

BLUE CRANE ROUTE **MUNICIPALITY (EC102)**



2018/2019 Report **Quarter Three (3)** **(Sec 52(d))**

This report is compiled as per guidelines of Chapter 7, Section 52(d) of the MFMA No.56 of 2003, and Section 31(1) of the Government Gazette No 32141 of 17 April 2009, and the Municipal Systems Act No.32 of 2000

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1. PURPOSE AND BACKGROUND OF THE QUARTERLY BUDGET & PERFORMANCE ASSESSMENT - 2018/2019 FINANCIAL YEAR

The purpose of this quarterly budget & performance assessment report is to assess the Municipality's financial performance against the budget and service delivery targets set up for the period 1 January 2019 to 31 March 2019 of the 2018/19 financial year.

The following guidelines and regulations necessitates that specific financial information be reported on in the format prescribed, hence this report to meet legislative compliance.

1.1 The Municipal Finance Management Act 56 of 2003, sec 52(d) requires the Mayor of a municipality to submit a report to council on the implementation of the budget and the financial state of the municipality as follows:

“52. (d) must, within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality.”

1.2 The Local Government: Finance Management Act 56 of 2003: Municipal budget and reporting regulations, section 31(1) of the Government Gazette No 32141 of 17 April 2009 prescribes the following:

“31. (1) The mayor's quarterly report on the implementation of the budget and financial state of affairs of the municipality as required by section 52(d) of the Act must be –

- (a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and*
- (b) consistent with the monthly budget statement for September, December, March and June as applicable; and*
- (c) submitted to the National Treasury and the relevant Provincial Treasury within five days of tabling of the report in the council.”*

1.3 The Municipal Systems Act 32 of 2000 requires the municipality to report on in the quarterly and annual performance of the municipality.

This report will entail the recommendations and what is to be done on the challenges ahead.

PART 1 – IN-YEAR REPORT

2. MAYOR'S REPORT

2.1. Implementation of Budget during the first quarter of the financial year

Revenue is at 66% which is 9% less than the budget, but this is because the Municipality did not spend the capital grants according to plan. The total capital grants, after the adjusted budget, is R114million and only an amount of R40.7million was utilised which is only 36%. If the Transfers from capital grants are excluded, the revenue is currently at 81%.

All other revenue items are now in line with the adjusted budget except for the disposal of assets of R100,000 that will only be realise if an auction is arrange before June 2019.

The total operating expenditure is at 71% at the end of March 2019 which is 4% lower than the budget and in line with our budget projection.

The reason for this lower than budgeted expenditure, is the interest cost on provisions (Landfill site and Medical retirement provision), that will only be accounted for in June 2019. The Bulk purchases is now inline with the adjusted budget.

2.2. Financial problems or risks facing the municipality

The most important analysis of this report is the cash shortfall of R7.2million as per the attached "Unspent Grants" report for March 2019. The Municipality do have cash funds of R79million at 31 March 2019 which is enough to cover the DORA grants of R72m, but it must be noted that the equitable share of R12million is included in the unspent grants, but only an amount of R5million will be cash funded.

The reason for the cash shortfall if all grants are taken into account is as follows:

VAT on grants not yet utilised because of underspending: R5.6million

Under collection of billing (Payrate is at 85%, budgeted for 92%) R5.5million

R11million

The projected cash flow as per attached "Cash flow statement" shows a projected positive cash flow balance at 30 June 2019 of R0.225million which is very risky, and therefore the following measures must be put in place to ensure a positive cash flow at year end:

- 1) That all Grants are spent before 30 June 2019 to utilise the full VAT portion for own revenue as per budget (This is R12million).
- 2) To make sure that the correct electricity and water readings are taken and losses are controlled through regular inspections.

- 3) To ensure strict credit control measures are in place and services are cut when necessary to achieve a higher payrate around 90%.
- 4) Strict budget controls are in place and no “nice to have” expenditure is allowed.
- 5) No vacancies are filled until 30 June 2019.

2.3. Other relevant information

2.3.1. Revenue

Refer to Table C4- Financial Performance

It must be noted that the revenue of the consumer’s services and rates is the accrued revenue as raised through the billing accounts and not what is actually received.

2.3.2. Operating Expenditure

Refer to Table C4 – Financial Performance

2.3.3. Capital Expenditure

Refer to Table C5 – Capital Expenditure

Refer to Table C7 - Cash Flow & Table SC9

B.A. MANXOWENI
MAYOR/SPEAKER

DATE

3. RESOLUTION

This is the resolution that will be presented to Council when the third quarter report is tabled:

Recommendation:

- a) **THAT** the Council takes note of the contents of the Section 52(d) – Quarter three (3) Report (period January 2019; February 2019 and March 2019).
- b) **THAT** the Council takes note of the contents of the Quarter three (3) Performance Report (period January 2018; February 2019 and March 2019).
- c) **THAT** the Council approves the two (2) Quarter three (3) reports mentioned in point (a) and point (b) above.
- d) **THAT** it be noted that two (2) above third quarter reports ending 31 March 2019 be submitted to National and Provincial Treasury and put on the BCRM website.

4. EXECUTIVE SUMMARY

The expenditure contained in this report has been implemented in line with the approved 2018/19 Revised Budget and Service Delivery Budget Implementation Plan (SDBIP).

The Operating budget is being spent in-line with cash flow projections at a macro level and improved budgeting mechanisms are being introduced to ensure better accountability.

EC102 Blue Crane Route - Table C1 Monthly Budget Statement Summary - M09 March									
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									
Financial Performance									
Property rates	12 099	13 478	13 478	8 800	89 925	10 108	79 817	790%	13 478
Service charges	114 638	127 939	132 118	2 021	20 876	99 088	(78 213)	-79%	132 118
Investment revenue	1 140	1 000	1 300	409	3 181	975	2 206	226%	1 300
Transfers recognised - operational	52 368	55 539	56 343	140	1 280	42 257	(40 977)	-97%	56 343
Other own revenue	14 331	8 224	7 356	13 140	57 273	5 516	51 757	938%	7 356
Total Revenue (excluding capital transfers and contributions)	194 577	206 180	210 594	24 510	172 535	157 945	14 590	9%	210 594
Employee costs	76 111	81 899	78 075	6 304	58 609	58 555	54	0%	78 075
Remuneration of Councillors	3 870	4 074	3 994	333	2 995	2 996	(1)	-0%	3 994
Depreciation & asset impairment	34 512	37 533	37 533	3 128	28 149	28 149	0	0%	37 533
Finance charges	1 334	3 811	5 505	-	442	4 128	(3 687)	-89%	5 505
Materials and bulk purchases	74 408	85 897	88 128	5 320	63 225	66 096	(2 871)	-4%	88 128
Transfers and grants	1 010	783	1 021	-	831	766	65	9%	1 021
Other expenditure	37 466	42 055	44 296	3 379	29 159	33 220	(4 061)	-12%	44 296
Total Expenditure	228 711	256 052	258 551	18 463	183 410	193 910	(10 500)	-5%	258 551
Surplus/(Deficit)	(34 134)	(49 872)	(47 957)	6 047	(10 875)	(35 965)	25 090	-70%	(47 957)
Transfers recognised - capital	31 551	69 411	114 475	7 578	40 772	85 856	(45 084)	-53%	114 475
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 583)	19 540	66 518	13 625	29 897	49 891	(19 994)	-40%	66 518
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(2 583)	19 540	66 518	13 625	29 897	49 891	(19 994)	-40%	66 518
Capital expenditure & funds sources									
Capital expenditure	29 658	69 841	114 655	6 758	36 168	85 991	(49 823)	-58%	114 655
Capital transfers recognised	27 830	69 411	114 225	6 735	35 858	85 668	(49 810)	-58%	114 225
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1 240	-	-	-	-	-	-	-	-
Internally generated funds	588	430	430	23	310	323	(13)	-4%	430
Total sources of capital funds	29 658	69 841	114 655	6 758	36 168	85 991	(49 823)	-58%	114 655
Financial position									
Total current assets	32 377	42 204	32 204	-	126 199	-	-	-	42 204
Total non current assets	603 109	615 333	665 789	-	591 855	-	-	-	615 333
Total current liabilities	38 057	19 075	29 675	-	84 934	-	-	-	19 075
Total non current liabilities	52 771	58 000	52 000	-	51 362	-	-	-	58 000
Community wealth/Equity	544 658	580 462	616 318	-	581 759	-	-	-	580 462
Cash flows									
Net cash from (used) operating	26 756	69 570	103 457	67 582	116 517	52 178	(64 339)	-123%	103 574
Net cash from (used) investing	(29 521)	(69 641)	(99 771)	6 758	(36 268)	(40 591)	(4 323)	11%	(100 168)
Net cash from (used) financing	(2 941)	(1 260)	(4 405)	17	(2 078)	(945)	1 133	-120%	(4 404)
Cash/cash equivalents at the month/year end	1 223	444	503	-	79 393	11 865	(67 528)	-569%	226
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	16 217	2 773	3 144	2 175	1 773	1 999	9 458	41 010	78 548
Creditors Age Analysis									
Total Creditors	24	35	8	1 423	-	-	-	924	2 414

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

This table reflects the operating budget (financial performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist with the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

EC102 Blue Crane Route - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March										
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									
Revenue - Standard										
Governance and administration		40 014	42 712	39 787	13 330	66 329	29 840	36 489	122%	39 787
Executive and council		20 908	22 258	19 053	12 253	49 023	14 290	34 733	243%	19 053
Budget and treasury office		18 373	19 675	19 891	986	16 531	14 918	1 612	11%	19 891
Corporate services		733	779	843	91	775	632	143	23%	843
Community and public safety		5 440	4 758	7 546	511	5 149	5 660	(511)	-9%	7 546
Community and social services		938	2 640	1 392	12	1 006	1 044	(38)	-4%	1 392
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 186	1 362	3 834	499	1 833	2 876	(1 043)	-36%	3 834
Housing		-	-	-	-	-	-	-	-	-
Health		2 317	756	2 320	0	2 310	1 740	570	33%	2 320
Economic and environmental services		13 539	15 172	14 660	645	8 538	10 995	(2 458)	-22%	14 660
Planning and development		12	-	488	-	139	366	(227)	-62%	488
Road transport		13 527	15 172	14 172	645	8 398	10 629	(2 231)	-21%	14 172
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		156 420	212 949	262 075	17 603	133 292	196 556	(63 264)	-32%	262 075
Electricity		93 462	116 981	117 500	8 472	81 183	88 125	(6 942)	-8%	117 500
Water		36 647	72 543	117 974	8 140	42 705	88 481	(45 775)	-52%	117 974
Waste water management		10 846	11 681	12 869	412	3 890	9 652	(5 762)	-60%	12 869
Waste management		15 465	11 743	13 732	579	5 513	10 299	(4 786)	-46%	13 732
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	215 413	275 591	324 069	32 089	213 308	243 051	(29 744)	-12%	324 069
Expenditure - Standard										
Governance and administration		58 105	64 502	64 981	5 187	44 130	48 735	(4 605)	-9%	64 981
Executive and council		10 541	11 995	11 698	1 012	8 475	8 773	(298)	-3%	11 698
Budget and treasury office		30 572	33 219	34 822	2 683	22 209	26 116	(3 907)	-15%	34 822
Corporate services		16 992	19 287	18 461	1 492	13 446	13 845	(400)	-3%	18 461
Community and public safety		15 552	18 076	17 929	1 320	12 606	13 446	(840)	-6%	17 929
Community and social services		6 710	11 138	8 007	556	5 383	6 005	(621)	-10%	8 007
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 321	5 886	5 840	457	4 166	4 380	(214)	-5%	5 840
Housing		-	-	-	-	-	-	-	-	-
Health		3 522	1 052	4 082	307	3 057	3 061	(4)	0%	4 082
Economic and environmental services		15 485	19 740	20 354	1 572	15 227	15 265	(39)	0%	20 354
Planning and development		1 934	1 936	2 268	135	1 307	1 701	(394)	-23%	2 268
Road transport		13 551	17 804	18 086	1 437	13 920	13 565	355	3%	18 086
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		128 854	153 734	154 286	10 385	111 448	115 714	(4 266)	-4%	154 286
Electricity		86 638	105 578	105 697	6 579	76 341	79 272	(2 931)	-4%	105 697
Water		16 692	18 004	19 710	1 567	14 943	14 783	160	1%	19 710
Waste water management		9 651	10 888	10 675	756	7 917	8 006	(89)	-1%	10 675
Waste management		15 874	19 264	18 205	1 483	12 247	13 653	(1 407)	-10%	18 205
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	217 996	256 052	257 551	18 463	183 410	193 160	(9 750)	-5%	257 551
Surplus/ (Deficit) for the year		(2 583)	19 540	66 518	13 625	29 897	49 891	(19 994)	-40%	66 518

Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Mayoral Executive; Municipal Council; Accounting Officer; Budget & Treasury; Technical Services; Community, Safety & Social Services and Corporate Services;

EC102 Blue Crane Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March										
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										
Revenue by Vote	1									
Vote 1 - MAYORAL EXECUTIVE		-	-	-	-	0	-	0	#DIV/0!	-
Vote 2 - MUNICIPAL COUNCIL		20 863	22 227	19 033	12 253	49 012	14 275	34 737	243.4%	19 033
Vote 3 - ACCOUNTING OFFICER		57	31	508	-	150	381	(231)	-60.6%	508
Vote 4 - BUDGET & TREASURY		18 373	19 675	19 891	986	16 531	14 918	1 612	10.8%	19 891
Vote 5 - TECHNICAL SERVICES		155 057	217 037	263 208	17 760	136 830	197 406	(60 576)	-30.7%	263 208
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		20 905	16 502	21 279	1 090	10 662	15 959	(5 297)	-33.2%	21 279
Vote 7 - CORPORATE SERVICES		158	120	150	-	122	112	10	8.6%	150
Total Revenue by Vote	2	215 413	275 591	324 069	32 089	213 308	243 051	(29 744)	-12.2%	324 069
Expenditure by Vote	1									
Vote 1 - MAYORAL EXECUTIVE		368	400	407	31	303	305	(3)	-0.8%	407
Vote 2 - MUNICIPAL COUNCIL		4 985	5 363	5 244	489	3 814	3 933	(119)	-3.0%	5 244
Vote 3 - ACCOUNTING OFFICER		7 122	8 168	8 315	627	5 665	6 236	(571)	-9.2%	8 315
Vote 4 - BUDGET & TREASURY		30 572	33 219	34 822	2 683	22 209	26 116	(3 907)	-15.0%	34 822
Vote 5 - TECHNICAL SERVICES		136 818	163 349	165 111	11 203	121 644	123 832	(2 189)	-1.8%	165 111
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		31 426	37 340	36 133	2 803	24 853	27 099	(2 247)	-8.3%	36 133
Vote 7 - CORPORATE SERVICES		6 706	8 213	7 518	628	4 923	5 638	(715)	-12.7%	7 518
Total Expenditure by Vote	2	217 996	256 052	257 551	18 463	183 410	193 160	(9 750)	-5.0%	257 551
Surplus/ (Deficit) for the year	2	(2 583)	19 540	66 518	13 625	29 897	49 891	(19 994)	-40.1%	66 518

The major components of the Municipality’s financial performance, as reflected in Tables C4 to C7, will be discussed in this section.

4.1. Overview of Operating Revenue and Expenditure performance for the period January 2019 to March 2019 (Table C4)

The Table below is reflecting an analysis of the operating Revenue and Expenditure performance compared to the approved operating 2018/2019 Adjustment Budget.

EC102 Blue Crane Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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										
Revenue By Source										
Property rates		12 099	13 478	13 478	328	12 118	10 108	2 010	20%	13 478
Property rates - penalties & collection charges								77 807	#DIV/0!	-
Service charges - electricity revenue		93 996	104 155	104 735	8 472	77 807	78 551	(67 404)	-86%	104 735
Service charges - water revenue		10 572	12 988	14 808	1 005	11 148	11 106	(7 216)	-65%	14 808
Service charges - sanitation revenue		4 481	4 807	5 125	412	3 890	3 844	1 670	43%	5 125
Service charges - refuse revenue		5 589	5 989	7 450	579	5 513	5 587	(5 587)	-100%	7 450
Service charges - other		-	-	-	-	-	-	324	#DIV/0!	-
Rental of facilities and equipment		468	533	390	26	324	292	614	210%	390
Interest earned - external investments		1 140	1 000	1 300	108	906	975	2 206	226%	1 300
Interest earned - outstanding debtors		3 883	3 906	3 961	409	3 181	2 971	(2 971)	-100%	3 961
Dividends received								193	#DIV/0!	-
Fines		55	81	411	22	193	308	29	10%	411
Licences and permits		566	600	480	37	338	360	367	102%	480
Agency services		1 054	600	850	80	727	637	54 472	8545%	850
Transfers recognised - operational		52 368	55 539	56 343	12 894	55 110	42 257	(40 977)	-97%	56 343
Other revenue		8 305	2 304	1 264	140	1 280	948	(948)	-100%	1 264
Gains on disposal of PPE		-	200		-			#REF!	#REF!	-
Total Revenue (excluding capital transfers and contributions)		194 577	206 180	210 594	24 510	172 535	157 945	14 590	9%	210 594
Expenditure By Type										
Employee related costs		76 111	81 899	78 075	6 304	58 609	58 555	54	0%	78 075
Remuneration of councillors		3 870	4 074	3 994	333	2 995	2 996	(1)	0%	3 994
Debt impairment		8 991	9 505	10 575	881	7 931	7 931	0	0%	10 575
Depreciation & asset impairment		34 512	37 533	37 533	3 128	28 149	28 149	0	0%	37 533
Finance charges		1 334	3 811	5 505	-	442	4 128	(3 687)	-89%	5 505
Bulk purchases		71 873	82 678	84 450	4 999	60 949	63 337	(2 388)	-4%	84 450
Other materials		2 535	3 220	3 678	320	2 276	2 758	(482)	-17%	3 678
Contracted services		6 533	8 373	8 405	855	4 938	6 304	(1 366)	-22%	8 405
Transfers and grants		1 010	783	1 021	-	831	766	65	9%	1 021
Other expenditure		21 941	24 177	25 316	1 643	16 290	18 985	(2 695)	-14%	25 316
Loss on disposal of PPE			-	-	-	-	-	-		
Total Expenditure		228 711	256 052	258 551	18 463	183 410	193 910	(10 500)	-5%	258 551
Surplus/(Deficit)										
Transfers recognised - capital		31 551	69 411	114 475	7 578	40 772	85 856	(45 084)	(0)	114 475
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(2 583)	19 540	66 518	13 625	29 897	49 891			66 518
Taxation								-		
Surplus/(Deficit) after taxation		(2 583)	19 540	66 518	13 625	29 897	49 891			66 518
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(2 583)	19 540	66 518	13 625	29 897	49 891			66 518
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(2 583)	19 540	66 518	13 625	29 897	49 891			66 518

4.2. Capital Budget Performance (Table C5)

EC102 Blue Crane Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March

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									
Multi-Year expenditure appropriation	2									
Vote 1 - MAYORAL EXECUTIVE		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL COUNCIL		-	-	-	-	-	-	-	-	-
Vote 3 - ACCOUNTING OFFICER		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - MAYORAL EXECUTIVE		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL COUNCIL		-	-	-	-	-	-	-	-	-
Vote 3 - ACCOUNTING OFFICER		-	30	133	-	21	100	(79)	-79%	133
Vote 4 - BUDGET & TREASURY		1 293	30	30	12	29	23	6	27%	30
Vote 5 - TECHNICAL SERVICES		27 469	69 721	112 174	6 423	35 551	84 131	(48 580)	-58%	112 174
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		771	30	2 287	312	549	1 716	(1 167)	-68%	2 287
Vote 7 - CORPORATE SERVICES		126	30	30	12	19	23	(3)	-15%	30
Total Capital single-year expenditure	4	29 658	69 841	114 655	6 758	36 168	85 991	(49 823)	-58%	114 655
Total Capital Expenditure		29 658	69 841	114 655	6 758	36 168	85 991	(49 823)	-58%	114 655
Capital Expenditure - Standard Classification										
Governance and administration		1 419	170	13 551	23	1 893	10 163	(8 270)	-81%	13 551
Executive and council				30		55	23	33	146%	30
Budget and treasury office		1 293	140	13 521	12	1 819	10 141	(8 322)	-82%	13 521
Corporate services		126	30	-	12	19	-	19	#DIV/0!	-
Community and public safety		1 394	7 500	2 390	312	1 695	1 793	(98)	-5%	2 390
Community and social services		159	5 500	133		20	100	(80)	-80%	133
Sport and recreation		623	2 000	-		1 146	-	1 146	#DIV/0!	-
Public safety		612		2 257	312	529	1 693	(1 164)	-69%	2 257
Housing										
Health										
Economic and environmental services		9 792	-	-	-	-	-	-	-	-
Planning and development										
Road transport		9 792								
Environmental protection										
Trading services		17 054	62 171	98 713	6 423	32 580	74 035	(41 455)	-56%	98 713
Electricity		1 859	6 230	6 383		2 783	4 787	(2 005)	-42%	6 383
Water		208	28 668	65 057	4 515	16 972	48 793	(31 820)	-65%	65 057
Waste water management		14 986	27 273	27 273	1 907	12 825	20 455	(7 630)	-37%	27 273
Waste management										
Other										
Total Capital Expenditure - Standard Classification	3	29 658	69 841	114 655	6 758	36 168	85 991	(49 823)	-58%	114 655
Funded by:										
National Government		26 411	69 411	111 711	6 735	35 329	83 783	(48 455)	-58%	111 711
Provincial Government				-						
District Municipality		1 419		2 513		529	1 885	(1 356)	-72%	2 513
Other transfers and grants										
Transfers recognised - capital		27 830	69 411	114 225	6 735	35 858	85 668	(49 810)	-58%	114 225
Public contributions & donations	5									
Borrowing	6	1 240								
Internally generated funds		588	430	430	23	310	323	(13)	-4%	430
Total Capital Funding		29 658	69 841	114 655	6 758	36 168	85 991	(49 823)	-58%	114 655

Chart C1 2018/19 Capital Expenditure Monthly Trend: actual v target

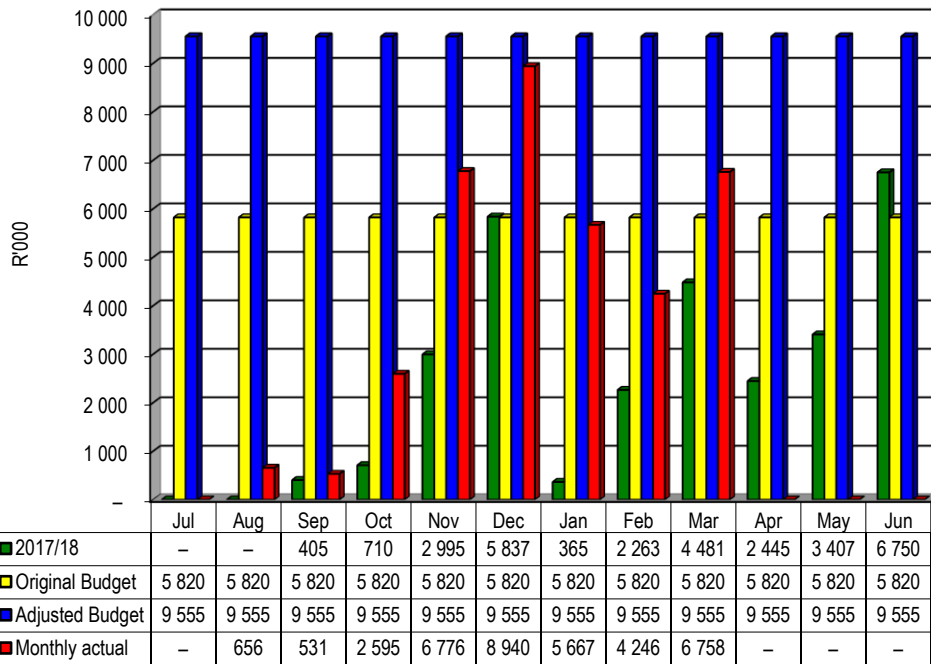
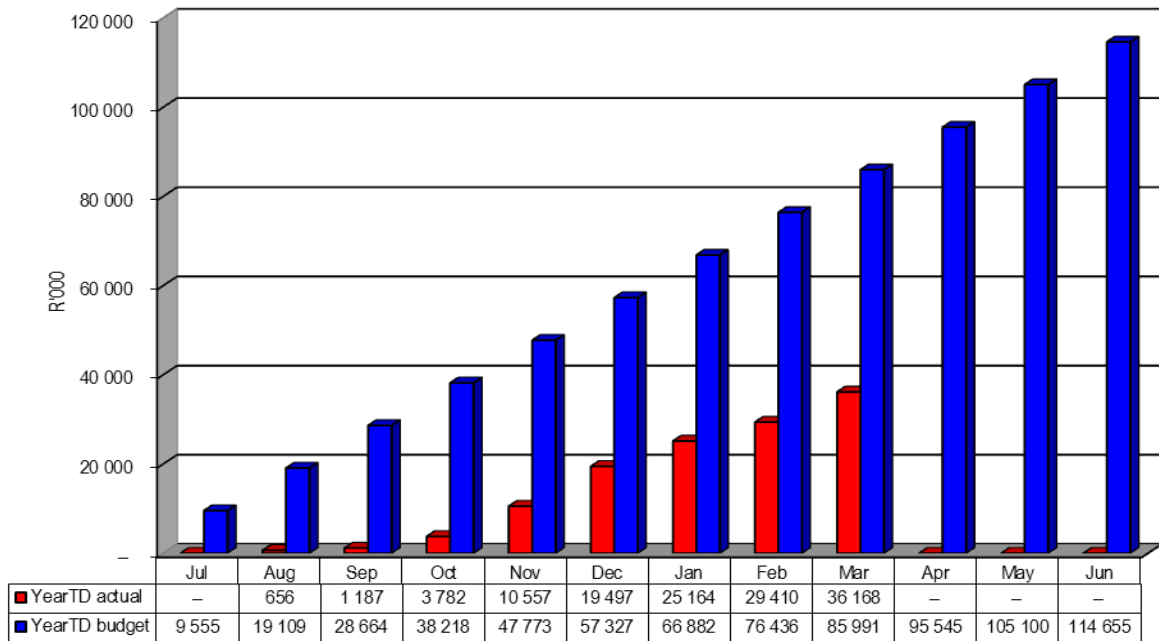


Chart C2 2018/19 Capital Expenditure: YTD actual v YTD target



4.3. Analysis of the Municipality's Statement of Financial Performance (Table C6)

EC102 Blue Crane Route - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1 223	1 000	1 000	19 051	1 000
Call investment deposits			-	-	60 343	-
Consumer debtors		24 985	35 000	25 000	39 427	35 000
Other debtors		5 131	5 000	5 000	6 214	5 000
Current portion of long-term receivables		3	4	4	5	4
Inventory		1 035	1 200	1 200	1 160	1 200
Total current assets		32 377	42 204	32 204	126 199	42 204
Non current assets						
Long-term receivables			8	8		8
Investments				-		-
Investment property		25 323	25 392	25 323	25 323	25 392
Investments in Associate		-		-		-
Property, plant and equipment		577 325	589 475	640 000	566 071	589 475
Agricultural				-		-
Biological assets		-		-		-
Intangible assets		-		-		-
Other non-current assets		461	458	458	461	458
Total non current assets		603 109	615 333	665 789	591 855	615 333
TOTAL ASSETS		635 486	657 537	697 993	718 055	657 537
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		3 510	4 000	4 000	5 474	4 000
Consumer deposits		2 579	2 650	2 650	2 650	2 650
Trade and other payables		31 968	12 425	23 025	76 810	12 425
Provisions						-
Total current liabilities		38 057	19 075	29 675	84 934	19 075
Non current liabilities						
Borrowing		5 910	3 000	3 000	4 500	3 000
Provisions		46 862	55 000	49 000	46 862	55 000
Total non current liabilities		52 771	58 000	52 000	51 362	58 000
TOTAL LIABILITIES		90 829	77 075	81 675	136 296	77 075
NET ASSETS	2	544 658	580 462	616 318	581 759	580 462
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		544 658	580 462	616 318	581 759	580 462
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	544 658	580 462	616 318	581 759	580 462

4.4. Analysis of the Municipality's Cash Flow Statement (Table C7)

EC102 Blue Crane Route - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		9 525	12 130	12 130	343	10 877	9 098	1 779	20%	12 293
Service charges		101 219	120 353	122 890	8 743	88 342	90 265	(1 922)	-2%	117 092
Other revenue		5 951	14 837	6 762	1 944	16 377	11 128	5 249	47%	22 613
Government - operating		50 962	55 539	56 343	12 253	54 082	41 654	12 428	30%	54 082
Government - capital		30 742	69 411	114 475	57 377	112 417	52 058	60 359	116%	112 667
Interest		1 127	4 320	1 300	2	906	3 240	(2 334)	-72%	1 172
Dividends										
Payments										
Suppliers and employees		(170 704)	(204 921)	(203 918)	(13 081)	(165 145)	(153 690)	11 455	-7%	(214 430)
Finance charges		(1 057)	(1 317)	(5 504)		(510)	(988)	(478)	48%	(1 085)
Transfers and Grants		(1 010)	(783)	(1 021)		(830)	(587)	243	-41%	(830)
NET CASH FROM/(USED) OPERATING ACTIVITIES		26 756	69 570	103 457	67 582	116 517	52 178	(64 339)	-123%	103 574
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		134	200	200	-		150	(150)	-100%	100
Decrease (Increase) in non-current debtors		3		14 683						
Decrease (increase) other non-current receivables		-		-						
Decrease (increase) in non-current investments		-		-						
Payments										
Capital assets		(29 658)	(69 841)	(114 655)	6 758	(36 268)	(40 741)	(4 473)	11%	(100 268)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(29 521)	(69 641)	(99 771)	6 758	(36 268)	(40 591)	(4 323)	11%	(100 168)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-							
Borrowing long term/refinancing		1 460	-							
Increase (decrease) in consumer deposits		158	240	171	17	126	180	(54)	-30%	172
Payments										
Repayment of borrowing		(4 559)	(1 500)	(4 576)		(2 205)	(1 125)	1 080	-96%	(4 576)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 941)	(1 260)	(4 405)	17	(2 078)	(945)	1 133	-120%	(4 404)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		6 929	1 775	1 223		1 223	1 223			1 223
Cash/cash equivalents at month/year end:		1 223	444	503		79 393	11 865			226

The most important analysis of this report is the cash shortfall of R7.2million as per the attached "Unspent Grants" report for March 2019. The Municipality do have cash funds of R79million at 31 March 2019 which is enough to cover the DORA grants of R72million, but it must be noted that the equitable share of R12million is included in the unspent grants, but only an amount of R5million will be cash funded.

The reason for the cash shortfall if all grants are taken into account is as follows:

VAT on grants not yet utilised because of underspending: R5.6million

Under collection of billing (Payrate is at 85%, budgeted for 92%) R5.5million

R11million

EC102 Blue Crane Route - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Forecast	Forecast	Forecast			
Cash Receipts By Source																
Property rates		472	6 201	1 146 695	920	642	348	460	344	343	472	472	472	12 293	13 343	14 678
Property rates - penalties & collection charges		-														
Service charges - electricity revenue		7 911	7 078	8 132	9 085	8 823	7 631	11 191	8 699	7 613	8 000	8 500	8 500	101 162	104 843	110 085
Service charges - water revenue		506	651	626	506	774	595	772	566	506	550	550	550	7 152	12 311	12 927
Service charges - sanitation revenue		263	383	294	269	403	290	323	298	263	300	300	300	3 687	4 552	4 779
Service charges - refuse		361	472	423	381	655	364	465	410	361	400	400	400	5 092	5 660	5 943
Service charges - other																
Rental of facilities and equipment		56	53	38	35	37	37	51		23	40	40	40	451	560	588
Interest earned - external investments		25	279	27	133	169	27	86	157	2	89	89	89	1 172	1 050	1 103
Interest earned - outstanding debtors		277	277	262	251	260	271	240	225	280	277	277	277	3 173	3 486	3 660
Dividends received																
Fines		10	14	10	7	11	5	10	113	13	5	5	140	343	100	100
Licences and permits		40	42	59	47	32	51	34	7	25	42	42	42	463	525	551
Agency services		73	82	70	89	109	80	61	89	58	70	70	70	922	630	662
Transfer receipts - operating		20 422	2 020			450	18 637		300	12 253				54 082	59 216	63 584
Other revenue		1 661	1 437	553	953	2 206	1 561		2 545	1 545	1 600	1 600	1 600	17 261	1 338	1 405
Cash Receipts by Source		32 078	18 988	11 640	12 677	14 571	29 897	13 694	13 754	23 286	11 844	12 344	12 479	207 252	207 613	220 063
Other Cash Flows by Source																
Transfer receipts - capital		22 300					11 440	20 000	1 300	57 377			250	112 667	18 724	17 339
Contributions & Contributed assets																
Proceeds on disposal of PPE													100	100	105	110
Short term loans																
Borrowing long term/refinancing																
Increase in consumer deposits		15	15	15	14	14	13	10	15	17	15	15	15	172	260	280
Receipt of non-current debtors																
Receipt of non-current receivables																
Change in non-current investments																
Total Cash Receipts by Source		54 393	19 003	11 655	12 690	14 585	41 350	33 703	15 069	80 680	11 860	12 360	12 845	320 191	226 702	237 792

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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	1	Outcome	Outcome	Outcome	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast			
Cash Receipts By Source																
Cash Payments by Type																
Employee related costs		5 652	6 031	6 548	6 017	9 820	6 612	5 696	5 995	6 237	6 200	6 200	6 200	77 209	89 186	94 552
Remuneration of councillors		319	324	322	322	322	322	322	411	333	340	340	355	4 030	4 318	4 577
Interest paid						245	197	68					125	1 085	950	500
Bulk purchases - Electricity		9 281	10 321	6 467	7 437	6 622	6 494	6 857	5 533	4 999	7 000	7 000	7 500	85 511	85 342	89 609
Bulk purchases - Water & Sewer													-		1 470	1 544
Other materials		81	157	86	140	267	434	486	391	129	150	150	150	2 622	3 381	3 550
Contracted services		57	246	651	207	926	1 226	67	1 232	328	700	500	500	6 638	8 668	9 501
Grants and subsidies paid - other municipalities													-			
Grants and subsidies paid - other		830											-	830	822	863
General expenses		4 291	2 542	5 405	3 105	3 315	3 004	4 593	5 111	1 054	2 000	2 000	2 000	38 420	25 398	26 679
Cash Payments by Type		20 510	19 621	19 478	17 227	21 518	18 289	18 088	18 673	13 081	16 390	16 315	17 155	216 345	219 534	231 375
Other Cash Flows/Payments by Type																
Capital assets			754	533	2 595	6 776	8 940	5 667	4 246	6 758	14 925	9 925	39 151	100 268	16 855	15 690
Repayment of borrowing						1 430	775					1 550	821	4 576	1 208	758
Other Cash Flows/Payments													-			
Total Cash Payments by Type		20 510	20 375	20 011	19 822	29 724	28 003	23 754	22 919	19 839	31 315	27 790	57 127	321 188	237 597	247 823
NET INCREASE/(DECREASE) IN CASH HELD		33 883	(1 371)	(8 356)	(7 132)	(15 139)	13 346	9 949	(7 850)	60 841	(19 455)	(15 430)	(44 282)	(997)	(10 895)	(10 031)
Cash/cash equivalents at the month/year beginning:		1 223	35 105	33 734	25 378	18 246	3 107	16 454	26 403	18 553	79 393	59 938	44 508	1 223	226	(10 670)
Cash/cash equivalents at the month/year end:		35 105	33 734	25 378	18 246	3 107	16 454	26 403	18 553	79 393	59 938	44 508	226	226	(10 670)	(20 701)

4.5. Evaluation of Conditional Grant Expenditure

The municipality is the recipient of various conditional grants that are allocated in the Division of Revenue Act (DoRA) with the relevant amounts and conditions attached.

4.6. Summary of any financial problems or risks facing the municipality

The projected cash flow for the 2018/19 financial year still shows positive but Management must be very strict and disciplined with their budget control so that no negative financial situation may surprise the Municipality at the end of the financial year at June 2019.

The municipality still need assistance from National Treasury to resolve the following matters:

- 1) to finalise the intergovernmental dispute with SANParks;
- 2) to intervene i.t.o. the service provider (Bytes Universal Systems / SAMRAS that does not supply a fully mSCOA reporting financial system;
- 3) to assist with the developing of cost covering tariffs.

NIGEL DELO
ACT. MUNICIPAL MANAGER

DATE

5. IN-YEAR BUDGET STATEMENT TABLES

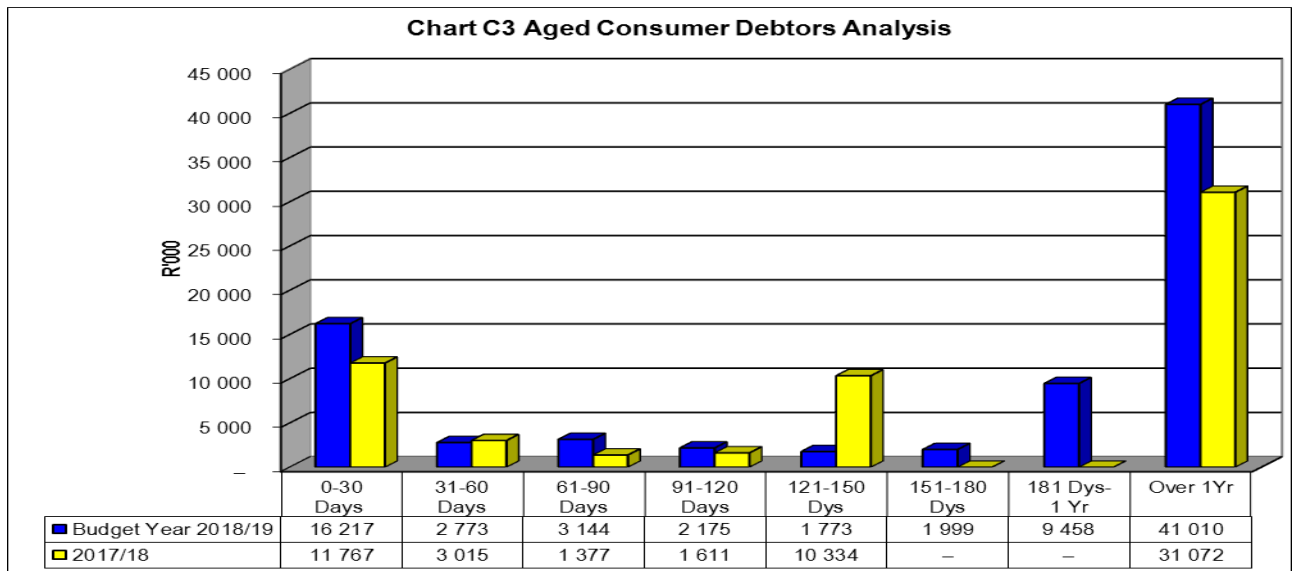
The Tables C1 to C7 and SC9 is reflects in the above section **4. EXECUTIVE SUMMARY.**

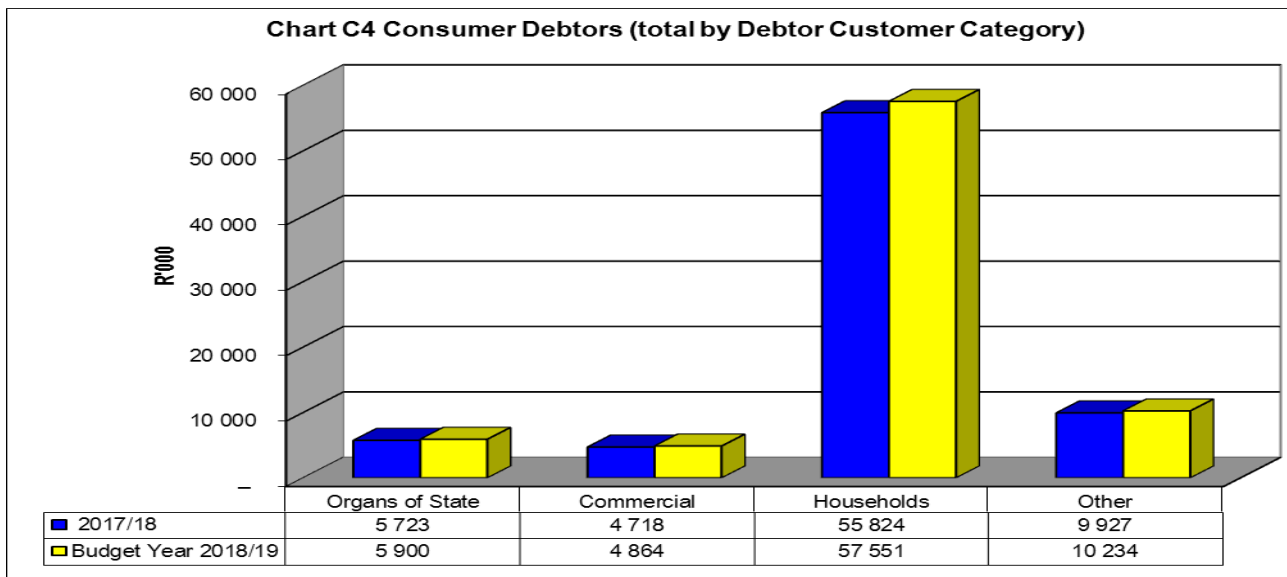
PART 2 – SUPPORTING DOCUMENTATION

6. SUPPORTING DOCUMENTATION

6.1. Debtors' Analysis – Table SC3

EC102 Blue Crane Route - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
Description	NT Code	Budget Year 2018/19									Total over 90 days	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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 871	1 001	1 307	610	507	1 187	2 915	8 577	18 976	13 797		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10 466	1 051	1 137	898	602	300	1 997	3 313	19 764	7 110		
Receivables from Non-exchange Transactions - Property Rates	1400	431	76	56	43	41	39	1 320	4 940	6 945	6 383		
Receivables from Exchange Transactions - Waste Water Management	1500	1 024	242	232	226	209	53	1 066	4 834	7 887	6 389		
Receivables from Exchange Transactions - Waste Management	1600	1 406	338	321	314	311	313	1 309	6 650	10 964	8 898		
Receivables from Exchange Transactions - Property Rental Debtors	1700	9	2	2	2	2	2	7	72	98	84		
Interest on Arrear Debtor Accounts	1810	422	48	75	66	71	91	625	11 476	12 874	12 329		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(412)	15	14	16	29	14	218	1 148	1 040	1 424		
Total By Income Source	2000	16 217	2 773	3 144	2 175	1 773	1 999	9 458	41 010	78 548	56 414	-	-
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	747	206	204	213	31	11	565	3 923	5 900	4 743		
Commercial	2300	2 438	157	150	110	75	103	350	1 480	4 864	2 119		
Households	2400	8 688	2 038	2 362	1 482	1 346	1 732	6 567	33 335	57 551	44 462		
Other	2500	4 344	372	428	371	320	152	1 976	2 272	10 234	5 091		
Total By Customer Group	2600	16 217	2 773	3 144	2 175	1 773	1 999	9 458	41 010	78 548	56 414	-	-





At 31 March 2019 there was outstanding payments to creditors to the total amount of R2,414,007 as reflected in the mentioned age analysis of creditors. The above age analysis reports in point (i), was submitted to National and Provincial Treasury.

Not all the Creditors has been paid within the 30-day period as per the Tax Invoices received, as the invoices of the Auditor General to an amount of R2,792,646 (January 2019) will be paid in instalments of R465,441 over a period of six (6) months ended at 30 June 2019.

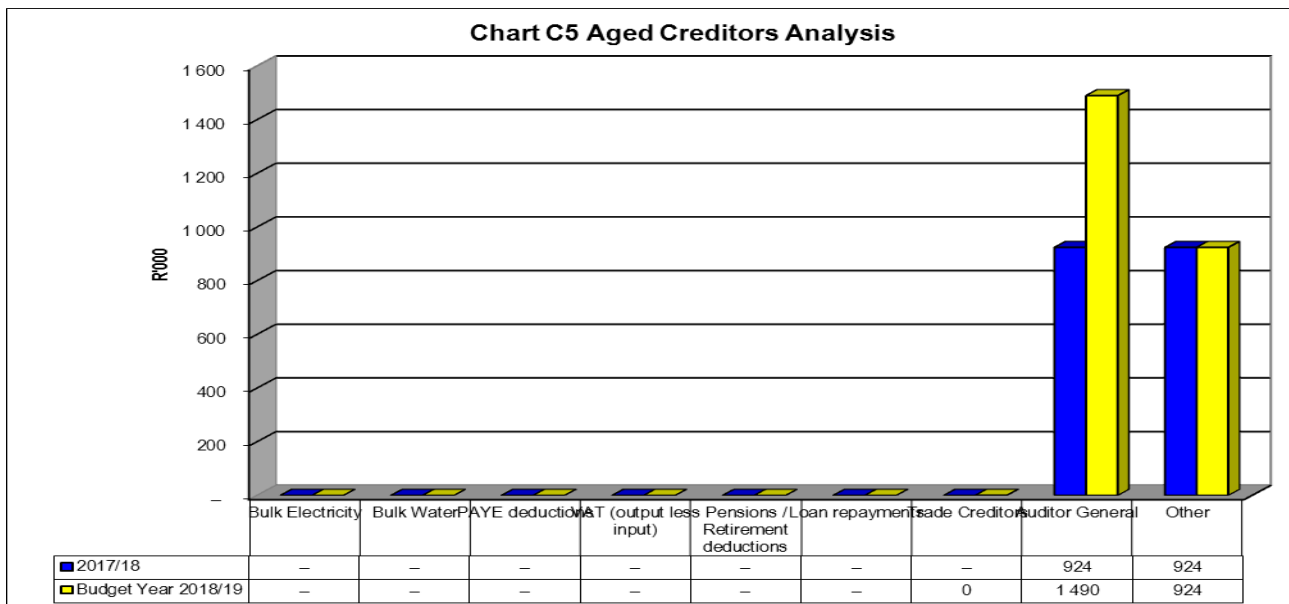
6.2. Creditors' Analysis - Table SC4

EC102 Blue Crane Route - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March											
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	
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	-	0	-	-	-	-	-	-	0	-
Auditor General	0800	24	35	8	1 423	-	-	-	-	1 490	-
Other	0900	-	-	-	-	-	-	-	924	924	-
Total By Customer Type	1000	24	35	8	1 423	-	-	-	924	2 414	-

The outstanding Debtors as at 31 March 2019 was R78,548, 492.

That the following ratio's for Debtors be noted:

- Collection rate: 84.58% (budget 92%)
- Nett Debtor days: 103 days (norm 30days)



6.3. Investment Portfolio Analysis - Table SC5

EC102 Blue Crane Route - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	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
R thousands									
Municipality									
ABSA fixed deposit			fixed deposit				8		8
ABSA 365 days Fixed Deposit			fixed deposit				–		–
ABSA Call Account			Call Account				–		–
Nedbank Money market			Money Market				4		4
Nedbank Fixed Deposit			fixed deposit				5		5
Nedbank Fixed Term Deposit			fixed deposit				80		80
Investec fixed Smart Rate			Money Market				–		–
FNB call account			Call Account				3 079	57 168	60 247
FNB 32 DAYS notice			32 DAYS				–		–
NEDBANK FIXED DEPOSIT-withdrawals			fixed deposit				–		–
NEDBANK FIXED DEPOSIT-withdrawals			fixed deposit				–		–
NEDBANK FIXED DEPOSIT			fixed deposit				–		–
NEDBANK FIXED DEPOSIT			fixed deposit				–		–
Investec Fixed Deposit			fixed deposit				–		–
Municipality sub-total					–		3 175	57 168	60 343
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				–		3 175	57 168	60 343

The Investment Register reflects the investment amount and the interest received during 31 March 2019 the investments was R60,342,517 and R167,686 interest received.

6.4. Allocation and Grant Receipts and Expenditure – Tables SC6; SC7(1) and SC7(2)

EC102 Blue Crane Route - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		48 580	52 488	52 488	12 253	52 488	52 488	-		52 488
Local Government Equitable Share		45 700	49 012	49 012	12 253	49 012	49 012	-		49 012
Municipal Drought Relief		180	-	-	-	-	-	-		-
Finance Management		1 700	1 770	1 770	-	1 770	1 770	-		1 770
EPWP Incentive		1 000	1 000	1 000	-	1 000	1 000	-		1 000
MIG/PMU			706	706	-	706	706	-		706
Provincial Government:		2 300	2 300	2 300	-	2 300	2 300	-		2 300
Sport and Recreation		2 300	2 300	2 300	-	2 300	2 300	-		2 300
HOUSING PROJECTS								-		
SETA								-		
Matric outreach								-		
Vuna awards								-		
DWA								-		
Local Government (LED)	4							-		
Other transfers and grants [insert description]								-		
District Municipality:		-	751	-	197	592	592	-		789
Environmental Health			751	789	197	592	592	-		789
LED - Youth Centre								-		
LED - Tourism								-		
Infrastructure Support Grant								-		-
MRM Programme								-		
Fire Fighters								-		-
National Disaster Grant								-		-
Other grant providers:		-	-	766	-	766	575	192	33.3%	766
SBDM				766		766	575	192	33.3%	766
SETA								-		
IEC - upgrade voting stations								-		
Other transfers/grants [insert description]								-		
Lotto Grant: Sport Facilities								-		
Total Operating Transfers and Grants	5	50 880	55 539	55 554	12 450	56 146	55 954	192	0.3%	56 343
Capital Transfers and Grants										
National Government:		29 496	69 411	111 711	57 377	111 711	111 711	-		111 711
Municipal Infrastructure Grant (MIG)		12 496	13 411	13 411	8 817	13 411	13 411	-		13 411
INEP			6 000	6 000		6 000	6 000	-		6 000
WSIG		17 000	50 000	92 300	48 560	92 300	92 300	-		92 300
FMG								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
ACIP/DWA								-		
ACIP-PEARSTON COMMUNITY WATER SUPPLY			-					-		-
LIBRARY GRANT								-		
District Municipality:		1 971	-	2 397	-	883	883	-		2 397
Cacadu -Infrastructure		937		140		140	140	-		140
Cacadu - Libraries								-		
Cacadu - Fire & Disaster Building		1 034		2 257		743	743	-		2 257
LED Projects								-		
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transf								-		
Total Capital Transfers and Grants	5	31 467	69 411	114 108	57 377	112 594	112 594	-		114 108
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	82 347	124 950	169 662	69 827	168 740	168 548	192	0.1%	170 451

EC102 Blue Crane Route - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		48 580	52 488	52 488	4 373	39 472	39 366	106	0.3%	52 488
Local Government Equitable Share		45 700	49 012	49 012	4 084	36 760	36 759	1	0.0%	49 012
Municipal Drought Relief		180								
Finance Management		1 700	1 770	1 770	220	1 226	1 328	(102)	-7.7%	1 770
EPWP Incentive		1 000	1 000	1 000	10	958	750	208	27.7%	1 000
MIG/PMU			706	706	59	529	529	(0)	0.0%	706
Provincial Government:		2 300	2 300	2 300	192	1 725	1 725			2 300
Sport and Recreation		2 300	2 300	2 300	192	1 725	1 725			2 300
SETA										
0										
Local Government (LED)										
Other transfers and grants [insert description]										
District Municipality:		-	751	789	197	592	564	28	5.0%	789
<i>Environmental Health</i>			751	789	197	592	564			789
<i>Cacadu: Fire Services Grant</i>										
<i>National Disaster Grant</i>										
<i>Youth and Tourism upgrades</i>		-								
<i>SB Infrastructure Support</i>		-								
<i>Abafazi Rural Project</i>										
<i>Fire Fighters</i>										
Other grant providers:		-	-	766	-	277	575	(297)	-51.7%	766
<i>Rainwater Harvesting and DWAF</i>										
<i>LED</i>										
<i>SETA</i>										
<i>SBDM</i>				766		277	574 657.50	(297)	-51.7%	766
Total operating expenditure of Transfers and Grants:		50 880	55 539	56 343	4 762	42 066	42 229	(163)	-0.4%	56 343
Capital expenditure of Transfers and Grants										
National Government:		29 496	69 411	111 711	7 578	40 495	83 783			111 711
Municipal Infrastructure Grant (MIG)		12 496	13 411	13 411	576	6 880	10 058			13 411
INEP			6 000	6 000		3 013	4 500			6 000
EPWP										
FMG										
Water Infrastructure Grant		17 000	50 000	92 300	7 003	30 602	69 225			92 300
Municipal Infrastructure Grant (MIG)										
FMG										
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-			-
ACIP/DWA										
LIBRARY GRANT										
ACIP-SEWERAGE PROJECT										
0										
District Municipality:		-	-	-	-	-	-			-
<i>Cacadu - Fire & Disaster Building</i>		699		2 257	359	607	1 693	(1 086)	-64.2%	2 257
<i>CACADU ROADS AND STORM WATER Infrastructure</i>		923		140			105			140
<i>Cacadu: Upgrading Elect Network</i>										
0										
Other grant providers:		-	-	-	-	-	-			-
DWAF										
<i>Other Grants</i>										
Total capital expenditure of Transfers and Grants		29 496	69 411	111 711	7 578	40 495	83 783			111 711
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		80 376	124 950	168 054	12 340	82 561	126 012	(163)	-0.1%	168 054

The Municipality did not spend the capital grants according to plan. The total capital grants, after the adjusted budget, is R114million and only an amount of R40.7million was utilised which is only 36%.

The Technical Services department must make sure that projects are according to plan so that all grants be spent at 30 June 2019.

EC102 Blue Crane Route - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March						
Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Municipal Drought Relief					-	
Finance Management					-	
EPWP Incentive					-	
#REF!					-	
#REF!					-	
MIG/PMU					-	
Provincial Government:		-	-	-	-	
Sport and Recreation					-	
SETA					-	
0					-	
Local Government (LED)					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
<i>Fire Fighters</i>					-	
Other grant providers:		-	-	-	-	
<i>SBDM</i>					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
FMG					-	
NER					-	
#REF!					-	
#REF!					-	
#REF!					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
0					-	
District Municipality:		-	-	-	-	
0					-	
Other grant providers:		-	-	-	-	
0					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

6.5. Councillor and Board Members Allowances and Employees Benefits – Table SC8

EC102 Blue Crane Route - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages										
Pension and UIF Contributions		181	179	215	19	164	161	3	2%	215
Medical Aid Contributions		37	40	39	3	29	29	(1)	-2%	39
Motor Vehicle Allowance		748	794	785	65	589	589	(0)	0%	785
Cellphone Allowance		447	518	488	41	366	366	-		488
Housing Allowances		-								
Other benefits and allowances		2 458	2 543	2 468	204	1 848	1 851	(3)	0%	2 468
Sub Total - Councillors		3 871	4 074	3 994	333	2 995	2 996	(1)	0%	3 994
% increase	4		5.2%	3.2%						3.2%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 546	4 540	4 261	305	2 591	3 196	(605)	-19%	4 261
Pension and UIF Contributions		98	154	156	13	87	117	(30)	-26%	156
Medical Aid Contributions				59			44	(44)	-100%	59
Overtime										
Performance Bonus			309	262		79	197	(118)	-60%	262
Motor Vehicle Allowance		411	518	408	33	298	306	(8)	-2%	408
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances			201	515	21	147	386	(239)	-62%	515
Payments in lieu of leave		486								
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Senior Managers of Municipality		4 541	5 722	5 661	372	3 201	4 246	(1 044)	-25%	5 661
% increase	4		26.0%	24.7%						24.7%
Other Municipal Staff										
Basic Salaries and Wages		49 955	52 606	49 648	4 378	37 127	37 236	(109)	0%	49 648
Pension and UIF Contributions		8 478	9 221	9 099	750	6 795	6 824	(30)	0%	9 099
Medical Aid Contributions		2 779	2 263	1 993	183	1 481	1 495	(14)	-1%	1 993
Overtime		3 813	3 397	3 800	321	2 962	2 850	112	4%	3 800
Performance Bonus		3 979	4 118	3 847	-	4 005	2 886	1 120	39%	3 847
Motor Vehicle Allowance			672	682	49	450	512	(61)	-12%	682
Cellphone Allowance										
Housing Allowances			987	843	67	606	632	(26)	-4%	843
Other benefits and allowances		3 826	794	1 643	184	1 637	1 232	406	33%	1 643
Payments in lieu of leave		1 215	810	750	-	199	563	(363)	-65%	750
Long service awards		361	500	500	-	145	375	(230)	-61%	500
Post-retirement benefit obligations	2	2 373	810	(391)			(293)	293	-100%	(391)
Sub Total - Other Municipal Staff		76 779	76 178	72 414	5 932	55 408	54 311	1 097	2%	72 414
% increase	4		-0.8%	-5.7%						-5.7%
Total Parent Municipality		85 191	85 973	82 069	6 637	61 604	61 552	52	0%	82 069
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									

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		A	B	C						D
Senior Managers of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		85 191	85 973	82 069	6 637	61 604	61 552	52	0%	82 069
% increase	4		0.9%	-3.7%						-3.7%
TOTAL MANAGERS AND STAFF		81 320	81 899	78 075	6 304	58 609	58 556	53	0%	78 075

6.6. Capital Programme Performance – Table SC12

EC102 Blue Crane Route - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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									
Monthly expenditure performance trend									
July		5 820	9 555	–		9 555	–		
August		5 820	9 555	656	656	19 109	18 454	96.6%	1%
September	405	5 820	9 555	531	1 187	28 664	27 477	95.9%	2%
October	710	5 820	9 555	2 595	3 782	38 218	34 436	90.1%	5%
November	2 995	5 820	9 555	6 776	10 557	47 773	37 215	77.9%	15%
December	5 837	5 820	9 555	8 940	19 497	57 327	37 830	66.0%	28%
January	365	5 820	9 555	5 667	25 164	66 882	41 718	62.4%	36%
February	2 263	5 820	9 555	4 246	29 410	76 436	47 027	61.5%	42%
March	4 481	5 820	9 555	6 758	36 168	85 991	49 823	57.9%	52%
April	2 445	5 820	9 555			95 545	–		
May	3 407	5 820	9 555			105 100	–		
June	6 750	5 820	9 555			114 655	–		
Total Capital expenditure	29 658	69 841	114 655	36 168					

Chart C1 2018/19 Capital Expenditure Monthly Trend: actual v target

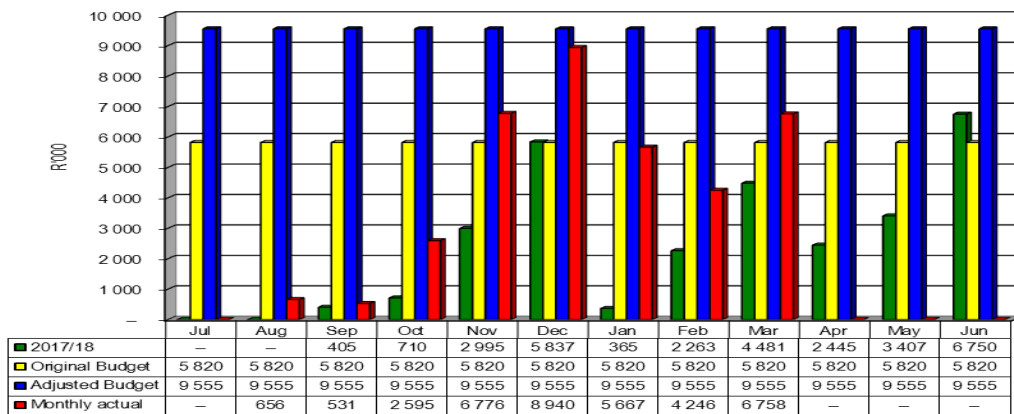
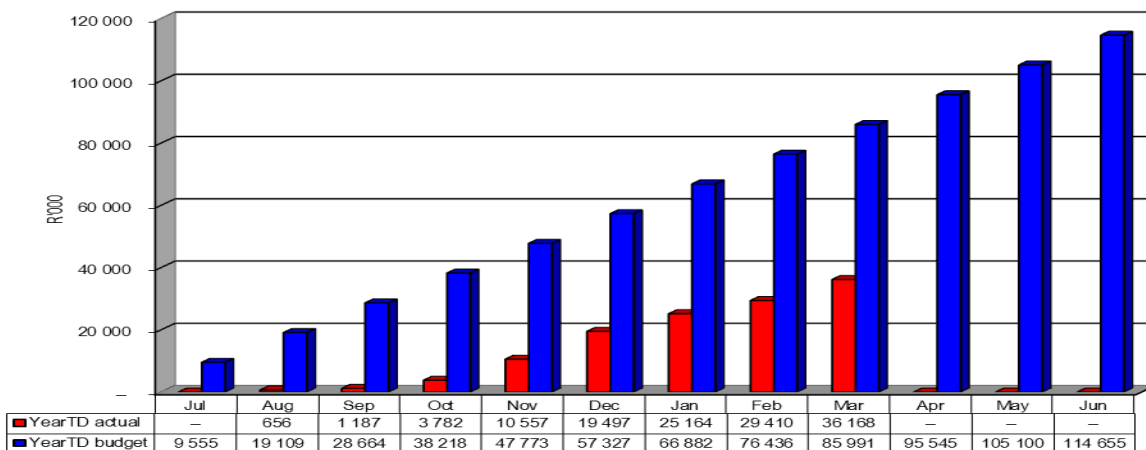


Chart C2 2018/19 Capital Expenditure: YTD actual v YTD target



6.7. Other Supporting Documents – Table SC13(a); SC13(b); SC13(c) and SC13(d)

The undermentioned Supporting Tables reflects under **Annexure ‘A’**:

- **Table SC13(a)** - Capital Expenditure on new Assets by Asset Class; and
- **Table SC13(b)** - Capital Expenditure on Renewal of Existing Assets by Asset Class; and
- **Table SC13(c)** - Expenditure on Repairs and Maintenance by Asset Class; and
- **Table SC13(d)** - Depreciation by Asset Class

7. SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) PERFORMANCE

The review of the SDBIP performance is attached as **Annexure “B”**, whilst the Budget Performance assessment is as per above sections as per the guidelines of Chapter 7, Section 71; 52(d); 54 and 168(1) of the MFMA No.56 of 2003, and Section 35; 33 and 31(1) of the Government Gazette No 32141 of 17 April 2009.

The Auditor General has concluded their audit on the 2017/18 financial year and has provided the municipality with an unqualified opinion.

This is an improvement over the prior year’s report. Internal Audit and the Performance Management section are intensifying their reviews of evidence to ensure that they are now reliable for the 2018/2019 financial year and address the audit finding.

8. QUALITY CERTIFICATE

I, **Nigel Delo**, the **Acting Municipal Manager** of **Blue Crane Route Municipality(EC102)**, hereby certify that –

the monthly budget statement

quarterly report on the implementation of the budget and financial state affairs of the municipality

quarterly performance assessment

for the month of **MARCH 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

NIGEL DELO

ACT. MUNICIPAL MANAGER OF BLUE CRANE ROUTE MUNICIPALITY (EC102)

DATE

Table SC13a: Monthly Budget Statement – Capital expenditure on new assets by asset class

EC102 Blue Crane Route - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March										
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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		24 986	62 111	111 911	6 423	34 370	83 933	49 563	59.1%	111 911
Infrastructure - Road transport		9 792	-	14 414	-	1 790	10 810	9 020		14 414
Roads, Pavements & Bridges		9 792		13 611		1 788	10 208	8 420		13 611
Storm water				803		2	602	600		803
Infrastructure - Electricity		-	6 200	6 000	-	2 783	4 500	1 717	38.2%	6 000
Generation			6 200	6 000		2 783	4 500	1 717	38.2%	6 000
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		208	28 638	80 027	4 515	16 972	60 021	43 048	71.7%	80 027
Dams & Reservoirs			5 911	21 924			16 443	16 443	100.0%	21 924
Water purification		208	22 727	58 103	4 515	16 972	43 578	26 605	61.1%	58 103
Reticulation										
Infrastructure - Sanitation		14 986	27 273	11 470	1 907	12 825	8 602	(4 223)	-49.1%	11 470
Reticulation		14 986	27 273	11 470	1 907	12 825	8 602	(4 223)	-49.1%	11 470
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		623	7 500	103	312	1 675	77	(1 598)	-2075.0%	103
Parks & gardens										
Sportsfields & stadia		623	600	103		1 146	77	(1 069)	-1387.7%	103
Swimming pools										
Community halls			4 900							
Libraries										
Recreational facilities			2 000							
Fire, safety & emergency					312	529		(529)		
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		2 190	230	2 641	23	123	1 981	1 858	93.8%	2 641
General vehicles		612								
Specialised vehicles										
Plant & equipment		159		2 471			1 853	1 853	100.0%	2 471
Computers - hardware/equipment		126			23	38		(38)		
Furniture and other office equipment		1 293	230	170		85	127	43	33.7%	170
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other										
Total Capital Expenditure on new assets	1	27 799	69 841	114 655	6 758	36 168	85 991	49 823	57.9%	114 655
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

Table SC13b: Monthly Budget Statement – Capital expenditure on existing assets by asset class

EC102 Blue Crane Route - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1 859	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		1 859	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation		1 859	-	-	-	-	-	-	-	-
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other										
Total Capital Expenditure on renewal of existing ass	1	1 859	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

Table SC13c: Monthly Budget Statement – Expenditure on repairs and maintenance by asset class

EC102 Blue Crane Route - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09										
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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1 738	2 861	516	128	1 864	387	(1 477)	-381.8%	516
Infrastructure - Road transport		353	439	416	33	297	312	15	4.7%	416
Roads, Pavements & Bridges		353	439	40	33	297	30	(267)	-891.2%	40
Storm water				376			282	282	100.0%	376
Infrastructure - Electricity		777	884	100	29	577	75	(502)	-669.7%	100
Generation								-		-
Transmission & Reticulation		777	884	100	29	577	75	(502)	-669.7%	100
Street Lighting								-		-
Infrastructure - Water		513	1 058	-	31	735	-	(735)	#DIV/0!	-
Dams & Reservoirs								-		-
Water purification								-		-
Reticulation		513	1 058		31	735	-	(735)	#DIV/0!	-
Infrastructure - Sanitation		95	135	-	15	61	-	(61)	#DIV/0!	-
Reticulation								-		-
Sewerage purification		95	135		15	61	-	(61)	#DIV/0!	-
Infrastructure - Other		-	345	-	19	194	-	(194)	#DIV/0!	-
Waste Management			345		19	194	-	(194)	#DIV/0!	-
Transportation								-		-
Gas								-		-
Other								-		-
Community		-	-	-	-	88	-	(88)	#DIV/0!	-
Parks & gardens						23	-	(23)		
Sportsfields & stadia						4	-	(4)		
Swimming pools							-	-		
Community halls							-	-		
Libraries						11	-	(11)		
Recreational facilities						2	-	(2)		
Fire, safety & emergency						48	-	(48)		
Security and policing							-	-		
Buses							-	-		
Clinics							-	-		
Museums & Art Galleries							-	-		
Cemeteries							-	-		
Social rental housing							-	-		
Other							-	-		
Heritage assets		-	-	-	-	-	-	-		-
Buildings							-	-		
Other							-	-		
Investment properties		-	-	-	-	-	-	-		-
Housing development							-	-		
Other							-	-		
Other assets		797	2 043	1 582	136	811	1 187	376	31.7%	1 582
General vehicles		403	1 223	1 082	136	492	812	320	39.4%	1 082
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment										
Computers - hardware/equipment		139		500			375	375	100.0%	500
Furniture and other office equipment		69	429			78	-	(78)	#DIV/0!	-
Abattoirs							-	-		-
Markets							-	-		-
Civic Land and Buildings							-	-		-
Other Buildings		186	365			241	-	(241)	#DIV/0!	-
Other Land			25				-	-		-
Surplus Assets - (Investment or Inventory)							-	-		-
Other							-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class							-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class							-	-		-
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming							-	-		-
Other							-	-		-
Total Repairs and Maintenance Expenditure		2 535	4 903	2 098	264	2 763	1 574	(1 189)	-75.6%	2 098
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse							-	-		-
Fire							-	-		-
Conservancy							-	-		-
Ambulances							-	-		-

Table SC13d: Monthly Budget Statement – Depreciation by asset class

EC102 Blue Crane Route - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
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									
Depreciation by Asset Class/Sub-class										
Infrastructure		22 073	29 325	13 500	1 125	10 125	10 125	-		13 500
Infrastructure - Road transport		5 264	7 500	-	-	-	-	-		-
Roads, Pavements & Bridges		5 264	7 500							
Storm water										
Infrastructure - Electricity		8 061	8 500	8 500	708	6 375	6 375	-		8 500
Generation										
Transmission & Reticulation		8 061	8 500	8 500	708	6 375	6 375	-		8 500
Street Lighting										
Infrastructure - Water		4 080	4 370	-	-	-	-	-		-
Dams & Reservoirs										
Water purification										
Reticulation		4 080	4 370							
Infrastructure - Sanitation		4 668	5 000	5 000	417	3 750	3 750	-		5 000
Reticulation										
Sewerage purification		4 668	5 000	5 000	417	3 750	3 750	-		5 000
Infrastructure - Other		-	3 955	-	-	-	-	-		-
Waste Management			3 955							
Transportation										
Gas										
Other										
Community		-	205	-	-	-	-	-		-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities			5							
Fire, safety & emergency			200							
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-		-
Buildings										
Other										
Investment properties		-	3 660	-	-	-	-	-		-
Housing development										
Other			3 660							
Other assets		8 102	4 343	24 033	1 652	18 024	18 024	-		24 033
General vehicles		224		4 200		3 150	3 150	-		4 200
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment				4 400	367	3 300	3 300	-		4 400
Computers - hardware/equipment		145		3 964	330	2 973	2 973	-		3 964
Furniture and other office equipment		3 849	4 343	7 674	639	5 755	5 755	-		7 674
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		3 884		3 795	316	2 846	2 846	-		3 795
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class										
Biological assets		-	-	-	-	-	-	-		-
List sub-class										
Intangibles		4 337	-	-	-	-	-	-		-
Computers - software & programming										
Other		4 337								
Total Depreciation		34 512	37 533	37 533	2 777	28 149	28 149	-		37 533
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse										
Fire										
Conservancy										
Ambulances										

**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
(SDBIP) PERFORMANCE**