

# FRANCES BAARD DISTRICT MUNICIPALITY



## **MID-YEAR REPORT**

**31 DECEMBER 2016**

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**1. INTRODUCTION****1.1 PURPOSE**

The purpose of this report is to comply with section 72 of the MFMA 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(MFMA), priorities as well as MFMA implementation plan.

**1.3 BACKGROUND**

Section 72 of the MFMA 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 72 of the MFMA states that, the accounting officer of a municipality must by 25 January of each year –

- (a) assess the performance of the municipality during the first half of the financial year taking into account –
  - (i) the monthly budget statements for the first half of the financial year;
  - (ii) the municipality's service delivery performance during the first half of the financial year and the service delivery targets and performance indicators set in the service delivery and budget implementation plan; and
  - (iii) the past year's annual report , and progress on resolving problems identified in the annual report.

In terms of clause 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 72 Mid-year budget and performance assessment report in the prescribed format as per the Municipal Budget and Reporting Regulations. The format consists of seven financial statements and thirteen tables consisting of supporting documentation.

**Budget Process:**

The budget process plan in respect of the 2016/17 financial year was submitted to the Executive Mayor and to Council for approval on 29 June 2016 and has also been submitted to National Treasury.

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

**Monthly reporting:**

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

**Financial statements for the year ended 30 June 2016:**

The Annual Financial Statements for the year ended 30 June 2016 was submitted to the Audit Committee on 22 August 2016 for their input and to the Office of the Auditor General on 31 August 2016 for audit purposes.

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

**MFMA implementation oversight:**

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

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

**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 mid-year budget, performance assessment report and supporting documentation for the period ended 31 December 2016.

#### **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 R81, 070 million as compared to the full year approved budget of R119, 645 million. The source of revenue that is below the year to date budget is disposal of Property Plant Equipment (PPE).

###### **Operating expenditure by type**

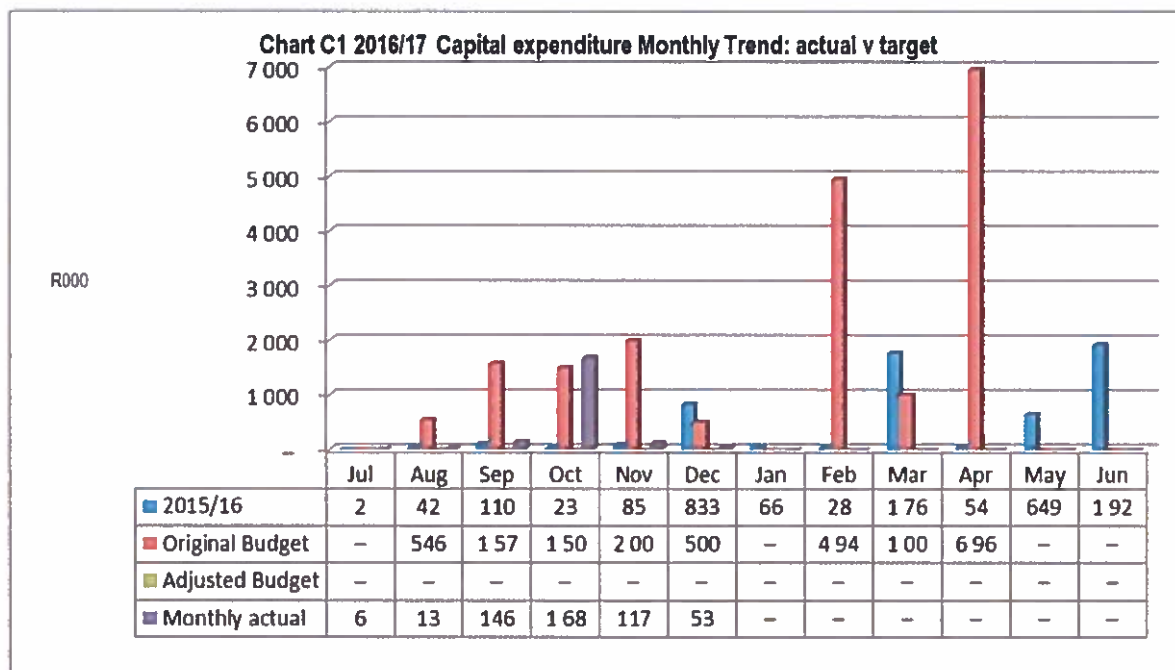
To date, R56, 656 million has been spent compared to the operational year-to-date budget projections of R72, 253 million.

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

###### **Capital Expenditure**

Year-to-date expenditure on capital amounts to R2, 020 million as compared to the budget of R19, 036 million.

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

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

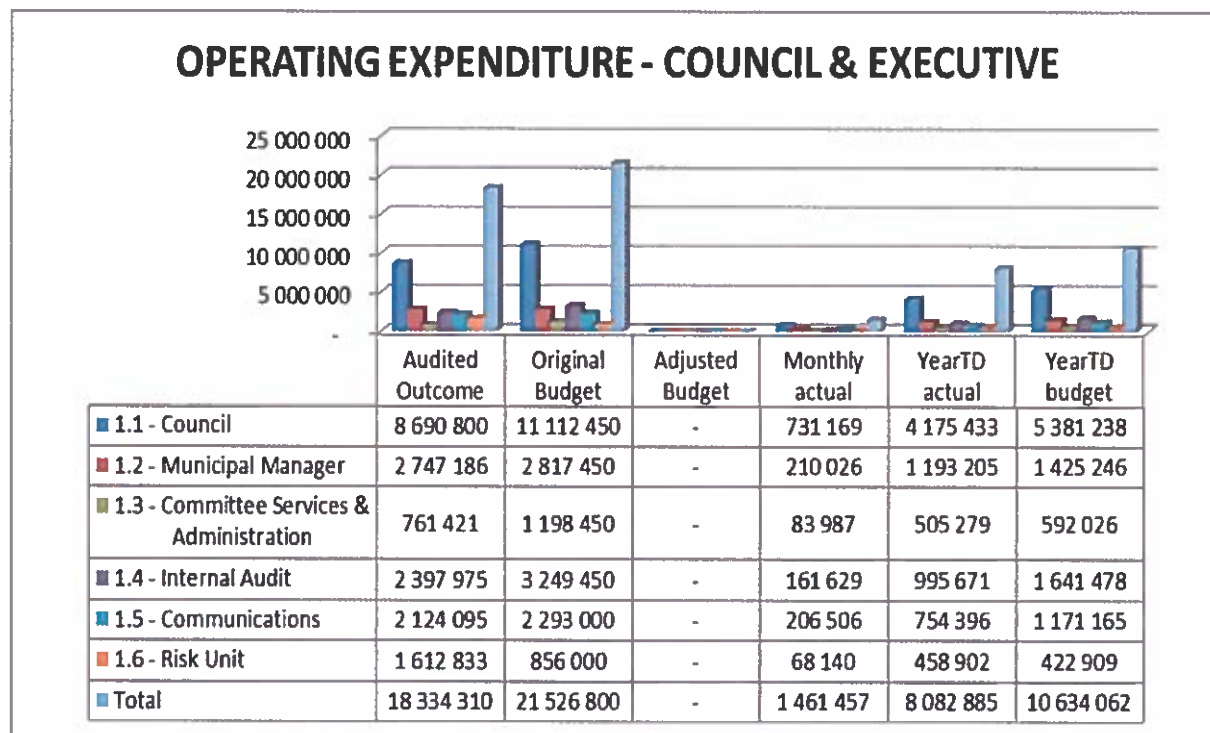
The municipality started the year with a total cash and cash equivalents of R69, 275 million. The year-to-date cash and cash equivalents amounted to R81, 507 million. The net increase in cash and cash equivalents for the year to date is R12, 232 million.

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 R8, 082 885 as compared to the year-to-date budget R10, 634 062 .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 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>EXECUTIVE &amp; COUNCIL</b>				
<b>COUNCIL</b>				
HH OTH TRANS: Bursaries non-employee/Mayor	600 000,00	21 831,10	4%	Funds to be utilised during the course of the financial year, new application to be submitted in January 2017
<b>COMMUNICATIONS</b>				
Oc: T&S Dom-daily allowance	32 000,00	-	0%	No communication conference/workshop attended as yet.
Contr: Graphic designers/branding	2 400,00	1 460,00	61%	To be acquired in the 3rd quarter
Oc: T&S Dom-accommodation/PAIA	15 000,00	-	0%	Training to take place in 3rd quarter.
<b>POLITICAL OFFICE - ADMINISTRATION</b>				
Inv-Mat&Supp/printing and stationery/commemorative	17 100,00	14 767,36	86%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Commemorative	153 900,00	47 924,91	31%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Disability	3 800,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Disability	34 200,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Children	2 050,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Children	18 450,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Gender	2 600,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Gender	23 400,00	8 400,00	36%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Older persons	14 850,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Older persons	1 650,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/MRM	500,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/HIV Programme	420 000,00	162 596,45	39%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/MRM	4 500,00	-	0%	To be utilised during the course of the financial year.



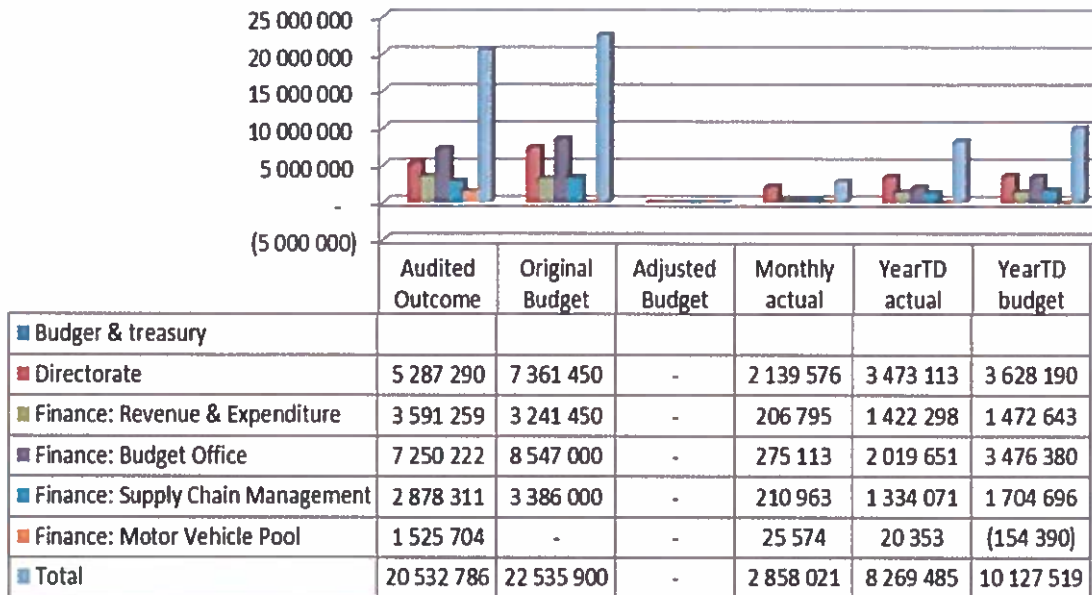
## DEPARTMENT OF FINANCE

## MID-YEAR REPORT: DECEMBER 2016

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>YOUTH UNIT</b>				
Contr:Stage and sound crew/Youth summit	10 000,00	-	0%	To be utilised during the course of the financial year
Oc:Catering Municipal Act/Youth summit	20 000,00	-	0%	To be utilised during the course of the financial year
Oc:Transport-events/Youth summit	15 000,00	-	0%	To be utilised during the course of the financial year
Inv-Mat&Supp/printing and stationery/Youth summit	5 000,00	-	0%	To be utilised during the course of the financial year
Contr:Stage and sound crew/Youth Career Exhibition	90 000,00	-	0%	To be utilised during the course of the financial year
Oc:Catering Municipal Act/Youth Career Exhibition	160 000,00	-	0%	To be utilised during the course of the financial year
Oc:Transport-events/Youth Career Exhibition	50 000,00	-	0%	To be utilised during the course of the financial year
Contr:Stage and sound crew/District Sopa Debate	20 000,00	-	0%	To be utilised during the course of the financial year
Oc:adv/pub/Mark-gift&promotion/ District Sopa Debate	10 000,00	-	0%	To be utilised during the course of the financial year
Contr:Stage and sound crew/June 16 youth event	15 000,00	-	0%	To be utilised during the course of the financial year
Oc:adv/pub/Mark-gift&promotion/ June 16 youth event	15 000,00	-	0%	To be utilised during the course of the financial year
Oc:Catering Municipal Act/June 16 youth event	100 000,00	-	0%	To be utilised during the course of the financial year
Oc:Transport-events/June 16 youth event	20 000,00	-	0%	To be utilised during the course of the financial year
Contr:Stage and sound crew/Youth in action	10 000,00	-	0%	To be utilised during the course of the financial year
Oc:adv/pub/Mark-gift&promotion/ Youth in action	5 000,00	-	0%	To be utilised during the course of the financial year
Oc:Catering Municipal Act/Youth in action	20 000,00	-	0%	To be utilised during the course of the financial year
Oc:Transport-events Act/Youth in action	15 000,00	-	0%	To be utilised during the course of the financial year
Oc:Catering Municipal Act/Districts Forum Meetings	15 000,00	-	0%	To be utilised during the course of the financial year
<b>TOTAL</b>	<b>1 941 400,00</b>	<b>256 979,82</b>	<b>13%</b>	

The year to date actual spending on special projects for Council & Executive amounted to R256 979.82.

### OPERATING EXPENDITURE - BUDGET & TREASURY



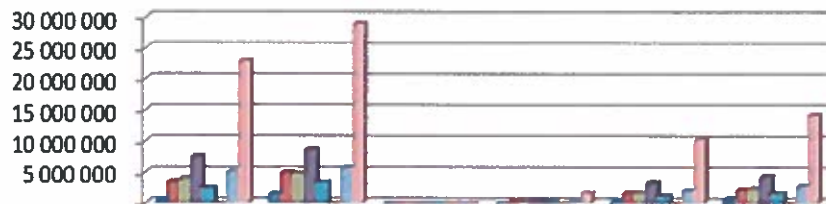
The actual operating expenditure of Budget & Treasury office is R8, 269 485 as compared to the year-to-date projected budget of R10, 127 519. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>BUDGET &amp; TREASURY</b>				
<b>FINANCE &amp; ADMINISTRATION</b>				
<b>DIRECTORATE</b>				
DM NC: Finance & Admin/Cap Building	100 000,00	21 011,73	21%	Terms of reference submitted to SCM for advertisement.
Oc: T&S Dom-accomodation/ Operation Clean Audit	100 000,00	-	0%	To be utilised during the course of the financial year.
C&PS: B&A Project Man/Operation Clean Audit	300 000,00	165 260,00	55%	To be utilised during the course of the financial year.
DM NC: Finance & Admin/Operation Clean Audit	200 000,00	6 578,07	3%	To be utilised during the course of the financial year.
C&PS: B&A Project Man/ AFS	100 000,00	40 108,77	40%	To be utilised during the course of the financial year.
Oc: T&S Dom public Transport-road transport/AFS	60 000,00	25 000,00	42%	To be utilised during the course of the financial year.
C&PS: B&A Project Man/ Clean Audit FMG stuff	50 000,00	38 400,00	77%	To be utilised during the course of the financial year.
DM NC: Finance & Admin/Fin sys sup	900 000,00	544 795,01	61%	To be utilised during the course of the financial year.
<b>TOTAL</b>	<b>1 810 000,00</b>	<b>841 153,58</b>	<b>46%</b>	

The year to date actual spending on special projects for Budget & Treasury amounted to R841, 153.58.

### OPERATING EXPENDITURE - CORPORATE SERVICES



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Director: Administration	331 378	1 489 000	-	26 175	160 301	735 964
■ Information Systems	3 492 503	4 989 450	-	238 059	1 649 172	2 236 415
■ Human Resource Management	3 999 057	4 778 450	-	271 391	1 728 677	2 450 768
■ Office support Services	7 537 886	8 638 000	-	573 478	3 381 499	4 363 045
■ Environmental Health	2 488 311	3 371 000	-	196 111	1 257 371	1 660 033
■ Community Development	-	-	-	-	-	-
■ Firefighting & Disaster Management	5 139 509	5 726 000	-	352 605	2 131 393	2 796 893
■ Total	22 988 644	28 991 900	-	1 657 819	10 308 413	14 243 117

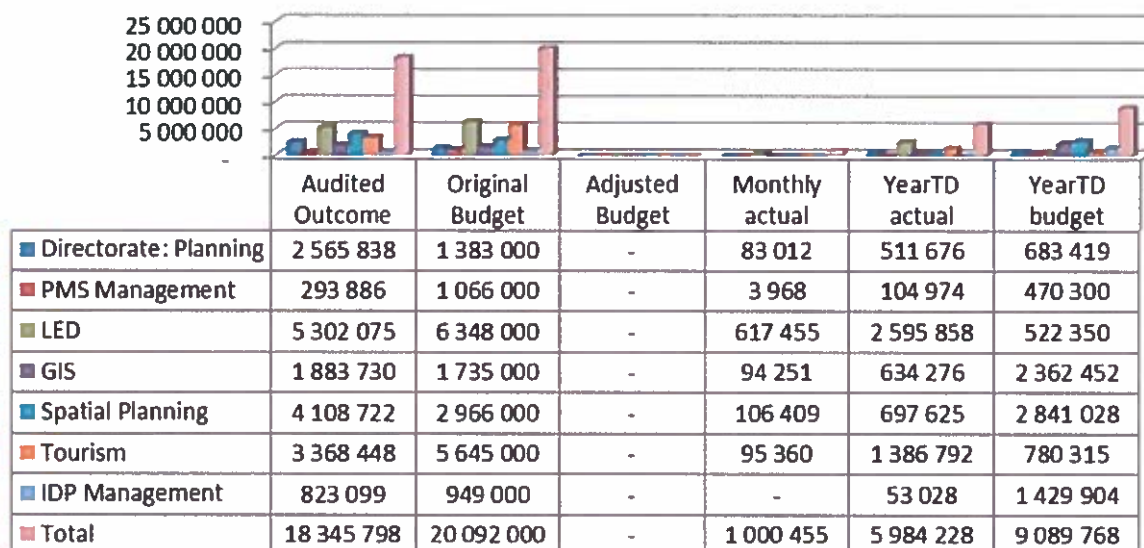
Actual operating expenditure of Corporate Services is R10, 308 413 as compared to the year-to-date projected budget of R14, 243 117. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>CORPORATE SERVICES</b>				
<b>INFORMATION SYSTEMS</b>				
Oc:Catering Municipal Act/ICT Forum meeting	6 000,00	540,00	9%	2 Forums still to held in the 3rd & 4th quarter
<b>HUMAN RESOURCES MANAGEMENT</b>				
Contr:Employee Wellness/Employee Assistance Programme	80 000,00	4 475,00	6%	Expenditure is needs driven, to be utilised when need arise
Contr: Sports & Recreation/ Employee Games	300 000,00	221 694,74	74%	Expenditure is needs driven, to be utilised when need arise
<b>ENVIRONMENTAL HEALTH</b>				
Oc:Catering Municipal Act/Sanitation awareness	5 000,00	4 555,31	91%	Awareness campaigns was held during December 2016
HH OTH transp:Housing-unspec /Sanitation awareness	3 000,00	2 614,44	87%	Awareness campaigns was held during December 2016
Oc:Catering Municipal Act/HIV awareness	9 600,00	3 928,22	41%	Awareness campaigns was held during December 2016
Oc:Catering Municipal Act/waste management awareness	5 000,00	2 131,07	43%	Awareness campaigns was held during December 2016
HH OTH transp:Housing-unspec waste management awareness	5 000,00	2 112,49	42%	Awareness campaigns was held during December 2016
Oc:Catering Municipal Act/Air Quality	3 500,00	2 040,69	58%	Campaigns was held in December 2016
Inv-Mat&Supp/printing and stationery/Air Quality	1 500,00	-	0%	No pamphlets were printed
Oc:Catering Municipal Act/Environmental Health Forum meeting	6 000,00	3 720,00	62%	Forum meeting was held during December 2016
Oc:Honoraria(Voluntary work) Waste management Campaign	78 840,00	-	0%	Project was implemented in December 2016
DM NC4B-waste management Campaign	50 000,00	4 118,11	8%	Project was implemented in December 2016
Oc:Catering Municipal Act/Comm cal day	45 000,00	10 401,14	23%	Campaigns took place during December 2016
Inv-Mat&Supp/printing and stationery/Comm cal day	15 000,00	-	0%	No material were printed
Oc:Courier & Delivery serv/Air quality project	18 000,00	-	0%	No samples were sent by courier
Oc:System access & Inform Fees/Air quality project	22 000,00	-	0%	software to be procured in February 2017
C&PS: B&A Air pollution/Air quality project	40 000,00	-	0%	Procurement will be done in February 2017
HH OTH transp:Housing-unspec waste management campaign	50 000,00	-	0%	Project was implemented in December 2016
<b>PUBLIC SAFETY</b>				
<b>FIREFIGHTING &amp; DISASTER MANAGEMENT</b>				
Oc:Catering Municipal Act/FF Volunteers Training	35 000,00	-	0%	Expenditure is needs driven, as needs arises
Oc:Catering Municipal Act/FF Stipend	5 000,00	-	0%	As per request received from the LMs
Oc:Honoraria(Voluntary work) /FF Stipend	19 000,00	280,00	1%	Utilise in the 3rd and 4th quarter
HH SSP SOC ASS:Grant in aid/Contingency Fund	350 000,00	145 922,21	42%	Utilise in the 3rd and 4th quarter
Oc:Catering Municipal Act/Disaster Management Forum	6 000,00	-	0%	Expenditure is needs driven,to be utilized as needs arises
Oc:adv/publ:Mark-gift&promotion/AW Programme	4 000,00	-	0%	Will be utilised when meetings are held
OSB & A Proj management/awareness programme	8 000,00	-	0%	As per invite
<b>TOTAL</b>	<b>1 170 440,00</b>	<b>408 533,42</b>	<b>35%</b>	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R408, 533.42.

## OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



Actual operating expenditure of Planning & Development is R5, 984 228 as compared to the year-to-date projected budget of R9, 089 768. 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 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b>LOCAL ECONOMIC DEVELOPMENT</b>				
OSB & A Proj management/LED youth event	300 000,00	222 050,00	74%	Ongoing; ends in January 2017
Oc: T&S Dom public Transport-road transport/LED TR PR	12 000,00	-	0%	Saitox conference in June 2017
Contri: Exhibit Installers/LED TR PR	226 000,00	43 857,54	19%	In process of security Saitox Stand
Oc:Catering Municipal Act/LED TR PR	4 500,00	1 266,10	28%	Saitox conference in June 2017, SMMEs
Ocadv/pub/Mark-gift&promotion/ LED TR	142 500,00	120 500,00	85%	Project completed with savings.
Oc: T&S Dom-accommodation/ LED TR PR	98 050,00	53 701,75	55%	To be utilised in the 4th quarter.
OSB & A Proj management/LED TR PR	10 000,00	5 301,75	53%	To be utilised in the 4th quarter.
Priv Ent/Oth Trf-Unspec/LED sup SMME	600 000,00	-	0%	Selection done, procurement in 3rd and 4th quarter
OSB & A Proj management/LED sup SMME	360 000,00	57 684,21	16%	Selection done, invoice submitted for payment
C&PS: I&P Agriculture/Sector Strategy	420 000,00	113 460,00	27%	First invoice submitted, project is ongoing
OSB & A Proj management/LED Expe	750 000,00	656 987,37	88%	Last invoice submitted, due in December 2016
Oc: T&S Dom-accommodation/ LED Coordinate	5 000,00	-	0%	Ongoing; 2nd, 3rd and 4th quarter
Oc: T&S-Non-Employees/LED Coordinate	10 000,00	-	0%	Ongoing; three forum meetings still to be held
Oc:Catering Municipal Act/LED Coordinate	15 000,00	4 023,20	27%	Ongoing; three forum meetings still to be held
OSB & A Proj management/LED Coordinate	14 800,00	-	0%	Ongoing; operational
GIS	-	-	-	-
OSB & A Proj management/IHL Date Dikgatlong	150 000,00	-	0%	The budgeted amount will be increased to R275 000, saving from the land audit will be moved to the billing data with the adjustment budget.
OSB & A Proj management/Land Audit	275 000,00	15 000,00	5%	An amount of R149 500 has been committed to the land audit.
<b>SPATIAL PLANNING</b>				
Ocadv/pub/Mark-Corp & Mun act/Magareng CBD Renewal	10 000,00	-	0%	Dikgatlong Municipality CBD plan completed status quo report.
Inv-Mat&Supp/printing and stationery/Magareng CBD Renewal	10 000,00	-	0%	Dikgatlong Municipality CBD plan completed status quo report.
C&PS: I&P Town Planner/ Nkandla	144 000,00	73 726,00	51%	The pegging is completed. Phokwane Municipality is assisting provided part of the funding. The work is on schedule.
C&PS: I&P Town Planner/ Vaalharis Set B Ganspan	72 000,00	-	0%	The surveyor completed the calculation of the Layout Plan & submitted the first invoice. R31 350,01
C&PS: I&P Town Planner/ Delporshoop Township establish	96 000,00	-	0%	The surveyor completed the calculation of the Layout Plan & submitted the first invoice total of R34 200,00.
C&PS: I&P Town Planner/ Windsonrton Development	140 000,00	11 953,33	9%	Received the draft reports and subdivided final layout plan. Two invoices have been submitted up to date (R40 880,00 vat inclusive).
Ocadv/pub/Mark-Corp & Mun act/Windsonrton	10 000,00	-	0%	Received the draft reports and subdivided final layout plan. Two invoices have been submitted up to date (R40 880,00 vat inclusive).

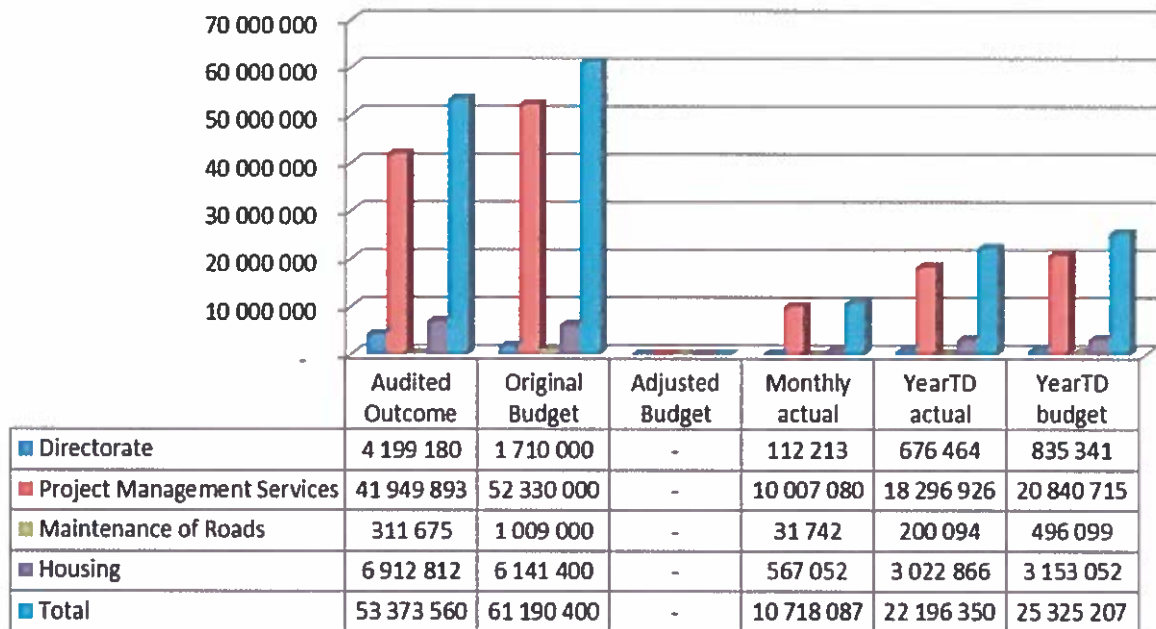
## DEPARTMENT OF FINANCE

## MID-YEAR REPORT: DECEMBER 2016

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>TOURISM</b>				
OSB & A Proj management/Diamond & Dorings	250 000,00	-	0%	Event during Easter weekend
Non-Profit/OTH Institute/Grants&Don/ Diamond& Dorings	300 000,00	-	0%	Awaiting 2015/16 audit report to release funds
Contr: Event Promoters/Tour N18	906 000,00	15 785,00	2%	In process of appointing contractor
Contr: Graphic Designers/Tour N18	100 000,00	-	0%	In process of appointing contractor
C&PS: I&P Land&Quantity Survey/Tour Ganspan	570 000,00	2 471,20	0%	Appointment of consultant in progress
Contr: Graphic Designers/Tour Adv	18 000,00	14 900,00	83%	In progress
Oc: adv/pub/Mark-Corp & Mun act/Tour Ad	100 000,00	35 905,00	36%	Third and fourth advertising
Oc: Catering Municipal Act/Exhibition	11 100,00	-	0%	Expo to be held in March 2017
Contr: Exhibit Installers/Exhibition	20 000,00	20 000,00	100%	Expo to be held in March 2017
PRV DPT AGEN-Park & Tourism Board/NCTA	135 000,00	135 000,00	100%	Project is completed
PRV DPT AGEN-Park & Tourism Board/N12	50 000,00	50 000,00	100%	Project is completed
Non-Profit/other non-profit institutes/Tour Dik	80 000,00	12 465,60	16%	In progress, procurement of material
Contr: Event Promoters/Tour business plan competition	239 150,00	229 695,44	96%	In progress
Oc: Catering Municipal Act/Tour business plan competition	70 000,00	18 564,46	27%	In progress, 3rd and 4th phase outstanding
Oc: Transport events/Tour business plan competition	30 000,00	9 700,00	32%	In progress, 3rd and 4th phase outstanding
Non-Profit/other non-profit institutes/Tour business plan competition	50 000,00	31 331,60	63%	In progress, 3rd and 4th phase outstanding
N-P Ub Sch: School Supp(OTH Ed Institute)/Tour business plan com	61 250,00	-	0%	In progress, 3rd and 4th phase outstanding
OSB & A Proj management/Indaba Trade Expo	80 000,00	-	0%	In progress, expo to be held in May 2017
Contr: Exhibit Installers/Indaba Trade Expo	50 000,00	-	0%	In progress, expo to be held in May 2017
Oc: adv/pub/Mark-Corp & Mun act/Indaba Trade Expo	2 000,00	-	0%	In progress, expo to be held in May 2017
Oc: T&S Dom-accommodation/ Indaba Trade Expo	50 000,00	-	0%	In progress, expo to be held in May 2017
Oc: T&S Dom-Food Bev(Served)/Indaba Trade Expo	25 000,00	-	0%	In progress, expo to be held in May 2017
Oc: adv/pub/Mark-gift&promotion item/Indaba Trade Expo	2 000,00	-	0%	In progress, expo to be held in May 2017
Oc: T&S Dom TRP-W/out Opr Own Trans/Indaba Trade Expo	8 000,00	-	0%	In progress, expo to be held in May 2017
Os: Cleaning Serv/Indaba Trade Expo	3 250,00	-	0%	In progress, expo to be held in May 2017
Oc: Catering Municipal Act/Tour Ass	18 000,00	450,70	3%	In progress, 3rd and 4th quarter meetings to be held
C&PS: I&P Town Planner/ Tour Arts and Craft Centre	50 000,00	-	0%	Subdivision to be conducted in February 2017
Contr: Catering Serv/ Community Awareness Campaign	130 000,00	118 477,17	91%	In progress, Magareng event
Contr: Event Promoter/Community Awareness Campaign	130 000,00	104 587,17	80%	In progress, Magareng event
C&PS: I&P Land&Quantity Survey/gong-gong	665 000,00	-	0%	In progress, specialist studies to be conducted
<b>IDP</b>				
Oc: Catering Municipal Act/IDP Steering Committee Meeting	8 000,00	-	0%	The strategic plan done. second quarter steering committee meeting done. Busy drafting IDP. The budget will be utilised during the printing of the IDP.
Inv-Mat&Supp/printing and stationery/IDP Projects	55 000,00	-	0%	The strategic plan done. second quarter steering committee meeting done. Busy drafting IDP. The budget will be utilised during the printing of the IDP.
INV-MAT&SUPP/PRINTING AND STAT/IDP PROJ	3 490,00	-	0%	Budget will be utilized during the 3rd and 4th quarter
<b>TOTAL</b>	<b>8 145 090,00</b>	<b>2 178 844,59</b>	<b>27%</b>	

The actual spending on special projects for Planning & Development amounted to R2, 178 844.59 for the month.

### OPERATING EXPENDITURE - PROJECT MANAGEMENT & ADVISORY SERVICES



Actual operating expenditure of Project Management & Advisory Services is R22, 196 350 as compared to the year-to-date projected budget of R25, 325 207. 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 (Project Management & Advisory Services)**

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICES</b>				
<b>INFRASTRUCTURE SERVICES DIRECTORATE</b>				
Oc: Catering Municipal Act/District Forum Meeting	6 000,00	1 440,00	24%	Spending on track.
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
Oc: T&S Dom-accommodation/RAMS	606 750,00	-	0%	In Implementation. Claims submitted and paid as project progresses.
Oc:adv/pub/Mark-Corp & Mun act/RAMS	606 750,00	370 956,89	61%	In Implementation. Claims submitted and paid as project progresses.
Oc: T&S Dom public Transport-Air transport/RAMS	606 750,00	-	0%	In Implementation. Claims submitted and paid as project progresses.
Oc: T&S Dom public Transport-Road transport/RAMS	606 750,00	-	0%	In Implementation. Claims submitted and paid as project progresses.
DM NC:FB-Plan & Dev/O&M Magareng EL	250 000,00	-	0%	In Implementation. Claims submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Road Transport/O&M Magareng	500 000,00	382 187,13	76%	In Implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Waste Water Management/O&M Magareng	750 000,00	162 117,25	22%	In Implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Water /O&M Magareng	1 000 000,00	60 429,90	6%	In Implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Plan & Dev/O&M Phokwane EL	500 000,00	356 909,40	71%	In Implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Road Transport /O&M Phokwane	250 000,00	-	0%	In Implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Waste Water Management/O&M Phokwane	750 000,00	287 913,40	38%	In Implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Water /O&M Phokwane	1 000 000,00	452 253,06	45%	In Implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Plan & Dev/O&M Dikgatlong EL	250 000,00	-	0%	In Implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Road Transport /O&M Dikgatlong	500 000,00	320 604,54	64%	In Implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Waste Water Management/O&M Dikgatlong	750 000,00	-	0%	In Implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.

## DEPARTMENT OF FINANCE

## MID-YEAR REPORT: DECEMBER 2016

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
DM NC:FB-Water /O&M Dikgatlong	1 000 000,00	263 006,77	26%	In Implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Road Transport /O&M Sol Plaatje	1 500 000,00	872 930,95	58%	In Implementation. SolPlaatje plans to complete project by March 2017.
DM NC:FB-Waste Water Management/O&M Sol Plaatje	1 000 000,00	492 283,02	49%	In Implementation. Continuous activities until funds are depleted. A second claim submitted, still to be paid. Further Claims to be submitted on progress.
OSB & A Proj management/Khutsa Pula Nala	1 500 000,00	1 500 000,00	100%	Work on contracted services and environmental awareness is completed. LM's to spend rest of funds on own cleaning programmes. Claims will be submitted and paid on progress. Will not be completed by December 16 because of long processes in LM's to appoint workers.
Oc:Honoraria (Voluntary work) /Khutsa Pula Nala	500 000,00	297 564,70	60%	Work on contracted services and environmental awareness is completed. LM's to spend rest of funds on own cleaning programmes. Claims will be submitted and paid on progress. Will not be completed by December 16 because of long processes in LM's to appoint workers.
DM NC:FB-Water /Cap Pr Magareng	5 000 000,00	-	0%	Received DWS preliminary approval. Tender closes in Dec 2016. Expected start is February 2017.
DM NC:FB-Water /Cap Pr Dikgatlong Vehicle	1 400 000,00	-	0%	Received DWS preliminary approval. Tender closes in Dec 2016. Expected start is February 2017.
DM NC:FB-Waste Water Management/Cap Pr Phokwane	4 500 000,00	3 208 884,84	71%	In Implementation. Claim submitted in Nov 2016, but Phokwane halted payment due to internal issues to be solved.
DM NC:FB-Water /Cap Pr Windsorholpan RBIG project	5 000 000,00	5 000 000,00	100%	In Implementation. Claim submitted in Nov 2016, but Phokwane halted payment due to internal issues to be solved.
DM NC:FB-Water /Cap Pr Dikgatlong water	3 600 000,00	-	0%	In Implementation. Work done previously and been paid.
DM NC:FB-Water /Cap Pr Dikgatlong R	2 600 000,00	-	0%	Appointment made in November 16. Est completion is Jul '17. First claim expected in Jan 2017.
DM NC:FB-Road Transport/Cap Pr Sol Plaatje	5 000 000,00	2 065 688,20	41%	Appointment made in November 16. Est completion is Jul '17. First claim expected in Jan 2017.
DM NC:FB-Plan & Dev/O&M FBDM EL-EPWP	400 000,00	-	0%	In Implementation. SolPlaatje plans to complete project by March 2017
DM NC:FB-Road Transport / Maint FBDM-EPWP	100 000,00	25 920,00	26%	Some material delivered for Dikgatlong. Tender for Magareng closed, still awaiting appointment. Specifications for Phokwane not yet approved because LM not certain on other projects. Await approval for specifications for Sol Plaatje material.
DM NC:FB-Waste Water Management/ Maint FBDM-EPWP	500 000,00	-	0%	Some material delivered for Dikgatlong. Tender for Magareng closed, still awaiting appointment. Specifications for Phokwane not yet approved because LM not certain on other projects. Await approval for specifications for Sol Plaatje material.
DM NC:FB-Water / Maint FBDM-EPWP	4 000 000,00	304 650,00	8%	Some material delivered for Dikgatlong. Tender for Magareng closed, still awaiting appointment. Specifications for Phokwane not yet approved because LM not certain on other projects. Await approval for specifications for Sol Plaatje material.
DM NC:FB-Waste Water Management/Cap Pr Phokwane GUL	500 000,00	-	0%	Some material delivered for Dikgatlong. Tender for Magareng closed, still awaiting appointment. Specifications for Phokwane not yet approved because LM not certain on other projects. Await approval for specifications for Sol Plaatje material.
DM NC:FB-Waste Water Management/ Cap Pr Phokwane R	1 200 000,00	-	0%	Tender document completed. Phokwane still to decide whether to change project.
<b>HOUSING</b>				
Inv-Mat&Supp/printing and stationery/Housing Consumer Education	20 000,00	-	0%	Overbudgeted, adjusted to R0 in adjustment budget
Oc:Catering Municipal Act/ Housing Steering Committee Meeting	15 000,00	-	0%	Overbudgeted, adjusted to R0 in adjustment budget
<b>TOTAL</b>	<b>48 268 000,00</b>	<b>16 425 740,05</b>	<b>34%</b>	

The actual spending on special projects for Project Management & Advisory Services amounted to R16, 425 740.05 for the month.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M06 December

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-	-		-
Investment revenue	7 866	5 443	-	384	3 024	2 722	303	11%	6 049
Transfers recognised - operational	110 413	112 991	-	31 628	77 139	70 277	6 862	10%	112 991
Other own revenue	2 779	1 211	-	803	907	586	321	55%	1 813
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>121 058</b>	<b>119 645</b>	<b>-</b>	<b>32 815</b>	<b>81 070</b>	<b>73 585</b>	<b>7 485</b>	<b>10%</b>	<b>120 853</b>
Employee costs	52 744	61 215	-	4 046	24 384	29 732	(5 349)	-18%	48 767
Remuneration of Councillors	5 988	6 715	-	502	2 822	3 290	(468)	-14%	5 644
Depreciation & asset impairment	4 927	3 827	-	-	-	1 722	(1 722)	-100%	-
Finance charges	2 397	2 166	-	365	365	386	(20)	-5%	731
Materials and bulk purchases	3 521	4 406	-	345	2 772	1 579	1 193	76%	5 544
Transfers and grants	54 621	61 335	-	10 128	15 213	23 921	(8 708)	-36%	30 425
Other expenditure	13 358	20 605	-	2 561	11 100	11 624	(523)	-4%	22 201
<b>Total Expenditure</b>	<b>137 555</b>	<b>160 269</b>	<b>-</b>	<b>17 947</b>	<b>56 656</b>	<b>72 253</b>	<b>(15 597)</b>	<b>-22%</b>	<b>113 311</b>
<b>Surplus/(Deficit)</b>	<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>14 868</b>	<b>24 414</b>	<b>1 332</b>	<b>23 083</b>	<b>1734%</b>	<b>7 542</b>
Transfers recognised - capital	-	-	-	-	-	-	-		-
Contributions & Contributed assets	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>14 868</b>	<b>24 414</b>	<b>1 332</b>	<b>23 083</b>	<b>1734%</b>	<b>7 542</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>14 868</b>	<b>24 414</b>	<b>1 332</b>	<b>23 083</b>	<b>1734%</b>	<b>7 542</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>5 582</b>	<b>19 036</b>	<b>-</b>	<b>53</b>	<b>2 020</b>	<b>6 125</b>	<b>(4 105)</b>	<b>-67%</b>	<b>4 040</b>
Capital transfers recognised	-	-	-	-	-	-	-		-
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	5 582	19 036	-	53	2 020	6 125	(4 105)	-67%	4 040
<b>Total sources of capital funds</b>	<b>5 582</b>	<b>19 036</b>	<b>-</b>	<b>53</b>	<b>2 020</b>	<b>6 125</b>	<b>(4 105)</b>	<b>-67%</b>	<b>4 040</b>
<b>Financial position</b>									
Total current assets	77 476	77 476	-		84 154				44 837
Total non current assets	61 617	61 617	-		63 637				67 065
Total current liabilities	22 961	22 961	-		15 902				25 487
Total non current liabilities	32 375	32 375	-		31 410				34 730
<b>Community wealth/Equity</b>	<b>83 757</b>	<b>51 685</b>	<b>-</b>		<b>100 478</b>				<b>51 685</b>
<b>Cash flows</b>									
Net cash from (used) operating	(11 641)	(20 103)	-	10 679	14 327	15 256	(928)	-6%	(20 103)
Net cash from (used) investing	(4 782)	(15 229)	-	(53)	(2 095)	(4 908)	2 813	-57%	(15 229)
Net cash from (used) financing	(1 785)	(1 800)	-	-	-	(900)	900	-100%	(1 800)
<b>Cash/cash equivalents at the month/year end</b>	<b>69 275</b>	<b>41 637</b>	<b>-</b>	<b>81 873</b>	<b>81 507</b>	<b>88 217</b>	<b>(6 709)</b>	<b>-8%</b>	<b>41 637</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	507	64	80	354	6	76	-	83	1 169
<b>Creditors Age Analysis</b>									
Total Creditors	5 926	4	-	-	-	-	-	-	5 930

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		100 801	103 993	-	31 622	78 798	68 142	10 656	16%	117 110
Executive and council		388	420	-	-	-	-	-	-	-
Budget and treasury office		100 413	103 573	-	31 622	78 798	68 142	10 656	16%	117 110
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3 650	2 258	-	-	-	-	-	-	800
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		350	1 458	-	-	-	-	-	-	-
Housing		3 300	800	-	-	-	-	-	-	800
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 687	13 394	-	1 193	2 272	5 443	(3 171)	-58%	2 943
Planning and development		16 607	13 394	-	1 193	2 272	5 443	(3 171)	-58%	2 943
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	121 058	119 645	-	32 815	81 070	73 585	7 485	10%	120 853
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		58 339	69 889	-	5 680	25 086	33 381	(8 295)	-25%	50 173
Executive and council		22 314	27 459	-	1 713	9 897	13 467	(3 570)	-27%	19 794
Budget and treasury office		20 664	22 536	-	2 858	8 269	10 128	(1 858)	-18%	16 539
Corporate services		15 361	19 894	-	1 109	6 920	9 786	(2 867)	-29%	13 839
<i>Community and public safety</i>		11 921	11 869	-	920	5 154	5 950	(796)	-13%	10 309
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 140	5 728	-	353	2 131	2 797	(665)	-24%	4 263
Housing		6 781	6 141	-	567	3 023	3 153	(130)	-4%	6 046
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		67 295	72 067	-	11 252	25 028	32 142	(7 113)	-22%	52 830
Planning and development		64 807	69 496	-	11 056	23 771	30 482	(6 711)	-22%	50 315
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		2 488	3 371	-	196	1 257	1 660	(403)	-24%	2 515
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	5 645	-	95	1 387	780	606	78%	-
<b>Total Expenditure - Standard</b>	3	137 555	160 269	-	17 947	56 656	72 253	(15 597)	-22%	113 311
<b>Surplus/ (Deficit) for the year</b>		(16 497)	(40 624)	-	14 868	24 414	1 332	23 083	1734%	7 542

**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) M06 December

Vote Description [Insert departmental structure etc 3.]	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	<b>1</b>									
Vote 1 - Council & Executive		388	420	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		100 413	103 573	-	31 622	78 798	68 142	10 656	15,6%	117 110
Vote 3 - Corporate Services		350	1 458	-	-	-	-	-	-	-
Vote 4 - Planning & Development		894	-	-	-	-	-	-	-	-
Vote 5 - Project Management & Advisory Services		19 013	14 194	-	1 193	2 272	5 443	(3 171)	-58,3%	3 743
<b>Total Revenue by Vote</b>	<b>2</b>	<b>121 058</b>	<b>119 645</b>	<b>-</b>	<b>32 815</b>	<b>81 070</b>	<b>73 585</b>	<b>7 485</b>	<b>10,2%</b>	<b>120 853</b>
<b>Expenditure by Vote</b>	<b>1</b>									
Vote 1 - Council & Executive		22 314	27 459	-	1 713	9 897	13 467	(3 570)	-26,5%	19 794
Vote 2 - Budget & Treasury		20 533	22 536	-	2 858	8 269	10 128	(1 858)	-18,3%	16 539
Vote 3 - Corporate Services		22 989	28 992	-	1 658	10 308	14 243	(3 935)	-27,6%	20 617
Vote 4 - Planning & Development		18 346	20 092	-	1 000	5 984	9 090	(3 106)	-34,2%	11 968
Vote 5 - Project Management & Advisory Services		53 374	61 190	-	10 718	22 196	25 325	(3 129)	-12,4%	44 393
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>137 555</b>	<b>160 269</b>	<b>-</b>	<b>17 947</b>	<b>56 656</b>	<b>72 253</b>	<b>(15 597)</b>	<b>-21,6%</b>	<b>113 311</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>14 868</b>	<b>24 414</b>	<b>1 332</b>	<b>23 083</b>	<b>1733,6%</b>	<b>7 542</b>

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

s	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	-	-	-	-	-	-		-
Property rates - penalties & collection charges		-	-	-	-	-	-	-		-
Service charges - electricity revenue		-	-	-	-	-	-	-		-
Service charges - water revenue		-	-	-	-	-	-	-		-
Service charges - sanitation revenue		-	-	-	-	-	-	-		-
Service charges - refuse revenue		-	-	-	-	-	-	-		-
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		644	1 081	-	452	487	536	(49)	-9%	974
Interest earned - external investments		7 866	5 443	-	384	3 024	2 722	303	11%	6 049
Interest earned - outstanding debtors		-	-	-	-	-	-	-		-
Dividends received		-	-	-	-	-	-	-		-
Fines		-	-	-	-	-	-	-		-
Licences and permits		-	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Transfers recognised - operational		110 413	112 991	-	31 828	77 139	70 277	6 862	10%	112 991
Other revenue		2 135	100	-	351	420	50	370	743%	839
Gains on disposal of PPE		-	30	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		121 058	119 645	-	32 815	81 070	73 585	7 485	10%	120 853
Expenditure By Type										
Employee related costs		52 744	61 215	-	4 046	24 384	29 732	(5 349)	-18%	48 767
Remuneration of councillors		5 988	6 715	-	502	2 822	3 290	(468)	-14%	5 644
Debt Impairment		-	3	-	-	-	-	-		-
Depreciation & asset impairment		4 927	3 827	-	-	-	1 722	(1 722)	-100%	-
Finance charges		2 397	2 186	-	365	365	386	(20)	-5%	731
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		3 521	4 406	-	345	2 772	1 579	1 193	76%	5 544
Contracted services		-	-	-	-	-	-	-		-
Transfers and grants		54 621	61 335	-	10 128	15 213	23 921	(8 708)	-36%	30 425
Other expenditure		13 141	20 392	-	2 561	11 100	11 624	(523)	-4%	22 201
Loss on disposal of PPE		216	210	-	-	-	-	-		-
Total Expenditure		137 555	160 269	-	17 947	56 656	72 253	(15 597)	-22%	113 311
Surplus/ (Deficit) for the year		(16 497)	(40 624)	-	14 868	24 414	1 332	23 083	0	7 542
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(16 497)	(40 624)	-	14 868	24 414	1 332			7 542
Taxation								-		
Surplus/(Deficit) after taxation		(16 497)	(40 624)	-	14 868	24 414	1 332			7 542
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(16 497)	(40 624)	-	14 868	24 414	1 332			7 542
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(16 497)	(40 624)	-	14 868	24 414	1 332			7 542

**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) - M06 December										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council & Executive		192	79	-	10	31	79	(48)	0%	63
Vote 2 - Budget & Treasury		3 317	1 746	-	-	5	-	5	0%	9
Vote 3 - Corporate Services		346	5 165	-	24	1 954	-	1 954	#DIV/0!	3 907
Vote 4 - Planning & Development		1 606	46	-	19	30	46	(16)	-35%	60
Vote 5 - Project Management & Advisory Services		120	12 000	-	-	-	6 000	(6 000)	-100%	-
<b>Total Capital single-year expenditure</b>	4	5 582	19 036	-	53	2 020	6 125	(4 105)	-67%	4 040
<b>Total Capital Expenditure</b>		5 582	19 036	-	53	2 020	6 125	(4 105)	-67%	4 040
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		3 856	2 860	-	34	132	79	53	67%	264
Executive and council		192	79	-	10	31	79	(48)	-60%	63
Budget and treasury office		3 317	1 746	-	-	5	-	5	#DIV/0!	9
Corporate services		346	1 035	-	24	96	-	96	#DIV/0!	192
<b>Community and public safety</b>		-	4 120	-	-	1 850	-	1 850		3 699
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	4 120	-	-	1 850	-	1 850		3 699
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		1 726	12 040	-	-	19	6 030	(6 011)	-100%	38
Planning and development		1 726	12 030	-	-	11	6 030	(6 016)	-100%	22
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	10	-	-	8	-	8	#DIV/0!	16
<b>Trading services</b>		-	-	-	-	-	-	-		-
<b>Other</b>		-	16	-	19	19	16	3	20%	38
<b>Total Capital Expenditure - Standard Classification</b>	3	5 582	19 036	-	53	2 020	6 125	(4 105)	-67%	4 040
<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>		5 582	19 036	-	53	2 020	6 125	(4 105)	-67%	4 040
<b>Total Capital Funding</b>		5 582	19 036	-	53	2 020	6 125	(4 105)	-67%	4 040

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

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		3 275	1 637		2 449	1 637
Call investment deposits		66 000	40 000		79 424	40 000
Consumer debtors		-	-			-
Other debtors		7 157	2 000		1 169	2 000
Current portion of long-term receivables		741	900		741	900
Inventory		303	300		371	300
<b>Total current assets</b>		<b>77 476</b>	<b>44 837</b>	<b>-</b>	<b>84 154</b>	<b>44 837</b>
<b>Non current assets</b>						
Long-term receivables		8 598	8 679		8 598	8 679
Investments		5 550	5 250	-	5 550	5 250
Investment property				-		
Investments in Associate				-		
Property, plant and equipment		46 097	52 063		48 109	52 063
Agricultural				-		
Biological assets				-		
Intangible assets		740	443		749	443
Other non-current assets		631	631	-	631	631
<b>Total non current assets</b>		<b>61 617</b>	<b>67 065</b>	<b>-</b>	<b>63 637</b>	<b>67 065</b>
<b>TOTAL ASSETS</b>		<b>139 093</b>	<b>111 902</b>	<b>-</b>	<b>147 790</b>	<b>111 902</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-			-
Borrowing		1 988	487		1 988	487
Consumer deposits						
Trade and other payables		11 532	15 000		5 930	15 000
Provisions		9 441	10 000		7 984	10 000
<b>Total current liabilities</b>		<b>22 961</b>	<b>25 487</b>	<b>-</b>	<b>15 902</b>	<b>25 487</b>
<b>Non current liabilities</b>						
Borrowing		4 661	4 899		3 696	4 899
Provisions		27 714	29 832		27 714	29 832
<b>Total non current liabilities</b>		<b>32 375</b>	<b>34 730</b>	<b>-</b>	<b>31 410</b>	<b>34 730</b>
<b>TOTAL LIABILITIES</b>		<b>55 336</b>	<b>60 217</b>	<b>-</b>	<b>47 313</b>	<b>60 217</b>
<b>NET ASSETS</b>	<b>2</b>	<b>83 757</b>	<b>51 685</b>	<b>-</b>	<b>100 478</b>	<b>51 685</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		48 172	36 095		64 893	36 095
Reserves		35 585	15 590		35 585	15 590
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>83 757</b>	<b>51 685</b>	<b>-</b>	<b>100 478</b>	<b>51 685</b>



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

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted	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		2 292	1 181	-	351	420	536	(116)	-22%	1 181
Government - operating		112 569	111 813	-	27 891	67 955	70 277	(2 323)	-3%	111 813
Government - capital		-	-	-	-	-	-	-		-
Interest		7 866	5 443	-	384	3 024	2 722	303	11%	5 443
<b>Payments</b>										
Suppliers and employees		(78 862)	(74 710)	-	(7 454)	(41 494)	(38 222)	3 272	-9%	(74 710)
Finance charges		(884)	(2 165)	-	(365)	(365)	(386)	(20)	5%	(2 165)
Transfers and Grants		(54 621)	(61 665)	-	(10 128)	(15 213)	(19 672)	(4 459)	23%	(61 665)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(11 641)</b>	<b>(20 103)</b>	<b>-</b>	<b>10 679</b>	<b>14 327</b>	<b>15 256</b>	<b>(928)</b>	<b>-6%</b>	<b>(20 103)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>		1 100								
<b>Payments</b>		(300)								
Capital assets		(5 582)	(15 229)	-	(53)	(2 095)	(4 908)	(2 813)	57%	(15 229)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4 782)</b>	<b>(15 229)</b>	<b>-</b>	<b>(53)</b>	<b>(2 095)</b>	<b>(4 908)</b>	<b>(2 813)</b>	<b>57%</b>	<b>(15 229)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
<b>Payments</b>										
Repayment of borrowing		(1 785)	(1 800)	-	-	-	(900)	(900)	100%	(1 800)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 785)</b>	<b>(1 800)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(900)</b>	<b>(900)</b>	<b>100%</b>	<b>(1 800)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(18 208)</b>	<b>(37 132)</b>	<b>-</b>	<b>10 626</b>	<b>12 232</b>	<b>9 448</b>			<b>(37 132)</b>
Cash/cash equivalents at beginning:		87 483	78 769	-	71 247	69 275	78 769			78 769
Cash/cash equivalents at month/year end:		69 275	41 637	-	81 873	81 507	88 217			41 637

## 5. SUPPORTING DOCUMENTATION

### Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M01 December

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Property rates</b>			
	Rental of facilities and equipment	-9%	The demand for the rental of facilities and equipment is lower than anticipated. Local municipalities may be using other	Communicate with the local municipalities and encourage them to make use of the district municipality for the rental of facilities
	Interest earned - external investments	11%	Interest earned will improve as the year progress.	None needed.
	Other income	743%	The revenue expected from other sources will improve as the year progress.	None needed.
2	<b>Employee related costs</b>			
	Salaries	-18%	Employee related cost is lower than budgeted for.	Positions are advertised, will be filled as soon as possible.
	Other Materials	76%	Will be used at the end of the financial year.	None needed.
	Transfers and grants	-36%	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	-4%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3	<b>0</b>			
	Capital expenditure	0%	Capital projects are in the planning phase as per the procurement plan for the first quarter.	Managers of the different units need to monitor the capital expenditure of their units and ensure that they are on track.
4	<b>Financial Position</b>			
	Current Assets		Current assets shows an increase of 105% which is mainly	None needed.
	Non-Current Liabilities		There is an increase in the non-current liabilities mainly due to the increase in provisions for the year.	None needed.
	Accumulated Surplus		Accumulated surplus shows an increase of 123% which is a	None needed.
5	<b>Cash Flow</b>			
	Net cash from operating / (used) Operating Activities	-6%	Net cash from operating activities is above the year-to-date budget as a result of expenditure being lower than budgeted	None needed.
	Net cash from operating / (used) Investing Activities	0%	Payments relating to capital assets will improve as the year progress	None needed.

More detail on operating variances is available on pages 04 to 15 of this report.

Table SC2 Monthly Budget Statement - performance indicators

DC9 Frances Baard - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Percentage							
<b><u>Borrowing Management</u></b>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		3,4%	4,4%	0,0%	2,5%	0,0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,3%	3,7%	0,0%	0,6%	5,6%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		21,7%	39,4%	0,0%	11,6%	39,4%
Gearing	Long Term Borrowing/ Funds & Reserves		13,1%	31,4%	0,0%	10,4%	31,4%
<b><u>Liquidity</u></b>							
Current Ratio 1	Current assets/current liabilities	1	337,4%	175,9%	0,0%	529,2%	175,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		325,9%	184,0%	0,0%	549,7%	184,0%
<b><u>Revenue Management</u></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		13,6%	9,7%	0,0%	13,0%	9,6%
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><u>Creditors Management</u></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><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Other Indicators</u></b>							
Employee costs	Employee costs/Total Revenue - capital revenue		43,6%	51,2%	0,0%	30,1%	40,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,9%	3,7%	0,0%	0,4%	2,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6,0%	5,0%	0,0%	0,5%	5,3%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		288,8%	250,8%	0,0%	167,0%	922,4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4,5	1,3	-	3,6	0,9

The above ratios indicate that the municipality is financially stable and adequately funded to continue with its operations. The year-to-date ratio of employee costs as compared to the total revenue – capital revenue for the year to date is 40.4%.

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 - M06 December

Description		NT Code	Budget Year 2016/17								Total	Bad Debts
			0-30	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200										-	
Electricity	1300										-	
Water	1400										-	
Sewerage / Sanitation	1500										-	
Refuse Removal	1600										-	
Housing (Rental Revenue)	1700										-	
Other	1900	507	64	80	354	6	76	-	83	1 169		
Total By Revenue Source	2000	507	64	80	354	6	76	-	83	1 169	-	
Debtors Age Analysis By Customer Category												
Government	2200	68	51	77	265	-	-	-	-	461		
Business	2300	-	-	-	-	-	-	-	-	-		
Households	2400	-	-	-	-	-	-	-	-	-		
Other	2500	439	13	3	89	6	76	-	83	708		
Total By Customer Category	2500	507	64	80	354	6	76	-	83	1 169		

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 is one outstanding debt for more than 90 days as at 31 December 2016 in respect of Provincial and Local Governments Department.

- Dikgatlong local municipality R10, 301.07 for the Koopmansfontein streetlights.
- Department of Safety R11,888.19

- **Post-Service Benefits**

- There is one outstanding debt reflected for more than 90 days as at 31 December 2016. Kgantsi N.G R22 490 for under payment of post medical aid contribution benefit.

- **Sundry Debtors**

There is one outstanding debt reflected for more than 90 days as at 31 December 2016 for sundry debtors.

- Moloi M.M R78, 716.42 for benefit of using the municipal vehicle.

- *Over payment of salaries during the transition of council office*

- Councilor W.Johnson R25, 000
- Councilor PR. Molefi R10, 000

**Table SC4 Monthly Budget Statement - aged creditors**

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2016/17								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
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	5 926	4	-	-	-	-	-	-	5 930
Total By Customer Type	2600	5 926	4	-	-	-	-	-	-	5 930

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 2016 – 30 June 2017 and 6.73% for the directors.

A gazette no.39429 was issued on the 20 November 2015 for the annual increase for Councilors in terms of the remuneration of Public Office Bearers Act, 1998 for the 2015/16 financial year.

**Trade Creditors:**

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 31 December 2016 is listed below:

<b>PAYMENTS</b>		
Total value of all payments		<b>R 43 047 275</b>
Electronic transfers		158
Cheques issued		7
<b>SALARIES</b>		
Number of salary beneficiaries		<b>166</b>
Councillors		27
<b>Total Councillors</b>	<b>27</b>	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	27	
* Councillors without Remuneration	0	
<b>Employees</b>		<b>139</b>
* Remunerated Employee's	136	
* Remunerated Terminated Employees	1	
Pensioners	2	
<b>Total remuneration paid</b>		<b>3 977 620</b>
Councillors		676 409
Employees		3 468 894
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 official was on training for the period of December 2016.

- **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.

- **Acquisition Management**

For the period of December 2016, no contract (R200 000 +) was awarded by the Municipal Manager

For the period of December 2016 one written quotation (R30 000-R200 000) was awarded by the Municipal Manager

1. Printing of newsletter- Canfield Industries-R90 000.00

**Total orders issued total R 202 054.06**

**Orders per department**

Council and Executive	R 51 812.99
Municipal Manager	R108 853.81
Finance	R 0.00
Administration	R127 429.91
Planning and Development	R 22 811.16
Technical Service	R 0.00

- **Disposal Management**

No disposals were approved by the Municipal Manager for the month of December 2016.

- **Deviations**

No deviation was approved by the Municipal Manager for the month of December 2016.

- **Issues from Stores**

**Total orders issued total R R7 567.14**

**Issues per department**

Council	R 0.00
Municipal Manager	R 788.00
Finance	R 0.00
Administration	R 6 343.14
Planning and Development	R 0.00
Technical Service	R 436.00

- **List of accredited Service Providers**

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

- **Support to Local Municipalities**

No official request was received from any local municipality for the month of December 2016.

- **Orders outstanding more than 30 days**

Orders outstanding for more than 30 days

COMPANY	60 DAYS	90 DAYS	COMMENT
AGANANG CONSULTING ENGINEERS	R1, 235 198.78		Contract For Year
ALTIMAX		R57, 000.00	Project Not Completed Yet
CELEBRITY COOLING CC		R55, 966.65	Maintenance Contract For Year
ERAN DIAMONDS/ BARCELOS	R990.00		Invoice Not Received
EXILTE 453	R1, 550.00		Invoice Not Received
GLICAM TRADING	R263, 040.00		Project Not Completed
INSPIRED CHANGE	R293, 000.00		Project Not Completed
KIMPRINT		R2, 146.85	Invoice Not Received



MANCOSA	R74, 000.00		Project Not Completed
MILLENIUM TRADERS	R10, 909.00		Invoice Not Received
MVD KALAHARI	R122, 641.20		Project Not Completed
NATIONAL HEALTH LABORATORY		R1, 041.90	Invoice Not Received
QKG CONSULTING		R131, 024.00	Project Not Completed
REFLECTO SIGNS	R1, 368.00		Invoice Not Received
TIMES MEDIA	R54, 343.80		Invoice Not Received
VEXOSCORE PTY LTD	R1, 990 713.56		Project Not Completed
WILLMORE'S	R3,189.26		Invoice Not Received
WORLDWIDE TRAVEL TOURS		R21, 351.41	Invoice Not Received
YES MEDIA		R24, 000.00	Invoice Not Received

Table SC5 Monthly Budget Statement - investment portfolio

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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	27-Jun-17	-	9,2%	5 550		5 550
STANDARD BANK		4	notice	24-Mar-17	32	7,8%	5 000		5 000
NEDCOR		4	notice	27-Mar-17	33	8,0%	5 000		5 000
NEDCOR		4	notice	17-Feb-17	30	8,0%	4 500		4 500
STANDARD BANK		4	notice	17-Feb-17	30	7,8%	4 500		4 500
ABSA		4	notice	17-Feb-17	29	7,6%	4 500		4 500
RMB		4	notice	17-Feb-17	28	7,3%	4 500		4 500
NEDCOR		4	notice	09-Feb-17	52	7,6%	8 000		8 000
ABSA		4	notice	09-Feb-17	52	7,7%	8 000		8 000
RMB		4	notice	09-Feb-17	43	7,3%	7 000		7 000
STANDARD BANK		4	notice	09-Feb-17	53	7,8%	8 000		8 000
STANDARD BANK		4	notice	05-Apr-17	40	7,8%	6 000		6 000
NEDCOR		4	notice	05-Apr-17	47	8,0%	7 000		7 000
NEDCOR		1	call	31-Dec-16	17	6,7%	3 000		3 000
ABSA		4	notice	05-Apr-17	33	7,7%	5 000		5 000
RMB		4	notice	05-Apr-17	19	7,3%	3 000		3 000
RMB		1	call	31-Dec-16	11	6,5%	2 000		2 000
<b>TOTAL INVESTMENTS AND INTEREST</b>					549		90 550	-	90 550
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				549		90 550	-	90 550

Surplus cash is invested at approved banking institutions in accordance with current cash and investment policy.

Table SC6 Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		104 279	110 093	-	32 297	76 662	27 523	49 138	178,5%	110 093
Local Government Equitable Share		10 002	8 958		30 824	30 824	2 240	28 584	1276,4%	8 958
Special Contribution: Councilor Remuneration		-			-	-	-	-		
Levy replacement	3	88 934	96 458			43 923	24 115	19 809	82,1%	96 458
Finance Management Grant		1 250	1 250		285	509	313	197	62,9%	1 250
Municipal Systems Improvement		940	-		-	-	-	-		-
Extended Public Works Programme		1 000	1 000		62	295	250	45	18,0%	1 000
Roads asset management		2 153	2 427		1 127	1 111	607	504	83,1%	2 427
							-	-		
Provincial Government:		8 200	1 500	-	-	800	375	425	113,3%	1 500
Housing	4	1 050	800		-	800	200	600	100,0%	800
Near Grant		350	350		-	-	88	(88)	-100,0%	350
Fire Fighting Equipment Grant		350	350		-	-	88	(88)	-100,0%	350
NC Tourism		200	-		-	-	-	-		-
Housing Project		2 250	-		-	-	-	-		-
District Aids Programme		-	-		-	-	-	-		-
Operation Khptso Pula Nala		4 000	-		-	-	-	-		-
Other transfers and grants (ABSA Donation)		-	-		-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		90	220	-	-	-	-	-	#DIV/0!	220
SETA Skills Grant		90	220		-	-	-	-	#DIV/0!	220
Koopmansfontein Self Build Scheme		-	-		-	-	-	-		-
ABSA		-	-		-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	112 569	111 813	-	32 297	77 462	27 898	49 563	177,7%	111 813
<b>Capital Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-		-
Water Affairs		-	-	-	-	-	-	-		-
EPWP		-	-	-	-	-	-	-		-
Other capital transfers (insert description)										
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
ESCOM (Electricity on Farms)			-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	112 569	111 813	-	32 297	77 462	27 898	49 563	177,7%	111 813

Table SC7 Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b><u>Operating expenditure of Transfers and Grants</u></b>										
National Government:		104 233	110 093	-	303	1 976	3 902	(1 927)	-49.4%	110 093
Local Government Equitable Share		10 002	8 958	-	303	1 564	1 564	-		8 958
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-		-
Levy replacement		88 934	96 458	-	-	-	-	-		96 458
Finance Management Grant		1 250	1 250	-	-	7	625	(618)	-98.9%	1 250
Municipal Systems Improvement		894	-	-	-	-	-	-		-
Extended Public Works Programme		1 000	1 000	-	-	405	500	(95)	-19.0%	1 000
Roads asset management		2 153	2 427	-	-	-	1 214	(1 214)	-100.0%	2 427
Provincial Government:		6 090	1 500	-	-	800	781	19	2.4%	1 500
Housing		1 050	800	-	-	800	400	400	100.0%	800
Near Grant		350	350	-	-	-	175	(175)		350
Fire Fighting Equipment Grant		-	350	-	-	-	175	(175)	-100.0%	350
NC Tourism		-	-	-	-	-	31	(31)	-100.0%	-
Housing Project		2 250	-	-	-	-	-	-		-
District Aids Programme		388	-	-	-	-	-	-		-
Environmental Heating Recycling Project		52	-	-	-	-	-	-		-
Operation Khptso Pula Nala		2 000	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		90	220	-	39	39	110	(71)		220
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		-	-	-	-	-	-	-		-
SETA Skills Grant		90	220	-	39	39	110	(71)		220
Total operating expenditure of Transfers and Grants:		110 413	111 813	-	342	2 815	4 794	(1 979)	-41.3%	111 813

Table SC8 Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary		4 095	4 792		399	2 194	2 396	(202)	-8%	4 792
Pension Contributions		194	212		-	16	106	(90)	-85%	212
Medical Aid Contributions		17	-		-	1	-	1	#DIV/0!	-
Motor vehicle allowance		1 368	1 390		86	498	695	(197)	-28%	1 390
Cell phone and other allowances		275	223		17	112	112	1	1%	223
Workmen's Compensation		39	-		-	-	-	-		-
Other benefits and allowances		-	98		-	-	49	(49)	-100%	98
<b>Sub Total - Councillors</b>		<b>5 988</b>	<b>6 715</b>	<b>-</b>	<b>502</b>	<b>2 822</b>	<b>3 358</b>	<b>(536)</b>	<b>-16%</b>	<b>6 715</b>
<b>% increase</b>	4		<b>12,1%</b>							<b>12,1%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4 012	4 759		278	1 673	198	1 474	743%	4 759
Pension and UIF Contributions		470	401		38	229	17	212	1270%	401
Medical Aid Contributions		-	-		3	17		17	#DIV/0!	-
Overtime		-	-		-	-	-	-		-
Performance Bonus		592	440		-	-	-	-		440
Motor Vehicle Allowance		307	487		47	284	41	244	601%	487
Cellphone Allowance		60	96		4	31	8	23	292%	96
Housing Allowances		-	-		1	4		4	#DIV/0!	-
Other benefits and allowances		-	67		2	12	6	6	106%	67
Payments in lieu of leave		458	100		-	-	-	-		100
Long service awards		-	-		-	-	-	-		-
Post-retirement benefit obligations	2	-	-		81	502		502	#DIV/0!	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 898</b>	<b>6 350</b>	<b>-</b>	<b>454</b>	<b>2 752</b>	<b>269</b>	<b>2 483</b>	<b>922%</b>	<b>6 350</b>
<b>% increase</b>	4		<b>7,7%</b>							<b>7,7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		30 323	40 521		2 671	16 086	22 863	(6 778)	-30%	28 074
Pension and UIF Contributions		5 116	6 733		419	2 581	3 350	(769)	-23%	6 733
Medical Aid Contributions		1 587	1 655		135	813	828	(14)	-2%	1 655
Overtime		-	-		10	62	-	62	#DIV/0!	-
Performance Bonus		2 297	-		-	-	-	-		-
Motor Vehicle Allowance		3 998	3 456		277	1 614	1 687	(73)	-4%	3 456
Cellphone Allowance		145	123		10	59	54	5	10%	123
Housing Allowances		390	392		28	169	196	(27)	-14%	391
Other benefits and allowances		991	448		42	247	218	29	13%	448
Payments in lieu of leave		1 216	850		-	-	-	-		850
Long service awards		201	152		-	-	-	-		152
Post-retirement benefit obligations	2	581	536		-	-	268	(268)	-100%	536
<b>Sub Total - Other Municipal Staff</b>		<b>46 846</b>	<b>54 865</b>	<b>-</b>	<b>3 592</b>	<b>21 631</b>	<b>29 463</b>	<b>(7 832)</b>	<b>-27%</b>	<b>42 417</b>
<b>% increase</b>	4		<b>17,1%</b>							<b>-9,5%</b>
<b>Total Parent Municipality</b>		<b>58 732</b>	<b>67 930</b>	<b>-</b>	<b>4 548</b>	<b>27 206</b>	<b>33 090</b>	<b>(5 884)</b>	<b>-18%</b>	<b>55 482</b>
			<b>15,7%</b>							<b>-5,5%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>58 732</b>	<b>67 930</b>	<b>-</b>	<b>4 548</b>	<b>27 206</b>	<b>33 090</b>	<b>(5 884)</b>	<b>-18%</b>	<b>55 482</b>
<b>% increase</b>	4		<b>15,7%</b>							<b>-5,5%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>52 744</b>	<b>61 215</b>	<b>-</b>	<b>4 046</b>	<b>24 384</b>	<b>29 732</b>	<b>(5 349)</b>	<b>-18%</b>	<b>48 767</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of December 2016 averages 42%. The reason for the deviations is mainly due to, annual leave, sick leave taken and courses attended during the month.

Attendance trends are summarized as follows:

	Senior Management	Middle Management	Supervisory	Clerical
Number of Members	1	3	7	12
Leave	0	4	8	16
Sick Leave	0	8	0	19
Courses / Seminar	1	0	0	6
Meetings	0	0	0	0
Study leave	0	0	0	0
Maternity Leave	0	0	0	0
Family Responsibility	0	0	0	0
Union Meetings	0	0	0	0
Absent	0	0	0	0
Special Leave	8	24	56	80
Over time	0	0	0	0
No. of Workdays Attended	10	21	69	68
Total Workdays	19	57	133	189
Percentage Attendance per Group	53%	37%	52%	36%
Average	42%			

**Personnel Development:**

- Four (4) finance intern, two (2) Supply Chain Management clerk and one Senior Accountant attended a Treasury Finance during the month of December 2016.

**INTERNSHIP PROGRAMME**

As per National Treasury regulations, there are five finance internship posts filled. 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).

Two (2) interns are enrolled for the MFMP; the other three (3) interns will be enrolled with the new intake of the MFMP course.

**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 municipality.

**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 24 November 2016; and
- A training session was held by Provincial Treasury during September 2016 regarding the linking of the trial balance to the mSCOA charts.

**mSCOA Support**

During the month of December 2016, mSCOA support was rendered to the local municipalities:

- A Budget & Treasury Office official was sent to Magareng to assist with the linking of the mSCOA item segment to the trial balance, registration on the National Treasury Portal and compilation of IDP linked to version 6 project segments.

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 - M06 December

Description	Ref	Budget Year 2016/17						2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1									
Cash Receipts By Source										
Property rates		-	-	-	-	-	-			
Property rates - penalties & collection charges		-	-	-	-	-	-			
Service charges - electricity revenue		-	-	-	-	-	-			
Service charges - water revenue		-	-	-	-	-	-			
Service charges - sanitation revenue		-	-	-	-	-	-			
Service charges - refuse		-	-	-	-	-	-			
Service charges - other		-	-	-	-	-	-			
Rental of facilities and equipment		-	-	-	-	-	-	1 081	1 120	1 176
Interest earned - external investments		351	591	654	544	499	384	5 443	5 648	5 820
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfer receipts - operating		45 287	(6 000)	-	1 296	(519)	27 891	111 813	117 778	124 358
Other revenue		32	19	7	3	8	351	100	100	100
Cash Receipts by Source		45 670	(5 390)	661	1 843	(12)	28 626	118 437	124 646	131 454
Total Cash Receipts by Source		45 670	(5 390)	661	1 843	(12)	28 626	118 437	124 646	131 454
Cash Payments by Type										
Employee related costs		4 067	3 994	4 165	4 006	4 106	4 046	52 032	59 993	63 306
Remuneration of councillors		505	207	608	498	502	502	6 379	6 576	6 826
Interest paid		-	-	-	-	-	365	2 166	4 693	4 548
Other materials		80	726	643	368	610	345	3 966	4 056	4 163
Contracted services		-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		287	18	761	3 367	652	10 128	61 665	26 457	26 141
General expenses		1 930	1 212	2 668	1 241	1 539	2 561	17 333	18 105	17 488
Cash Payments by Type		6 869	6 156	8 845	9 480	7 409	17 947	143 541	119 879	122 472
Other Cash Flows/Payments by Type										
Capital assets		6	13	146	1 759	117	53	15 229	656	816
Repayment of borrowing		-	-	-	-	-	-	1 800	3 000	3 000
Other Cash Flow s/Payments		-	-	-	-	-	-	(5 000)	-	-
Total Cash Payments by Type		6 875	6 169	8 991	11 240	7 525	18 001	155 570	123 535	126 288
NET INCREASE/(DECREASE) IN CASH HELD		38 795	(11 559)	(8 330)	(9 396)	(7 537)	10 826	(37 133)	1 111	5 166
Cash/cash equivalents at the month/year beginning:		69 275	108 070	96 511	88 181	78 784	71 247	78 769	82 960	82 793
Cash/cash equivalents at the month/year end:		108 070	96 511	88 181	78 784	71 247	81 873	41 636	43 748	48 914



**Table SC12 Monthly Budget Statement - capital expenditure trend**

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	2	-		6	6	-	(6)	#DIV/0!	0%
August	42	546		13	19	546	527	96,5%	0%
September	110	1 579		146	165	2 125	1 960	92,2%	1%
October	23	1 500		1 683	1 849	3 625	1 776	49,0%	10%
November	85	2 000		117	1 965	5 625	3 660	65,1%	10%
December	833	500		53	2 019	6 125	4 106	67,0%	11%
January	66								
February	28	4 946							
March	1 769	1 000							
April	54	6 965							
May	649	-							
June	1 920	-							
<b>Total Capital expenditure</b>	<b>5 582</b>	<b>19 036</b>	<b>-</b>	<b>2 019</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 - 06 December

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<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>		4 643	16 134	-	-	1 834	4 943	3 109	62,9%	16 134
General vehicles		1 244	-	-	-	-	-	-	-	-
Specialised vehicles		-	3 800	-	-	1 754	1 754	-	-	3 800
Plant & equipment		20	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	53	-	-	69	53	16	29,8%	53
Furniture and other office equipment		329	49	-	-	11	49	(38)	-77,0%	49
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	12 000	-	-	-	2 855	(2 855)	-100,0%	12 000
Other Buildings		3 051	-	-	-	-	-	-	-	-
Other		-	232	-	-	-	232	(232)	-100,0%	232
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other - Emergency Equipment		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	10	-	-	8	10	2	0	10
Computers - software & programming		-	10	-	-	8	10	2	18,0%	10
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>4 643</b>	<b>16 144</b>	<b>-</b>	<b>-</b>	<b>1 842</b>	<b>4 853</b>	<b>(3 105)</b>	<b>-62,7%</b>	<b>16 144</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 - M06 December

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		862	2 892	-	53	177	1 172	995	84,9%	2 892
General vehicles		512	1 720	-	-	-	-	-	-	1 720
Specialised vehicles		-	359	-	-	-	359	(359)	-100,0%	359
Plant & equipment		-	150	-	-	124	150	(26)	-17,4%	150
Computers - hardware/equipment		350	594	-	43	43	594	(550)	-92,7%	594
Furniture and other office equipment		-	70	-	10	10	70	(60)	-85,4%	70
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		77	-	-	-	-	-	-	-	-
Computers - software & programming		77	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>939</b>	<b>2 892</b>	<b>-</b>	<b>53</b>	<b>177</b>	<b>1 172</b>	<b>(995)</b>	<b>-84,9%</b>	<b>2 892</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 - M06 December

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		17	154	-	-	-	-	-	-	154
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 707	1 870	-	284	1 354	935	(419)	-44,8%	1 870
General vehicles		210	395	-	67	318	198	(121)	-61,1%	395
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		350	744	-	1	110	372	262	70,3%	744
Computers - hardware/equipment		782	310	-	59	301	155	(146)	-93,9%	310
Furniture and other office equipment		37	21	-	99	427	11	(416)	-3962,6%	21
Other Buildings		328	370	-	59	198	185	(13)	-7,1%	370
Other Land		-	30	-	-	-	15	15	-	30
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		1 797	2 382	-	61	1 418	1 191	(227)	-19,1%	2 382
Computers - software & programming		1 797	2 382	-	61	1 418	1 191	(227)	-19,1%	2 382
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>3 521</b>	<b>4 406</b>	<b>-</b>	<b>345</b>	<b>2 772</b>	<b>2 126</b>	<b>(646)</b>	<b>-30,4%</b>	<b>4 406</b>

Table SC13d Monthly Budget Statement - depreciation by asset class

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06December

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		151	414	-	-	-	207	207	100,0%	414
Other		151	414	-	-	-	207	207	100,0%	414
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4 613	3 267	-	-	-	1 634	1 634	100,0%	3 267
General vehicles		1 794	900	-	-	-	450	450	100,0%	900
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		371	198	-	-	-	99	99	100,0%	198
Computers - hardware/equipment		1 006	900	-	-	-	450	450	100,0%	900
Furniture and other office equipment		941	750	-	-	-	375	375	100,0%	750
Other Buildings		501	519	-	-	-	260	260	100,0%	519
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		162	146	-	-	-	73	73	100,0%	146
Computers - software & programming		162	146	-	-	-	73	73	100,0%	146
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		4 927	3 827	-	-	-	1 914	1 914	100,0%	3 827
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
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 on the internet system (*O & P drives only*) is backed up on the server with a further daily tape backup kept on the premises. System users are responsible for ensuring that data backup and maintenance is carried out with regard to their specific usage. General ledger and associated financial system data is backed up on the network server tape system.

The “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:

<b>OPERATING RESULTS ANALYSIS</b>	<b>Dec-16</b>	<b>FULL YEAR</b>		
<b>COMPARISON: ACTUAL TO BUDGET</b>	<b>YTD ACTUAL</b>	<b>BUDGET 2015/16</b>	<b>VARIANCES</b>	<b>VARIANCES %</b>
<b>DEPRECIATION</b>	-	<b>3 826 620,00</b>	<b>3 826 620,00</b>	<b>100%</b>
DEP&AMOR:FURNITURE&OFFICE EQUIP ALL	-	749 800,00	749 800,00	100%
DEP&AMOR:BUILDINGS-ALL OR EXCL NERSA	-	518 600,00	518 600,00	100%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	-	316 710,00	316 710,00	100%
DEP&AMOR:INTANGIBLE ASSETS	-	145 910,00	145 910,00	100%
DEP&AMOR:TRANSPT ASS ALL OR EX NERSA	-	900 000,00	900 000,00	100%
DEP&AMOR:COMP EQUIP-ALL OR EXCL NERSA	-	900 000,00	900 000,00	100%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	-	200 000,00	200 000,00	100%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	-	95 600,00	95 600,00	100%
<b>REPAIRS &amp; MAINTENANCE</b>	<b>101 420,66</b>	<b>397 100,00</b>	<b>295 679,34</b>	<b>74%</b>
INV-MAT&SUPP/MAINT:MOTOR VEHICLES REPAIR	48 287,98	64 000,00	15 712,02	25%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES TYRES	2 389,20	81 600,00	79 210,80	97%
INV-MAT&SUPP/MAINT:SPEED CONTROL EQUIP	29 527,08	73 500,00	43 972,92	60%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES REPAIR	20 935,70	120 000,00	99 064,30	83%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES TYRES	280,70	58 000,00	57 719,30	100%
<b>GENERAL EXPENSES</b>	<b>374 789,22</b>	<b>1 059 500,00</b>	<b>684 710,78</b>	<b>65%</b>
OC:CLEAN SERV-CAR VALET/WASHING SERV	5 505,62	65 250,00	59 744,38	92%
OC:INSUR UNDER-PREMIUMS	109 999,96	110 000,00	0,04	0%
OC:LIC-VEHICLE LIC&REGISTRATIONS	8 976,00	14 560,00	5 584,00	38%
MOTOR VEHICLE USAGE	1 875,00	20 250,00	18 375,00	91%
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	10 546,67	20 000,00	9 453,33	47%
INV-MAT&SUPP/MOTOR VEHICLES:FUEL	169 702,93	479 000,00	309 297,07	65%
OC:INSUR UNDER-PREMIUMS	13 513,94	18 000,00	4 486,06	25%
MOTOR VEHICLE USAGE	6 767,50	27 040,00	20 272,50	75%
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	555,80	5 000,00	4 444,20	89%
INV-MAT&SUPP/MOTOR VEHICLES:FUEL	47 039,80	300 000,00	252 960,20	84%
OC:LIC-VEHICLE LIC&REGISTRATIONS	306,00	400,00	94,00	24%
<b>TOTAL</b>	<b>476 209,88</b>	<b>5 283 220,00</b>	<b>4 807 010,12</b>	<b>91%</b>

**Motor Vehicles - Utilization Statistics:**

The municipality operates a pool of 28 vehicles as part of its routine activities.

Statistical information regarding the year-to-date utility for December 2016 is as follows:

**Disposal of Vehicles:**

There was no disposal of any vehicles for the month of December 2016.

Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	Dec '16
Description	Allocation	Model	Number		expires	01-Jul-16	Closing Km Reading	Closing Km Reading	Utility
1 Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	165 000	2017-09-30	144 781	152 509	153 030	521
2 Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	90 000	2017-09-30	72 076	76 282	76 740	458
3 Chevrolet Captiva	Pool	2011	CDM 296 NC	105 000	2017-09-30	86 957	92 661	92 661	-
4 Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	30 000	2017-01-31	4 577	16 901	17 479	578
5 Chevrolet Cruze 1.6	Pool	2016	VMV 321 NC	30 000	2017-01-31	4 736	16 682	17 074	392
6 Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	15 000	2017-01-31	4 048	11 585	12 468	883
7 Chevrolet Cruze 1.6 North	Pool	2016	VMT 314 NC	30 000	2017-01-31	8 070	14 242	15 059	817
8 Isuzu KB CrewCab	Housing	2016	CMV 319 NC	15 000	2017-01-31	4 256	12 487	13 065	578
9 Chevrolet Trailblazer	Pool	2013	CGR 575 NC	45 000	2017-12-31	37 614	40 841	42 069	1 228
10 Isuzu KB 250	Housing	2013	CGR 572 NC	90 000	2017-12-31	82 351	85 712	85 712	-
11 Isuzu KB 250	Housing	2013	CGR 576 NC	60 000	2017-12-31	55 856	59 501	59 676	175
12 Hyundai H1	Tourism Centre	2013	CGY 587 NC	60 000	2017-02-28	39 853	45 753	46 715	962
13 Isuzu 2.4	Housing	2009	CBY 761 NC	150 000	2017-02-28	138 697	140 107	140 251	144
15 Ford Bantam	Finance Office Support	2004	BRD 836 NC	105 000	2017-01-31	100 944	100 944	100 944	-
16 Isuzu KB 200	Disaster Management	2010	CBY 895 NC	60 000	2017-09-30	49 717	50 692	51 102	410
17 Isuzu KB 200	Disaster Management	2010	CBY 898 NC	60 000	2017-09-30	56 696	59 303	59 479	176
18 Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	25 000	2017-01-31	15 572	19 912	20 253	341
19 Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	15 000	2017-11-30	11 581	14 862	14 877	15
20 Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	45 000	2017-10-31	27 980	36 668	37 732	1 054
21 Audi Q7	Council	2013	FBDM 1 NC	150 000	2017-09-30	134 746	140 985	143 366	2 381
22 Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2017-06-30	2 009	2 009	2 009	-
23 Toyota Brios	Pool	2014	CJG 979 NC	50 000	2017-12-31	40 091	44 062	44 534	472
24 Nissan NP 200	Environmental Health	2014	CJJ 262 NC	45 000	2017-12-31	30 799	35 604	36 653	1 049
25 Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	30 000	2017-12-31	20 606	23 208	23 925	717
26 Nissan NP 200	Environmental Health	2014	CJJ 258 NC	30 000	2017-12-31	22 350	25 981	26 515	534
27 Chevrolet Park Van	Supply Chain Management	2015	CLJ 791 NC	15 000	2017-01-31	3 823	4 456	4 467	11
28 Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	15 000	2017-01-31	5 044	11 744	12 664	920
FULL FLEET UTILITY DECEMBER 2016									14 982

**Motor Vehicle Damage Report:**

- The Chevrolet Captiva, CDM 296 NC, engine problems occurred while interns were traveling to Upington on 28 November 2016. The vehicle is at General Motors for assessment.
- The Ford Bantam, BRD 836 NC, engine overheats however repairs on the vehicle is too high. The vehicle to be submitted to council for write-off.

**Additional Information on motor vehicle utilization:**

Chevrolet Captiva (CDM 296 NC)

- Clutch burnt reported 01/12/2016: vehicle @ GM Imperial Garage.

Isuzu KB 250 (CGR 572 NC)

Fewer site inspections were performed during December 2016, therefore only one vehicle was utilized.

Isuzu KB 2.5 CrewCab (CMV 311 NC)

Accident: Bumper & side panel damaged: Reported 05/12/2016

Ford Bantam (BRD 836 NC)

Engine overheat-high maintenance: vehicle will be written off

Audi Q7 (FBDM 1 NC)

Fuel Pump broken: towed from Magareng to Audi Garage: 12/12/16

Isuzu Fire Engine (CHM 958 NC)

Was not utilized during December 2016, no disasters were reported

**2.14 Quality Certificate**

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

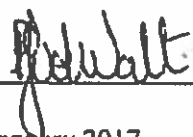
- ☐ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☒ mid-year budget and performance assessment

The report for the month of December 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**ZM Bogatsu**

**Municipal Manager: Frances Baard District Municipality**

Signature

  
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Date

13 January 2017