

FRANCES BAARD DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT

31 May 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 31 May 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 R115, 230 million as compared to the full year approved budget of R120, 145 million.

Operating expenditure by type

To date, R102, 446 million has been spent compared to the operational year-to-date budget projections of R104, 689 million.

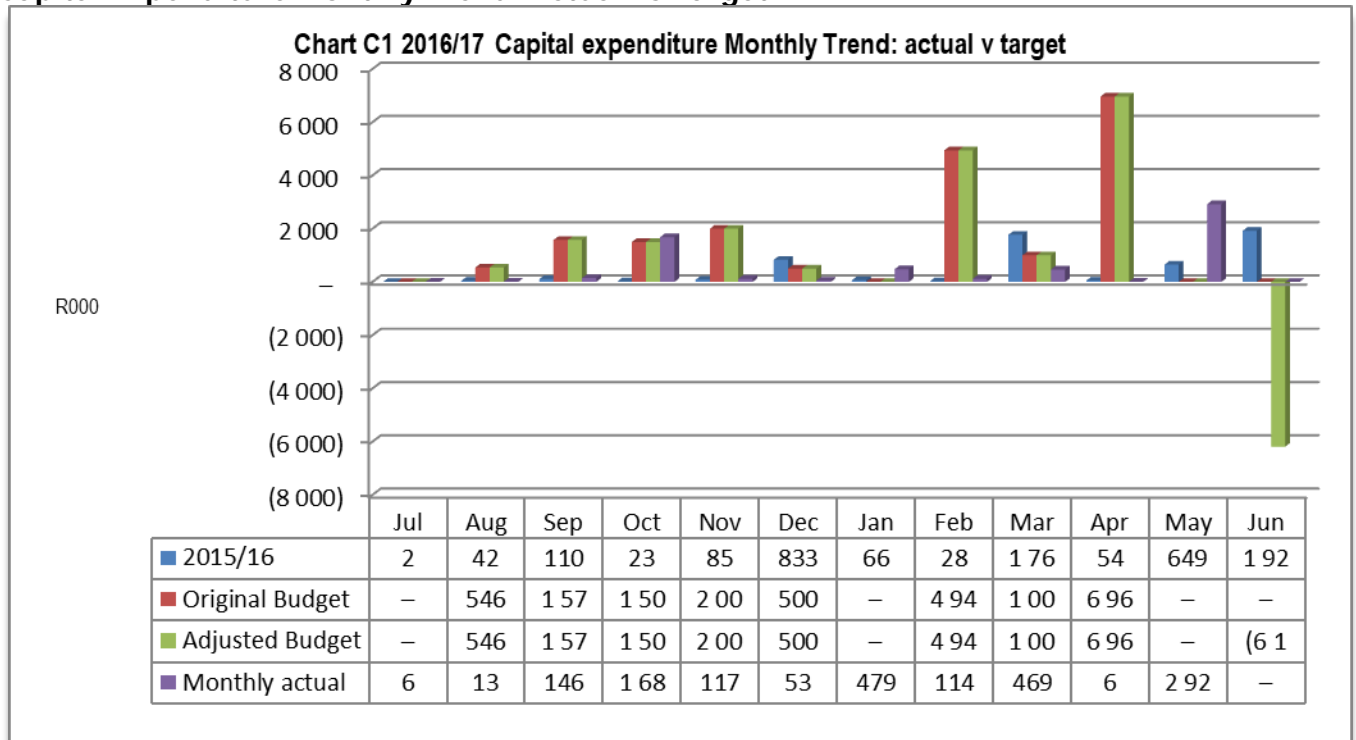
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

Capital Expenditure

Year-to-date expenditure on capital amounts to R6, 011 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

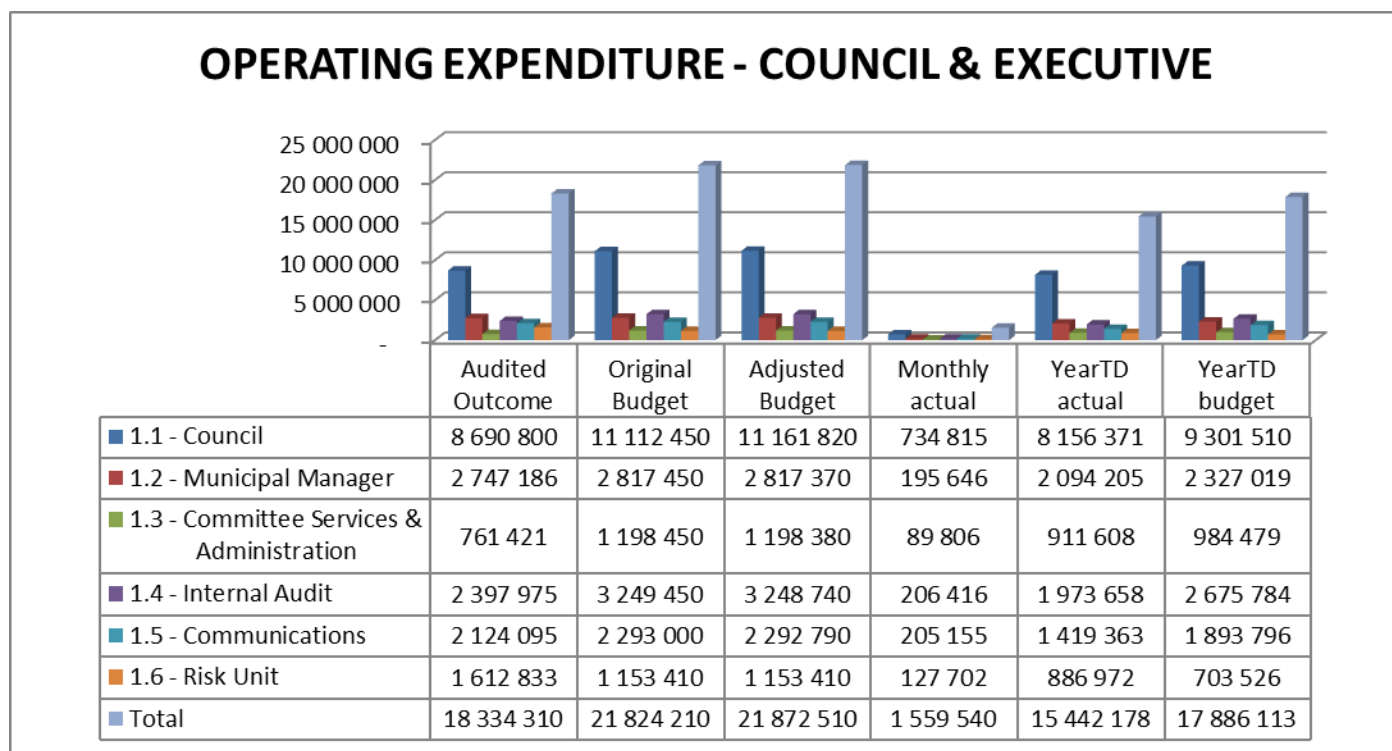
The municipality started the year with a total cash and cash equivalents of R69, 275 million. The year-to date cash and cash equivalents amounted to R70, 788 million. The net decrease in cash and cash equivalents for the year to date is R 1, 513 million.

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 R15, 442 178 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.

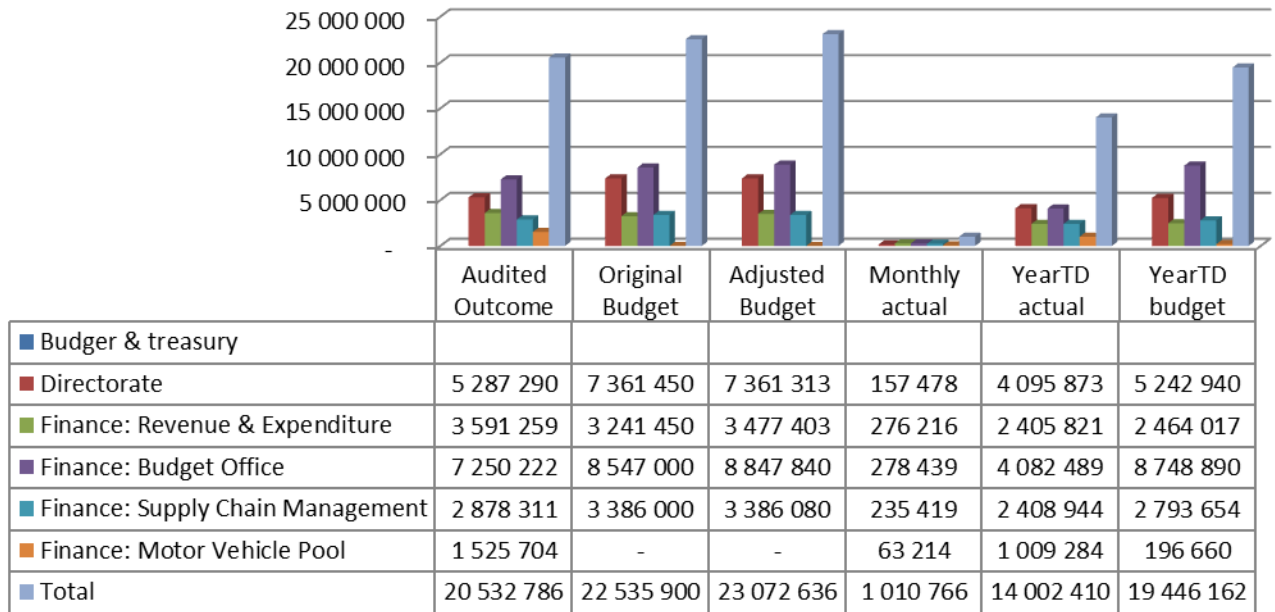
Consolidated performance of year-to-date expenditure on special projects against full year budget (Council & Executive)

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
COUNCIL				
HH OTH TRANS: Bursaries non-employee/Mayor	600 000,00	82 331,10	14%	Payments will be processed in June 2017.
COMMUNICATIONS				
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	-	-	#DIV/0!	Printing of annual reports/news letters still need to be rolled out
POLITICAL OFFICE - ADMINISTRATION				
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 only.
Oc: Catering Municipal Act/Disability	34 200,00	11 590,18	34%	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	28 800,00	194%	Unauthorized expenditure
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	-	0%	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 in June 16 event
Oc:adv/pub/Mark-gift&promotion/ June 16 youth event	15 000,00	-	0%	To be utilised in June 16 event
Oc:Catering Municipal Act/June 16 youth event	100 000,00	77 650,00	78%	To be utilised in June 16 event
Oc:Transport-events/June 16 youth event	20 000,00	-	0%	To be utilised in June 16 event
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	2 176,00	15%	To be utilised during the course of the financial year.
TOTAL	2 027 000,00	526 866,21	26%	

The year to date actual spending on special projects for Council & Executive amounted to R526,866.21.

OPERATING EXPENDITURE - BUDGET & TREASURY



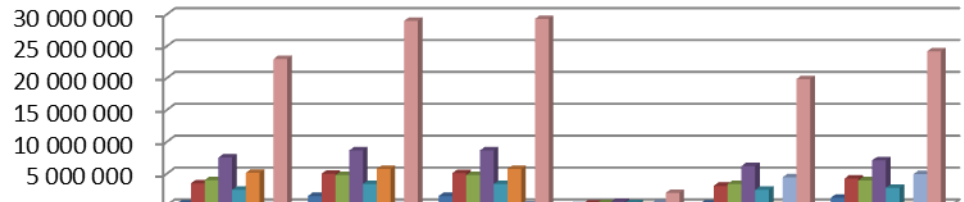
The actual operating expenditure of Budget & Treasury office is R14, 002 410 as compared to the year-to-date projected budget of R19, 446 162. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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
Actuarial Valuation	50 000,00	38 400,00	77%	Project complete, savings on budgeted amount.
Capacity Building	100 000,00	456,00	0%	MFMP training was advertised on three occasions and did not find a suitable service provider. Provincial Treasury is assisting the municipality to procure a service provider in the next financial year.
Financial System Support	900 000,00	623 882,67	69%	Expenditure incurred as per request from Local Municipalities.
TOTAL	1 810 000,00	920 241,24	51%	

The year to date actual spending on special projects for Budget & Treasury amounted to R920,241.24.

OPERATING EXPENDITURE - CORPORATE SERVICES



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Director: Administration	331 378	1 489 000	1 489 330	29 601	289 650	1 223 573
■ Information Systems	3 492 503	4 989 450	5 101 580	295 110	3 102 087	4 251 310
■ Human Resource Management	3 999 057	4 778 450	4 779 830	351 397	3 373 760	3 957 236
■ Office support Services	7 537 886	8 638 000	8 640 578	547 331	6 183 812	7 079 660
■ Environmental Health	2 488 311	3 371 000	3 370 510	334 246	2 461 695	2 764 749
■ Community Development	5 139 509	5 726 000	5 727 740	-	-	-
■ Firefighting & Disaster Management	-	-	173 300	421 357	4 429 037	4 917 530
■ Total	22 988 644	28 991 900	29 282 868	1 979 041	19 840 040	24 194 059

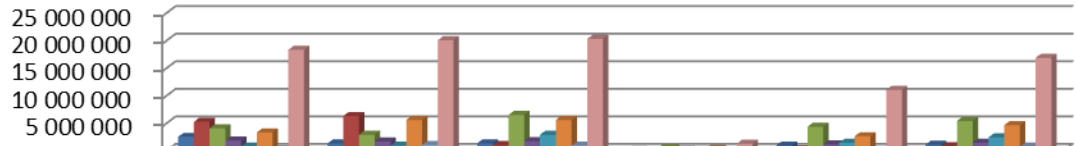
Actual operating expenditure of Corporate Services is R19, 840 040 as compared to the year-to-date projected budget of R24, 194 059. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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 did not sit for the fourth Quarter,LM members did not attend.
<u>HUMAN RESOURCES MANAGEMENT</u>				
Contr:Employee Wellness/Employee Assistance Programme	80 000,00	4 475,00	6%	To be utilise when the needs arise.
Contr: Sports & Recreation/ Employee Games	300 000,00	226 573,64	76%	Project complete, savings on project.
<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 planning for the 4th 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	64 200,00	81%	We are waiting for final invoice from the service providers
DM NC:FB-waste management Campaign	50 000,00	48 763,58	98%	Waiting for invoices from local municipalities on services already rendered
Oc:Catering Municipal Act/Comm cal day	45 000,00	17 822,24	40%	No campaign took place in the 3rd quarter planning for the 4th quarter
Inv-Mat&Supp/printing and stationery/Comm cal day	15 000,00	-	0%	No campaign took place in the 3rd quarter planning for the 4th 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%	There was no need to procure sytem software, Envirocon Service Provider did everything.
C&PS: B&A Air polution/Air quality project	40 000,00	-	0%	No procurement took place,since the service provider did everything
HH OTH transp:Housing-unspec waste management campaign	50 000,00	6 926,82	14%	Waiting for invoices from local municipalities on services already rendered
	-			
<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%	No disaster that occurred to appoint volunteers.
Oc:Honoraria(Voluntary work) /FF Stipend	19 000,00	6 440,00	34%	As per training paid for stipend
HH SSP SOC ASS:Grant in aid/Contingency Fund	400 000,00	333 708,41	83%	As per request from local Municipalities
Oc:Catering Municipal Act/Disaster Management Forum	4 000,00	-	0%	On going
Oc:adv/pub/Mark-gift&promotion/AW Programme	4 000,00	1 283,33	32%	On going
OSB & A Proj management/Awareness programme	8 000,00	-	0%	On going
TOTAL	1 238 440,00	780 226,54	63%	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R780,226.54

OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Directorate: Planning	2 565 838	1 383 000	1 382 940	92 086	978 404	1 136 178
■ PMS Management	5 302 075	6 347 110	1 066 020	59 186	279 280	874 136
■ LED	4 108 722	2 966 000	6 548 100	504 196	4 400 822	5 456 750
■ GIS	1 883 730	1 735 000	1 806 680	177 279	1 181 401	1 505 560
■ Spatial Planning	823 099	949 000	2 965 640	110 147	1 472 654	2 471 360
■ Tourism	3 368 448	5 645 000	5 625 103	363 123	2 688 230	4 687 580
■ IDP Management	293 886	1 066 000	949 140	6 766	98 749	780 095
■ Total	18 345 798	20 091 110	20 343 623	1 312 783	11 099 540	16 911 660

Actual operating expenditure of Planning & Development is R11, 099 540 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.

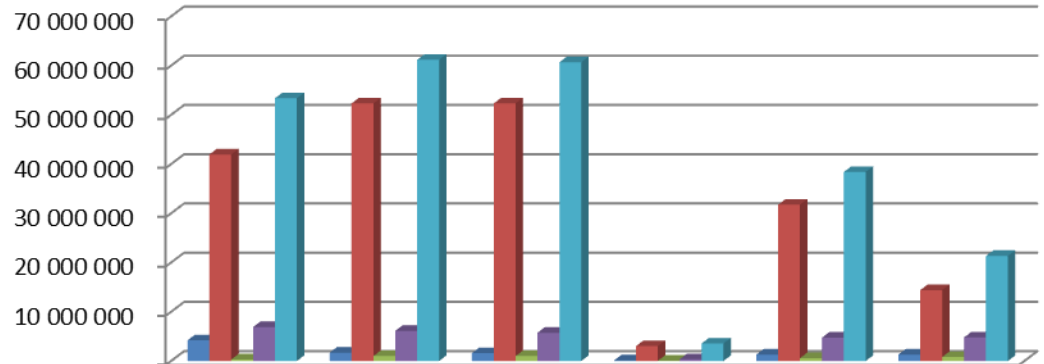
Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
PLANNING & DEVELOPMENT				
LOCAL ECONOMIC DEVELOPMENT				
OSB & A Proj management/LED youth event	300 000,00	296 050,00	99%	Training completed.
Oc: T&S Dom public Transport-road transport/LED TR PR	12 000,00	-	0%	Complete
Contri: Exhibit Installers/LED TR PR	226 000,00	186 594,70	83%	Complete projected with saving
Oc:Catering Municipal Act/LED TR PR	4 500,00	3 404,10	76%	Complete projected with saving
Oc:adv/pub/Mark-gift&promotion/ LED TR	142 500,00	120 500,00	85%	To be paid in June
Oc: T&S Dom-accomodation/ LED TR PR	98 050,00	53 701,75	55%	To be paid in June
OSB & A Proj management/LED TR PR	10 000,00	5 301,75	53%	Complete projected with saving
Priv Ent:Oth Trf-Unspec/LED sup SMME	600 000,00	181 000,00	30%	In progress
OSB & A Proj management/LED sup SMME	360 000,00	115 368,42	32%	In progress
C&PS: I&P Agriculture/Sector Strategy	420 000,00	406 460,00	97%	Complete projected with saving
OSB & A Proj management/LED Expo	750 000,00	656 987,37	88%	Complete projected with saving
Oc: T&S Dom-accomodation/ LED Coordinte	5 000,00	-	0%	In progress
Oc: T&S-Non-Employees/LED Coordinte	10 000,00	-	0%	In progress
Oc:Catering Municipal Act/LED Coordinte	15 000,00	6 353,20	42%	Last meeting in June
OSB & A Proj management/LED Coordinte	14 800,00	-	0%	In progress
GIS				
OSB & A Proj management/BIL Date Dikgatlong	345 000,00		0%	Committed funds, the invoice will be submitted for a payment in June 2017
OSB & A Proj management/Land Audit	150 000,00	97 000,00	65%	Committed funds for the projects :FBDM
SPATIAL PLANNING				
Oc:adv/pub/Mark-Corp & Mun act/Dikgatlong CBD Renewal	10 000,00	-	0%	The advertisement not necessary anymore for the CBD renewal plan. Savings on project.
Inv-Mat&Supp/printing and stationery/Dikgatlong CBD Renewal	10 000,00	-	0%	Printing and stationery not needed for the project anymore, savings of R10 000 on project.
C&PS: I&P Town Planner/ Nkandla	115 500,00	73 726,00	64%	The vote will be used for Paleontology study before the end of June 2017. The study will be completed before 17 June 2017.
C&PS: I&P Town Planner/ Vaalharts Set B Ganspan	93 000,00	82 500,00	89%	The final invoices for the work completed will be submitted today.
C&PS: I&P Town Planner/ Delpoortshoop Township establish	103 500,00	90 000,00	87%	0
C&PS: I&P Town Planner/ Windsornton Development	140 000,00	83 673,33	60%	The final invoices for the work completed will be submitted before 17th June 2017.
Oc:adv/pub/Mark-Corp & Mun act/Windsornton	10 000,00	-	0%	The final invoices for the work completed will be submitted before 17th June 2017.

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
PLANNING & DEVELOPMENT				
TOURISM				
OSB & A Proj management/Diamond & dorings	250 000,00	150 000,00	60%	Completed project with a saving
Non-Prof:OTH Institute/Grants&Don/ Diamond& Dorines	300 000,00	263 157,89	88%	Completed project with a saving
Contr:Event Promoters/Tour N18	906 000,00	47 509,81	5%	Project to be terminated for 2016/17 financial year,due to unforeseen project deliveries.,project to be reassessed &included in the 2018/19 budget
Contr:Graphic Designers/Tour N18	100 000,00	-	0%	Project to be terminated for 2016/17 financial year,due to unforeseen project deliveries.,project to be reassessed &included in the 2018/19 budget
C&PS: I&P Land&Quantity Survey/Tour Ganspan	570 000,00	2 552,20	0%	Completed project with a saving,final presentation to be done by the service provider on 22 June 2017,last invoice will be submitted on 22/06/2017
Contr:Graphic Designers/Tour Adv	18 000,00	16 788,77	93%	Completed project with a saving
Oc:adv/pub/Mark-Corp & Mun act/Tour Ad	100 000,00	46 755,00	47%	Completed project with a saving
Oc:Catering Municipal Act/Exhibition	11 100,00	1 475,30	13%	Completed project with a saving
Contri: Exhibit Installers/Exhibition	20 000,00	20 000,00	100%	Completed project with a saving
PRV DPT AGEN-Park & Tourism Board/NCTA	135 000,00	135 000,00	100%	Completed project with a saving
PRV DPT AGEN-Park & Tourism Board/N12	50 000,00	50 000,00	100%	Completed project with a saving
Non-Prof:other non-profit institutes/Tour Dik	80 000,00	38 448,00	48%	In process - waiting the final invoice for payment
Contr:Event Promoters/Tour business plan competition	239 150,00	229 695,44	96%	Completed project with a saving
Oc:Catering Municipal Act/Tour business plan competition	70 000,00	43 218,91	62%	Completed project with a saving
Oc:Transport-events/Tour business plan competition	30 000,00	22 300,00	74%	Completed project with a saving
Non-Prof:other non-profit institutes/Tour business plan competition	50 000,00	45 718,95	91%	Completed project with a saving
N-P Ub Sch: School Supp(Oth Ed Institute)Tour business plan com	61 250,00	61 250,00	100%	Completed project with a saving
OSB & A Proj management/Indaba Trade Expo	80 000,00	80 000,00	100%	Completed project with a saving
Contri: Exhibit Installers/Indaba Trade Expo	30 000,00	30 000,00	100%	Completed project with a saving
Oc:adv/pub/Mark-Corp & Mun act/Indaba Trade Expo	2 000,00	994,00	50%	Completed project with a saving
Oc: T&S Dom-accomodation/ Indaba Trade Expo	50 000,00	29 994,40	60%	Completed project with a saving
Oc: T&S Dom-Food Bev(Served)/Indaba Trade Expo	25 000,00	9 640,00	39%	Completed project with a saving
Oc:adv/pub/Mark-gift&promotion Item/Indaba Trade Expo	2 000,00	994,00	50%	Amount erroneously processed on fleet savings account
Oc: T&S Dom TRP-W/out Opr Own Trans/Indaba Trade Expo	8 000,00	-	0%	Amount erroneously processed on fleet savings account
Os:Cleaning Serv/Indaba Trade Expo	3 250,00	-	0%	Amount erroneously processed on fleet savings account
Oc:Catering Municipal Act/Tour Ass	18 000,00	589,10	3%	In process - waiting the final invoice for payment
C&PS: I&P Town Planner/ Tour Arts and Craft Centre	50 000,00	-	0%	Project to be rolled over to 2017/18
Contri: Catering Serv/ Community Awareness Campaign	130 000,00	119 502,61	92%	Completed project with a saving
Contr:Event Promoter/Community Awareness Campaign	130 000,00	118 502,17	91%	Completed project with a saving
C&PS: I&P Land&Quantity Survey/gong-gong	665 000,00	31 050,00	5%	In process - waiting the final invoice for payment
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 quarter
TOTAL	8 191 600,00	4 061 502,17	50%	

The actual spending on special projects for Planning & Development amounted to R4, 061 502.17 for the month.

OPERATING EXPENDITURE - PROJECT MANAGEMENT & ADVISORY SERVICES



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Directorate	4 199 180	1 710 000	1 591 200	125 920	1 301 325	1 326 000
Project Management Services	41 949 893	52 330 000	52 330 440	3 022 787	31 750 910	14 415 452
Maintenance of Roads	311 675	1 009 000	1 011 610	49 593	587 116	816 491
Housing	6 912 812	6 141 400	5 751 020	360 846	4 741 669	4 792 510
Total	53 373 560	61 190 400	60 684 270	3 559 146	38 381 020	21 350 453

Actual operating expenditure of Project Management & Advisory Services is R38, 381 020 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	4 495,00	75%	Meetings completed for the financial year
PROJECT MANAGEMENT & ADVISORY SERVICE				
Oc: T&S Dom-accomodation/RAMS	606 750,00	606 750,00	100%	In Implementation. Claims submitted and paid as project progresses. Last claims to be paid in June 2017.
Oc:adv/pub/Mark-Corp & Mun act/RAMS	606 750,00	390 199,80	64%	In Implementation. Claims submitted and paid as project progresses. Last claims to be paid in June 2017.
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. Last claims to be paid in June 2017.
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. Last claims to be paid in June 2017.
DM NC:FB-Plan & Dev/O&M Magareng EL	850 000,00	839 908,70	99%	In Implementation. Claims submitted as activities are completed. Continuous activities until funds are depleted. Last claims to be paid in June 2017.
DM NC:FB-Road Transport/O&M Magareng	500 000,00	557 867,47	112%	In Implementation. Claims submitted as activities are completed. Continuous activities until projects are completed. Last claims to be paid in June 2017.
DM NC:FB-Waste Water Management/O&M Magareng	450 000,00	164 009,82	36%	In Implementation. Claims submitted as activities are completed. Continuous activities until projects are completed. Last claims to be paid in June 2017.
DM NC:FB-Water /O&M Magareng	700 000,00	355 462,03	51%	In Implementation. Claims submitted as activities are completed. Continuous activities until projects are completed. Last claims to be paid in June 2017.
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 projects are completed. Last claims to be paid in June 2017.
DM NC:FB-Road Transport /O&M Phokwane	250 000,00	155 520,00	62%	In Implementation. Claims submitted as activities are completed. Continuous activities until projects are completed. Last claims to be paid in June 2017.
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 projects are completed. Last claims to be paid in June 2017.
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 projects are completed. Last claims to be paid in June 2017.
DM NC:FB-Plan & Dev/O&M Dikgatlong EL	750 000,00	375 881,56	50%	In Implementation. Claims submitted as activities are completed. Continuous activities until projects are completed. Last claims to be paid in June 2017.
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 projects are completed. Last claims to be paid in June 2017.
DM NC:FB-Waste Water Management/O&M Dikgatlong	500 000,00	318 032,98	64%	In Implementation. Claims submitted as activities are completed. Continuous activities until projects are completed. Last claims to be paid in June 2017.
DM NC:FB-Water /O&M Dikgatlong	750 000,00	282 178,11	38%	In Implementation. Claims submitted as activities are completed. Continuous activities until projects are completed. Last claims to be paid in June 2017.

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
PROJECT MANAGEMENT & ADVISORY SERVICES				
PROJECT MANAGEMENT & ADVISORY SERVICE				
DM NC:FB-Road Transport /O&M Sol Plaatje	1 500 000,00	1 008 450,95	67%	Implementation. Claims submitted as activities are completed. Continuous activities until projects are completed. R200,000 to be moved to "WASTE WATER MAN/O&M SOL". Expected completion shifted to May 2017 due to rain delays in Jan & Febr 2017. Last claims to be paid in June 2017.
DM NC:FB-Waste Water Management/O&M Sol Plaatje	1 000 000,00	990 265,08	99%	Implementation. Claims submitted as activities are completed. Continuous activities until projects are completed. R200,000 to be moved from "ROAD TRANSP/O&M SOL". Expected completion in May 2017. Last claims to be paid in June 2017.
OSB & A Proj management/Khutso Pula Nala	1 500 000,00	1 500 000,00	100%	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. Last claims to be paid in June 2017.
Oc:Honoraria (Voluntary work) /Khutso Pula Nala	500 000,00	398 364,70	80%	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. Last claims to be paid in June 2017.
DM NC:FB-Water /Cap Pr Magareng	5 000 000,00	-	0%	Contractor appointed in May 2017. Council approved roll-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 Implementation. FBDM co-funding paid out. Retention held back for completed phases.
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	1 019 157,70	28%	In implementation. Estimated 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%	In implementation. Estimated completion is Jul '17. Contractor requested to speed up work.
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 claims 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 claims 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 claims expected by mid-June 2017.
DM NC:FB-Water / Maint FBDM-EPWP	4 000 000,00	3 171 331,18	79%	Most material delivered for all LM's. Magareng busy with more O&M activities. Final claims expected by mid-June 2017.
TOTAL	46 533 000,00	28 356 746,05	61%	

The actual spending on special projects for Project Management & Advisory Services amounted to R28, 356 746.0537 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 - M11 May									
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	(4 751)	5 109	4 989	120	2%	5 447
Transfers recognised - operational	110 413	112 991	113 191	546	109 106	111 813	(2 706)	-2%	113 191
Other own revenue	2 779	1 211	1 211	(30)	1 015	983	32	3%	1 730
Total Revenue (excluding capital transfers and contributions)	121 058	119 645	120 145	(4 236)	115 230	117 785	(2 555)	-2%	120 367
Employee costs	52 744	61 215	61 215	4 163	44 078	46 935	(2 857)	-6%	54 484
Remuneration of Councillors	5 988	6 715	6 715	508	5 367	5 805	(438)	-8%	5 831
Depreciation & asset impairment	4 927	3 827	3 827	-	2 961	-	2 961	#DIV/0!	3 827
Finance charges	2 397	2 166	2 166	-	365	-	365	#DIV/0!	771
Materials and bulk purchases	3 521	4 406	4 851	456	4 514	3 740	774	21%	5 330
Transfers and grants	54 621	61 335	61 635	3 099	26 666	-	26 666	#DIV/0!	38 396
Other expenditure	13 358	20 605	20 484	1 459	18 493	55 757	(37 264)	-67%	27 434
Total Expenditure	137 555	160 269	160 892	9 685	102 446	112 237	(9 790)	-9%	136 074
Surplus/(Deficit)	(16 497)	(40 624)	(40 747)	(13 921)	12 784	5 548	7 236	130%	(15 707)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(16 497)	(40 624)	(40 747)	(13 921)	12 784	5 548	7 236	130%	(15 707)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(16 497)	(40 624)	(40 747)	(13 921)	12 784	5 548	7 236	130%	(15 707)
Capital expenditure & funds sources									
Capital expenditure	5 582	19 036	12 848	2 922	6 011	12 532	(6 521)	-52%	10 848
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	5 582	19 036	12 848	2 922	6 011	12 532	(6 521)	-52%	10 848
Total sources of capital funds	5 582	19 036	12 848	2 922	6 011	12 532	(6 521)	-52%	10 848
Financial position									
Total current assets	77 476	77 476	44 230		72 623				45 647
Total non current assets	61 617	61 617	70 419		64 666				66 402
Total current liabilities	22 961	22 961	25 487		9 756				16 988
Total non current liabilities	32 375	32 375	34 730		30 992				35 000
Community wealth/Equity	83 757	51 685	54 431		96 541				60 060
Cash flows									
Net cash from (used) operating	(11 641)	(20 103)	(20 227)	(14 646)	8 532	539	7 993	1483%	(14 575)
Net cash from (used) investing	(4 782)	(15 229)	(7 298)	(2 922)	(6 055)	(15 237)	9 182	-60%	(10 848)
Net cash from (used) financing	(1 785)	(1 800)	(720)	-	(964)	(900)	(64)	7%	(720)
Cash/cash equivalents at the month/year end	69 275	41 637	41 030	70 788	70 788	63 171	7 617	12%	43 132
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	832	151	13	5	4	4	4	148	1 160
Creditors Age Analysis									
Total Creditors	2 908	21	1	2	-	-	-	-	2 932

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

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	(13 729)	99 824	104 226	(4 402)	-4%	104 516
Executive and council		388	420	420	219	219	1 059	(840)	-79%	420
Budget and treasury office		100 413	103 573	103 873	(13 948)	99 605	103 167	(3 562)	-3%	104 096
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		3 650	2 258	2 258	64	369	-	369		2 258
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		350	1 458	1 458	64	369	-	-		1 458
Housing		3 300	800	800	-	-	-	800		800
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		16 607	13 394	13 394	9 429	15 037	13 567	1 470	11%	13 594
Planning and development		16 607	13 394	13 394	9 429	15 037	13 567	1 470	11%	13 594
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	(4 236)	115 230	117 793	(2 563)	-2%	120 367
Expenditure - Standard										
<i>Governance and administration</i>		58 339	75 616	76 320	4 057	46 075	65 032	(18 957)	-29%	60 907
Executive and council		22 314	27 460	27 509	1 823	19 123	25 193	(6 070)	-24%	23 738
Budget and treasury office		20 664	22 536	23 073	1 011	14 002	21 472	(7 470)	-35%	20 782
Corporate services		15 361	25 621	25 739	1 223	12 949	18 367	(5 417)	-29%	16 387
<i>Community and public safety</i>		11 921	6 141	5 924	421	4 429	10 681	(6 252)	-59%	10 259
Community and social services		-	-	-	-	-	-	-		5 052
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		5 140	-	173	421	4 429	5 409	(980)	-18%	-
Housing		6 781	6 141	5 751	-	-	5 272	(5 272)	-100%	5 207
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		67 295	78 511	78 647	4 843	49 254	40 970	8 284	20%	64 908
Planning and development		64 807	75 140	75 277	4 509	46 792	37 887	8 906	24%	61 892
Road transport		-	-	-	-	-	-	-		-
Environmental protection		2 488	3 371	3 371	334	2 462	3 083	(621)	-20%	3 016
<i>Trading services</i>		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	363	2 688	5 156	(2 468)	-48%	-
Total Expenditure - Standard	3	137 555	160 269	160 892	9 685	102 446	121 839	(19 393)	-16%	136 074
Surplus/ (Deficit) for the year		(16 497)	(40 624)	(40 747)	(13 921)	12 784	(4 046)	16 830	-416%	(15 707)

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) M11 May

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	1									
Vote 1 - Council & Executive		388	420	420	219	219	1 059	(840)	-79,3%	420
Vote 2 - Budget & Treasury		100 413	103 573	103 873	(13 948)	99 605	103 167	(3 562)	-3,5%	104 096
Vote 3 - Corporate Services		350	1 458	1 458	64	369	-	369	#DIV/0!	1 458
Vote 4 - Planning & Development		894	-	200	-	-	-	-		200
Vote 5 - Project Management & Advisory Services		19 013	14 194	14 194	9 429	15 037	13 567	1 470	10,8%	14 194
Total Revenue by Vote	2	121 058	119 645	120 145	(4 236)	115 230	117 793	(2 563)	-2,2%	120 367
Expenditure by Vote	1									
Vote 1 - Council & Executive		22 314	27 460	27 509	1 823	19 123	25 193	(6 070)	-24,1%	23 738
Vote 2 - Budget & Treasury		20 533	22 536	23 073	1 011	14 002	21 472	(7 470)	-34,8%	20 782
Vote 3 - Corporate Services		22 989	28 992	29 283	1 979	19 840	26 859	(7 019)	-26,1%	24 454
Vote 4 - Planning & Development		18 346	20 091	20 344	1 313	11 100	18 631	(7 531)	-40,4%	16 685
Vote 5 - Project Management & Advisory Services		53 374	61 190	60 684	3 559	38 381	29 684	8 697	29,3%	50 414
Total Expenditure by Vote	2	137 555	160 269	160 892	9 685	102 446	121 839	(19 393)	-15,9%	136 074
Surplus/ (Deficit) for the year	2	(16 497)	(40 624)	(40 747)	(13 921)	12 784	(4 046)	16 830	-416,0%	(15 707)

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

DC7 Finance Data - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

s	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	272	788	983	(194)	-20%	1 095
Interest earned - external investments		7 866	5 443	5 743	(4 751)	5 109	4 989	120	2%	5 447
Transfers recognised - operational		110 413	112 991	113 191	546	109 106	111 813	(2 706)	-2%	113 191
Other revenue		2 135	100	100	(303)	226	-	226	#DIV/0!	635
Gains on disposal of PPE		-	30	30	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		121 058	119 645	120 145	(4 236)	115 230	117 785	(2 555)	-2%	120 367
Expenditure By Type										
Employee related costs		52 744	61 215	61 215	4 163	44 078	46 935	(2 857)	-6%	54 484
Remuneration of councillors		5 988	6 715	6 715	508	5 367	5 805	(438)	-8%	5 831
Debt impairment		-	3	3	-	2	386	(383)	-99%	3
Depreciation & asset impairment		4 927	3 827	3 827	-	2 961	-	2 961	#DIV/0!	3 827
Finance charges		2 397	2 166	2 166	-	365	-	365	#DIV/0!	771
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		3 521	4 406	4 851	456	4 514	3 740	774	21%	5 330
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		54 621	61 335	61 635	3 099	26 666	-	26 666	#DIV/0!	38 396
Other expenditure		13 141	20 392	20 271	1 459	18 491	55 372	(36 881)	-67%	27 431
Loss on disposal of PPE		216	210	210	-	-	-	-	-	-
Total Expenditure		137 555	160 269	160 892	9 685	102 446	112 237	(9 790)	-9%	136 074
Surplus/ (Deficit) for the year		(16 497)	(40 624)	(40 747)	(13 921)	12 784	5 548	7 236	0	(15 707)
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		(16 497)	(40 624)	(40 747)	(13 921)	12 784	5 548			(15 707)
Taxation										
Surplus/(Deficit) after taxation		(16 497)	(40 624)	(40 747)	(13 921)	12 784	5 548			(15 707)
Attributable to minorities										
Surplus/(Deficit) attributable to		(16 497)	(40 624)	(40 747)	(13 921)	12 784	5 548			(15 707)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(16 497)	(40 624)	(40 747)	(13 921)	12 784	5 548			(15 707)

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) - M11 May										
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	1 682	1 687	1 746	(59)	0%	1 775
Vote 3 - Corporate Services		1 952	5 125	4 874	-	2 102	4 977	(2 875)	-58%	3 250
Vote 4 - Planning & Development		-	86	67	20	56	30	26	87%	46
Vote 5 - Project Management & Advisory Services		120	12 000	5 700	1 220	2 112	5 700	(3 588)	-63%	5 700
Total Capital single-year expenditure	4	5 582	19 036	12 848	2 922	6 011	12 532	(6 521)	-52%	10 848
Total Capital Expenditure		5 582	19 036	12 848	2 922	6 011	12 532	(6 521)	-52%	10 848
Capital Expenditure - Standard Classification										
Governance and administration		3 856	2 830	3 139	1 682	1 967	2 870	(903)	-31%	2 474
Executive and council		192	79	80	-	54	79	(25)	-32%	77
Budget and treasury office		3 317	1 746	2 126	1 682	1 687	1 746	(59)	-3%	1 775
Corporate services		346	1 005	933	-	226	1 045	(819)	-78%	622
Community and public safety		1 606	4 120	3 942	-	1 876	3 932	(2 056)	-52%	2 628
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		1 606	4 110	3 932	-	1 867	3 932	(2 064)	-53%	2 621
Housing		-	-	-	-	-	-	-		-
Health		-	10	10	-	8	-	8	#DIV/0!	7
Economic and environmental services		120	12 030	5 743	1 220	2 129	5 730	(3 601)	-63%	5 730
Planning and development		120	12 030	5 743	1 220	2 129	5 730	(3 562)	-62%	5 730
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	-	-	-	-	-	-		-
Other		-	56	24	20	39	-	39	#DIV/0!	16
Total Capital Expenditure - Standard Classification	3	5 582	19 036	12 848	2 922	6 011	12 532	(6 521)	-52%	10 848
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	2 922	6 011	12 532	(6 521)	-52%	10 848
Total Capital Funding		5 582	19 036	12 848	2 922	6 011	12 532	(6 521)	-52%	10 848

Table C6 Monthly Budget Statement - Financial Position

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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	(3 687)	3 606
Call investment deposits		66 000	40 000	39 000	74 475	39 000
Consumer debtors		-	-	-	-	-
Other debtors		7 157	2 000	2 000	1 160	2 000
Current portion of long-term receivables		741	900	900	308	741
Inventory		303	300	300	367	300
Total current assets		77 476	44 837	44 230	72 623	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	49 271	50 882
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	64 666	66 402
TOTAL ASSETS		139 093	111 902	114 648	137 289	112 048
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	2 932	5 000
Provisions		9 441	10 000	10 000	4 835	10 000
Total current liabilities		22 961	25 487	25 487	9 756	16 988
Non current liabilities						
Borrowing		4 661	4 899	4 899	3 696	4 899
Provisions		27 714	29 832	29 832	27 295	30 101
Total non current liabilities		32 375	34 730	34 730	30 992	35 000
TOTAL LIABILITIES		55 336	60 217	60 217	40 748	51 989
NET ASSETS	2	83 757	51 685	54 431	96 541	60 060
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		48 172	36 095	27 693	60 956	40 772
Reserves		35 585	15 590	26 738	35 585	19 288
TOTAL COMMUNITY WEALTH/EQUITY	2	83 757	51 685	54 431	96 541	60 060

Table C7 Monthly Budget Statement - Cash Flow

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
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									%
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		2 292	1 181	1 181	(303)	800	983	(183)	-19%	1 730
Government - operating		112 569	111 813	112 013	546	97 609	112 013	(14 403)	-13%	113 191
Government - capital		-	-	-	-	-	-	-		-
Interest		7 866	5 443	5 743	(4 751)	11 345	4 989	6 355	127%	5 447
Payments										
Suppliers and employees		(78 862)	(74 710)	(75 034)	(6 586)	(72 870)	(70 355)	2 515	-4%	(89 110)
Finance charges		(884)	(2 165)	(2 166)	-	-	(386)	(386)	100%	(771)
Transfers and Grants		(54 621)	(61 665)	(61 965)	(3 553)	(28 351)	(46 705)	(18 354)	39%	(45 061)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(11 641)	(20 103)	(20 227)	(14 646)	8 532	539	7 993	1483%	(14 575)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts		1 100								
Payments		(300)		5 550						
Capital assets		(5 582)	(15 229)	(12 848)	(2 922)	(6 055)	(15 237)	(9 182)	60%	(10 848)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 782)	(15 229)	(7 298)	(2 922)	(6 055)	(15 237)	(9 182)	60%	(10 848)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Payments										
Repayment of borrowing		(1 785)	(1 800)	(720)	-	(964)	(900)	64	-7%	(720)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 785)	(1 800)	(720)	-	(964)	(900)	64	-7%	(720)
NET INCREASE/ (DECREASE) IN CASH HELD		(18 208)	(37 132)	(28 245)	(17 568)	1 513	(15 598)			(26 143)
Cash/cash equivalents at beginning:		87 483	78 769	69 275	88 356	69 275	78 769			69 275
Cash/cash equivalents at month/year end:		69 275	41 637	41 030	70 788	70 788	63 171			43 132

5. SUPPORTING DOCUMENTATION

Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M01 May				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Property rates			
	Rental of facilities and equipment	-20%	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	2%	Interest earned will improve as the year progress.	None needed.
	Other income	#DIV/0!	The revenue expected from other sources will improve as the year progress.	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	21%	Will be used at the end of the financial year.	None needed.
	Transfers and grants	#DIV/0!	Will improve as the year progress and projects are implemented within the local municipalities.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-67%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3				
	Capital expenditure	0%	Capital projects are in the planning phase as per the procurement plan for the first quarter.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they on track.
4	Financial Position			
	Current Assets		Current assets shows an increase of 105% which is mainly	None needed.
	Non-Current Liabilities		There is an increase in the non-current liabilities mainly due to the increase in provisions for the year.	None needed.
	Accumulated Surplus		Accumulated surplus shows an increase of 123% which is a	None needed.
5	Cash Flow			
	Net cash from operating / (used) Operating Activities	1483%	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	0%	Payments relating to capital assets will improve as the year progress	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 - M11 May							
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							
<u>Borrowing Management</u>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		3,4%	4,4%	4,3%	2,7%	0,0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,3%	3,7%	3,7%	0,4%	4,9%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		21,7%	39,4%	37,5%	8,9%	19,8%
Gearing	Long Term Borrowing/ Funds & Reserves		13,1%	31,4%	18,3%	10,4%	25,4%
<u>Liquidity</u>							
Current Ratio 1	Current assets/current liabilities	1	337,4%	175,9%	173,5%	744,4%	268,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		325,9%	184,0%	182,8%	782,5%	283,5%
<u>Revenue Management</u>							
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%	8,7%	9,4%
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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Other Indicators</u>							
Employee costs	Employee costs/Total Revenue - capital		43,6%	51,2%	51,0%	38,3%	45,3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,9%	3,7%	4,0%	0,4%	3,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6,0%	5,0%	5,0%	0,3%	5,5%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within		288,8%	250,8%	0,0%	308,0%	304,9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		7,3	1,2	1,2	1,4	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 45.3%.

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 - M11 May												
Description	NT Code	Budget Year 2016/17										
		0-30 Days	31-60	61-90	91-120	121-150	151-180	181 Dys-1	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	832	151	13	5	4	4	4	148	1 160		165
Total By Revenue Source	2000	832	151	13	5	4	4	4	148	1 160	-	165
Debtors Age Analysis By Customer Category												
Government	2200	155	146	11	48	-	-	-	-	360		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-		
Other	2500	677	5	2	(44)	4	4	4	148	801		
Total By Customer Category	2600	832	151	13	5	4	4	4	148	1 160	-	

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 May 2017 in respect of Provincial and Local Governments Department.

- Dikgatlong local municipality R10, 301.07 for the Koopmansfontein streetlights;
- Department of Safety R38, 073.33;
- Sol Plaatje Municipality R50.00; and

- ***Post-Service Benefits***

There is one outstanding debt reflected for more than 90 days as at 30 May 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 May 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 - M11 May												
Description	NT Code	Budget Year 2016/17									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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100											-
Bulk Water	0200											-
PAYE deductions	0300											-
VAT (output less input)	0400											-
Pensions / Retirement deductions	0500											-
Loan repayments	0600											-
Trade Creditors	0700											-
Auditor General	0800											-
Other	0900	2 908	21	1	2	-	-	-	-	-	2 932	
Total By Customer Type	2600	2 908	21	1	2	-	-	-	-	-	2 932	-

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.40763 was issued on the 03 April 2017 for the annual increase for Councilors in terms of the remuneration of Public Office Bearers Act, 1998 for the 2016/17 financial year and it has been implemented in the May 2017.

Trade Creditors:

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

FRANCES BAARD DISTRICT MUNICIPALITY		
EXPENDTURE STATISTICS		May-17
PAYMENTS		
Total value of all payments		R 13 359 588
Electronic transfers		203
Cheques issued		19
SALARIES		
Number of salary beneficiaries		169
Councillors		27
Total Councillors	27	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	27	
* Councillors without Remuneration	0	
Employees		142
* Remunerated Employee's	140	
* Remunerated Terminated Employees	0	
Pensioners	2	
Total remuneration paid		2 533 816
Councillors		321 848
Employees		2 209 127
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 maintained by all relevant role players.

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

Mr Tlhageng was on training for the new infrastructure procurement framework.

- **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 May 2017, two contracts (R200 000 +) was awarded by the Municipal Manager.

1. Maintenance and hosting of FBDM website-Mosima IT-R171 000.00 for a period of three years.
2. Security services for FBDM- Batsha BA Tirong Security Services-R3 011 302.20 for a period of three years.

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

1. Supply & delivery of high mast winch for Magareng Local Municipality-TS Creations (PTY)LTD –R116 000.00
2. Renewal: Sonicwall comprehensive gateway-Galix Networking (PTY)LTD-R31 148.32

Total orders issued total R1 670 703.27

Orders per department :

Council & Executive	R 56 482.67
Municipal Manager	R 62 359.51
Finance	R 1 007 908.41
Administration	R 313 333.53
Planning & Development	R 106 642.83
Project management	R 123 976.32

a. Disposal Management

There were no disposal of any assets in May 2017.

b. Deviations

No deviation was approved by the Municipal Manager in May 2017.

c. Issues from Stores

Total orders issued total R49 216.74 issues per department

Council & Executive	R 0
Municipal Manager	R 4 469.77
Finance	R 5 490.35
Administration	R 22 337.30
Planning & Development	R 1 869.53
Technical service	R 15 049.79

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 in May 2017.

Table SC5 Monthly Budget Statement - investment portfolio

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
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	30	7,2%	5 000		5 000
TOTAL INVESTMENTS AND INTEREST					296		52 550	-	52 550
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				296		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 - M11 May										
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	262	107 718	81 356	26 362	32,4%	110 093
Local Government Equitable Share		10 002	8 958	8 958	-	-	6 719	(6 719)	-100,0%	8 958
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-	-	-
Levy replacement	3	88 934	96 458	96 458	-	102 174	72 344	29 830	41,2%	96 458
Finance Management Grant		1 250	1 250	1 250	56	974	938	37	3,9%	1 250
Municipal Systems Improvement		940	-	-	-	-	-	-	-	-
Extended Public Works Programme		1 000	1 000	1 000	-	2 898	750	2 148	286,4%	1 000
Roads asset management		2 153	2 427	2 427	206	1 672	607	1 065	175,5%	2 427
Provincial Government:		8 200	1 500	1 700	284	1 388	1 125	44	3,9%	1 150
Housing	4	1 050	800	800	-	800	600	200	100,0%	800
Near Grant		350	350	350	64	369	263	106	40,5%	350
Fire Fighting Equipment Grant		350	350	350	-	-	263	(263)	-100,0%	-
NC Tourism		200	-	200	-	-	-	-	-	-
Housing Project		2 250	-	-	-	-	-	-	-	-
District Aids Programme		-	-	-	219	219	-	-	-	-
Operation Khptso Pula Nala		4 000	-	-	-	-	-	-	-	-
Other transfers and grants [ABSA Donation]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		90	220	220	-	-	165	(165)	-100,0%	74
SETA Skills Grant		90	220	220	-	-	165	(165)	-100,0%	74
Koopmansfontein Self Build Sceme		-	-	-	-	-	-	-	-	-
ABSA		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	112 569	111 813	112 013	546	109 106	82 646	26 241	31,8%	111 317

Table SC7 Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M11 May										
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	262	107 718	123 193	(15 475)	-12,6%	110 093
Local Government Equitable Share		10 002	8 958	8 958	-	-	-	-	-	8 958
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-	-	-
Levy replacement	0000	88 934	96 458	96 458	-	102 174	118 906	(16 732)	-14,1%	96 458
Finance Management Grant		1 250	1 250	1 250	56	974	1 146	(172)	-15,0%	1 250
Municipal Systems Improvement		894	-	-	-	-	-	-	-	-
Extended Public Works Programme		1 000	1 000	1 000	206	2 898	917	1 982	216,2%	1 000
Roads asset management		2 153	2 427	2 427	-	1 672	2 225	(553)	-24,9%	2 427
Provincial Government:		6 090	1 500	1 700	284	1 388	1 558	(390)	-25,0%	1 150
Housing		1 050	800	800	-	800	733	67	9,1%	800
Near Grant		350	350	350	-	-	321	(321)	-	350
Fire Fighting Equipment Grant		-	350	350	64	369	321	48	14,9%	-
NC Tourism		-	-	200	-	-	183	(183)	-100,0%	-
Housing Project		2 250	-	-	-	-	-	-	-	-
District Aids Programme		388	-	-	219	219	-	-	-	-
Environmental Health Recycling Project		52	-	-	-	-	-	-	-	-
Operation Khptso Pula Nala		2 000	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		90	220	220	-	-	202	(202)	-	74
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-	-	-
ABSA		-	-	-	-	-	-	-	-	-
SETA Skills Grant		90	220	220	-	-	202	(202)	-	74
Total operating expenditure of Transfers and Grants		110 413	111 813	112 013	546	109 106	124 953	(16 067)	-12,9%	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 GRANT		110 413	111 813	112 013	546	109 106	124 953	(16 067)	-12,9%	111 317

Table SC8 Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May										
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	405	4 225	4 393	(167)	-4%	4 792
Pension Contributions		194	212	212	-	16	194	(178)	-92%	212
Medical Aid Contributions		17	-	1	-	1	-	1	#DIV/0!	-
Motor vehicle allowance		1 368	1 390	1 390	86	926	1 274	(348)	-27%	1 390
Cell phone and other allowances		275	223	223	17	198	204	(6)	-3%	223
Workmen's Compensation		39	-	-	-	-	-	-	-	-
Other benefits and allowances		-	98	98	-	-	90	(90)	-100%	98
Sub Total - Councillors		5 988	6 715	6 716	508	5 367	6 155	(788)	-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	277	3 081	4 362	(1 281)	-29%	4 759
Pension and UIF Contributions		470	401	401	38	421	368	54	15%	401
Medical Aid Contributions		-	-	-	3	31	-	31	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		592	440	440	-	-	403	(403)	-100%	440
Motor Vehicle Allowance		307	487	487	47	521	446	75	17%	487
Cellphone Allowance		60	96	96	6	56	88	(32)	-36%	96
Housing Allowances		-	-	-	2	9	-	9	#DIV/0!	-
Other benefits and allowances		-	67	67	2	21	61	(40)	-65%	67
Payments in lieu of leave		458	100	100	-	-	92	(92)	-100%	100
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	3	526	-	526	#DIV/0!	-
Sub Total - Senior Managers of Municipality		5 898	6 350	6 350	378	4 668	5 821	(1 153)	-20%	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	30 209	29 260	950	3%	32 773
Pension and UIF Contributions		5 116	6 733	6 733	427	4 701	6 172	(1 471)	-24%	6 733
Medical Aid Contributions		1 587	1 655	1 655	147	1 526	1 517	9	1%	1 655
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		2 297	-	-	-	(878)	-	(878)	-	-
Motor Vehicle Allowance		3 998	3 456	3 455	279	2 972	3 168	(195)	-6%	3 456
Cellphone Allowance		145	123	123	11	110	113	(3)	-2%	123
Housing Allowances		390	392	392	29	312	359	(47)	-13%	391
Other benefits and allowances		991	448	448	42	457	411	47	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	-	-	491	(491)	-100%	536
Sub Total - Other Municipal Staff		46 846	54 865	54 865	3 784	39 410	41 490	(2 080)	-5%	47 116
% increase	4		17,1%	17,1%						0,6%
Total Parent Municipality		58 732	67 930	67 931	4 671	49 445	53 466	(4 021)	-8%	60 181
			15,7%	15,7%						2,5%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		58 732	67 930	67 931	4 671	49 445	53 466	(4 021)	-8%	60 181
% increase	4		15,7%	15,7%						2,5%
TOTAL MANAGERS AND STAFF		52 744	61 215	61 215	4 163	44 078	47 311	(3 232)	-7%	53 466

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace (finance department) for the month of May 2017 averages 83%. 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	1	2	10	10
Sick Leave	0	0	2	13
Courses / Seminar	0	0	0	0
Meetings	0	0	0	0
Study leave	0	0	0	0
Maternity Leave	0	0	22	22
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	21	64	121	197
Total Workdays	22	66	155	242
Percentage Attendance per Group	95%	97%	78%	81%
Average	83%			

Personnel Development:

- No MFMP training took place during the month of May 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).

One (1) intern is enrolled for the MFMP training; the other four (4) interns are starting in August 2017.

SUPPORT OF LOCAL MUNICIPALITIES

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

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 correct 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 were submitted to council during February 2017;
- The mSCOA Implementation Team met on 16 May 2017, next meeting is scheduled for the 3rd week in June 2017.
- 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.
- Council in its sitting on 19 April 2017, resolved to continue with the use of E-venus financial system.
- The internal auditors started with the mSCOA audit and the service has been outsourced to Audit & Risk Management Solutions (ARMS). The audit was finalized on 31 May 2017.

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 - M11 May																		
Description	Ref	Budget Year 2016/17												2015/16 Medium Term Revenue & Expenditure				
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget Year	Budget Year +1	Budget Year +2		
R thousands	1																	
Cash Receipts By Source																		
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	(4 751)	-	5 743	5 648	5 820		
Transfer receipts - operating		45 287	(6 000)	-	1 296	(519)	28 855	(923)	206	28 078	783	546	-	112 013	117 778	124 358		
Other revenue		32	19	7	3	8	351	496	13	49	16	(303)	-	100	100	100		
Cash Receipts by Source		45 670	(5 390)	661	1 843	(12)	29 591	(412)	679	33 809	7 822	(4 508)	-	118 937	124 646	131 454		
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	(4 508)	-	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	4 163	-	50 596	59 993	63 306		
Remuneration of councillors		505	207	608	498	502	502	501	518	504	515	508	-	6 379	6 576	6 826		
Interest paid		-	-	-	-	-	365	-	-	-	-	-	-	1 448	4 693	4 548		
Other materials		80	726	643	368	610	345	326	324	391	245	456	-	3 003	4 056	4 163		
Grants and subsidies paid - other		287	18	761	3 367	652	10 128	173	3 682	3 995	1 736	3 553	-	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	1 459	-	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	10 138	-	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	2 922	-	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	13 060	-	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)	(17 568)	-	(28 245)	1 111	5 166		
Cash/cash equivalents at the month/year beginnin		69 275	108 070	96 511	88 181	78 784	71 247	81 873	75 373	65 844	88 386	88 356	-	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	70 788	-	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 - M11 May									
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)	#DIV/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	-	-	2 922	6 011	19 036	13 025	68,4%	32%
June	1 920	-	(6 188)						
Total Capital expenditure	5 582	19 036	12 848	6 010					

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 - 11 May										
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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		4 643	16 134	9 750	1 239	4 018	9 692	5 674	58,5%	7 139
General vehicles		1 244	-	-	-	-	-	-	-	-
Specialised vehicles		-	3 800	3 800	-	1 754	3 483	(1 715)	-49,2%	3 006
Plant & equipment		20	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	53	53	20	73	49	25	51,1%	40
Furniture and other office equipment		329	49	49	-	49	45	4	9,1%	37
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	12 000	5 700	1 220	2 142	5 979	(3 837)	-64,2%	3 945
Other Buildings		3 051	-	-	-	-	-	-	-	-
Other		-	232	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)										
Other - Emergency Equipment				148	-	-	136	(136)	-100,0%	111
Intangibles		-	10	10	-	8	9	(1)	0	8
Computers - software & programming		-	10	10	-	8	9	(1)	89,5%	8
Total Capital Expenditure on new assets	1	4 643	16 144	9 760	1 239	4 027	9 701	(5 661)	-58,4%	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 - M11 May										
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										
Other										
Other assets		862	2 892	3 088	1 682	1 984	2 830	846	29,9%	1 927
General vehicles		512	1 720	2 100	1 680	1 680	1 925	(245)	-12,7%	1 146
Specialised vehicles		-	359	359	-	-	329	(329)	-100,0%	239
Plant & equipment		-	150	85	-	89	78	(2)	-2,7%	100
Computers - hardware/equipment		350	593	481	2	177	441	(264)	-59,9%	395
Furniture and other office equipment		-	70	63	-	38	58	(20)	-35,0%	47
Abattoirs		-	-	-	-	-	-	-	-	-
Intangibles		77	-	-	-	-	-	-	-	-
Computers - software & programming		77	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	939	2 892	3 088	1 682	1 984	2 830	(860)	-30,4%	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 - M11 May										
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										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		17	154	154	-	-	141	141	100,0%	-
Other		17	154	154	-	-	141	141	100,0%	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1 707	1 870	2 012	242	2 606	1 714	(892)	-52,0%	2 843
General vehicles		210	395	633	159	767	362	(405)	-111,8%	836
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		350	744	660	27	217	682	465	68,1%	237
Computers - hardware/equipment		782	310	310	-	629	284	(345)	-121,5%	687
Furniture and other office equipment		37	21	21	12	587	19	(568)	-2950,3%	641
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		328	370	359	39	400	339	(61)	-18,0%	437
Other Land		-	30	30	5	5	28	23	-	5
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other - Emergency Equipment		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Intangibles		1 797	2 382	2 686	213	1 908	1 299	(609)	-46,9%	2 745
Computers - software & programming		1 797	2 382	2 686	213	1 908	1 299	(609)	-46,9%	2 745
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		3 521	4 406	4 851	456	4 514	3 154	(1 360)	-43,1%	5 588

Table SC13d Monthly Budget Statement - depreciation by asset class

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11May										
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	-	-	380	380	100,0%	514
Other		151	414	414	-	-	380	380	100,0%	514
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		4 613	3 267	3 267	-	2 834	2 829	(5)	-0,2%	3 177
General vehicles		1 794	900	900	-	1 202	825	(377)	-45,7%	901
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		371	198	198	-	374	182	(193)	-106,2%	250
Computers - hardware/equipment		1 006	900	900	-	380	659	279	42,4%	1 157
Furniture and other office equipment		941	750	750	-	431	688	257	37,4%	571
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		501	519	519	-	447	476	28	6,0%	298
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		162	146	146	-	127	134	7	4,9%	135
Computers - software & programming		162	146	146	-	127	134	7	4,9%	135
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		4 927	3 827	3 827	-	2 961	3 342	381	11,4%	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>	May-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	347 189,80	633 100,00	285 910,20	45%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES REPAIR	175 547,41	300 000,00	124 452,59	41%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES TYRES	24 051,74	81 600,00	57 548,26	71%
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	16 542,98	58 000,00	41 457,02	71%
GENERAL EXPENSES	617 793,96	1 059 500,00	441 706,04	42%
OC:CLEAN SERV-CAR VALET/WASHING SERV	12 714,74	65 250,00	52 535,26	81%
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	3 895,00	20 250,00	16 355,00	81%
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	19 302,52	20 000,00	697,48	3%
INV-MAT&SUPP/MOTOR VEHICLES:FUEL	322 605,52	479 000,00	156 394,48	33%
OC:INSUR UNDER-PREMIUMS	13 513,94	18 000,00	4 486,06	25%
MOTOR VEHICLE USAGE	19 280,00	27 040,00	7 760,00	29%
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	4 603,92	5 000,00	396,08	8%
INV-MAT&SUPP/MOTOR VEHICLES:FUEL	96 940,36	300 000,00	203 059,64	68%
OC:LIC-VEHICLE LIC®ISTRATIONS	378,00	400,00	22,00	6%
TOTAL	2 917 567,08	5 519 220,00	2 601 652,92	47%

The total depreciation written off to date is in line with the budgeted amount. The overspending on transport assets and machinery equipment maybe due to the mSCOA implementation, correction on incorrect allocations will be done by 30 June 2017 through a journal.

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 May 2017 is as follows:

Disposal of Vehicles:

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

Registration Number	Service	License Expires	Opening KM 01-Jul-16	Previous Month Closing Km Reading	Current month Closing KM Reading	May '17 Utility
CBY 226 NC	165 000	2017/09/30	144 781	153 701	154 615	914
CBY 227 NC	90 000	2017/09/30	72 076	79 789	80 618	829
CDM 296 NC	105 000	2017/09/30	86 957	93 513	93 716	203
CMV 311 NC	30 000	2018/01/31	4 577	19 692	22 076	2 384
VMV 321 NC	30 000	2018/01/31	4 736	24 960	28 407	3 447
CMT 747 NC	30 000	2018/01/31	4 048	19 067	20 537	1 470
VMT 314 NC	30 000	2018/01/31	8 070	23 504	27 485	3 981
CMV 319 NC	30 000	2018/01/31	4 256	17 945	20 470	2 525
CGR 575 NC	60 000	2017/12/31	37 614	47 742	50 264	2 522
CGR 572 NC	90 000	2017/12/31	82 351	87 072	87 410	338
CGR 576 NC	75 000	2017/12/31	55 856	61 695	62 447	752
CGY 587 NC	60 000	2018/02/28	39 853	49 196	49 957	761
CBD 761 NC	150 000	2018/02/28	138 697	143 125	143 664	539
BVC 831 NC	165 000	2017/07/31	153 112	158 299	159 345	1 046
BRD 836 NC	105 000	2018/01/31	100 944	100 944	100 944	-
CBY 895 NC	60 000	2017/09/30	49 717	52 950	53 723	773
CBY 898 NC	75 000	2017/09/30	56 696	63 075	64 016	941
CJL 363 NC	25 000	2018/01/31	15 572	21 335	22 577	1 242
CKW 835 NC	20 000	2017/11/30	11 581	15 519	16 491	972
CKR 822 NC	60 000	2017/10/31	27 980	43 437	45 041	1 604
FBDM 1 NC	165 000	2017/09/30	134 746	152 299	153 215	916
CHM 958 NC	15 000	2017/06/30	2 009	2 009	2 009	8
CJG 979 NC	50 000	2017/12/31	40 091	48 723	49 578	855
CJJ 262 NC	45 000	2017/12/31	30 799	40 111	41 066	955
CJJ 263 NC	30 000	2017/12/31	20 606	28 867	29 226	359
CJJ 258 NC	30 000	2017/12/31	22 350	28 531	29 213	682
CLF791 NC	15 000	2018/01/31	3 823	5 726	6 129	403
CMT 438 NC	30 000	2018/01/31	5 044	17 765	18 329	564
						31 985

Motor Vehicle Damage Report:

- Two vehicles were damaged during the month of May 2017.
 - CRG 575 NC: Left hand side door handle damaged: reported in 19 May 2017.
 - CDM 296 NC: Gearbox Breakdown: Reported & repairs @ GM Imperial: 15 May 2017.

Additional Information on motor vehicle utilization:

Ford Bantam (BRD 836 NC) : Engine overheat-high maintenance: the vehicle was written off 24 May 2017.

2.14 Quality Certificate

I, K Gaborone, the Acting 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 May 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Mrs. K Gaborone
Acting Municipal Manager

Signature

Date


14 June 2017