

FRANCES BAARD DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT

30 April 2017

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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 2016/17 financial year was submitted to the Executive Mayor and to Council for approval on 29 June 2016 and has also been submitted to National Treasury.

Although the IDP process plan is submitted as a separate item by the Directorate: Planning and Development, it is imperative to align the IDP and budget processes with one another.

Monthly reporting:

Monthly financial reporting as per DoRA and MFMA requirements to Council, National & Provincial Departments and other stakeholders have been adequately adhered to for the month under review.

Financial statements for the year ended 30 June 2016:

The Annual Financial Statements for the year ended 30 June 2016 was submitted to the Audit Committee on 22 August 2016 for their input and to the Office of the Auditor General on 31 August 2016 for audit purposes.

The municipality received an **Unqualified Audit Opinion** for the 2015/16 financial year with no matter of emphasis. This is the fourth time in six years that the municipality receives an unqualified audit opinion with no matters.

MFMA implementation oversight:

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

3. COUNCIL RESOLUTIONS

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

Recommendation:

- (a) That Council considers the section 71 monthly budget statements and supporting documentation for the month ending 30 April 2017.

4. EXECUTIVE SUMMARY

All variances are calculated against the approved budget figures.

4.1 Statement of Financial Performance**Consolidated performance against annual budget (Projected Operating Results) – Statement of Financial Performance – (Annexure A - Table C4)****Revenue by source**

Year-to-date accrued revenue is R119, 466 million as compared to the full year approved budget of R120, 145 million.

Operating expenditure by type

To date, R92, 761 million has been spent compared to the operational year-to-date budget projections of R104, 689 million.

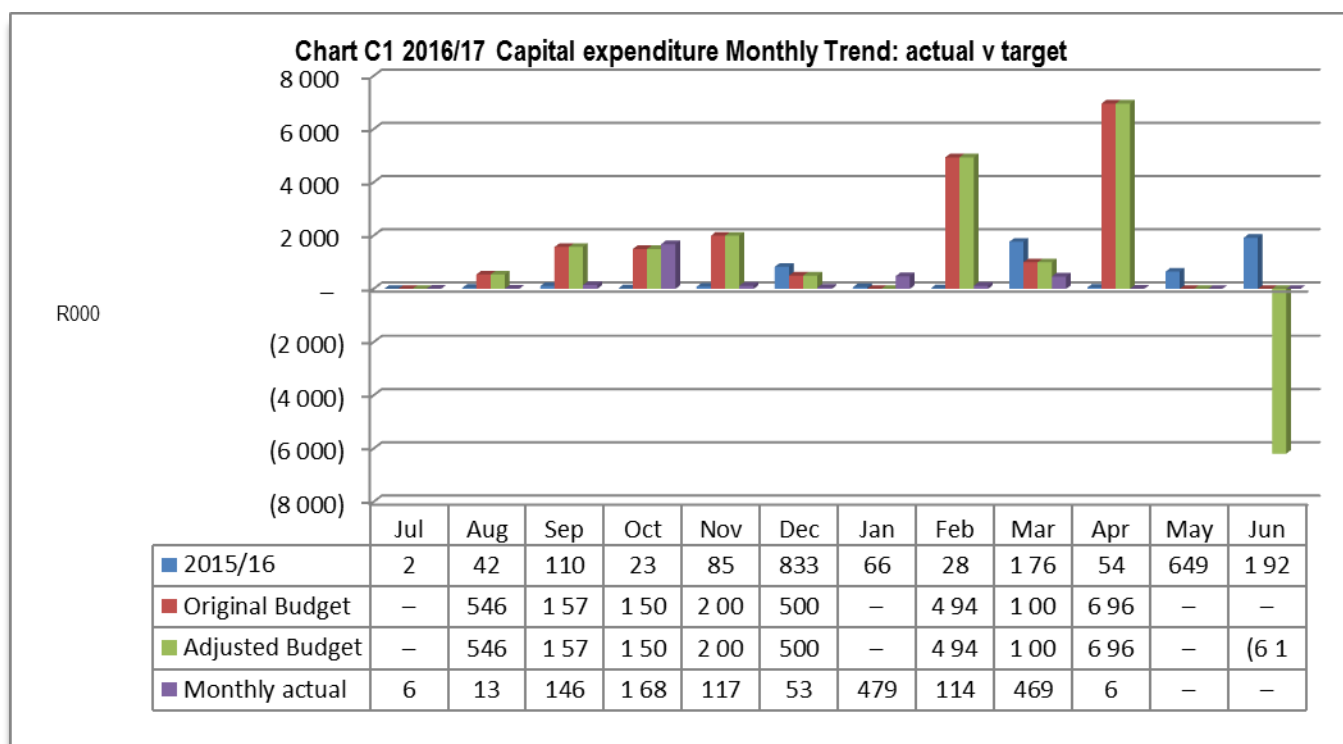
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

Capital Expenditure

Year-to-date expenditure on capital amounts to R3, 089 million as compared to the budget of R12, 848 million.

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

Capital Expenditure Monthly Trend: Actual vs Target



Cash Flows

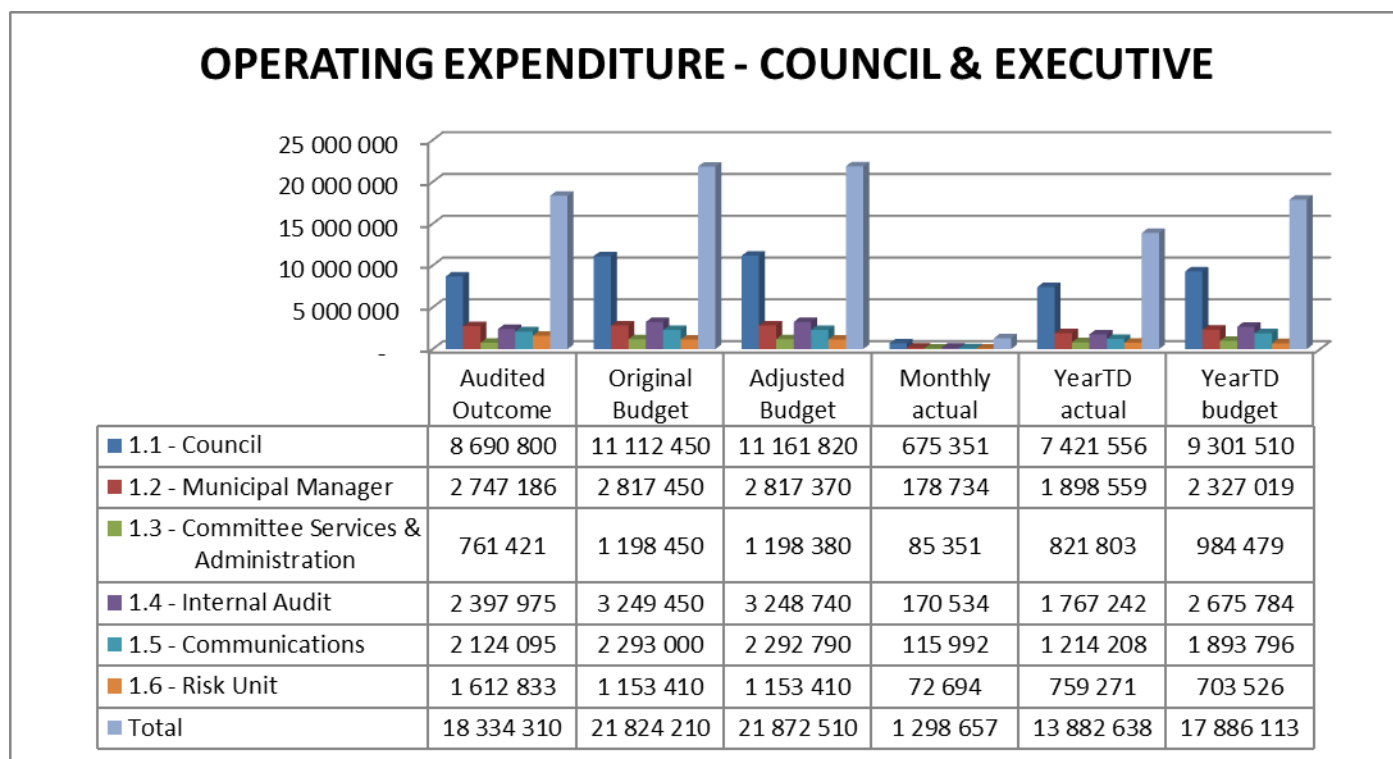
The municipality started the year with a total cash and cash equivalents of R69, 275 million. The year-to date cash and cash equivalents amounted to R88, 247 million. The net decrease in cash and cash equivalents for the year to date is R18, 972 million.

Table C6 includes all cash and cash equivalents (cashbook balances, petty cash balances and short and long term deposits).

Consolidated performance of year-to-date expenditure against year-to-date budget (per municipal vote)

The municipal vote reflects the organisational structure of the municipality which is made up of the following directorates: Council & Executive, Budget & Treasury, Administration, Planning & Development and Project Management & Advisory Services.

The following charts depict the financial performance as per municipal vote according to the approved organogram of the municipality:



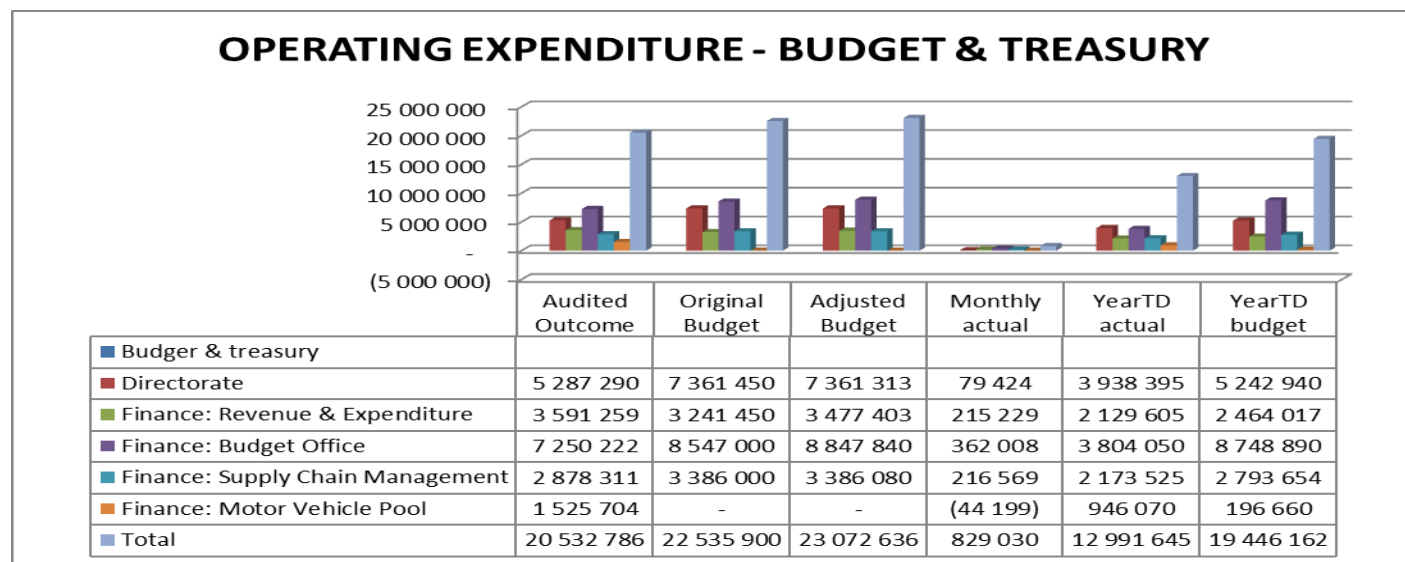
Actual operating expenditure of Council & Executive is R13, 882 638 as compared to the year-to-date budget R17, 886 113. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
<u>EXECUTIVE & COUNCIL</u>				
<u>COUNCIL</u>				
HH OTH TRANS: Bursaries non-employee/Mayor	600 000,00	82 331,10	14%	The bursary committee has selected successful candidates, payments to take place in the next two months.
<u>COMMUNICATIONS</u>				
Contr: Graphic designers/branding	32 000,00	22 489,47	70%	In process, project to be completed by the end of the financial year.
Oc: T&S Dom-accomodation/PAIA	15 000,00	-	0%	Acquiring servicer SAHRC to facilitate training in process
OS: B&A PROJECT MANAGEMENT/PPP	30 000,00	12 789,47	43%	Participation programme 16-17, 21 November 2016. Another participation programme planned for middle June 2017.
OC:ADV/PUB/MARK - CORP & MUN ACT/PPP	13 000,00	12 500,00	96%	Participation programme 16-17, 21 November 2016. Another participation programme planned for middle June 2017.
OC: CATERING MUNICIPAL ACTIVITIES/PPP	25 000,00	2 796,40	11%	Participation programme 16-17, 21 November 2016. Another participation programme planned for middle June 2017.
OC: TRANSPORT - EVENTS/PPP	20 000,00	-	0%	No transport was needed for the November 2016 participation programme. Another participation programme is planned for middle June 2017.
INVENTORY - MATERIALS & SUPPLIES/DCF	2 400,00	-	0%	Budget to be moved to the catering vote as requested. Correction to be done in May 2017.
<u>POLITICAL OFFICE - ADMINISTRATION</u>				
Inv-Mat&Supp/printing and stationery/commemorative	17 100,00	14 767,36	86%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Commemorative	153 900,00	120 081,63	78%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Disability	3 800,00	-	0%	Disability programme took place in April 2017. Expenditure incurred on catering.
Oc: Catering Municipal Act/Disability	34 200,00	-	0%	Commitment of R11976 on vote, which will be paid in May 2017
Inv-Mat&Supp/printing and stationery/Children	2 050,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Children	18 450,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Gender	2 600,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Gender	23 400,00	13 704,60	59%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Older persons	14 850,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Older persons	1 650,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/MRM	500,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/HIV Programme	420 000,00	191 396,45	46%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/MRM	4 500,00	-	0%	To be utilised during the course of the financial year.

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
YOUTH UNIT				
Contr:Stage and sound crew/Youth summit	10 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Youth summit	20 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Transport-events/Youth summit	15 000,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Youth summit	5 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/Youth Career Exhibition	90 000,00	90 000,00	100%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Youth Career Exhibition	160 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Transport-events/Youth Career Exhibition	50 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/District Sopa Debate	20 000,00	10 390,00	52%	To be utilised during the course of the financial year.
Oc:adv/pub/Mark-gift&promotion/ District Sopa Debate	10 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/June 16 youth event	15 000,00	-	0%	To be utilised during the course of the financial year.
Oc:adv/pub/Mark-gift&promotion/ June 16 youth event	15 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/June 16 youth event	100 000,00	77 650,00	78%	To be utilised during the course of the financial year.
Oc:Transport-events/June 16 youth event	20 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/Youth in action	10 000,00	-	0%	To be utilised during the course of the financial year.
Oc:adv/pub/Mark-gift&promotion/ Youth in action	5 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Youth in action	20 000,00	10 000,00	50%	To be utilised during the course of the financial year.
Oc:Transport-events Act/Youth in action	15 000,00	14 800,00	99%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Districts Forum Meetings	15 000,00	1 056,00	7%	To be utilised during the course of the financial year.
TOTAL	2 029 400,00	676 752,48	33%	

The year to date actual spending on special projects for Council & Executive amounted to R676, 752.48.

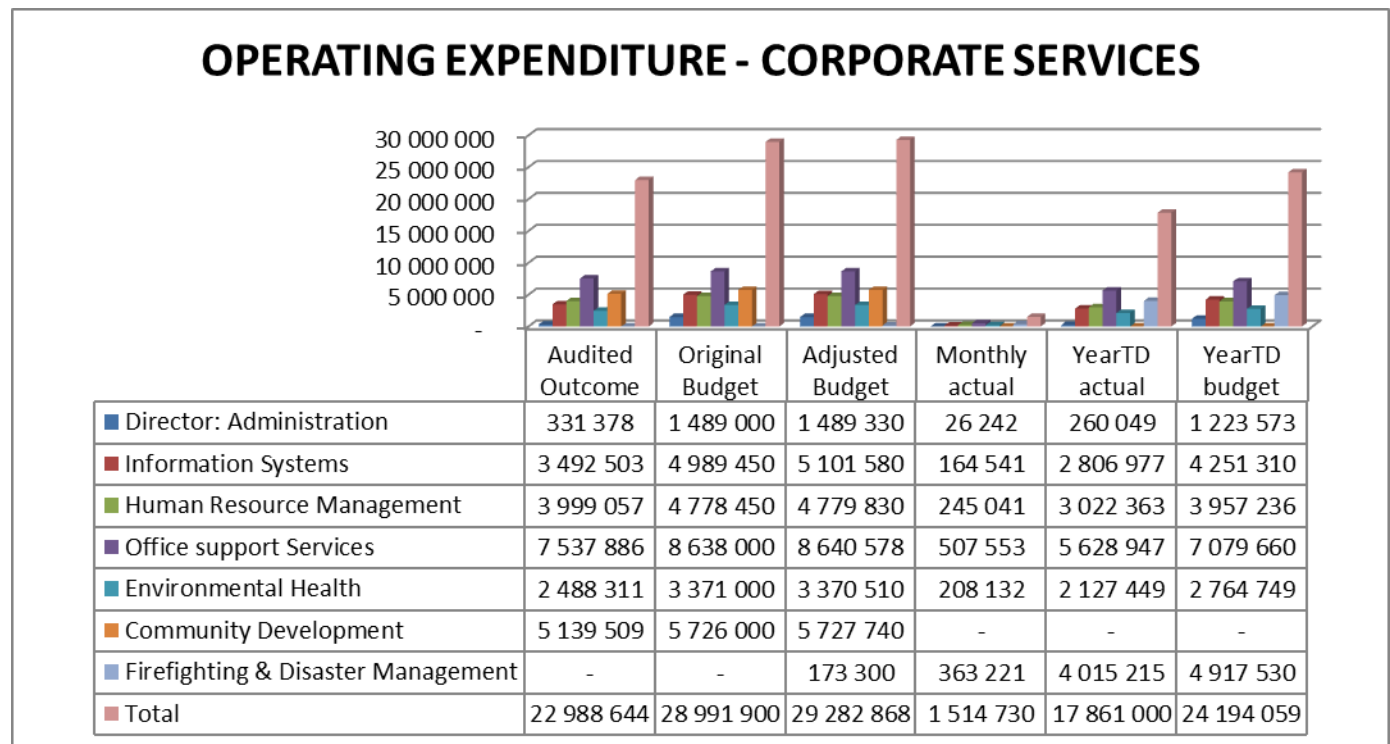


The actual operating expenditure of Budget & Treasury office is R12, 991 645 as compared to the year-to-date projected budget of R19, 446 162. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
BUDGET & TREASURY				
FINANCE & ADMINISTRATION DIRECTORATE				
Operation Clean Audit	600 000,00	192 393,80	32%	Expenditure incurred as per request from Local Municipalities.
Annual Financial Statements	160 000,00	65 108,77	41%	An invoice of R50 000 was received from the consultants, which will be paid in May 2017.
Actuarial Valuation	50 000,00	38 400,00	77%	Project complete, savings on budgeted amount.
Capacity Building	100 000,00	456,00	0%	Project was advertised, and is currently in the evaluation stage.
Financial System Support	900 000,00	544 795,01	61%	Expenditure incurred as per request from Local Municipalities. An invoice amounting to R28 339 was received which will be paid in May 2017.
TOTAL	1 810 000,00	841 153,58	46%	

The year to date actual spending on special projects for Budget & Treasury amounted to R841, 153.58.



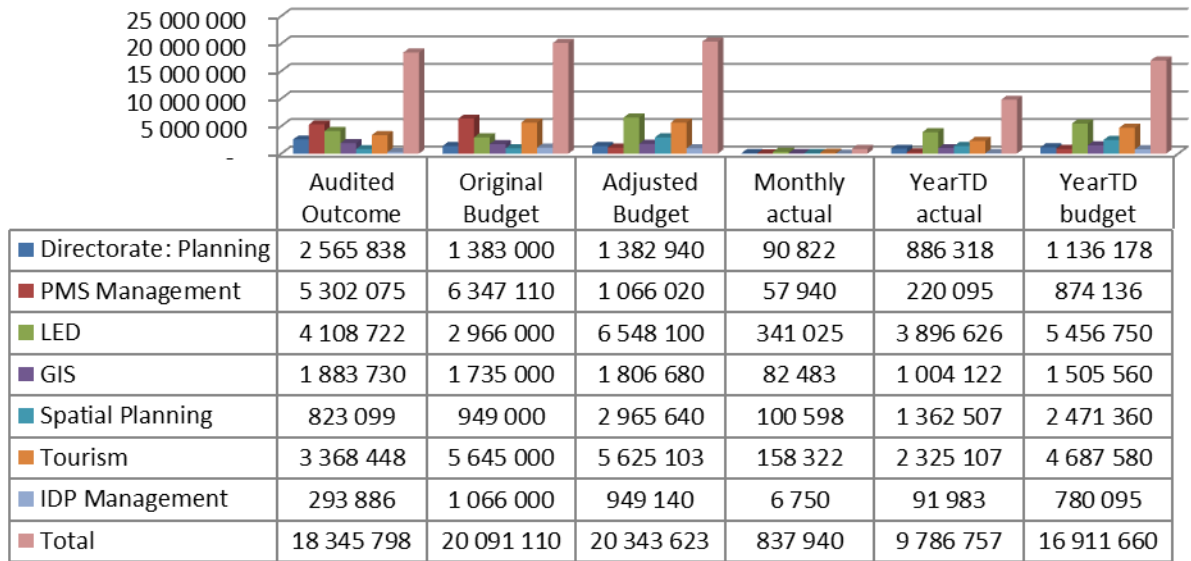
Actual operating expenditure of Corporate Services is R17, 861 000 as compared to the year-to-date projected budget of R24, 194 059. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
CORPORATE SERVICES				
<u>INFORMATION SYSTEMS</u>				
Oc:Catering Municipal Act/ICT Forum meeting	6 000,00	1 014,14	17%	Forum still to be held in the fourth Quarter.
<u>HUMAN RESOURCES MANAGEMENT</u>				
Contr:Employee Wellness/Employee Assistance Programme	80 000,00	4 475,00	6%	A team building program was held during April 2017.
Contr: Sports & Recreation/ Employee Games	300 000,00	226 516,64	76%	Expenditure incurred as and when requests are made by employees .Team uilding took
<u>ENVIRONMENTAL HEALTH</u>				
Oc:Catering Municipal Act/Sanitation awareness	5 000,00	4 555,31	91%	Project is completed with a saving
HH OTH transp:Housing-unspe /Sanitation awareness	3 000,00	2 614,44	87%	Project is completed with a saving
Oc:Catering Municipal Act/HIV awareness	9 600,00	5 360,59	56%	No campaign took place in the 3rd quarter
Oc:Catering Municipal Act/waste management awareness	5 000,00	2 761,07	55%	No campaign took place in the 3rd quarter planning for the 4th quarter
HH OTH transp:Housing-unspec waste management awareness	5 000,00	3 276,23	66%	No campaign took place in the 3rd quarter planning for the 4th quarter
Oc:Catering Municipal Act/Air Quality	3 500,00	3 211,74	92%	Project is completed with a saving
Inv-Mat&Supp/printing and stationery/Air Quality	1 500,00	-	0%	No pamphlets were printed, budget to be utilised by the end of the financial year.
Oc:Catering Municipal Act/Enviromental Health Forum meeting	6 000,00	5 300,00	88%	Final forum to take place in the 4th quarter
Oc:Honoraria(Voluntary work) Waste management Campaign	78 840,00	-	0%	We are waiting for quotations from the service providers
DM NC:FB-waste management Campaign	50 000,00	8 763,58	18%	Waiting for invoices from local municipalities on services already rendered
Oc:Catering Municipal Act/Comm cal day	45 000,00	16 475,13	37%	No campaign took place in the 3rd quarter
Inv-Mat&Supp/printing and stationery/Comm cal day	15 000,00	-	0%	No campaign took place in the 3rd quarter
Oc:Courier & Delivery serv/Air quality project	18 000,00	-	0%	No samples were sent by courier, budget to be utilised by the end of the financial year.
Oc:System access & Inform Fees/Air quality project	22 000,00	-	0%	No need to procure system software .
C&PS: B&A Air polution/Air quality project	40 000,00	-	0%	No procurement took place
HH OTH transp:Housing-unspec waste management campaign	50 000,00	6 926,82	14%	We are waiting for invoices from local municipalities
	-			
<u>PUBLIC SAFETY</u>				
<u>FIREFIGHTING & DISASTER MANAGEMENT</u>				
Oc:Catering Municipal Act/FF Volunteers Training	55 000,00	41 940,00	76%	Project completed with a saving
Oc:Catering Municipal Act/FF Stipend	5 000,00	-	0%	As per deployment
Oc:Honoraria(Voluntary work) /FF Stipend	19 000,00	6 440,00	34%	As per deployment
HH SSP SOC ASS:Grant in aid/Contingency Fund	400 000,00	269 229,41	67%	As per request from local Municipalities
Oc:Catering Municipal Act/Disaster Management Forum	4 000,00	-	0%	Meeting to be held in the fourth quarter.
Oc:adv/pub/Mark-gift&promotion/AW Programme	4 000,00	-	0%	To be executed before the end of May 2017
OS:B & A Proj management/Awareness programme	8 000,00	-	0%	To be executed before the end of May 2017
TOTAL	1 238 440,00	608 860,10	49%	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R608, 860.10.

OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



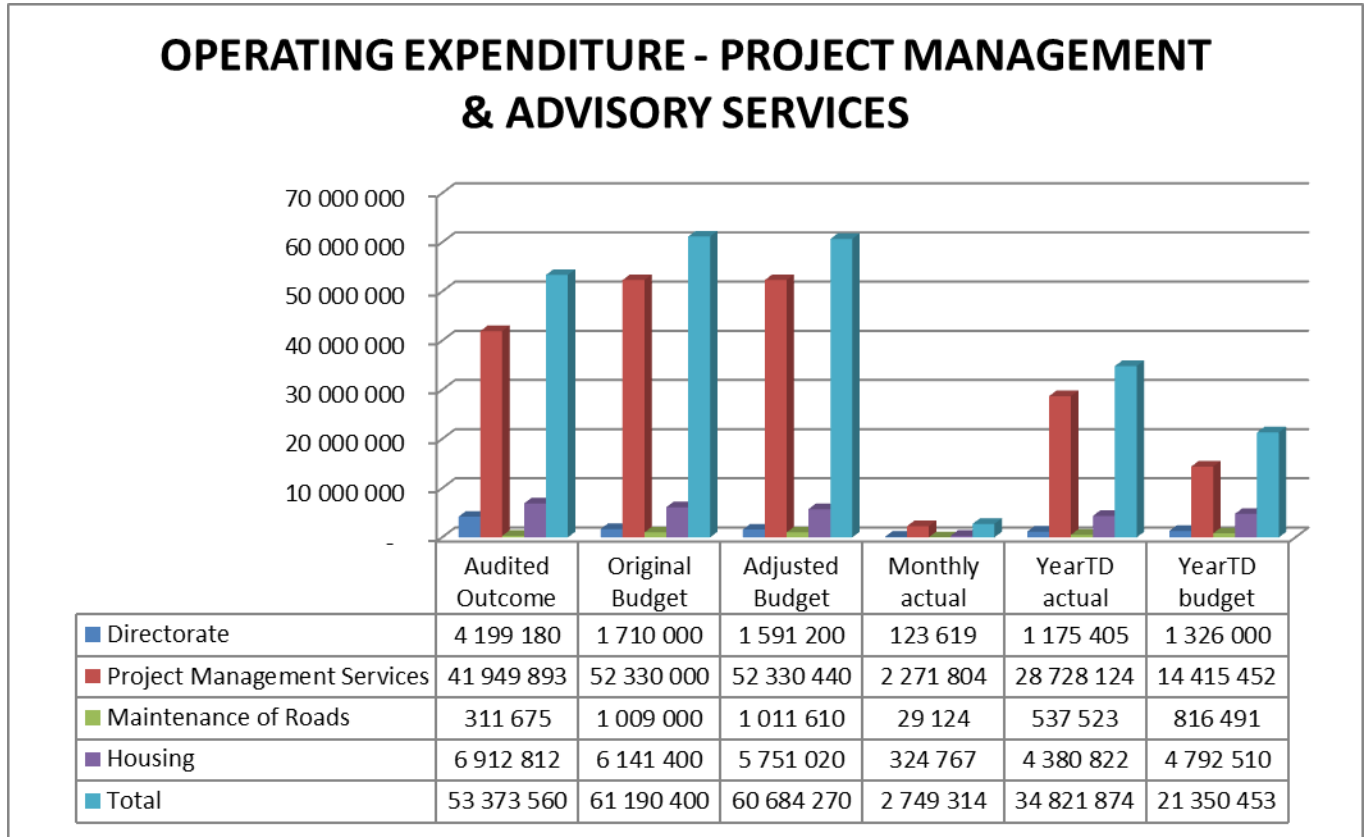
Actual operating expenditure of Planning & Development is R9, 786 757 as compared to the year-to-date projected budget of R16, 911 660. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
PLANNING & DEVELOPMENT				
LOCAL ECONOMIC DEVELOPMENT				
OS:B & A Proj management/LED youth event	300 000,00	296 050,00	99%	Training complete.
Oc: T&S Dom public Transport-road transport/LED TR PR	12 000,00	-	0%	To be utilised for SAITEX conference in June 2017
Contri: Exhibit Installers/LED TR PR	226 000,00	186 594,70	83%	Complete project with saving
Oc:Catering Municipal Act/LED TR PR	4 500,00	1 266,10	28%	To be used for SAITEX with a saving
Oc:adv/pub/Mark-gift&promotion/ LED TR	142 500,00	120 500,00	85%	Complete
Oc: T&S Dom-accommodation/ LED TR PR	98 050,00	53 701,75	55%	To be used for SAITEX with a saving
OS:B & A Proj management/LED TR PR	10 000,00	5 301,75	53%	To be used for SAITEX with a saving
Priv Ent:Oth Trf-Unspec/LED sup SMME	600 000,00	5 000,00	1%	Awaitin invoice for equipment and machinery
OS:B & A Proj management/LED sup SMME	360 000,00	115 368,42	32%	In progress to be rolled over
C&PS: I&P Agriculture/Sector Strategy	420 000,00	301 460,00	72%	Last invoice in May 2017
OS:B & A Proj management/LED Expo	750 000,00	656 987,37	88%	Complete project with saving
Oc: T&S Dom-accommodation/ LED Coordinte	5 000,00	-	0%	In progress fourth quarter LED forum
Oc: T&S-Non-Employees/LED Coordinte	10 000,00	-	0%	In progress fourth quarter LED forum
Oc:Catering Municipal Act/LED Coordinte	15 000,00	6 353,20	42%	In progress fourth quarter LED forum
OS:B & A Proj management/LED Coordinte	14 800,00	-	0%	In progress fourth quarter LED forum
GIS				
OS:B & A Proj management/BIL Date Dikgatlong	345 000,00		0%	Project has been started, appointment was done during February 2017. Anticipated completion is during May/June 2017.
OS:B & A Proj management/Land Audit	150 000,00	15 000,00	10%	Project is in progress, to be completed by April/May 2017.
SPATIAL PLANNING				
Oc:adv/pub/Mark-Corp & Mun act/Dikgatlong CBD Renewal	10 000,00	-	0%	Advertisement wont be done as project will be executed intently
Inv-Mat&Supp/printing and stationery/Dikgatlong CBD Renewal	10 000,00	-	0%	Advertisement wont be done as project will be executed intently
C&PS: I&P Town Planner/ Nkandla	115 500,00	73 726,00	64%	Finalising the projects: left with last invoice per each project
C&PS: I&P Town Planner/ Vaalharts Set B Ganspan	93 000,00	82 500,00	89%	Finalising the projects: left with last invoice per each project
C&PS: I&P Town Planner/ Delportshoop Township establish	103 500,00	90 000,00	87%	Finalising the projects: left with last invoice per each project
C&PS: I&P Town Planner/ Windsornton Development	140 000,00	83 673,33	60%	Finalising the projects: left with last invoice per each project
Oc:adv/pub/Mark-Corp & Mun act/Windsornton	10 000,00	-	0%	Finalising the projects: left with last invoice per each project

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
TOURISM				
OS:B & A Proj management/Diamond & dorings	250 000,00	150 000,00	60%	Completed project with a saving
Non-Prof:OTH Institute/Grants&Don/ Diamond& Dorings	300 000,00	263 157,89	88%	Completed project with a saving
Contr:Event Promoters/Tour N18	906 000,00	47 509,81	5%	In process - functionality to be done during May/June 2017.
Contr:Graphic Designers/Tour N18	100 000,00	-	0%	In process - functionality to be done during
C&PS: I&P Land&Quantity Survey/Tour Ganspan	570 000,00	2 552,20	0%	In process - expected to be completed in June 2017
Contr:Graphic Designers/Tour Adv	18 000,00	14 900,00	83%	In process - expected to be completed in June 2017
Oc:adv/pub/Mark-Corp &Mun act/Tour Ad	100 000,00	46 755,00	47%	Fourth quarter advert in process
Oc:Catering Municipal Act/Exhibition	11 100,00	494,30	4%	In process - expected to be completed in June 2017
Contri: Exhibit Installers/Exhibition	20 000,00	20 000,00	100%	Project completed
PRV DPT AGEN-Park &Tourism Board/NCTA	135 000,00	135 000,00	100%	Project completed
PRV DPT AGEN-Park &Tourism Board/N12	50 000,00	50 000,00	100%	Project completed
Non-Prof:other non-profit institutes/Tour Dik	80 000,00	38 448,00	48%	In process - waiting the final invoice for
Contr:Event Promoters/Tour business plan competition	239 150,00	229 695,44	96%	Project completed
Oc:Catering Municipal Act/Tour business plan competition	70 000,00	43 218,91	62%	Project completed
Oc:Transport-events/Tour business plan competition	30 000,00	22 300,00	74%	Project completed
Non-Prof:other non-profit institutes/Tour business plan competition	50 000,00	33 478,45	67%	In process - expected to be completed in May 2017
N-P Ub Sch: School Supp(Oth Ed Institute)Tour business plan com	61 250,00	-	0%	In process - expected to be completed in May 2017
OS:B & A Proj management/Indaba Trade Expo	80 000,00	-	0%	In process - expected to be completed in May 2017
Contri: Exhibit Installers/Indaba Trade Expo	30 000,00	-	0%	In process - expected to be completed in May 2017
Oc:adv/pub/Mark-Corp &Mun act/Indaba Trade Expo	2 000,00	500,00	25%	In process - expected to be completed in May 2017
Oc: T&S Dom-accomodation/ Indaba Trade Expo	50 000,00	-	0%	In process - expected to be completed in May 2017
Oc: T&S Dom-Food Bev(Served)/Indaba Trade Expo	25 000,00	-	0%	In process - expected to be completed in May 2017
Oc:adv/pub/Mark-gift&promotion Item/Indaba Trade Expo	2 000,00	500,00	25%	In process - expected to be completed in May 2017
Oc: T&S Dom TRP-W/out Opr Own Trans/Indaba Trade Expo	8 000,00	-	0%	In process - expected to be completed in May 2017
Os:Cleaning Serv/Indaba Trade Expo	3 250,00	-	0%	In process - expected to be completed in May 2017
Oc:Catering Municipal Act/Tour Ass	18 000,00	589,10	3%	In process - expected to be completed in May 2017
C&PS: I&P Town Planner/ Tour Arts and Craft Centre	50 000,00	-	0%	Roll over requested to 2017/18 budget
Contri: Catering Serv/ Community Awareness Campaign	130 000,00	119 502,61	92%	Project completed
Contr:Event Promoter/Community Awareness Campaign	130 000,00	118 502,17	91%	Project completed
C&PS: I&P Land&Quantity Survey/gong-gong	665 000,00	-	0%	In process
IDP				
Oc:Catering Municipal Act/IDP Steering Committee Meeting	8 000,00	7 745,00	97%	Project completed
Inv-Mat&Supp/printing and stationery/IDP Projects	55 000,00	-	0%	Printing to take place in fourth quoter
TOTAL	8 191 600,00	3 438 331,50	42%	

The actual spending on special projects for Planning & Development amounted to R3 438 331,50 for the month.



Actual operating expenditure of Project Management & Advisory Services is R34, 821 874 as compared to the year-to-date projected budget of R21, 350 453.

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

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
PROJECT MANAGEMENT & ADVISORY SERVICES				
INFRASTRUCTURE SERVICES				
DIRECTORATE				
Oc:Catering Municipal Act/District Forum Meeting	6 000,00	2 496,00	42%	Spending according to meetings held. Next meeting scheduled for May 2017.
PROJECT MANAGEMENT & ADVISORY SERVICE				
Oc: T&S Dom-accomodation/RAMS	606 750,00	606 750,00	100%	Project completed with savings
Oc:adv/pub/Mark-Corp & Mun act/RAMS	606 750,00	390 199,80	64%	In Implementation. Claims submitted and paid as project progresses.
Oc: T&S Dom public Transport-Air transport/RAMS	606 750,00	571 071,75	94%	In Implementation. Claims submitted and paid as project progresses.
Oc: T&S Dom public Transport-Road transport/RAMS	606 750,00	102 575,54	17%	In Implementation. Claims submitted and paid as project progresses.
DM NC:FB-Plan & Dev/O&M Magareng EL	250 000,00	66 508,70	27%	In Implementation. Claims submitted as activities are completed. Continuous
DM NC:FB-Road Transport/O&M Magareng	500 000,00	448 427,47	90%	In Implementation. Claims submitted as activities are completed. Continuous
DM NC:FB-Waste Water Management/O&M Magareng	750 000,00	537 409,82	72%	In Implementation. Claims submitted as activities are completed. Continuous
DM NC:FB-Water /O&M Magareng	1 000 000,00	882 640,76	88%	In Implementation. Claims submitted as activities are completed. Continuous
DM NC:FB-Plan & Dev/O&M Phokwane EL	500 000,00	356 909,40	71%	In Implementation. Claims submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Road Transport /O&M Phokwane	250 000,00	-	0%	In Implementation. Claims submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Waste Water Management/O&M Phokwane	750 000,00	310 100,43	41%	In Implementation. Claims submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Water /O&M Phokwane	1 000 000,00	811 943,06	81%	In Implementation. Claims submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Plan & Dev/O&M Dikgatlong EL	250 000,00	223 431,56	89%	In Implementation. Claims submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Road Transport /O&M Dikgatlong	500 000,00	354 124,54	71%	In Implementation. Claims submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Waste Water Management/O&M Dikgatlong	750 000,00	229 630,00	31%	In Implementation. Claims submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Water /O&M Dikgatlong	1 000 000,00	282 178,11	28%	In Implementation. Claims submitted as activities are completed. Continuous
DM NC:FB-Road Transport /O&M Sol Plaatje	1 500 000,00	1 073 900,95	72%	In Implementation. Claims submitted as activities are completed. Continuous activities until funds are depleted. Expected completion shifted to May 2017 due to rain delays in Jan & Febr 2017.

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
DM NC:FB-Waste Water Management/O&M Sol Plaatje	1 000 000,00	863 086,35	86%	Implementation. Claims submitted as activities are completed. Continuous activities until funds are depleted. Expected completion in May 2017.
OS:B & A Proj management/Khutso Pula Nala	1 500 000,00	1 500 000,00	100%	Project completed with savings
Oc:Honoraria(Voluntary work) /Khutso Pula Nala	500 000,00	367 044,70	73%	Work on contracted services and environmental awareness is completed. Phokwane appointed workers to spend rest of funds on own cleaning programmes. Completion date shifted to Jun '17 because funds still available.
DM NC:FB-Water /Cap Pr Magareng	5 000 000,00	-	0%	Contractor appointed in May 2017. Will request some funds to be rolled over.
DM NC:FB-Water /Cap Pr Dikgatlong Vehicle	1 400 000,00	1 305 425,18	93%	Bakkies delivered in March 2017. Tractors delivered on 02 Febr '17.
DM NC:FB-Waste Water Management/Cap Pr Phokwane	4 500 000,00	4 382 865,99	97%	In retention.
DM NC:FB-Water /Cap Pr Windsorholpan RBIG project	5 000 000,00	5 000 000,00	100%	In Implementation. FBDM co-funding paid out.
DM NC:FB-Water /Cap Pr Dikgatlong water	3 600 000,00	-	0%	In implementation. Est completion is Jul '17. Contractor requested to speed up work.
DM NC:FB-Water /Cap Pr Dikgatlong R	2 600 000,00	932 246,88	36%	0
DM NC:FB-Road Transport/Cap Pr Sol Plaatje	5 000 000,00	2 065 688,20	41%	In Implementation. Sol Plaatje plans to complete project in May 2017 due to rain delays.
DM NC:FB-Plan & Dev/O&M FBDM EL-EPWP	400 000,00	-	0%	Most material delivered for all LM's. Magareng busy with more O&M activities. Final invoices expected by mid-June 2017.
DM NC:FB-Road Transport / Maint FBDM-EPWP	100 000,00	25 920,00	26%	Most material delivered for all LM's. Magareng busy with more O&M activities. Final invoices expected by mid-June 2017.
DM NC:FB-Waste Water Management/ Maint FBDM-EPWP	500 000,00	-	0%	Most material delivered for all LM's. Magareng busy with more O&M activities. Final invoices expected by mid-June 2017.
DM NC:FB-Water / Maint FBDM-EPWP	4 000 000,00	1 964 654,18	49%	Most material delivered for all LM's. Magareng busy with more O&M activities.
DM NC:FB-Waste Water Management/Cap Pr Phokwane GUL	500 000,00	-	0%	Council approved re-allocation to new project (Kingston water supply). Contractor appointed. Roll-over was requested.
DM NC:FB-Waste Water Management/ Cap Pr Phokwane R	1 200 000,00	-	0%	Council approved re-allocation to new project (Kingston water supply). Contractor appointed. Roll-over was requested.
HOUSING				
Inv-Mat&Supp/printing and stationery/Housing Consumer Education	-	-	#DIV/0!	Project was removed during the January adjustment budget.
Oc:Catering Municipal Act/ Housing Steering Committee Meeting	-	-	#DIV/0!	Project was removed during the January adjustment budget.
TOTAL	48 233 000,00	25 657 229,37	53%	

The actual spending on special projects for Project Management & Advisory Services amounted to R25 657 229, 37 for the month.

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	2015/16	Budget Year 2016/17							
	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	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	7 866	5 443	5 743	242	9 860	4 536	5 324	117%	5 904
Transfers recognised - operational	110 413	112 991	113 191	783	108 560	111 813	(3 252)	-3%	113 095
Other own revenue	2 779	1 211	1 211	23	1 045	893	152	17%	2 315
Total Revenue (excluding capital transfers and contributions)	121 058	119 645	120 145	1 048	119 466	117 242	2 224	2%	121 314
Employee costs	52 744	61 215	61 215	4 165	39 916	42 293	(2 377)	-6%	53 466
Remuneration of Councillors	5 988	6 715	6 715	515	4 859	5 231	(371)	-7%	5 761
Depreciation & asset impairment	4 927	3 827	3 827	-	2 961	-	2 961	#DIV/0!	3 826
Finance charges	2 397	2 166	2 166	-	365	-	365	#DIV/0!	771
Materials and bulk purchases	3 521	4 406	4 851	245	4 058	2 787	1 271	46%	5 261
Transfers and grants	54 621	61 335	61 635	1 736	23 567	-	23 567	#DIV/0!	46 400
Other expenditure	13 358	20 605	20 484	1 188	17 034	54 378	(37 344)	-69%	26 516
Total Expenditure	137 555	160 269	160 892	7 848	92 761	104 689	(11 928)	-11%	142 001
Surplus/(Deficit)	(16 497)	(40 624)	(40 747)	(6 800)	26 704	12 553	14 152	113%	(20 687)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(16 497)	(40 624)	(40 747)	(6 800)	26 704	12 553	14 152	113%	(20 687)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(16 497)	(40 624)	(40 747)	(6 800)	26 704	12 553	14 152	113%	(20 687)
Capital expenditure & funds sources									
Capital expenditure	5 582	19 036	12 848	6	3 089	19 020	(15 931)	-84%	8 134
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	5 582	19 036	12 848	6	3 089	19 020	(15 931)	-84%	8 134
Total sources of capital funds	5 582	19 036	12 848	6	3 089	19 020	(15 931)	-84%	8 134
Financial position									
Total current assets	77 476	77 476	44 230		89 399				45 647
Total non current assets	61 617	61 617	70 419		61 744				66 863
Total current liabilities	22 961	22 961	25 487		9 603				16 988
Total non current liabilities	32 375	32 375	34 730		31 078				35 000
Community wealth/Equity	83 757	51 685	54 431		110 462				60 522
Cash flows									
Net cash from (used) operating	(11 641)	(20 103)	(20 227)	(24)	23 069	13 761	9 309	68%	(15 797)
Net cash from (used) investing	(4 782)	(15 229)	(7 298)	(6)	(3 133)	(15 237)	12 104	-79%	(9 073)
Net cash from (used) financing	(1 785)	(1 800)	(720)	-	(964)	(900)	(64)	7%	(1 800)
Cash/cash equivalents at the month/year end	69 275	41 637	41 030	88 356	88 247	76 393	11 854	16%	42 605
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 Revenue Source	258	147	11	4	4	4	4	73	506
Creditors Age Analysis									
Total Creditors	2 262	22	2	-	-	-	-	-	2 286

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		100 801	103 993	104 293	425	113 553	103 749	9 803	9%	106 001
Executive and council		388	420	420	-	-	1 059	(1 059)	-100%	-
Budget and treasury office		100 413	103 573	103 873	425	113 553	102 690	10 862	11%	106 001
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		3 650	2 258	2 258	35	304	-	304		2 928
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		350	1 458	1 458	35	304	-	-		2 128
Housing		3 300	800	800	-	-	-	-		800
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		16 607	13 394	13 394	588	5 609	13 492	(7 884)	-58%	12 385
Planning and development		16 607	13 394	13 394	588	5 609	13 492	(7 884)	-58%	12 385
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	200	-	-	-	-		-
Total Revenue - Standard	2	121 058	119 645	120 145	1 048	119 466	117 242	2 224	2%	121 314
Expenditure - Standard										
<i>Governance and administration</i>		58 339	75 616	76 320	3 690	42 010	58 745	(16 735)	-28%	60 995
Executive and council		22 314	27 460	27 509	1 917	17 300	22 787	(5 487)	-24%	22 838
Budget and treasury office		20 664	22 536	23 073	829	12 992	19 446	(6 455)	-33%	20 995
Corporate services		15 361	25 621	25 739	943	11 718	16 512	(4 793)	-29%	17 162
<i>Community and public safety</i>		11 921	6 141	5 924	363	4 015	9 710	(5 695)	-59%	9 995
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		5 140	-	173	363	4 015	4 918	(902)	-18%	4 530
Housing		6 781	6 141	5 751	-	-	4 793	(4 793)	-100%	5 465
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		67 295	78 511	78 647	3 637	44 411	31 547	12 864	41%	71 011
Planning and development		64 807	75 140	75 277	3 429	42 284	28 782	13 502	47%	68 276
Road transport		-	-	-	-	-	-	-		-
Environmental protection		2 488	3 371	3 371	208	2 127	2 765	(637)	-23%	2 735
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	158	2 325	4 688	(2 362)	-50%	-
Total Expenditure - Standard	3	137 555	160 269	160 892	7 848	92 761	104 689	(11 928)	-11%	142 001
Surplus/ (Deficit) for the year		(16 497)	(40 624)	(40 747)	(6 800)	26 704	12 553	14 152	113%	(20 687)

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 [Insert departmental structure etc 3.]	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council & Executive	1	388	420	420	-	-	1 059	(1 059)	-100,0%	-
Vote 2 - Budget & Treasury		100 413	103 573	103 873	425	113 553	102 690	10 862	10,6%	106 001
Vote 3 - Corporate Services		350	1 458	1 458	35	304	-	304	#DIV/0!	2 128
Vote 4 - Planning & Development		894	-	200	-	-	-	-	-	-
Vote 5 - Project Management & Advisory Services		19 013	14 194	14 194	588	5 609	13 492	(7 884)	-58,4%	13 185
Total Revenue by Vote	2	121 058	119 645	120 145	1 048	119 466	117 242	2 224	1,9%	121 314
Expenditure by Vote										
Vote 1 - Council & Executive	1	22 314	27 460	27 509	1 917	17 300	22 787	(5 487)	-24,1%	22 838
Vote 2 - Budget & Treasury		20 533	22 536	23 073	829	12 992	19 446	(6 455)	-33,2%	20 995
Vote 3 - Corporate Services		22 989	28 992	29 283	1 515	17 861	24 194	(6 333)	-26,2%	24 427
Vote 4 - Planning & Development		18 346	20 091	20 344	838	9 787	16 912	(7 125)	-42,1%	15 076
Vote 5 - Project Management & Advisory Services		53 374	61 190	60 684	2 749	34 822	21 350	13 471	63,1%	58 665
Total Expenditure by Vote	2	137 555	160 269	160 892	7 848	92 761	104 689	(11 928)	-11,4%	142 001
Surplus/ (Deficit) for the year	2	(16 497)	(40 624)	(40 747)	(6 800)	26 704	12 553	14 152	112,7%	(20 687)

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

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Rental of facilities and equipment		644	1 081	1 081	7	516	893	(377)	-42%	1 619
Interest earned - external investments		7 866	5 443	5 743	242	9 860	4 536	5 324	117%	5 904
Transfers recognised - operational		110 413	112 991	113 191	783	108 560	111 813	(3 252)	-3%	113 095
Other revenue		2 135	100	100	16	529	-	529	#DIV/0!	696
Gains on disposal of PPE		-	30	30	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		121 058	119 645	120 145	1 048	119 466	117 242	2 224	2%	121 314
Expenditure By Type										
Employee related costs		52 744	61 215	61 215	4 165	39 916	42 293	(2 377)	-6%	53 466
Remuneration of councillors		5 988	6 715	6 715	515	4 859	5 231	(371)	-7%	5 761
Debt impairment		-	3	3	2	2	386	(383)	-99%	3
Depreciation & asset impairment		4 927	3 827	3 827	-	2 961	-	2 961	#DIV/0!	3 826
Finance charges		2 397	2 166	2 166	-	365	-	365	#DIV/0!	771
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		3 521	4 406	4 851	245	4 058	2 787	1 271	46%	5 261
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		54 621	61 335	61 635	1 736	23 567	-	23 567	#DIV/0!	46 400
Other expenditure		13 141	20 392	20 271	1 185	17 032	53 993	(36 961)	-68%	26 303
Loss on disposal of PPE		216	210	210	-	-	-	-	-	210
Total Expenditure		137 555	160 269	160 892	7 848	92 761	104 689	(11 928)	-11%	142 001
Surplus/ (Deficit) for the year		(16 497)	(40 624)	(40 747)	(6 800)	26 704	12 553	14 152	0	(20 687)
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		(16 497)	(40 624)	(40 747)	(6 800)	26 704	12 553			(20 687)
Taxation										
Surplus/(Deficit) after taxation		(16 497)	(40 624)	(40 747)	(6 800)	26 704	12 553			(20 687)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(16 497)	(40 624)	(40 747)	(6 800)	26 704	12 553			(20 687)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(16 497)	(40 624)	(40 747)	(6 800)	26 704	12 553			(20 687)

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - Council & Executive		192	79	80	–	54	79	(25)	0%	77
Vote 2 - Budget & Treasury		3 317	1 746	2 126	–	5	1 746	(1 741)	0%	–
Vote 3 - Corporate Services		1 952	5 125	4 874	–	2 102	5 165	(3 063)	-59%	3 250
Vote 4 - Planning & Development		–	86	67	6	36	30	6	21%	57
Vote 5 - Project Management & Advisory Services		120	12 000	5 700	–	892	12 000	(11 108)	-93%	4 750
Total Capital single-year expenditure	4	5 582	19 036	12 848	6	3 089	19 020	(15 931)	-84%	8 134
Total Capital Expenditure		5 582	19 036	12 848	6	3 089	19 020	(15 931)	-84%	8 134
Capital Expenditure - Standard Classification										
Governance and administration		3 856	2 830	3 139	–	285	2 870	(2 585)	-90%	699
Executive and council		192	79	80	–	54	79	(25)	-32%	77
Budget and treasury office		3 317	1 746	2 126	–	5	1 746	(1 741)	-100%	–
Corporate services		346	1 005	933	–	226	1 045	(819)	-78%	622
Community and public safety		1 606	4 120	3 942	–	1 876	4 120	(2 244)	-54%	2 628
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		1 606	4 110	3 932	–	1 867	4 120	(2 253)	-55%	2 621
Housing		–	–	–	–	–	–	–	–	–
Health		–	10	10	–	8	–	8	#DIV/0!	7
Economic and environmental services		120	12 030	5 743	6	909	12 030	(11 121)	-92%	4 787
Planning and development		120	12 030	5 743	6	909	12 030	(11 101)	-92%	4 787
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–
Other		–	56	24	–	19	–	19	#DIV/0!	20
Total Capital Expenditure - Standard Classification	3	5 582	19 036	12 848	6	3 089	19 020	(15 931)	-84%	8 134
Funded by:										
National Government		–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	–	–	–	–	–	–	–	–
Public contributions & donations	5	–	–	–	–	–	–	–	–	–
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		5 582	19 036	12 848	6	3 089	19 020	(15 931)	-84%	8 134
Total Capital Funding		5 582	19 036	12 848	6	3 089	19 020	(15 931)	-84%	8 134

Table C6 Monthly Budget Statement - Financial Position

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		3 275	1 637	2 030	461	3 606
Call investment deposits		66 000	40 000	39 000	93 475	39 000
Consumer debtors		-	-	-	-	-
Other debtors		7 157	2 000	2 000	357	2 000
Current portion of long-term receivables		741	900	900	2 642	741
Inventory		303	300	300	373	300
Total current assets		77 476	44 837	44 230	97 308	45 647
Non current assets						
Long-term receivables		8 598	8 679	8 679	8 598	8 598
Investments		5 550	5 250	5 550	5 550	5 550
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		46 097	52 063	55 116	46 342	51 344
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		740	443	443	616	740
Other non-current assets		631	631	631	631	631
Total non current assets		61 617	67 065	70 419	61 738	66 863
TOTAL ASSETS		139 093	111 902	114 648	159 046	112 510
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		1 988	487	487	1 988	1 988
Consumer deposits		-	-	-	-	-
Trade and other payables		11 532	15 000	15 000	3 244	5 000
Provisions		9 441	10 000	10 000	5 387	10 000
Total current liabilities		22 961	25 487	25 487	10 619	16 988
Non current liabilities						
Borrowing		4 661	4 899	4 899	3 696	4 899
Provisions		27 714	29 832	29 832	27 469	30 101
Total non current liabilities		32 375	34 730	34 730	31 165	35 000
TOTAL LIABILITIES		55 336	60 217	60 217	41 784	51 988
NET ASSETS	2	83 757	51 685	54 431	117 262	60 522
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		48 172	36 095	27 693	81 677	28 720
Reserves		35 585	15 590	26 738	35 585	31 802
TOTAL COMMUNITY WEALTH/EQUITY	2	83 757	51 685	54 431	117 262	60 522

Table C7 Monthly Budget Statement - Cash Flow

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		3 275	1 637	2 030	881	3 606
Call investment deposits		66 000	40 000	39 000	87 475	39 000
Consumer debtors		-	-	-	-	-
Other debtors		7 157	2 000	2 000	506	2 000
Current portion of long-term receivables		741	900	900	145	741
Inventory		303	300	300	392	300
Total current assets		77 476	44 837	44 230	89 399	45 647
Non current assets						
Long-term receivables		8 598	8 679	8 679	8 598	8 598
Investments		5 550	5 250	5 550	5 550	5 550
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		46 097	52 063	55 116	46 349	51 344
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		740	443	443	616	740
Other non-current assets		631	631	631	631	631
Total non current assets		61 617	67 065	70 419	61 744	66 863
TOTAL ASSETS		139 093	111 902	114 648	151 143	112 510
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		1 988	487	487	1 988	1 988
Consumer deposits		-	-	-	-	-
Trade and other payables		11 532	15 000	15 000	2 286	5 000
Provisions		9 441	10 000	10 000	5 329	10 000
Total current liabilities		22 961	25 487	25 487	9 603	16 988
Non current liabilities						
Borrowing		4 661	4 899	4 899	3 696	4 899
Provisions		27 714	29 832	29 832	27 382	30 101
Total non current liabilities		32 375	34 730	34 730	31 078	35 000
TOTAL LIABILITIES		55 336	60 217	60 217	40 681	51 988
NET ASSETS	2	83 757	51 685	54 431	110 462	60 522
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		48 172	36 095	27 693	74 877	28 720
Reserves		35 585	15 590	26 738	35 585	31 802
TOTAL COMMUNITY WEALTH/EQUITY	2	83 757	51 685	54 431	110 462	60 522

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	Property rates			
	Rental of facilities and equipment	-42%	The demand for the rental of facilities and equipment is lower than anticipated. Local municipalities may be using other	Communicate with the local municipalities and encourage them to make use of the district municipality for the rental of facilities.
	Interest earned - external investments	117%	Interest earned on external investments exceeds the budgeted amount.	None needed.
	Other income	529%	The revenue expected from other sources exceeds the budgeted amount.	None needed.
2	Employee related costs			
	Salaries	-6%	Employee related cost is lower than budgeted for.	Positions are advertised, will be filled as soon as possible.
	Other Materials	46%	Will be used at the end of the financial year.	None needed.
	Transfers and grants	38%	Transfer and grants will be spent by the end of the year.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-68%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3	Capital expenditure			
	Capital expenditure	24%	Capital projects are in the implementation phase as per the procurement plan for the fourth quarter.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they are on track.
4	Financial Position			
	Current Assets	15%	Current assets shows an increase of 15% which is mainly due to the increase in call investments.	None needed.
	Non-Current Liabilities	-4%	There is a decrease in the non-current liabilities mainly due to the slight decrease in borrowings.	None needed.
	Accumulated Surplus	55%	Accumulated surplus shows an increase of 55% which is a result of the accumulated surplus growth being higher than expected.	None needed.
5	Cash Flow			
	Net cash from operating / (used) Operating Activities	68%	Net cash from operating activities is above the year-to-date budget as a result of expenditure being lower than budgeted	None needed.
	Net cash from operating / (used) Investing Activities	79%	Payments relating to capital assets will improve as the year progresses	None needed.

More detail on operating variances is available on pages 04 to 15 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	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Percentage							
Borrowing Management							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		3,4%	4,4%	4,3%	2,4%	0,0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,3%	3,7%	3,7%	0,4%	4,6%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		21,7%	39,4%	37,5%	7,2%	19,6%
Gearing	Long Term Borrowing/ Funds & Reserves		13,1%	31,4%	18,3%	10,4%	15,4%
Liquidity							
Current Ratio 1	Current assets/current liabilities	1	337,4%	175,9%	173,5%	930,9%	268,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		325,9%	184,0%	182,8%	977,9%	283,5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13,6%	9,7%	9,6%	7,7%	9,3%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0,0%	0,0%	0,0%	0,0%	0,0%
Other Indicators							
Employee costs	Employee costs/Total Revenue - capital revenue		43,6%	51,2%	51,0%	33,4%	44,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,9%	3,7%	4,0%	0,2%	3,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6,0%	5,0%	5,0%	0,3%	5,4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		288,8%	250,8%	0,0%	548,4%	349,2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		11,2	1,4	1,4	1,9	0,8

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 44.1%.

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

Table SC3 Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April												
Description	NT Code	Budget Year 2016/17										
		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	Bad Debts	>90 days
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200											
Electricity	1300											
Water	1400											
Sewerage / Sanitation	1500											
Refuse Removal	1600											
Housing (Rental Revenue)	1700											
Other	1900	258	147	11	4	4	4	4	4	73	506	90
Total By Revenue Source	2000	258	147	11	4	4	4	4	4	73	506	90
Debtors Age Analysis By Customer Category												
Government	2200	148	142	11	44	-	-	-	-	-	345	
Business	2300	-	-	-	-	-	-	-	-	-	-	
Households	2400	-	-	-	-	-	-	-	-	-	-	
Other	2500	110	5	0	(40)	4	4	4	4	73	161	
Total By Customer Category	2600	258	147	11	4	4	4	4	4	73	506	-

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 2017 in respect of Provincial and Local Governments Department.

- Dikgatlong local municipality R10, 301.07 for the Koopmansfontein streetlights;
- Department of Safety R33, 709.14;
- Sol Plaatje Municipality R50.00; and

- ***Post-Service Benefits***

There is one outstanding debt reflected for more than 90 days as at 30 April 2017.

- Kgantsi N.G R21 490.00 for over payment of post medical aid contribution benefit.

- ***Sundry Debtors***

The following outstanding debt reflected for more than 90 days as at 30 April 2017 for sundry debtors.

- Moloi M.M R58, 872.74 for benefit of using the municipal vehicle.
- ***Repayment of failed courses by councilors:***

- Councilor W. Johnson R14, 473.49 ;
- Councilor PR. Molefi R 7, 035.11; and
- Councilor T. Nicholas R 8, 931.46

- **Over payment of salaries**

- Councilor BM Maribe R6, 073.77

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April												
Description	NT Code	Budget Year								Total	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			
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	2 262	22	2	-	-	-	-	-	-	2 286	
Total By Customer Type	2600	2 262	22	2	-	-	-	-	-	-	2 286	-

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

Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increase of 6% for staff has been implemented as from the 1st July 2016 – 30 June 2017 and 6.73% for the directors.

A gazette no.40519 was issued on the 21 December 2016 for the annual increase for Councilors in terms of the remuneration of Public Office Bearers Act, 1998 for the 2016/17 financial year.

Trade Creditors:

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 30 April 2017 is listed below:

PAYMENTS		
Total value of all payments		R 11 018 094
Electronic transfers		127
Cheques issued		7
SALARIES		
Number of salary beneficiaries		171
Councillors		27
Total Councillors	27	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	27	
* Councillors without Remuneration	0	
Employees		144
* Remunerated Employee's	144	
* Remunerated Terminated Employees		
	0	
Pensioners	2	
Total remuneration paid		2 569 498
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 23 September 2015.

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 23 September 2015 is implemented and is maintain by all relevant role players.

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

- **Training of Supply Chain Management Officials**

One (1) official attended a project management course during the month of March 2017.

- **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 2016-17 was approved by the Accounting Officer.

- **Acquisition Management**

For the period of April 2017, there was no contracts (R200 000 +) was awarded by the Municipal Manager.

For the period of April 2017 six written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

Total orders issued total R1 336 573.85

Orders per department

Council & Executive	R	142 359.47
Municipal Manager	R	410 805.83
Finance	R	40 043.92
Administration	R	119 611.91
Planning & Development	R	612 359.44
Project management	R	11 393.28

a. Disposal Management

The was no disposal of any asset in April 2017.

b. Deviations

No deviation was approved by the Municipal Manager

c. Issues from Stores

Total orders issued total R43 663.39 issues per department

Council & Executive	R 0
Municipal Manager	R 1 641.52
Finance	R 144.02
Administration	R 19 289.67
Planning & Development	R 1 072.50
Technical service	R 21 515.66

d. List of accredited Service Providers

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

e. Support to Local Municipalities

No official request received from any local municipality to assist

Table SC5 Monthly Budget Statement - investment portfolio

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands									
Municipality									
NEDCOR		1	notice	27-Jun-17	-	9,2%	5 550		5 550
STANDARD BANK		3	notice	26-Jun-17	57	7,8%	9 000		9 000
NEDCOR		3	notice	26-Jun-17	50	7,7%	8 000		8 000
NEDCOR		3	notice	15-Jun-17	28	7,7%	4 500		4 500
STANDARD BANK		3	notice	19-Jun-17	86	7,7%	13 500		13 500
ABSA		3	notice	26-Jun-17	44	7,6%	7 000		7 000
RMB		3	notice	26-Jun-17	29	7,2%	5 000		5 000
TOTAL INVESTMENTS AND INTEREST					295		52 550	-	52 550
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	2				295		52 550	-	52 550

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	2015/16	Budget Year 2016/17							
		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:		104 279	110 093	110 093	747	118 787	81 356	37 431	46,0%	110 093
Local Government Equitable Share		10 002	8 958	8 958	-	30 824	6 719	24 105	358,8%	8 958
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-	-	-
Levy replacement	3	88 934	96 458	96 458	-	67 041	72 344	(5 303)	-7,3%	96 458
Finance Management Grant		1 250	1 250	1 250	160	918	938	(19)	-2,1%	1 250
Municipal Systems Improvement		940	-	-	-	-	-	-	-	-
Extended Public Works Programme		1 000	1 000	1 000	-	595	750	(155)	-20,7%	1 000
Roads asset management		2 153	2 427	2 427	588	19 410	607	18 803	3099,1%	2 427
Provincial Government:		8 200	1 500	1 700	35	1 104	1 125	(21)	-1,8%	1 150
Housing	4	1 050	800	800	-	800	600	200	100,0%	800
Near Grant		350	350	350	35	304	263	42	15,9%	350
Fire Fighting Equipment Grant		350	350	350	-	-	263	(263)	-100,0%	-
NC Tourism		200	-	200	-	-	-	-	-	-
Housing Project		2 250	-	-	-	-	-	-	-	-
District Aids Programme		-	-	-	-	-	-	-	-	-
Operation Khplso Pula Nala		4 000	-	-	-	-	-	-	-	-
Other transfers and grants (ABSA Donation)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		90	220	220	-	42	165	(123)	-74,8%	74
SETA Skills Grant		90	220	220	-	42	165	(123)	-74,8%	74
Koopmansfontein Self Build Sceme		-	-	-	-	-	-	-	-	-
ABSA		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	112 569	111 813	112 013	783	119 933	82 646	37 287	45,1%	111 317

Table SC7 Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M10 April										
Description	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		104 233	110 093	110 093	747	107 456	114 765	(7 309)	-6,4%	110 093
Local Government Equitable Share		10 002	8 958	8 958	-	-	-	-	-	8 958
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-	-	-
Levy replacement		88 934	96 458	96 458	-	102 174	110 868	(8 694)	-7,8%	96 458
Finance Management Grant		1 250	1 250	1 250	160	918	1 042	(124)	-11,9%	1 250
Municipal Systems Improvement		894	-	-	-	-	-	-	-	-
Extended Public Works Programme		1 000	1 000	1 000	254	2 692	833	1 859	223,1%	1 000
Roads asset management		2 153	2 427	2 427	334	1 672	2 023	(351)	-17,3%	2 427
Provincial Government:		6 090	1 500	1 700	35	1 104	1 417	(312)	-22,1%	1 150
Housing		1 050	800	800	-	800	667	133	20,0%	800
Near Grant		350	350	350	-	-	292	(292)	-	350
Fire Fighting Equipment Grant		-	350	350	35	304	292	13	4,3%	-
NC Tourism		-	-	200	-	-	167	(167)	-100,0%	-
Housing Project		2 250	-	-	-	-	-	-	-	-
District Aids Programme		388	-	-	-	-	-	-	-	-
Environmental Health Recycling Project		52	-	-	-	-	-	-	-	-
Operation Khpliso Pula Nala		2 000	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		90	220	220	-	-	183	(183)	-	74
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-	-	-
ABSA		-	-	-	-	-	-	-	-	-
SETA Skills Grant		90	220	220	-	-	183	(183)	-	74
Total operating expenditure of Transfers and Grants:		110 413	111 813	112 013	783	108 560	116 365	(7 805)	-6,7%	111 317
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
Water Affairs		-	-	-	-	-	-	-	-	-
EPWP		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ESCOM (Electricity on Farms)		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		110 413	111 813	112 013	783	108 560	116 365	(7 805)	-6,7%	111 317

Table SC8 Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		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)										
Salary		4 095	4 792	4 792	412	3 820	3 993	(173)	-4%	4 792
Pension Contributions		194	212	212	-	16	177	(160)	-91%	212
Medical Aid Contributions		17	-	1	-	1	-	1	#DIV/0!	-
Motor vehicle allowance		1 368	1 390	1 390	86	840	1 158	(318)	-27%	1 390
Cell phone and other allowances		275	223	223	17	181	186	(5)	-2%	223
Workmen's Compensation		39	-	-	-	-	-	-	-	-
Other benefits and allowances		-	98	98	-	-	82	(82)	-100%	98
Sub Total - Councillors		5 988	6 715	6 716	515	4 859	5 596	(737)	-13%	6 715
% increase	4		12,1%	12,2%						12,1%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 012	4 759	4 759	280	2 804	3 966	(1 161)	-29%	4 759
Pension and UIF Contributions		470	401	401	39	383	334	49	15%	401
Medical Aid Contributions		-	-	-	3	29	-	29	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		592	440	440	-	-	367	(367)	-100%	440
Motor Vehicle Allowance		307	487	487	47	474	406	68	17%	487
Cellphone Allowance		60	96	96	5	50	80	(30)	-37%	96
Housing Allowances		-	-	-	1	7	-	7	#DIV/0!	-
Other benefits and allowances		-	67	67	2	19	56	(37)	-65%	67
Payments in lieu of leave		458	100	100	-	-	83	(83)	-100%	100
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	3	523	-	523	#DIV/0!	-
Sub Total - Senior Managers of Municipality		5 898	6 350	6 350	380	4 290	5 292	(1 002)	-19%	6 350
% increase	4		7,7%	7,7%						7,7%
Other Municipal Staff										
Basic Salaries and Wages		30 323	40 521	40 521	2 849	27 360	26 259	1 102	4%	32 773
Pension and UIF Contributions		5 116	6 733	6 733	428	4 275	5 611	(1 336)	-24%	6 733
Medical Aid Contributions		1 587	1 655	1 655	151	1 378	1 379	(1)	0%	1 655
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		2 297	-	-	-	(878)	-	(878)	-	-
Motor Vehicle Allowance		3 998	3 456	3 455	276	2 693	2 880	(186)	-6%	3 456
Cellphone Allowance		145	123	123	10	99	103	(4)	-4%	123
Housing Allowances		390	392	392	29	283	326	(43)	-13%	391
Other benefits and allowances		991	448	448	42	415	373	42	11%	448
Payments in lieu of leave		1 216	850	850	-	-	-	-	-	850
Long service awards		201	152	152	-	-	-	-	-	152
Post-retirement benefit obligations	2	581	536	536	-	-	447	(447)	-100%	536
Sub Total - Other Municipal Staff		46 846	54 865	54 865	3 785	35 626	37 377	(1 751)	-5%	47 116
% increase	4		17,1%	17,1%						0,6%
Total Parent Municipality		58 732	67 930	67 931	4 679	44 775	48 265	(3 490)	-7%	60 181
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		58 732	67 930	67 931	4 679	44 775	48 265	(3 490)	-7%	60 181
% increase	4		15,7%	15,7%						2,5%
TOTAL MANAGERS AND STAFF		52 744	61 215	61 215	4 165	39 916	42 669	(2 753)	-6%	53 466

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace (finance department) for the month of April 2017 averages 75%. The reason for the deviations is mainly due to, annual leave, sick leave taken and courses attended during the month.

Attendance trends are summarized as follows:

	Senior Management	Middle Management	Supervisory	Clerical
Number of Members	1	3	7	12
Leave	8	7	16	19
Sick Leave	0	0	1	3
Courses / Seminar	0	0	3	3
Meetings	0	0	0	0
Study leave	0	0	0	0
Maternity Leave	0	0	17	17
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	9	44	82	145
Total Workdays	17	51	119	187
Percentage Attendance per Group	53%	86%	69%	78%
Average	75%			

Personnel Development:

- No MFMP training took place during the month of April 2017.

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 are enrolled for the MFMP; the other three (3) interns will be enrolled with the new intake of the MFMP course.

SUPPORT OF LOCAL MUNICIPALITIES

The municipality established a district CFO Forum on 1 October 2015. The aim of the forum is to share best practices with our local municipalities, ensuring better financial management in all our local municipalities. The regional offices of COGHSTA and Provincial Treasury are invited for meetings as support stakeholders of the municipalities.

An mSCOA progress meeting with the three (3) local municipalities and Provincial Treasury didn't take place due to unavailability of people. Meeting was scheduled to be held on the 12 April 2017.

During April 2017, Magareng Local Municipality was assisted with the mapping of their trial balance to version 6.1. Magareng is scheduled to meet with the service provider on 15 May 2017 to iron out errors on their mapping.

mSCOA Implementation Progress

In terms of the MFMA mSCOA Circular 1, The Municipal Regulations on a Standard Chart of Accounts (mSCOA) is applicable to all municipalities and municipal entities with effect from 1 July 2017.

- The municipality has implemented mSCOA as of 1 July 2016;
- An internal training session was held with E-Venus users and all managers to explain the new vote numbers;
- The risk register was reviewed on 17 March 2017;
- A training session was held by Provincial Treasury during September 2016 regarding the linking of the trial balance to the mSCOA charts;
- The new version of mSCOA was received; review of the income/expenditure components was completed. Assets/Liabilities component to be reviewed during March and April 2017;
- The current trial balance has been converted to version 6.1; upload onto the financial system will take place during May 2017.
- All circulars was submitted to council during February 2017;
- The mSCOA Implementation Team met on 14 February 2017, next meeting is scheduled for 16 May 2017; and
- The mSCOA Steering Committee met in March 2017 during which a recommendation was made on the current financial system. The recommendation was sent to Treasury for comments during the last week of March 2017; the mSCOA Steering Committee Chairperson is still awaiting a response from Treasury on the recommendation.
- Internal auditors are scheduled to start during May 2017; the service has been outsourced to Audit & Risk Management Solutions (ARMS).

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 2016/17												2015/16 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2	
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget				
Cash Receipts By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		-	-	-	-	-	-	-	109	-	-	-	-	1 081	1 120	1 176	
Interest earned - external investments		351	591	654	544	499	384	15	350	5 682	7 023	-	-	5 743	5 648	5 820	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating		45 287	(6 000)	-	1 296	(519)	28 855	(923)	206	28 078	783	-	-	112 013	117 778	124 358	
Other revenue		32	19	7	3	8	351	496	13	49	16	-	-	100	100	100	
Cash Receipts by Source		45 670	(5 390)	661	1 843	(12)	29 591	(412)	679	33 809	7 822	-	-	118 937	124 646	131 454	
Other Cash Flows by Source																	
Transfer receipts - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	5 550	-	-	
Total Cash Receipts by Source		45 670	(5 390)	661	1 843	(12)	29 591	(412)	679	33 809	7 822	-	-	124 487	124 646	131 454	
Cash Payments by Type																	
Employee related costs		4 067	3 994	4 165	4 006	4 106	4 046	3 099	4 125	4 144	4 165	-	-	50 596	59 993	63 306	
Remuneration of councillors		505	207	608	498	502	502	501	518	504	515	-	-	6 379	6 576	6 826	
Interest paid		-	-	-	-	-	365	-	-	-	-	-	-	1 448	4 693	4 548	
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		80	726	643	368	610	345	326	324	391	245	-	-	3 003	4 056	4 163	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		287	18	761	3 367	652	10 128	173	3 682	3 995	1 736	-	-	61 965	26 457	26 141	
General expenses		1 930	1 212	2 668	1 241	1 539	2 561	1 541	1 444	1 764	1 185	-	-	15 775	18 105	17 488	
Cash Payments by Type		6 869	6 156	8 845	9 480	7 409	17 947	5 639	10 093	10 799	7 846	-	-	139 165	119 879	122 472	
Other Cash Flows/Payments by Type																	
Capital assets		6	13	146	1 759	117	53	449	114	469	6	-	-	12 848	656	816	
Repayment of borrowing		-	-	-	-	-	964	-	-	-	-	-	-	720	3 000	3 000	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		6 875	6 169	8 991	11 240	7 525	18 965	6 088	10 208	11 268	7 852	-	-	152 733	123 535	126 288	
NET INCREASE/(DECREASE) IN CASH		38 795	(11 559)	(8 330)	(9 396)	(7 537)	10 626	(6 500)	(9 529)	22 542	(30)	-	-	(28 245)	1 111	5 166	
Cash/cash equivalents at the month/year beginning		69 275	108 070	96 511	88 181	78 784	71 247	81 873	75 373	65 844	88 386	-	-	69 275	82 960	82 793	
Cash/cash equivalents at the month/year end:		108 070	96 511	88 181	78 784	71 247	81 873	75 373	65 844	88 386	88 356	-	-	41 030	43 748	48 914	

Table SC12 Monthly Budget Statement - capital expenditure trend

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
Month	2015/16	Budget Year 2016/17							
	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	2	-	-	6	6	-	(6)	0,0%	0%
August	42	546	546	13	19	546	527	96,5%	0%
September	110	1 579	1 579	146	165	2 125	1 960	92,2%	1%
October	23	1 500	1 500	1 683	1 849	3 625	1 776	49,0%	10%
November	85	2 000	2 000	117	1 965	5 625	3 660	65,1%	10%
December	833	500	500	53	2 019	6 125	4 106	67,0%	11%
January	66	-	-	479	2 498	6 125	3 627	59,2%	13%
February	28	4 946	4 946	114	2 613	11 071	8 458	76,4%	14%
March	1 769	1 000	1 000	469	3 082	12 071	8 989	74,5%	16%
April	54	6 965	6 965	6	3 089	19 036	15 947	83,8%	16%
May	649	-	-						
June	1 920	-	(6 188)						
Total Capital expenditure	5 582	19 036	12 848	3 088	17 305	66 349	49 044	66%	9%

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

DC9 Frances Baard - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - 10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		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		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		4 643	16 134	9 750	6	2 779	9 732	6 953	71,4%	7 139
General vehicles		1 244	-	-	-	-	-	-	-	-
Specialised vehicles		-	3 800	3 800	-	1 754	3 750	(1 969)	-52,5%	3 006
Plant & equipment		20	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	53	53	6	54	40	14	35,3%	40
Furniture and other office equipment		329	49	49	-	49	37	12	33,3%	37
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	12 000	5 700	-	922	5 794	(4 872)	-84,1%	3 945
Other Buildings		3 051	-	-	-	-	-	-	-	-
Other		-	232	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other - Emergency Equipment		-	-	148	-	-	111	(111)	-100,0%	111
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	10	10	-	8	8	1	0	8
Computers - software & programming		-	10	10	-	8	8	1	109,4%	8
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	4 643	16 144	9 760	6	2 787	9 739	(6 924)	-71,1%	7 146

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	2015/16	Budget Year 2016/17							
		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										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community</u>		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		862	2 892	3 088	-	302	2 316	2 014	87,0%	1 927
General vehicles		512	1 720	2 100	-	-	1 575	(1 575)	-100,0%	1 146
Specialised vehicles		-	359	359	-	-	269	(269)	-100,0%	239
Plant & equipment		-	150	85	-	89	64	(2)	-3,3%	100
Computers - hardware/equipment		350	593	481	-	175	361	(186)	-51,6%	395
Furniture and other office equipment		-	70	63	-	38	47	(10)	-20,5%	47
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		77	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	939	2 892	3 088	-	302	2 316	(2 042)	-88,2%	1 927

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	2015/16	Budget Year 2016/17							
		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										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community</u>		17	154	154	-	-	128	128	100,0%	-
Other		17	154	154	-	-	128	128	100,0%	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		1 707	1 870	2 012	245	2 363	1 558	(805)	-51,7%	2 836
General vehicles		210	395	633	6	608	329	(279)	-84,7%	729
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		350	744	660	15	190	620	430	69,3%	229
Computers - hardware/equipment		782	310	310	180	629	258	(371)	-143,6%	755
Furniture and other office equipment		37	21	21	15	575	18	(557)	-3185,2%	690
Other Buildings		328	370	359	29	361	308	(52)	-17,0%	433
Other Land		-	30	30	-	-	25	25	-	-
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		1 797	2 382	2 686	-	1 695	1 100	(595)	-54,0%	2 425
Computers - software & programming		1 797	2 382	2 686	-	1 695	1 100	(595)	-54,0%	2 425
Total Repairs and Maintenance Expenditure		3 521	4 406	4 851	245	4 058	2 787	(1 271)	-45,6%	5 261

Table SC13d Monthly Budget Statement - depreciation by asset class

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10April										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community</u>		151	414	414	-	-	345	345	100,0%	514
Other		151	414	414	-	-	345	345	100,0%	514
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		4 613	3 267	3 267	-	2 834	2 556	(278)	-10,9%	3 177
General vehicles		1 794	900	900	-	1 202	750	(452)	-60,3%	901
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		371	198	198	-	374	165	(209)	-126,8%	250
Computers - hardware/equipment		1 006	900	900	-	380	584	204	35,0%	1 157
Furniture and other office equipment		941	750	750	-	431	625	194	31,1%	571
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		501	519	519	-	447	433	(15)	-3,4%	298
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		162	146	146	-	127	122	(6)	-4,6%	135
Computers - software & programming		162	146	146	-	127	122	(6)	-4,6%	135
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		4 927	3 827	3 827	-	2 961	3 023	62	2,0%	3 826

ASSET AND RISK MANAGEMENT

Insurance:

All Municipal assets are adequately insured with Lateral Unison. The contract runs from 01 January 2016 for a period of three (3) years.

Asset Management:

The asset register is updated on monthly basis; this is done to keep up with any changes that might have occurred. The last asset count was done during the month of June 2016 for the 2015/16 financial year.

Information Backup:

All shared data stored on file server (*O & P drives only*) is backed up on backup tapes which are extended automatically on a daily, weekly, monthly and annually basis. System users are responsible for ensuring that data backup and maintenance is carried out with regard to their specific usage. General ledger and associated financial system data is backed up on the network server tape system, daily, weekly, tapes are stored on premises, monthly and annually are stored off site.

The "e-Venus" financial system was implemented on 1 September 2009. A daily backup is done as well as a day end procedure to integrate daily transactions. On the last working day of each

month (a few days after month end to accommodate financial transactions pertaining to the month closed) a monthly calendar, financial backup and integration including closing of votes and opening thereof in the new month is done.

Motor Vehicle Operating Cost:

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

<i>OPERATING RESULTS ANALYSIS</i>	Apr-17	FULL YEAR		
<i>COMPARISON: ACTUAL TO BUDGET</i>	YTD ACTUAL	BUDGET 2015/16	VARIANCES	VARIANCES %
DEPRECIATION	1 952 583,32	3 826 620,00	1 874 036,68	49%
DEP&AMOR:FURNITURE&OFFICE EQUIP ALL	4 161,04	749 800,00	745 638,96	99%
DEP&AMOR:BUILDINGS-ALL OR EXCL NERSA	433 900,72	518 600,00	84 699,28	16%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	-	316 710,00	316 710,00	100%
DEP&AMOR:INTANGIBLE ASSETS	-	145 910,00	145 910,00	100%
DEP&AMOR:TRANSPT ASS ALL OR EX NERSA	940 150,60	900 000,00	(40 150,60)	-4%
DEP&AMOR:COMP EQUIP-ALL OR EXCL NERSA	249 506,91	900 000,00	650 493,09	72%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	194 362,53	200 000,00	5 637,47	3%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	130 501,52	95 600,00	(34 901,52)	-37%
REPAIRS & MAINTENANCE	288 305,01	633 100,00	344 794,99	54%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES REPAIR	138 297,96	300 000,00	161 702,04	54%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES TYRES	2 719,03	81 600,00	78 880,97	97%
INV-MAT&SUPP/MAINT:SPEED CONTROL EQUIP	58 701,12	73 500,00	14 798,88	20%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES REPAIR	72 346,55	120 000,00	47 653,45	40%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES TYRES	16 240,35	58 000,00	41 759,65	72%
GENERAL EXPENSES	506 793,79	1 059 500,00	552 706,21	52%
OC:CLEAN SERV-CAR VALET/WASHING SERV	10 961,23	65 250,00	54 288,77	83%
OC:INSUR UNDER-PREMIUMS	109 999,96	110 000,00	0,04	0%
OC:LIC-VEHICLE LIC®ISTRATIONS	14 560,00	14 560,00	-	0%
MOTOR VEHICLE USAGE	3 532,50	20 250,00	16 717,50	83%
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	16 198,28	20 000,00	3 801,72	19%
INV-MAT&SUPP/MOTOR VEHICLES:FUEL	243 036,80	479 000,00	235 963,20	49%
OC:INSUR UNDER-PREMIUMS	13 513,94	18 000,00	4 486,06	25%
MOTOR VEHICLE USAGE	16 535,00	27 040,00	10 505,00	39%
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	1 509,02	5 000,00	3 490,98	70%
INV-MAT&SUPP/MOTOR VEHICLES:FUEL	76 569,06	300 000,00	223 430,94	74%
OC:LIC-VEHICLE LIC®ISTRATIONS	378,00	400,00	22,00	6%
TOTAL	2 747 682,12	5 519 220,00	2 771 537,88	50%

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 2017 is as follows:

Disposal of Vehicles:

There was no disposal of any vehicles for the month of April 2017.

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	April '17
	Description	Allocation	Model	Number		Expires	01-Jul-16	Closing Km Reading	Closing KM Reading	Utility
1	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	165 000	2017-09-30	144 781	153 699	153 710	11
2	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	90 000	2017-09-30	72 076	79 320	79 789	469
3	Chevrolet Captiva	Pool	2011	CDM 296 NC	105 000	2017-09-30	86 957	93 398	93 513	115
4	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	30 000	2018-01-31	4 577	17 988	19 692	1 704
5	Chevrolet Cruze 1,6	Pool	2016	VMV 321 NC	30 000	2018-01-31	4 736	23 702	24 960	1 258
6	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	30 000	2018-01-31	4 048	17 983	19 067	1 084
7	Chevrolet Cruze 1,6 North	Pool	2016	VMT 314 NC	30 000	2018-01-31	8 070	20 972	23 504	2 532
8	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	30 000	2018-01-31	4 256	16 783	17 945	1 162
9	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	60 000	2017-12-31	37 614	45 330	47 742	2 412
10	Isuzu KB 250	Housing	2013	CGR 572 NC	90 000	2017-12-31	82 351	87 063	87 072	9
11	Isuzu KB 250	Housing	2013	CGR 576 NC	75 000	2017-12-31	55 856	61 665	61 695	30
12	Hyundai H1	Tourism Centre	2013	CGY 587 NC	60 000	2018-02-28	39 853	49 196	49 196	-
13	Isuzu 2.4	Housing	2009	CBD 761 NC	150 000	2018-02-28	138 697	142 630	143 125	495
14	Nissan LDV	Community Development	2006	BVC 831 NC	165 000	2017-07-31	153 112	157 352	158 299	947
15	Ford Bantam	Finance Office Support	2004	BRD 836 NC	105 000	2018-01-31	100 944	100 944	100 944	-
16	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	60 000	2017-09-30	49 717	52 520	52 950	430
17	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	75 000	2017-09-30	56 696	62 713	63 075	362
18	Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	25 000	2018-01-31	15 572	21 194	21 335	141
19	Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	20 000	2017-11-30	11 581	15 519	15 519	-
20	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	45 000	2017-10-31	27 980	42 511	43 437	926
21	Audi Q7	Council	2013	FBDM 1 NC	165 000	2017-09-30	134 746	150 432	152 299	1 867
22	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2017-06-30	2 009	2 009	2 009	8
23	Toyota Etios	Pool	2014	CJG 979 NC	50 000	2017-12-31	40 091	47 424	48 723	1 299
24	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	45 000	2017-12-31	30 799	39 767	40 111	344
25	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	30 000	2017-12-31	20 606	28 177	28 867	690
26	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	30 000	2017-12-31	22 350	28 201	28 531	330
27	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2018-01-31	3 823	5 458	5 726	268
28	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	30 000	2018-01-31	5 044	16 747	17 765	1 018
	FULL FLEET UTILITY APRIL 2017									19 911

Motor Vehicle Damage Report:

- No vehicles were damaged during the month of April 2017.

Additional Information on motor vehicle utilization:Hyundai H1 (CGY 587 NC)

Vehicle was not in use during April 2017.

Ford Bantam (BRD 836 NC)

Engine overheat-high maintenance: vehicle will be written off.

Toyota Land Cruiser (CKW 835 NC)

Vehicle was not in use during April 2017.

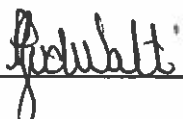
2.14 Quality Certificate

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 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Ms. ZM Bogatsu
Municipal Manager

Signature 
Date 11 May 2017