

FRANCES BAARD DISTRICT MUNICIPALITY



SECTION 71 REPORT

31 MAY 2018

TABLE OF CONTENTS

	Page
1. Introduction	2
2. Executive Mayor's report	2-3
3. Council resolutions	3
4. Executive summary	3-14
5. In-Year Budget Statement Tables (Annexure A)	15-20
6. Supporting documents	21-39
7. Municipal Manager's quality certification	40

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 2017/18 financial year was submitted to the Executive Mayor and to Council for approval on 19 July 2017 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 2017:

The Annual Financial Statements for the year ended 30 June 2017 was submitted to the Audit Committee on 25 August 2017 and to the Office of the Auditor General on 31 August 2017 for audit purposes.

The municipality received an **Unqualified Audit Opinion with matters** for the 2016/17 financial year. This was the first time in six years that the municipality received an unqualified audit opinion with 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 monthly budget, performance assessment report and supporting documentation for the period ended 31 May 2018.

4. EXECUTIVE SUMMARY

All variances are calculated against the approved budget figures.

4.1 Statement of Financial Performance

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

Revenue by source

Year-to-date accrued revenue is R121, 186 million as compared to the year-to-date budget projections of R124, 590 million.

Operating expenditure by type

To date, R100, 028 million has been spent compared to the operational year-to-date budget projections of R124, 616 million.

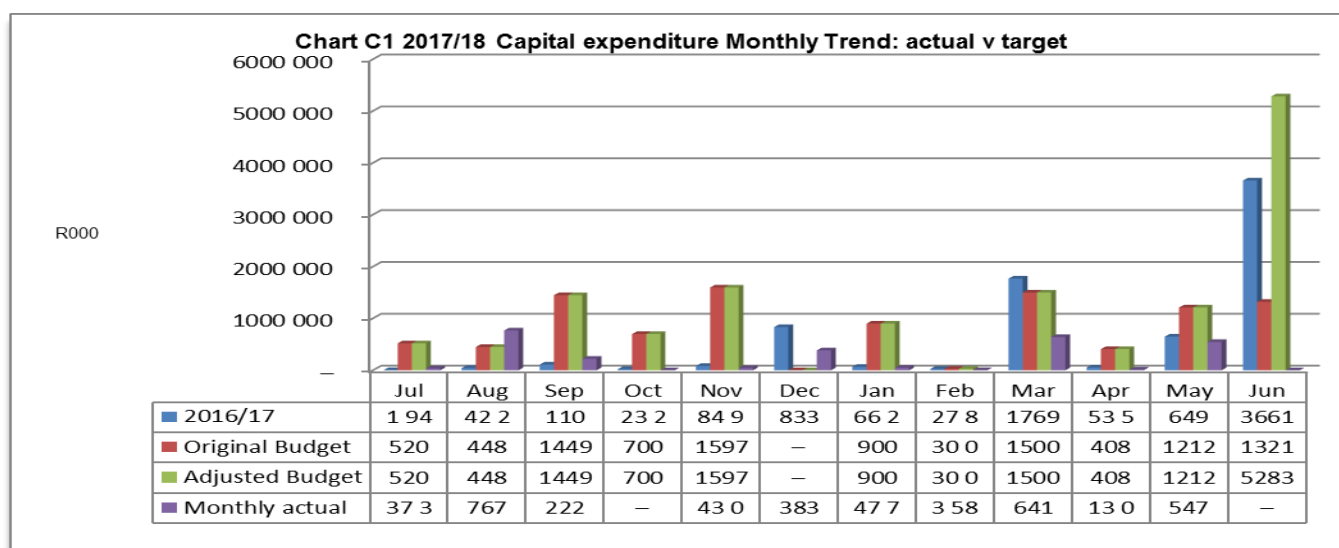
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

Capital Expenditure

Year-to-date expenditure on capital amounts to R2, 708 million as compared to the year-to-date budget projections of R7, 864 million.

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

Capital Expenditure Monthly Trend: Actual vs Target



Cash Flows

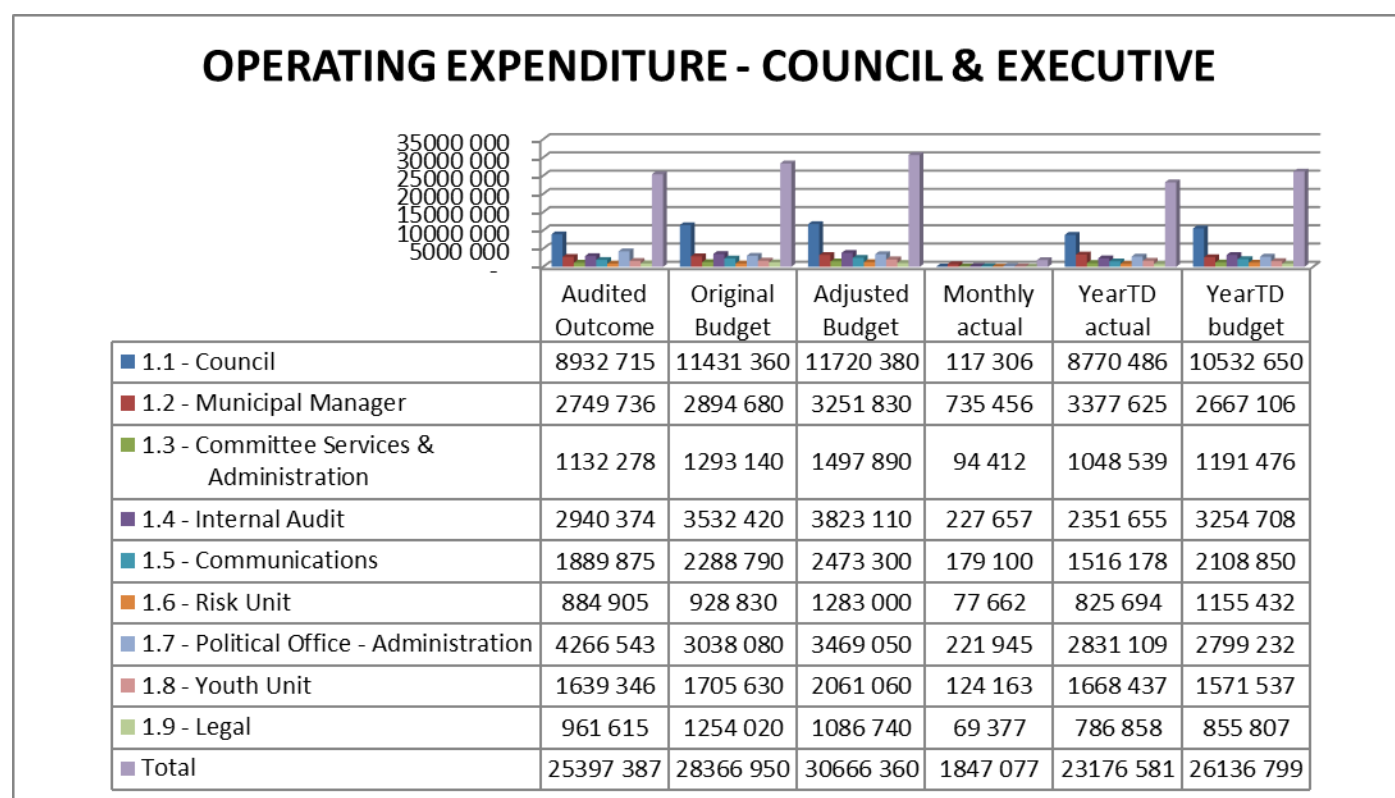
The municipality started the year with a total cash and cash equivalents of R54, 602 million. The year-to date cash and cash equivalents amounted to R63, 782 million. The net increase in cash and cash equivalents for the year to date is R9, 180 million.

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:



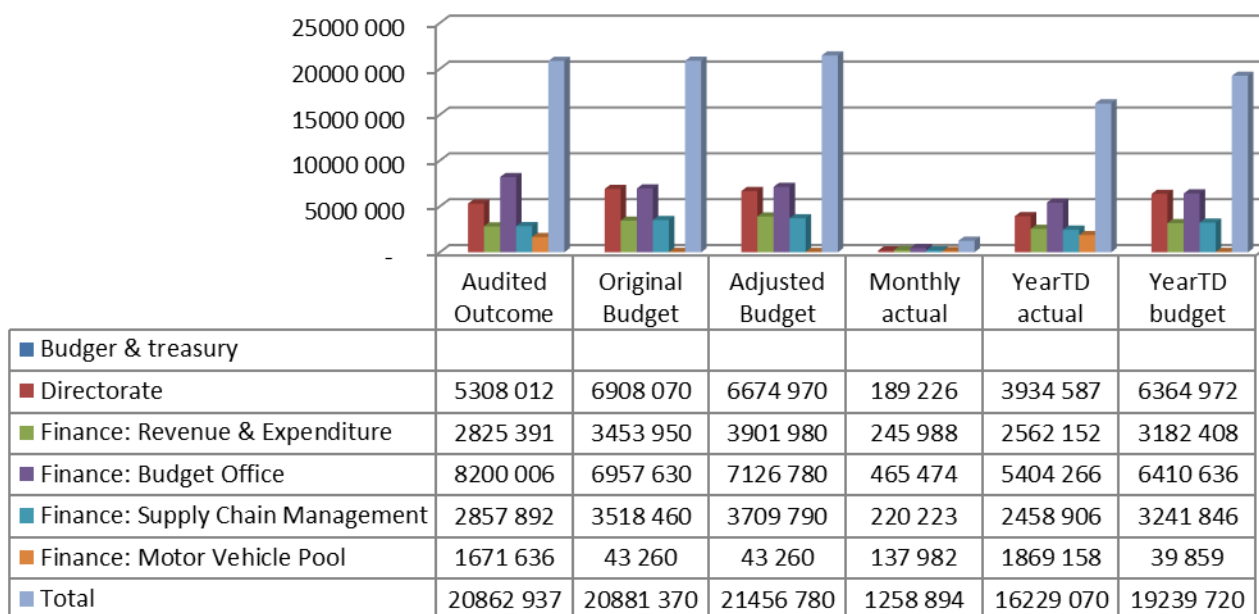
Actual operating expenditure of Council & Executive is R23, 177 million as compared to the year-to-date budget R26, 137 million.

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

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
EXECUTIVE & COUNCIL				
COUNCIL				
HH OTH TRANS: Bursaries non-employee/Mayor	800 000,00	228 594,60	29%	Project is completed with a savings, project to be removed from the budget during the new financial year.
COMMUNICATIONS				
OS: B&A PROJECT MANAGEMENT/PPP	15 000,00	-	0%	No PPPs took place during the financial year, project therefore has a savings.
OS: CATERING SERVICES/PPP	3 000,00	-	0%	No PPPs took place during the financial year, project therefore has a savings.
OC: TRANSPORT - EVENTS/PPP	10 000,00	-	0%	No PPPs took place during the financial year, project therefore has a savings.
CONTR: GRAPHIC DESIGNERS/BRANDING	30 000,00	-	0%	Project is in the final stage, commitment of R27 994 to be paid in June 2018.
CONTR: MAINT OF BUILDINGS & FACILITIES/ SIGNAGE	26 000,00	130,00	1%	Project to be completed in June 2018.
CONTR: MAINTENANCE OF UNSPEC ASSETS/FBDM WEBSITE	45 000,00	45 000,00	100%	Project is completed.
		-		
POLITICAL OFFICE - ADMINISTRATION				
OS: CATERING SERVICES/COMMEMOR	70 100,00	42 172,11	60%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/COMMEMOR	80 000,00	58 173,69	73%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/COMMEMOR	20 000,00	5 263,16	26%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/DISAB	10 500,00	9 650,00	92%	Project is completed.
CONTR: STAGE & SOUND CREW/DISAB	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/DISAB	15 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/CHILD	25 500,00	16 220,38	64%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/CHILD	35 000,00	20 000,00	57%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/GENDER	13 500,00	8 694,32	64%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/GENDER	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
INV - MATERIALS & SUPPLIES/PRINT & STAT/GENDER	2 600,00	189,47	7%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/OLD AGE	10 500,00	7 070,79	67%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/OLD AGE	20 000,00	15 745,34	79%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/MRM	1 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
INV - MATERIALS & SUPPLIES/PRINT & STAT/MRM	1 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
YOUTH UNIT				
OS: CATERING SERVICES/YOUTH CAREER	10 000,00	3 918,42	39%	Project to be completed in June 2018 for the fourth quarter.
CONTR: STAGE & SOUND CREW/YOUTH CAREER	7 500,00	5 000,00	67%	Project to be completed in June 2018 for the fourth quarter.
OC: TRANSPORT - EVENTS/YOUTH CAREER	15 000,00	10 666,32	71%	Project completed with a saving.
OS: CATERING SERVICES/YOUTH JUNE 16	7 000,00	7 000,00	100%	Project is completed.
CONTR: STAGE & SOUND CREW/YOUTH JUNE 16	25 000,00	-	0%	Project to be rolled out in June 2018.
OC: TRANSPORT - EVENTS/YOUTH JUNE 16	20 000,00	-	0%	Project to be rolled out in June 2018.
OS: CATERING SERVICES/YOUTH ACTION	5 000,00	5 000,00	100%	Project is completed.
CONTR: STAGE & SOUND CREW/YOUTH ACTION	10 000,00	9 324,56	93%	Project is completed, with a saving.
OC: TRANSPORT - EVENTS/YOUTH ACTION	10 000,00	9 691,23	97%	Project is completed, with a saving.
OS: CATERING SERVICES/YOUTH SKILLS	3 500,00	2 500,00	71%	Skills programme was held during the third quarter, the last skills programme will take place in June 2018 for the fourth quarter.
CONTR: STAGE & SOUND CREW/YOUTH SKILLS	260 000,00	173 721,61	67%	Skills programme was held during the third quarter, the last skills programme will take place during the fourth quarter.
CONTR: STAGE & SOUND CREW/SOPA	19 500,00	19 250,00	99%	Project is completed, with a saving.
OC: TRANSPORT - EVENTS/SOPA	6 000,00	3 907,10	65%	SOPA was held during the third quarter. Remaining budget to be utilised during the fourth quarter, commitment of R140 to be paid in May 2018.
TOTAL	1 653 200,00	706 883,10	43%	

The year to date actual spending on special projects for Council & Executive amounted to R706 883.10, spending to improve during the third and fourth quarter.

OPERATING EXPENDITURE - BUDGET & TREASURY



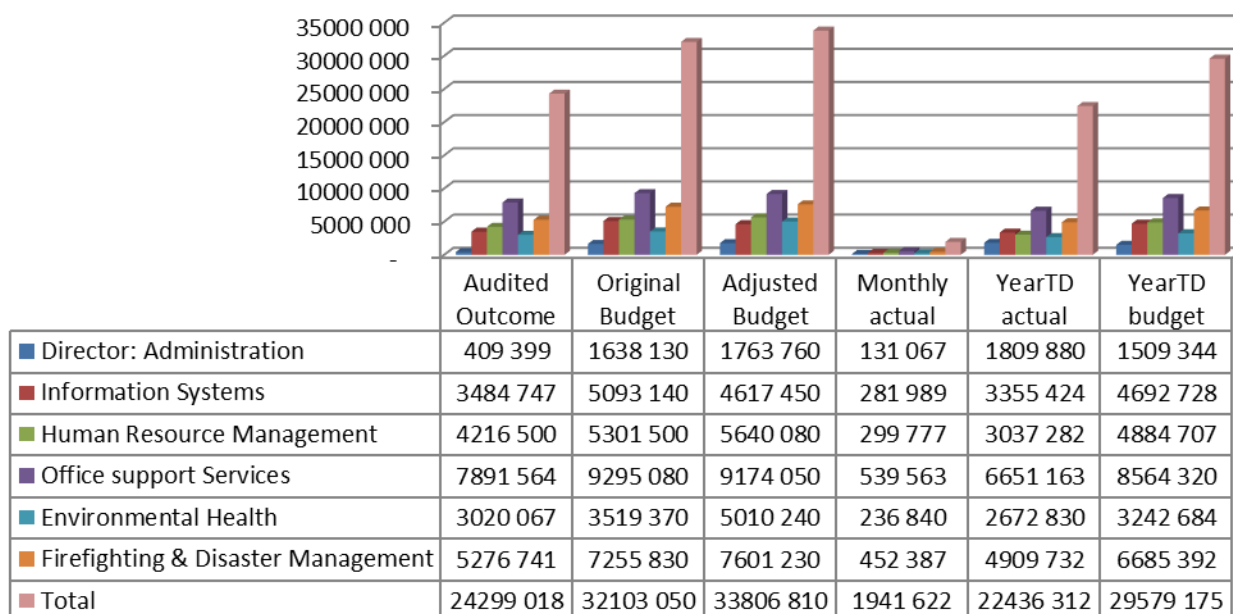
The actual operating expenditure of Budget & Treasury office is R16, 229 million as compared to the year-to-date projected budget of R19, 240 million.

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

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
BUDGET & TREASURY				
FINANCE & ADMINISTRATION				
DIRECTORATE				
C&PS: B&A PROJECT MANAGEMENT/AFS	48 000,00	-	0%	Commitment of R16 421 to be paid for the review of the financial statements in June 2018.
C&PS: B&A PROJECT MANAGEMENT/AFS	152 000,00	111 870,00	74%	Commitment of R40 130 to be paid for the review of the financial statements in June 2018.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/AFS	30 000,00	-	0%	No expenditure incurred during the compilation of the AFS as communication with service provider was done electronically.
DM NC:FB-OPERATION CLEAN AUDIT	450 000,00	421 807,51	94%	Expenditure to be incurred as and when the local municipalities request financial assistance.
DM NC:FB-FINANCIAL SYSTEM SUPPORT (2) LM	200 000,00	193 371,83	97%	Project completed with a saving.
C&PS: B&A PROJECT MANAGEMENT/FIN SYSTEM SUP	50 000,00	-	0%	Expenditure to be incurred as and when the local municipalities request financial system support.
DM NC:FB-OPERATION CLEAN AUDIT/CAP BUILDING	100 000,00	-	0%	Project completed, R100 000 paid over to Magareng during May 2018. Payment to reflect on the June 2018 report.
TOTAL	1 030 000,00	727 049,34	71%	

The year to date actual spending on special projects for Budget & Treasury amounted to R727 049.34.

OPERATING EXPENDITURE - CORPORATE SERVICES



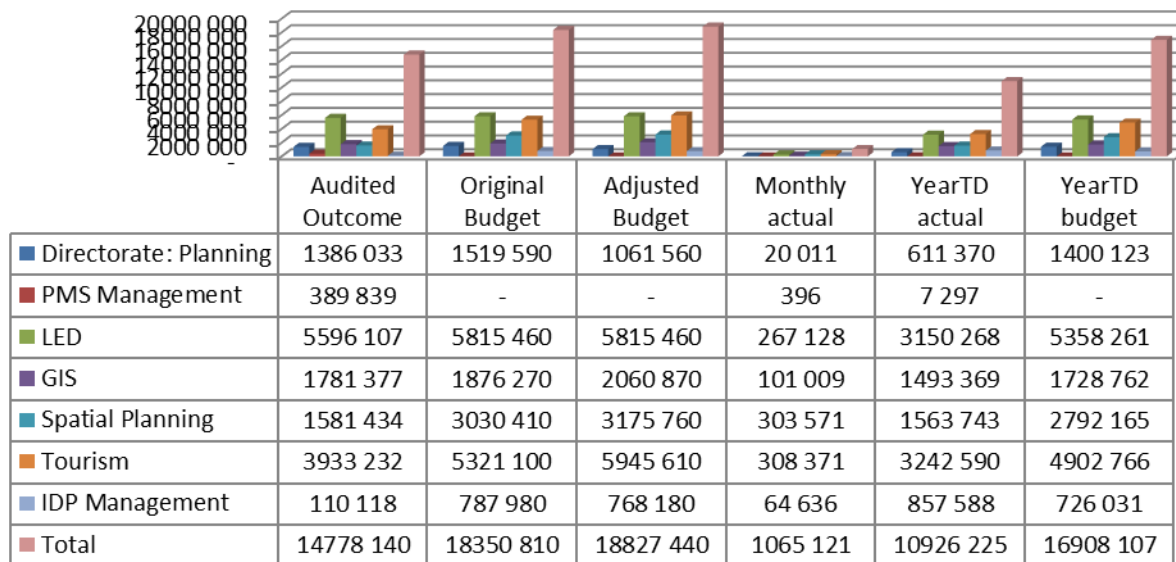
Actual operating expenditure of Corporate Services is R22, 436 million as compared to the year-to-date projected budget of R29, 579 million.

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

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
CORPORATE SERVICES				
<u>INFORMATION SYSTEMS</u>				
OS: CATERING SERVICES	500,00	-	0%	Movement projected in June 2018, when the fourth quarter district forum will be held.
<u>HUMAN RESOURCES MANAGEMENT</u>				
CONTR: EMPLOYEE WELLNESS/EMP ASS PROG	80 000,00	36 818,50	46%	Budget to be utilised as and when the need arise.
CONTR: EMPLOYEE WELLNESS/EMP TEAM BUILD	270 000,00	48 265,10	18%	Service provider was appointed during April 2018, commitment of R145 782 to be paid in June 2018.
<u>ENVIRONMENTAL HEALTH</u>				
OS: CATERING SERVICES/AWARE SANIT	5 000,00	4 105,89	82%	No campaigns were held during May 2018, project to be completed before the end of June 2018.
HH OTH TRANS:HOUSING-UNSPEC/AWARE SANIT	7 000,00	6 770,59	97%	Project is completed with a saving of R229.
OS: CATERING SERVICES/AIR QUALITY	5 000,00	2 229,53	45%	No campaigns were held during May 2018, project to be completed before the end of June 2018.
OS: CATERING SERVICES/ENV HF	8 000,00	4 347,60	54%	Forum meeting took place during March 2018, final meeting to take place before the end of June 2018.
OS: CATERING SERVICES/COMM CAL DAY	34 000,00	28 586,31	84%	Commemorative day held during May 2018, project to be completed before the end of June 2018.
OS: CATERING SERVICES/WM AWARE PROG	5 000,00	4 362,64	87%	No campaigns were held during May 2018, project to be completed before the end of June 2018.
HH OTH TRANS:HOUSING-UNSPEC/WM AWARE PRO	4 000,00	3 681,33	92%	No campaigns were held during May 2018, project to be completed before the end of June 2018.
DM NC: F BAARD - WASTE WATER MAN/WM CAMP	10 000,00	261,67	3%	No campaigns were held during May 2018, project to be completed before the end of June 2018.
HH OTH TRANS:HOUSING-UNSPEC/WM CAMP	40 000,00	6 142,47	15%	No campaigns were held during May 2018, project to be completed before the end of June 2018.
DM NC:FB-AWARENESS AND OTHER PROJECTS	500 000,00	-	0%	Movement is anticipated in June 2018.
<u>PUBLIC SAFETY</u>				
<u>FIREFIGHTING & DISASTER MANAGEMENT</u>				
OS: CATERING SERVICES/FF VOL TRAIN	50 000,00	44 363,16	89%	Project is completed, with a saving.
OS: CATERING SERVICES/FF STIP	17 000,00	14 220,00	84%	Project is completed, with a saving.
OS: CATERING SERVICES/DIS MAN FOR	3 000,00	880,00	29%	Project is completed, with a saving.
OC:ADV/PUB/MARK-GIFT&PROMO ITEMS/AW PROG	6 000,00	4 248,23	71%	Projected is completed, with a saving.
OC: HONORARIA (VOLUNTARILY WORKERS)	14 400,00	-	0%	No deployment was needed for volunteers, budget was therefore not utilised and will result in a saving.
HH SSP SOC ASS: GRANT IN AID	370 000,00	170 508,25	46%	Expenditure incurred to assist community members during disasters, project is ongoing.
TOTAL	1 428 900,00	379 791,27	27%	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R379 791.27.

OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



Actual operating expenditure of Planning & Development is R10, 926 million as compared to the year-to-date projected budget of R16, 908 million.

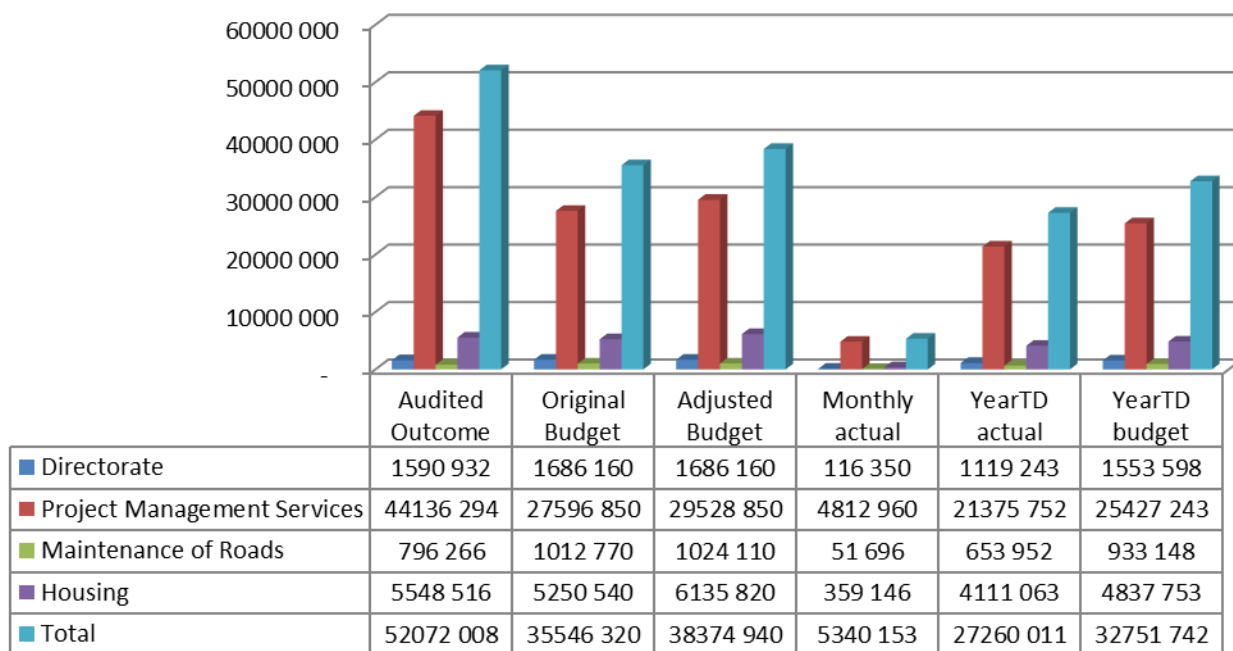
Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
PLANNING & DEVELOPMENT				
LOCAL ECONOMIC DEVELOPMENT				
OS: B&A PROJECT MANAGEMENT/CORD STRAT	15 000,00	2 967,92	20%	Project to be completed in June 2018.
OS: B&A PROJECT MANAGEMENT/SMME DEV (ROLL)	33 000,00	-	0%	Project in the final stage - certificates have been received from SETA, payment to be made in June 2018.
OS: B&A PROJECT MANAGEMENT/LED SMME	600 000,00	-	0%	Project is rolled-over to 2018/19.
OS: B&A PROJECT MANAGEMENT/LED SMME	200 000,00	5 707,68	3%	Project is rolled-over to 2018/19.
OS: B&A PROJECT MANAGEMENT/LED EXPO	800 000,00	790 048,00	99%	Project is completed, with a savings of R9 952.
OS: B&A PROJECT MANAGEMENT/LED TR PR	6 500,00	3 907,83	60%	SAITEX to be held in June 2018.
CONTR: EXHIBIT INSTALLERS/LED TR PR	239 640,00	207 428,52	87%	Project in the final stage which will be completed in June 2018. Commitment of R108 464 to be paid in June 2018.
OC:ADV/PUB/MARK- GIFT&PROMO ITEMS/LED TR	140 000,00	139 800,00	100%	Project is completed, with a savings of R200.
OC: T&S DOM - ACCOMMODATION/LED TR PR	127 200,00	69 614,14	55%	Project is completed, with a savings of R34 218. Commitment of R23 368 to be paid in June 2018.
OS: B&A PROJECT MANAGEMEN/LED YOUTH ENTR	195 000,00	-	0%	Project in the final stage which will be completed in June 2018. Commitment of R108 464 to be paid in June 2018.
C&PS: B&A PROJECT MANAGEMENT/INCUBATION STRAT	220 000,00	145 534,20	66%	Project in the final stage which will be completed in June 2018. Commitment of R54 405 to be paid in June 2018.
GIS	-	-	-	-
OS: B&A PROJECT MANAGEMENT/SP CO-FUND	326 180,00	326 173,00	100%	Project is completed, funds transferred to Sol Plaatje for co-funding.
SPATIAL PLANNING				
C&PS: B&A AUDIT COMMITTEE/MUN PLN TRIBUNAL	132 000,00	15 336,00	12%	The DMPT will sit twice in the fourth quarter. The last meeting will be held on the 29 June 2018. Still going to use the budget before the end of June 2018.
C&PS: B&A PROJECT MANAGEMENT/DIKG REVIEW	250 000,00	155 975,19	62%	The final land use scheme's draft and public participation reports has been completed. The final Technical and PSC meeting will be held on the 28 June 2018.
REVIEW LAND USE SCHEME PHOK	250 000,00	189 940,91	76%	The final draft land use scheme's draft and public participation reports has been completed. The final Technical and PSC meeting will be held on the 28 June 2018.
TOURISM				
OS: B&A PROJECT MANAGEMENT/GANS	50 000,00	-	0%	EIA in process.
OS: B&A PROJECT MANAGEMENT/GANS	750 000,00	369 830,92	49%	EIA in process, commitment of R145 100 to be paid in June 2018.
OS: B&A PROJECT MANAGEMENT/IND EX	154 000,00	93 061,01	60%	Project is completed, commitment of R59 971 to be paid in June 2018.
CONTR: EXHIBIT INSTALLERS/IND EX	25 000,00	-	0%	Project is completed with a savings of R25 000 as the exhibit installers budget was not utilised.
OC:ADV/PUB/MARK-GIFTS&PROMO ITEMS/IND EX	4 080,00	-	0%	Project is completed with a savings of R4 080 as the gifts & promotional item budget was not utilised.
OC: T&S DOM - ACCOMMODATION/IND EX	52 500,00	29 685,00	57%	Project is completed with a savings of R22 815.
OC: T&S DOM - FOOD&BEVERAGE(SERV)/IND EX	12 400,00	10 200,00	82%	Project is completed with a savings of R2 200.
OC:T&S DOM TRP-W/OUT OPR OWN TRANP/IND E	7 410,00	-	0%	Project is completed with a savings of R7 410 as the transport item budget was not utilised.
OS: B&A PROJECT MANAGEMENT/DIAM D	175 000,00	153 508,77	88%	Project is completed with a savings of R21 491.
DM NC:FB-DIAMONDS & DORINGS SUPPORT	300 000,00	263 157,89	88%	Project is completed with a savings of R36 842.
OS: CATERING SERVICES/TOUR BUSIN	82 500,00	42 374,08	51%	Project is completed with a savings of R40 126.
OC: TRANSPORT - EVENTS/TOUR BUSIN	41 500,00	38 160,00	92%	Project is completed with a savings of R3 340.
N-P UB SCH: SCHOOL SUPP (OTH EDUC INST)/TOUR BUS	181 500,00	95 341,20	53%	Project is completed with a savings of R86 159.

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
PLANNING & DEVELOPMENT				
<u>TOURISM</u>				
SUPPORTING GRANT-MAG TOURISM ASS	50 000,00	19 710,87	39%	Brochures were made for Magareng during the course of the year, possible savings of R30 289 to be realised on the project.
NON PROF: UNSPECIFIED/TOUR BUS	60 000,00	58 448,60	97%	Project is completed with a savings of R1 551.
OS: CATERING SERVICES/TOUR ASS	18 000,00	2 295,40	13%	The 4th quarter meeting to be held on 14 June 2018. Commitment of R1 674 to be paid in June 2018.
PRV DPT AGEN - PARK & TOURISM BOARD	70 000,00	29 488,55	42%	Last payment to be made to the Park & Tourism Board in June 2018.
PRV DPT AGEN - PARK & TOURISM BOARD/NCTA	135 000,00	135 000,00	100%	Project is completed.
SUPPORTING GRANT - DIK TOURISM ASS.	80 000,00	-	0%	No memorandum of understanding was signed between FBDM and Dikgatlong, project will therefore result in a savings of R80 000.
OS: CATERING SERVICES/EXHIB	2 040,00	929,91	46%	Project is completed with a savings of R1 110.
OS: CLEANING SERVICES	1 050,00	-	0%	Project is completed with a savings of R1 050 as the cleaning budget was not utilised.
C&PS: I&P TOWN PLANNER/TOUR ARTS CENTRE	550 000,00	-	0%	Tourism Arts Centre will not be executed during the 2017/18 financial year, as the budget will not be sufficient to complete the project. Tourism unit will source funding for the project in the next financial year.
CONTR: CATERING SERVICES/COM AWARE CAMP	150 000,00	28 912,28	19%	Project is completed with a savings of R121 088.
CONTR: EVENT PROMOTERS/COM AWARE CAMP	250 000,00	98 223,94	39%	Project is completed with a savings of R151 776.
CONTR: EVENT PROMOTERS/TOUR BUS	295 000,00	214 559,16	73%	Project is completed with a savings of R80 441.
CONTR: EXHIBIT INSTALLERS/GETAWAY	25 000,00	25 000,00	100%	Project is completed.
CONTR: GRAPHIC DESIGNERS	45 000,00	26 526,32	59%	Project is completed with a savings of R18 474.
OC: ADV/PUB/MARK- CORP & MUN ACT/TOUR AD	100 000,00	69 900,00	70%	The 4th quarter advert was delayed, commitment of R15 950 to be paid in June 2018.
<u>IDP</u>				
OS: CATERING SERVICES/IDP STEER	3 150,00	3 091,60	98%	Project is completed.
INV - MATERIALS & SUPPLIES/PRINT & STAT-IDP	58 670,00	24 201,21	41%	Printing of the IDP will be done in June 2018.
TOTAL	7 263 320,00	3 884 040,10	53%	

The actual spending on special projects for Planning & Development amounted to R3, 884 040.10 for the month.

OPERATING EXPENDITURE - PROJECT MANAGEMENT & ADVISORY SERVICES



Actual operating expenditure of Project Management & Advisory Services is R27, 260 million as compared to the year-to-date projected budget of R32, 752 million.

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

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPENT	COMMENT
PROJECT MANAGEMENT & ADVISORY SERVICES				
INFRASTRUCTURE SERVICES DIRECTORATE				
OS: CATERING SERVICES/FORUM	6 400,00	3 808,00	60%	One meeting to be held in June 2018, budget to be utilised for the 4th quarter forum meeting.
PROJECT MANAGEMENT & ADVISORY SERVICE				
OS: B&A PROJECT MANAGEMENT/RAMS	2 495 800,00	1 351 384,78	54%	Project in the final stage, commitment of R1 144 415 to be paid in June 2018.
OC: T&S DOM - ACCOMMODATION/RAMS	6 200,00	2 980,00	48%	RAMS meeting postponed to August 2018, savings of R3 220 to be realised on project.
OC: T&S DOM PUB TRP - AIR TRANSPORT/RAMS	11 000,00	4 420,80	40%	RAMS meeting postponed to August 2018, savings of R6 579 to be realised on project.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/RAM	3 000,00	-	0%	RAMS meeting postponed to August 2018, savings of R3 000 to be realised on project.
DM NC: FRANCES BAARD - PLANNING & DEVEL MAGARENG	2 500 000,00	2 500 000,00	100%	Project is completed.
DM NC: FRANCES BAARD - ROAD TRANSPORT MAGARENG	400 000,00	376 255,92	94%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - WASTE WATER MAN MAGARENG	50 000,00	50 000,00	100%	Project is completed.
DM NC: FRANCES BAARD - WASTE WATER MAN MAGARENG	500 000,00	500 000,00	100%	Project is completed.
DM NC: FRANCES BAARD - WATER MAGARENG	5 000 000,00	3 800 086,18	76%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - WATER MAGARENG	650 000,00	650 000,00	100%	Project is completed.
DM NC: FRANCES BAARD - PLANNING & DEVEL DIKGATLONG	700 000,00	267 231,78	38%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - ROAD TRANSPORT DIKGATLONG	500 000,00	184 502,50	37%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - WASTE WATER MAN DIKGATLONG	68 000,00	27 170,87	40%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - WASTE WATER MAN DIKGATLONG	432 000,00	-	0%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - WATER DIKGATLONG	800 000,00	746 377,35	93%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - WATER DIKGATLONG	1 000 000,00	782 737,56	78%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - WATER DIKGATLONG	1 779 150,00	1 779 150,00	100%	Project is completed.
DM NC: FRANCES BAARD - WATER DIKGATLONG	1 720 850,00	1 569 946,22	91%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - PLANNING & DEVEL PHOKWANE	700 000,00	219 960,00	31%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - ROAD TRANSPORT PHOKWANE	900 000,00	64 900,00	7%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - WASTE WATER MAN PHOKWANE	400 000,00	-	0%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - WATER PHOKWANE	500 000,00	76 780,00	15%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - WASTE WATER MAN PHOKWANE	149 620,00	149 620,00	100%	Project is completed.
DM NC: FRANCES BAARD - WASTE WATER MAN PHOKWANE	500 000,00	500 000,00	100%	Project is completed.
DM NC: FRANCES BAARD - WASTE WATER MAN PHOKWANE	88 140,00	88 133,75	100%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - ROAD TRANSPORT SOL PLAATJE	1 500 000,00	1 151 173,14	77%	Awaiting claims from local municipalities.
DM NC: FRANCES BAARD - WASTE WATER MAN SOL PLAATJE	1 000 000,00	1 000 000,00	100%	Project is completed.
HOUSING				
OS: B&A PROJECT MANAGEMENT/HOUSING PROJ	720 000,00	495 426,18	69%	Project completed, final claim in process. The commitment of R100 214 to be paid in June 2018.
TOTAL	25 080 160,00	18 342 045,03	73%	

The actual spending on special projects for Project Management & Advisory Services amounted to R18 342 045.03 for the month. Spending is in line with the approved budget.

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	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Investment revenue	6 805	5 262	5 262	363	4 736	4 824	(88)	-2%	5 226
Transfers recognised - operational	114 013	118 569	118 698	785	115 761	118 401	(2 640)	-2%	118 519
Other own revenue	1 151	1 727	1 727	144	689	1 365	(676)	-50%	1 399
Total Revenue (excluding capital transfers and contributions)	121 968	125 558	125 687	1 291	121 186	124 590	(3 404)	-3%	125 144
Employee costs	57 082	66 558	71 240	4 890	51 363	60 568	(9 204)	-15%	66 523
Remuneration of Councillors	5 950	6 369	6 376	-	5 493	5 796	(303)	-5%	5 992
Depreciation & asset impairment	5 152	3 290	3 290	292	2 854	2 961	(107)	-4%	5 905
Finance charges	2 649	487	487	-	256	276	(20)	-7%	487
Materials and bulk purchases	3 936	1 055	1 305	152	1 101	995	106	11%	1 542
Transfers and grants	48 947	22 995	25 195	4 645	18 116	21 155	(3 039)	-14%	24 439
Other expenditure	13 694	34 494	35 239	1 474	20 844	32 864	(12 020)	-37%	25 596
Total Expenditure	137 409	135 249	143 132	11 453	100 028	124 616	(24 587)	-20%	130 484
Surplus/(Deficit)	(15 441)	(9 690)	(17 445)	(10 162)	21 158	(26)	21 184	-82394%	(5 340)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
	(15 441)	(9 690)	(17 445)	(10 162)	21 158	(26)	21 184	-82394%	(5 340)
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(15 441)	(9 690)	(17 445)	(10 162)	21 158	(26)	21 184	-82394%	(5 340)
Capital expenditure & funds sources									
Capital expenditure	7 325	10 087	14 050	547	2 708	7 864	(5 156)	-66%	13 987
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	10 848	10 087	14 050	547	2 708	7 864	(5 156)	-66%	13 987
Total sources of capital funds	10 848	10 087	14 050	547	2 708	7 864	(5 156)	-66%	13 987
Financial position									
Total current assets	60 900	60 900	33 480		74 581				43 395
Total non current assets	64 604	64 604	58 639		85 760				74 944
Total current liabilities	24 890	24 890	24 890		16 214				22 767
Total non current liabilities	32 186	32 186	32 186		31 190				30 011
Community wealth/Equity	68 427	65 561	35 044		112 938				65 561
Cash flows									
Net cash from (used) operating	(5 369)	1 115	(6 640)	(12 906)	12 961	25 294	(12 333)	-49%	1 115
Net cash from (used) investing	(7 325)	(10 087)	(14 050)	(547)	(2 708)	(8 766)	6 058	-69%	(10 087)
Net cash from (used) financing	(1 985)	(2 224)	(2 224)	-	(1 073)	(1 079)	5	-0%	(2 224)
Cash/cash equivalents at the month/year end	54 596	40 354	27 189	63 782	63 782	66 999	(3 218)	-5%	40 354
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	9 242	124	75	7	4	8	4	162	9 627
Creditors Age Analysis									
Total Creditors	6 700	-	-	11	-	-	-	-	6 712

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	2016/17	Budget Year 2017/18							
		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>		104 666	111 288	111 288	602	110 159	110 838	(679)	-1%	110 924
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		104 666	111 288	111 288	602	110 159	110 838	(679)	-1%	110 924
Internal audit		–	–	–	–	–	–	–	0%	–
<i>Community and public safety</i>		1 815	1 168	1 168	–	–	1 168	(1 168)	–	1 168
Community and social services		–	–	–	–	–	–	–	0%	–
Sport and recreation		–	–	–	–	–	–	–	0%	–
Public safety		1 015	368	368	–	–	368	–	–	368
Housing		800	800	800	–	–	800	(800)	–	800
<i>Economic and environmental services</i>		15 287	13 052	13 052	688	11 027	12 584	(1 557)	-12%	13 052
Planning and development		15 287	13 052	13 052	688	11 027	12 584	(1 557)	-12%	13 052
<i>Trading services</i>		–	–	–	–	–	–	–	–	–
<i>Other</i>	4	200	50	179	–	–	–	–	–	–
Total Revenue - Standard	2	121 968	125 558	125 687	1 291	121 186	124 590	(3 404)	-3%	125 144
Expenditure - Standard										
<i>Governance and administration</i>		62 263	70 576	73 318	4 359	54 260	65 028	(10 768)	-17%	66 583
Executive and council		25 397	28 367	30 666	1 847	23 177	26 137	(2 960)	-11%	29 824
Budget and treasury office		36 865	42 209	42 652	2 511	31 083	38 891	(7 808)	-20%	36 759
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		10 825	12 506	13 737	811	9 021	11 523	(2 503)	-22%	10 967
Public safety		5 277	7 256	7 601	452	4 910	6 685	(1 776)	-27%	6 063
Housing		5 549	5 251	6 136	359	4 111	4 838	(727)	-15%	4 904
<i>Economic and environmental services</i>		60 388	46 845	50 131	5 975	33 505	43 162	(9 657)	-22%	47 545
Planning and development		10 845	13 030	12 882	757	7 684	12 005	(4 322)	-36%	11 839
Road transport		46 523	30 296	32 239	4 981	23 149	27 914	(4 765)	-17%	31 935
Environmental protection		3 020	3 519	5 010	237	2 673	3 243	(570)	-18%	3 771
<i>Trading services</i>		–	–	–	–	–	–	–	–	–
<i>Other</i>		3 933	5 321	5 946	308	3 243	4 903	(1 660)	-34%	5 390
Total Expenditure - Standard	3	137 409	135 249	143 132	11 453	100 028	124 616	(24 587)	-20%	130 484
Surplus/ (Deficit) for the year		(15 441)	(9 690)	(17 445)	(10 162)	21 158	(26)	21 184	-82398%	(5 340)

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	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
[Insert departmental structure etc 3.]									%	
Revenue by Vote	1									
Vote 1 - Council & Executive		–	–	–	–	–	–	–	–	–
Vote 2 - Budget & Treasury		104 666	111 288	111 288	602	110 159	110 838	(679)	-0,6%	110 924
Vote 3 - Corporate Services		1 015	368	368	–	–	368	(368)	-100,0%	368
Vote 4 - Planning & Development		200	50	179	204	204	–	204	#DIV/0!	–
Vote 5 - Project Management & Advisory Services		16 087	13 852	13 852	484	10 823	13 384	(2 561)	-19,1%	13 852
Total Revenue by Vote	2	121 968	125 558	125 687	1 291	121 186	124 590	(3 404)	-2,7%	125 144
Expenditure by Vote	1									
Vote 1 - Council & Executive		25 397	28 367	30 666	1 847	23 177	26 137	(2 960)	-11,3%	29 824
Vote 2 - Budget & Treasury		20 863	20 881	21 457	1 259	16 229	19 240	(3 011)	-15,6%	19 118
Vote 3 - Corporate Services		24 299	32 103	33 807	1 942	22 436	29 579	(7 143)	-24,1%	27 474
Vote 4 - Planning & Development		14 778	18 351	18 827	1 065	10 926	16 908	(5 982)	-35,4%	17 229
Vote 5 - Project Management & Advisory Services		52 072	35 546	38 375	5 340	27 260	32 752	(5 492)	-16,8%	36 838
Total Expenditure by Vote	2	137 409	135 249	143 132	11 453	100 028	124 616	(24 587)	-19,7%	130 484
Surplus/ (Deficit) for the year	2	(15 441)	(9 690)	(17 445)	(10 162)	21 158	(26)	21 184	-82394,3%	(5 340)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
R thousands									%	
Revenue By Source										
Rental of facilities and equipment		1 010	1 227	1 227	15	512	907	(395)	-44%	1 234
Interest earned - external investments		6 805	5 262	5 262	363	4 736	4 824	(88)	-2%	5 226
Transfers and subsidies		114 013	118 569	118 698	785	115 761	118 401	(2 640)	-2%	118 519
Other revenue		141	500	500	129	177	458	(281)	-61%	165
Gains on disposal of PPE		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		121 968	125 558	125 687	1 291	121 186	124 590	(3 404)	-3%	125 144
Expenditure By Type										
Employee related costs		57 082	66 558	71 240	4 890	51 363	60 568	(9 204)	-15%	66 523
Remuneration of councillors		5 950	6 369	6 376	-	5 493	5 796	(303)	-5%	5 992
Debt impairment		2	3	3	-	-	3	(3)	-100%	3
Depreciation & asset impairment		5 152	3 290	3 290	292	2 854	2 961	(107)	-4%	5 905
Finance charges		2 649	487	487	-	256	276	(20)	-7%	487
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		3 936	1 055	1 305	152	1 101	995	106	11%	1 542
Contracted services		-	14 532	19 717	618	8 495	14 532	(6 036)	-42%	11 428
Transfers and subsidies		48 947	22 995	25 195	4 645	18 116	21 155	(3 039)	-14%	24 439
Other expenditure		13 262	19 709	15 269	845	12 338	18 330	(5 991)	-33%	14 165
Loss on disposal of PPE		429	250	250	11	11	-	11	#DIV/0!	
Total Expenditure		137 409	135 249	143 132	11 453	100 028	124 616	(24 587)	-20%	130 484
Surplus/ (Deficit) for the year		(15 441)	(9 690)	(17 445)	(10 162)	21 158	(26)	21 184	(1)	(5 340)
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		(15 441)	(9 690)	(17 445)	(10 162)	21 158	(26)	21 184	(1)	(5 340)
Taxation										
Surplus/(Deficit) after taxation		(15 441)	(9 690)	(17 445)	(10 162)	21 158	(26)	21 184	(1)	(5 340)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(15 441)	(9 690)	(17 445)	(10 162)	21 158	(26)	21 184	(1)	(5 340)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(15 441)	(9 690)	(17 445)	(10 162)	21 158	(26)	21 184	(1)	(5 340)

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	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Single Year expenditure appropriation	2									
Vote 1 - Council & Executive		55	195	195	2	73	124	(51)	0%	195
Vote 2 - Budget & Treasury		1 862	897	897	-	19	-	19	0%	897
Vote 3 - Corporate Services		2 345	1 149	3 112	6	314	894	(580)	-65%	3 049
Vote 4 - Planning & Development		68	35	35	-	3	35	(31)	-91%	35
Vote 5 - Project Management & Advisory Services		2 995	7 812	9 812	539	2 299	6 812	(4 513)	-66%	9 812
Total Capital single-year expenditure	4	7 325	10 087	14 050	547	2 708	7 864	(5 156)	-66%	13 987
Total Capital Expenditure		7 325	10 087	14 050	547	2 708	7 864	(5 156)	-66%	13 987
Capital Expenditure - Standard Classification										
Governance and administration		2 386	2 230	2 293	2	400	1 007	(607)	-60%	2 230
Executive and council		55	195	195	2	73	124	(51)	-41%	195
Finance and administration		1 862	897	897	-	19	-	19	#DIV/0!	897
Internal audit		469	1 139	1 202	-	308	883	(576)	-65%	1 139
Community and public safety		1 876	11	1 911	6	6	11	(4)	-39%	1 911
Public safety		1 867	-	1 900	4	4	-	4	#DIV/0!	1 900
Housing		-	-	-	-	-	-	-		-
Health		8	11	11	2,4	2	11	(8)	-77%	11
Economic and environmental services		3 063	7 847	9 844	539	2 302	6 847	(4 544)	-66%	9 847
Planning and development		68	7 847	9 844	539	2 302	6 847	(4 544)	-66%	9 847
Road transport		2 995								-
Environmental protection		-	-	-	-	-	-			-
Trading services		-	-	-	-	-	-			-
Other		-	-	3	-	-	-			-
Total Capital Expenditure - Standard Classification	3	7 325	10 087	14 050	547	2 708	7 864	(5 156)	-66%	13 987
Funded by:										
National Government		-	-	-	-	-	-			
Provincial Government		-	-	-	-	-	-			
District Municipality		-	-	-	-	-	-			
Other transfers and grants		-	-	-	-	-	-			
Transfers recognised - capital		-	-	-	-	-	-			
Public contributions & donations	5	-	-	-	-	-	-			
Borrowing	6	-	-	-	-	-	-			
Internally generated funds		7 325	10 087	14 050	547	2 708	7 864	(5 156)	-66%	13 987
Total Capital Funding		7 325	10 087	14 050	547	2 708	7 864	(5 156)	-66%	13 987

Table C6 Monthly Budget Statement - Financial Position

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4 598	354	643	4 281	354
Call investment deposits		50 004	40 000	26 545	59 501	40 000
Other debtors		5 141	2 000	5 135	9 627	2 000
Current portion of long-term receivables		819	741	819	819	741
Inventory		338	300	338	354	300
Total current assets		60 900	43 395	33 480	74 581	43 395
Non current assets						
Long-term receivables		8 114	8 598	8 114	8 114	8 598
Investments		5 950	5 550	–	5 950	5 550
Property, plant and equipment		49 311	59 174	49 297	71 696	59 174
Intangible assets		597	990	597	–	990
Other non-current assets		631	631	631	–	631
Total non current assets		64 604	74 944	58 639	85 760	74 944
TOTAL ASSETS		125 503	118 338	92 120	160 341	118 338
LIABILITIES						
Current liabilities						
Borrowing		2 179	–	–	2 179	–
Consumer deposits		–	–	–	1	–
Trade and other payables		12 061	22 767	24 890	6 712	22 767
Provisions		10 651	–	–	7 322	–
Total current liabilities		24 890	22 767	24 890	16 214	22 767
Non current liabilities						
Borrowing		2 485	2 487	2 485	1 411	2 487
Provisions		29 701	27 524	29 701	29 779	27 524
Total non current liabilities		32 186	30 011	32 186	31 190	30 011
TOTAL LIABILITIES		57 076	52 778	57 076	47 404	52 778
NET ASSETS	2	68 427	65 561	35 044	112 938	65 561
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		48 388	38 590	11 963	84 941	38 590
Reserves		20 039	26 971	23 080	27 996	26 971
TOTAL COMMUNITY WEALTH/EQUITY	2	68 427	65 561	35 044	112 938	65 561

Table C7 Monthly Budget Statement - Cash Flow

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2016/17	Budget Year 2017/18							
		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										
Other revenue		924	588	588	995	1 718	542	1 176	217%	588
Government - operating		111 619	118 401	118 530	-	116 934	118 401	(1 467)	-1%	118 401
Government - capital		-	-	-	-	-	-	-	-	-
Interest		6 805	5 262	5 262	363	4 539	4 824	(284)	-6%	5 262
Dividends										
Payments										
Suppliers and employees		(75 096)	(100 345)	(106 028)	(9 078)	(79 644)	(82 566)	(2 922)	4%	(100 345)
Finance charges		(674)	(487)	(487)	-	(256)	(276)	(20)	7%	(487)
Transfers and Grants		(48 947)	(22 305)	(24 505)	(5 186)	(30 330)	(15 631)	14 699	-94%	(22 305)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(5 369)	1 115	(6 640)	(12 906)	12 961	25 294	(12 333)	-49%	1 115
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(300)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(5 582)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(7 325)	(10 087)	(14 050)	(547)	(2 708)	(8 766)	(6 058)	69%	(10 087)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 325)	(10 087)	(14 050)	(547)	(2 708)	(8 766)	(6 058)	69%	(10 087)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(1 985)	(2 224)	(2 224)	-	(1 073)	(1 079)	(5)	0%	(2 224)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 985)	(2 224)	(2 224)	-	(1 073)	(1 079)	(5)	0%	(2 224)
NET INCREASE/ (DECREASE) IN CASH HELD		(14 679)	(11 196)	(22 914)	(13 453)	9 180	15 450	(6 270)	-41%	(11 196)
Cash/cash equivalents at beginning:		69 275	51 550	50 102	77 235	54 602	51 550	3 052	6%	51 550
Cash/cash equivalents at month/year end:		54 596	40 354	27 189	63 782	63 782	66 999	(3 218)	-5%	40 354

5. SUPPORTING DOCUMENTATION

Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Property rates</u>			
	Rental of facilities and equipment	-44%	The demand for the rental of facilities and equipment is lower than anticipated. Our stakeholders may be using other service providers to rent the facilities and equipment.	Communicate with our stakeholders and encourage them to make use of the district municipality for the rental of facilities and equipment. Market the facilities and equipment to the public to inform them of the availability of the service provided by the municipality.
	Interest earned - external investments	-2%	Interest earned is in line with the projected estimates.	None needed.
	Other income	-61%	The revenue expected from other sources was much lower than expected.	Consult with management to come up with a strategy to generate more income.
2	<u>Employee related costs</u>			
	Salaries	-15%	Employee related cost is lower than budgeted for due to vacancies within the municipality.	Positions are advertised, will be filled as soon as possible.
	Other Materials	11%	Repairs and maintenance on assets were higher than expected due to circumstances beyond management's control.	Consult with managers, to ensure that spending is as planned.
	Transfers and grants	-14%	Claims from local municipalities is anticipated to increase during June 2018.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-33%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3	<u>Capital expenditure</u>			
	Capital expenditure	-66%	Capital projects spending is lower than projected, due to the delay in the building of the additional offices and the fire engine procurement. Roll-over requested for the building and fire equipment.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they are on track.
4	<u>Financial Position</u>			
	Current Assets	22%	Current assets shows an increase of 22% which is mainly due to the increase in call investments.	None needed.
	Non-Current Liabilities	-3%	There is a decrease in the non-current liabilities mainly due to the decrease in long-term loan for the year.	None needed.
	Accumulated Surplus	65%	Accumulated surplus shows an increase of 65% which is a result of the accumulated surplus growth being higher than expected.	None needed.
5	<u>Cash Flow</u>			
	Net cash from operating / (used) Operating Activities	-49%	Net cash from operating activities is below the year-to-date budget as a result of transfers & subsidies being higher than projected.	Consult with managers, to ensure that spending is as planned.
	Net cash from operating / (used) Investing Activities	69%	Payments relating to capital assets will during the fourth quarter.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they are on track.

More detail on operating variances is available on pages 04 to 20 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	2016/17	Budget Year 2017/18			
			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		2,0%	2,1%	2,7%	0,9%	0,0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,7%	2,8%	2,6%	0,3%	5,0%
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		24,4%	38,5%	78,1%	9,1%	38,5%
Gearing	Long Term Borrowing/ Funds & Reserves		12,4%	9,2%	10,8%	5,0%	9,2%
<u>Liquidity</u>							
Current Ratio 1	Current assets/current liabilities	1	244,7%	190,6%	134,5%	460,0%	190,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		243,3%	201,6%	109,2%	430,1%	201,6%
<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		11,5%	9,0%	11,2%	15,3%	9,1%
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 revenue		46,8%	53,0%	56,7%	42,4%	53,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,2%	0,8%	1,0%	0,1%	0,9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6,4%	3,0%	3,0%	0,2%	5,2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		202,0%	1435,2%	0,0%	249,0%	2585,4%
iii. Cost coverage	(Av ailable cash + Investments)/monthly fixed operational expenditure		5,6	1,0	0,9	1,3	0,6

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 53.2%.

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 2017/18										
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Bad Debts	>90 days
Debtors Age Analysis By Revenue Source												
Rates	1200									–		–
Electricity	1300									–		–
Water	1400									–		–
Sewerage / Sanitation	1500									–		–
Refuse Removal	1600									–		–
Housing (Rental Revenue)	1700									–		–
Other	1900	9 242	124	75	7	4	8	4	162	9 627		186
Total By Revenue Source	2000	9 242	124	75	7	4	8	4	162	9 627	–	186
Debtors Age Analysis By Customer Category												
Government	2200	182	118	75	68	–	–	–	–	442		
Business	2300	–	–	–	–	–	–	–	–	–		
Households	2400	–	–	–	–	–	–	–	–	–		
Other	2500	9 061	5	0	(60)	4	8	4	162	9 185		
Total By Customer Category	2600	9 242	124	75	7	4	8	4	162	9 627	–	

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
- Former councillors for which costs are to be recovered from them.

The matters reported below are in respect of debts outstanding more than 90 days on the effective reporting date.

- ***Provincial and Local Government***

There are two (2) outstanding debts for more than 90 days as at 31 May 2018 in respect of Local Government Departments:

- Department of Safety R64 860.66; and
- Department of Roads R2 748.23.

- ***Post-Service Benefits***

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

- Kgantsi N.G R21 490.00 for over payment of post medical aid contribution benefit. Ms. Kgantsi has made payments to the State Attorney amounting to R1 500. The municipality is in communication with the State Attorney to pay over the R1 500.

- **Sundry Debtors**

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

- Councillor MM Moloi R56 052.60 the account was handed over to Office of the State Attorney for collection; and
- MR KK Moruri R7 425, the matter was referred to MPAC in March 2018 where a decision was taken to conduct a separate investigation into the matter. Awaiting outcomes of the investigation.

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

- Councillor W. Johnson R12 955.51;
- Councillor PR. Molefi R6 875.41; and
- Councillor T. Nicholas R8 771.76, efforts were made to contact Ms. T Nicholas with no success. Contact was made with Ms. Nicholas' sister who informed the State Attorney that Ms. Nicholas is unemployed. Further efforts will be made to collect the outstanding debt.

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

- **Over payment of salaries**

- Councillor BM Maribe R3 465.25. Councillor Maribe signed a commitment to pay the municipality an amount of R500 a month until the expenditure is fully recovered.

Table SC4 Monthly Budget Statement - aged creditors

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May											
Description	NT Code	Budget Year 2017/18									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repay ments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900	6 700	-	-	11	-	-	-	-	6 712	
Total By Customer Type	2600	6 700	-	-	11	-	-	-	-	6 712	-

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

Trade Creditors:

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

FRANCES BAARD DISTRICT MUNICIPALITY			
EXPENDITURE STATISTICS			May-18
PAYMENTS			
	Total value of all payments		R 14 633 505
	Electronic transfers		190
	Cheques issued		11
SALARIES			
	Number of salary beneficiaries		164
	Councillors		25
	<u>Total Councillors</u>	27	
	* Councillors Position - Vacant	0	
	* Councillors with Remuneration	25	
	* Councillors without Remuneration	2	
	<u>Employees</u>		139
	* Remunerated Employee's	136	
	* Remunerated Terminated Employees	1	
	Pensioners	2	
	Total remuneration paid		4 162 041
	Councillors		362 990
	Employees		2 203 667
	Pensioners		2 841

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

SUPPLY CHAIN MANAGEMENT:

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

Implementation of the approved Supply Chain Management Policy:

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

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

- **Training of Supply Chain Management Officials**

No training was attended by SCM officials during the month of May 2018.

- **Demand Management**

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribe by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS. The procurement plan for 2017-18 was approved by the Municipal Manager.

- **Acquisition Management**

For the period of May 2018, three contracts (R200 000 +) were awarded by the Municipal Manager.

1. Further education and training certificate: Public Administration (SAQA id 57824, NQF level 4)- Pioneer Business Consulting- R 234 000.00;
2. Environmental impact assessment for the upgrading of Ganspan-Pan Wetland Reserve in Phokwane Local Municipality- EOH Coastal & Environmental-R222 452.55; and
3. Hosting, update and maintenance of GIS website for a period of 3 years- MHP Geospace -R 421 842.71

For the period of May 2018 two written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

1. Sonicwal license subscription renewal for NSA3500 for a period of one (01) year for FBDM- TRI Star Technology CC-R 36 938.00; and
2. Training on Local Economic Development- Bantubanye Investments CC- R 79 304.35

Total orders issued total R628 550.05

Orders per department:

Council & Executive	R 45 209.40
Municipal Manager	R 90 552.63
Finance	R 41 904.31
Administration	R 231 608.24
Planning & Development	R 189 432.97
Project management	R 29 842.50

a. Disposal Management

There were no disposals for the month of May 2018.

b. Deviations

One deviation was approved by the Municipal Manager

1. EOH COMPANY-Workabout PRO G4 (asset handheld scanner and aluminum asset labels)-R37 967.25

c. Issues from Stores

Total orders issued total R35 152.02

Issues per department

Council & Executive	R 0.00
Municipal Manager	R 2 591.41
Finance	R 3 908.16
Administration	R24 735.65
Planning & Development	R 1 559.26
Technical service	R 2 357.54

d. List of accredited Service Providers

All the suppliers of the municipality are registered on the Central Supplier Database (CSD). Internal supplier's database is updated daily and the database is amended to make provision for the MBD 4 and MBD 9 forms as required by the AG report.

e. Support to Local Municipalities

No official request received from any local municipality for assistance in May 2018.

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							
Municipality									
NEDCOR		1	notice	2018-06-27	-	8,65%	5 950		5 950
STANDARD BANK		1	call	2018-05-31	11	6,55%	2 000		2 000
NEDCOR		1	call	2018-05-31	11	6,60%	2 000		2 000
NEDCOR		3	notice	2018-06-11	32	7,48%	5 000		5 000
NEDCOR		3	notice	2018-06-11	38	7,53%	6 000		6 000
NEDCOR		1	call	2018-05-31	8	6,35%	1 500		1 500
NEDCOR		1	call	2018-05-31	11	6,60%	2 000		2 000
NEDCOR		1	call	2018-05-31	6	6,60%	1 000		1 000
STANDARD BANK		3	notice	2018-06-11	32	7,46%	5 000		5 000
STANDARD BANK		3	notice	2018-06-11	31	7,40%	5 000		5 000
STANDARD BANK		1	call	2018-05-31	24	6,30%	4 500		4 500
ABSA		3	notice	2018-06-11	24	7,16%	4 000		4 000
ABSA		3	notice	2018-06-11	30	7,05%	5 000		5 000
ABSA		1	call	2018-05-31	18	6,20%	3 500		3 500
FNB		1	call	2018-05-31	6	6,60%	1 000		1 000
FNB		3	notice	2018-06-11	32	7,44%	5 000		5 000
FNB		3	notice	2018-06-11	32	7,45%	5 000		5 000
FNB		1	call	2018-05-31	24	6,35%	4 500		4 500
ABSA		1	call	2018-05-31	8	6,65%	1 501		1 501
TOTAL INVESTMENTS AND INTEREST					379		69 451	-	69 451
TOTAL INVESTMENTS AND INTEREST	2				379		69 451	-	69 451

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	2016/17	Budget Year 2017/18							
		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:		109 911	117 251	117 251	–	117 251	116 944	307	0,3%	117 251
Local Government Equitable Share		–	8 268	8 268	–	8 268	8 268	–		8 268
Special Contribution: Councillor Remuneration		–	–	–	–	–	–	–		–
Levy replacement	3	105 416	104 049	104 049	–	104 049	104 049	–		104 049
Finance Management Grant		1 068	1 250	1 250	–	1 250	1 250	–		1 250
Municipal Systems Improvement		–	–	–	–	–	–	–		–
Extended Public Works Programme		1 000	1 168	1 168	–	1 168	1 071	97	9,1%	1 168
Roads asset management		2 427	2 516	2 516	–	2 516	2 306	210	9,1%	2 516
							–	–		
Provincial Government:		4 015	1 218	1 347	–	350	1 201	(851)	-70,9%	1 218
Housing	4	–	800	800	–	–	818	(818)	100,0%	800
Near Grant		350	368	368	–	350	337	13	3,8%	368
Fire Fighting Equipment Grant		665	50	50	–	–	46	(46)	-100,0%	50
NC Tourism		200	–	129	–	–	–	–		–
Housing Project		800	–	–	–	–	–	–		–
Operation Khptso Pula Nala		2 000	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		86	100	100	–	234	256	(22)	-8,7%	100
SETA Skills Grant		86	100	100	–	70	92	(22)	-24,1%	100
ABSA		–	–	–	–	164	164	–		–
Total Operating Transfers and Grants	5	114 013	118 569	118 698	–	117 835	118 401	(566)	-0,5%	118 569
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total Capital Transfers and Grants	5	–	–	–	–	–	–	–		–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	114 013	118 569	118 698	–	117 835	118 401	(566)	-0,5%	118 569

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	2016/17	Budget Year 2017/18							
		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:		43 402	117 251	117 251	–	115 693	116 840	(1 146)	-1,0%	117 251
Local Government Equitable Share		–	8 268	8 268	–	8 268	8 268	–		8 268
Special Contribution: Councillor Remuneration		–	–	–	–	–	–	–		–
Levy replacement		38 906	104 049	104 049	–	104 049	104 049	–		104 049
Finance Management Grant		1 068	1 250	1 250	–	1 250	1 146	104	9,1%	1 250
Extended Public Works Programme		1 000	1 168	1 168	–	914	1 071	(157)	-14,6%	1 168
Roads asset management		2 427	2 516	2 516	–	1 213	2 306	(1 094)	-47,4%	2 516
Provincial Government:		5 459	1 218	1 347	164	164	1 117	(952)	-85,3%	1 218
Housing		–	800	800	–	–	733	(733)	-100,0%	800
Near Grant		350	368	368	–	–	337	(337)		368
Fire Fighting Equipment Grant		446	50	50	–	–	46	(46)	-100,0%	50
NC Tourism		2 606	–	129	164	164	–	164	#DIV/0!	–
Operation Khptso Pula Nala		2 056	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		86	100	–	110	40	40	–		100
ABSA		–	–	–	40	40	40	–		–
SETA Skills Grant		86	100	–	70	–	–	–		100
Total operating expenditure of Transfers and Grants:		48 947	118 569	118 598	275	115 897	117 996	(2 099)	-1,8%	118 569
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–		–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		48 947	118 569	118 598	275	115 897	117 996	(2 099)	-1,8%	118 569

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	2016/17	Budget Year 2017/18							
		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		4 638	5 239	5 306	–	4 115	4 768	(653)	-14%	4 489
Pension Contributions		16	–	–	–	–	–	–	–	–
Medical Aid Contributions		1	–	–	–	–	–	–	–	–
Motor vehicle allowance		999	1 027	1 007	–	931	935	(4)	0%	1 016
Cell phone and other allowances		295	103	64	–	447	93	354	379%	488
Workmen's Compensation		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		5 950	6 369	6 376	–	5 493	5 796	(303)	-5%	5 992
% increase	4			7,2%						0,7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 555	5 109	4 509	641	4 749	4 650	99	2%	5 180
Pension and UIF Contributions		452	224	269	1	323	204	119	58%	350
Medical Aid Contributions		34	–	–	–	–	–	–	–	–
Performance Bonus		653	784	648	–	–	714	(714)	-100%	648
Motor Vehicle Allowance		569	271	271	–	217	246	(29)	-12%	237
Cellphone Allowance		66	96	96	2	61	87	(27)	-31%	66
Housing Allowances		11	–	–	–	–	–	–	–	–
Other benefits and allowances		38	118	118	–	0	108	(108)	-100%	0
Payments in lieu of leave		(77)	148	131	–	–	134	(134)	-100%	131
Post-retirement benefit obligations	2	568	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		5 870	6 750	6 041	643	5 349	6 143	(793)	-13%	6 612
% increase	4		15,0%	2,9%						12,7%
Other Municipal Staff										
Basic Salaries and Wages		35 851	41 101	42 948	3 116	34 410	37 402	(2 992)	-8%	41 957
Pension and UIF Contributions		5 130	5 787	5 822	488	5 071	5 266	(195)	-4%	5 572
Medical Aid Contributions		1 665	1 916	1 988	163	1 641	1 744	(103)	-6%	1 818
Overtime		131	382	382	23	177	348	(171)	-49%	271
Performance Bonus		2 666	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		3 251	2 719	6 469	313	3 185	2 474	711	29%	3 475
Cellphone Allowance		124	437	171	14	133	398	(265)	-66%	188
Housing Allowances		344	663	362	32	342	604	(261)	-43%	390
Other benefits and allowances		500	1 284	1 283	37	441	1 169	(727)	-62%	486
Payments in lieu of leave		1 330	1 145	1 405	–	–	1 042	(1 042)	-100%	1 401
Long service awards		220	1 385	1 381	–	2	1 260	(1 258)	-100%	1 311
Post-retirement benefit obligations	2	–	2 987	2 987	60	611	2 718	(2 107)	-78%	2 937
Sub Total - Other Municipal Staff		51 212	59 807	65 198	4 247	46 014	54 424	(8 410)	-15%	59 806
% increase	4		16,8%	27,3%						16,8%
Total Parent Municipality		63 033	72 926	77 615	4 890	56 856	66 363	(9 506)	-14%	72 411
			15,7%	23,1%						14,9%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		63 033	72 926	77 615	4 890	56 856	66 363	(9 506)	-14%	72 411
% increase	4		15,7%	23,1%						14,9%
TOTAL MANAGERS AND STAFF		57 082	66 557	71 239	4 890	51 363	60 567	(9 204)	-15%	66 418

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace (finance department) for the month of May 2018 averages 87%.

Attendance trends are summarized as follows:

		Senior	Middle	Supervisory	Clerical
		Management	Management		
Number of Members		1	3	7	10
Leave		0	2	6	2
Sick Leave		0	2	15	7
Courses / Seminar		0	1	0	15
Meetings		4	0	0	0
Study leave		0	0	1	2
Maternity Leave		0	0	0	0
Family Responsibility		0	0	5	4
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		18	39	122	190
Total Workdays		22	44	149	198
Percentage Attendance per Group		82%	89%	82%	96%
Average		87%			

Personnel Development:

- Three (3) interns attended MFMP training during May 2018.
- The deputy CFO attended the PMS review during May 2018.

INTERNSHIP PROGRAMME

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

One (1) intern resigned at the end of February 2018, vacancy to be filled during the year.

One (1) intern completed the MFMP training; the other three (3) started in October 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.

Meeting was held with Magareng and Phokwane local municipality, on 9 May 2018, to assist with the opening balances and the balance sheet budget for mSCOA.

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 been transacting on mSCOA as of 1 July 2016;
- mSCOA version 6.1 was implement in July 2017.
- Monthly data strings are submitted to Treasury monthly, no errors have been reported on the monthly data strings.
- The PROR reports were submitted in December 2017, errors were sorted out during January and the report has been submitted successfully.
- All Debtors' and Creditors' age analysis was submitted on the portal, no errors were found on these data strings.
- The quarter 1, 2 and 3 investment and borrowings monitoring tools were uploaded on the LG Portal, no errors were reported on these reports.
- The asset module was completed during February 2018, depreciation on the system was calculated on the system from July 2017 to February 2018.
- The municipality completed the linkage of the current year trial balance to the mSCOA version 6.2, and the draft budget was loaded on the system during the first week of May 2018.

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

DC9 Frances Baard - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May																
Description	Ref	Budget Year 2017/18												2018/19 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Dtd Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	1															
Cash Receipts By Source																
Rental of facilities and equipment		-	-	-	-	-	-	2	-	1	-	-	-	84	88	88
Interest earned - external investments		100	691	368	461	525	93	577	303	492	567	363	-	5 262	5 525	5 525
Transfer receipts - operating		46 799	47 733	(46 236)	-	547	37 555	934	297	29 305	-	-	-	118 401	124 171	124 731
Other revenue		49	9	1	3	(40)	8	50	-	278	362	995	-	504	-	-
Cash Receipts by Source		46 948	48 433	(45 867)	464	1 031	37 656	1 564	600	30 076	929	1 358	-	124 251	129 784	130 344
Other Cash Flows by Source																
Transfer receipts - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		46 948	48 433	(45 867)	464	1 031	37 656	1 564	600	30 076	929	1 358	-	124 251	129 784	130 344
Cash Payments by Type																
Employee related costs		4 888	4 808	4 745	4 745	4 598	4 634	4 487	5 504	2 843	4 527	6 298	-	68 006	67 101	70 769
Remuneration of councillors		2 376	(1 354)	513	510	513	511	500	-	1 384	540	-	-	6 051	6 477	6 724
Interest paid		-	-	-	-	-	256	-	-	-	-	-	-	487	230	-
Other materials		51	84	88	92	104	12	226	106	154	328	71	-	844	1 075	1 193
Contracted services		322	517	942	879	2 165	337	590	-	103	873	220	-	15 459	16 881	17 086
Grants and subsidies paid - other		7 601	475	1 748	4 912	(2 901)	3 554	7 341	707	1 708	-	5 186	-	24 825	5 805	2 191
General expenses		574	911	1 031	1 199	1 303	1 076	458	894	1 766	2 110	2 489	-	15 219	21 498	20 148
Cash Payments by Type		15 812	5 441	9 068	12 337	5 781	10 379	13 602	7 210	7 958	8 378	14 264	-	130 891	127 568	126 612
Other Cash Flows/Payments by Type																
Capital assets		37	768	223	-	43	384	48	4	642	13	547	-	14 050	530	440
Repayment of borrowing		-	-	-	-	-	1 073	-	-	-	-	-	-	2 224	2 487	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		15 850	6 209	9 290	12 337	5 824	11 836	13 650	7 214	8 600	8 391	14 811	-	147 165	130 585	127 052
NET INCREASE/(DECREASE) IN CASH HELD		31 098	42 224	(55 158)	(11 873)	(4 793)	25 820	(12 086)	(6 613)	21 476	(7 462)	(13 453)	-	(22 914)	(801)	3 292
Cash/cash equivalents at the monthly/year beginning:		54 602	85 700	127 924	72 766	60 893	56 100	81 920	69 834	63 221	84 697	77 235	63 782	50 102	27 189	26 388
Cash/cash equivalents at the monthly/year end:		85 700	127 924	72 766	60 893	56 100	81 920	69 834	63 221	84 697	77 235	63 782	63 782	27 189	26 388	29 680

Table SC12 Monthly Budget Statement - capital expenditure trend

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Description	2016/17	Budget Year 2017/18							
	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	520	520	37	37	520	483	92,8%	0%
August	42	449	449	768	805	969	163	16,9%	8%
September	110	1 450	1 450	223	1 028	2 418	1 390	57,5%	10%
October	23	700	700	-	1 028	3 118	2 090	67,0%	10%
November	85	1 597	1 597	43	1 071	4 715	3 644	77,3%	11%
December	833	-	-	384	1 455	4 715	3 260	69,1%	14%
January	66	900	900	48	1 502	5 615	4 113	73,2%	15%
February	28	30	30	4	1 506	5 645	4 139	73,3%	15%
March	1 769	1 500	1 500	642	2 148	7 145	4 997	69,9%	21%
April	54	409	409	13	2 161	7 554	5 393	71,4%	21%
May	649	1 212	1 212	547	2 708	8 766	6 058	69,1%	27%
June	3 662	1 321	5 284			14 050	-		
Total Capital expenditure	7 324	10 087	14 050	2 708	15 450	65 229	35 729	54,8%	153%

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	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Community		104	-	-	-	-	-	-		-
Other		104								
Heritage assets		-	-	-	-	-	-	-		-
Buildings										
Other		-								
Investment properties		-	-	-	-	-	-	-		-
Housing development										
Other										
Other assets		6 359	8 767	12 763	547	2 652	6 654	(4 002)	-60,1%	12 667
General vehicles		1 343	-	1 900	-	-	1 742	(1 742)	-100,0%	-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		66	233	228	-	13	209	(195)	-93,6%	233
Computers - hardware/equipment		96	463	505	8	236	462	(226)	-48,9%	463
Furniture and other office equipment		105	743	802	-	104	736	(632)	-85,9%	743
Other Buildings		2 995	7 328	9 328	539	2 299	3 505	(2 948)	-84,1%	11 228
Other - Emergency Equipment		1 754		-	-	-	-	-		
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class										
Biological assets		-	-	-	-	-	-	-		-
List sub-class										
Intangibles		-	590	590	-	-	541	(541)	-	590
Computers - software & programming		-	590	590	-	-	541	(541)	0,0%	590
Other										
Total Capital Expenditure on new assets	1	6 463	9 357	13 353	547	2 652	7 195	(4 543)	-63,1%	13 257

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	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Community		-	-	-	-	-	-	-		-
Other										
Heritage assets		-	-	-	-	-	-	-		-
Buildings										
Other		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development										
Other										
Other assets		862	480	477	-	40	440	400	91,0%	480
General vehicles		512	350	350	-	-	321	(321)	-100,0%	350
Plant & equipment		-	-	-	-	21	-	21	#DIV/0!	-
Computers - hardware/equipment		350	130	127	-	19	119	(101)	-84,4%	130
Agricultural assets		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
Intangibles		-	250	220	-	17	229	(212)	-92,7%	250
Computers - software & programming		-	250	220	-	17	229	(212)	-92,7%	250
Total Capital Expenditure on renewal of existing assets	1	862	730	697	-	56	669	(613)	-91,6%	730

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	2016/17	Budget Year 2017/18							
		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		-	1	-	-	-	-	-	-	-
Other		-	1	-	-	-	-	-	-	-
Heritage assets		0	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1 605	1 054	1 292	152	1 101	983	(118)	-12,0%	1 507
General vehicles		468	523	200	46	585	184	(402)	-218,7%	200
Plant & equipment		239	285	-	-	-	-	-	-	-
Computers - hardware/equipment		123	190	903	-	73	626	553	88,3%	1 083
Furniture and other office equipment		442	21	185	106	442	170	(273)	-160,9%	185
Other Buildings		334	35	4	-	-	4	4	100,0%	39
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		2 330	-	13	-	-	12	12	100,0%	35
Computers - software & programming		2 330	-	13	-	-	12	12	100,0%	35
Total Repairs and Maintenance Expenditure		3 936	1 055	1 305	152	1 101	995	(106)	-10,7%	1 542

Table SC13d Monthly Budget Statement - depreciation by asset class

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May										
Description	Ref	2016/17	Budget Year 2017/18							
		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		115	-	0	0	0	-	(0)	#DIV/0!	-
Other		115	-	0	0	0	-	(0)	#DIV/0!	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		4 871	3 194	3 193	283	2 753	2 785	32	1,1%	5 708
General vehicles		2 688	1 370	1 370	128	1 420	1 113	(306)	-27,5%	2 554
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		446	368	368	28	349	338	(11)	-3,3%	368
Computers - hardware/equipment		453	457	457	67	484	419	(65)	-15,5%	757
Furniture and other office equipment		521	488	488	59	501	448	(54)	-12,0%	688
Other Buildings		763	510	510	-	-	468	468	100,0%	1 341
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		166	97	97	9	100	89	(12)	-13,2%	197
Computers - software & programming		166	97	97	9	100	89	(12)	-13,2%	197
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		5 152	3 290	3 290	292	2 854	2 874	20	0,7%	5 905
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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 2017 for the 2016/17 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.

Other Operating Cost:

The actual operating costs of the municipal depreciation and repairs & maintenance for the year to date are set out below:

<i>OPERATING RESULTS ANALYSIS</i>	May-18	FULL YEAR BUDGET		
<i>COMPARISON: ACTUAL TO BUDGET</i>	YTD ACTUAL	2017/18	VARIANCES	VARIANCES %
DEPRECIATION	2 582 046,74	2 518 170,00	(63 876,74)	-3%
DEP & AMOR: DEP COMPUTER EQUIPMENT	461 784,67	445 370,00	-16414,67	-4%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	370 218,68	346 570,00	-23648,68	-7%
DEP & AMOR: MACHINERY & EQUIPMENT	242 128,68	263 740,00	21611,32	8%
DEP & AMOR: COMMUNITY ASSETS	4 514,58	420,00	-4094,58	-975%
DEP & AMOR: INTAN. ASSETS C/SOFTW & APPL	100 320,36	96 700,00	-3620,36	-4%
DEP & AMOR: OTHER ASSETS	-	200,00	200	100%
DEP & AMOR: TRANSPORT ASSETS	1 403 079,77	1 365 170,00	-37909,77	-3%
REPAIRS & MAINTENANCE	2 553 120,26	4 432 650,00	1 879 529,74	42%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	884 019,79	1 458 330,00	574 310,21	39%
CONTR: MAINT OF BUILDINGS & FACILITIES/ SINAGE	130,00	26 000,00	25 870,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/OFFICE EQUIP	-	1 500,00	1 500,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/SOUND SYSTEM	-	5 500,00	5 500,00	100%
CONTR: MAINTENANCE OF UNSPEC ASSETS/FBDM WEBSITE	45 000,00	45 000,00	-	0%
CONTR: MAINTENANCE OF EQUIPMENT	121 578,31	545 880,00	424 301,69	78%
CONTR: MAINTENANCE OF EQUIPMENT/COMP EQUIP	18 682,48	19 200,00	517,52	3%
CONTR: MAINTENANCE OF EQUIPMENT/PRINTERS	273 392,98	420 000,00	146 607,02	35%
CONTR: MAINTENANCE OF UNSPEC ASSETS/COMP SOFTW	618 406,06	821 600,00	203 193,94	25%
CONTR: MAINTENANCE OF UNSPEC ASSETS/COMP NETWORK	71 772,50	170 400,00	98 627,50	58%
CONTR: MAINTENANCE OF UNSPEC ASSETS/TEL SYSTEMS	700,00	30 000,00	29 300,00	98%
CONTR: MAINT OF BUILDINGS & FACILITIES	302 182,16	329 930,00	27 747,84	8%
CONTR: MAINTENANCE OF EQUIPMENT/PLANT&MACH	38 736,97	59 230,00	20 493,03	35%
CONTR: MAINTENANCE OF EQUIPMENT/CCTV	45 456,11	69 000,00	23 543,89	34%
CONTR: MAINTENANCE OF EQUIPMENT/EMERG SERV	-	28 000,00	28 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/ACCESS CONT	57 463,20	84 000,00	26 536,80	32%
CONTR: MAINTENANCE OF EQUIPMENT/SKID UNITS	19 356,01	45 000,00	25 643,99	57%
CONTR: MAINTENANCE OF EQUIPMENT	56 243,69	274 080,00	217836,31	79%
GENERAL EXPENSES	144 893,37	200 600,00	55 706,63	28%
OC: INSUR UNDER - INSURANCE AGGREGATION	144 388,81	200 000,00	55611,19	28%
INV - MATERIALS & SUPPLIES/OFF REQ:INV	504,56	600,00	95,44	16%

Expenditure in line with budget, expenditure on maintenance is incurred when the need arises to repair the assets.

Motor Vehicles - Utilization Statistics:

The municipality operates a pool of 29 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for May 2018 is as follows:

Disposal of Vehicles:

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	May '18
	Description	Allocation	Model	Number		Expires	01-Jul-17	Closing Km Reading	Closing Km Reading	Utility
1	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	165 000	2018-09-30	157 056	158 871	158 905	34
2	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	105 000	2018-09-30	81 482	92 013	93 449	1 436
3	Chevrolet Captiva	Pool	2011	CDM 296 NC	105 000	2018-09-30	93 716	96 722	96 722	-
4	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	45 000	2019-01-31	24 392	40 565	41 324	759
5	Chevrolet Cruze 1.6	Pool	2016	VMV 321 NC	60 000	2019-01-31	31 410	54 898	56 834	1 936
6	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	45 000	2019-01-31	22 940	30 453	30 924	471
7	Chevrolet Cruze 1.6 North	Pool	2016	VMT 314 NC	60 000	2019-01-31	32 002	54 578	56 042	1 464
8	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	45 000	2019-01-31	22 391	32 775	34 127	1 352
9	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	75 000	2018-12-31	52 676	65 941	68 135	2 194
10	Isuzu KB 250	Housing	2013	CGR 572 NC	105 000	2018-12-31	87 922	90 153	91 296	1 143
11	Isuzu KB 250	Housing	2013	CGR 576 NC	75 000	2018-12-31	62 866	66 052	66 367	315
12	Hyundai HI	Tourism Centre	2013	CGY 587 NC	60 000	2019-02-28	51 664	56 498	58 166	1 668
13	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	75 000	2018-09-30	55 033	62 997	64 006	1 009
14	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	90 000	2018-09-30	65 793	76 310	77 550	1 240
15	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	30 000	2019-01-31	24 619	27 477	27 746	269
16	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	25 000	2018-11-30	16 770	20 466	22 480	2 014
17	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	60 000	2018-10-31	46 957	58 235	58 996	761
18	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2018-06-30	2 009	2 050	2 050	-
19	Toyota Etios	Pool	2014	CJG 979 NC	60 000	2018-12-31	50 329	56 722	57 400	678
20	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	60 000	2018-12-31	42 761	51 604	52 739	1 135
21	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	45 000	2018-12-31	29 769	31 397	32 575	1 178
22	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	45 000	2018-12-31	30 122	36 807	38 251	1 444
23	Chevrolet Park Van	Supply Chain Management	2015	CLF 791 NC	15 000	2019-01-31	6 507	8 876	9 071	195
24	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	30 000	2019-01-31	20 297	27 782	28 343	561
25	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	30 000	2019/04/31	4 117	23 348	25 321	1 973
26	Nissan NP 300 D/Cab	Housing	2017	CPS 005 NC	15 000	2019/04/31	981	5 362	5 737	375
27	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	15 000	2019/04/31	501	5 769	5 803	34
28	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	15 000	2019/04/31	588	5 432	6 240	808
29	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	15 000	2019/04/31	62	4 452	4 620	168
FULL FLEET UTILITY MAY 2018										26 614

Motor Vehicle Damage Report:

- Chevrolet Captiva CDM 296 NC – Vehicle was not used for the month of May 2018; and
- Isuzu Fire Engine CHM 958 NC – Not used during May 2018 by the Disaster Management unit.

2.14 Quality Certificate

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

- ☒ The monthly budget statements
- ☐ 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 2018 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Ms. ZM Bogatsu
Municipal Manager

Signature



Date

12 June 2018