

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 May 2019

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1. INTRODUCTION

1.1 PURPOSE

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

1.2 STRATEGIC OBJECTIVE

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

1.3 BACKGROUND

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

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

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

2. EXECUTIVE MAYOR'S REPORT

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

Budget Process:

The budget process plan in respect of the 2018/19 financial year was approved by the Executive Mayor and Council on 15 August 2018 and will be submitted to National Treasury.

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

Monthly reporting:

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

Financial statements for the year ended 30 June 2018:

The Annual Financial Statements for the year ended 30 June 2018 was submitted to the Audit Committee on 28 August 2018 and to the Office of the Auditor General on 31 August 2018 for audit purposes.

The municipality received an Unqualified Audit Opinion with matters for the 2017/18 financial year.

MFMA implementation oversight:

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

3. COUNCIL RESOLUTIONS

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

Recommendation:

- (a) That Council considers the section 71 monthly budget statements and supporting documentation for the month ending 31 May 2019.

4. EXECUTIVE SUMMARY

All variances are calculated against the approved budget figures.

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

Year-to-date accrued revenue is R123, 816 million as compared to the year-to-date budget projections of R124, 814.

Operating expenditure by type

To date, R86, 787 million has been spent compared to the operational year-to-date budget projections of R116, 287 million.

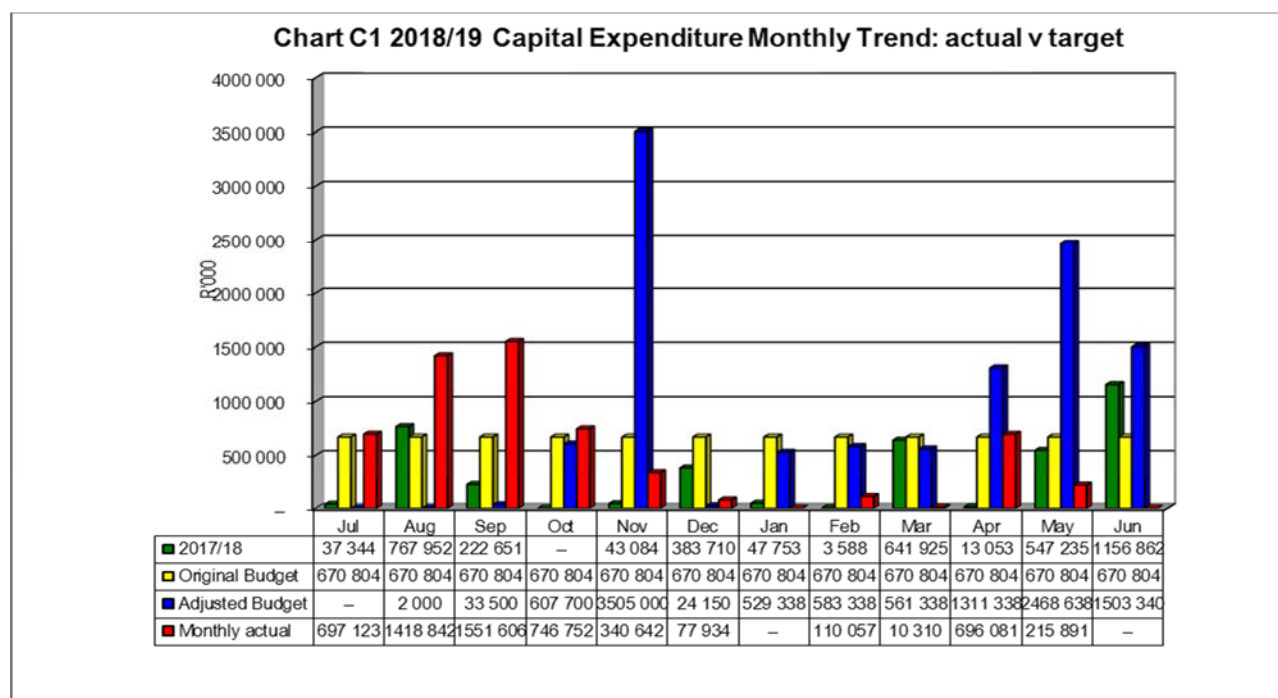
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

Capital Expenditure

Year-to-date expenditure on capital amounts to R5, 865 million as compared to the operational year-to-date budget projections of R9, 626 million.

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

Capital Expenditure Monthly Trend: Actual vs Target



Cash Flows

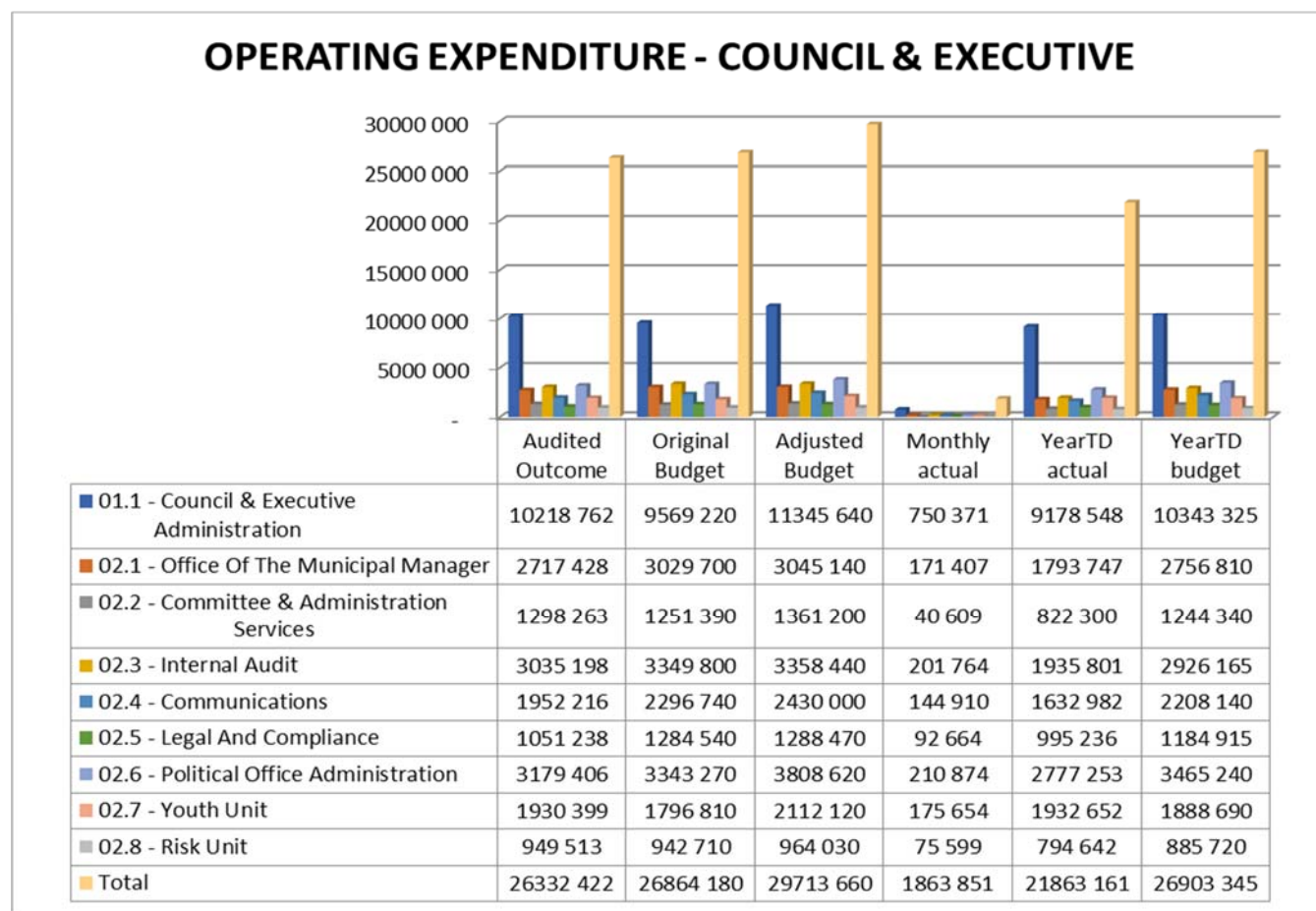
The municipality started the year with a total cash and cash equivalents of R57, 122 million. The year-to date cash and cash equivalents amounted to R92, 287 million. The net increase in cash and cash equivalents for the year to date is R35, 085 million. The increase is as a result of the grant being received in advance and not at the end of the financial year.

Table C7 includes all cash and cash equivalents (cashbook balances, petty cash balances and short and long-term deposits).

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

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

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



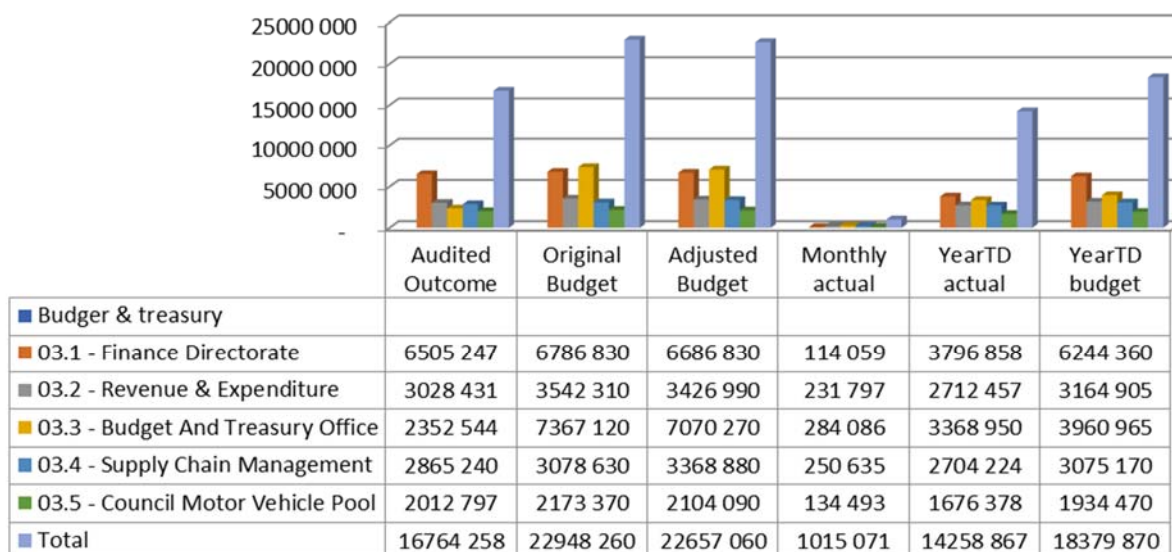
Actual operating expenditure of Council & Executive is R21, 836 million as compared to the year-to-date budget R26, 903 million. The expenditure compared to the year-to-date budget will improve during the fourth quarter.

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

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
EXECUTIVE & COUNCIL				
COMMUNICATIONS				
OS: B&A PROJECT MANAGEMENT/PPP	30 000,00	-	0%	Not utilised thus far. Awaiting decision by District IGR on way forward
OS: CATERING SERVICES/PPP	4 500,00	-	0%	Not utilised thus far. Awaiting decision by District IGR on way forward
OC: TRANSPORT - EVENTS/PPP	10 000,00	-	0%	Not utilised thus far. Awaiting decision by District IGR on way forward
CONTR: GRAPHIC DESIGNERS/BRANDING	30 000,00	3 516,71	12%	Procurement of items in process. To be finalised by end June 2019
CONTR: MAINT OF BUILDINGS & FACILITIES/SINAGE	45 000,00	42 968,00	95%	Maintenance ongoing
CONTR: MAINTENANCE OF UNSPEC ASSETS/FBDM WEBSITE	63 000,00	57 500,00	91%	Hosting for year 2, payment completed. Maintenance ongoing
		-		
POLITICAL OFFICE - ADMINISTRATION				
OS: CATERING SERVICES/COMMEMOR	100 020,00	95 185,09	95%	The project will be done by end of the fourth quarter.
CONTR: STAGE & SOUND CREW/COMMEMOR	50 000,00	46 400,00	93%	The project will be done by end of the fourth quarter.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/COMMEMOR	70 000,00	64 000,00	91%	Project is in progress.
OS: CATERING SERVICES/DISAB	30 000,00	24 918,47	83%	The project will be done by end of the fourth quarter.
CONTR: STAGE & SOUND CREW/DISAB	10 000,00	-	0%	The project will be done by end of the fourth quarter.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/DISAB	40 000,00	-	0%	Project to be done during the fourth quarter.
OS: CATERING SERVICES/CHILD	30 000,00	29 970,00	100%	The project is completed.
CONTR: STAGE & SOUND CREW/CHILD	20 000,00	10 500,00	53%	The project will be completed during June 2019.
OS: CATERING SERVICES/GENDER	30 000,00	29 903,86	100%	Project is completed.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/GENDER	40 000,00	28 500,00	71%	Project to be completed during the fourth quarter.
OS: CATERING SERVICES/OLD AGE	25 000,00	20 200,96	81%	Project to be completed in the fourth quarter.
CONTR: STAGE & SOUND CREW/OLD AGE	10 000,00	7 250,00	73%	The project will be done by end of the fourth quarter.
OS: CATERING SERVICES/MRM	5 000,00	-	0%	The project will be done by end of the fourth quarter.
YOUTH UNIT				
OS: CATERING SERVICES/YOUTH CAREER	12 500,00	12 500,00	100%	Project is completed.
CONTR: STAGE & SOUND CREW/YOUTH CAREER	5 000,00	-	0%	The service was not utilised during implementation of project hence a saving of R5 000.
OC: TRANSPORT - EVENTS/YOUTH CAREER	10 000,00	9 913,04	99%	Project is completed.
OS: CATERING SERVICES/YOUTH JUNE 16	7 000,00	-	0%	Project to take place in 16 June 2019.
OC: TRANSPORT - EVENTS/YOUTH JUNE 16	20 000,00	14 500,00	73%	Project to take place in fourth quarter.
OS: CATERING SERVICES/YOUTH SKILLS	3 600,00	-	0%	Skills programme was completed and no catering was rendered thus resulted in a savings of R3600.
CONTR: STAGE & SOUND CREW/YOUTH SKILLS	270 000,00	268 700,00	100%	Skills programme to be completed by fourth quarter. Tender is in the process to be finalised.
OS: CATERING SERVICES/SOPA	10 000,00	7 955,00	80%	Project to be completed by end of the fourth quarter.
OC: TRANSPORT - EVENTS/SOPA	7 500,00	6 240,00	83%	Project to take place in 16 June 2019.
TOTAL	988 120,00	780 621,13	79%	

The year to date actual spending on special projects for Council & Executive amounted to R780 621. Spending to improve during the fourth quarter as projects reach completion.

OPERATING EXPENDITURE - BUDGET & TREASURY



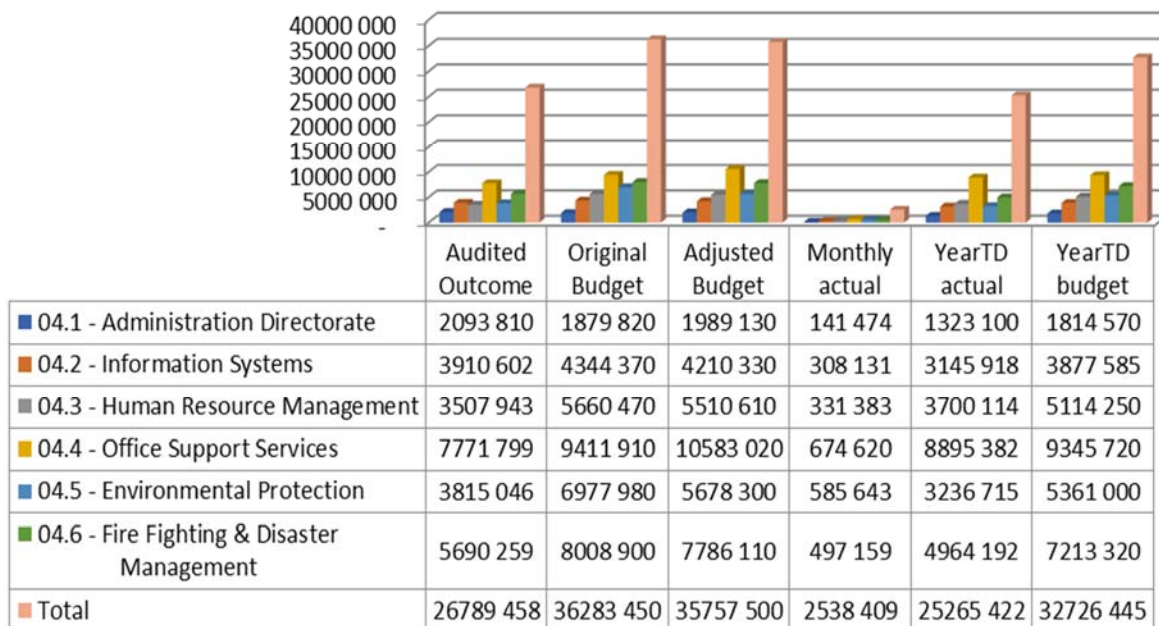
The actual operating expenditure of Budget & Treasury office is R14, 258 million as compared to the year-to-date projected budget of R18, 379 million.

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

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
BUDGET & TREASURY				
FINANCE & ADMINISTRATION DIRECTORATE				
C&PS: B&A PROJECT MANAGEMENT/AFS	50 000,00	-	0%	Budget to be utilised during June 2019,during the compliance of the AFS.
C&PS: B&A PROJECT MANAGEMENT/AFS	154 000,00	73 446,44	48%	Expenditure incurred on the review of the 2017/18 AFS. Remainder of the budget to be utilised in June 2019.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/AFS	30 000,00	-	0%	Budget to be utilised during June 2019,during the compliance of the AFS.
TOTAL	234 000,00	73 446,44	31%	

The year to date actual spending on special projects for Budget & Treasury amounted to R73 446.44. Spending to improve in the fourth quarter with the compilation of the 2018/19 AFS.

OPERATING EXPENDITURE - CORPORATE SERVICES



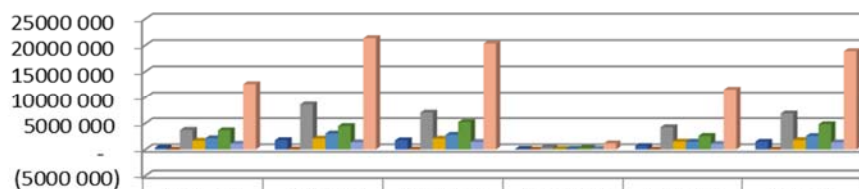
Actual operating expenditure of Corporate Services is R25, 265 million as compared to the year-to-date projected budget of R32, 726 million. Spending to improve during fourth quarter.

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

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
CORPORATE SERVICES				
INFORMATION SYSTEMS				
OS: CATERING SERVICES	1 000,00	-	0%	Budget to be utilised by end of the fourth quarter.
HUMAN RESOURCES MANAGEMENT				
C&PS: B&A HUMAN RESOURCES/HR STRAT	350 000,00	254 360,21	73%	Project is in finalisation stage the commitment of R87 500 will be paid upon completion of the project.
CONTR: EMPLOYEE WELLNESS/EMP ASS PROG	80 000,00	34 498,33	43%	Budget to be utilised as and when required by employees.
CONTR: EMPLOYEE WELLNESS/EMP TEAM BUILD	300 000,00	256 790,00	86%	Project is completed with a savings of R45 502.
ENVIRONMENTAL HEALTH				
OS: CATERING SERVICES/AWARE SANIT	14 000,00	1 574,40	11%	No campaigns were conducted during May 2019. Remainder of the budget to be utilised by the end of the fourth quarter.
HH OTH TRANS:HOUSING-UNSPEC/AWARE SANIT	19 200,00	2 707,15	14%	No campaigns were conducted during May 2019. Remainder of the budget to be utilised by the end the fourth quarter.
OS: CATERING SERVICES/AIR QUALITY	3 600,00	3 027,99	84%	Budget was increased during the adjustment budget to make provision for air quality campaigns to take place by the end of the fourth quarter.
OS: CATERING SERVICES/ENV HF	5 000,00	4 178,39	84%	Forum meeting held during the second quarter. Remainder of the budget to be utilised by the end of the fourth quarter forum meetings.
OS: CATERING SERVICES/COMM CAL DAY	13 000,00	9 429,38	73%	Commemorative days celebration was held during February 2019. commitment of R1 274 will be paid by end of June 2019.
OS: CATERING SERVICES/WM AWARE PROG	6 000,00	3 922,55	65%	Campaigns were conducted during February 2019, commitment of R1 778 will be paid by end of June 2019.
HH OTH TRANS:HOUSING-UNSPEC/WM AWARE PRO	8 800,00	3 963,80	45%	Campaigns were conducted during the second quarter, remainder of the budget to be utilised during the fourth quarter.
DM NC: F BAARD - WASTE WATER MAN/WM CAMP	8 800,00	1 669,48	19%	Campaigns were conducted during the second quarter, no transfers were made to local municipalities during the campaigns. The budget will be utilised by the end of the fourth quarter.
C&PS: B&A PROJECT MANAGEMENT - REV.EH FRAMEW.	300 000,00	-	0%	SCM is in the process of appointing a service provider, project to be completed by end of the fourth quarter.
C&PS: B&A PROJECT MANAGEMENT - WATER ANALYSES	248 000,00	121 446,52	49%	Collection of samples are done as per the monitoring programme. The commitment of R81 073 to be paid upon completion of the analysis.
C&PS: B&A PROJECT MANAGEMENT - WATER FULL SANS	68 400,00	573,83	1%	Collection of samples was done during February 2019, commitment of R20 620 will be paid by end of June 2019.
C&PS: B&A PROJECT MANAGEMENT - SURFACE SWAP	6 000,00	-	0%	Surface swaps to be conducted by end of the fourth quarter.
SOL PLAATJE ENVIRONMENTAL HEALTH SERVICES	250 000,00	250 000,00	100%	Funds tranfered to Sol Plaatje for rendering of MHS.
PUBLIC SAFETY				
FIREFIGHTING & DISASTER MANAGEMENT				
OS: CATERING SERVICES/FF VOL TRAIN	75 000,00	-	0%	Training to take place as and when disaster occurs.
OS: CATERING SERVICES/FF STIP	12 000,00	3 171,40	26%	To be used during training.
OS: CATERING SERVICES/DIS MAN FOR	5 800,00	5 797,86	100%	Project is completed.
OC:ADV/PUB/MARK-GIFT&PROMO ITEMS/AW PROG	7 000,00	5 376,70	77%	To be utilised by end of the fourth quarter.
OC: HONORARIA (VOLUNTARILY WORKERS)	18 600,00	-	0%	To be used during the deployment of volunteers.
HH SSP SOC ASS: GRANT IN AID	450 000,00	289 677,31	64%	Funds utilised as per request.
TOTAL	2 250 200,00	1 252 165,30	56%	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R1 252 165. Spending to improve during the fourth quarter.

OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ 05.1 - Planning & Development Directorate	341 558	1784 710	1756 290	127 175	664 213	1480 170
■ 05.2 - Planning Unit - Pms Management	(14 168)	-	-	-	-	-
■ 05.3 - Local Economic Development	3729 359	8598 620	7040 200	412 465	4238 110	6876 125
■ 05.4 - Planning Unit - Gis	1662 540	2077 260	2058 900	91 610	1502 507	1789 320
■ 05.5 - Planning Unit - Spacial Planning	2123 834	3051 030	2802 950	108 587	1494 414	2566 735
■ 05.6 - Tourism	3671 144	4479 540	5228 030	310 720	2579 454	4816 290
■ 05.7 - Planning Unit - Idp	1093 266	1360 210	1443 040	113 147	1066 779	1348 515
■ Total	12607 532	21351 370	20329 410	1163 703	11545 476	18877 155

Actual operating expenditure of Planning & Development is R11, 545 million as compared to the year-to-date projected budget of R18, 877 million. The expenditure compared to the year-to-date budget will improve during the fourth quarter.

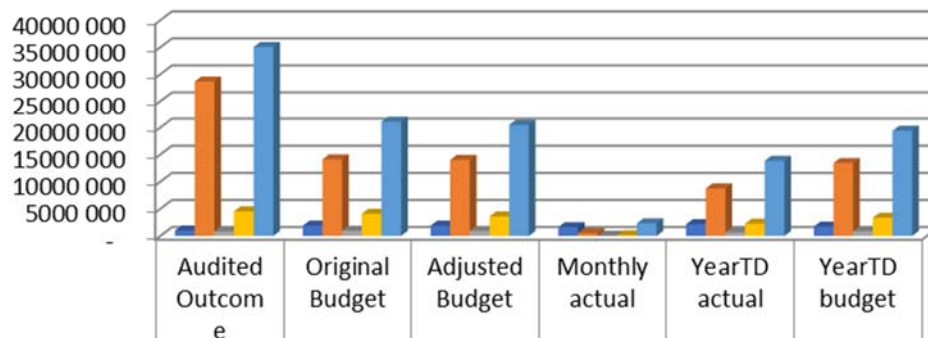
Consolidated performance of year-to-date expenditure on special projects against full year budget (Planning & Development)

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
PLANNING & DEVELOPMENT				
LOCAL ECONOMIC DEVELOPMENT				
OS: B&A PROJECT MANAGEMENT/LED SMME	726 750,00	685 000,00	94%	Continuing, to be completed in June 2019.
OS: B&A PROJECT MANAGEMENT/LED SMME	800 000,00	10 247,15	1%	Appointment has been done, R200 000 to be spent during June. The remaining R600 000 will be used in the next
OS: B&A PROJECT MANAGEMENT/LED EXPO	853 250,00	853 251,84	100%	Project is completed with a savings of R789 753.
OS: CATERING SERVICES/LED COORD	18 940,00	17 482,91	92%	The project is completed with a savings of R60 680.
C&PS: I&P AGRICULTURE/EMERGIN FARMER DEV	200 000,00	133 831,00	67%	SAITEX and WTO in June and April respectably.
OS: CATERING SERVICES/LED TR PR	6 800,00	2 978,19	44%	Project is in progress, commitment of R1 798 to be paid in June 2019.
CONTR: EXHIBIT INSTALLERS/LED TR PR	240 000,00	214 543,28	89%	SAITEX project in June 2019.
OC:ADV/PUB/MARK- GIFT&PROMO ITEMS/LED TR	75 000,00	-	0%	Project is in completion phase, projected completion to be in the fourth quarter.
OC: T&S DOM - ACCOMMODATION/LED TR PR	133 820,00	48 229,30	36%	Project is in progress, projected completion to be in the fourth quarter.
OS: B&A PROJECT MANAGEMEN/LED YOUTH ENTR	290 000,00	229 319,57	79%	The project is completed with a savings of R60 680.
GIS	-			
OS: B&A PROJECT MANAGEMENT/PK L USE CAPT	420 000,00	269 244,00	64%	Committed fund towards project implementation-Phokwane LM.
SPATIAL PLANNING				
C&PS: B&A AUDIT COMMITTEE/TRIBUNAL COM	62 130,00	28 384,66	46%	The District Municipal Planning Tribunal (DMPT) convened on the 28 May 2019. The DMPT will convene twice in the month of June. There is a saving in this vote code.
C&PS: B&A PROJECT MANAGEMENT/DIKG TTL D	80 000,00	54,78	0%	Completed the conveyancer reports. The outstanding milestones are the beneficiaries signatories and logement of the title deeds with Surveyor General office. The logement will be done before end of June 2019. The amount of R39 000 will be invoiced. There will be a saving in this project.
C&PS: B&A PROJECT MANAGEMENT/MAG INFILL	157 800,00	111 200,00	70%	The project outstanding activities are approved by DMPT and submission to the Surveyor General. The project will be submitted to the DMPT on the 19 June 2019.
C&PS: B&A PROJECT MANAGEMENT/PHOK INFILL	263 000,00	83 341,74	32%	There are two sites in this project; Farm Guldenskat 36 portion of portion 42 and Pampierstad Erven 5063 and 5064. There is a need for Environmental Authorisation at Guldenskat. The environmental specialist has started with Environmental Impact Assessment (EIA). The EIA will be completed in the 2019/2020 FY. As a result an amount of R140 000 has been rolled over. Pampierstad will be completed before end of June 2019.

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
PLANNING & DEVELOPMENT				
TOURISM				
OS: B&A PROJECT MANAGEMENT/GANS	500 000,00	77 910,00	16%	An amount of R222 452 has been rolled over resulting in a R199 638 savings.
OS: B&A PROJECT MANAGEMENT/IND EX	102 240,00	100 538,96	98%	Exhibition to be done in June 2019
OS: CATERING SERVICES/IND EX	9 000,00	4 073,04	45%	Exhibition done in May 2019 and resulted in a savings of R4 927.
CONTR: EXHIBIT INSTALLERS/IND EX	60 000,00	59 714,30	100%	Project resulted in a savings of R286.
OC:ADV/PUB/MARK-GIFTS&PROMO ITEMS/IND EX	4 290,00	3 843,48	90%	Exhibition done in May 2019 and a commitment of R3 843 to be paid in June 2019.
OC: T&S DOM - ACCOMMODATION/IND EX	85 420,00	51 058,26	60%	The project is complete and resulted in a savings of R34 362.
OC: T&S DOM - FOOD&BEVERAGE(SERV)/IND EX	9 300,00	-	0%	Exhibition done in May 2019. Project completed.
OC:T&S DOM TRP-W/OUT OPR OWN TRANP/IND E	7 410,00	-	0%	The project is complete.
OS: B&A PROJECT MANAGEMENT/DIAM D	175 000,00	-	0%	The project has been cancelled.
DM NC:FB-DIAMONDS & DORINGS SUPPORT	300 000,00	-	0%	Event has been cancelled.
OS: CATERING SERVICES/TOUR BUSIN	86 790,00	44 808,99	52%	Project completed with a savings of R41 981.
CONTR: EVENT PROMOTERS/TOUR BUSIN	348 000,00	120 625,54	35%	Project completed with a savings of R227 374.
OC: TRANSPORT - EVENTS/TOUR BUSIN	64 180,00	59 300,00	92%	Project is completed with a savings of R4 880.
N-P UB SCH: SCHOOL SUPP (OTH EDUC INST)/TOUR BUS	201 460,00	106 296,12	53%	To be completed during fourth quarter.
OS: CATERING SERVICES/TOUR ASS	74 000,00	1 636,00	2%	Completed with a savings of R72 364.
PRV DPT AGEN - PARK & TOURISM BOARD/NCTA	135 000,00	-	0%	Not utilised will result in a savings.
OS: CATERING SERVICES/EXHIB	6 300,00	-	0%	Not utilised will result in a savings.
OS: CLEANING SERVICES/EXHIB	1 200,00	406,96	34%	project resulted in a savings of R793.
OC: ADV/PUB/MARK-GIFTS&PROMO ITEMS/EXHIB	2 140,00	2 000,00	93%	The project is in progress.
CONTR: CATERING SERVICES/COM AWARE CAMP	150 000,00	40 480,00	27%	Not fully utilised will result in a savings.
CONTR: EVENT PROMOTERS/COM AWARE CAMP	195 000,00	127 782,05	66%	Project resulted in a savings of R66 162.
CONTR: GRAPHIC DESIGNERS	75 000,00	14 592,24	19%	The delivery will be done on 14 June 2019.
OC: ADV/PUB/MARK- CORP & MUN ACT/TOUR AD	140 000,00	60 999,02	44%	The project is in progress completion will be done by end of June 2019.
OC: ADV/PUB/MARK-GIFTS&PROMO ITEMS/TRV G	360 000,00	21 794,60	6%	The project is in progress completion will be done by end of June 2019.
IDP				
OS: CATERING SERVICES/IDP STEER	5 050,00	1 405,00	28%	IDP steering meeting held in the second quarter, remainder of budget to be utilised in the fourth quarter.
STRATEGIC PLANNING	350 000,00	204 493,27	58%	Strategic session held in November 2018, final strategic session was held in January 2019.
INV - MATERIALS & SUPPLIES/PRINT & STAT-IDP	2 350,00	2 343,64	100%	Budget to be utilised during the fourth quarter.
TOTAL	7 776 620,00	3 793 209,89	49%	

The actual spending on special projects for Planning & Development amounted to R3 793 209 for the month. Spending to improve during the fourth quarter.

OPERATING EXPENDITURE - PROJECT MANAGEMENT & ADVISORY SERVICES



■ 06.1 - Infrastructure Service Directorate	1028 229	1891 860	1914 930	1621 906	2163 512	1730 295
■ 06.2 - Project Management & Advisory Service	28664 407	14108 890	14013 240	506 015	8756 171	13445 316
■ 06.3 - Infrastructure Service - Roads Maint	812 825	969 860	934 280	47 649	671 705	859 370
■ 06.4 - Housing Administration	4544 725	4099 380	3605 980	141 613	2262 205	3364 935
■ Total	35050 186	21069 990	20468 430	2317 183	13853 593	19399 916

Actual operating expenditure of Project Management & Advisory Services is R13, 853 million as compared to the year-to-date projected budget of R19, 399 million. The expenditure compared to the year-to-date budget will improve during the fourth quarter.

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

DESCRIPTION	FULL YEAR BUDGET 2018/19	YTD ACTUAL	% SPENT	COMMENT
PROJECT MANAGEMENT & ADVISORY SERVICES				
INFRASTRUCTURE SERVICES DIRECTORATE				
OS: CATERING SERVICES/FORUM	6 400,00	5 106,17	80%	To be completed by end of the fourth quarter.
PROJECT MANAGEMENT & ADVISORY SERVICE				
OS: B&A PROJECT MANAGEMENT/RAMS	2 495 800,00	1 137 050,62	46%	RRAMS started and is performing well. Claim for May was received and is with SCM for processing. Claim for June only expected by end of June 2019. Creditor expected.
OC: T&S DOM - ACCOMMODATION/RAMS	6 200,00	-	0%	To attend meeting at end of June 2019. Creditor expected.
OC: T&S DOM PUB TRP - AIR TRANSPORT/RAMS	16 000,00	-	0%	To attend meeting at end of June 2019. Creditor expected.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/RAMS	3 000,00	-	0%	To attend meeting at end of June 2019. Creditor expected.
DM NC: FRANCES BAARD - ELECTRICITY/MAGARENG	386 250,00	262 547,00	68%	Final claim received. To be paid out in June 2019. Budget to be depleted.
DM NC: FRANCES BAARD - ELECTRICITY/DIKGATLONG	1 750 000,00	705 629,82	40%	Letter written to local municipality to submit final claims by 15 June 2019.
DM NC: FRANCES BAARD - ELECTRICITY/PHOKWANE	1 750 000,00	923 652,10	53%	Letter written to local municipality to submit final claims by 15 June 2019.
DM NC: FRANCES BAARD - ROAD/SOL PLAATJE	1 750 000,00	1 392 961,93	80%	Letter written to local municipality to submit final claims by 15 June 2019.
DM NC: WATER/MAGARENG	1 363 750,00	1 363 750,00	100%	Completed
TOTAL	9 527 400,00	5 790 697,64	61%	

The actual spending on special projects for Project Management & Advisory Services amounted to R5 790 697 for the month. Spending is dependent on claims received from the local municipalities.

IN-YEAR BUDGET STATEMENT TABLES (ANNEXURE: A)**Table C1: Monthly Budget Statement Summary**

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M11 May									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	-	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-	-		-
Investment revenue	5 830	4 805	4 805	600	5 075	4 405	670	15%	4 805
Transfers and subsidies	117 699	118 790	118 790	17	118 035	118 782	(746)	-1%	118 790
Other own revenue	1 289	1 503	1 803	15	706	1 628	(922)	-57%	1 803
Total Revenue (excluding capital transfers and contributions)	124 818	125 098	125 398	633	123 816	124 814	(998)	-1%	125 398
Employee costs	57 917	72 692	72 491	4 736	50 113	63 539	(13 425)	-21%	72 491
Remuneration of Councillors	6 567	5 875	7 230	506	6 185	6 515	(330)	-5%	7 230
Depreciation & asset impairment	3 877	3 551	3 899	280	2 672	3 545	(873)	-25%	3 899
Finance charges	451	222	222	-	136	111	24	22%	222
Materials and bulk purchases	1 455	1 635	1 612	83	1 199	1 480	(281)	-19%	1 612
Transfers and subsidies	24 796	8 873	8 373	306	5 303	8 391	(3 088)	-37%	8 373
Other expenditure	22 480	35 669	35 098	2 986	21 178	32 705	(11 527)	-35%	35 098
Total Expenditure	117 544	128 517	128 926	8 898	86 787	116 287	(29 500)	-25%	128 926
Surplus/(Deficit)	7 274	(3 419)	(3 528)	(8 266)	37 029	8 527	28 502	334%	(3 528)
Transfers and subsidies - capital (monetary allocations) (National /	-	2 521	2 521	248	1 308	2 521	(1 213)	-48%	2 521
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	7 274	(898)	(1 007)	(8 018)	38 337	11 048	27 289	247%	(1 007)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	7 274	(898)	(1 007)	(8 018)	38 337	11 048	27 289	247%	(1 007)
Capital expenditure & funds sources									
Capital expenditure	627	8 050	11 130	216	5 865	9 626	(3 761)	-39%	11 130
Capital transfers recognised	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	627	8 050	11 130	216	5 865	9 626	(3 761)	-39%	11 130
Total sources of capital funds	627	8 050	11 130	216	5 865	9 626	(3 761)	-39%	11 130
Financial position									
Total current assets	68 436	44 551	60 990		107 095				60 990
Total non current assets	58 161	65 695	60 866		61 302				60 866
Total current liabilities	22 322	24 757	17 689		25 887				17 689
Total non current liabilities	28 490	32 000	28 490		28 387				28 490
Community wealth/Equity	75 785	53 489	75 677		114 123				75 677
Cash flows									
Net cash from (used) operating	1 952	4 774	5 013	(7 170)	48 308	4 596	(43 713)	-951%	5 013
Net cash from (used) investing	1 226	(7 936)	(11 016)	(218)	(12 029)	(10 202)	1 827	-18%	(11 016)
Net cash from (used) financing	(2 208)	(2 485)	(2 485)	-	(1 194)	(2 278)	(1 084)	48%	(2 485)
Cash/cash equivalents at the month/year end	51 072	41 401	54 281	-	92 207	54 883	(37 324)	-68%	48 635
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	260	86	260	284	5	12	226	471	1 606
Creditors Age Analysis									
Total Creditors	74	-	-	6	-	-	-	-	80

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
<i>Governance and administration</i>		111 605	122 632	122 932	570	122 123	122 430	(307)	0%	122 932
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		111 605	122 632	122 932	570	122 123	122 430	(307)	0%	122 932
<i>Community and public safety</i>		345	368	368	-	-	368	(368)	-100%	368
Public safety		345	368	368	-	-	368	(368)	-100%	368
<i>Economic and environmental services</i>		12 663	4 619	4 619	310	3 000	4 537	(1 536)	-34%	4 619
Planning and development		12 663	4 619	4 619	310	3 000	4 537	(1 536)	-34%	4 619
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>	4	204	-	-	-	-	-	-		-
Total Revenue - Functional	2	124 818	127 619	127 919	881	125 124	127 335	(2 211)	-2%	127 919
Expenditure - Functional										
<i>Governance and administration</i>		60 381	71 109	74 664	4 335	53 187	65 435	(12 249)	-19%	74 664
Executive and council		26 332	26 864	29 714	1 864	21 863	26 903	(5 040)	-19%	29 714
Finance and administration		34 048	44 245	44 950	2 471	31 323	38 532	(7 209)	-19%	44 950
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		10 235	12 108	11 392	639	7 226	10 578	(3 352)	-32%	11 392
Public safety		5 690	8 009	7 786	497	4 964	7 213	(2 249)	-31%	7 786
Housing		4 545	4 099	3 606	142	2 262	3 365	(1 103)	-33%	3 606
<i>Economic and environmental services</i>		43 257	40 820	37 642	3 614	23 794	35 457	(11 663)	-33%	37 642
Planning and development		39 442	33 842	31 964	3 029	20 557	30 096	(9 538)	-32%	31 964
Environmental protection		3 815	6 978	5 678	586	3 237	5 361	(2 124)	-40%	5 678
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		3 671	4 480	5 228	311	2 579	4 816	(2 237)	-46%	5 228
Total Expenditure - Functional	3	117 544	128 517	128 926	8 898	86 787	116 287	(29 500)	-25%	128 926
Surplus/ (Deficit) for the year		7 274	(898)	(1 007)	(8 018)	38 337	11 048	27 289	247%	(1 007)

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

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-		-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Budget & Treasury Office		111 605	122 632	122 932	570	122 123	122 430	(307)	-0,3%	122 932
Vote 04 - Administration		345	368	368	-	-	368	(368)	-100,0%	368
Vote 05 - Planning & Development		204	-	-	-	-	-	-		-
Vote 06 - Infrastructure Services		12 663	4 619	4 619	310	3 000	4 537	(1 536)	-33,9%	4 619
Total Revenue by Vote	2	124 818	127 619	127 919	881	125 124	127 335	(2 211)	-1,7%	127 919
Expenditure by Vote	1									
Vote 01 - Executive & Council		10 219	9 569	11 346	750	9 179	10 343	(1 165)	-11,3%	11 346
Vote 02 - Office Of The Municipal Manager		16 114	17 295	18 368	1 113	12 685	16 560	(3 875)	-23,4%	18 368
Vote 03 - Budget & Treasury Office		16 764	22 948	22 657	1 015	14 259	18 380	(4 121)	-22,4%	22 657
Vote 04 - Administration		26 789	36 283	35 758	2 538	25 265	32 726	(7 461)	-22,8%	35 758
Vote 05 - Planning & Development		12 608	21 351	20 329	1 164	11 545	18 877	(7 332)	-38,8%	20 329
Vote 06 - Infrastructure Services		35 050	21 070	20 468	2 317	13 854	19 400	(5 546)	-28,6%	20 468
Total Expenditure by Vote	2	117 544	128 517	128 926	8 898	86 787	116 287	(29 500)	-25,4%	128 926
Surplus/ (Deficit) for the year	2	7 274	(898)	(1 007)	(8 018)	38 337	11 048	27 289	247,0%	(1 007)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Source										
Rental of facilities and equipment		1 003	1 003	1 003	8	684	919	(235)	-26%	1 003
Interest earned - external investments		5 830	4 805	4 805	600	5 075	4 405	670	15%	4 805
Transfers and subsidies		117 699	118 790	118 790	17	118 035	118 782	(746)	-1%	118 790
Other revenue		286	500	800	7	21	708	(687)	-97%	800
Gains on disposal of PPE		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		124 818	125 098	125 398	633	123 816	124 814	(998)	-1%	125 398
Expenditure By Type										
Employee related costs		57 917	72 692	72 491	4 736	50 113	63 539	(13 425)	-21%	72 491
Remuneration of councillors		6 567	5 875	7 230	506	6 185	6 515	(330)	-5%	7 230
Debt impairment		88	3	3	-	-	3	(3)	-100%	3
Depreciation & asset impairment		3 877	3 551	3 899	280	2 672	3 545	(873)	-25%	3 899
Finance charges		451	222	222	-	136	111	24	22%	222
Bulk purchases								-		
Other materials		1 455	1 635	1 612	83	1 199	1 480	(281)	-19%	1 612
Contracted services		12 504	20 745	20 045	2 525	12 227	18 676	(6 449)	-35%	20 045
Transfers and subsidies		24 796	8 873	8 373	306	5 303	8 391	(3 088)	-37%	8 373
Other expenditure		9 859	14 621	14 749	461	8 899	13 742	(4 843)	-35%	14 749
Loss on disposal of PPE		29	300	300	-	53	285	(232)	-82%	300
Total Expenditure		117 544	128 517	128 926	8 898	86 787	116 287	(29 500)	-25%	128 926
Surplus/(Deficit)		7 274	(3 419)	(3 528)	(8 266)	37 029	8 527	28 502	0	(3 528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	2 521	2 521	248	1 308	2 521	(1 213)	(0)	2 521
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		7 274	(898)	(1 007)	(8 018)	38 337	11 048			(1 007)
Taxation								-		
Surplus/(Deficit) after taxation		7 274	(898)	(1 007)	(8 018)	38 337	11 048			(1 007)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		7 274	(898)	(1 007)	(8 018)	38 337	11 048			(1 007)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		7 274	(898)	(1 007)	(8 018)	38 337	11 048			(1 007)

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		(3 209)	100	100	-	-	100	(100)	-100%	100
Vote 02 - Office Of The Municipal Manager		45	53	59	2	9	18	(9)	-48%	59
Vote 03 - Budget & Treasury Office		205	17	17	-	13	17	(4)	-23%	17
Vote 04 - Administration		346	4 388	4 708	45	2 118	3 705	(1 587)	-43%	4 708
Vote 05 - Planning & Development		3	28	28	-	15	28	(13)	-45%	28
Vote 06 - Infrastructure Services		3 238	3 464	6 218	169	3 710	5 759	(2 049)	-36%	6 218
Total Capital single-year expenditure	4	627	8 050	11 130	216	5 865	9 626	(3 761)	-39%	11 130
Total Capital Expenditure		627	8 050	11 130	216	5 865	9 626	(3 761)	-39%	11 130
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		(2 621)	1 744	2 050	13	252	1 009	(757)	-75%	2 050
Executive and council		(3 164)	153	159	2	9	118	(109)	-92%	159
Finance and administration		544	1 591	1 891	11	243	891	(648)	-73%	1 891
<i>Community and public safety</i>		4	2 028	2 048	36	1 863	2 045	(181)	-9%	2 048
Public safety		4	2 028	2 048	36	1 863	2 045	(181)	-9%	2 048
<i>Economic and environmental services</i>		3 243	4 254	7 008	168	3 736	6 549	(2 813)	-43%	7 008
Planning and development		3 241	3 467	6 221	169	3 711	5 763	(2 052)	-36%	6 221
Environmental protection		2	787	787	(2)	25	787	(762)	-97%	787
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		-	24	24	-	14	24	(10)	-42%	24
Total Capital Expenditure - Functional Classification	3	627	8 050	11 130	216	5 865	9 626	(3 761)	-39%	11 130
Funded by:										
National Government		-	-	-	-	-	-	-		-
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital		-	-	-	-	-	-	-		-
Borrowing	6							-		
Internally generated funds		627	8 050	11 130	216	5 865	9 626	(3 761)	-39%	11 130
Total Capital Funding		627	8 050	11 130	216	5 865	9 626	(3 761)	-39%	11 130

Table C6 Monthly Budget Statement - Financial Position

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		71	401	(2 773)	1 537	(2 773)
Call investment deposits		57 051	41 000	57 051	90 670	57 051
Consumer debtors		862	–	563	1 606	563
Other debtors		9 291	2 000	4 989	12 095	4 989
Current portion of long-term receivables		819	820	819	819	819
Inventory		342	330	342	367	342
Total current assets		68 436	44 551	60 990	107 095	60 990
Non current assets						
Long-term receivables		7 560	8 000	7 560	7 560	7 560
Property, plant and equipment		49 390	56 636	52 131	52 684	52 131
Intangible		580	428	544	426	544
Other non-current assets		631	631	631	631	631
Total non current assets		58 161	65 695	60 866	61 302	60 866
TOTAL ASSETS		126 597	110 246	121 855	168 396	121 855
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		2 455	–	2 455	1 261	2 455
Consumer deposits		1	–	1	0	1
Trade and other payables		11 376	12 757	9 219	19 537	9 219
Provisions		8 490	12 000	6 014	5 088	6 014
Total current liabilities		22 322	24 757	17 689	25 887	17 689
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		28 490	32 000	28 490	28 387	28 490
Total non current liabilities		28 490	32 000	28 490	28 387	28 490
TOTAL LIABILITIES		50 812	56 757	46 178	54 274	46 178
NET ASSETS	2	75 785	53 489	75 677	114 123	75 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		48 053	31 314	47 945	86 390	47 945
Reserves		27 732	22 176	27 732	27 732	27 732
TOTAL COMMUNITY WEALTH/EQUITY	2	75 785	53 489	75 677	114 123	75 677

Table C7 Monthly Budget Statement - Cash Flow

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Other revenue		681	518	818	778	8 315	750	7 565	1009%	818
Government - operating		117 434	121 311	121 311	-	124 917	111 202	13 715	12%	121 311
Government - capital								-		
Interest		5 830	4 805	4 805	600	11 346	4 405	6 941	158%	4 805
Payments										
Suppliers and employees		(86 887)	(112 765)	(113 325)	(7 739)	(85 663)	(103 881)	(18 218)	18%	(113 325)
Finance charges		(451)	(222)	(222)	-	(136)	(204)	(68)	33%	(222)
Transfers and Grants		(34 655)	(8 873)	(8 373)	(809)	(10 471)	(7 675)	2 795	-36%	(8 373)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 952	4 774	5 013	(7 170)	48 308	4 596	(43 713)	-951%	5 013
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		137						-		
Decrease (Increase) in non-current debtors		554						-		
Decrease (increase) other non-current receivables			114	114				-		114
Decrease (increase) in non-current investments		4 400				(5 950)	-	(5 950)	#DIV/0!	
Payments										
Capital assets		(3 865)	(8 050)	(11 130)	(218)	(6 079)	(10 202)	(4 123)	40%	(11 130)
NET CASH FROM/(USED) INVESTING ACTIVITIES		1 226	(7 936)	(11 016)	(218)	(12 029)	(10 202)	1 827	-18%	(11 016)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(2 208)	(2 485)	(2 485)		(1 194)	(2 278)	(1 084)	48%	(2 485)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 208)	(2 485)	(2 485)	-	(1 194)	(2 278)	(1 084)	48%	(2 485)
NET INCREASE/ (DECREASE) IN CASH HELD		970	(5 647)	(8 487)	(7 387)	35 085	(7 884)			(8 487)
Cash/cash equivalents at beginning:		50 102	47 047	62 768		57 122	62 768			57 122
Cash/cash equivalents at month/year end:		51 072	41 401	54 281		92 207	54 883			48 635

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>Revenue By Source</u>			
	Rental of facilities and equipment	-26%	The demand for the rental of facilities and equipment is higher than anticipated. Local municipalities are using the facilities and equipment provided by the municipality.	None needed
	Interest earned - external investments	15%	Interest earned is higher than anticipated due to higher interest rates from investments.	None needed
	Other revenue	-97%	The revenue expected from other sources was much higher than expected.	None needed
2	<u>Expenditure By Type</u>			
	Salaries	-26%	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	-19%	Repairs and maintenance on assets was lower than expected. Repairs & maintenance is only done as and when the need arise.	Consult with managers, to ensure that spending is as planned.
	Transfers and grants	-37%	Will improve as the year progress and projects are implemented within the local municipalities. Local municipalities tend to submit claims during the fourth quarter.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-35%	Other expenditure lower than expected, expenditure improved from the third quarter to the fourth quarter as compared to the first and second quarter	Consult with managers, to ensure that spending is as planned.
3	<u>Capital Expenditure</u>			
	Capital expenditure	-39%	Capital projects spending lower than anticipated, due to the increase on the adjustment budget.	None needed.
4	<u>Financial Position</u>			
	Current Assets	56%	Current assets shows an increase of 56% which is mainly due to investments being higher than anticipated.	None needed.
	Non-Current Liabilities	0%	No change in non-current liabilities.	None needed.
	Accumulated Surplus	80%	Accumulated surplus shows an increase of 80% 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	-951%	Net cash from operating activities is higher than the year-to-date budget as a result of receipts being higher than projected.	Consult with managers, to ensure that spending is as planned.
	Net cash from operating / (used) Investing Activities	-18%	Payments relating to capital assets and increase on investments were higher than expected due to having excess cash available to invest due to early payment of grants to the municipality.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they on track.

More detail on operating variances is available on pages 04 to 14 of this report.

Table SC2 Monthly Budget Statement - performance indicators

DC9 Frances Baard - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May							
Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-1,5%	2,9%	3,2%	0,2%	5,8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		18,3%	23,8%	15,4%	15,9%	15,4%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	306,6%	180,0%	344,8%	466,1%	344,8%
Liquidity Ratio	Monetary Assets/Current Liabilities		255,9%	167,2%	306,9%	408,9%	306,9%
<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		14,8%	8,6%	11,1%	17,2%	11,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Other Indicators</u>							
Employee costs	Employee costs/Total Revenue - capital revenue		46,4%	58,1%	57,8%	36,8%	57,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,5%	4,0%	3,8%	2,3%	3,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		3,5%	3,0%	3,3%	0,1%	5,9%

The above ratios indicate that the municipality is financially stable and adequately funded to continue with its operations. The year-to-date ratio of employee costs as compared to the total revenue – capital revenue for the year to date is 36,8%.

Table SC3 Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May														
Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Other	1900	260	86	260	284	5	12	226	471	1 606	999			
Total By Income Source	2000	260	86	260	284	5	12	226	471	1 606	999	-	-	
2011/12 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	250	82	256	868					1 456	868			
Other	2500	10	5	5	(584)	5	12	226	471	150	131			
Total By Customer Group	2600	260	86	260	284	5	12	226	471	1 606	999	-	-	

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 31 May 2019 in respect of Provincial and Local Governments Department.

- Department of Safety R81 791.81;
- Department of Transport R786 255.10; and
- Department of Roads R7.23.

- ***Post-Service Benefits***

There are seven outstanding debt reflected for more than 90 days as at 31 May 2019.

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

- ***Sundry Debtors***

The following outstanding debt reflected for more than 90 days as at 31 May 2019 for sundry debtors.

- Ms. MM Moloi R56 052.60 the account was handed over to Office of the State Attorney for collection;
- Mr. KK Moruri R3 712.50, for the loss of a pool laptop;
- Ms. MP Choche R371.25, for the loss of pool laptop; and
- Ms. M Modise R6 000 for failed courses, arrangement made to deduct R1 000 p.m from employee's salary; and
- MTN for the cellphone tower R5 118.10

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

- Mr. W. Johnson R12, 955.51;
- Ms. PR. Molefi R6, 875.41; and
- Ms. T. Nicholas R 8, 771.76.

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

- ***Over payment of salaries***

- Mr. BM Maribe R3 465.25. Mr. Maribe signed a commitment to pay the municipality an amount of R500 a month until the expenditure is fully recovered. However only R1 000 has been paid for a year, the account has been handed over to the State Attorney.

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2018/19								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900	74			6					80
Total By Customer Type	1000	74	-	-	6	-	-	-	-	80

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 2019 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY		
EXPENDITURE STATISTICS		May-19
PAYMENTS		
Total value of all payments		R 8 657 021
Electronic transfers		148
Cheques issued		2
SALARIES		
Number of salary beneficiaries		159
Councillors		17
Total Councillors	27	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	17	
* Councillors without Remuneration	10	
Employees		142
* Remunerated Employee's	136	
* Remunerated Terminated Employees	4	
Pensioners	2	
Total remuneration paid		4 267 215
Councillors		362 990
Employees		2 203 667
Pensioners		2 841

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

SUPPLY CHAIN MANAGEMENT:

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

Council is empowered by the MFMA and its regulation to exercise oversight over the implementation of the Supply Chain Management Policy. The following is hereby reported as stipulated in the SCM Policy.

Implementation of the approved Supply Chain Management Policy:

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

Implementation of the Supply Chain Management Process:

- **Training of Supply Chain Management Officials**

No SCM officials attended training during May 2019.

- **Demand Management**

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribe by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS. The procurement plan for 2018-19 was approved by the Accounting Officer.

- **Acquisition Management**

For the period of May 2019, no contract (R200 000 +) was awarded by the Municipal Manager.

For the period of May 2019, two written quotations (R30 000-R200 000) were awarded by the Municipal Manager.

1. Red Apple Media- printing of IDP- R41 238.01
2. BSDO-printing of annual report- R21 950.44

Total orders issued total R516 172.19

Orders per department:

Council & Executive	R	74 615.49
Municipal Manager	R	53 836.52
Finance	R	38 214.72
Administration	R	262 559.56
Planning & Development	R	84 322.92
Technical Service	R	2 622.98

a. Disposal Management

No Assets were disposed off.

b. Deviations

One deviation was approved by the Municipal Manager.

1. Coastal hire – hiring of pump-R7 125.00

c. Issues from Stores

Total orders issued total R22 611.83

Issues per department

Council & Executive	R 0.00
Municipal Manager	R 1 838.97
Finance	R 3 022.43
Administration	R 14 383.50
Planning & Development	R 2 611.62
Technical service	R 755.31

d. List of accredited Service Providers

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

e. Support to Local Municipalities

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

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 R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee	Variable or Fixed	Interest Rate ,	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature	Investment Top Up	Closing Balance
<u>Municipality</u>			notice											
NEDCOR		4	notice	Yes	0,0787		0	0	05 July 2019	7 000	47	(47)	-	7 000
NEDCOR		1	notice	Yes	0,066		0	0	31 May 2019	6 000	34	(34)	-	6 000
NEDCOR		4	notice	Yes	0,0794		0	0	17 July 2019	10 000	67	(67)	-	10 000
NEDCOR		4	notice	Yes	0,0792		0	0	02 August 2019	6 000	40	(40)	-	6 000
STANDARD BANK		4	call	Yes	0,078		0	0	05 July 2019	3 000	20	(20)	-	3 000
STANDARD BANK		1	notice	Yes	0,0665		0	0	31 May 2019	5 000	28	(28)	-	5 000
STANDARD BANK		4	notice	Yes	0,078		0	0	05 July 2019	7 000	46	(46)	-	7 000
STANDARD BANK		4	notice	Yes	0,078		0	0	02 August 2019	6 000	40	(40)	-	6 000
STANDARD BANK		4	call	Yes	0,07825		0	0	17 July 2019	10 000	66	(66)	-	10 000
ABSA		1	notice	Yes	0,0655		0	0	31 May 2019	5 001	28	(28)	-	5 001
ABSA		4	notice	Yes	0,0749		0	0	05 July 2019	3 000	19	(19)	-	3 000
ABSA		4	notice	Yes	0,0754		0	0	02 August 2019	3 000	19	(19)	-	3 000
FNB		4	call	Yes	0,0732		0	0	05 July 2019	3 000	19	(19)	-	3 000
FNB		1	notice	Yes	0,066		0	0	31 May 2019	5 500	31	(31)	-	5 500
FNB		4	notice	Yes	0,0773		0	0	02 August 2019	5 000	33	(33)	-	5 000
FNB		4		Yes	0,0763		0	0	17 July 2019	4 000	26	(26)	-	4 000
Municipality sub-total							0	0		6 050		-	-	6 050

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	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		116 083	117 209	117 209	(45)	116 937	117 209	(272)	-0,2%	117 209
Equitable Share		112 317	116 209	116 209	-	116 209	116 209	0	0,0%	116 209
Expanded Public Works Programme Integrated Grant for Municipalities		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant (Schedule 5B)	3	2 516	-	-	-	-	-	-		-
Other transfers and grants (insert description)								-		
Provincial Government:		1 311	1 481	1 481	62	1 099	1 481	(382)	-25,8%	1 481
Expanded Public Works Programme		966	1 113	1 113	62	1 099	1 113	(14)	-1,3%	1 113
Health	4	-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Other transfers and grants (insert description)								-		
District Municipality:		-	-	-	-	-	-	-		-
(insert description)								-		
Other grant providers:		304	100	100	-	-	92	(92)	-100,0%	100
Northern Cape Economic Development Agency		164	-	-	-	-	-	-		-
Production		40	-	-	-	-	-	-		-
Services Sector SETA		100	100	100	-	-	92	(92)	-100,0%	100
Unspecified		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	117 699	118 790	118 790	17	118 035	118 782	(746)	-0,6%	118 790
Capital Transfers and Grants										
National Government:		-	2 521	2 521	248	1 308	2 521	(1 213)	-48,1%	2 521
Rural Road Asset Management Systems Grant		-	2 521	2 521	248	1 308	2 521	(1 213)	-48,1%	2 521
Provincial Government:		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
(insert description)								-		
Other grant providers:		-	-	-	-	-	-	-		-
(insert description)								-		
Total Capital Transfers and Grants	5	-	2 521	2 521	248	1 308	2 521	(1 213)	-48,1%	2 521
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	117 699	121 311	121 311	266	119 343	121 303	(1 960)	-1,6%	121 311

Table SC7 Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
								-		
Provincial Government:		105 015	118 274	122 322	8 804	83 522	111 729	(28 208)	-25,2%	122 322
								-		
Equitable Share		101 583	113 272	117 320	6 784	79 014	107 033	(28 019)	-26,2%	117 320
Local Government Financial Management Grant [Schedule 5B]		468	1 000	1 000	17	841	935	(93)	-10,0%	1 000
Rural Road Asset Management Systems Grant		2 213	2 521	2 521	216	1 137	2 311	(1 174)	-50,8%	2 521
Capacity Building		-	-	-	1 582	1 582	-	1 582		-
Disaster and Emergency Services		44	368	368	-	-	337	(337)	-100,0%	368
Expanded Public Works Programme		101	1 113	1 113	206	948	1 113	(165)	-14,9%	1 113
Health		-	-	-	-	-	-	-		-
Housing		598	-	-	-	-	-	-		-
Housing Projects		8	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	100	100	34	76	92	(16)	-17,4%	100
Education Training and Development Practices SETA		-	-	-	-	-	-	-		-
Services Sector SETA		-	100	100	34	76	92	(16)	-17,4%	100
Total operating expenditure of Transfers and Grants:		105 015	118 374	122 422	8 838	83 597	111 821	(28 224)	-25,2%	122 422
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		105 015	118 374	122 422	8 838	83 597	111 821	(28 224)	-25,2%	122 422

Table SC8 Monthly Budget Statement - councilor 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	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 958	4 181	5 391	397	4 941	4 841	100	2%	5 391
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		1 087	1 125	1 253	72	797	1 138	(341)	-30%	1 253
Cellphone Allowance		522	570	586	37	447	536	(89)	-17%	586
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		6 567	5 875	7 230	506	6 185	6 515	(330)	-5%	7 230
% increase	4		-10,5%	10,1%						10,1%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 898	6 473	6 473	404	2 973	5 934	(2 960)	-50%	6 473
Pension and UIF Contributions		323	9	9	1	5	8	(3)	-42%	9
Medical Aid Contributions		6	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		4	360	360	-	-	353	(353)	-100%	360
Motor Vehicle Allowance		182	-	-	-	-	-	-		-
Cellphone Allowance		62	102	102	7	46	94	(48)	-51%	102
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		132	591	365	0	0	250	(250)	-100%	365
Payments in lieu of leave		(520)	170	170	-	-	30	(30)	-100%	170
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		4 087	7 705	7 479	411	3 024	6 669	(3 644)	-55%	7 479
% increase	4		88,5%	83,0%						83,0%
Other Municipal Staff										
Basic Salaries and Wages		36 334	41 157	42 302	3 005	34 649	38 681	(4 032)	-10%	42 302
Pension and UIF Contributions		5 530	5 694	5 986	432	4 912	5 462	(551)	-10%	5 986
Medical Aid Contributions		1 804	1 815	2 105	189	2 215	1 906	309	16%	2 105
Overtime		196	283	283	25	191	259	(69)	-26%	283
Performance Bonus		2 983	2 968	2 968	224	224	2 655	(2 431)	-92%	2 968
Motor Vehicle Allowance		3 470	5 853	4 055	250	2 960	3 867	(907)	-23%	4 055
Cellphone Allowance		143	152	237	17	198	210	(12)	-6%	237
Housing Allowances		371	509	590	34	396	534	(138)	-26%	590
Other benefits and allowances		1 147	1 557	1 155	37	420	1 093	(673)	-62%	1 155
Payments in lieu of leave		1 256	1 437	1 437	-	-	1 229	(1 229)	-100%	1 437
Long service awards		291	478	478	-	-	16	(16)	-100%	478
Post-retirement benefit obligations	2	305	3 084	3 417	112	925	957	(32)	-3%	3 417
Sub Total - Other Municipal Staff		53 830	64 987	65 012	4 326	47 089	56 870	(9 781)	-17%	65 012
% increase	4		20,7%	20,8%						20,8%
Total Parent Municipality		64 484	78 567	79 721	5 243	56 298	70 054	(13 755)	-20%	79 721
			21,8%	23,6%						23,6%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		64 484	78 567	79 721	5 243	56 298	70 054	(13 755)	-20%	79 721
% increase	4		21,8%	23,6%						23,6%
TOTAL MANAGERS AND STAFF		57 917	72 692	72 491	4 736	50 113	63 539	(13 425)	-21%	72 491

PERSONNEL ATTENDANCES:

Personnel attendance in the workplace (finance department) for the month of May 2019 averages 79%.

Attendance trends are summarized as follows:

		Senior Management	Middle Management	Supervisory	Clerical
Number of Members		1	3	6	11
Leave		0	6	17	2
Sick Leave		0	7	4	14
Courses / Seminar		0	0	0	0
Meetings		0	0	0	0
Study leave		2	0	6	2
Maternity Leave		0	0	0	22
Family Responsibility		0	0	0	2
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		20	31	105	133
Total Workdays		22	44	132	175
Percentage Attendance per Group		91%	70%	80%	76%
Average		79%			

Personnel Development:

- No officials went for any training during the month of May 2019.

INTERNSHIP PROGRAMME

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

Three (3) interns were appointed in October 2018, two (2) appointed intern positions will be filled by 30 June 2019.

SUPPORT OF LOCAL MUNICIPALITIES

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

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

DC9 Frances Baard - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May																								
Description	Ref	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework										
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year								
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	2011/12	+1 2012/13	+2 2013/14								
Cash Receipts By Source																								
Rental of facilities and equipment							332		16	8	-	-	(337)	18	19	20								
Interest earned - external investments		613	414	6 323	406	599	241	520	379	608	642	600	(6 541)	4 805	5 247	5 247								
Transfer receipts - operating		48 420	3 045	-	50	507	38 736	17	1 089	29 053	4 000	-	(3 606)	121 311	124 488	128 418								
Other revenue		1 521	4 997	(3 905)	767	14 183	(13 170)	2 076	253	452	8	778	(7 160)	800	500	500								
Cash Receipts by Source		50 554	8 456	2 417	1 223	15 290	26 138	2 612	1 737	30 121	4 650	1 379	(17 644)	126 934	130 254	134 185								
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													114	114										
Receipt of non-current receivables													-											
Change in non-current investments					(5 950)								5 950											
Total Cash Receipts by Source		50 554	8 456	2 417	(4 727)	15 290	26 138	2 612	1 737	30 121	4 650	1 379	(11 580)	127 048	130 254	134 185								
Cash Payments by Type													-											
Employee related costs		3 582	4 638	5 576	3 542	7 766	6 000	4 841	4 473	4 638	3 759	4 636	16 237	69 689	71 332	75 227								
Remuneration of councillors		530	572	553	561	561	551	552	724	566	523	506	1 032	7 230	6 228	6 601								
Interest paid							136						87	222										
Other materials		75	108	204	100	382				218	29	127	393	1 637	1 695	1 741								
Contracted services		441	264	586	626	590	310	401	983	398	629	280	14 514	20 020	19 235	19 205								
Grants and subsidies paid - other municipalities													7 000	7 000	9 600	10 000								
Grants and subsidies paid - other		3 072	259	1	310	1 159	2 748	52	1 005	821	236	809	(9 097)	1 373	1 825	2 027								
General expenses		957	274	2 914	4 810	1 403	1 025	3 588	(1 473)	1 023	2 551	2 190	(4 515)	14 748	14 253	14 675								
Cash Payments by Type		8 658	6 115	9 833	9 949	11 862	10 768	9 433	5 712	7 664	7 727	8 548	25 651	121 921	124 167	129 478								
Other Cash Flows/Payments by Type																								
Capital assets		762	1 568	1 531	768	325	94	-	107	10	698	218	5 051	11 130	1 900									
Repayment of borrowing							1 194	-					1 291	2 485										
Other Cash Flows/Payments													-											
Total Cash Payments by Type		9 420	7 683	11 364	10 716	12 187	12 056	9 433	5 818	7 674	8 425	8 766	31 992	135 535	126 067	129 478								
													-											
NET INCREASE/(DECREASE) IN CASH HELD		41 134	774	(8 947)	(15 443)	3 103	14 083	(6 821)	(4 081)	22 447	(3 776)	(7 387)	(43 572)	(8 487)	4 187	4 707								
Cash/cash equivalents at the month/year beginning:		57 122	98 256	99 030	90 083	74 640	77 743	91 826	85 005	80 923	103 370	99 594	92 207	62 768	54 281	58 467								
Cash/cash equivalents at the month/year end:		98 256	99 030	90 083	74 640	77 743	91 826	85 005	80 923	103 370	99 594	92 207	48 635	54 281	58 467	63 174								

Table SC12 Monthly Budget Statement - capital expenditure trend

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	37	671	–	697	697	671	(26)	-3,9%	9%
August	768	671	2	1 419	2 116	2	(2 114)	-105698,3%	26%
September	223	671	34	1 552	3 668	36	(3 632)	-10231,2%	46%
October	–	671	608	747	4 414	643	(3 771)	-586,3%	55%
November	43	671	3 505	341	4 755	4 148	(607)	-14,6%	59%
December	384	671	24	78	4 833	4 172	(661)	-15,8%	60%
January	48	671	529	–	0	4 702	4 702	100,0%	0%
February	4	671	583	110	110	5 285	5 175	97,9%	1%
March	642	671	561	10	120	5 846	5 726	97,9%	1%
April	13	671	1 311	696	816	7 158	6 341	88,6%	10%
May	547	671	2 469	216	1 032	9 626	8 594	89,3%	13%
June	1 157	671	1 503	–		11 130	–		
Total Capital expenditure	3 865	8 050	11 130	5 865					

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 - M11 May										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
<u>Infrastructure</u>		–	–	–	–	–	–	–		–
<u>Community Assets</u>		–	–	–	–	–	–	–		–
<u>Heritage assets</u>		–	–	–	–	–	–	–		–
<u>Investment properties</u>		–	–	–	–	–	–	–		–
<u>Other assets</u>		–	–	–	–	–	–	–		–
<u>Biological or Cultivated Assets</u>		–	–	–	–	–	–	–		–
<u>Intangible Assets</u>		–	–	–	–	–	–	–		–
<u>Computer Equipment</u>		81	–	–	–	–	–	–		–
Computer Equipment		81	–	–	–	–	–	–		–
<u>Furniture and Office Equipment</u>		–	460	460	–	–	460	460	100,0%	460
Furniture and Office Equipment		–	460	460	–	–	460	460	100,0%	460
<u>Machinery and Equipment</u>		–	–	–	–	–	–	–		–
<u>Transport Assets</u>		–	–	–	–	–	–	–		–
<u>Land</u>		–	–	–	–	–	–	–		–
<u>Zoo's, Marine and Non-biological Animals</u>		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	81	460	460	–	–	460	460	100,0%	460

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

DC9 Frances Baard - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-		-

Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class

DC9 Frances Baard - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	2017/18	Budget Year							
		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		38	105	105	-	53	105	52	49,2%	105
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		38	105	105	-	53	105	52	49,2%	105
Data Centres		38	105	105	-	53	105	52	49,2%	105
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		330	598	598	35	475	548	73	13,4%	598
Operational Buildings		330	598	598	35	475	548	73	13,4%	598
Municipal Offices		330	598	598	35	475	548	73	13,4%	598
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		1 940	2 555	2 555	106	1 868	2 347	480	20,4%	2 555
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		1 940	2 555	2 555	106	1 868	2 347	480	20,4%	2 555
Unspecified		1 940	2 555	2 555	106	1 868	2 347	480	20,4%	2 555
Computer Equipment		19	20	20	-	6	18	13	68,7%	20
Computer Equipment		19	20	20	-	6	18	13	68,7%	20
Furniture and Office Equipment		423	743	791	13	345	737	392	53,2%	791
Furniture and Office Equipment		423	743	791	13	345	737	392	53,2%	791
Machinery and Equipment		274	430	390	5	199	361	162	44,8%	390
Machinery and Equipment		274	430	390	5	199	361	162	44,8%	390
Transport Assets		48	569	304	-	35	301	266	88,3%	304
Transport Assets		48	569	304	-	35	301	266	88,3%	304
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	3 071	5 020	4 763	160	2 981	4 418	1 436	32,5%	4 763

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	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Community Assets		683	0	681	57	624	568	(56)	-9,9%	681
Community Facilities		683	0	681	57	624	568	(56)	-9,9%	681
Halls		683	-	681	57	624	567	(57)	-10,0%	681
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		-	511	101	-	-	126	126	100,0%	101
Operational Buildings		-	511	101	-	-	126	126	100,0%	101
Municipal Offices		-	511	101	-	-	126	126	100,0%	101
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		166	97	133	14	153	119	(34)	-28,7%	133
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		166	97	133	14	153	119	(34)	-28,7%	133
Computer Software and Applications		166	97	133	14	153	119	(34)	-28,7%	133
Computer Equipment		546	655	688	52	364	628	264	42,0%	688
Computer Equipment		546	655	688	52	364	628	264	42,0%	688
Furniture and Office Equipment		549	511	604	44	343	546	203	37,1%	604
Furniture and Office Equipment		549	511	604	44	343	546	203	37,1%	604
Machinery and Equipment		386	371	274	22	184	259	76	29,2%	274
Machinery and Equipment		386	371	274	22	184	259	76	29,2%	274
Transport Assets		1 547	1 406	1 418	91	1 003	1 299	295	22,7%	1 418
Transport Assets		1 547	1 406	1 418	91	1 003	1 299	295	22,7%	1 418
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Depreciation	1	3 877	3 551	3 899	280	2 672	3 545	873	24,6%	3 899

Table SC13e Monthly Budget Statement – capital expenditure on upgrading of existing assets by asset class

DC9 Frances Baard - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		-	3 020	5 774	169	3 707	5 315	1 608	30,3%	5 774
Operational Buildings		-	3 020	5 774	169	3 707	5 315	1 608	30,3%	5 774
Municipal Offices		-	3 020	5 774	169	3 707	5 315	1 608	30,3%	5 774
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		149	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights		149	-	-	-	-	-	-		-
Computer Software and Applications		149	-	-	-	-	-	-		-
Computer Equipment		196	713	713	13	168	513	345	67,3%	713
Computer Equipment		196	713	713	13	168	513	345	67,3%	713
Furniture and Office Equipment		81	1 101	1 406	34	145	565	420	74,3%	1 406
Furniture and Office Equipment		81	1 101	1 406	34	145	565	420	74,3%	1 406
Machinery and Equipment		120	2 021	141	-	99	138	39	28,1%	141
Machinery and Equipment		120	2 021	141	-	99	138	39	28,1%	141
Transport Assets		-	735	2 635	-	1 746	2 635	889	33,7%	2 635
Transport Assets		-	735	2 635	-	1 746	2 635	889	33,7%	2 635
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of	1	546	7 590	10 670	216	5 865	9 166	3 301	36,0%	10 670

ASSET AND RISK MANAGEMENT**Insurance:**

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

Asset Management:

The asset register is updated on monthly basis; this is done to keep up with any changes that might have occurred. The last asset count was done during the month of June 2018 for the 2017/18 financial year.

Information Backup:

All shared data stored on file server (*O & P drives only*) is backed up on backup tapes which are extended automatically on a daily, weekly, monthly and annually basis. System users are responsible for ensuring that data backup and maintenance is carried out regarding their specific usage. General ledger and associated financial system data is backed up on the network server tape system, daily, weekly, tapes are stored on premises, monthly and annually are stored off site. The "e-Venus" financial system was implemented on 1 September 2009. A daily backup is done as well as a day end procedure to integrate daily transactions. On the last working day of each month (a few days after month end to accommodate financial transactions pertaining to the month closed) a monthly calendar, financial backup and integration including closing of votes and opening thereof in the new month is done.

Motor Vehicle Operating Cost:

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

OPERATING RESULTS ANALYSIS	FULL YEAR BUDGET 2018/19	May-19 YTD ACTUAL	VARIANCES	VARIANCES %
COMPARISON: ACTUAL TO BUDGET				
DEPRECIATION	3 899 160,00	2 672 071,00	1 227 089,00	31%
AMORTISATION INTANG COMPUTER SOFTWARE	133 370,00	153 443,19	-20 073,19	-15%
DEPRECIATION COMPUTER EQUIPMENT	688 050,00	364 331,92	323 718,08	47%
DEPRECIATION FURNITURE & OFFICE EQUIPM	604 110,00	343 386,87	260 723,13	43%
DEPRECIATION MACHINERY & EQUIPMENT	274 070,00	183 510,94	90 559,06	33%
DEPRECIATION TRANSPORT ASSETS	1 417 830,00	1 003 446,97	414 383,03	29%
DEPRECIATION COMMUNITY HALLS	680 780,00	623 951,11	56 828,89	8%
DEPRECIATION COMMUNITY CAPITAL SPARES	450,00	-	450	100%
DEPRECIATION OP BUILDING MUNIC OFFICES	100 500,00	-	100 500	100%
REPAIRS & MAINTENANCE	4 972 770,00	3 211 265,99	1 761 504,01	35%
CONTR: GRAPHIC DESIGNERS	75 000,00	14 592,24	60 407,76	81%
CONTR: GRAPHIC DESIGNERS/BRANDING	30 000,00	3 516,71	26 483,29	88%
CONTR: MAINT OF BUILDINGS & FACILITIES	613 290,00	517 904,66	95 385,34	16%
CONTR: MAINTENANCE OF EQUIPMENT	1 459 540,00	712 180,84	747 359,16	51%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	2 660 310,00	1 921 096,91	739 213,09	28%
INV - MATERIALS & SUPPL/MAINT BUILD STAT	4 500,00	-	4 500,00	100%
INVENTORY - MAT & SUP/TYRES	130 130,00	41 974,63	88 155,37	68%
GENERAL EXPENSES	1 309 940,00	1 030 975,31	278 964,69	21%
OC: CLEAN SERV - CAR VALET/WASHING SERV	58 240,00	7 780,00	50 460	87%
OC: INSUR UNDER - INSURANCE AGGREGATION	400 000,00	200 869,57	199 130,43	50%
OC: INSUR UNDER - PREMIUMS	293 000,00	293 000,00	0	0%
OC: LIC - VEHICLE LIC & REGISTRATIONS	22 950,00	22 304,76	645,24	3%
OC: TOLL GATE FEES	25 000,00	12 649,24	12 350,76	49%
OC: WET FUEL	1 050,00	909,44	140,56	13%
INVENTORY - MAT & SUP/SERVICES	34 700,00	31 723,80	2 976,2	9%
INV - MATERIALS & SUPPLIES/FUEL	475 000,00	461 738,50	13 261,5	3%

- The municipality is not able to estimate the amortization amount.

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 2019 is as follows:

Disposal of Vehicles:

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	May '19
	Description	Allocation	Model	Number		Expires	01-Jul-18	Closing Km Reading	Closing KM Reading	Utility
1	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	105 000	2019-09-30	81 482	94 957	94 957	-
2	Chevrolet Captiva	Pool	2011	CDM 296 NC	105 000	2019-09-30	93 716	104 158	104 740	582
3	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	60 000	2020-01-31	24 392	57 891	58 947	1 056
4	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	90 000	2020-01-31	31 410	78 025	80 033	2 008
5	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	45 000	2020-01-31	22 940	43 677	43 677	-
6	Chevrolet Cruze 1,6 North	Pool	2016	VMT 314 NC	90 000	2020-01-31	32 002	75 687	78 781	3 094
7	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	60 000	2020-01-31	22 391	46 712	48 535	1 823
8	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	90 000	2019-12-31	52 676	75 378	77 137	1 759
9	Isuzu KB 250	Housing	2013	CGR 572 NC	105 000	2019-12-31	87 922	95 678	96 502	824
10	Isuzu KB 250	Housing	2013	CGR 576 NC	75 000	2019-12-31	62 866	73 564	73 642	78
11	Hyundai H1	Tourism Centre	2013	CGY 587 NC	75 000	2020-03-31	51 664	65 087	67 388	2 301
12	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	90 000	2019-09-30	55 033	76 146	77 762	1 616
13	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	90 000	2019-09-30	65 793	87 806	89 299	1 493
14	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	35 000	2020-03-31	24 619	31 526	32 205	679
15	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	30 000	2020-03-31	16 770	25 583	26 243	660
16	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	75 000	2019-10-31	46 957	66 597	67 068	471
17	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2019-06-30	2 009	2 050	2 050	-
18	Toyota Etios	Pool	2014	CJG 979 NC	75 000	2019-12-31	50 329	63 532	65 006	1 474
19	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	75 000	2019-12-31	42 761	62 866	64 176	1 310
20	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	45 000	2019-12-31	29 769	38 649	38 921	272
21	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	60 000	2019-12-31	30 122	44 159	45 396	1 237
22	Chevrolet Park Van	Supply Chain Management	2015	CLF 791 NC	15 000	2020-01-31	9 240	11 311	11 457	146
23	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	45 000	2020-01-31	20 297	36 794	39 692	2 898
24	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	45 000	2020/04/31	4 117	39 617	39 692	75
25	Nissan NP 300 D/Cab	Housing	2017	CPS 005 NC	15 000	2020/04/31	981	14 074	14 957	883
26	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	30 000	2020/04/31	501	14 273	15 269	996
27	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	15 000	2020/04/31	588	11 131	12 256	1 125
28	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	30 000	2020/04/31	62	14 590	15 352	762
FULL FLEET UTILITY MAY 2019										29 622

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

Motor Vehicle Damage Report:

- Chevrolet Opel Corsa 1.4, CBY 227 NC, was written off and donated to Dikgatlong. Awaiting Official documentation from Dikgatlong Municipality.
- Toyota Hilux 2.5D, CMT 747 NC, damage to vehicle on premises 02 May 2019 - under investigation and vehicle is under repairs at Orange Toyota since 15 May 2019 to date.
- Isuzu Fire Engine, CHM 958 NC, was not used during the month of May as there were no disaster management activities.

2.14 Quality Certificate

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

- ☒ The monthly budget statement
- ☐ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ Mid-year budget and performance assessment

The report for the month of May 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Ms. ZM Bogatsu
Municipal Manager

Signature



Date

14 June 2019