

# FRANCES BAARD DISTRICT MUNICIPALITY



## **MONTHLY BUDGET STATEMENT**

**31 July 2017**

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## **1. INTRODUCTION**

### **1.1 PURPOSE**

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

### **1.2 STRATEGIC OBJECTIVE**

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

### **1.3 BACKGROUND**

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

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

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

## **2. EXECUTIVE MAYOR'S REPORT**

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

### **Budget Process:**

The budget process plan in respect of the 2017/18 financial year was submitted to the Executive Mayor and to Council for approval on 19 July 2017 and has also been submitted to National Treasury.

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

**Monthly reporting:**

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

**Financial statements for the year ended 30 June 2017:**

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

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

**MFMA implementation oversight:**

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

**3. COUNCIL RESOLUTIONS**

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

***Recommendation:***

- (a) That Council considers the section 71 monthly budget statements and supporting documentation for the month ending 31 July 2017.

**4. EXECUTIVE SUMMARY**

All variances are calculated against the approved budget figures.

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

Year-to-date accrued revenue is R156 000 as compared to the full year approved budget of R125, 558 million.

**Operating expenditure by type**

To date, R8, 211 million has been spent compared to the operational year-to-date budget projections of R5, 957 million.

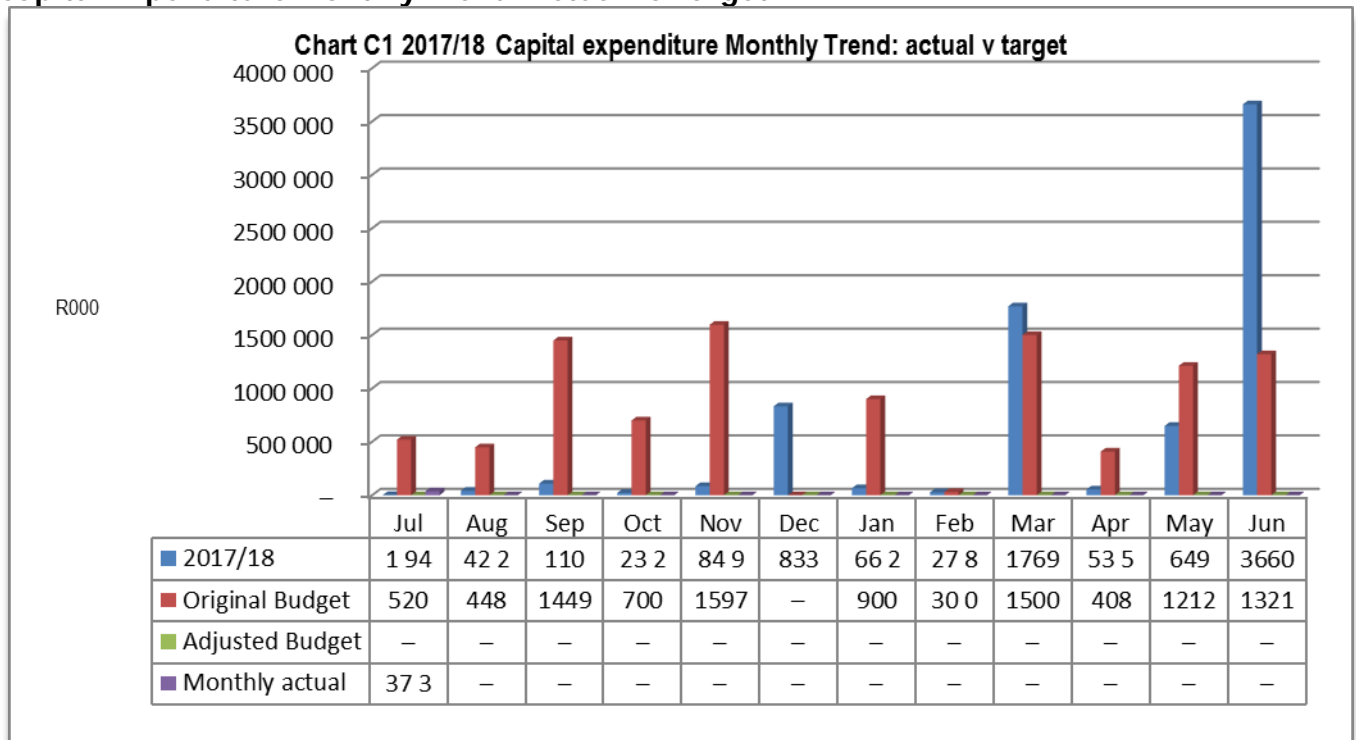
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

**Capital Expenditure**

Year-to-date expenditure on capital amounts to R37 00 as compared to the budget of R10, 087 million.

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

**Capital Expenditure Monthly Trend: Actual vs Target**



**Cash Flows**

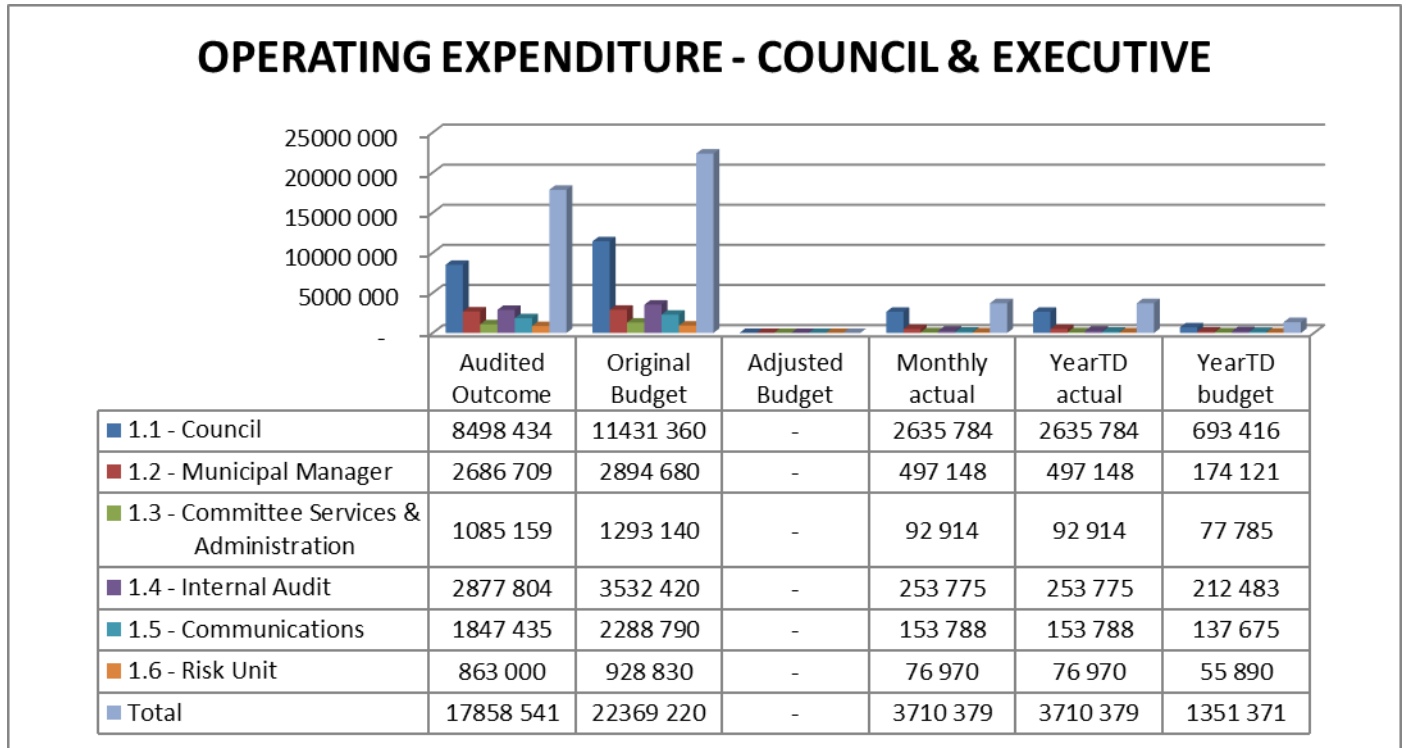
The municipality started the year with a total cash and cash equivalents of R54, 131 million. The year-to date cash and cash equivalents amounted to R85, 229 million. The net increase in cash and cash equivalents for the year to date is R 31, 098 million.

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

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

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

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



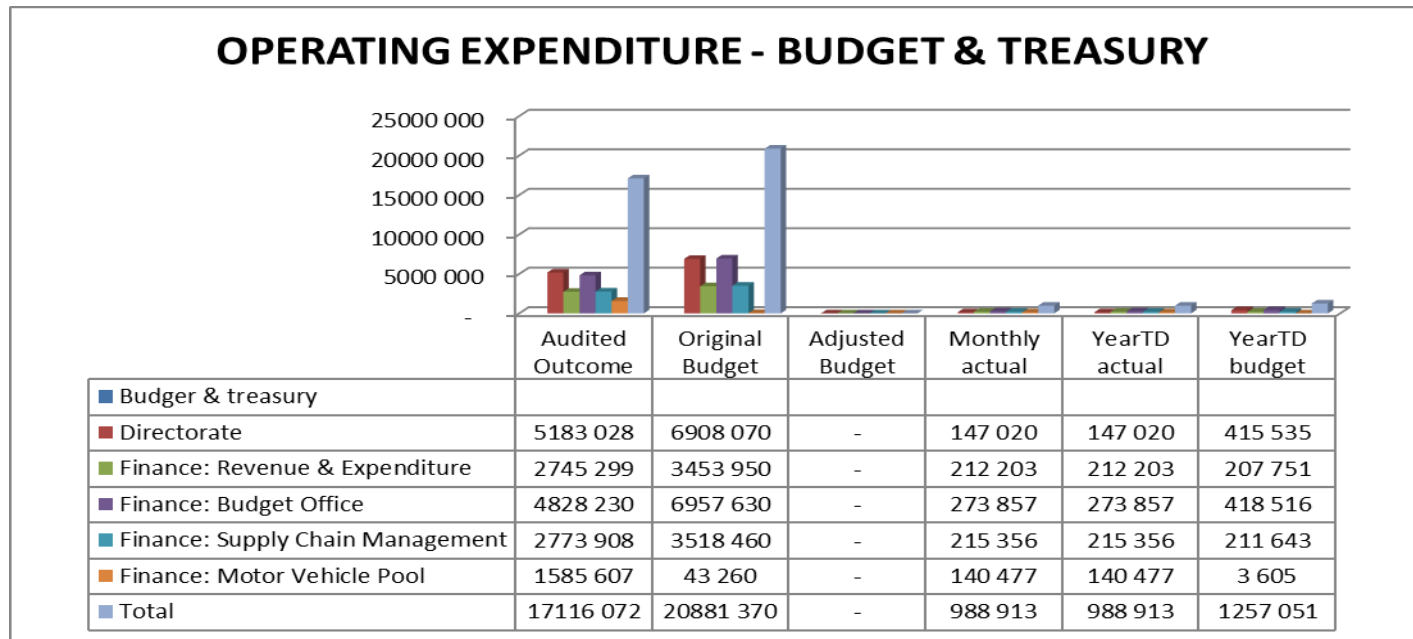
Actual operating expenditure of Council & Executive is R310 379 as compared to the year-to-date budget R1, 351 371. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
<b><u>EXECUTIVE &amp; COUNCIL</u></b>				
<b><u>COUNCIL</u></b>				
HH OTH TRANS: Bursaries non-employee/Mayor	800 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b><u>COMMUNICATIONS</u></b>				
OS: B&A PROJECT MANAGEMENT/PPP	15 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/PPP	3 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - EVENTS/PPP	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: GRAPHIC DESIGNERS/BRANDING	30 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: MAINT OF BUILDINGS & FACILITIES/ SINAGE	26 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: MAINTENANCE OF UNSPEC ASSETS/FBDM WEBSITE	45 000,00	45 000,00	100%	Project complete, website maintenance completed during July 2017.
<b><u>POLITICAL OFFICE - ADMINISTRATION</u></b>				
OS: CATERING SERVICES/COMMEMOR	50 100,00	26 000,00	52%	Expenditure incurred to commemorate Mandela Day on 18 July 2017.
CONTR: STAGE & SOUND CREW/COMMEMOR	80 000,00	60 641,18	76%	Expenditure incurred to commemorate Mandela Day on 18 July 2017.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/COMMEMOR	30 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/DISAB	10 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/DISAB	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/DISAB	30 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/CHILD	10 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/CHILD	20 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/GENDER	10 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/GENDER	30 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
INV - MATERIALS & SUPPLIES/PRINT & STAT/GENDER	2 600,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/OLD AGE	10 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/OLD AGE	20 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/MRM	1 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
INV - MATERIALS & SUPPLIES/PRINT & STAT/MRM	1 500,00	-	0%	Expenditure to be incurred during the course of the financial year.

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
<b>EXECUTIVE &amp; COUNCIL</b>				
<b>YOUTH UNIT</b>				
OS: CATERING SERVICES/YOUTH CAREER	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/YOUTH CAREER	7 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - EVENTS/YOUTH CAREER	15 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/YOUTH JUNE 16	7 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/YOUTH JUNE 16	25 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - EVENTS/YOUTH JUNE 16	20 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/YOUTH ACTION	5 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/YOUTH ACTION	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - EVENTS/YOUTH ACTION	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/YOUTH SKILLS	3 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/YOUTH SKILLS	260 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/SOPA	19 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - EVENTS/SOPA	6 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b>TOTAL</b>	<b>1 645 200,00</b>	<b>131 641,18</b>	<b>8%</b>	

The year to date actual spending on special projects for Council & Executive amounted to R131, 641.18.



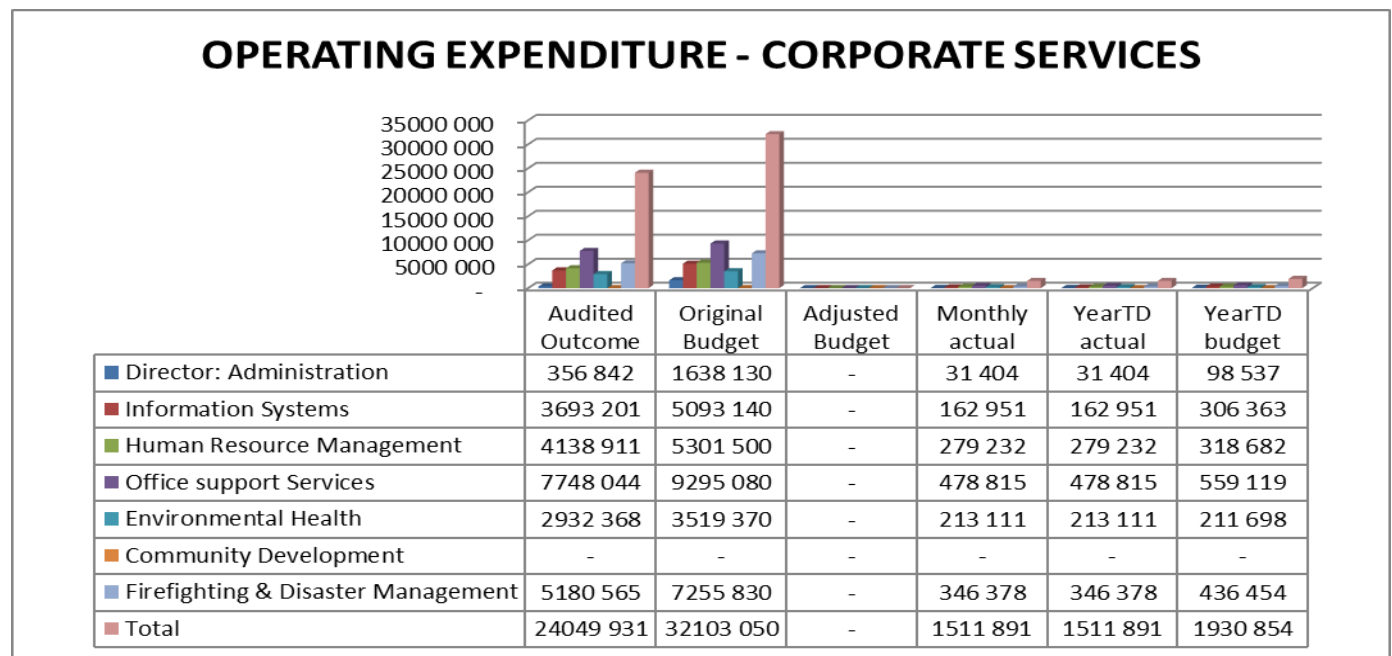
The actual operating expenditure of Budget & Treasury office is R988 913 as compared to the year-to-date projected budget of R1, 257 051. The expenditure compared to the year-to-date budget will improve as the financial year progresses.



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

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
<b>BUDGET &amp; TREASURY</b>				
<b>FINANCE &amp; ADMINISTRATION DIRECTORATE</b>				
C&PS: B&A PROJECT MANAGEMENT/AFS	48 000,00	-	0%	Expenditure to be incurred during the first half of the financial year, a commitment of R16 421 will be paid in August 2017 as municipality is in the process of preparing financial statements.
C&PS: B&A PROJECT MANAGEMENT/AFS	152 000,00	-	0%	Expenditure to be incurred during the first half of the financial year, a commitment of R152 000 will be paid in August 2017 as municipality is in the process of preparing financial statements.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/AFS	30 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC:FB-OPERATION CLEAN AUDIT	450 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC:FB-FINANCIAL SYSTEM SUPPORT (2) LM	200 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
C&PS: B&A PROJECT MANAGEMENT/FIN SYSTEM SUP	50 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC:FB-OPERATION CLEAN AUDIT/CAP BUILDING	100 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b>TOTAL</b>	<b>1 030 000,00</b>	-	<b>0%</b>	

The year to date actual spending on special projects for Budget & Treasury amounted to R0. Spending to improve as the year progresses.



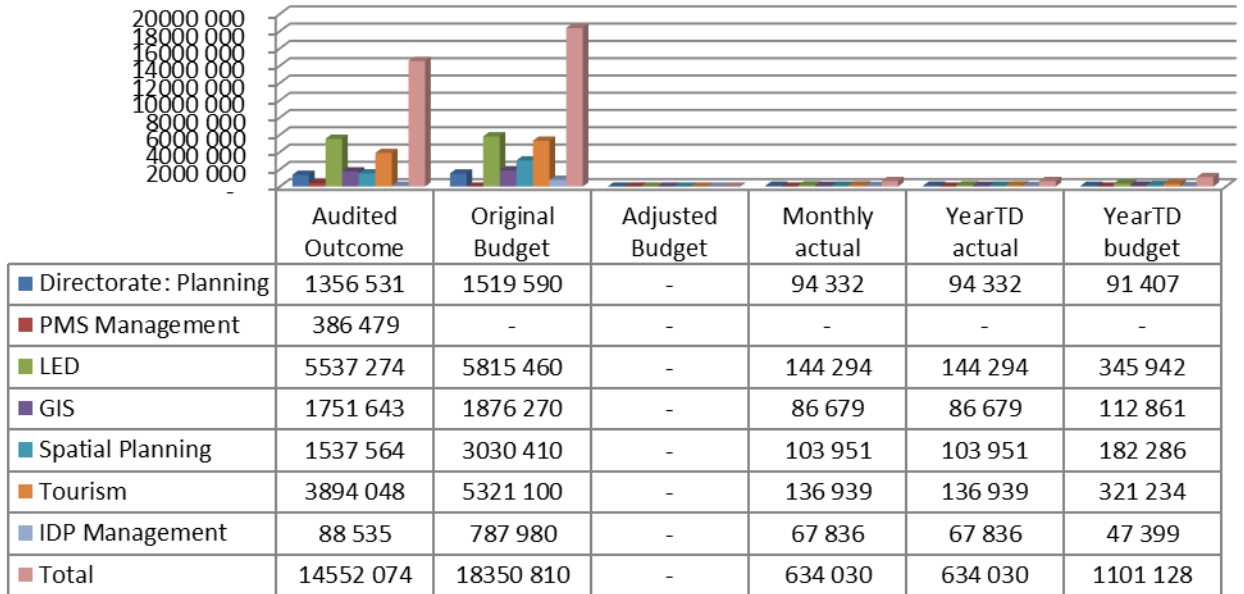
Actual operating expenditure of Corporate Services is R1, 511 891 as compared to the year-to-date projected budget of R1, 930 854. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
<b>CORPORATE SERVICES</b>				
<b><u>INFORMATION SYSTEMS</u></b>				
OS: CATERING SERVICES	500,00	-	0%	No forum meeting held for the first quarter, meeting scheduled to take place during Aug/Sept 2017.
<b><u>HUMAN RESOURCES MANAGEMENT</u></b>				
CONTR: EMPLOYEE WELLNESS/EMP ASS PROG	80 000,00	-	0%	Expenditure is needs based, expenditure to be incurred as when employees request assistance.
CONTR: EMPLOYEE WELLNESS/EMP TEAM BUILD	300 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b><u>ENVIRONMENTAL HEALTH</u></b>				
OS: CATERING SERVICES/AWARE SANIT	5 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
HH OTH TRANS:HOUSING-UNSPEC/AWARE SANIT	4 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/AIR QUALITY	5 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/ENV HF	6 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/COMM CAL DAY	34 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/WM AWARE PROG	5 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
HH OTH TRANS:HOUSING-UNSPEC/WM AWARE PRO	4 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: F BAARD - WASTE WATER MAN/WM CAMP	10 000,00	261,67	3%	Waste management campaign held during July 2017 in Dikgatlong Municipality.
HH OTH TRANS:HOUSING-UNSPEC/WM CAMP	40 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b><u>PUBLIC SAFETY</u></b>				
<b><u>FIREFIGHTING &amp; DISASTER MANAGEMENT</u></b>				
OS: CATERING SERVICES/FF VOL TRAIN	50 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/FF STIP	17 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/DIS MAN FOR	3 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC:ADV/PUB/MARK-GIFT&PROMO ITEMS/AW PROG	6 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: HONORARIA (VOLUNTARILY WORKERS)	14 400,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b>TOTAL</b>	<b>583 900,00</b>	<b>261,67</b>	<b>0%</b>	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R261.67. Spending to improve as the year progress.

### OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



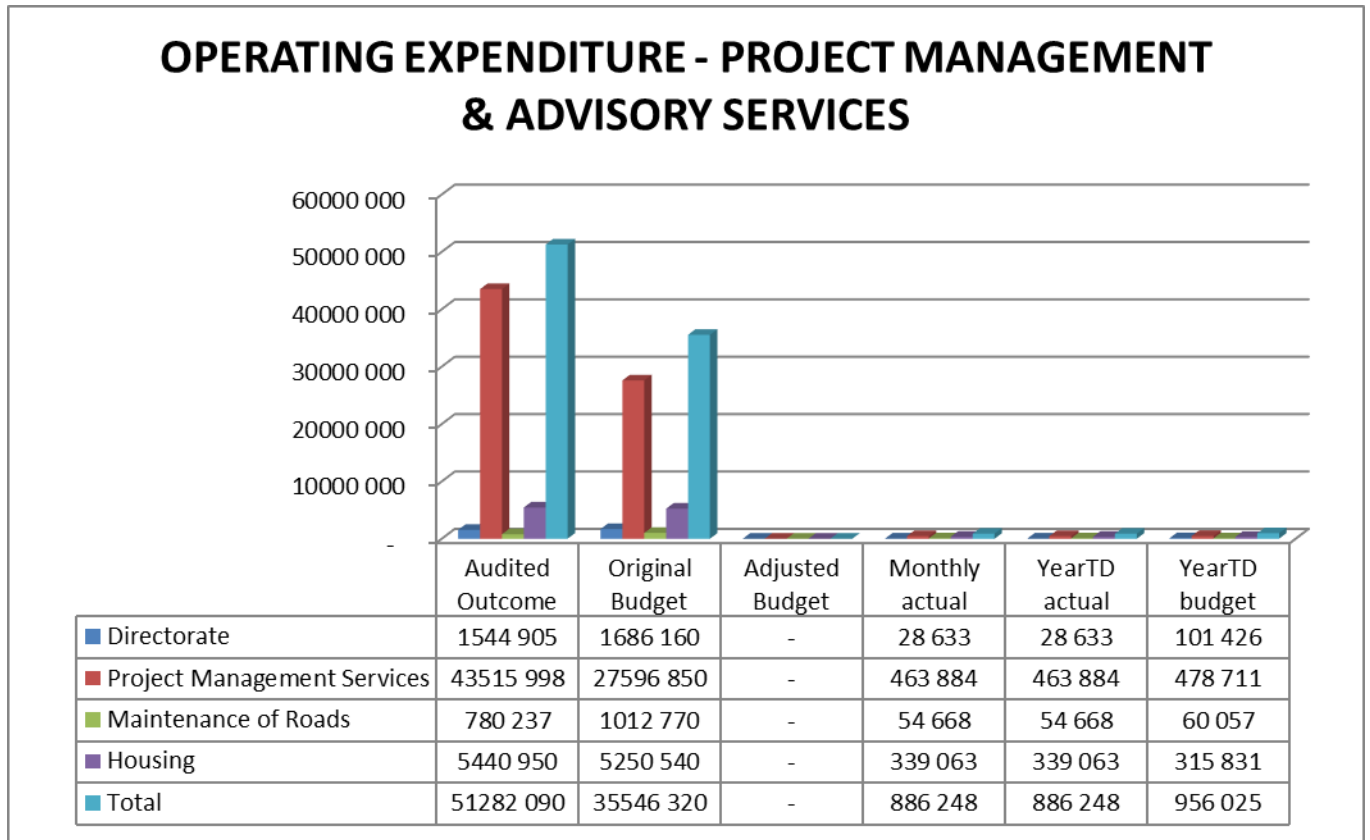
Actual operating expenditure of Planning & Development is R634 030 as compared to the year-to-date projected budget of R1, 101 128. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b>LOCAL ECONOMIC DEVELOPMENT</b>				
OS: B&A PROJECT MANAGEMENT/CORD STRAT	15 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: B&A PROJECT MANAGEMENT/SMME DEV (ROLL)	33 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: B&A PROJECT MANAGEMENT/LED SMME	600 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: B&A PROJECT MANAGEMENT/LED SMME	200 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: B&A PROJECT MANAGEMENT/LED EXPO	800 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: B&A PROJECT MANAGEMENT/LED TR PR	6 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: EXHIBIT INSTALLERS/LED TR PR	239 640,00	11 041,60	5%	Small business expo to take place from 31 August 2017, payment for the stall was made during July 2017.
OC:ADV/PUB/MARK- GIFT&PROMO ITEMS/LED TR	140 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: T&S DOM - ACCOMMODATION/LED TR PR	127 200,00	-	0%	Small business expo to take place from 31 August 2017, a commitment of R12 664 is due to be paid in August 2017.
OS: B&A PROJECT MANAGEMEN/LED YOUTH ENTR	195 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
C&PS: B&A PROJECT MANAGEMENT/INCUBATION STRAT	220 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b>GIS</b>	-			
OS: B&A PROJECT MANAGEMENT/SP CO-FUND	326 180,00	-	0%	Co-funding project with Sol Plaatje, expenditure dependent on request submitted by local municipality.
<b>SPATIAL PLANNING</b>				
C&PS: B&A AUDIT COMMITTEE/MUN PLN TRIBUNAL	132 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
C&PS: B&A PROJECT MANAGEMENT/DIKG REVIEW	250 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
REVIEW LAND USE SCHEME PHOK	250 000,00	-	0%	Expenditure to be incurred during the course of the financial year.

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b>TOURISM</b>				
OS: B&A PROJECT MANAGEMENT	50 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: B&A PROJECT MANAGEMENT	750 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: B&A PROJECT MANAGEMENT/IND EX	99 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC:ADV/PUB/MARK-GIFTS&PROMO ITEMS/IND EX	4 080,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: T&S DOM - ACCOMMODATION/IND EX	52 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: T&S DOM - FOOD&BEVERAGE(SERV)/IND EX	12 400,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC:T&S DOM TRP-W/OUT OPR OWN TRANP/IND E	7 410,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: B&A PROJECT MANAGEMENT/DIAM D	175 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC:FB-DIAMONDS & DORINGS SUPPORT	300 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/TOUR BUSIN	82 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - EVENTS/TOUR BUSIN	31 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
N-P UB SCH: SCHOOL SUPP (OTH EDUC INST)/TOUR BUS	191 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
N-P UB SCH: SCHOOL SUPPORT/TOUR BUS	50 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
NON PROF: UNSPECIFIED/TOUR BUS	60 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/TOUR ASS	18 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
PRV DPT AGEN - PARK & TOURISM BOARD	70 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
PRV DPT AGEN - PARK & TOURISM BOARD/NCTA	135 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
SUPPORTING GRANT - DIK TOURISM ASS.	80 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/EXHIB	2 040,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CLEANING SERVICES	1 050,00	-	0%	Expenditure to be incurred during the course of the financial year.
C&PS: I&P TOWN PLANNER/TOUR ARTS CENTRE	550 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: CATERING SERVICES/COM AWARE CAMP	150 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: EVENT PROMOTERS/COM AWARE CAMP	250 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: EVENT PROMOTERS	350 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: EVENT PROMOTERS/TOUR N18	55 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: GRAPHIC DESIGNERS	40 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: ADV/PUB/MARK- CORP & MUN ACT/TOUR AD	100 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b>IDP</b>				
OS: CATERING SERVICES/IDP STEER	3 000,00	-	0%	First quarter meeting to take place between Aug and beginning of September 2017.
INV - MATERIALS & SUPPLIES/PRINT & STAT-IDP	58 670,00	-	0%	IDP printing to take place mid September 2017.
<b>TOTAL</b>	<b>7 263 170,00</b>	<b>11 041,60</b>	<b>0%</b>	

The actual spending on special projects for Planning & Development amounted to R11 041.60 for the month.



Actual operating expenditure of Project Management & Advisory Services is R886 248 as compared to the year-to-date projected budget of R956 025.

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

DESCRIPTION	FULL YEAR BUDGET 2016/17	YTD ACTUAL	% SPENT	COMMENT
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICES</b>				
<b>INFRASTRUCTURE SERVICES</b>				
<b>DIRECTORATE</b>				
OS: CATERING SERVICES/FORUM	6 400,00	-	0%	First quarter forum meetings to take place during Aug/Sept 2017.
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
OS: B&A PROJECT MANAGEMENT/RAMS	2 495 800,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: T&S DOM - ACCOMMODATION/RAMS	6 200,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: T&S DOM PUB TRP - AIR TRANSPORT/RAMS	11 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/RAM	3 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - PLANNING & DEVEL	500 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - ROAD TRANSPORT	200 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WASTE WATER MAN	300 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WASTE WATER MAN	500 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WATER	5 000 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WATER	1 000 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - PLANNING & DEVEL	500 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - ROAD TRANSPORT	300 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WASTE WATER MAN	268 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WASTE WATER MAN	432 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WATER	1 000 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WATER	1 000 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WATER	1 779 150,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WATER	1 720 850,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - PLANNING & DEVEL	500 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - ROAD TRANSPORT	300 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WASTE WATER MAN	700 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WATER	1 000 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WASTE WATER MAN	149 620,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WASTE WATER MAN	500 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WASTE WATER MAN	350 380,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - ROAD TRANSPORT	1 500 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC: FRANCES BAARD - WASTE WATER MAN	1 000 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b>HOUSING</b>				
OS: B&A PROJECT MANAGEMENT/HOUSING PROJ	720 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b>TOTAL</b>	<b>23 742 400,00</b>	<b>-</b>	<b>0%</b>	

The actual spending on special projects for Project Management & Advisory Services amounted to R0 for the month. Spending to improve as the year progress.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	6 118	5 262	-	100	100	439	(339)	-77%	5 262
Transfers recognised - operational	113 813	118 569	-	-	-	38 689	(38 689)	-100%	118 569
Other own revenue	1 144	1 727	-	56	56	49	8	16%	1 727
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>121 074</b>	<b>125 558</b>	<b>-</b>	<b>156</b>	<b>156</b>	<b>39 176</b>	<b>(39 020)</b>	<b>-100%</b>	<b>125 558</b>
Employee costs	52 216	66 558	-	4 888	4 888	4 659	229	5%	66 558
Remuneration of Councillors	5 950	6 369	-	2 376	2 376	446	1 930	433%	6 369
Depreciation & asset impairment	4 512	3 290	-	0	0	230	(230)	-100%	3 290
Finance charges	674	487	-	-	-	-	-	-	487
Materials and bulk purchases	5 252	1 055	-	51	51	13	39	307%	1 055
Transfers and grants	37 966	22 995	-	0	0	230	(230)	-100%	22 995
Other expenditure	23 139	34 494	-	896	896	1 380	(484)	-35%	34 494
<b>Total Expenditure</b>	<b>129 709</b>	<b>135 249</b>	<b>-</b>	<b>8 211</b>	<b>8 211</b>	<b>6 957</b>	<b>1 254</b>	<b>18%</b>	<b>135 249</b>
<b>Surplus/(Deficit)</b>	<b>(8 635)</b>	<b>(9 690)</b>	<b>-</b>	<b>(8 055)</b>	<b>(8 055)</b>	<b>32 219</b>	<b>(40 274)</b>	<b>-125%</b>	<b>(9 690)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(8 635)</b>	<b>(9 690)</b>	<b>-</b>	<b>(8 055)</b>	<b>(8 055)</b>	<b>32 219</b>	<b>(40 274)</b>	<b>-125%</b>	<b>(9 690)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(8 635)</b>	<b>(9 690)</b>	<b>-</b>	<b>(8 055)</b>	<b>(8 055)</b>	<b>32 219</b>	<b>(40 274)</b>	<b>-125%</b>	<b>(9 690)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>7 323</b>	<b>10 087</b>	<b>-</b>	<b>37</b>	<b>37</b>	<b>520</b>	<b>(483)</b>	<b>-93%</b>	<b>10 087</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	10 848	10 087	-	37	37	520	(483)	-93%	10 087
<b>Total sources of capital funds</b>	<b>10 848</b>	<b>10 087</b>	<b>-</b>	<b>37</b>	<b>37</b>	<b>520</b>	<b>(483)</b>	<b>-93%</b>	<b>10 087</b>
<b>Financial position</b>									
Total current assets	65 720	65 720	-	-	96 794	-	-	-	43 395
Total non current assets	58 423	58 423	-	-	58 460	-	-	-	74 944
Total current liabilities	21 821	21 821	-	-	61 064	-	-	-	22 767
Total non current liabilities	29 201	29 201	-	-	29 124	-	-	-	30 011
<b>Community wealth/Equity</b>	<b>73 121</b>	<b>65 561</b>	<b>-</b>	<b>-</b>	<b>65 066</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65 561</b>
<b>Cash flows</b>									
Net cash from (used) operating	(5 253)	1 115	-	31 136	31 136	32 908	(1 772)	-5%	1 115
Net cash from (used) investing	(7 906)	(10 087)	-	(37)	(37)	(520)	483	-93%	(10 087)
Net cash from (used) financing	(1 985)	(2 224)	-	-	-	-	-	-	(2 224)
<b>Cash/cash equivalents at the month/year end</b>	<b>54 131</b>	<b>40 354</b>	<b>-</b>	<b>85 229</b>	<b>85 229</b>	<b>83 937</b>	<b>1 292</b>	<b>2%</b>	<b>40 354</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys- 1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	4 928	159	7	5	5	4	4	140	5 252
<b>Creditors Age Analysis</b>									
Total Creditors	48 622	-	-	-	-	-	-	-	48 622



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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		103 972	111 288	-	156	156	30 908	(30 752)	-99%	111 288
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		103 972	111 288	-	156	156	30 908	(30 752)	-99%	111 288
<i>Community and public safety</i>		1 815	1 168	-	-	-	-	-	-	1 168
Public safety		1 015	368	-	-	-	-	-	-	368
Housing		800	800	-	-	-	-	-	-	800
<i>Economic and environmental services</i>		15 287	13 052	-	-	-	8 268	(8 268)	-100%	13 102
Planning and development		15 287	13 052	-	-	-	8 268	(8 268)	-100%	13 102
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	50	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	121 074	125 558	-	156	156	39 176	(39 020)	-100%	125 558
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		55 762	70 576	-	6 131	6 131	4 252	1 879	44%	70 576
Executive and council		22 709	20 363	-	4 190	4 190	1 712	2 478	145%	28 367
Budget and treasury office		17 116	20 881	-	989	989	1 257	(268)	-21%	20 881
Corporate services		15 937	29 332	-	952	952	1 283	(330)	-26%	21 328
<i>Community and public safety</i>		10 622	12 506	-	685	685	752	(67)	-9%	12 506
Public safety		5 181	7 256	-	346	346	436	(90)	-21%	7 256
Housing		5 441	5 251	-	339	339	316	23	7%	5 251
<i>Economic and environmental services</i>		59 432	46 845	-	1 257	1 257	1 632	(374)	-23%	52 166
Planning and development		10 658	43 325	-	1 044	1 044	1 420	(376)	-26%	48 647
Road transport		45 841	-	-	-	-	-	-	-	-
Environmental protection		2 932	3 519	-	213	213	212	1	1%	3 519
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		3 894	5 321	-	137	137	321	(184)	-57%	-
<b>Total Expenditure - Standard</b>	3	129 709	135 249	-	8 211	8 211	6 957	1 254	18%	135 249
<b>Surplus/ (Deficit) for the year</b>		(8 635)	(9 690)	-	(8 055)	(8 055)	32 219	(40 274)	-125%	(9 690)

**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) M01 July										
Vote Description [Insert departmental structure etc 3.]	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Council & Executive		-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		103 972	111 288	-	156	156	30 908	(30 752)	-99,5%	111 288
Vote 3 - Corporate Services		1 015	368	-	-	-	-	-	-	368
Vote 4 - Planning & Development		-	50	-	-	-	-	-	-	50
Vote 5 - Project Management & Advisory Services		16 087	13 852	-	-	-	8 268	(8 268)	-100,0%	13 852
<b>Total Revenue by Vote</b>	2	121 074	125 558	-	156	156	39 176	(39 020)	-99,6%	125 558
<b>Expenditure by Vote</b>	1									
Vote 1 - Council & Executive		22 709	28 367	-	4 190	4 190	1 712	2 478	144,7%	28 367
Vote 2 - Budget & Treasury		17 116	20 881	-	989	989	1 257	(268)	-21,3%	20 881
Vote 3 - Corporate Services		24 050	32 103	-	1 512	1 512	1 931	(419)	-21,7%	32 103
Vote 4 - Planning & Development		14 552	18 351	-	634	634	1 101	(467)	-42,4%	18 351
Vote 5 - Project Management & Advisory Services		51 282	35 546	-	886	886	956	(70)	-7,3%	35 546
<b>Total Expenditure by Vote</b>	2	129 709	135 249	-	8 211	8 211	6 957	1 254	18,0%	135 249
<b>Surplus/ (Deficit) for the year</b>	2	(8 635)	(9 690)	-	(8 055)	(8 055)	32 219	(40 274)	-125,0%	(9 690)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Rental of facilities and equipment		989	1 227	-	7	7	7	0	3%	1 227
Interest earned - external investments		6 118	5 262	-	100	100	439	(339)	-77%	5 262
Transfers recognised - operational		113 813	118 569	-	-	-	38 689	(38 689)	-100%	118 569
Other revenue		155	500	-	49	49	42	8	18%	500
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>121 074</b>	<b>125 558</b>	<b>-</b>	<b>156</b>	<b>156</b>	<b>39 176</b>	<b>(39 020)</b>	<b>-100%</b>	<b>125 558</b>
<b>Expenditure By Type</b>										
Employee related costs		52 216	66 558	-	4 888	4 888	4 659	229	5%	66 558
Remuneration of councillors		5 950	6 369	-	2 376	2 376	446	1 930	433%	6 369
Debt impairment		2	3	-	-	-	-	-	-	3
Depreciation & asset impairment		4 512	3 290	-	0	0	230	(230)	-100%	3 290
Finance charges		674	487	-	-	-	-	-	-	487
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		5 252	1 055	-	51	51	13	39	307%	1 055
Contracted services		-	14 532	-	322	322	-	322	#DIV/0!	14 532
Transfers and grants		37 966	22 995	-	0	0	230	(230)	-100%	22 995
Other expenditure		23 130	19 709	-	574	574	1 380	(805)	-58%	19 709
Loss on disposal of PPE		7	250	-	-	-	-	-	-	250
<b>Total Expenditure</b>		<b>129 709</b>	<b>135 249</b>	<b>-</b>	<b>8 211</b>	<b>8 211</b>	<b>6 957</b>	<b>1 254</b>	<b>18%</b>	<b>135 249</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(8 635)</b>	<b>(9 690)</b>	<b>-</b>	<b>(8 055)</b>	<b>(8 055)</b>	<b>32 219</b>	<b>(40 274)</b>	<b>(0)</b>	<b>(9 690)</b>
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(8 635)</b>	<b>(9 690)</b>	<b>-</b>	<b>(8 055)</b>	<b>(8 055)</b>	<b>32 219</b>			<b>(9 690)</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(8 635)</b>	<b>(9 690)</b>	<b>-</b>	<b>(8 055)</b>	<b>(8 055)</b>	<b>32 219</b>			<b>(9 690)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(8 635)</b>	<b>(9 690)</b>	<b>-</b>	<b>(8 055)</b>	<b>(8 055)</b>	<b>32 219</b>			<b>(9 690)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(8 635)</b>	<b>(9 690)</b>	<b>-</b>	<b>(8 055)</b>	<b>(8 055)</b>	<b>32 219</b>			<b>(9 690)</b>

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M01 July										
Vote Description	Ref	2016/17	Budget Year 2017/18					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
<b>R thousands</b>	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council & Executive		54	195	-	10	10	20	(10)	0%	195
Vote 2 - Budget & Treasury		1 862	897	-	11	11	-	11	0%	897
Vote 3 - Corporate Services		2 345	1 149	-	17	17	-	17	#DIV/0!	1 149
Vote 4 - Planning & Development		68	35	-	-	-	-	-		35
Vote 5 - Project Management & Advisory Services		2 995	7 812	-	-	-	500	(500)	-100%	7 812
<b>Total Capital single-year expenditure</b>	4	7 323	10 087	-	37	37	520	(483)	-93%	10 087
<b>Total Capital Expenditure</b>		7 323	10 087	-	37	37	520	(483)	-93%	10 087
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		2 385	2 230	-	37	37	20	17	87%	2 230
Executive and council		54	195	-	10	10	20	(10)	-51%	195
Budget and treasury office		1 862	897	-	11	11	-	11	#DIV/0!	897
Corporate services		469	1 139	-	17	17	-	17	#DIV/0!	1 139
<b>Community and public safety</b>		1 876	11	-	-	-	-	-		11
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		1 867	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		8	11	-	-	-	-	-		11
<b>Economic and environmental services</b>		3 063	7 847	-	-	-	500	(500)	-100%	7 847
Planning and development		3 063	7 847	-	-	-	500	(500)	-100%	7 847
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		-	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	7 323	10 087	-	37	37	520	(483)	-93%	10 087
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-		-
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-		-
<b>Borrowing</b>	6	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		7 323	10 087	-	37	37	520	(483)	-93%	10 087
<b>Total Capital Funding</b>		7 323	10 087	-	37	37	520	(483)	-93%	10 087

**Table C6 Monthly Budget Statement - Financial Position**

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2016/17	Budget Year 2017/18			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		54 131	354	-	50 453	354
Call investment deposits		5 950	40 000	-	40 727	40 000
Consumer debtors		-	-	-	-	-
Other debtors		4 559	2 000	-	4 411	2 000
Current portion of long-term receivables		741	741	-	841	741
Inventory		340	300	-	363	300
<b>Total current assets</b>		<b>65 720</b>	<b>43 395</b>	<b>-</b>	<b>96 794</b>	<b>43 395</b>
<b>Non current assets</b>						
Long-term receivables		8 598	8 598	-	8 598	8 598
Investments		-	5 550	-	-	5 550
Property, plant and equipment		48 644	59 174	-	48 681	59 174
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		550	990	-	550	990
Other non-current assets		631	631	-	631	631
<b>Total non current assets</b>		<b>58 423</b>	<b>74 944</b>	<b>-</b>	<b>58 460</b>	<b>74 944</b>
<b>TOTAL ASSETS</b>		<b>124 143</b>	<b>118 338</b>	<b>-</b>	<b>155 254</b>	<b>118 338</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		2 179	-	-	2 179	-
Consumer deposits		-	-	-	0	-
Trade and other payables		9 378	22 767	-	48 621	22 767
Provisions		10 264	-	-	10 264	-
<b>Total current liabilities</b>		<b>21 821</b>	<b>22 767</b>	<b>-</b>	<b>61 064</b>	<b>22 767</b>
<b>Non current liabilities</b>						
Borrowing		2 485	2 487	-	2 485	2 487
Provisions		26 717	27 524	-	26 639	27 524
<b>Total non current liabilities</b>		<b>29 201</b>	<b>30 011</b>	<b>-</b>	<b>29 124</b>	<b>30 011</b>
<b>TOTAL LIABILITIES</b>		<b>51 022</b>	<b>52 778</b>	<b>-</b>	<b>90 188</b>	<b>52 778</b>
<b>NET ASSETS</b>	2	<b>73 121</b>	<b>65 561</b>	<b>-</b>	<b>65 066</b>	<b>65 561</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		52 818	38 590	-	44 763	38 590
Reserves		20 303	26 971	-	20 303	26 971
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>73 121</b>	<b>65 561</b>	<b>-</b>	<b>65 066</b>	<b>65 561</b>

**Table C7 Monthly Budget Statement - Cash Flow**

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		729	588	-	49	49	49	1	1%	588
Government - operating		111 579	118 401	-	46 799	46 799	38 689	8 110	21%	118 401
Government - capital		-	-	-	-	-	-	-	-	-
Interest		6 118	5 262	-	100	100	439	(339)	-77%	5 262
<b>Payments</b>										
Suppliers and employees		(74 387)	(100 345)	-	(8 211)	(8 211)	(6 269)	1 942	-31%	(100 345)
Finance charges		(674)	(487)	-	-	-	-	-	-	(487)
Transfers and Grants		(48 618)	(22 305)	-	(7 601)	(7 601)	-	7 601	#DIV/0!	(22 305)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(5 253)</b>	<b>1 115</b>	<b>-</b>	<b>31 136</b>	<b>31 136</b>	<b>32 908</b>	<b>(1 772)</b>	<b>-5%</b>	<b>1 115</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
		(400)								
<b>Payments</b>										
Capital assets		(7 506)	(10 087)	-	(37)	(37)	(520)	(483)	93%	(10 087)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(7 906)</b>	<b>(10 087)</b>	<b>-</b>	<b>(37)</b>	<b>(37)</b>	<b>(520)</b>	<b>(483)</b>	<b>93%</b>	<b>(10 087)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
<b>Payments</b>										
Repayment of borrowing		(1 985)	(2 224)	-	-	-	-	-	-	(2 224)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 985)</b>	<b>(2 224)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 224)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(15 144)</b>	<b>(11 196)</b>	<b>-</b>	<b>31 098</b>	<b>31 098</b>	<b>32 388</b>			<b>(11 196)</b>
Cash/cash equivalents at beginning:		69 275	51 550	-	54 131	54 131	51 550			51 550
Cash/cash equivalents at month/year end:		54 131	40 354	-	85 229	85 229	83 937			40 354

5. SUPPORTING DOCUMENTATION

## Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M01 July				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Property rates</u>			
	Rental of facilities and equipment	3%	The demand for the rental of facilities and equipment is lower than anticipated. Local municipalities may be using other service providers to rent the facilities and equipment.	Communicate with the local municipalities and encourage them to make use of the district municipality for the rental of facilities and equipment. Market the facilities and equipment to the public to inform them of the availability of the service provided by the municipality.
	Interest earned - external investments	-77%	Interest earned will improve as the year progress.	None needed.
	Other income	18%	The revenue expected from other sources will improve as the year progress.	None needed.
2	<u>Employee related costs</u>			
	Salaries	5%	Employee related cost is lower than budgeted for.	Positions are advertised, will be filled as soon as possible.
	Other Materials	307%	Will be used at the end of the financial year.	None needed.
	Transfers and grants	-100%	Will improve as the year progress and projects are implemented within the local municipalities.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-58%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3	<u>Capital expenditure</u>			
	Capital expenditure	-93%	Capital projects are in the planning phase as per the procurement plan for the first quarter.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they on track.
4	<u>Financial Position</u>			
	Current Assets	47%	Current assets shows an increase of 47% which is mainly	None needed.
	Non-Current Liabilities	180%	There is an increase in the non-current liabilities mainly due to the increase in trade payables for the year.	None needed.
	Accumulated Surplus		Accumulated surplus shows an increase of 123% which is a	None needed.
5	<u>Cash Flow</u>			
	Net cash from operating / (used) Operating Activities	-5%	Net cash from operating activities is above the year-to-date budget as a result of expenditure being lower than budgeted	None needed.
	Net cash from operating / (used) Investing Activities	93%	Payments relating to capital assets will improve as the year progress	None needed.

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 - M01 July							
Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Percentage</b>							
<b>Borrowing Management</b>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		2,0%	2,1%	0,0%	1,6%	0,0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4,0%	2,8%	0,0%	0,0%	5,1%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		19,2%	38,5%	0,0%	81,9%	38,5%
Gearing	Long Term Borrowing/ Funds & Reserves		12,2%	9,2%	0,0%	12,2%	9,2%
<b>Liquidity</b>							
Current Ratio 1	Current assets/current liabilities	1	301,2%	190,6%	0,0%	158,5%	190,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		275,3%	201,6%	0,0%	149,3%	201,6%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11,5%	9,0%	0,0%	8880,2%	9,0%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Other Indicators</b>							
Employee costs	Employee costs/Total Revenue - capital revenue		43,1%	53,0%	0,0%	3133,9%	53,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4,3%	0,8%	0,0%	32,8%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		4,3%	3,0%	0,0%	0,0%	5,5%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		369,9%	1435,2%	0,0%	7,2%	#DIV/0!
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		10,4	1,3	-	17,2	0,6

The above ratios indicate that the municipality is financially stable and adequately funded to continue with its operations. The year-to-date ratio of employee costs as compared to the total revenue – capital revenue for the year to date is 53.0%.

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

Table SC3 Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July											
Description	NT Code	Budget Year 2017/18								Total	Bad Debts
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R thousands											
<b>Debtors Age Analysis By Revenue Source</b>											
Rates	1200										
Electricity	1300										
Water	1400										
Sewerage / Sanitation	1500										
Refuse Removal	1600										
Housing (Rental Revenue)	1700										
Other	1900	4 928	159	7	5	5	4	4	140	5 252	
<b>Total By Revenue Source</b>	<b>2000</b>	<b>4 928</b>	<b>159</b>	<b>7</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>140</b>	<b>5 252</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Category</b>											
Government	2200	74	80	4	47	-	-	-	-	205	
Business	2300	-	-	-	-	-	-	-	-	-	
Households	2400	-	-	-	-	-	-	-	-	-	
Other	2500	4 854	80	2	(42)	5	4	4	140	5 047	
<b>Total By Customer Category</b>	<b>2600</b>	<b>4 928</b>	<b>159</b>	<b>7</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>140</b>	<b>5 252</b>	<b>-</b>

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 July 2017.in respect of Provincial and Local Governments Department.

➤ Department of Safety R46, 801.71.

- ***Post-Service Benefits***

There is one outstanding debt reflected for more than 90 days as at 31 July 2017.

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

- ***Sundry Debtors***

The following outstanding debt reflected for more than 90 days as at 31 July 2017.for sundry debtors.

- Moloi M.M R56, 052.60 for benefit of using the municipal vehicle; and
- Hoffman C.E R1 168.50 for medical aid benefits paid.



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

- Councilor W. Johnson R12, 955.51 ;
- Councilor PR. Molefi R 6, 875.41; and
- Councilor T. Nicholas R 8, 771.76

- **Over payment of salaries**

- Councilor BM Maribe R4, 465.25, Mr. Maribe signed a commitment to pay the municipality an amount of R500 a month until the expenditure is fully recovered.

Description	NT Code	Budget Year 2017/18									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	48 622	-	-	-	-	-	-	-	-	48 622
<b>Total By Customer Type</b>	<b>2600</b>	<b>48 622</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48 622</b>

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

### Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increase of 6% for staff has been implemented as from the 1<sup>st</sup> July 2017 – 30 June 2018 and 7.67% for the directors.

A gazette no.40763 was issued on the 03 April 2017 for the annual increase for Councilors in terms of the remuneration of Public Office Bearers Act, 1998 for the 2016/17 financial year and it has been implemented in May 2017.

**Trade Creditors:**

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 31 July 2017 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>		
<b>EXPENDTURE STATISTICS</b>		<b>Jul-17</b>
<b>PAYMENTS</b>		
Total value of all payments		<b>R 45 157 651</b>
Electronic transfers		187
Cheques issued		10
<b>SALARIES</b>		
Number of salary beneficiaries		<b>169</b>
Councillors		<b>26</b>
<b>Total Councillors</b>	<b>27</b>	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	26	
* Councillors without Remuneration	1	
<b>Employees</b>		<b>143</b>
* Remunerated Employee's	139	
* <b>Remunerated Terminated Employees</b>		
	2	
Pensioners	2	
<b>Total remuneration paid</b>		<b>3 017 879</b>
Councillors		362 990
Employees		2 203 667
Pensioners		2 841

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

**SUPPLY CHAIN MANAGEMENT:**

Council adopted a new procurement policy effective from 23 September 2015.

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

**Implementation of the approved Supply Chain Management Policy:**

The approved Supply Chain Management Policy 23 September 2015 is implemented and is maintain by all relevant role players.

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

No training was attended by SCM officials for the month of July 2017.

- **Demand Management**

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribe by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS. The procurement plan for 2016-17 was approved by the Accounting Officer.

- **Acquisition Management**

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

For the period of July 2017 no written quotation (R30 000-R200 000) was awarded by the Acting Municipal Manager.

**Total orders issued total R783 083.24**

Orders per department :

Council & Executive	R 38 468.81
Municipal Manager	R 154 216.57
Finance	R 259 235.14
Administration	R 210 726.22
Planning & Development	R 81 839.52
Project management	R 38 596.98

**a. Disposal Management**

There were no disposals for the month of July 2017.

**b. Deviations**

No deviation was approved by the Acting Municipal Manager in July 2017.

**c. Issues from Stores**

Total orders issued total R47 453.04  
Issues per department

Council & Executive	R12 456.86
Municipal Manager	R 5 860.52
Finance	R 2 768.87
Administration	R24 454.20
Planning & Development	R 667.12
Technical service	R 1 245.47

**d. List of accredited Service Providers**

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

**e. Support to Local Municipalities**

No official request received from any local municipality to assist in July 2017.

Table SC5 Monthly Budget Statement - investment portfolio

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
NEDCOR		1	notice	2018-06-27	-	8,65%	5 950		5 950
STANDARD BANK		3	notice	2017-09-26	57	7,70%	9 000		9 000
NEDCOR		3	notice	2017-09-26	51	7,69%	8 000		8 000
NEDCOR		4	notice	2017-10-13	29	7,87%	4 500		4 500
ABSA		3	notice	2017-09-26	43	7,54%	7 000		7 000
RMB		3	notice	2017-09-26	30	7,16%	5 000		5 000
ABSA		1	call	2017-07-31	20	6,75%	3 500		3 500
STANDARD BANK		1	call	2017-07-31	14	6,80%	2 500		2 500
NEDCOR		1	call	2017-07-31	20	6,70%	3 500		3 500
NEDCOR		4	notice	2017-11-08	74	7,9%	11 000		11 000
STANDARD BANK		4	notice	2017-11-08	80	7,9%	12 000		12 000
ABSA		4	notice	2017-11-08	58	7,6%	9 000		9 000
RMB		4	notice	2017-11-08	50	7,4%	8 000		8 000
ABSA		1	call	2017-07-31	28	6,7%	5 000		5 000
<b>TOTAL INVESTMENTS AND INTEREST</b>					556		93 950	-	93 950
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				556		93 950	-	93 950

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 - M01 July											
Description	Ref	2016/17	Budget Year 2017/18				YTD		YTD		Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	variance	variance %		
<b>R thousands</b>											
<b>RECEIPTS:</b>	1,2										
<b>Operating Transfers and Grants</b>											
<b>National Government:</b>		109 911	117 251	-	46 799	46 799	9 771	37 028	379,0%	117 251	
Local Government Equitable Share		-	8 268	-	8 268	8 268	689	7 579	1100,0%	8 268	
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-	-	-	
Levy replacement	3	105 416	104 049	-	38 531	38 531	8 671	29 860	344,4%	104 049	
Finance Management Grant		1 068	1 250	-	-	-	104	(104)	-100,0%	1 250	
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-	
Extended Public Works Programme		1 000	1 168	-	-	-	97	(97)	-100,0%	1 168	
Roads asset management		2 427	2 516	-	-	-	210	(210)	-100,0%	2 516	
		-	-	-	-	-	-	-	-	-	
<b>Provincial Government:</b>		4 015	1 218	-	-	-	102	(102)	-100,0%	1 218	
Housing	4	-	800	-	-	-	67	(67)	100,0%	800	
Near Grant		350	368	-	-	-	31	(31)	-100,0%	368	
Fire Fighting Equipment Grant		665	50	-	-	-	4	(4)	-100,0%	50	
NC Tourism		200	-	-	-	-	-	-	-	-	
Housing Project		800	-	-	-	-	-	-	-	-	
District Aids Programme		-	-	-	-	-	-	-	-	-	
Operation Khptso Pula Nala		-	-	-	-	-	-	-	-	-	
Other transfers and grants [ABSA Donation]		2 000	-	-	-	-	-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-	
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
<b>Other grant providers:</b>		86	100	-	-	-	8	(8)	-100,0%	100	
SETA Skills Grant		86	100	-	-	-	8	(8)	-100,0%	100	
<b>Total Operating Transfers and Grants</b>	5	114 013	118 569	-	46 799	46 799	9 881	36 918	373,6%	118 569	
<b>Capital Transfers and Grants</b>											
<b>National Government:</b>		-	-	-	-	-	-	-	-	-	
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-	
Water Affairs		-	-	-	-	-	-	-	-	-	
EPWP		-	-	-	-	-	-	-	-	-	
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-	
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-	-	-	
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	114 013	118 569	-	46 799	46 799	9 881	36 918	373,6%	118 569	

Table SC7 Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<u>Operating expenditure of Transfers and Grants</u>										
<b>National Government:</b>		109 911	117 251	-	-	-	-	-	-	117 251
Local Government Equitable Share		-	8 268	-	-	-	-	-	-	8 268
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-	-	-
Levy replacement		105 416	104 049	-	-	-	-	-	-	104 049
Finance Management Grant		1 068	1 250	-	-	-	-	-	-	1 250
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Extended Public Works Programme		1 000	1 168	-	-	-	-	-	-	1 168
Roads asset management		2 427	2 516	-	-	-	-	-	-	2 516
<b>Provincial Government:</b>		4 015	1 218	-	-	-	-	-	-	1 218
Housing		-	800	-	-	-	-	-	-	800
Near Grant		350	368	-	-	-	-	-	-	368
Fire Fighting Equipment Grant		665	50	-	-	-	-	-	-	50
NC Tourism		200	-	-	-	-	-	-	-	-
Housing Project		800	-	-	-	-	-	-	-	-
District Aids Programme		-	-	-	-	-	-	-	-	-
Environmental Healthg Recycling Project		-	-	-	-	-	-	-	-	-
Operation Khplso Pula Nala		2 000	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[Insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		86	100	-	-	-	-	-	-	100
Koopmansfontein Self Build Sceme		-	-	-	-	-	-	-	-	-
ABSA		-	-	-	-	-	-	-	-	-
SETA Skills Grant		86	100	-	-	-	-	-	-	100
<b>Total operating expenditure of Transfers and Grants:</b>		114 013	118 569	-	-	-	-	-	-	118 569
<u>Capital expenditure of Transfers and Grants</u>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Municipal Infrastructure (MG)		-	-	-	-	-	-	-	-	-
Water Affairs		-	-	-	-	-	-	-	-	-
EPWP		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		114 013	118 569	-	-	-	-	-	-	118 569

Table SC8 Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July										
Summary of Employee and Councillor remuneration	Ref	2016/17	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2017/18				Full Year Forecast
		Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1	A	B	C					%	D
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary		4 638	5 239	-	2 227	2 227	437	1 791	410%	5 239
Pension Contributions		16	-	-	-	-	-	-	-	-
Medical Aid Contributions		1	-	-	-	-	-	-	-	-
Motor vehicle allowance		999	1 027	-	83	83	86	(2)	-3%	1 027
Cell phone and other allowances		295	103	-	65	65	9	57	665%	103
Workmen's Compensation		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 950</b>	<b>6 369</b>	<b>-</b>	<b>2 376</b>	<b>2 376</b>	<b>531</b>	<b>1 845</b>	<b>348%</b>	<b>6 369</b>
% increase	4									7,0%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 563	5 109	-	427	427	426	1	0%	5 109
Pension and UIF Contributions		460	224	-	22	22	19	3	17%	224
Medical Aid Contributions		34	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		653	784	-	-	-	65	(65)	-100%	784
Motor Vehicle Allowance		569	271	-	23	23	23	(0)	0%	271
Cellphone Allowance		66	96	-	9	9	8	1	6%	96
Housing Allowances		11	-	-	-	-	-	-	-	-
Other benefits and allowances		23	119	-	0	0	10	(10)	-100%	119
Payments in lieu of leave		(77)	148	-	-	-	12	(12)	-100%	148
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 302</b>	<b>6 751</b>	<b>-</b>	<b>480</b>	<b>480</b>	<b>563</b>	<b>(83)</b>	<b>-15%</b>	<b>6 751</b>
% increase	4		27,3%							27,3%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		33 193	41 101	-	3 426	3 426	(4 460)	7 886	-177%	41 101
Pension and UIF Contributions		5 130	5 787	-	466	466	482	(16)	-3%	5 787
Medical Aid Contributions		166	1 916	-	146	146	160	(14)	-9%	1 916
Overtime		131	382	-	13	13	32	(19)	-59%	382
Performance Bonus		2 666	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 251	2 719	-	267	267	227	40	18%	2 719
Cellphone Allowance		122	437	-	11	11	36	(25)	-69%	437
Housing Allowances		344	663	-	31	31	55	(24)	-43%	663
Other benefits and allowances		500	1 284	-	47	47	107	(60)	-56%	1 284
Payments in lieu of leave		1 330	1 145	-	-	-	-	-	-	1 145
Long service awards		-	1 385	-	-	-	-	-	-	1 385
Post-retirement benefit obligations	2	27	2 987	-	1	1	249	(248)	-100%	2 987
<b>Sub Total - Other Municipal Staff</b>		<b>46 860</b>	<b>59 807</b>	<b>-</b>	<b>4 408</b>	<b>4 408</b>	<b>(3 112)</b>	<b>7 520</b>	<b>-242%</b>	<b>59 807</b>
% increase	4		27,6%							27,6%
<b>Total Parent Municipality</b>		<b>58 112</b>	<b>72 927</b>	<b>-</b>	<b>7 264</b>	<b>7 264</b>	<b>(2 018)</b>	<b>9 282</b>	<b>-460%</b>	<b>72 927</b>
			25,5%							25,5%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>58 112</b>	<b>72 927</b>	<b>-</b>	<b>7 264</b>	<b>7 264</b>	<b>(2 018)</b>	<b>9 282</b>	<b>-460%</b>	<b>72 927</b>
% increase	4		25,5%							25,5%
<b>TOTAL MANAGERS AND STAFF</b>		<b>52 162</b>	<b>66 558</b>	<b>-</b>	<b>4 888</b>	<b>4 888</b>	<b>(2 549)</b>	<b>7 437</b>	<b>-292%</b>	<b>66 558</b>



**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of July 2017 averages 86%. The reason for the deviations is mainly due to, annual leave, sick leave taken and courses attended during the month.

Attendance trends are summarized as follows:

	<b>Senior Management</b>	<b>Middle Management</b>	<b>Supervisory</b>	<b>Clerical</b>
Number of Members	<b>1</b>	<b>3</b>	<b>7</b>	<b>11</b>
Leave	2	8	9	19
Sick Leave	0	0	4	9
Courses / Seminar	0	0	0	0
Meetings	1	0	0	0
Study leave	0	0	0	0
Maternity Leave	0	0	1	21
Family Responsibility	0	0	3	1
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	<b>18</b>	<b>34</b>	<b>109</b>	<b>180</b>
Total Workdays	<b>21</b>	<b>42</b>	<b>126</b>	<b>209</b>
Percentage Attendance per Group	<b>86%</b>	<b>81%</b>	<b>87%</b>	<b>86%</b>
Average	<b>86%</b>			

**Personnel Development:**

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

**INTERNSHIP PROGRAMME**

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

One (1) intern is enrolled for the MFMP training; the other four (4) will start as soon as a service provider is appointed.

**SUPPORT OF LOCAL MUNICIPALITIES**

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

An mSCOA progress meeting with the three (3) local municipalities and Provincial Treasury was scheduled for 8 August 2017. Provincial Treasury did not attend the meeting and an apology was sent in by Phokwane Municipality. Meeting was held with Magareng and Dikgatlong Municipalities.

**mSCOA Implementation Progress**

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

- The municipality has implemented mSCOA as of 1 July 2016;
- An internal training session was held with E-Venus users and all managers to explain the new vote numbers;
- The risk register was reviewed on 17 March 2017;
- A training session was held by Provincial Treasury during September 2016 regarding the linking of the trial balance to the mSCOA charts;
- The new version of mSCOA was received; review of the income/expenditure components was completed. Assets/Liabilities component to be reviewed during March and April 2017;
- The current trial balance has been converted to version 6.1; upload onto the financial system will take place during May 2017.
- All circulars were submitted to council during February 2017;
- The mSCOA Implementation Team met on 16 May 2017
- The mSCOA Steering Committee met in March 2017 during which a recommendation was made on the current financial system. The recommendation was sent to Treasury for comments during the last week of March 2017; the mSCOA Steering Committee
- Chairperson is still awaiting a response from Treasury on the recommendation.
- Council in its sitting on 19 April 2017, resolved to continue with the use of E-venus financial system.
- The internal auditors started with the mSCOA audit and the service has been outsourced to Audit & Risk Management Solutions (ARMS). The audit was finalized on 31 May 2017.
- Date strings were successfully uploaded on to NT database in June 2017.
- The trial balance was linked to mSCOA version 6.1 and the municipality will be able to transact on version 6.1 as from July 2017.
- Official from National Treasury visited the municipality during July 2017 to verify the transactions on version 6.1.
- Implementation meeting was held on 14 July 2017.
- The mSCOA risk register was updated during July 2017, submission to be done to Provincial Treasury by the end of August 2017.

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

DC9 Frances Baard - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July						
Description	Ref	Budget Year 2017/18		2015/16 Medium Term Revenue & Expenditure Framework		
		July	June	Budget Year	Budget Year +1	Budget Year +2
R thousands	1	Outcome	Budget	2016/17	2017/18	2018/19
<b>Cash Receipts By Source</b>						
Rental of facilities and equipment		-	-	84	88	88
Interest earned - external investments		100	-	5 262	5 525	5 525
Transfer receipts - operating		46 799	-	118 401	124 171	124 731
Other revenue		49	-	504	-	-
<b>Cash Receipts by Source</b>		<b>46 948</b>	<b>-</b>	<b>124 251</b>	<b>129 784</b>	<b>130 344</b>
<b>Other Cash Flows by Source</b>						
<b>Total Cash Receipts by Source</b>		<b>46 948</b>	<b>-</b>	<b>124 251</b>	<b>129 784</b>	<b>130 344</b>
<b>Cash Payments by Type</b>						
Employee related costs		4 888	-	63 006	67 101	70 769
Remuneration of councillors		2 376	-	6 051	6 477	6 724
Interest paid		-	-	487	230	-
Bulk purchases - Electricity		-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-
Other materials		51	-	844	1 075	1 193
Contracted services		322	-	13 805	16 881	17 086
Grants and subsidies paid - other municipalities		-	-	22 305	8 500	8 500
Grants and subsidies paid - other		7 601	-	-	5 805	2 191
General expenses		574	-	19 709	21 498	20 148
<b>Cash Payments by Type</b>		<b>15 812</b>	<b>-</b>	<b>126 207</b>	<b>127 568</b>	<b>126 612</b>
<b>Other Cash Flows/Payments by Type</b>						
Capital assets		37	-	10 087	530	440
Repayment of borrowing		-	-	2 224	2 487	-
Other Cash Flows/Payments		-	-	(3 071)	-	-
<b>Total Cash Payments by Type</b>		<b>15 850</b>	<b>-</b>	<b>135 447</b>	<b>130 585</b>	<b>127 052</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>31 098</b>	<b>-</b>	<b>(11 196)</b>	<b>(801)</b>	<b>3 292</b>
Cash/cash equivalents at the month/year beginning:		54 131	85 229	51 550	40 354	39 553
Cash/cash equivalents at the month/year end:		85 229	85 229	40 354	39 553	42 845

Table SC12 Monthly Budget Statement - capital expenditure trend

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	2	520	-	37	37	520	483	92,8%	0%
August	42	449	-			969	-		
September	110	1 450	-			2 418	-		
October	23	700	-			3 118	-		
November	85	1 597	-			4 715	-		
December	833	-	-			4 715	-		
January	66	900	-			5 615	-		
February	28	30	-			5 645	-		
March	1 769	1 500	-			7 145	-		
April	54	409	-			7 554	-		
May	649	1 212	-			8 766	-		
June	3 661	1 321	-			10 087	-		
<b>Total Capital expenditure</b>	<b>7 323</b>	<b>10 087</b>	<b>-</b>	<b>37</b>					

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 - 01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		6 384	8 767	-	21	21	410	389	95,0%	8 767
General vehicles		1 244	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		20	233	-	6	6	19	(13)	-66,7%	233
Computers - hardware/equipment		-	463	-	-	-	39	(39)	-100,0%	463
Furniture and other office equipment		329	743	-	14	14	62	(48)	-77,1%	743
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	7 328	-	-	-	290 091,67	(245)	-84,5%	7 328
Other Buildings		4 792	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	590	-	-	-	49	(49)	-	590
Computers - software & programming		-	590	-	-	-	49	(49)	0,0%	590
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>6 384</b>	<b>9 357</b>	<b>-</b>	<b>21</b>	<b>21</b>	<b>459</b>	<b>(443)</b>	<b>-96,4%</b>	<b>9 357</b>

**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 - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community</u>		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		862	480	-	-	-	40	40	100,0%	480
General vehicles		512	350	-	-	-	29	(29)	-100,0%	350
Computers - hardware/equipment		350	130	-	-	-	11	(11)	-100,0%	130
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		77	250	-	17	17	21	4	20,0%	250
Computers - software & programming		77	250	-	17	17	21	4	20,0%	250
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	<b>1</b>	<b>939</b>	<b>730</b>	<b>-</b>	<b>17</b>	<b>17</b>	<b>61</b>	<b>(40)</b>	<b>-65,8%</b>	<b>730</b>

**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 - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community</u>		-	1	-	-	-	0	0	100,0%	1
Parks & gardens		-	-	-	-	-	-	-	-	-
Other		-	1	-	-	-	0	0	100,0%	1
<u>Heritage assets</u>		0	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		0	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		1 633	1 054	-	51	51	13	(39)	-309,3%	1 054
General vehicles		468	523	-	-	-	-	-	-	523
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		242	285	-	-	-	-	-	-	285
Computers - hardware/equipment		123	190	-	8	8	1	(7)	-901,0%	190
Furniture and other office equipment		465	21	-	43	43	12	(31)	-268,9%	21
Other Buildings		334	35	-	-	-	-	-	-	35
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		3 619	-	-	-	-	-	-	-	-
Computers - software & programming		3 619	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>5 252</b>	<b>1 055</b>	<b>-</b>	<b>51</b>	<b>51</b>	<b>13</b>	<b>(39)</b>	<b>-306,6%</b>	<b>1 055</b>

Table SC13d Monthly Budget Statement - depreciation by asset class

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01July										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community</u>		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		4 512	3 194	-	-	-	266	266	100,0%	3 194
General vehicles		1 998	1 370	-	-	-	114	114	100,0%	1 370
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		579	368	-	-	-	31	31	100,0%	368
Computers - hardware/equipment		595	457	-	-	-	38	38	100,0%	457
Furniture and other office equipment		664	488	-	-	-	41	41	100,0%	488
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		676	510	-	-	-	43	43	100,0%	510
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		-	97	-	-	-	8	8	100,0%	97
Computers - software & programming		-	97	-	-	-	8	8	100,0%	97
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>4 512</b>	<b>3 290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>274</b>	<b>274</b>	<b>100,0%</b>	<b>3 290</b>
<u>Specialised vehicles</u>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## ASSET AND RISK MANAGEMENT

### **Insurance:**

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

### **Asset Management:**

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

### **Information Backup:**

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

The "e-Venus" financial system was implemented on 1 September 2009. A daily backup is done as well as a day end procedure to integrate daily transactions. On the last working day of each month (a few days after month end to accommodate financial transactions pertaining to the month closed) a monthly calendar, financial backup and integration including closing of votes and opening thereof in the new month is done.

Motor Vehicle Operating Cost:

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

<i>OPERATING RESULTS ANALYSIS</i>	Jun-17	FULL YEAR		
<i>COMPARISON: ACTUAL TO BUDGET</i>	YTD ACTUAL	BUDGET 2015/16	VARIANCES	VARIANCES %
<b>DEPRECIATION</b>	<b>19,20</b>	<b>2 780 420,00</b>	<b>2 780 400,80</b>	<b>100%</b>
DEP&AMOR:FURNITURE&OFFICE EQUIP ALL	-	11 440,00	11 440,00	100%
DEP&AMOR:BUILDINGS-ALL OR EXCL NERSA	-	71 730,00	71 730,00	100%
DEP&AMOR:INTANGIBLE ASSETS	-	4 730,00	4 730,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	500,00	500,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	13 880,00	13 880,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	580,00	580,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	3 020,00	3 020,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	1 150,00	1 150,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	30,00	30,00	100%
DEP & AMOR: COMMUNITY ASSETS	-	420,00	420,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	70,00	70,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	2 970,00	2 970,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	790,00	790,00	100%
DEP & AMOR: INTAN. ASSETS C/SOFTW & APPL	-	29 300,00	29 300,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	520,00	520,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	7 710,00	7 710,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	8 680,00	8 680,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	5 540,00	5 540,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	2 730,00	2 730,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	11 850,00	11 850,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	1 310,00	1 310,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	610,00	610,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	37 720,00	37 720,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	3 800,00	3 800,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	9 630,00	9 630,00	100%
DEP & AMOR: INTAN. ASSETS C/SOFTW & APPL	-	30 000,00	30 000,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	18 100,00	18 100,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	3 730,00	3 730,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	17 500,00	17 500,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	970,00	970,00	100%
DEP & AMOR: OTHER ASSETS	-	200,00	200,00	100%
DEP & AMOR: TRANSPORT ASSETS	-	1 000 000,00	1 000 000,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	20,00	20,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	1 170,00	1 170,00	100%
DEP & AMOR: INTAN. ASSETS C/SOFTW & APPL	-	37 400,00	37 400,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	318 890,00	318 890,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	107 710,00	107 710,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	4 720,00	4 720,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	19,20	4 950,00	4 930,80	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	10 560,00	10 560,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	42 180,00	42 180,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	14 020,00	14 020,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	370,00	370,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	8 970,00	8 970,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	3 900,00	3 900,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	5 690,00	5 690,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	4 740,00	4 740,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	215 810,00	215 810,00	100%
DEP & AMOR: TRANSPORT ASSETS	-	365 170,00	365 170,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	300,00	300,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	2 200,00	2 200,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	8 030,00	8 030,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	5 970,00	5 970,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	2 580,00	2 580,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	5 740,00	5 740,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	7 180,00	7 180,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	2 960,00	2 960,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	12 640,00	12 640,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	19 100,00	19 100,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	3 990,00	3 990,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	80,00	80,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	120,00	120,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	820,00	820,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	2 570,00	2 570,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	5 110,00	5 110,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	540,00	540,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	2 390,00	2 390,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	127 540,00	127 540,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	1 130,00	1 130,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	100 000,00	100 000,00	100%
DEP & AMOR: DEP COMPUTER EQUIPMENT	-	6 420,00	6 420,00	100%
DEP & AMOR: DEP FURNITURE & OFFICE EQUIP	-	9 100,00	9 100,00	100%
DEP & AMOR: MACHINERY & EQUIPMENT	-	1 590,00	1 590,00	100%
DEP & AMOR: TRANSPORT ASSETS	-	4 840,00	4 840,00	100%



<i>OPERATING RESULTS ANALYSIS</i>	Jun-17	FULL YEAR		
<i>COMPARISON: ACTUAL TO BUDGET</i>	YTD ACTUAL	BUDGET 2015/16	VARIANCES	VARIANCES %
<b>REPAIRS &amp; MAINTENANCE</b>	<b>101 840,40</b>	<b>4 327 070,00</b>	<b>4 225 229,60</b>	<b>98%</b>
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	-	95 400,00	95 400,00	100%
CONTR: MAINT OF BUILDINGS & FACILITIES/ SINAGE	-	26 000,00	26 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/OFFICE EQUIP	-	1 500,00	1 500,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/SOUND SYSTEM	-	5 500,00	5 500,00	100%
CONTR: MAINTENANCE OF UNSPEC ASSETS/FBDM WEBSITE	45 000,00	45 000,00	-	0%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	-	240 000,00	240 000,00	100%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	-	351 000,00	351 000,00	100%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	-	249 000,00	249 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT	-	82 800,00	82 800,00	100%
CONTR: MAINTENANCE OF EQUIPMENT	5 112,73	180 000,00	174 887,27	97%
CONTR: MAINTENANCE OF EQUIPMENT	4 859,51	94 080,00	89 220,49	95%
CONTR: MAINTENANCE OF EQUIPMENT/COMP EQUIP	315,79	19 200,00	18 884,21	98%
CONTR: MAINTENANCE OF EQUIPMENT/PRINTERS	4 919,37	420 000,00	415 080,63	99%
CONTR: MAINTENANCE OF UNSPEC ASSETS/COMP SOFTW	5 060,19	785 600,00	780 539,81	99%
CONTR: MAINTENANCE OF UNSPEC ASSETS/COMP NETWORK	8 831,00	170 400,00	161 569,00	95%
CONTR: MAINTENANCE OF UNSPEC ASSETS/TEL SYSTEMS	-	30 000,00	30 000,00	100%
CONTR: MAINT OF BUILDINGS & FACILITIES	9 241,69	225 000,00	215 758,31	96%
CONTR: MAINT OF BUILDINGS & FACILITIES	332,89	43 990,00	43 657,11	99%
CONTR: MAINT OF BUILDINGS & FACILITIES	-	39 940,00	39 940,00	100%
CONTR: MAINTENANCE OF EQUIPMENT	319,00	15 000,00	14 681,00	98%
CONTR: MAINTENANCE OF EQUIPMENT	-	30 000,00	30 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT	-	60 000,00	60 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT	-	56 000,00	56 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT	-	15 000,00	15 000,00	100%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	-	219 730,00	219 730,00	100%
CONTR: MAINTENANCE OF EQUIPMENT	-	15 000,00	15 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/PLANT&MACH	-	69 230,00	69 230,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/CCTV	-	79 000,00	79 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/EMERG SERV	-	28 000,00	28 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/ACCESS CONT	-	94 000,00	94 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT/SKID UNITS	-	40 000,00	40 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT	-	4 000,00	4 000,00	100%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	-	135 000,00	135 000,00	100%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	-	121 200,00	121 200,00	100%
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	-	62 000,00	62 000,00	100%
INV - MATERIALS & SUPPL/MAINT COMP SOFTW	-	13 000,00	13 000,00	100%
CONTR: MAINTENANCE OF EQUIPMENT	14 991,23	31 500,00	16 508,77	52%
CONTR: MAINTENANCE OF EQUIPMENT	2 857,00	135 000,00	132 143,00	98%
<b>GENERAL EXPENSES</b>	<b>155 476,80</b>	<b>720 380,00</b>	<b>564 903,20</b>	<b>78%</b>
CONTR: MAINTENANCE OF EQUIPMENT	5 112,73	180 000,00	174 887,27	97%
CONTR: MAINTENANCE OF EQUIPMENT	4 859,51	94 080,00	89 220,49	95%
OC: INSUR UNDER - INSURANCE AGGREGATION	130 000,00	130 000,00	-	0%
INV - MATERIALS & SUPPLIES/OFF REQ:INV	504,56	600,00	95,44	16%
OC: INSUR UNDER - PREMIUMS	15 000,00	15 000,00	-	0%
OC: LIC - VEHICLE LIC & REGISTRATIONS	-	400,00	400,00	100%
OC: WET FUEL	-	300,00	300,00	100%
OC: WET FUEL	-	300 000,00	300 000,00	100%
<b>TOTAL</b>	<b>257 336,40</b>	<b>7 827 870,00</b>	<b>7 570 533,60</b>	<b>97%</b>

**Motor Vehicles - Utilization Statistics:**

The municipality operates a pool of 29 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for July 2017 is as follows:

**Disposal of Vehicles:**

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	July '17
	Description	Allocation	Model	Number		Expires	01-Jul-17	Closing Km Reading	Closing KM Reading	Utility
1	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	165 000	2017-09-30	157 056	157 056	158 269	1 213
2	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	90 000	2017-09-30	81 482	81 482	83 008	1 526
3	Chevrolet Captiva	Pool	2011	CDM 296 NC	105 000	2017-09-30	93 716	93 716	93 716	-
4	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	30 000	2018-01-31	24 392	24 392	26 692	2 300
5	Chevrolet Cruze 1,6	Pool	2016	VMV 321 NC	45 000	2018-01-31	31 410	31 410	33 680	2 270
6	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	30 000	2018-01-31	22 940	22 940	24 050	1 110
7	Chevrolet Cruze 1,6 North	Pool	2016	VMT 314 NC	45 000	2018-01-31	32 002	32 002	34 340	2 338
8	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	30 000	2018-01-31	22 391	22 391	24 195	1 804
9	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	60 000	2017-12-31	52 676	52 676	53 467	791
10	Isuzu KB 250	Housing	2013	CGR 572 NC	90 000	2017-12-31	87 922	87 922	87 959	37
11	Isuzu KB 250	Housing	2013	CGR 576 NC	75 000	2017-12-31	62 866	62 866	63 065	199
12	Hyundai H1	Tourism Centre	2013	CGY 587 NC	60 000	2018-02-28	51 664	51 664	52 297	633
13	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	60 000	2017-09-30	55 033	55 033	56 309	1 276
14	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	75 000	2017-09-30	65 793	65 793	68 252	2 459
15	Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	30 000	2018-01-31	24 619	24 619	25 082	463
16	Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	20 000	2017-11-30	16 770	16 770	16 916	146
17	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	60 000	2017-10-31	46 957	46 957	48 242	1 285
18	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2018-06-30	2 009	2 009	2 043	34
19	Toyota Etios	Pool	2014	CJG 979 NC	60 000	2017-12-31	50 329	50 329	51 290	961
20	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	45 000	2017-12-31	42 761	42 761	44 348	1 587
21	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	30 000	2017-12-31	29 769	29 769	29 842	73
22	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	45 000	2017-12-31	30 122	30 122	30 610	488
23	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2018-01-31	6 507	6 507	6 917	410
24	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	30 000	2018-01-31	20 297	20 297	20 799	502
25	Audi Q7 3.0 TDI V6	Council	2017	FBDM 1 NC	15 000	2018-01-31	4 117	4 117	7 290	3 173
26	Nissan NP 300 D/Cab	Housing	2017	CPS 005 NC	15 000	2018-01-31	981	981	1 420	439
27	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	15 000	2018-01-31	501	501	519	18
28	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	15 000	2018-01-31	588	588	1 493	905
29	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	15 000	2018-01-31	62	62	1 038	976
	<b>FULL FLEET UTILITY JULY 2017</b>									<b>29 416</b>

**Motor Vehicle Damage Report:**

- No vehicles were damaged during the month of July 2017.
- The Chevrolet Captiva was not used for July 2017, due to the Gearbox/clutch plate which is faulty. Vehicle was sent in for repairs @ GM Imperial on 15/05.

**2.14 Quality Certificate**

I, K Gaborone, the Acting Municipal Manager of Frances Baard District Municipality, hereby certify that–

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

The report for the month of July 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Mrs. K Gaborone**  
**Acting Municipal Manager**

Signature \_\_\_\_\_

Date 15 August 2017

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The report for the month of July 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Mrs. K Gaborone**  
**Acting Municipal Manager**

Signature

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Date

15 August 2017