27	735	(708)	-96%	787
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		-	24	24	-	14	23	(10)	-41%	24
Total Capital Expenditure - Functional Classification	3	627	8 050	11 130	696	5 649	7 158	(1 508)	-21%	11 130
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-		-
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital		-	-	-	-	-	-	-		-
<b>Borrowing</b>	6							-		
Internally generated funds		627	8 050	11 130	696	5 649	7 158	(1 508)	-21%	11 130
Total Capital Funding		627	8 050	11 130	696	5 649	7 158	(1 508)	-21%	11 130

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

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		71	401	(2 773)	3 905	(2 773)
Call investment deposits		57 051	41 000	57 051	95 689	57 051
Consumer debtors		862	–	563	1 601	563
Other debtors		9 291	2 000	4 989	11 152	4 989
Current portion of long-term receivables		819	820	819	819	819
Inventory		342	330	342	350	342
<b>Total current assets</b>		<b>68 436</b>	<b>44 551</b>	<b>60 990</b>	<b>113 516</b>	<b>60 990</b>
<b>Non current assets</b>						
Long-term receivables		7 560	8 000	7 560	7 560	7 560
Property, plant and equipment		49 390	56 636	52 131	52 734	52 131
Intangible		580	428	544	440	544
Other non-current assets		631	631	631	631	631
<b>Total non current assets</b>		<b>58 161</b>	<b>65 695</b>	<b>60 866</b>	<b>61 366</b>	<b>60 866</b>
<b>TOTAL ASSETS</b>		<b>126 597</b>	<b>110 246</b>	<b>121 855</b>	<b>174 882</b>	<b>121 855</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		2 455	–	2 455	1 261	2 455
Consumer deposits		1	–	1	0	1
Trade and other payables		11 376	12 757	9 219	18 211	9 219
Provisions		8 490	12 000	6 014	4 882	6 014
<b>Total current liabilities</b>		<b>22 322</b>	<b>24 757</b>	<b>17 689</b>	<b>24 355</b>	<b>17 689</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		28 490	32 000	28 490	28 387	28 490
<b>Total non current liabilities</b>		<b>28 490</b>	<b>32 000</b>	<b>28 490</b>	<b>28 387</b>	<b>28 490</b>
<b>TOTAL LIABILITIES</b>		<b>50 812</b>	<b>56 757</b>	<b>46 178</b>	<b>52 742</b>	<b>46 178</b>
<b>NET ASSETS</b>	2	<b>75 785</b>	<b>53 489</b>	<b>75 677</b>	<b>122 140</b>	<b>75 677</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		48 053	31 314	47 945	94 408	47 945
Reserves		27 732	22 176	27 732	27 732	27 732
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>75 785</b>	<b>53 489</b>	<b>75 677</b>	<b>122 140</b>	<b>75 677</b>

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

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

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>										
Receipts										
Other revenue		681	518	818	8	7 537	682	6 855	1006%	818
Government - operating		117 434	121 311	121 311	4 000	124 917	101 093	23 824	24%	121 311
Government - capital								-		
Interest		5 830	4 805	4 805	642	10 746	4 004	6 741	168%	4 805
Payments										
Suppliers and employees		(86 887)	(112 765)	(113 325)	(7 491)	(78 060)	(94 437)	(16 378)	17%	(113 325)
Finance charges		(451)	(222)	(222)	-	-	-	-		(222)
Transfers and Grants		(34 655)	(8 873)	(8 373)	(236)	(9 662)	(6 978)	2 684	-38%	(8 373)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 952</b>	<b>4 774</b>	<b>5 013</b>	<b>(3 078)</b>	<b>55 478</b>	<b>4 363</b>	<b>(51 115)</b>	<b>-1172%</b>	<b>5 013</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts										
Proceeds on disposal of PPE		137						-		
Decrease (Increase) in non-current debtors		554						-		
Decrease (Increase) other non-current receivables			114	114		95	(95)	(95)	-100%	114
Decrease (increase) in non-current investments		4 400				(5 950)	-	(5 950)	#DIV/0!	
Payments										
Capital assets		(3 865)	(8 050)	(11 130)	(698)	(5 861)	(9 275)	(3 413)	37%	(11 130)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>1 226</b>	<b>(7 936)</b>	<b>(11 016)</b>	<b>(698)</b>	<b>(11 811)</b>	<b>(9 180)</b>	<b>2 632</b>	<b>-29%</b>	<b>(11 016)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(2 208)	(2 485)	(2 485)		(1 194)	(2 070)	(877)	42%	(2 485)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 208)</b>	<b>(2 485)</b>	<b>(2 485)</b>	<b>-</b>	<b>(1 194)</b>	<b>(2 070)</b>	<b>(877)</b>	<b>42%</b>	<b>(2 485)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>970</b>	<b>(5 647)</b>	<b>(8 487)</b>	<b>(3 776)</b>	<b>42 472</b>	<b>(6 887)</b>			<b>(8 487)</b>
Cash/cash equivalents at beginning:		50 102	47 047	62 768		57 122	62 768			62 768
Cash/cash equivalents at month/year end:		51 072	41 401	54 281		99 594	55 881			54 281

## 5. SUPPORTING DOCUMENTATION

### Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M10 April				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Rental of facilities and equipment	-19%	The demand for the rental of facilities and equipment is higher than anticipated. Local municipalities are using the facilities and equipment provided by the municipality.	None needed
	Interest earned - external investments	12%	Interest earned is higher than anticipated due to higher interest rates from investments.	None needed
	Other revenue	-98%	The revenue expected from other sources was much higher than expected.	None needed
2	<u>Expenditure By Type</u>			
	Salaries	-24%	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	-17%	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	-39%	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	-34%	Other expenditure lower than expected, expenditure improved from the third quarter to the fourth quarter as compared to the first and second quarter	Consult with managers, to ensure that spending is as planned.
3	<u>Capital Expenditure</u>			
	Capital expenditure	-21%	Capital projects spending lower than anticipated, due to the increase on the adjustment budget.	None needed.
4	<u>Financial Position</u>			
	Current Assets	66%	Current assets shows an increase of 66% which is mainly due to investments being higher than anticipated.	None needed.
	Non-Current Liabilities	0%	No change in non-current liabilities.	None needed.
	Accumulated Surplus	96%	Accumulated surplus shows an increase of 96% which is a result of the accumulated surplus growth being higher than expected.	None needed.
5	<u>Cash Flow</u>			
	Net cash from operating / (used) Operating Activities	-1172%	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	-29%	Payments relating to capital assets and increase on investments were higher than expected due to having excess cash available to invest due to early payment of grants to the municipality.	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 - M10 April							
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%	3,2%	0,2%	5,8%
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		18,3%	23,8%	15,4%	15,9%	15,4%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	306,6%	180,0%	344,8%	466,1%	344,8%
Liquidity Ratio	Monetary Assets/Current Liabilities		255,9%	167,2%	306,9%	408,9%	306,9%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14,8%	8,6%	11,1%	17,2%	11,1%
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%	57,8%	36,8%	57,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,5%	4,0%	3,8%	2,3%	3,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		3,5%	3,0%	3,3%	0,1%	5,9%

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 36,8%.

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

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April														
Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Other	1900	89	260	355	6	13	226	92	566	1 606	902			
Total By Income Source	2000	89	260	355	6	13	226	92	566	1 606	902	-	-	
2011/12 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	82	256	350	774					1 461	774			
Other	2500	7	5	5	(768)	13	226	92	566	145	129			
Total By Customer Group	2600	89	260	355	6	13	226	92	566	1 606	902	-	-	

Municipal debtors consist of three main groups, namely:

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

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

- ***Provincial and Local Government***

There are three outstanding debts for more than 90 days as at 30 April 2019 in respect of Provincial and Local Governments Department.

- Department of Safety R77 996.81;
- Department of Transport R695 705.18; and
- Department of Roads R7.23.

- ***Post-Service Benefits***

There are seven outstanding debt reflected for more than 90 days as at 30 April 2019.

- Kgantsi N.G R16 601.15 for over payment of post medical aid contribution benefit;
- Fourie G R761.40 for of post medical aid contribution benefit;
- Krieg JB R225.94 for post medical aid contribution benefit;
- Mokgoro D.K R5 978.61 for post medical aid contribution benefit;
- AJ Maritz R348.38 for post medical aid contribution benefit;
- SA Greenan R2 271.00 for post medical aid contribution benefit;
- WJ Neethling R2 665.04, death certificate has been received, claim to be placed against the decease's estate for the repayment of medical aid benefits.



- **Sundry Debtors**

The following outstanding debt reflected for more than 90 days as at 30 April 2019 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;
- Ms. MP Choche R371.25, for the loss of pool laptop;
- Ms. M Modise R7 000 for failed courses, arrangement made to deduct R1 000 p.m from employee's salary;

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

- 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 - M10 April

Description	NT Code	Budget Year 2018/19								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900	5			6					11
Total By Customer Type	1000	5	-	-	6	-	-	-	-	11

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

**Trade Creditors:**

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 30 April 2019 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>			
<b>EXPENDITURE STATISTICS</b>			<b>Apr-19</b>
<b>PAYMENTS</b>			
Total value of all payments			<b>R 8 356 360</b>
Electronic transfers			157
Cheques issued			5
<b>SALARIES</b>			
Number of salary beneficiaries			<b>165</b>
Councillors			27
<b><u>Total Councillors</u></b>	<b>27</b>		
* Councillors Position - Vacant	0		
* Councillors with Remuneration	27		
* Councillors without Remuneration	0		
<b><u>Employees</u></b>			<b>138</b>
* Remunerated Employee's	131		
* <b>Remunerated Terminated Employees</b>	5		
Pensioners	2		
<b>Total remuneration paid</b>			<b>1 728 840</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 2019 is implemented and 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 April 2019.

- **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 April 2019, one contract (R200 000 +) was awarded by the Municipal Manager.

1. O&M of Public amenities and streets in Dikgatlong, Magareng and Phokwane-COCEKISA CLEANING & HYGIENE GROUP - R 4 912 594.50 including VAT.

For the period of April 2019, no written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

**Total orders issued total R834 177.53**

Orders per department:

Council & Executive	R	65 435.49
Municipal Manager	R	32 513.72
Finance	R	35 258.63
Administration	R	232 153.86
Planning & Development	R	468 815.83
Technical Service	R	0.00

**a. Disposal Management**

No Assets were disposed.

**b. Deviations**

No deviation was approved by the Municipal Manager.

**c. Issues from Stores**

**Total orders issued total R42 139.06**

Issues per department

Council & Executive	R 0.00
Municipal Manager	R 2 553.67
Finance	R 1 905.23
Administration	R 19 966.01
Planning & Development	R 16 647.18
Technical service	R 1 066.97

**d. List of accredited Service Providers**

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

**e. Support to Local Municipalities**

No official request was received from the local municipalities to assist with SCM for the month of April 2019.

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

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April														
Investments by maturity		Period of	Type of	Capital	Variable or	Interest Rate	Commission	Commission	Expiry date of investment	Opening	Interest to	Partial /	Investment	Closing
Name of institution & investment ID	Ref	Investment	Investment	Guarantee	Fixed	%	Paid (Rands)	Recipient		balance	be realised	Premature	Top Up	Balance
R thousands		Yrs/Months												
<u>Municipality</u>														
NEDCOR		4	notice	Yes	0,0787		0	0	05 July 2019	7 000	45	(45)	-	7000000
NEDCOR		4	notice	Yes	0,0787		0	0	09 May 2019	6 000	39	(39)	-	6000000
NEDCOR		1	call	Yes	0,066		0	0	30 April 2019	2 000	11	(11)	-	2000000
NEDCOR		4	notice	Yes	0,0794		0	0	17 July 2019	10 000	65	(65)	-	10000000
NEDCOR		4	notice	Yes	0,0792		0	0	02 August 2019	6 000	39	(39)	-	6000000
STANDARD BANK		4	notice	Yes	0,078		0	0	05 July 2019	3 000	19	(19)	-	3000000
STANDARD BANK		4	notice	Yes	0,07775		0	0	09 May 2019	5 000	32	(32)	-	5000000
STANDARD BANK		4	notice	Yes	0,078		0	0	05 July 2019	7 000	45	(45)	-	7000000
STANDARD BANK		1	call	Yes	0,0665		0	0	30 April 2019	1 000	5	(5)	-	1000000
STANDARD BANK		4	notice	Yes	0,078		0	0	02 August 2019	6 000	38	(38)	-	6000000
STANDARD BANK		4	notice	Yes	0,07825		0	0	17 July 2019	10 000	64	(64)	-	10000000
ABSA		4	notice	Yes	0,074		0	0	09 May 2019	5 000	30	(30)	-	5000000
ABSA		4	notice	Yes	0,0749		0	0	05 July 2019	3 000	18	(18)	-	3000000
ABSA		1	call	Yes	0,0635		0	0	30 April 2019	3 001	16	(16)	-	3001000
ABSA		4	notice	Yes	0,0754		0	0	02 August 2019	3 000	19	(19)	-	3000000
FNB		4	notice	Yes	0,0732		0	0	05 July 2019	3 000	18	(18)	-	3000000
FNB		4	notice	Yes	0,0746		0	0	09 May 2019	5 000	31	(31)	-	5000000
FNB		1	call	Yes	0,066		0	0	30 April 2019	1 500	8	(8)	-	1500000
FNB		4	notice	Yes	0,0773		0	0	02 August 2019	5 000	32	(32)	-	5000000
FNB		4	notice	Yes	0,0763		0	0	17 July 2019	4 000	25	(25)	-	4000000
														-
Municipality sub-total										103 551	613	(613)	-	103 551

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

**Table SC6 Monthly Budget Statement - transfers and grant receipts**

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April										
Description	Ref	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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		116 083	117 209	117 209	29 115	116 981	117 209	(228)	-0,2%	117 209
Equitable Share		112 317	116 209	116 209	29 053	116 209	116 209	0	0,0%	116 209
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant [Schedule 5B]	3	2 516	-	-	-	-	-	-		-
Other transfers and grants [insert description]								-		
Provincial Government:		1 311	1 481	1 481	201	1 037	1 481	(444)	-30,0%	1 481
Housing		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		304	100	100	-	-	83	(83)	-100,0%	100
Education Training and Development Practices SETA		-	-	-	-	-	-	-		-
Northern Cape Economic Development Agency		164	-	-	-	-	-	-		-
Services Sector SETA		100	100	100	-	-	83	(83)	-100,0%	100
Unspecified		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	117 699	118 790	118 790	29 316	118 018	118 773	(755)	-0,6%	118 790
<b>Capital Transfers and Grants</b>										
National Government:		-	2 521	2 521	483	1 060	2 521	(1 461)	-58,0%	2 521
Rural Road Asset Management Systems Grant		-	2 521	2 521	483	1 060	2 521	(1 461)	-58,0%	2 521
Provincial Government:		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Capital Transfers and Grants</b>	5	-	2 521	2 521	483	1 060	2 521	(1 461)	-58,0%	2 521
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	117 699	121 311	121 311	29 799	119 078	121 294	(2 217)	-1,8%	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 - M10 April

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>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	-		-
								-		
Provincial Government:		751	1 481	1 481	-	742	1 420	(678)	-47,7%	1 481
Equitable Share		101 583	113 272	117 320	6 876	72 230	97 962	(25 732)	-26,3%	117 320
Local Government Financial Management Grant (Schedule 5B)		468	1 000	1 000	51	824	806	19	2,3%	1 000
Rural Road Asset Management Systems Grant		2 213	2 521	2 521	420	921	2 101	(1 179)	-56,1%	2 521
Rural Road Asset Management Systems Grant (Schedule 5B)		-	-	-	-	-	-	-		-
Disaster and Emergency Services		44	368	368	-	-	307	(307)	-100,0%	368
Expanded Public Works Programme		101	1 113	1 113	-	742	1 113	(371)	-33,3%	1 113
Housing		598	-	-	-	-	-	-		-
Housing Projects		8	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	100	100	-	42	83	(41)	-49,4%	100
Education Training and Development Practices SETA		-	-	-	-	-	-	-		-
Production		-	-	-	-	-	-	-		-
Services Sector SETA		-	100	100	-	42	83	(41)	-49,4%	100
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>751</b>	<b>1 581</b>	<b>1 581</b>	<b>-</b>	<b>784</b>	<b>1 503</b>	<b>(719)</b>	<b>-47,8%</b>	<b>1 581</b>

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

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	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	5 391	413	4 544	4 291	253	6%	5 391
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		1 087	1 125	1 253	72	725	1 023	(298)	-29%	1 253
Cellphone Allowance		522	570	586	38	410	486	(76)	-16%	586
Housing Allowances								-		
Other benefits and allowances								-		
<b>Sub Total - Councillors</b>		<b>6 567</b>	<b>5 875</b>	<b>7 230</b>	<b>523</b>	<b>5 679</b>	<b>5 799</b>	<b>(121)</b>	<b>-2%</b>	<b>7 230</b>
% increase	4		-10,5%	10,1%						10,1%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 898	6 473	6 473	377	2 570	5 394	(2 825)	-52%	6 473
Pension and UIF Contributions		323	9	9	1	4	8	(3)	-44%	9
Medical Aid Contributions		6	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		4	360	360	-	-	347	(347)	-100%	360
Motor Vehicle Allowance		182	-	-	-	-	-	-		-
Cellphone Allowance		62	102	102	5	40	85	(46)	-54%	102
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		132	591	365	0	0	248	(247)	-100%	365
Payments in lieu of leave		(520)	170	170	-	-	27	(27)	-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>7 479</b>	<b>383</b>	<b>2 614</b>	<b>6 108</b>	<b>(3 495)</b>	<b>-57%</b>	<b>7 479</b>
% increase	4		88,5%	83,0%						83,0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		36 334	41 157	42 302	3 047	31 644	35 061	(3 417)	-10%	42 302
Pension and UIF Contributions		5 530	5 694	5 986	432	4 480	4 939	(459)	-9%	5 986
Medical Aid Contributions		1 804	1 815	2 105	190	2 026	1 706	320	19%	2 105
Overtime		196	283	283	18	166	236	(70)	-30%	283
Performance Bonus		2 983	2 968	2 968	-	-	2 641	(2 641)	-100%	2 968
Motor Vehicle Allowance		3 470	5 853	4 055	244	2 710	3 679	(969)	-26%	4 055
Cellphone Allowance		143	152	237	17	181	183	(2)	-1%	237
Housing Allowances		371	509	590	34	362	478	(117)	-24%	590
Other benefits and allowances		1 147	1 557	1 155	37	382	1 030	(648)	-63%	1 155
Payments in lieu of leave		1 256	1 437	1 437	-	-	1 124	(1 124)	-100%	1 437
Long service awards		291	478	478	-	-	15	(15)	-100%	478
Post-retirement benefit obligations	2	305	3 084	3 417	92	814	840	(27)	-3%	3 417
<b>Sub Total - Other Municipal Staff</b>		<b>53 830</b>	<b>64 987</b>	<b>65 012</b>	<b>4 111</b>	<b>42 763</b>	<b>51 932</b>	<b>(9 168)</b>	<b>-18%</b>	<b>65 012</b>
% increase	4		20,7%	20,8%						20,8%
<b>Total Parent Municipality</b>		<b>64 484</b>	<b>78 567</b>	<b>79 721</b>	<b>5 017</b>	<b>51 056</b>	<b>63 840</b>	<b>(12 784)</b>	<b>-20%</b>	<b>79 721</b>
			21,8%	23,6%						23,6%
Unpaid salary, allowances & benefits in arrears:										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>64 484</b>	<b>78 567</b>	<b>79 721</b>	<b>5 017</b>	<b>51 056</b>	<b>63 840</b>	<b>(12 784)</b>	<b>-20%</b>	<b>79 721</b>
% increase	4		21,8%	23,6%						23,6%
<b>TOTAL MANAGERS AND STAFF</b>		<b>57 917</b>	<b>72 692</b>	<b>72 491</b>	<b>4 494</b>	<b>45 377</b>	<b>58 040</b>	<b>(12 663)</b>	<b>-22%</b>	<b>72 491</b>



**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of April 2019 averages 90%.

Attendance trends are summarized as follows:

		Senior	Middle	Supervisory	Clerical
		Managemen	Management		
Number of Members		1	3	6	11
Leave		0	8	4	12
Sick Leave		0	3	5	4
Courses / Seminar		1	1	0	1
Meetings		0	0	0	0
Study leave		0	0	0	0
Maternity Leave		0	0	0	0
Family Responsibility		0	0	0	0
Union Meetings		0	0	0	0
Absent		0	0	0	0
Special Leave		0	0	0	0
Over time		0	0	0	0
No. of Workdays Attended		19	28	107	118
Total Workdays		20	40	116	116
Percentage Attendance per Group		95%	70%	92%	102%
Average		90%			

**Personnel Development:**

- The Acting CFO, Chief-Accountant Revenue and Expenditure and Expenditure Clerk attended a SAGE Payroll Seminar in Bloemfontein on 12 April 2019.

**INTERNSHIP PROGRAMME**

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

Two (2) interns' contracts ended and of the three (3) interns appointed in October 2018, one (1) appointed intern has resigned.

**SUPPORT OF LOCAL MUNICIPALITIES**

- No support was requested from the local municipalities during the month of April 2019.

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

DC9 Frances Baard - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April																							
Description	Ref	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework									
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year							
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	2011/12	+1 2012/13	+2 2013/14							
<b>Cash Receipts By Source</b>																							
Rental of facilities and equipment							332		16	8	-		(337)	18	19	20							
Interest earned - external investments		613	414	6 323	406	599	241	520	379	608	642		(5 941)	4 805	5 247	5 247							
Transfer receipts - operating		48 420	3 045	-	50	507	38 736	17	1 089	29 053	4 000		(3 606)	121 311	124 488	128 418							
Other revenue		1 521	4 997	(3 905)	767	14 183	(13 170)	2 076	253	452	8		(6 382)	800	500	500							
Cash Receipts by Source		50 554	8 456	2 417	1 223	15 290	26 138	2 612	1 737	30 121	4 650	-	(16 265)	126 934	130 254	134 185							
<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										
Total Cash Receipts by Source		50 554	8 456	2 417	(4 727)	15 290	26 138	2 612	1 737	30 121	4 650	-	(10 201)	127 048	130 254	134 185							
<b>Cash Payments by Type</b>													-										
Employee related costs		3 582	4 638	5 576	3 542	7 766	6 000	4 841	4 473	4 638	3 759		20 874	69 689	71 332	75 227							
Remuneration of councillors		530	572	553	561	561	551	552	724	566	523		1 538	7 230	6 228	6 601							
Interest paid							136						87	222									
Other materials		75	108	204	100	382				218	29		520	1 637	1 695	1 741							
Contracted services		441	264	586	626	590	310	401	983	398	629		14 794	20 020	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	52	1 005	821	236		(8 288)	1 373	1 825	2 027							
General expenses		957	274	2 914	4 810	1 403	1 025	3 588	(1 473)	1 023	2 551		(2 324)	14 748	14 253	14 675							
Cash Payments by Type		8 658	6 115	9 833	9 949	11 862	10 768	9 433	5 712	7 664	7 727	-	34 199	121 921	124 167	129 478							
<b>Other Cash Flows/Payments by Type</b>																							
Capital assets		762	1 568	1 531	768	325	94	-	107	10	698		5 268	11 130	1 900								
Repayment of borrowing							1 194	-					1 291	2 485									
Other Cash Flows/Payments													-										
Total Cash Payments by Type		9 420	7 683	11 364	10 716	12 187	12 056	9 433	5 818	7 674	8 425	-	40 758	135 535	126 067	129 478							
													-										
NET INCREASE/(DECREASE) IN CASH HELD		41 134	774	(8 947)	(15 443)	3 103	14 083	(6 821)	(4 081)	22 447	(3 776)	-	(50 959)	(8 487)	4 187	4 707							
Cash/cash equivalents at the monthly/year beginning:		57 122	98 256	99 030	90 083	74 640	77 743	91 826	85 005	80 923	103 370	99 594	99 594	62 768	54 281	58 467							
Cash/cash equivalents at the monthly/year end:		98 256	99 030	90 083	74 640	77 743	91 826	85 005	80 923	103 370	99 594	99 594	48 635	54 281	58 467	63 174							

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

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
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	2	1 419	2 116	2	(2 114)	-105698,3%	26%
September	223	671	34	1 552	3 668	36	(3 632)	-10231,2%	46%
October	–	671	608	747	4 414	643	(3 771)	-586,3%	55%
November	43	671	3 505	341	4 755	4 148	(607)	-14,6%	59%
December	384	671	24	78	4 833	4 172	(661)	-15,8%	60%
January	48	671	529	–	–	4 702	4 702	100,0%	0%
February	4	671	583	110	110	5 285	5 175	97,9%	1%
March	642	671	561	10	120	5 846	5 726	97,9%	1%
April	13	671	1 311	696	816	7 158	6 341	88,6%	0
May	547	671	2 469	–	–	9 626	–		
June	1 157	671	1 503	–	–	11 130	–		
Total Capital expenditure	3 865	8 050	11 130	5 649					

**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 - M10 April										
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>		–	–	–	–	–	–	–		–
<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>		81	–	–	–	–	–	–		–
Computer Equipment		81	–	–	–	–	–	–		–
<u>Furniture and Office Equipment</u>		–	460	460	–	–	460	460	100,0%	460
Furniture and Office Equipment		–	460	460	–	–	460	460	100,0%	460
<u>Machinery and Equipment</u>		–	–	–	–	–	–	–		–
<u>Transport Assets</u>		–	–	–	–	–	–	–		–
<u>Land</u>		–	–	–	–	–	–	–		–
<u>Zoo's, Marine and Non-biological Animals</u>		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	81	460	460	–	–	460	460	100,0%	460

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

DC9 Frances Baard - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	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								%	
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
<u>Community Assets</u>		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
<u>Other assets</u>		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-		-
<u>Intangible Assets</u>		-	-	-	-	-	-	-		-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-		-
<u>Computer Equipment</u>		-	-	-	-	-	-	-		-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-		-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-		-
<u>Transport Assets</u>		-	-	-	-	-	-	-		-
<u>Land</u>		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	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 - M10 April										
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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<u>Infrastructure</u>		38	105	105	-	53	-	(53)	#DIV/0!	105
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		38	105	105	-	53	-	(53)	#DIV/0!	105
<i>Data Centres</i>		38	105	105	-	53	-	(53)	#DIV/0!	105
<u>Community Assets</u>		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
<u>Other assets</u>		330	598	598	36	440	498	58	11,7%	598
Operational Buildings		330	598	598	36	440	498	58	11,7%	598
<i>Municipal Offices</i>		330	598	598	36	440	498	58	11,7%	598
Housing		-	-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-		-
<u>Intangible Assets</u>		1 940	2 555	2 555	146	1 762	2 139	378	17,7%	2 555
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		1 940	2 555	2 555	146	1 762	2 139	378	17,7%	2 555
<i>Unspecified</i>		1 940	2 555	2 555	146	1 762	2 139	378	17,7%	2 555
<u>Computer Equipment</u>		19	20	20	1	6	17	11	65,6%	20
Computer Equipment		19	20	20	1	6	17	11	65,6%	20
<u>Furniture and Office Equipment</u>		423	743	791	21	332	681	349	51,2%	791
Furniture and Office Equipment		423	743	791	21	332	681	349	51,2%	791
<u>Machinery and Equipment</u>		274	430	390	37	194	332	138	41,6%	390
Machinery and Equipment		274	430	390	37	194	332	138	41,6%	390
<u>Transport Assets</u>		48	569	304	-	35	297	262	88,2%	304
Transport Assets		48	569	304	-	35	297	262	88,2%	304
<u>Land</u>		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	3 071	5 020	4 763	241	2 821	3 964	1 143	28,8%	4 763

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

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	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>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
<b>Community Assets</b>		683	0	681	57	567	454	(113)	-24,9%	681
Community Facilities		683	0	681	57	567	454	(113)	-24,9%	681
Halls		683	-	681	57	567	454	(113)	-25,0%	681
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
<b>Other assets</b>		-	511	101	-	-	152	152	100,0%	101
Operational Buildings		-	511	101	-	-	152	152	100,0%	101
Municipal Offices		-	511	101	-	-	152	152	100,0%	101
Housing		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		166	97	133	14	140	105	(35)	-32,9%	133
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		166	97	133	14	140	105	(35)	-32,9%	133
Computer Software and Applications		166	97	133	14	140	105	(35)	-32,9%	133
<b>Computer Equipment</b>		546	655	688	31	312	568	256	45,1%	688
Computer Equipment		546	655	688	31	312	568	256	45,1%	688
<b>Furniture and Office Equipment</b>		549	511	604	30	299	488	189	38,7%	604
Furniture and Office Equipment		549	511	604	30	299	488	189	38,7%	604
<b>Machinery and Equipment</b>		386	371	274	16	161	245	83	34,0%	274
Machinery and Equipment		386	371	274	16	161	245	83	34,0%	274
<b>Transport Assets</b>		1 547	1 406	1 418	91	912	1 179	267	22,7%	1 418
Transport Assets		1 547	1 406	1 418	91	912	1 179	267	22,7%	1 418
<b>Land</b>		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	1	3 877	3 551	3 899	239	2 392	3 191	799	25,1%	3 899

**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 - M10

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>		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
<b>Community Assets</b>		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
<b>Other assets</b>		-	3 020	5 774	690	3 538	4 856	1 318	27,2%	5 774
Operational Buildings		-	3 020	5 774	690	3 538	4 856	1 318	27,2%	5 774
Municipal Offices		-	3 020	5 774	690	3 538	4 856	1 318	27,2%	5 774
Housing		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		149	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights		149	-	-	-	-	-	-		-
Computer Software and Applications		149	-	-	-	-	-	-		-
<b>Computer Equipment</b>		196	713	713	-	155	513	358	69,8%	713
Computer Equipment		196	713	713	-	155	513	358	69,8%	713
<b>Furniture and Office Equipment</b>		81	1 101	1 406	-	111	480	369	76,8%	1 406
Furniture and Office Equipment		81	1 101	1 406	-	111	480	369	76,8%	1 406
<b>Machinery and Equipment</b>		120	2 021	141	6	99	113	14	12,6%	141
Machinery and Equipment		120	2 021	141	6	99	113	14	12,6%	141
<b>Transport Assets</b>		-	735	2 635	-	1 746	735	(1 011)	-137,6%	2 635
Transport Assets		-	735	2 635	-	1 746	735	(1 011)	-137,6%	2 635
<b>Land</b>		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of	1	546	7 590	10 670	696	5 649	6 698	1 048	15,7%	10 670

**ASSET AND RISK MANAGEMENT****Insurance:**

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

**Asset Management:**

The asset register is updated on 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 regarding their specific usage. General ledger and associated financial system data is backed up on the network server tape system, daily, weekly, tapes are stored on premises, monthly and annually are stored off site. The "e-Venus" financial system was implemented on 1 September 2009. A daily backup is done as well as a day end procedure to integrate daily transactions. On the last working day of each month (a few days after month end to accommodate financial transactions pertaining to the month closed) a monthly calendar, financial backup and integration including closing of votes and opening thereof in the new month is done.

**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:

<b>OPERATING RESULTS ANALYSIS</b>	<b>FULL YEAR BUDGET 2018/19</b>	<b>Apr-19 YTD ACTUAL</b>	<b>VARIANCES</b>	<b>VARIANCES %</b>
<b>COMPARISON: ACTUAL TO BUDGET</b>				
<b>DEPRECIATION</b>	<b>3 899 160,00</b>	<b>2 391 920,98</b>	<b>1 507 239,02</b>	<b>39%</b>
AMORTISATION INTANG COMPUTER SOFTWARE	133 370,00	139 719,54	-6 349,54	-5%
DEPRECIATION COMPUTER EQUIPMENT	688 050,00	311 880,45	376 169,55	55%
DEPRECIATION FURNITURE & OFFICE EQUIPM	604 110,00	299 419,47	304 690,53	50%
DEPRECIATION MACHINERY & EQUIPMENT	274 070,00	161 448,76	112 621,24	41%
DEPRECIATION TRANSPORT ASSETS	1 417 830,00	912 224,48	505 605,52	36%
DEPRECIATION COMMUNITY HALLS	680 780,00	567 228,28	113 551,72	17%
DEPRECIATION COMMUNITY CAPITAL SPARES	450,00	-	450	100%
DEPRECIATION OP BUILDING MUNIC OFFICES	100 500,00	-	100 500	100%
<b>REPAIRS &amp; MAINTENANCE</b>	<b>4 972 770,00</b>	<b>3 032 239,76</b>	<b>1 940 530,24</b>	<b>39%</b>
CONTR: GRAPHIC DESIGNERS	75 000,00	-	75 000,00	100%
CONTR: GRAPHIC DESIGNERS/BRANDING	30 000,00	3 516,71	26 483,29	88%
CONTR: MAINT OF BUILDINGS & FACILITIES	613 290,00	482 875,88	130 414,12	21%
CONTR: MAINTENANCE OF EQUIPMENT	1 459 540,00	693 446,76	766 093,24	52%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	2 660 310,00	1 814 887,85	845 422,15	32%
INV - MATERIALS & SUPPL/MAINT BUILD STAT	4 500,00	-	4 500,00	100%
INVENTORY - MAT & SUP/TYRES	130 130,00	37 512,56	92 617,44	71%
<b>GENERAL EXPENSES</b>	<b>1 309 940,00</b>	<b>972 855,37</b>	<b>337 084,63</b>	<b>26%</b>
OC: CLEAN SERV - CAR VALET/WASHING SERV	58 240,00	5 830,00	52 410	90%
OC: INSUR UNDER - INSURANCE AGGREGATION	400 000,00	200 000,01	199 999,99	50%
OC: INSUR UNDER - PREMIUMS	293 000,00	293 000,00	0	0%
OC: LIC - VEHICLE LIC & REGISTRATIONS	22 950,00	22 159,75	790,25	3%
OC: TOLL GATE FEES	25 000,00	10 383,10	14 616,9	58%
OC: WET FUEL	1 050,00	909,44	140,56	13%
INVENTORY - MAT & SUP/SERVICES	34 700,00	22 781,93	11 918,07	34%
INV - MATERIALS & SUPPLIES/FUEL	475 000,00	417 791,14	57 208,86	12%



**Motor Vehicles - Utilization Statistics:**

The municipality operates a pool of 28 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for April 2019 is as follows:

**Disposal of Vehicles:**

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	April '19
	Description	Allocation	Model	Number		Expires	01-Jul-18	Closing Km Reading	Closing KM Reading	Utility
1	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	105 000	2019-09-30	81 482	94 957	94 957	-
2	Chevrolet Captiva	Pool	2011	CDM 296 NC	105 000	2019-09-30	93 716	103 947	104 158	211
3	Isuzu KB 2.5 CrewCab	Enviromental Health	2016	CMV 311 NC	60 000	2020-01-31	24 392	56 111	57 891	1 780
4	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	90 000	2020-01-31	31 410	77 202	78 025	823
5	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	45 000	2020-01-31	22 940	42 452	43 677	1 225
6	Chevrolet Cruze 1,6 North	Pool	2016	VMT 314 NC	90 000	2020-01-31	32 002	75 018	75 687	669
7	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	60 000	2020-01-31	22 391	45 849	46 712	863
8	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	90 000	2019-12-31	52 676	75 068	75 378	310
9	Isuzu KB 250	Housing	2013	CGR 572 NC	105 000	2019-12-31	87 922	94 954	95 678	724
10	Isuzu KB 250	Housing	2013	CGR 576 NC	75 000	2019-12-31	62 866	73 410	73 564	154
11	Hyundai HI	Tourism Centre	2013	CGY 587 NC	75 000	2020-03-31	51 664	65 060	65 087	27
12	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	90 000	2019-09-30	55 033	75 014	76 146	1 132
13	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	90 000	2019-09-30	65 793	86 010	87 806	1 796
14	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	35 000	2020-03-31	24 619	31 523	31 526	3
15	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	30 000	2020-03-31	16 770	25 581	25 583	2
16	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	75 000	2019-10-31	46 957	65 411	66 597	1 186
17	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2019-06-30	2 009	2 050	2 050	-
18	Toyota Etios	Pool	2014	CJG 979 NC	75 000	2019-12-31	50 329	63 094	63 532	438
19	Nissan NP 200	Enviromental Health	2014	CJJ 262 NC	75 000	2019-12-31	42 761	61 733	62 866	1 133
20	Nissan Hardbody	Enviromental Health	2014	CJJ 263 NC	45 000	2019-12-31	29 769	37 723	38 649	926
21	Nissan NP 200	Enviromental Health	2014	CJJ 258 NC	45 000	2019-12-31	30 122	43 559	44 159	600
22	Chevrolet Spark Van	Supply Chain Management	2015	CLF791 NC	15 000	2020-01-31	9 240	11 264	11 311	47
23	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	45 000	2020-01-31	20 297	36 402	36 794	392
24	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	45 000	2020/04/31	4 117	39 136	39 617	481
25	Nissan NP 300 D/Cab	Housing	2017	CPS 005 NC	15 000	2020/04/31	981	12 716	14 074	1 358
26	Nissan NP 300 D/Cab	Enviromental Health	2017	CPS 010 NC	15 000	2020/04/31	501	13 329	14 273	944
27	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	15 000	2020/04/31	588	10 369	11 131	762
28	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	15 000	2020/04/31	62	13 838	14 590	752
	<b>FULL FLEET UTILITY APRIL 2019</b>									<b>18 738</b>

Expired licenses have been renewed and payment has been made, awaiting license discs from the post office.

**Motor Vehicle Damage Report:**

- Chevrolet Opel Corsa 1.4, CBY 227 NC, was written off and donated to Dikgatlong. Awaiting Official documentation from Dikgatlong Municipality.
- Isuzu Fire Engine, CHM 958 NC, was not used during the month of April as there was no disaster management needed.

**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 April 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

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

Signature



Date

14 May 2019