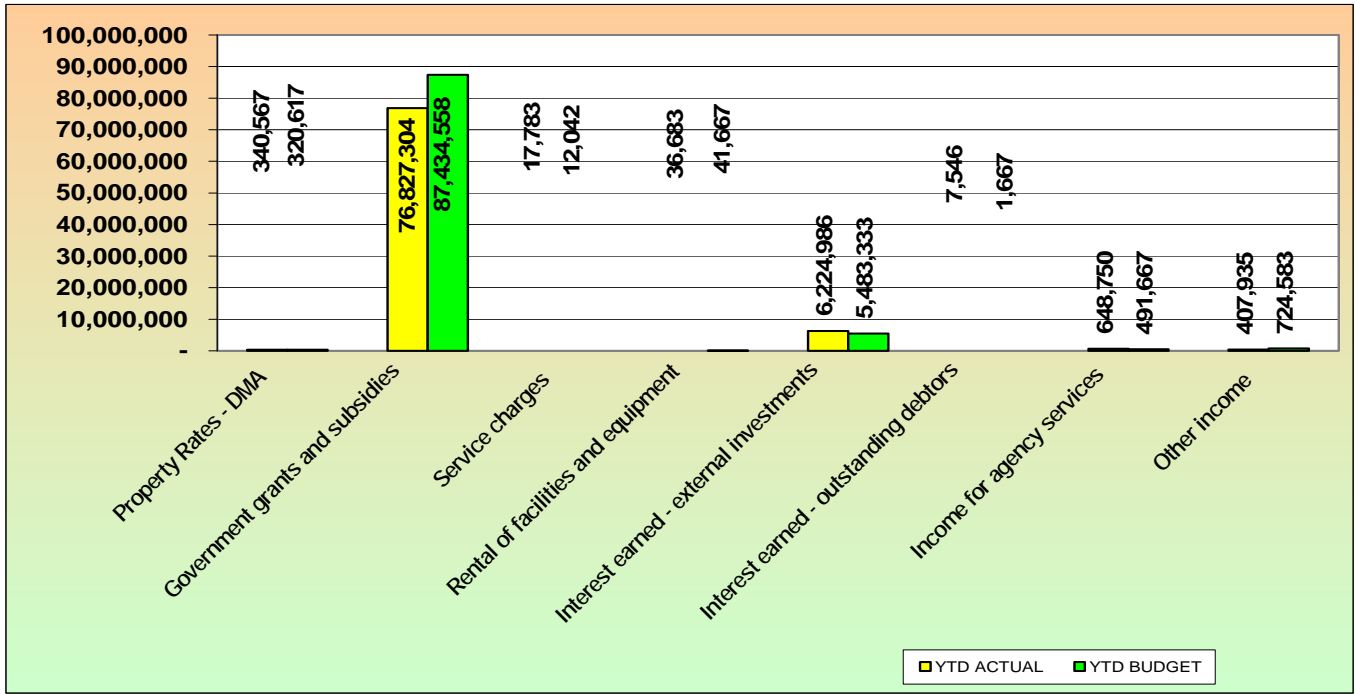


1. FINANCIAL POSITION

FRANCES BAARD DISTRICT MUNICIPALITY			
STATEMENT OF FINANCIAL POSITION	30 April 2011	Jun-10	
	R	R	
<u>NET ASSETS AND LIABILITIES</u>			
Net Assets	91,444,285	65,661,937	
Capital Replacement Reserve	1,953,504	3,652,491	
Revaluation Reserve	5,818,846	6,013,465	
Accumulated Surplus / (Deficit)	83,671,935	55,995,981	
Non-current Liabilities	33,699,002	33,074,523	
Borrowings	14,761,212	14,136,733	
Non-Current Provisions	18,937,790	18,937,790	
Current Liabilities	26,598,651	18,565,463	
Provisions	2,648,414	4,828,161	
Trade Payables	4,032,656	6,063,088	
Unspent Conditional Grants and Receipts	18,481,952	6,544,350	
Operating Lease Liability	-	-	
Current Portion of Long-term Liabilities	1,435,628	1,129,864	
Cash and Cash Equivalents	-	-	
TOTAL: NET ASSETS AND LIABILITIES	151,741,938	117,301,922.40	
<u>ASSETS</u>			
Non-current Assets	44,446,649	45,516,401	
Property, Plant and Equipment	44,428,895	45,504,865	
Non-Current Assets Held for Sale	-	-	
Investment Property	-	-	
Intangible Assets	-	-	
Investments	17,754	11,536	
Long-term Receivables	-	-	
Current Assets	107,295,289	71,785,521	
Taxes	2,145,082	2,226,349	
Trade Receivables from Exchange Transactions	1,593	491	
Trade Receivables from Non-Exchange Transactions	5,919,899	3,405,873	
Operating Lease Asset	11,954	11,954	
Inventory	345,158	273,545	
Current Portion of Long-term Receivables	-	-	
Cash and Cash Equivalents	98,871,603	65,867,308	
TOTAL: ASSETS	151,741,938	117,301,922.40	

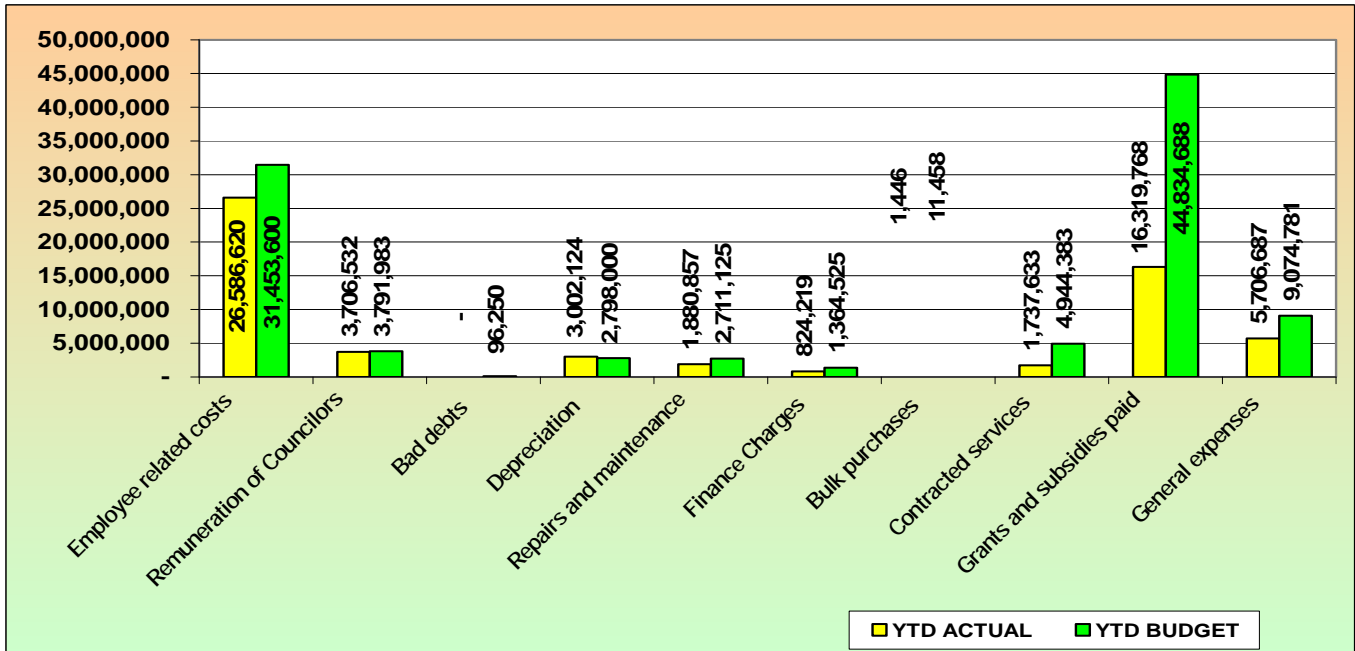
2. FINANCIAL PERFORMANCE

Revenue by Source (YTD):



The positive variance on Grants and Subsidies is mainly due to the receipt of the equitable share allocation in respect of the first four months of the financial year.

Expenditure per classification (YTD):



For this financial year, expenditure is restricted to necessary activities per approved budget & service delivery plans, operating expenditure limit approved by Council and money that we realistically expect to collect. Adequate controls are in place to ensure that overspending does not occur.

Salaries: A summary of the actual salaries paid versus the approved budget allocation is as follows:

<i>Salaries & Allowances</i>	<i>Actual</i>	<i>Budget</i>	<i>Variance</i>	<i>Var %</i>
	30,293,152	35,245,583	-4,952,431	-7%
Councillors Remuneration	3,706,532	3,791,983	-85,451	-2%
Post-Service Benefits	1,105,610	1,162,492	-56,881	-5%
Personnel Remuneration	25,481,010	30,291,108	-4,810,098	-16%
<i>Employee Related Costs</i>	21,546,443	25,204,967	-3,658,524	-15%
<i>Social Contributions</i>	3,565,811	4,335,758	-769,948	-18%
<i>Compulsory Levies</i>	368,757	750,383	-381,626	-51%

The positive variance on budgeted remuneration is due mainly to the budgeted number of vacancies on the staff structure not filled accordingly.

Depreciation: The actual depreciation reflected for the financial year is based on true transaction and acquisition date of asset. Assets are depreciated in accordance with GRAP / GAMAP guidelines per asset type and calculated on cost, using the straight line method over the estimated useful life of assets. Asset acquisitions are included in the capital budget and are depreciated as the year progresses.

Repairs and Maintenance: Apart from standard service contracts, planned or expected maintenance costs have been incurred during this financial year mainly in the area of computer software licenses renewal.

Grants and Subsidies: All project payments, whether capital infrastructure or community development in nature, whether funded internally or externally, are included.

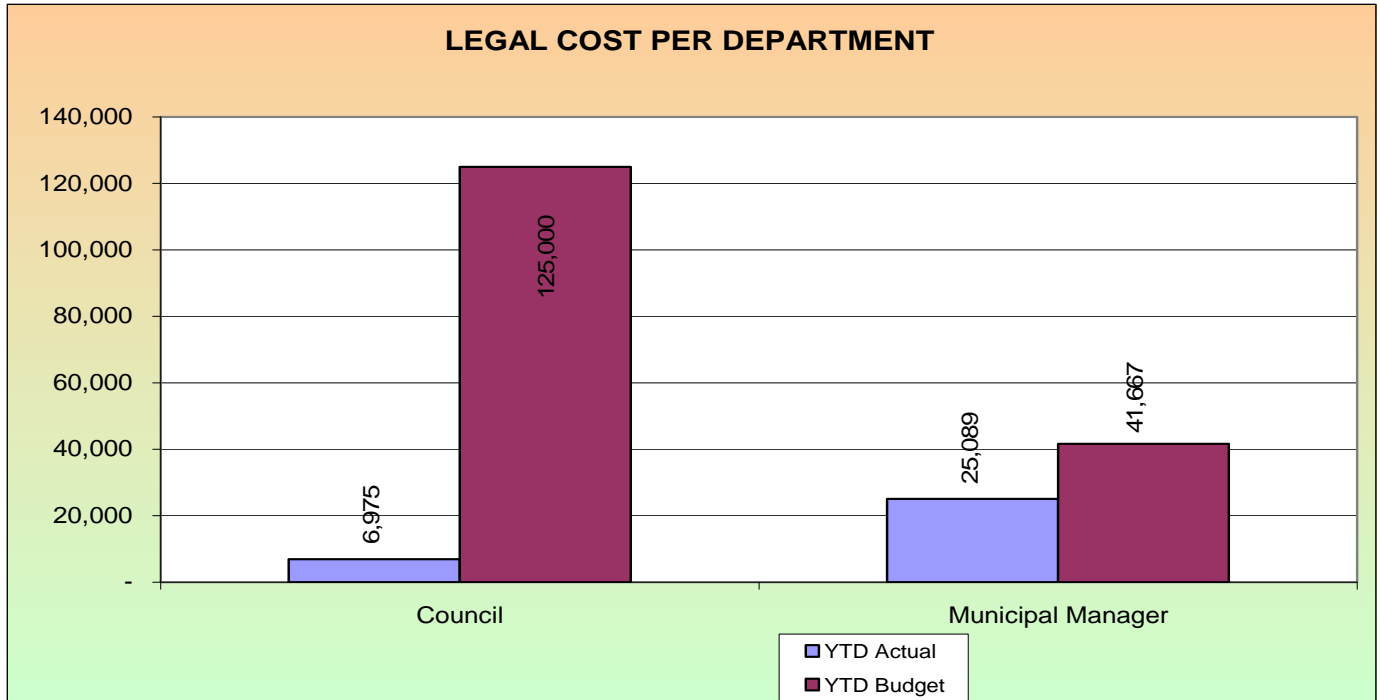
Projects that were not completed during the previous year-end have been rolled over to the new financial year for completion from the accumulated surplus / deficit or applicable unspent grant funding accounts.

Progress on actual expenditure on infrastructure and development projects, in comparison with the budget, is:

<i>Grants & Subsidies</i>	<i>Actual</i>	<i>Budget</i>	<i>Variance</i>	<i>Var %</i>
	16,319,768	44,020,946	-27,701,178	-63%
<i>Internal / Administration</i>	3,657,737	7,939,354	-4,281,617	-54%
<i>External Beneficiaries</i>	12,662,030	36,081,592	-23,419,562	-65%
<i>State Funded Grants</i>	9,964,832	28,326,127	-18,361,295	-65%
<i>Reserve Funded Grants</i>	2,638,089	7,599,033	-4,960,944	-65%
<i>Revenue Funded Grants</i>	59,109	156,432	-97,323	-62%

General Expenses: Actual expenses are expected to increase as planned activities per service delivery and budget plans gain momentum.

Legal Costs per Department: A summary of the actual legal costs paid versus the approved budget is as follows:



The actual spending on legal costs reflects mainly for spending needs identification. The total budget allocation for the 2010/11 financial year is R 200 000.

Projected Operating Results:

Explanation regarding any significant projected positive or negative variances more than 10% versus the approved budget:

Please refer to next page

DEPARTMENT FINANCE

APRIL 2011

Revenue & Expenditure per classification	YTD Actual 30 April 2011	Estimated Projection:	Approved Budget 2010/11	Projected Variance	Projected Variance
<u>REVENUE BY SOURCE:</u>					
Service charges	17,783	14,450	14,450	-	0.00%
Assessment Rates	340,567	384,740	384,740	-	0.00%
Interest Earned - External Investments	6,224,986	6,400,000	6,580,000	(180,000)	-2.74%
Interest Earned - Outstanding Debtors	7,546	12,935	2,000	10,935	546.77%
Other	407,935	699,318	869,500	(170,182)	-19.57%
Rental of Facilities & Equipment	36,683	50,000	50,000	-	0.00%
Income for Agency Services	648,750	648,750	590,000	58,750	9.96%
Government Grants & Subsidies	76,827,304	97,681,220	99,505,000	(1,823,780)	-1.83%
Transfers From Reserves	-	-	8,513,220	(8,513,220)	
Gain on disposal of property plant and equipment	55,000	90,000	90,000	-	0.00%
Total Revenue:	84,566,554	105,981,413	116,598,910	(10,617,497)	-12.56%
<u>EXPENDITURE PER VOTE:</u>					
Executive and Council	12,593,754	14,932,286	17,603,676	(2,671,390)	-17.89%
Council	6,975,396	7,384,884	8,766,336	(1,381,452)	-15.76%
Office of the Municipal Manager	5,618,359	7,547,401	8,837,340	(1,289,939)	-14.60%
Finance & Administration	18,714,919	27,253,436	29,243,560	(1,990,124)	-7.30%
Budget & Treasury Office	9,030,317	13,455,126	14,565,950	(1,110,824)	-7.63%
Corporate Services	9,684,601	13,798,310	14,677,610	(879,300)	-5.99%
Planning & Development	23,113,266	47,648,357	60,659,185	(13,010,828)	-27.31%
Planning & Development	6,826,375	11,952,261	14,945,025	(2,992,764)	-20.03%
Technical Services	16,286,891	35,696,097	45,714,160	(10,018,063)	-21.91%
Health	1,250,101	3,264,746	3,564,870	(300,124)	-8.42%
Community & Social Services	166,774	668,190	1,025,820	(357,630)	-34.86%
Public Safety	1,977,446	2,818,101	3,935,006	(1,116,905)	-28.38%
Water Services: Koopmansfontein	22,274	26,729	51,610	(24,881)	-48.21%
Electricity Services: Koopmansfontein	12,196	14,635	17,100	(2,465)	-14.41%
Sanitation Services: Koopmansfontein	1,995	2,394	26,220	(23,826)	-90.87%
Refuse Removal Services: Koopmansfontein	1,735	2,082	13,000	(10,918)	-83.99%
Housing	1,911,426	2,687,851	3,351,240	(663,389)	-19.80%
Total Expenditure:	59,765,885	99,318,807	119,491,287	(20,172,480)	-16.88%
Transfer to Capital Replacement Reserve		2,987,600	2,987,600	-	
Prior year Revenue & Expenditure	-		-	-	
NET OPERATING RESULT:- SURPLUS / (DEFICIT)	24,800,669	3,675,006	(5,879,977)	9,554,983	

EXPENDITURE PER VOTE:

Anticipated expenditure projected per approved business plans and budget for the financial year under review:

- ***Executive and Council:***

- Expenditure of Council and Executive was less than the budget by 17.89% primarily in the areas of:

- Consultancy, legal services - expenditure is needs driven
- Councillor training, special projects, incentive bonus, opening of the council chambers, and special projects of the youth unit.

- The communications turnaround strategy will not realise as anticipated.
- The annual increase for Councilors' was decided in December 2010 and implemented in terms of the remuneration of Public Office Bearers Act, 1998 in respect of the 2010/2011 financial year which has been budgeted for the full year.

Remedy: Savings realized have been corrected with the adjustment budget.

- **Finance & Administration:**

New and approved vacant posts;

- Labour Relations Officer and Disaster Management Officers were filled in August 2010, and
- Chief Archive Clerk and IT Technician were filled in March 2011.

Remedy: Savings realized have been corrected with the adjustment budget.

- **Planning & Development:**

- The integrated transport plan - Awaits adjudication.
- By-laws – TOR were submitted to three service providers, awaiting the cost estimations from two service providers.
- IT Disaster Recovery / Redundancy – Awaits Evaluation
- IDP / PMS – Review & implementation of 4 IDP's will only take place in the 4th quarter of the financial year.

Remedy: Savings realized have been corrected with the adjustment budget.

- **LED & Tourism Projects**

Reasons for variation YTD results that leads to the under spending are:

- The vacant post of Senior LED Officer was filled on 03 January 2011.
- 41.39% of the budget on special projects has been spent as compared to the full year projected budget. Tourism capacity building in Magareng and Phokwane Municipality will not realise as anticipated.
- Due to Council resolution the funds for the Kgolosego project in Phokwane has been redirected to the purchase of a tractor - R90 000.
- The budgeted amount of R90 000 for LED vegetable plant in Phokwane and R100 000 for the tourism guide training will be rolled over for 2011/12 financial year.

Remedy: Savings realized have been corrected with the adjustment budget.

- **Spatial Planning**

Reasons for variation YTD results that leads to the under spending are:

- The budgeted amount of R450 000 for the establishment of a township will not materialise in the current financial year due to technical problems. The project will be moved to the 2010/11 financial year.

Remedy: Savings realized will be rolled over to the 2011 / 12 Financial Year.

- **Project Management & Advisory Services**

- Projects allocated to Category B municipalities are well in progress and will be fully implemented by end of the financial year. Expenditure is mainly for ongoing projects from the previous year and other State or Provincial initiatives.
- Awaiting the purchasing of Land for the development of cemetery at Koopmansfontein, rezoning is in progress.
- EPWP incentive grant is not an upfront grant, but rather a grant as reward for employment generated. It therefore can only be claimed once employment has been created. The grant rewards entities R50 per person per day employed once the entity has reached its first FTE (Full Time Equivalent). FTE is equal to 220 days employment created. Thereafter the calculation for the incentive is made.

Remedy: Most projects will be completed by the end of the financial year.

- **Health:**

- Expenditure of Health Services is less than the budget by 8.42% primarily in the areas of general expenses and special projects.

Remedy: Savings realized have been corrected with the adjustment budget.

- **Community & Social Services:**

- Expenditure of Community & Social Services is less than the budget by 34.86% primarily in the areas of salaries and allowances and special projects. Planned activities have been hampered by the public servants strike. The salary and allowances of the community development officer is paid from the budget of the Housing unit.

Remedy: Savings realized have been corrected with the adjustment budget.

- **Public Safety:**

- Firefighting & Disaster Management projects and unforeseen / emergency contingency projects – unpredictable as per occurrence.
- 15.40% of the budget on special projects has been spent as compared to the full year projected budget.

Remedy: Funds were directed to help the homeless with shelter, food and clothing as well as sanitary equipment after recent floods.

- **Housing:**

Anticipated expenditure projected per approved business plans and budget for the financial year under review, except for the following explanation which mainly contributed to the under expenditure as reflected:

- Expenditure of the housing unit is limited to the actual revenue received year-to-date.

Remedy: The expenditure projections for Housing Unit are likely to change and be based on more realistic projections as the financial year progresses.

- **Water and Electricity Services – Koopmansfontein:**
 - The under-spending for water and electricity is mainly due to general expenses not utilized fully and likely to result in a savings.
- **Sanitation and Refuse Removal – Koopmansfontein**
 - The under-spending for sanitation and refuse removal is mainly due to general expenses not utilized fully and is likely to result in a savings.

EXPENDITURE ON SPECIAL PROJECTS PER VOTE:

• **Council & Executive**

	YTD Actual	Budget	% Spending	Remarks
<u>Council</u>				
District Aids Council	4,914	19,596	25.08%	
10/11: Opening of new council chambers	113,131	200,000	56.57%	Project Complete
Total	118,045	219,596	53.76%	
<u>Committee & Administration services</u>				
2011: Spec Proj - Youth Unit	27,677	150,000	18.45%	
2011: Special Project - Mun Admin Training	31,432	31,500	99.78%	Project Complete
Total	59,109	181,500	32.57%	
<u>Communications</u>				
10/11: Signage Maintenance Communication	10,036	25,000	40.14%	Maintenance of signage in progress
10/11: Turnaround Strategy Communication	-	70,000	0.00%	Project will not materialise as anticipated Contract paid in full - 2 year contract, difference is treated as
10/11: GFS System Communication	4,054	10,000	40.54%	advance payment
10/11: PAIA Management Communication	10,131	10,460	96.85%	Project in progress. Awareness posters in production
10/11: Branding Communication	14,506	30,000	48.35%	Branding material in process
10/11: Corporate clothing Communication	-	5,000	0.00%	Project has started
Total	38,727	150,460	25.74%	

• **Finance & Administration**

	YTD Actual	Budget	% Spending	Remarks
<u>Finance: Directorate</u>				
FMG 10/11: Prog. Operation Clean Audit	116,460	173,300	67.20%	Will be utilised by end of financial year
10/11: Operation Clean Audit Projects	-	266,700	0.00%	Will be utilised by end of financial year
10/11: Financial System Support (3) LM	200,000	600,000	33.33%	Will be utilised by end of financial year
10/11: Disaster Recovery Support Sol Plaatje	307,018	350,000	87.72%	Will be utilised by end of financial year
10/11: Patch MAN & Intrusion Sol Plaatje	210,526	240,000	87.72%	Will be utilised by end of financial year
Total	834,004	1,630,000	51.17%	
<u>Finance: Budget Office</u>				
FMG 10/11 Capacity Building & BTO Operation	306,659	352,750	86.93%	Will be utilised by end of financial year
FMG 10/11: GRAP Assessment/ Quality Review	116,919	117,000	99.93%	Project Complete
Total	423,578	469,750	90.17%	

	YTD Actual	Budget	% Spending	Remarks
<u>Human Resource Management</u>				
Special Project: Employee Assistance Programme	344,389	100,000	344.39%	Overspent because of the SAMSRA games and expenses relating to the funeral of the Municipal Manager.
Total	344,389	100,000	344.39%	

- Environmental Health**

	YTD Actual	Budget	% Spending	Remarks
<u>Environmental Health</u>				
Environmental Health: Recycling Project	5,672	1,700,000	0.33%	Project in progress
09/10: Awareness Programmes - HIV/AIDS	15,147	16,000	94.67%	Project Complete
09/10: Awareness Programmes - Sanitation	15,535	16,000	97.09%	Project Complete
09/10: Purchase of Refuse Bins	-	50,000	0.00%	Project will not materialise due to time constraints - Roll over
09/10: Maintenance of Recycling Projects	-	126,000	0.00%	Will be utilised as soon as the recycling project is complete
09/10: River-Health Programme	40,246	72,000	55.90%	Will be utilised before the end of the financial year
Total	76,600	1,980,000	3.87%	

- Community Service**

	YTD Actual	Budget	% Spending	Remarks
<u>Community Service</u>				
10/11: Awareness Programmes - HIV/AIDS	-	60,000	0.00%	Will only need R20 000 for the remainder of the financial year
10/11: Social Development Service Programmes	42,728	70,000	61.04%	Will only need R20 000 out of a balance of R31 472 Expenditure will only occur as per invitation and request for
10/11: Coordinate Commemorative Days	-	25,000	0.00%	funds by the various stakeholders Expenditure will only occur as per invitation and request for
10/11: Coordinate Human Rights Awareness	-	16,000	0.00%	funds by the various stakeholders
10/11: Phelophepa Health Train	-	15,750	0.00%	Train does not come to Northern Cape
10/11: Gel Stove Project	7,013	16,000	43.83%	Project will not materialised due a Circular from National Treasury prohibiting municipalities from under taking voter
10/11: Voter Education	-	350,000	0.00%	education
10/11: Investigate Solar Project	-	50,000	0.00%	Department of Mineral & Energy Affairs will fund the project
10/11: Contribution: Cricket Development - GWCB	75,000	75,000	100.00%	Project Complete
Total	124,740	677,750	18.41%	

- Planning & Development**

	YTD Actual	Budget	% Spending	Remarks
<u>Planning & Development Directorate</u>				
MSIG 10/11: Integrated Transport Plan	-	500,000	0.00%	Awaits adjudication
MSIG 10/11: IT Disaster Recovery / Redundancy	-	300,000	0.00%	Awaits evaluation TOR were submitted to three service providers, awaiting the cost
MSIG 10/11: Development of By-Laws	-	200,000	0.00%	estimations from two service providers
MSIG 10/11: Land Audit	188,952	511,950	36.91%	Project in Progress
MSIG 09/10: Integrated Waste Management Plan	31,294	406,500	7.70%	Project Complete. Some expenses have been incurred in the previous financial year
MSIG 09/10: Integrated Environmental Management Plan	76,034	391,890	19.40%	Project Complete. Some expenses have been incurred in the previous financial year
09/10: Air Quality Management Plan	25,078	25,860	96.98%	Project Complete
Total	321,358	2,336,200	13.76%	

DEPARTMENT FINANCE

APRIL 2011

	YTD Actual	Budget	% Spending	Remarks
<u>HOUSING</u>				
10/11: Housing War on Poverty	20,861	20,330	102.61%	Project Complete
10/11: Housing Field Workers	32,304	126,530	25.53%	Request for 1771 & 1772 votes to be merged into one including
10/11: Housing Field Workers	77,532	21,840	355.00%	budget amounts
10/11: Housing Equipment & Logistics	19,600	20,000	98.00%	Project Complete
10/11: Housing Register Contractors	-	36,780	0.00%	
10/11: Housing Lab Tests	366	1,000	36.60%	Amended to R1000 in December 2010 adjustment budget
Total	150,662	226,480	66.52%	

	YTD Actual	Budget	% Spending	Remarks
<u>LED / Tourism</u>				
DTEC 09/10: Tourism Month Celebrations	50,000	50,000	100.00%	Project Complete
09/10: LED Roll over Projects	160,717	300,000	53.57%	70% complete
10/11: LED Contribution: NCTA Support	135,000	135,000	100.00%	Project Complete
10/11: LED Craft Project - Koopmansfontein	15,545	100,000	15.54%	Project in process. R50 000 savings
10/11: LED Vegetable Plant - Phokwane	-	90,000	0.00%	Roll over
10/11: LED Entrepreneurship Programme	334,422	661,200	50.58%	In process
10/11: LED Bokomotso Project - Dikgatlong	90,000	90,000	100.00%	Project Complete
10/11: LED Kgotlosego Project - Phokwane	-	90,000	0.00%	Funding redirected to purchase tractor
10/11: LED SMME Development	-	150,000	0.00%	In process
10/11: Tourism Marketing Brochure	-	150,000	0.00%	In process
10/11: Tourism Establishment: Toll Free Number	-	-		
10/11: Tour SAN Community. Cultural Village	2,003	90,000	2.23%	In process
10/11: Tour Wildebeestkuil Rock Art	85,694	40,000	214.23%	Project Complete
10/11: TOUR SMME Registration & Grading	430	60,000	0.72%	In process
10/11: TOUR Tourism Guide Training	-	100,000	0.00%	Roll over to new year
10/11: TOUR Capacity Building Magareng	-	50,000	0.00%	No spending - savings
10/11: TOUR Capacity Building Phokwane	1,750	50,000	3.50%	No spending - savings
10/11: TOUR Capacity Building Dikgatlong	8,650	50,000	17.30%	In process
10/11: TOUR Tourism Month Act	97,304	150,000	64.87%	95% complete - Finalizing workshops
10/11: TOUR Product Owners Meeting	518	20,000	2.59%	In process
10/11: TOUR Indaba Trade Expo	58,067	120,000	48.39%	In process
10/11: TOUR Know Your Region Campaign	26,152	80,000	32.69%	In process
10/11: TOUR N12 Treasure Route	20,000	20,000	100.00%	Project Complete
10/11: TOUR NCTA Marketing Meeting	627	15,000	4.18%	In process
10/11: TOUR Flagship Info Centre	-	150,000	0.00%	In process
10/11: TOUR Advertising	110,639	260,000	42.55%	In process
10/11: TOUR National Tourism Day Celebrations	-	10,000	0.00%	Did not receive any invitation to attend the event - Savings
10/11: TOUR Provincial Tourism Month Celebration	-	10,000	0.00%	The invitation came too late to make reservations - Savings
10/11: TOUR Gariep Festival	19,260	45,000	42.80%	Project Complete
10/11: TOUR N12 Promotion	45,000	45,000	100.00%	Project Complete
10/11: TOUR Contribution Gariep Festival	100,000	100,000	100.00%	Project Complete
10/11: TOUR SMME Expo	37,723	100,000	37.72%	Project Complete
Total	1,399,500	3,381,200	41.39%	

Please refer to next.

DEPARTMENT FINANCE

APRIL 2011

	YTD Actual	Budget	% Spending	Remarks
<u>PROJECT & ADVISORY SERVICES</u>				
EQS 10/11: Water Subsidies - DMA	8,000	230,000	3.48%	To be spent by end of June 2011
EQS 10/11: Sanitati on Subsidies - DMA	1,215,627	1,955,000	62.18%	To be spent by end of June 2011
EQS 10/11: Electricity Subsidies - DMA	-	125,000	0.00%	To be spent by end of June 2011
EQS 10/11: Cemetry Development - DMA	1,920	30,000	6.40%	Await acquisition of land
EQS 10/11: Unallocated - DMA	-	733,170	0.00%	Will not be utilised
EQS 10/11: Roads Maintenance - Magareng	184,054	1,800,000	10.23%	Implementation - To be spent by end of June 2011
EQS 10/11: WTW'S Maintenance: Magareng	174,928	500,000	34.99%	Implementation - To be spent by end of June 2011
EQS 10/11: WWTW Maintenance: Magareng	23,577	100,000	23.58%	Implementation - To be spent by end of June 2011
EQS 10/11: Clean Stormwater: Magareng	5,949	150,000	3.97%	Implementation - To be spent by end of June 2011
EQS 10/11: Electricity Network: Magareng	-	350,000	0.00%	Procurement - To be completed in May
EQS 10/11: Repair Valave Jan Kempdorp	119,701	120,000	99.75%	Procurement - To be completed in May
EQS 10/11: Clean Reservior: Jan Kempdorp	119,928	120,000	99.94%	Project Complete
EQS 10/11: Clean Water Pump: Jan Kempdorp	-	80,000	0.00%	Procurement - To be completed in June 2011
EQS 10/11: Standby Chlorinator: Jan Kempdorp	68,140	70,000	97.34%	Procurement - To be completed in June 2011
EQS 10/11: Replace Water Meter: Jan Kempdorp	182,300	200,000	91.15%	Procurement - To be completed in June 2011
EQS 10/11: Fencing Reservior: Ganspan	-	300,000	0.00%	Procurement - To be completed in June 2011
EQS 10/11: Replacing Water Meters: Hartswater	182,300	200,000	91.15%	Project Complete
EQS 10/11: Bulk Water Meters: Hartswater	49,950	50,000	99.90%	Awaiting appointment of contractors
EQS 10/11: Water Repairs & Houses: Magogong	298,000	300,000	99.33%	Awaiting appointment of contractors
EQS 10/11: Fencing Reservior: Hartswater	-	300,000	0.00%	Awaiting appointment of contractors
EQS 10/11: Safety Equipment: Hartswater	-	150,000	0.00%	Claim submitted - Complete
EQS 10/11: Disludge Valve Replacement: Hartswater	118,600	120,000	98.83%	Project Complete
EQS 10/11: Repair Valves: Hartswater	99,050	100,000	99.05%	Project Complete
EQS 10/11: Reseal Dam: Hartswater	-	350,000	0.00%	Procurement - To be completed in May 2011
EQS 10/11: Chlorine Booster Pump: Hartswater	48,800	50,000	97.60%	Project Complete
EQS 10/11: Gravel Roads Maintenance: Phokwane	197,320	200,000	98.66%	Project Complete
EQS 10/11: Sewer Platfontein (Sol Plaatje)	289,092	500,000	57.82%	Implementation - To be spent by June 2011
EQS 10/11: Repair JCB Engine Jan Kempdorp	-	100,000	0.00%	Procurement - To be spent by June 2011
EQS 10/11: Replace Drainage System: Jan Kempdorp	4,325	80,000	5.41%	Procurement - To be spent by June 2011
EQS 10/11: Gravel Roads: Delpportshoop	-	150,000	0.00%	Procurement - To be spent by June 2011
EQS 10/11: Gravel Roads: Windows	-	150,000	0.00%	Procurement - To be spent by June 2011
EQS 10/11: Gravel Roads Barkly West	-	200,000	0.00%	Procurement - To be spent by June 2011
EQS 10/11: Pothole Repairs: Barkly West	48,450	200,000	24.23%	Procurement - To be spent by June 2011
EQS 10/11: Repair Dosing: Pump: Barkly West	-	50,000	0.00%	Procurement - To be spent by June 2011
EQS 10/11: Replace Filter: Barkly West	-	350,000	0.00%	Procurement - To be spent by June 2011
EQS 10/11: Water Supply Line: Barkly West	6,089	50,000	12.18%	Procurement - To be spent by June 2011
EQS 10/11: Replace Booster Pump: Barkly West	-	125,000	0.00%	Procurement - To be spent by June 2011
MIG 10/11: Unallocated	-	1,358,800	0.00%	Procurement - To be spent by June 2011
MIG 10/11: Roads & Stormwater: Dikgatlong	789,474	789,480	100.00%	Project Complete
MIG 10/11: Bulk Water Infrastructure: Dikgatlong	979,206	1,282,320	76.36%	Project Complete
MIG 10/11: Waste Water Treatment: Phokwane	3,672,123	4,374,210	83.95%	To be spent by end of June 2011
EPWP 10/11: Unallocated	-	10,207,000	0.00%	Not enough capital funds to claim the incentive grant
10/11: DWAF: Operation & Maintenance: Projects	-	1,595,570	0.00%	Will be rolled over
10/11: DWAF: School Water & Sanitation Program	144,000	144,000	100.00%	Project Complete
10/11: DWAF: School Water & Sanitation: Pnile Prim	117,700	150,000	78.47%	Awaiting DWA approval to do extra work
10/11: DWAF: Water Conservation Strategy: Dikgatlong	-	685,890	0.00%	Implementation on phase
10/11: DWAF Water Treatment Plant Valve	180,800	700,000	25.83%	Adjudicati on phase - Project to be completed by end of June
10/11: DWA O & M Hartswater Water Treatment Works	198,700	198,700	100.00%	Project Complete
10/11: Other Provincial Project - EPW: Lerato Park	101,371	316,960	31.98%	Implementation - To be spent by end of June 2011

DEPARTMENT FINANCE

APRIL 2011

	YTD Actual	Budget	% Spending	Remarks
RESF 09/10 Water Pressure Tower: Ikhutseng	1,175,102	2,400,000	48.96%	Implementation - To be spent by end of June 2011
RESF 09/10 Water Storage Assessment: Magareng	-	100,000	0.00%	Project Complete
RESF 09/10 Procure Refuse Truck: Magareng	-	900,000	0.00%	Fund added to water pressure tank
RESF 09/10 Water Purification: Romance	-	200,000	0.00%	Procurement
RESF 09/10 Electricity Selfbuild Scheme: DMA	100,675	1,840,000	5.47%	Awaits Eskom's approval
RESF 09/10 Water Subsidies: DMA	327,131	457,000	71.58%	Procurement of additional services
RESF 09/10 Cemetery Development - DMA	-	100,000	0.00%	Will not be utilised - Waited for land to be purchased
RESF 09/10 Construct Roads: Koopmansfontein	283,529	298,460	95.00%	In retention
RESF 09/10 Erect Fence: Koopmansfontein	199,346	323,650	61.59%	Project Complete
RESM 10/11 Replace Booster Pump: Barkly West	79,900	125,000	63.92%	Procurement - To be spent by June 2011
RESM 10/11 Maintain Blowers: Barkly West	-	150,000	0.00%	Procurement - To be spent by June 2011
RESM 10/11 Filter Wash Basin: Barkly West	-	50,000	0.00%	Procurement - To be spent by June 2011
RESM 10/11 Bulk Water Meter: Barkly West	-	50,000	0.00%	Procurement - To be spent by June 2011
RESM 10/11 Chlorine Room: Barkly West	-	150,000	0.00%	Procurement - To be spent by June 2011
RESM 10/11 WTW Maintenance: Barkly West	58,576	100,000	58.58%	Implementation - To be spent by June 2011
RESM 10/11 Replace Storage Dams: Windsorton	-	100,000	0.00%	Procurement - To be spent by June 2011
RESM 10/11 Water Transfer Pumps: Windsorton	-	200,000	0.00%	Procurement - To be spent by June 2011
RESM 10/11 Electricity Distribution Board: Windsorton	-	150,000	0.00%	Procurement - To be spent by June 2011
RESM 10/11 WTW Maintenance: Windsorton	26,304	100,000	26.30%	Implementation - To be spent by June 2011
RESM 10/11 Maintenance Oxidation Pond: Windsorton	41,008	350,000	11.72%	Implementation - To be spent during May 2011
RESM 10/11 Maintenance Oxidation Pond: Delportshoop	51,971	250,000	20.79%	Implementation - To be spent during May 2011
RESM 10/11 Water Reticulation: Spitskopwe	-	250,000	0.00%	Implementation - awaits claims
RESM 10/11 Maintenance: Unallocated - AD Hoc	294,548	410,000	71.84%	To be spent end of June 2011
Total	12,267,561	41,495,210	29.56%	

FIRE FIGHTING / DISASTER MANAGEMENT

	YTD Actual	Budget	% Spending	Remarks
<u>FIRE FIGHTING / DISASTER MANAGEMENT.</u>				
10/11: Fire Fighting / Disaster Management.	1,750	589,206	0.30%	Unpredictable as per occurrence.
10/11: NEAR Control Project	76,364	180,000	42.42%	Covers operating expenses of the NEAR control unit
10/11: Unforeseen Disaster Contingency	63,379	149,600	42.37%	Unpredictable as per occurrence.
Total	141,493	918,806	15.40%	

Projected Capital Expenditure Results:

A detailed projection of capital expenditure per vote as well as variances reflected in rand value and / or percentage follows:

Please refer to next page.

DEPARTMENT FINANCE

APRIL 2011

Capital Expenditure per vote	YTD Actual	Estimated Projection: 2010/11	Approved Budget 2010/11	Projected Variance R	Projected Variance %
<i>CAPITAL EXPENDITURE PER VOTE:</i>					
Executive and Council	79,108	94,908	95,270	-362	-0.38%
Council	68,293	73,293	73,400	-107	-
Office of the Municipal Manager	10,815	21,615	21,870	-255	-1.17%
Finance & Administration	341,336	1,538,728	1,572,800	-34,072	-2.17%
Budget & Treasury Office	295,226	319,616	339,120	-19,504	-5.75%
Corporate Services	46,111	1,219,112	1,233,680	-14,568	-1.18%
Planning & Development	780,745	1,034,184	1,082,960	-48,776	-0
Planning & Development	106,034	116,134	164,900	-48,766	-29.57%
Technical Services	674,711	918,050	918,060	-10	0.00%
Housing	6,279	6,279	6,290	-12	0.00%
Health	-	-	-	-	0.00%
Community & Social Services	-	-	-	-	0.00%
Public Safety	728,247	800,864	814,200	-13,336	-1.64%
Water Services: Koopmansfontein	-	-	-	-	0.00%
Total Capital Expenditure:	1,935,715	3,474,963	3,571,520	-96,557	-2.70%

The following capital items have been procured for the year to date:

Asset Acquisitions		1,935,715
Computer	Council & Executive	6,168.00
Security Door	Council & Executive	789.46
Step Ladder	Council & Executive	789.46
Printer	Planning & Development	7,390.50
Upgrade Building - Alterations	Infrastructure Services	177,915.68
Air Conditioners Replacement	Infrastructure Services	21,192.00
Building - Parking Area Upgrade	Infrastructure Services	153,446.32
Computer	Housing	4,116.50
Digital Camera	Housing	2,162.00
Chair High Back	Council & Executive	1,576.95
Laptop	Finance & Administration	17,116.30
Printer Portable	Finance & Administration	4,552.64
Printer Portable	Planning & Development	17,060.00
Cabinet Filling	Planning & Development	872.81
4 x High back chair	Council & Executive	6,280.00
Printer	Council & Executive	1,491.18
Light delivery vehicles	Finance & Administration	229,999.98
Computer	Planning & Development	8,609.65
3 x Motor Vehicles	Public Safety	369,824.55
Fire Suppression System	Public Safety	111,382.57
Laptop	Council & Executive	9,385.96
Printer	Council & Executive	52,627.19
Printer	Finance & Administration	35,773.25
Cabinet Filling	Planning & Development	1,359.65
Computer	Finance & Administration	4271.7
Sewer System Upgrade	Infrastructure Services	600.00
Binding Machine	Planning & Development	1145.9
Security Camera Replacement	Public Safety	2807.02
Building - Paving	Infrastructure Services	269,050.00
Building - Recreational Hall	Infrastructure Services	52,506.80
Tracker System - Vehicles	Finance & Administration	35,409.22
Scanner Asset - "I" CHAIN	Finance & Administration	12,700.00
Tents	Public Safety	236,842.20
Sport Equipment - Netball Poles	Finance & Administration	1,513.16
GIS Plotter	Planning & Development	64,400.00
Laptop	Planning & Development	12,586.15

Expenditure on capital acquisition is 74% as compared to the full year projected budget, with 20% being committed at the period of reporting.

Computer Equipment

- 26% of computer equipment has been acquired to date as compared to the projected capital budget resulting in an under spending of R743 041. Projects such as acquisition of servers, UPS Radio Network and computer replacements have started in March 2011 and is likely to be finished by end of the financial year.

Furniture and Fittings

- 16% of the furniture and fittings have been acquired to date as compared to the projected capital budget resulting in an under spending to the value of R60 565. Most furniture and fittings will be procured during the 4th quarter of the financial year.

Motor Vehicles

- All budgeted fleet vehicles have been purchased to date with only the repair of the caravan that is still outstanding. Awaiting a letter of transfer of the caravan from the Department of Transport, Roads & Public Works.

Plant & Equipment

- 38% of plant & equipment has been spent to date as compared to the projected capital budget resulting in an under spending of R568 866. The budget of moving the telephone system has increased during the adjustment budget and has gone out on tender and a service provider has been appointed.

Buildings & Facilities

- 79% of buildings & facilities has been spent to date on alteration and renovations resulting in an under spending of R183 560. A savings of R146 893 will realised as the projects of the upgrading of the sewer system of the council house will not materialise, Department of Roads will take over the building and alteration to the recreational hall has been completed.

Grant Funding:

External funding account balances reflect transfers to revenue adequate to cover the relevant operating or capital expenditure for which the funds have been received.

Grant funding is reflected as unspent grants where relevant, with revenue transferred to the income statement as expenditure is incurred.

A summary of grant fund movements is set out below:

Please refer to next page.

EXTERNAL FUNDING	Balance Fwd	Received	Applied	Balance
Equitable Share	-	76,377,573	66,698,359	9,679,214
Financial Management Grant	-	1,000,000	788,142	211,858
Municipal Systems Improvement Grant	511,947	1,000,000	188,952	1,322,994
Municipal Infrastructure Grant	99,596	5,746,000	5,440,803	404,793
DWAF - Sanitation (Mvula Trust)	3,275,455	75,000	641,200	2,709,255
Expanded Public Works Program Grant	-	-	-	-
NCPA - Housing Accreditation Grant	-	2,309,608	1,850,081	459,527
District Aids Council	19,596	-	4,914	14,682
NEAR Control Centre	-	725,000	725,000	-
Firefighting Equipment	239,206	350,000	300,959	288,248
SETA Skills Grant	-	19,875	-	19,875
Vuna Awards	1,500,000	-	-	1,500,000
NC TOURISM	-	50,000	50,000	-
EPW: Lerato Park	316,959	-	101,371	215,588
Environmental Health Recycling Project	581,591	1,000,000	5,672	1,575,919
Koopmansfontein Self Build Scheme	-	80,000	-	80,000
Total	6,544,350	88,733,056	76,795,454	18,481,952

3. CASH AND INVESTMENT

CASH FLOW REPORT

30-Jun-10

Apr-11

OPERATING FLOWS

(87,860,971) **(60,009,220)**

- Salaries, wages and allowances	(33,364,052)	(33,520,954)
- Cash and creditor payments	(71,947,006)	(36,082,810)
- Statutory Payments (incl VAT)	(2,608,019)	(2,561,407)
- Other payments	(649,234)	(117,954)
- Revenue receipts	-	-
- Statutory Receipts (incl VAT)	8,656,230	6,057,865
- Capital payments	6,215,892	3,802,358
- Other revenues	5,835,217	2,413,683

INVESTMENT FLOWS

1,800,000 **(33,500,000)**

- Investments made-OUT	(62,300,000)	(86,500,000)
- Investments redeemed	64,100,000	53,000,000

FINANCING FLOW

86,283,932 **94,513,515**

- External loans repaid	-	(1,329,604)
- External loans received	-	-
- Utilisation of Overdraft Facility	-	-
- Grants and subsidies	86,283,932	95,843,118

Nett Cash Generated from operating activities

222,961 **1,004,295**

Increase / (Decrease) in investment activities (4,800,000) 32,000,000

Nett increase / (Decrease) in cash and cash investments

-4,577,039 **33,004,295**

CASH AND CASH EQUIVALENTS

Balance at the end of the Year	65,867,308	98,871,603
Balance at the beginning of the Year	70,444,347	65,867,308
Net increase / (Decrease) in cash and cash equivalents	-4,577,039	33,004,295

Cash Flow Statement

Cash flow for the period ended 30 April 2011 reflects a positive amount of R33m as the Equitable Share Grant was received in advance for the quarter ending 30 April 2011.

Cash Balances:

The following bank and investment balances were held at the reporting date:

Bank Statement	+	1,688,165
Plus Unreconciled Cheques		
Plus Unreconciled ACB		
Minus Outstanding Deposits	119,162.39	
Plus Unreconciled Deposits	699.14	
Project payments		
Salary Payments		
Creditors Payment		
Investments		
Cash Book Balance	+	1,568,303
Adjustment to Bank	-	
Adjusted Cash Book Balance	+	1,568,303

** None > 3 Months*

SURPLUS CASH INVESTED

Absa	17,000,000
Standard Bank	31,500,000
First Rand	22,000,000
Nedcor	24,000,000
Absa [Collateral security - Due 30 June 2011]	500,000
Standard Bank [Leave reserve Due 30 June 2011]	2,300,000
Total Cash Investments	97,300,000

Petty Cash float 3,300

Total Cash on Hand	98,871,603
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Surplus cash is invested at approved banking institutions in accordance with current cash and investment policy.

4. REVENUE AND DEBT COLLECTION MANAGEMENT

- **Sundry Debtors:**

Council's debtors consist of five 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,
- Other entities by way of service delivery for which costs are to be recovered,

- Consumer debtors at Koopmansfontein for the rendering of water, sanitation and refuse services.
- Assessment Rates Debtors.

Matters reported below are in respect of debts outstanding in excess of 90 days on the effective reporting date.

- ***Provincial and Local Government - Department of Roads***

The roads agency account is behind with their subsidy payment (R648 750) in terms of the prescripts of the service level agreement which will be followed up after the submission of monthly report to them on or before 15th of each month.

- ***Post-Service Benefits***

Debtors are being managed in terms of the approved credit control policy. No significant difficulties are evident at present. Management of these debtors has improved with the aggressive application of the credit control policy.

- ***Sundry Debtors***

No difficulties are experienced due to the fact that strict credit control procedures are applied in terms of Council's Credit Control Policy. The only outstanding debts reflected for more than 90 days as at 30 April 2011 is Business Connexion R1000.00, Department of Safety & Liaison R1 186.19, SALGA R26 142.12 and H P O Duvenhage R1 783-58 (requested road to be bladed). HPO Duvenhage's account was handed over for collection.

Debts are continuously monitored and reviewed and adequate controls are in place according to approved policies.

- ***Water Service Debtors – Koopmansfontein***

The supply of water services at Koopmansfontein started in December 2004 and the first account to consumers was submitted in February 2005. About 90% of the people have been registered as indigent and therefore receive the 6kl free basic water services as per Council's indigent policy.

Most of the residents' water consumption is well managed within the 6kl free basic water allocation. The outstanding debtors for more than 90 days will be dealt with in terms of the approved Debt Collection Policy of Council whereby the water consumption will be restricted to 6kl of water only until such time that the full outstanding debt has been settled. The outstanding debt that is in the 90days + zone for the month of April 2011 is R799.14

- ***Sanitation and Refuse Debtors – Koopmansfontein***

The sanitation and refuse removal services started on 01 July 2010. Most of the sanitation and refuse services are well managed. The outstanding debtors for more than 90 days will be dealt with in terms of the approved Debt Collection. The outstanding debt that is in the 90days + zone for the month of April 2011 is R276.49 including VAT.

- ***Property Rates***

Council has adopted a Property Rates Policy which has also been implemented as from 01 July 2009. The challenge being experienced due to the many subdivisions of property is that we have difficulty in obtaining addresses to which statements need to be posted. The issue is being addressed. Revco Revenue Consulting (PTY) Ltd has been appointed on 01 November 2010 to assist with data search and verification of all debtor information and collection of outstanding debt as from 01 July 2009.

As progress is made, information will be reported on as received from Revco Revenue Consulting (PTY) Ltd. To date Revco Revenue Consulting has forwarded the correct address details of property rates debtors. Outstanding debt that is in the 90days + zone amounts to R176 315.81 as at 30 April 2011.

5. EXPENDITURE MANAGEMENT

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

Salary Payment:

Salary payments are under adequate control and take place according to approved policies and agreement in terms of the Bargaining Council.

Salary increases for staff have been implemented at the end of July 2010.

Trade Creditors:

Council purchases and payments to creditors are under adequate control. There are currently 5 orders and invoices that are more than 30 days old and unpaid. The reason for non payment relates to incomplete services that were rendered as well as a tax invoice that still need to be submitted by the supplier. The value for those orders and invoices that are more than 30 days old and unpaid is R30 275.45.

PAYMENTS

Total value of all payments **R 21,601,963**

Electronic transfers	160
Cheques issued	34

STORES

Value of Stores issued	26,674
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SALARIES

Number of salary beneficiaries **187**

Councillors	25
Employees	158
Pensioners	4

Total remuneration paid 2,619,743

Councillors	340,260
Employees	2,273,427
Pensioners	6,057

Expenditure controls are continuously being re-evaluated and tightened up to allow closer monitoring of daily purchases, order transactions and the extension of budgetary control over departmental activities.

Supply Chain Management:

Although council adopted a new procurement policy effective from 1 January 2008 a number of issues still impact negatively on the effective implementation of the mentioned policy. The following are some of the issues that still need attention in order to ensure full compliance as stipulated in the policy:

- The development and implementation of a new centralized procurement procedure has started and is in line with the SCM policy. Monitoring is on an ongoing basis and as problems arise, they will be dealt with.
- Amendment and procedures with regard to the tender committee system (Specification, Evaluation and Adjudication Committees) still needs attention. Monitoring is on an ongoing basis and as problems arise, they will be dealt with.
- Putting systems in place to monitor and report on supply chain management as required per approved policy has started as from 1 April 2008. Monitoring is on an ongoing basis and as problems arise, they will be dealt with.

As Council reserves its right to maintain oversight over the implementation of the Supply Chain Management Policy and is empowered to make Supply Chain policy within the ambit of the applicable legislation, the following is hereby reported as stipulated in the SCM policy for the period March 2011:

Implementation of the Approved Supply Chain Management Policy:

The approved Supply Chain Management Policy of 30 November 2005 as amended on 27 November 2007 is implemented and is maintained by all relevant role players as from 01 April 2008.

Implementation of the Supply Chain Management Process.

- Supply Chain Management Training

No training on supply chain management was offered or attended.

- Demand Management

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribed by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS.

- Acquisition Management

For the period of April 2011, 3 contracts (R200 000+) were awarded by the Bid Adjudication Committee.

- o Integrated Transport Plan: Aganang – R1 417 920.60 inclusive of VAT
- o Supply and delivery of radio equipment: CEOS Technologies – R519 988.11 inclusive of VAT

- o IT Disaster Recovery Plan- First Technology- R1 752 401.65 inclusive of VAT

For the period of April 2011, four written price quotations (R30 000-R200 000) were awarded by the Acting Municipal Manager.

- o Tourism Brochure: LSG Printing – R88 550.00 inclusive of VAT.
- o Supply and delivery of equipment: Mojalefa Trading – R52 373.40 inclusive of VAT.
- o Supply and delivery of premix: Gibela Trading – R48 450.00 inclusive of VAT.
- o Supply and delivery of line printer- ITEC – R104 957.80 inclusive of VAT.

The value of orders issued for the period ending 30 April 2011 total R5 145 787.32. (*See Annexure "A"*)

Orders per department

Council and Executive	R14 991.84
Municipal Manager	R7 951.84
Finance	R94 700.00
Administration	R2 203 915.63
Planning and Development	R1 368 918.28
Technical Service	R1 422 482.56
Road Agency	R12 515.79
Stores	R20 311.88

- Disposal Management

No disposal took place during the month of April 2011.

- Deviations

One deviation was approved by the Acting Municipal Manager

- o Extension on the Olierivier Water purification Programme: Lavender Moon – R127 338.00 inclusive of VAT

- Issues from Stores

Total orders issued R26 673.98

Issues per department

Council and Executive	R0.00
Municipal Manager	R555.98
Finance	R4 276.64
Administration	R10 507.27
Planning and Development	R1 609.53
Technical Service	R1 305.30
Roads Agency	R8 419.26

- List of accredited service providers

The supplier's database is updated daily.

Internal Provisions:

Council has internal liabilities related to personnel bonuses, performance bonuses, leave, post employment health care, pension and long service awards provisions. These liabilities are adequately provided for and are included under Provisions in the Statement of Financial Position and these provisions are properly backed by cash reserves where applicable.

ASSET AND RISK MANAGEMENT

Insurance:

All Council assets are adequately insured with Alexander Forbes over a 3 year period. The insurance portfolio / costing was reviewed and implemented in July 2010.

Asset Inventory:

TAT I-Chain Asset Management System has been implemented. There are still challenges regarding the printing of inventory lists that needs attention. The annual asset stock take will take place during the third week of May 2011.

Information Backup:

All shared data on the internet system (*O & P drives only*) is backed up on the server with a further daily tape backup kept on the premises. 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.

The implementation and use of the new "e-Venus" financial system has started on 1 July 2009 with minor hiccups, but the problems identified are being attended to. A daily backup is done as well as a day end procedure to integrate the day's transactions.

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

The Blueprint System has been fully implemented. The system is an aid to managing projects. Monitoring is enhanced and implementation of projects is accelerated. Because each project has been allocated with different vote numbers, each manager will be responsible for monitoring and reporting on the progress of projects within the ambit of his/her department. This is a total deviation as to the management of projects in the past.

Motor Vehicles - Utilization Statistics:

Council operates a pool of 21 vehicles as part of its routine activities.

Statistical information regarding the year-to-date utility for April 2011 is as follows:

Please refer to next page.

	Vehicle Description	Vehicle Allocation	Year Model	Registration Number	Service	License expires	Year End Km Reading	Current Km Reading	YTD Utility
1	Mercedes Benz	Council	2006	FBDM 1 NC	45,000	2011/09/30	36,254	44,151	7,897
2	Citi Golf	Pool	2005	BSM 014 NC	75,000	2011/04/30	62,440	72,430	9,990
3	Volkswagen Microbus	Pool	2001	BMG 088 NC	150,000	2011/09/30	126,676	139,865	13,189
4	Mazda Drifter D/Cab	Pool	2005	BSM 137 NC	195,000	2011/04/30	158,143	180,762	22,619
5	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	15,000	2011/11/30	20	14,112	14,092
6	Chevrolet Opel Corsa 1.	Disaster Management	2010	CBY 227 NC	15,000	2010/11/30	19	4,004	3,985
7	Toyota LDV 4x4	Environmental Health	2002	BMT 234 NC	145,000	2011/01/31	136,151	142,891	6,740
8	Isuzu 2.4	Environmental Health	2006	BVC 305 NC	135,000	2011/07/31	117,266	133,342	16,076
9	Isuzu 2.4	Environmental Health	2006	BTT 339 NC	135,000	2011/04/30	105,954	126,683	20,729
10	Nissan D/Cab	Disaster Management	2006	BTT 376 NC	90,000	2011/04/30	64,557	80,080	15,523
11	Toyota Corolla	Pool	2009	BZP 439 NC	45,000	2011/09/30	19,615	40,217	20,602
12	Toyota Corolla	Pool	2009	BZP 440 NC	60,000	2011/09/30	25,228	48,990	23,762
13	Toyota Condor	Tourism Centre	2001	BLR 461 NC	170,000	2011/06/30	150,667	168,393	17,726
14	Isuzu 2.4	Housing	2009	CBD 761 NC	30,000	2011/02/28	5,907	26,702	19,954
15	Toyota Corolla	Pool	2008	BXL 799 NC	105,000	2011/02/28	78,387	94,791	16,404
16	Nissan LDV	Community Development	2006	BVC 831 NC	105,000	2011/07/31	86,004	99,375	13,371
17	Ford Bantam	Finance	2004	BRD 836 NC	90,000	2011/01/31	74,027	76,631	2,604
18	Toyota Hilux	PMU	2004	BRF 837 NC	110,000	2011/02/28	95,234	106,778	11,544
19	Isuzu KB. 200	Disaster Management	2010	CBY 895 NC	15000	40816	21	768	747
20	Isuzu KB. 200	Disaster Management	2010	CBY 898 NC	15000	40816	17	976	959
21	Toyota Condor	PIMSS Centre	2002	BMT 978 NC	150000	40602	121,812	138,911	17,099
YEAR TO DATE UTILITY - FULL FLEET									275,612

Motor Vehicle: Operating Cost

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

VEHICLE OPERATING COST	ACTUAL	BUDGET	VARIANCE	VAR %
Depreciation: Motor Vehicles	-	339,833	(339,833)	-100.00%
Insurance	11,463	37,500	(26,037)	-69.43%
MV Administration Levy	11,819	12,917	(1,098)	-8.50%
Fuel	221,028	233,333	(12,305)	-5.27%
Licence	7,440	10,817	(3,377)	-31.22%
Repairs and Maintenance	42,074	30,933	11,141	36.02%
Tyres	34,838	29,300	5,538	18.90%
TOTAL	328,662	694,633	(365,971)	-52.69%

- *Motor Vehicle Damage Report*

The windscreen of vehicle registration number CBD 761 NC was damaged as a result of a stone chip that escalated into a crack at the bottom of the windscreen, approximately 20mm long. The incident has been reported to the asset management unit.

Motor Vehicle Tracker System

A new vehicle tracker system was installed on 22 December 2010 in all council's pool vehicles by Altech Netstar. A presentation of the system by Altech was done during the joint management meeting held on 18 February 2011. An information session for all staff will be held to communicate the processes.

7. FINANCIAL REPORTING AND BUDGETING

Budget Process:

The budget process plan in respect of the 2010/11 financial year has been submitted to the Executive Mayor for approval on 26 July 2010.

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 2010

The Annual Financial Statements for the year ended 30 June 2010 was submitted to the Audit Committee on 30 August and to the Auditor General on 31 August 2010 for Auditing. Auditing by the Auditor General is completed and the Frances Baard District Municipality obtained an **Unqualified Audit Report with no matters of emphasis** from the Office of the Auditor General.

8. MFMA IMPLEMENTATION OVERSIGHT

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

A comprehensive oversight report on the progress of implementation and compliance per MFMA requirements is attached as *Annexure "B"* and to this report.

- *Support to Local Municipalities*

No support was rendered for the month of April 2011.

9. PERSONNEL**Personnel Attendances:**

Personnel attendance in the workplace for April 2011 averages 80%. The reason for the deviations is mainly due to, conference and courses, annual and sick leave.

Attendance trends are summarized as follows:

	Senior Management	Middle Management	Supervisory	Clerical
Number of Members	1	4	3	17
Leave	9	6	4	56
Sick Leave	0	2	0	3
Courses / Seminar	0	1	0	1
Meetings	0	2	0	0
Family Responsibility	0	0	0	0
Study	0	0	0	0
Maternity Leave	0	0	0	0
Overtime	0	0	0	0
Absent	0	0	0	0
Special Leave (SAMSRA)	0	0	0	0
No. of Workdays Attended	9	61	32	246
Total Workdays	18	72	36	307
Percentage attendance per Group	50%	85%	89%	80%
Average	80%			

Personnel Development:

No training was attended during the month of April 2011.

11. INTERNSHIP PROGRAMME

As per National Treasury regulations, five Finance Interns were appointed (four on 15 February 2010 and one on 01 March 2010). The aim of the programme is to capacitate Finance graduates to eventually be able to fill CFO and other financial posts in municipalities. Their appointment is for a period of 24 to 36 months depending on completion of the programme.

They are being assisted in completing a personal development plan (PDP) and a Portfolio of Evidence (POE) as per NT guidelines. Meetings are held regularly with Interns to discuss their progress and problems they may experience.

A training schedule has been drawn up. It is envisaged that they be exposed to all functions within a municipality.

All Interns have assisted with the year end process for the 2009/2010 financial year. They have assisted with the scheduled asset stock take.

Various financial reconciliations have to be done on an ongoing basis and the Interns have been given this task with various personnel responsible for these reconciliations, as their mentors.

All Interns are attending the Municipal Finance Management Programme and they have completed the MFMA DVD learning programme.

CONCLUSION

According to the results presented above for the period ending 30 April 2011, Council maintains a healthy financial position with respect to its cash and reserves.

DIRECTOR: FINANCE