

# **FRANCES BAARD DISTRICT MUNICIPALITY**



## **MONTHLY BUDGET STATEMENT**

**30 September 2017**

**TABLE OF CONTENTS**

	Page
1. Introduction .....	2
2. Executive Mayor's report .....	2-3
3. Council resolutions .....	3
4. Executive summary .....	3-15
5. In-Year Budget Statement Tables (Annexure A) .....	16-21
6. Supporting documents .....	22-43
7. Municipal Manager's quality certification .....	44

## **1. INTRODUCTION**

### **1.1 PURPOSE**

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

### **1.2 STRATEGIC OBJECTIVE**

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

### **1.3 BACKGROUND**

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

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

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

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

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

### **Budget Process:**

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

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

**Monthly reporting:**

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

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

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

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

**MFMA implementation oversight:**

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

**3. COUNCIL RESOLUTIONS**

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

***Recommendation:***

- (a) That Council considers the section 71 monthly budget statements and supporting documentation for the month ending 30 September 2017.

**4. EXECUTIVE SUMMARY**

All variances are calculated against the approved budget figures.

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

Year-to-date accrued revenue is R48, 802 million as compared to the full year approved budget of R125, 558 million.

### Operating expenditure by type

To date, R22, 308 million has been spent compared to the operational year-to-date budget projections of R135 249 million.

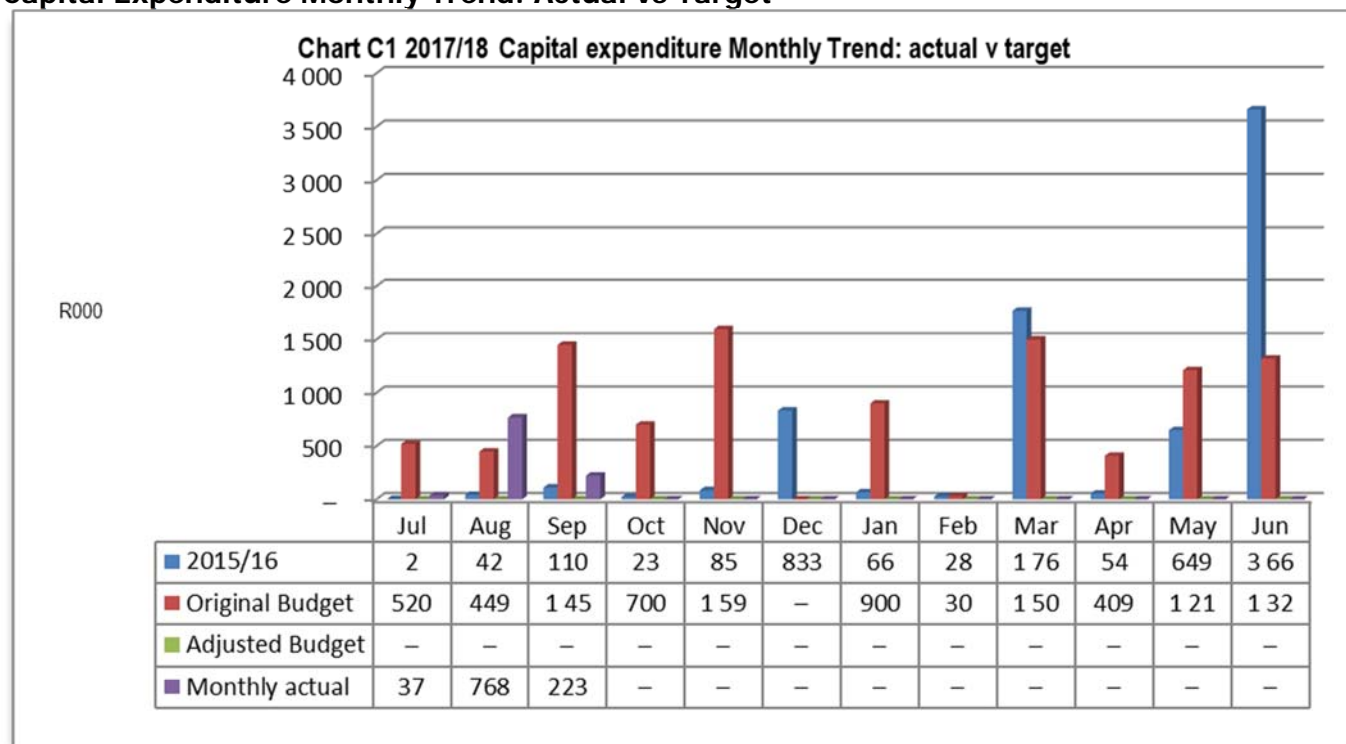
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

### Capital Expenditure

Year-to-date expenditure on capital amounts to R1 028 million as compared to the budget of R10, 087 million.

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

### Capital Expenditure Monthly Trend: Actual vs Target



### Cash Flows

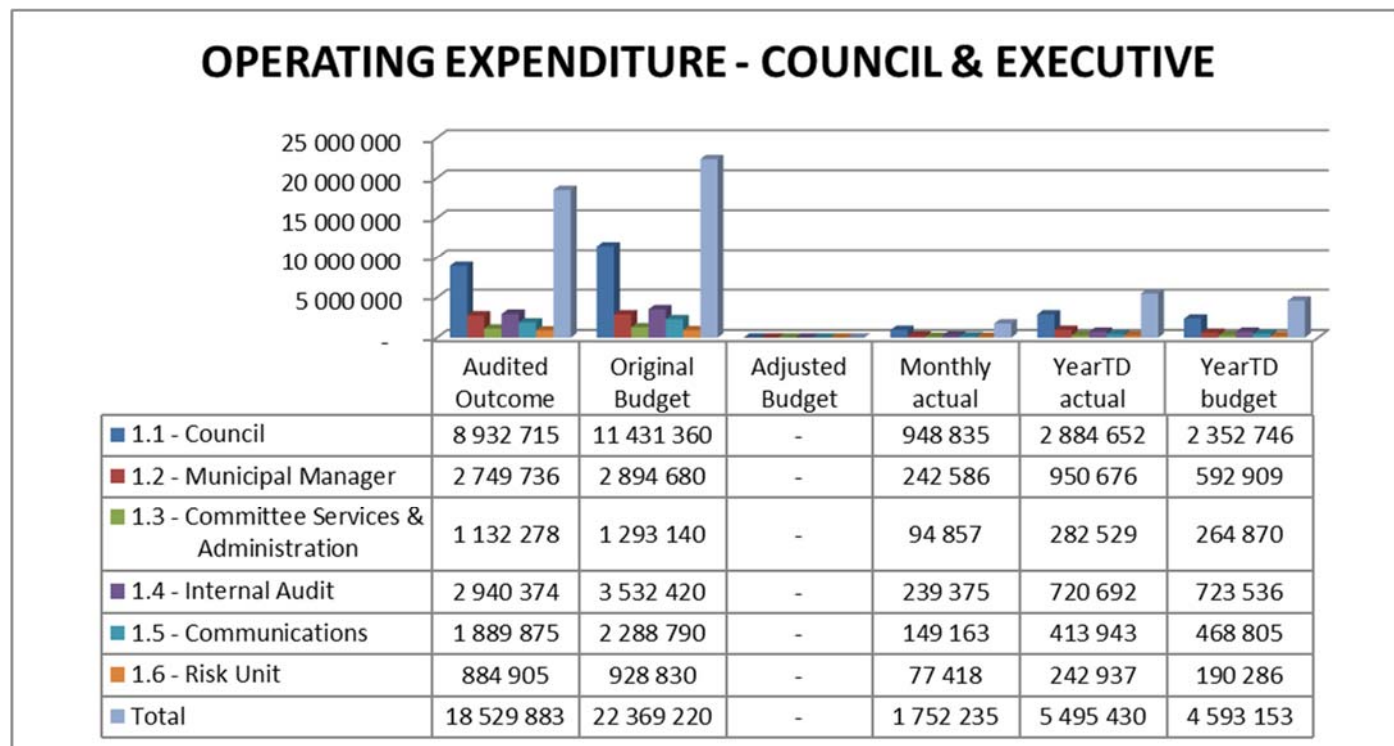
The municipality started the year with a total cash and cash equivalents of R54, 602 million. The year-to date cash and cash equivalents amounted to R128, 441 million. The net increase in cash and cash equivalents for the year to date is R73, 839 million.

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 R5 495 430 as compared to the year-to-date budget R4 593 153. The overspending of 33% is due to the back pay of the scarcity allowance during September 2017.

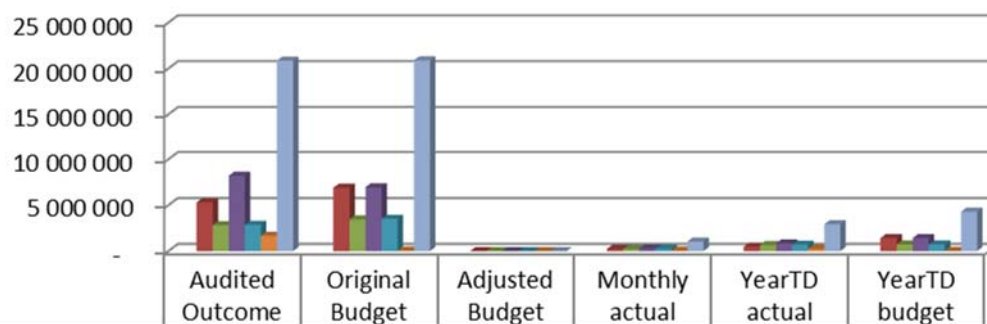
### Consolidated performance of year-to-date expenditure on special projects against full year budget (Council & Executive)

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPEN T	COMMENT
<b>EXECUTIVE &amp; COUNCIL</b>				
<b>COUNCIL</b>				
HH OTH TRANS: Bursaries non-employee/Mayor	800 000,00	171 500,00	21%	Expenditure to be incurred during the course of the financial year.
<b>COMMUNICATIONS</b>				
OS: B&A PROJECT MANAGEMENT/PPP	15 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/PPP	3 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - EVENTS/PPP	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: GRAPHIC DESIGNERS/BRANDING	30 000,00	-	0%	To be utilised in the 2nd quarter
CONTR: MAINT OF BUILDINGS & FACILITIES/ SIGNAGE	26 000,00	-	0%	When the need arises
CONTR: MAINTENANCE OF UNSPEC ASSETS/FBDM WEBSITE	45 000,00	45 000,00	100%	Project is completed
<b>POLITICAL OFFICE - ADMINISTRATION</b>				
OS: CATERING SERVICES/COMMEMOR	50 100,00	35 872,11	72%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/COMMEMOR	80 000,00	58 173,69	73%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/COMMEMOR	30 000,00	5 263,16	18%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/DISAB	10 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/DISAB	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/DISAB	30 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/CHILD	10 500,00	5 327,11	51%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/CHILD	20 000,00	20 000,00	100%	Project is completed
OS: CATERING SERVICES/GENDER	10 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - MUNICIPAL ACTIVITIES/GENDER	30 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
INV - MATERIALS & SUPPLIES/PRINT & STAT/GENDER	2 600,00	189,47	7%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/OLD AGE	10 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/OLD AGE	20 000,00	15 745,34	79%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/MRM	1 500,00	-	0%	Expenditure incurred to commemorate Mandela Day on 18 July 2017.
INV - MATERIALS & SUPPLIES/PRINT & STAT/MRM	1 500,00	-	0%	Expenditure to be incurred during the course of the financial year.

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	SPEN T	COMMENT
<b>YOUTHUNIT</b>				
OS: CATERING SERVICES/YOUTH CAREER	10 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/YOUTH CAREER	7 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - EVENTS/YOUTH CAREER	15 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/YOUTH JUNE 16	7 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/YOUTH JUNE 16	25 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - EVENTS/YOUTH JUNE 16	20 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/YOUTH ACTION	5 000,00	5 000,00	100%	Project is completed
CONTR: STAGE & SOUND CREW/YOUTH ACTION	10 000,00	4 500,00	45%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - EVENTS/YOUTH ACTION	10 000,00	5 200,00	52%	Expenditure to be incurred during the course of the financial year.
OS: CATERING SERVICES/YOUTH SKILLS	3 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/YOUTH SKILLS	260 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
CONTR: STAGE & SOUND CREW/SOPA	19 500,00	-	0%	Expenditure to be incurred during the course of the financial year.
OC: TRANSPORT - EVENTS/SOPA	6 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b>TOTAL</b>	<b>1 645 200,00</b>	<b>371 770,88</b>	<b>23%</b>	

The year to date actual spending on special projects for Council & Executive amounted to R371 770.88

## OPERATING EXPENDITURE - BUDGET & TREASURY



	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Budger & treasury						
■ Directorate	5 308 012	6 908 070	-	240 796	479 436	1 414 961
■ Finance: Revenue & Expenditure	2 825 391	3 453 950	-	217 052	652 436	707 441
■ Finance: Budget Office	8 200 006	6 957 630	-	274 701	837 097	1 425 111
■ Finance: Supply Chain Management	2 857 892	3 518 460	-	249 846	694 955	720 676
■ Finance: Motor Vehicle Pool	1 671 636	43 260	-	59 741	248 685	10 815
■ Total	20 862 937	20 881 370	-	1 042 136	2 912 608	4 279 005



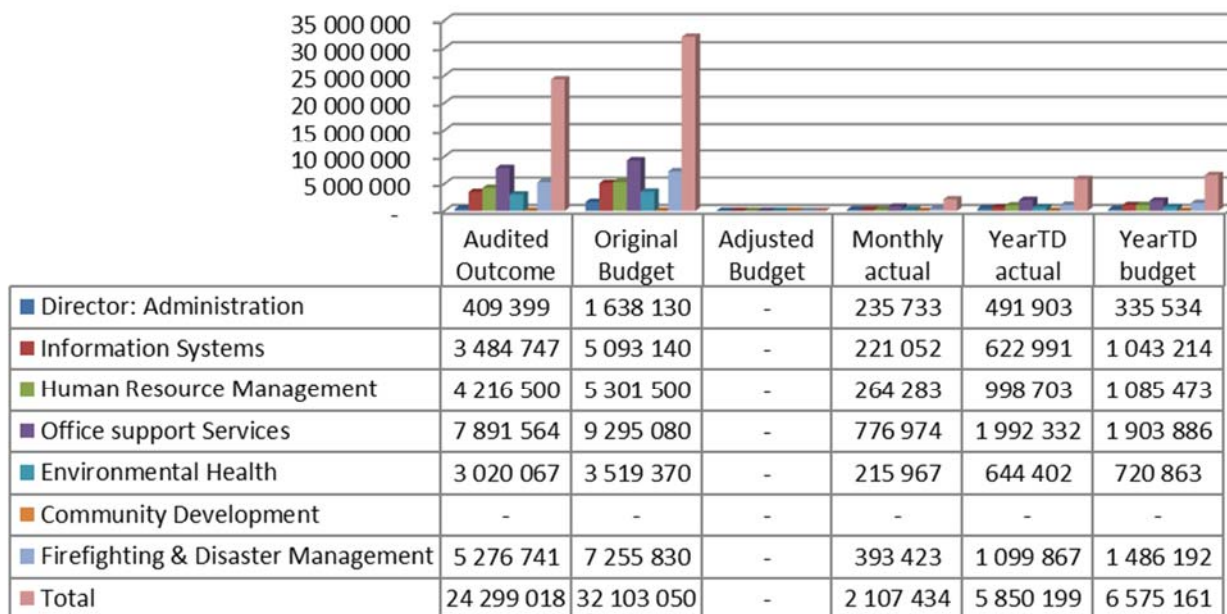
The actual operating expenditure of Budget & Treasury office is R2 912 608 as compared to the year-to-date projected budget of R4 279 005. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPEN T	COMMENT
<b>BUDGET &amp; TREASURY</b>				
<b><u>FINANCE &amp; ADMINISTRATION DIRECTORATE</u></b>				
C&PS: B&A PROJECT MANAGEMENT/AFS	48 000,00	-	0%	Expenditure to be incurred during the first half of the financial year, a commitment of R16 421 will be paid in September 2017 as municipality is in the process of preparing financial statements.
C&PS: B&A PROJECT MANAGEMENT/AFS	152 000,00	-	0%	Expenditure to be incurred during the first half of the financial year, a commitment of R152 000 will be paid in September 2017 as municipality is in the process of preparing financial statements.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/AFS	30 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC:FB-OPERATION CLEAN AUDIT	450 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC:FB-FINANCIAL SYSTEM SUPPORT (2) LM	200 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
C&PS: B&A PROJECT MANAGEMENT/FIN SYSTEM SUP	50 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
DM NC:FB-OPERATION CLEAN AUDIT/CAP BUILDING	100 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b><u>TOTAL</u></b>	<b><u>1 030 000,00</u></b>	<b>-</b>	<b><u>0%</u></b>	

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

## OPERATING EXPENDITURE - CORPORATE SERVICES



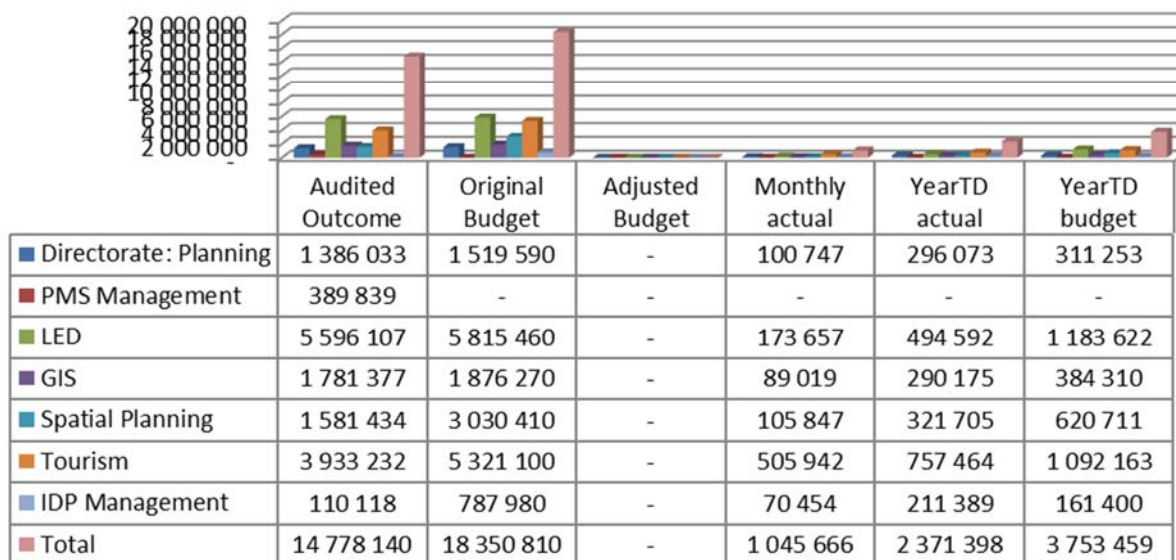
Actual operating expenditure of Corporate Services is R5 850 199 as compared to the year-to-date projected budget of R6 575 161. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPEN T	COMMENT
<b>CORPORATE SERVICES</b>				
<b>INFORMATION SYSTEMS</b>				
OS: CATERING SERVICES	500,00	-	0%	No forum meeting held as yet.
<b>HUMAN RESOURCES MANAGEMENT</b>				
CONTR: EMPLOYEE WELLNESS/EMP ASS PROG	80 000,00	-	0%	Expenditure is needs based, expenditure to be incurred as when employees request assistance.
CONTR: EMPLOYEE WELLNESS/EMP TEAM BUILD	300 000,00	-	0%	Expenditure to be incurred during the course of the financial year.
<b>ENVIRONMENTAL HEALTH</b>				
OS: CATERING SERVICES/AWARE SANIT	5 000,00	2 593,96	52%	Campaigns were conducted during the month
HH OTH TRANS:HOUSING-UNSPEC/AWARE SANIT	4 000,00	896,58	22%	Campaigns were held during the month
OS: CATERING SERVICES/AIR QUALITY	5 000,00	256,14	5%	Campaigns were held during the month
OS: CATERING SERVICES/ENV HF	6 000,00	1 420,00	24%	Forum meeting was held during month
OS: CATERING SERVICES/COMM CAL DAY	34 000,00	-	0%	Arbor day celebration was held
OS: CATERING SERVICES/WM AWARE PROG	5 000,00	3 631,64	73%	Campaigns were held during the month
HH OTH TRANS:HOUSING-UNSPEC/WM AWARE PROG	4 000,00	-	0%	Campaigns were held during the month
DM NC: F BAARD - WASTE WATER MAN/WM CAMP	10 000,00	261,67	3%	Campaigns were held during the month
HH OTH TRANS:HOUSING-UNSPEC/WM CAMP	40 000,00	2 300,36	6%	Campaigns were held during the month
<b>PUBLIC SAFETY</b>				
<b>FIREFIGHTING &amp; DISASTER MANAGEMENT</b>				
OS: CATERING SERVICES/FF VOL TRAIN	50 000,00	-	0%	To be spend in the 3rd quater
OS: CATERING SERVICES/FF STIP	17 000,00	400,00	2%	As per deployment of the volunteers during disaster.
OS: CATERING SERVICES/DIS MAN FOR	3 000,00	-	0%	No forum meeting held as yet.
OC:ADV/PUB/MARK-GIFT&PROMO ITEMS/AW PROG	6 000,00	-	0%	waiting for the awareness programme to be presented
OC: HONORARIA (VOLUNTARILY WORKERS)	14 400,00	-	0%	As per deployment of the volunteers during disaster.
<b>TOTAL</b>	<b>583 900,00</b>	<b>11 760,35</b>	<b>2%</b>	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R11 760.35 Spending to improve as the year progress.

## OPERATING EXPENDITURE - PLANNING & DEVELOPMENT



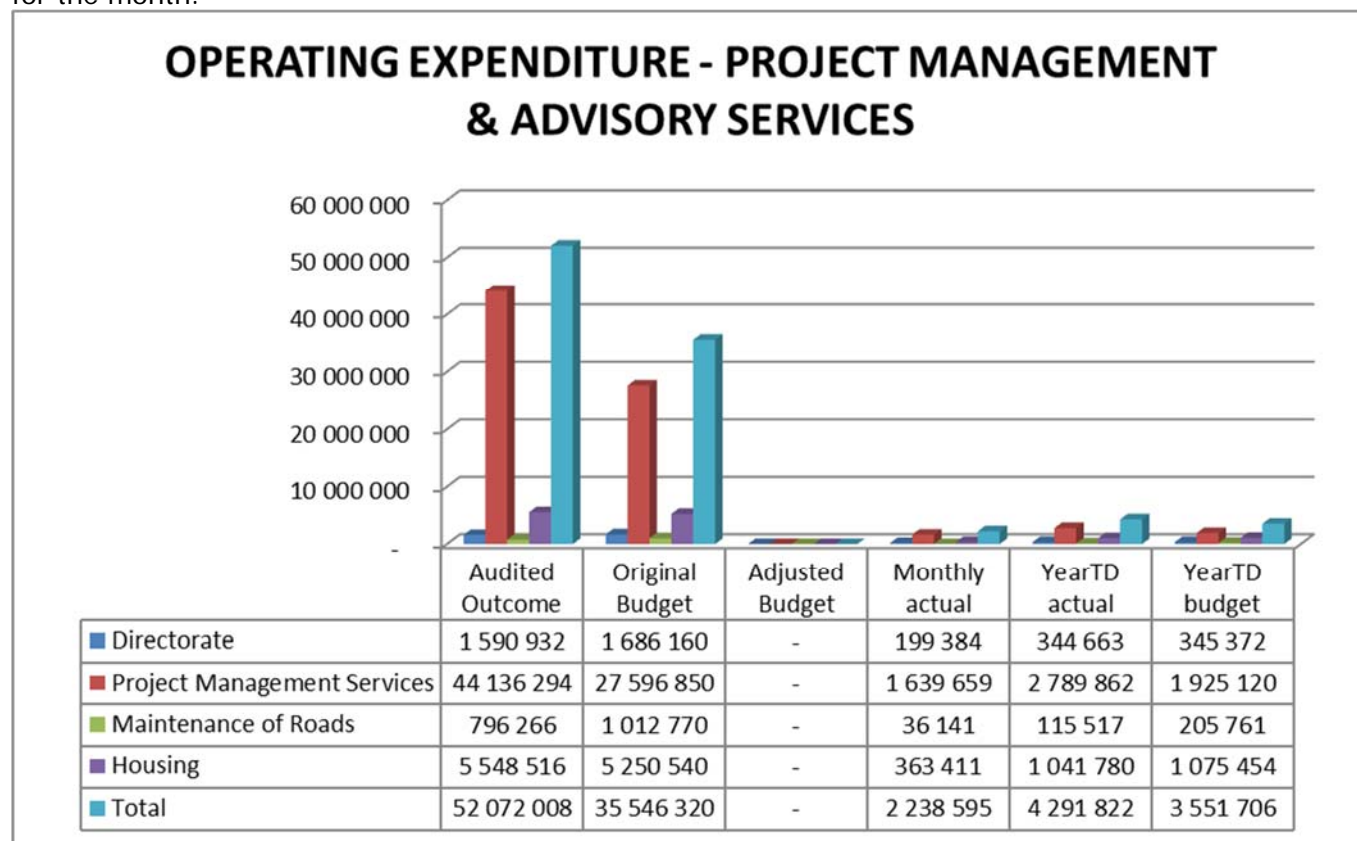
Actual operating expenditure of Planning & Development is R2 371 398 as compared to the year-to-date projected budget of R3 753 459. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPEN T	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b>LOCAL ECONOMIC DEVELOPMENT</b>				
OS: B&A PROJECT MANAGEMENT/CORD STRAT	15 000,00	-	0%	For 2nd to 4th quarter forum
OS: B&A PROJECT MANAGEMENT/SMME DEV (ROLL)	33 000,00	-	0%	still waiting certificates
OS: B&A PROJECT MANAGEMENT/LED SMME	600 000,00	-	0%	Project in progress
OS: B&A PROJECT MANAGEMENT/LED SMME	200 000,00	3 113,28	2%	Project is advertised
OS: B&A PROJECT MANAGEMENT/LED EXPO	800 000,00	-	0%	Project is advertised
OS: B&A PROJECT MANAGEMENT/LED TR PR	6 500,00	-	0%	Project in progress
CONTR: EXHIBIT INSTALLERS/LED TR PR	239 640,00	51 680,52	22%	Project is advertised
OC:ADV/PUB/MARK- GIFT&PROMO ITEMS/LED TR	140 000,00	-	0%	Project is advertised
OC: T&S DOM - ACCOMMODATION/LED TR PR	127 200,00	52 596,49	41%	Project in progress
OS: B&A PROJECT MANAGEMEN/LED YOUTH ENTR	195 000,00	-	0%	Project is advertised
C&PS: B&A PROJECT MANAGEMENT/INCUBATION STRAT	220 000,00	1 200,00	1%	Project is advertised
<b>GIS</b>	-			
OS: B&A PROJECT MANAGEMENT/SP CO-FUND	326 180,00	-	0%	Co-funding project with Sol Plaatje, expenditure dependent on request submitted by local municipality.
<b>SPATIAL PLANNING</b>				
C&PS: B&A AUDIT COMMITTEE/MUN PLN TRIBUNAL	132 000,00	82,00	0%	There were no land developments applications to review from the Local Municipalities.
C&PS: B&A PROJECT MANAGEMENT/DIKG REVIEW	250 000,00	-	0%	Tender was re-advertised no suitable service provider. The tender closed on the 9th October 2017.
REVIEW LAND USE SCHEME PHOK	250 000,00	-	0%	Tender was re-advertised no suitable service provider. The tender closed on the 9th October 2017.

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPEN T	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b>TOURISM</b>				
OS: B&A PROJECT MANAGEMENT/GANS	50 000,00	-	0%	Project in progress
OS: B&A PROJECT MANAGEMENT/GANS	750 000,00	-	0%	Project in progress
OS: B&A PROJECT MANAGEMENT/IND EX	99 000,00	-	0%	In process -Exhibition May 2018
OC:ADV/PUB/MARK-GIFTS&PROMO ITEMS/IND EX	4 080,00	-	0%	In process -Exhibition May 2018
OC: T&S DOM - ACCOMMODATION/IND EX	52 500,00	-	0%	Project in progress
OC: T&S DOM - FOOD&BEVERAGE(SERV)/IND EX	12 400,00	-	0%	Project in progress
OC:T&S DOM TRP-W/OUT OPR OWN TRANP/IND E	7 410,00	-	0%	Project in progress
OS: B&A PROJECT MANAGEMENT/DIAM D	175 000,00	-	0%	In process -event end March
DM NC:FB-DIAMONDS & DORINGS SUPPORT	300 000,00	263 157,89	88%	Project is completed with a savings
OS: CATERING SERVICES/TOUR BUSIN	82 500,00	13 730,00	17%	Project in progress
OC: TRANSPORT - EVENTS/TOUR BUSIN	31 500,00	11 560,00	37%	Project in progress
N-P UB SCH: SCHOOL SUPP (OTH EDUC INST)/TOUR BUS	191 500,00	1 174,80	1%	Project in progress
N-P UB SCH: SCHOOL SUPPORT/TOUR BUS	50 000,00	-	0%	0%
NON PROF: UNSPECIFIED/TOUR BUS	60 000,00	57 992,46	97%	Project is completed with a savings
OS: CATERING SERVICES/TOUR ASS	18 000,00	2 000,00	11%	0%
PRV DPT AGEN - PARK & TOURISM BOARD	70 000,00	-	0%	Project in progress
PRV DPT AGEN - PARK & TOURISM BOARD/NCTA	135 000,00	-	0%	Project in progress
SUPPORTING GRANT - DIK TOURISM ASS.	80 000,00	-	0%	0%
OS: CATERING SERVICES/EXHIB	2 040,00	929,91	46%	In process -Exhibition May 2018
OS: CLEANING SERVICES	1 050,00	-	0%	Completed -get away exhibition
C&PS: I&P TOWN PLANNER/TOUR ARTS CENTRE	550 000,00	-	0%	Project in progress
CONTR: CATERING SERVICES/COM AWARE CAMP	150 000,00	9 912,28	7%	Project in progress
CONTR: EVENT PROMOTERS/COM AWARE CAMP	250 000,00	26 200,00	10%	Project in progress
CONTR: EVENT PROMOTERS/TOUR BUS	350 000,00	2 594,40	1%	Project in progress
CONTR: EVENT PROMOTERS/TOUR N18	55 000,00	-	0%	Project in progress
CONTR: GRAPHIC DESIGNERS	40 000,00	-	0%	In process-branded moderial procurement in process
OC: ADV/PUB/MARK- CORP & MUN ACT/TOUR AD	100 000,00	-	0%	In process- 1st quarter advert placed & completed
<b>IDP</b>				
OS: CATERING SERVICES/IDP STEER	3 000,00	-	0%	1st quarter meeting was held on the 12 September 2017,commitment will be paid in October 2017
INV - MATERIALS & SUPPLIES/PRINT & STAT-IDP	58 670,00	-	0%	Pamphlet to be printed in October 2017
<b>TOTAL</b>	<b>7 263 170,00</b>	<b>497 924,03</b>	<b>7%</b>	

The actual spending on special projects for Planning & Development amounted to R497 924.03 for the month.



Actual operating expenditure of Project Management & Advisory Services is R4 291 822 as compared to the year-to-date projected budget of R3 551 706.

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

DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPEN T	COMMENT
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICES</b>				
<b>INFRASTRUCTURE SERVICES DIRECTORATE</b>				
OS: CATERING SERVICES/FORUM	6 400,00	1 720,00	27%	First quarter forum meetings took place during August 2017.
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
OS: B&A PROJECT MANAGEMENT/RAMS	2 495 800,00	351 039,68	14%	In implementation ,will spend through the year as project progresses
OC: T&S DOM - ACCOMMODATION/RAMS	6 200,00	-	0%	To be spent during the financial year.
OC: T&S DOM PUB TRP - AIR TRANSPORT/RAMS	11 000,00	-	0%	To be spent during the financial year.
OC: T&S DOM PUB TRP - ROAD TRANSPORT/RAM	3 000,00	-	0%	To be spent during the financial year.
DM NC: FRANCES BAARD - PLANNING & DEVEL	500 000,00	158 948,60	32%	Continous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - ROAD TRANSPORT	200 000,00	-	0%	Continous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WASTE WATER MAN	300 000,00	-	0%	Continous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims



DESCRIPTION	FULL YEAR BUDGET 2017/18	YTD ACTUAL	% SPEN T	COMMENT
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICES</b>				
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
DM NC: FRANCES BAARD - WASTE WATER MAN	500 000,00	67 654,00	14%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WATER	5 000 000,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WATER	1 000 000,00	15 431,00	2%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - PLANNING & DEVEL	500 000,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - ROAD TRANSPORT	300 000,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WASTE WATER MAN	268 000,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WASTE WATER MAN	432 000,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WATER	1 000 000,00	101 028,35	10%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WATER	1 000 000,00	392 493,60	39%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WATER	1 779 150,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WATER	1 720 850,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - PLANNING & DEVEL	500 000,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - ROAD TRANSPORT	300 000,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WASTE WATER MAN	700 000,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WATER	1 000 000,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WASTE WATER MAN	149 620,00	67 753,75	45%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WASTE WATER MAN	500 000,00	500 000,00	100%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WASTE WATER MAN	350 380,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - ROAD TRANSPORT	1 500 000,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
DM NC: FRANCES BAARD - WASTE WATER MAN	1 000 000,00	-	0%	Continuous spending through the year ,claims to be paid as projects/activities continue and LM's submit claims
<b>HOUSING</b>				
OS: B&A PROJECT MANAGEMENT/HOUSING PROJ	720 000,00	-	0%	Tender was advertised
<b>TOTAL</b>	<b>23 742 400,00</b>	<b>1 656 068,98</b>	<b>7%</b>	

The actual spending on special projects for Project Management & Advisory Services amounted to R1 656 068.98 for the month. Spending to improve as the year progress.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M03 September									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	6 805	5 262	–	368	1 158	1 316	(157)	-12%	5 262
Transfers recognised - operational	114 013	118 569	–	563	47 563	41 505	6 058	15%	118 569
Other own revenue	1 151	1 727	–	8	81	146	(65)	-45%	1 727
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>121 968</b>	<b>125 558</b>	<b>–</b>	<b>939</b>	<b>48 802</b>	<b>42 967</b>	<b>5 836</b>	<b>14%</b>	<b>125 558</b>
Employee costs	57 082	66 558	–	4 745	14 440	13 977	463	3%	66 558
Remuneration of Councillors	5 950	6 369	–	513	1 535	1 338	198	15%	6 369
Depreciation & asset impairment	5 152	3 290	–	11	11	691	(680)	-98%	3 290
Finance charges	2 649	487	–	–	–	–	–		487
Materials and bulk purchases	3 936	1 055	–	88	224	125	99	79%	1 055
Transfers and grants	48 947	22 995	–	1 326	1 801	2 529	(729)	-29%	22 995
Other expenditure	13 694	34 494	–	1 973	4 298	5 322	(1 024)	-19%	34 494
<b>Total Expenditure</b>	<b>137 409</b>	<b>135 249</b>	<b>–</b>	<b>8 656</b>	<b>22 308</b>	<b>23 981</b>	<b>(1 673)</b>	<b>-7%</b>	<b>135 249</b>
<b>Surplus/(Deficit)</b>	<b>(15 441)</b>	<b>(9 690)</b>	<b>–</b>	<b>(7 717)</b>	<b>26 494</b>	<b>18 985</b>	<b>7 509</b>	<b>40%</b>	<b>(9 690)</b>
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(15 441)</b>	<b>(9 690)</b>	<b>–</b>	<b>(7 717)</b>	<b>26 494</b>	<b>18 985</b>	<b>7 509</b>	<b>40%</b>	<b>(9 690)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(15 441)</b>	<b>(9 690)</b>	<b>–</b>	<b>(7 717)</b>	<b>26 494</b>	<b>18 985</b>	<b>7 509</b>	<b>40%</b>	<b>(9 690)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>7 325</b>	<b>10 087</b>	<b>–</b>	<b>223</b>	<b>1 028</b>	<b>1 869</b>	<b>(841)</b>	<b>-45%</b>	<b>10 087</b>
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	10 848	10 087	–	223	1 028	1 869	(841)	-45%	10 087
<b>Total sources of capital funds</b>	<b>10 848</b>	<b>10 087</b>	<b>–</b>	<b>223</b>	<b>1 028</b>	<b>1 869</b>	<b>(841)</b>	<b>-45%</b>	<b>10 087</b>
<b>Financial position</b>									
Total current assets	60 900	60 900	–		78 055				43 395
Total non current assets	64 604	64 604	–		65 632				74 944
Total current liabilities	24 890	24 890	–		16 787				22 767
Total non current liabilities	32 186	32 186	–		32 108				30 011
<b>Community wealth/Equity</b>	<b>68 427</b>	<b>65 561</b>	<b>–</b>		<b>94 791</b>				<b>65 561</b>
<b>Cash flows</b>									
Net cash from (used) operating	(5 369)	1 115	–	(54 935)	19 192	22 891	(3 699)	-16%	1 115
Net cash from (used) investing	(7 319)	(10 087)	–	(223)	(1 028)	(2 418)	1 390	-57%	(10 087)
Net cash from (used) financing	(1 985)	(2 224)	–	–	–	–	–		(2 224)
<b>Cash/cash equivalents at the month/year end</b>	<b>54 602</b>	<b>40 354</b>	<b>–</b>	<b>72 766</b>	<b>72 766</b>	<b>72 023</b>	<b>743</b>	<b>1%</b>	<b>40 354</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	4 767	165	5	73	4	4	4	144	5 168
<b>Creditors Age Analysis</b>									
Total Creditors	3 892	–	–	–	–	–	–	–	3 892

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		104 666	111 288	-	939	48 802	31 583	17 220	55%	111 288
Budget and treasury office		104 666	111 288	-	939	48 802	31 583	17 220	55%	111 288
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		1 815	1 168	-	-	-	-	-		1 168
Public safety		1 015	368	-	-	-	-	-		368
Housing		800	800	-	-	-	-	-		800
<i>Economic and environmental services</i>		15 287	13 052	-	-	-	11 384	(11 384)	-100%	13 102
Planning and development		15 287	13 052	-	-	-	11 384	(11 384)	-100%	13 102
<i>Other</i>	4	200	50	-	-	-	-	-		-
<b>Total Revenue - Standard</b>	2	121 968	125 558	-	939	48 802	42 967	5 836	14%	125 558
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		62 263	70 576	-	4 762	13 901	14 469	(569)	-4%	70 576
Executive and council		25 397	20 363	-	2 222	6 882	5 822	1 060	18%	28 367
Budget and treasury office		20 863	20 881	-	1 042	2 913	4 279	(1 366)	-32%	20 881
Corporate services		16 002	29 332	-	1 498	4 106	4 368	(262)	-6%	21 328
<i>Community and public safety</i>		10 825	12 506	-	757	2 142	2 562	(420)	-16%	12 506
Public safety		5 277	7 256	-	393	1 100	1 486	(386)	-26%	7 256
Housing		5 549	5 251	-	363	1 042	1 075	(34)	-3%	5 251
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		60 388	46 845	-	2 631	5 508	5 858	(350)	-6%	52 166
Planning and development		10 845	43 325	-	2 415	4 864	5 138	(274)	-5%	48 647
Road transport		46 523	-	-	-	-	-	-		-
Environmental protection		3 020	3 519	-	216	644	721	(76)	-11%	3 519
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		3 933	5 321	-	506	757	1 092	(335)	-31%	-
<b>Total Expenditure - Standard</b>	3	137 409	135 249	-	8 656	22 308	23 981	(1 673)	-7%	135 249
<b>Surplus/ (Deficit) for the year</b>		(15 441)	(9 690)	-	(7 717)	26 494	18 985	7 509	40%	(9 690)

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

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) M03 September

Vote Description [Insert departmental structure etc 3.]	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Council & Executive		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury		104 666	111 288	-	939	48 802	31 583	17 220	54,5%	111 288
Vote 3 - Corporate Services		1 015	368	-	-	-	-	-		368
Vote 4 - Planning & Development		200	50	-	-	-	-	-		50
Vote 5 - Project Management & Advisory Services		16 087	13 852	-	-	-	11 384	(11 384)	-100,0%	13 852
<b>Total Revenue by Vote</b>	2	121 968	125 558	-	939	48 802	42 967	5 836	13,6%	125 558
<b>Expenditure by Vote</b>	1									
Vote 1 - Council & Executive		25 397	28 367	-	2 222	6 882	5 822	1 060	18,2%	28 367
Vote 2 - Budget & Treasury		20 863	20 881	-	1 042	2 913	4 279	(1 366)	-31,9%	20 881
Vote 3 - Corporate Services		24 299	32 103	-	2 107	5 850	6 575	(725)	-11,0%	32 103
Vote 4 - Planning & Development		14 778	18 351	-	1 046	2 371	3 753	(1 382)	-36,8%	18 351
Vote 5 - Project Management & Advisory Services		52 072	35 546	-	2 239	4 292	3 552	740	20,8%	35 546
<b>Total Expenditure by Vote</b>	2	137 409	135 249	-	8 656	22 308	23 981	(1 673)	-7,0%	135 249
<b>Surplus/ (Deficit) for the year</b>	2	(15 441)	(9 690)	-	(7 717)	26 494	18 985	7 509	39,6%	(9 690)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

s	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
<b>Revenue By Source</b>										
Rental of facilities and equipment		1 010	1 227	-	7	22	21	1	3%	1 227
Interest earned - external investments		6 805	5 262	-	368	1 158	1 316	(157)	-12%	5 262
Transfers recognised - operational		114 013	118 569	-	563	47 563	41 505	6 058	15%	118 569
Other revenue		141	500	-	1	59	125	(66)	-53%	500
Gains on disposal of PPE		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		121 968	125 558	-	939	48 802	42 967	5 836	14%	125 558
<b>Expenditure By Type</b>										
Employee related costs		57 082	66 558	-	4 745	14 440	13 977	463	3%	66 558
Remuneration of councillors		5 950	6 369	-	513	1 535	1 338	198	15%	6 369
Debt impairment		2	3	-	-	-	-	-		3
Depreciation & asset impairment		5 152	3 290	-	11	11	691	(680)	-98%	3 290
Finance charges		2 649	487	-	-	-	-	-		487
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		3 936	1 055	-	88	224	125	99	79%	1 055
Contracted services		-	14 532	-	942	1 781	-	1 781	#DIV/0!	14 532
Transfers and grants		48 947	22 995	-	1 326	1 801	2 529	(729)	-29%	22 995
Other expenditure		13 262	19 709	-	1 031	2 517	5 322	(2 805)	-53%	19 709
Loss on disposal of PPE		429	250	-	-	-	-	-		250
<b>Total Expenditure</b>		137 409	135 249	-	8 656	22 308	23 981	(1 673)	-7%	135 249
<b>Surplus/ (Deficit) for the year</b>		(15 441)	(9 690)	-	(7 717)	26 494	18 985	7 509	0	(9 690)
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(15 441)	(9 690)	-	(7 717)	26 494	18 985			(9 690)
Taxation										
<b>Surplus/(Deficit) after taxation</b>		(15 441)	(9 690)	-	(7 717)	26 494	18 985			(9 690)
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		(15 441)	(9 690)	-	(7 717)	26 494	18 985			(9 690)
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		(15 441)	(9 690)	-	(7 717)	26 494	18 985			(9 690)

**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) - M03 September										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council & Executive		55	195	-	30	40	124	(84)	0%	195
Vote 2 - Budget & Treasury		1 862	897	-	8	19	-	19	0%	897
Vote 3 - Corporate Services		2 345	1 149	-	32	75	11	64	579%	1 149
Vote 4 - Planning & Development		68	35	-	-	-	5	(5)	-100%	35
Vote 5 - Project Management & Advisory Services		2 995	7 812	-	153	895	1 730	(835)	-48%	7 812
<b>Total Capital single-year expenditure</b>	4	7 325	10 087	-	223	1 028	1 869	(841)	-45%	10 087
<b>Total Capital Expenditure</b>		7 325	10 087	-	223	1 028	1 869	(841)	-45%	10 087
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		2 386	2 230	-	70	133	135	(1)	-1%	2 230
Executive and council		55	195	-	30	40	124	(84)	-68%	195
Budget and treasury office		1 862	897	-	8	19	-	19	#DIV/0!	897
Corporate services		469	1 139	-	32	75	11	64	579%	1 139
<i>Community and public safety</i>		1 876	11	-	-	-	-	-		11
Public safety		1 867	-	-	-	-	-	-		-
Health		8	11	-	-	-	-	-		11
<i>Economic and environmental services</i>		3 063	7 847	-	153	895	1 735	(840)	-48%	7 847
Planning and development		68	7 847	-	153	895	1 735	(840)	-48%	7 847
Road transport		2 995						-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	7 325	10 087	-	223	1 028	1 869	(841)	-45%	10 087
<b>Internally generated funds</b>		7 325	10 087	-	223	1 028	1 869	(841)	-45%	10 087
<b>Total Capital Funding</b>		7 325	10 087	-	223	1 028	1 869	(841)	-45%	10 087

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

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		4 598	354	–	3 958	354
Call investment deposits		50 004	40 000	–	68 808	40 000
Other debtors		5 141	2 000	–	5 168	2 000
Current portion of long-term receivables		819	741	–	(215)	741
Inventory		338	300	–	336	300
<b>Total current assets</b>		<b>60 900</b>	<b>43 395</b>	<b>–</b>	<b>78 055</b>	<b>43 395</b>
<b>Non current assets</b>						
Long-term receivables		8 114	8 598	–	8 114	8 598
Investments		5 950	5 550	–	5 950	5 550
Property, plant and equipment		49 943	59 174	–	50 971	59 174
Intangible assets		597	990	–	597	990
Other non-current assets		–	631	–	–	631
<b>Total non current assets</b>		<b>64 604</b>	<b>74 944</b>	<b>–</b>	<b>65 632</b>	<b>74 944</b>
<b>TOTAL ASSETS</b>		<b>125 503</b>	<b>118 338</b>	<b>–</b>	<b>143 686</b>	<b>118 338</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Borrowing		2 179	–	–	2 179	–
Consumer deposits		–	–	–	0	–
Trade and other payables		12 061	22 767	–	3 892	22 767
Provisions		10 651	–	–	10 716	–
<b>Total current liabilities</b>		<b>24 890</b>	<b>22 767</b>	<b>–</b>	<b>16 787</b>	<b>22 767</b>
<b>Non current liabilities</b>						
Borrowing		2 485	2 487	–	2 485	2 487
Provisions		29 701	27 524	–	29 624	27 524
<b>Total non current liabilities</b>		<b>32 186</b>	<b>30 011</b>	<b>–</b>	<b>32 108</b>	<b>30 011</b>
<b>TOTAL LIABILITIES</b>		<b>57 076</b>	<b>52 778</b>	<b>–</b>	<b>48 895</b>	<b>52 778</b>
<b>NET ASSETS</b>	2	<b>68 427</b>	<b>65 561</b>	<b>–</b>	<b>94 791</b>	<b>65 561</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		48 388	38 590	–	74 752	38 590
Reserves		20 039	26 971	–	20 039	26 971
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>68 427</b>	<b>65 561</b>	<b>–</b>	<b>94 791</b>	<b>65 561</b>

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

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Ratepayers and other		924	588	-	1	59	146	(87)	-60%	588
Government - operating		111 619	118 401	-	(46 236)	48 296	41 505	6 791	16%	118 401
Government - capital		-	-	-	-	-	-	-		-
Interest		6 805	5 262	-	368	1 158	1 316	(157)	-12%	5 262
Payments										
Suppliers and employees		(75 096)	(100 345)	-	(7 319)	(20 497)	(20 075)	421	-2%	(100 345)
Finance charges		(674)	(487)	-	-	-	-	-		(487)
Transfers and Grants		(48 947)	(22 305)	-	(1 748)	(9 824)		9 824	#DIV/0!	(22 305)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(5 369)</b>	<b>1 115</b>	<b>-</b>	<b>(54 935)</b>	<b>19 192</b>	<b>22 891</b>	<b>(3 699)</b>	<b>-16%</b>	<b>1 115</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts		6								
Payments		-		-						
Capital assets		(7 325)	(10 087)	-	(223)	(1 028)	(2 418)	(1 390)	57%	(10 087)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(7 319)</b>	<b>(10 087)</b>	<b>-</b>	<b>(223)</b>	<b>(1 028)</b>	<b>(2 418)</b>	<b>(1 390)</b>	<b>57%</b>	<b>(10 087)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Payments										
Repayment of borrowing		(1 985)	(2 224)	-	-	-	-	-		(2 224)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 985)</b>	<b>(2 224)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(2 224)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(14 673)</b>	<b>(11 196)</b>	<b>-</b>	<b>(55 158)</b>	<b>18 164</b>	<b>20 473</b>			<b>(11 196)</b>
Cash/cash equivalents at beginning:		69 275	51 550	-	127 924	54 602	51 550			51 550
Cash/cash equivalents at month/year end:		54 602	40 354	-	72 766	72 766	72 023			40 354

## 5. SUPPORTING DOCUMENTATION

### Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M03 September				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<u>Property rates</u>			
	Rental of facilities and equipment	3%	The demand for the rental of facilities and equipment is lower than anticipated. Local municipalities may be using other	Communicate with the local municipalities and encourage them to make use of the district municipality for the rental of facilities
	Interest earned - external investments	-12%	Interest earned will improve as the year progress.	None needed.
	Other income	-53%	The revenue expected from other sources will improve as the year progress.	None needed.
2	<u>Employee related costs</u>			
	Salaries	3%	Employee related cost is lower than budgeted for.	Positions are advertised, will be filled as soon as possible.
	Other Materials	79%	Will be used at the end of the financial year.	None needed.
	Transfers and grants	-29%	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	-53%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3				
	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 on track.
4	<u>Financial Position</u>			
	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	<u>Cash Flow</u>			
	Net cash from operating / (used) Operating Activities	-16%	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.
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

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



Table SC2 Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Percentage							
<b>Borrowing Management</b>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		2,0%	2,1%	0,0%	1,7%	0,0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,7%	2,8%	0,0%	0,0%	5,1%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24,4%	38,5%	0,0%	9,0%	38,5%
Gearing	Long Term Borrowing/ Funds & Reserves		12,4%	9,2%	0,0%	12,4%	9,2%
<b>Liquidity</b>							
Current Ratio 1	Current assets/current liabilities	1	244,7%	190,6%	0,0%	465,0%	190,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		243,3%	201,6%	0,0%	468,9%	201,6%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11,5%	9,0%	0,0%	26,8%	9,0%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Other Indicators</b>							
Employee costs	Employee costs/Total Revenue - capital revenue		46,8%	53,0%	0,0%	29,6%	53,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,2%	0,8%	0,0%	0,2%	0,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6,4%	3,0%	0,0%	0,0%	5,5%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		202,0%	1435,2%	0,0%	56,9%	#DIV/0!
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8,4	1,1	-	5,0	0,6

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

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

Table SC3 Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September												
Description	NT Code	Budget Year 2017/18										
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Bad Debts	>90 days
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	4 767	165	5	73	4	4	4	144	5 168	–	230
Total By Revenue Source	2000	4 767	165	5	73	4	4	4	144	5 168	–	230
Debtors Age Analysis By Customer Category												
Government	2200	169	158	4	51	–	–	–	–	382		
Business	2300	–	–	–	–	–	–	–	–	–		
Households	2400	–	–	–	–	–	–	–	–	–		
Other	2500	4 598	8	1	21	4	4	4	144	4 786		
Total By Customer Category	2600	4 767	165	5	73	4	4	4	144	5 168	–	

Municipal debtors consist of three main groups, namely:

- Provincial or Local government bodies for services rendered to or on behalf of these bodies,
- Ex-employees entitled to post-service benefits, and
- Other entities by way of service delivery for which costs are to be recovered.

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

- ***Provincial and Local Government***

There are three outstanding debts for more than 90 days as at 30 September 2017 in respect of Provincial and Local Governments Department.

➤ Department of Safety R51 165.90

- ***Post-Service Benefits***

There is one outstanding debt reflected for more than 90 days as at 30 September 2017

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

- ***Sundry Debtors***

The following outstanding debt reflected for more than 90 days as at 30 September 2017 for sundry debtors.

- Councillor MM Moloi R56 052.60 for benefit of using the municipal vehicle; and
- Councillor PD Bishop R13 337.29
- MR Sekamegeng KG R1519.34
- MR Macomo MM R3250
- MR KK Moruri R7 425

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

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

- **Over payment of salaries**

- Councillor BM Maribe R4, 465.25 and He signed a commitment to pay the municipality an amount of R500 a month until the expenditure is fully recovered.R500 was paid on the 5 September 2017.

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September											
Description	NT Code	Budget Year 2017/18									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900	3 892	-	-	-	-	-	-	-	3 892	
Total By Customer Type	2600	3 892	-	-	-	-	-	-	-	3 892	-

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 7.63% for staff has been implemented as from the 01 July 2017 – 30 June 2018 and 8.1 % for the Municipal Manager. The 2017 upper limits gazette for the senior managers has not been issued as yet.

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

**Trade Creditors:**

Council purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 30 September 2017 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>		
<b>EXPENDITURE STATISTICS</b>		<b>Sep-17</b>
<b>PAYMENTS</b>		
Total value of all payments		<b>R 9 412 159</b>
Electronic transfers		238
Cheques issued		12
<b>SALARIES</b>		
Number of salary beneficiaries		<b>167</b>
Councillors		<b>27</b>
<b><u>Total Councillors</u></b>	<b>27</b>	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	27	
* Councillors without Remuneration	0	
<b><u>Employees</u></b>		<b>167</b>
* Remunerated Employee's	162	
* Remunerated Terminated Employees	3	
Pensioners	2	
<b>Total remuneration paid</b>		<b>2 746 050</b>
Councillors		362 990
Employees		2 203 667
Pensioners		2 841

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

**SUPPLY CHAIN MANAGEMENT:**

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

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

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

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

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

- **Training of Supply Chain Management Officials**

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

- **Demand Management**

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

- **Acquisition Management**

For the period of September 2017, two contracts (R200 000 +) was awarded by the Acting Municipal Manager:

1. Municipal Finance Management Training Programme - FACHS BUSINESS CONSULTING - for the amount of R198 040.80 VAT inclusive.
2. The renewal of Microsoft OVS agreement and office 365 proplus licences - VOX TELECOMMUNICATIONS PTY LTD - for the amount of R 1 512 227.79 VAT Incl. over a period of three (3) years

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

**Total orders issued total R4 013 338.05**

Orders per department :

Council & Executive	R47 351.12
Municipal Manager	R98 866.30
Finance	R11 567.07
Administration	R140 979.31
Planning & Development	R181 166.06
Project management	R 3 533 408.19

**a. Disposal Management**

There were no disposals for the month of September 2017.

**b. Deviations**

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

**c. Issues from Stores**

Total orders issued total R25 453.18

Issues per department

Council & Executive	R 826.32
Municipal Manager	R 835.18
Finance	R 2 907.44
Administration	R19 445.85
Planning & Development	R1 162.67
Technical service	R 275.72

**d. List of accredited Service Providers**

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

**e. Support to Local Municipalities**

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

**Table SC5 Monthly Budget Statement - investment portfolio**

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September									
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							
<u>Municipality</u>									
NEDCOR		1	notice	2018/06/27	-	8,65%	5 950		5 950
STANDARD BANK		1	call	2017/09/30	38	6,55%	7 000		7 000
NEDCOR		1	call	2017/09/30	32	6,45%	6 000		6 000
NEDCOR		4	notice	2017/10/13	29	7,87%	4 500		4 500
ABSA		4	call	2017/09/30	32	6,55%	6 000		6 000
RMB		4	call	2017/09/30	21	6,25%	4 000		4 000
NEDCOR		4	notice	2017/11/08	74	7,87%	11 000		11 000
STANDARD BANK		4	notice	2017/11/08	80	7,90%	12 000		12 000
ABSA		4	notice	2017/11/08	58	7,64%	9 000		9 000
R M B		4	notice	2017/11/08	50	7,4%	8 000		8 000
A B S A		1	call	2017/09/30	8	6,7%	1 501		1 501
<b>TOTAL INVESTMENTS AND INTEREST</b>					423		74 951	-	74 951
<u>Entities</u>									
Entities sub-total					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				423		74 951	-	74 951

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 - M03 September										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		109 911	117 251	-	-	50 102	19 542	30 560	156,4%	117 251
Local Government Equitable Share		-	8 268	-	-	-	1 378	(1 378)	-100,0%	8 268
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-	-	-
Levy replacement	3	105 416	104 049	-	-	46 799	17 342	29 458	169,9%	104 049
Finance Management Grant		1 068	1 250	-	-	1 250	208	1 042	500,0%	1 250
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Extended Public Works Programme		1 000	1 168	-	-	292	195	97	50,0%	1 168
Roads asset management		2 427	2 516	-	-	1 761	419	1 342	320,0%	2 516
<b>Provincial Government:</b>		4 015	1 218	-	-	-	203	(203)	-100,0%	1 218
Housing	4	-	800	-	-	-	133	(133)	100,0%	800
Near Grant		350	368	-	-	-	61	(61)	-100,0%	368
Fire Fighting Equipment Grant		665	50	-	-	-	8	(8)	-100,0%	50
NC Tourism		200	-	-	-	-	-	-	-	-
Housing Project		800	-	-	-	-	-	-	-	-
Other transfers and grants [ABSA Donation]		2 000	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		86	100	-	204	204	181	23	12,8%	100
SETA Skills Grant		86	100	-	40	40	17	23	139,3%	100
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-	-	-
ABSA		-	-	-	164	164	164	-	-	-
<b>Total Operating Transfers and Grants</b>	5	114 013	118 569	-	204	50 306	19 926	30 380	152,5%	118 569
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	114 013	118 569	-	204	50 306	19 926	30 380	152,5%	118 569



Table SC7 Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		43 402	117 251	-	563	47 563	47 233	329	0,7%	117 251
Local Government Equitable Share		-	8 268	-	-	-	-	-		8 268
Special Contribution: Councillor Remuneration		-	-	-	-	-	-	-		-
Levy replacement		38 906	104 049	-	-	46 799	46 000	799	1,7%	104 049
Finance Management Grant		1 068	1 250	-	175	296	313	(17)	-5,4%	1 250
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Extended Public Works Programme		1 000	1 168	-	36	117	292	(175)	-59,9%	1 168
Roads asset management		2 427	2 516	-	351	351	629	(278)	-44,2%	2 516
Provincial Government:		5 459	1 218	-	-	-	305	(305)	-100,0%	1 218
Housing		-	800	-	-	-	200	(200)	-100,0%	800
Near Grant		350	368	-	-	-	92	(92)		368
Fire Fighting Equipment Grant		446	50	-	-	-	13	(13)	-100,0%	50
NC Tourism		2 606	-	-	-	-	-	-		-
Operation Khptso Pula Nala		2 056	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		86	100	-	-	-	25	(25)		100
Koopmansfontein Self Build Scheme		-	-	-	-	-	-	-		-
ABSA		-	-	-	-	-	-	-		-
SETA Skills Grant		86	100	-	-	-	25	(25)		100
Total operating expenditure of Transfers and Grants:		48 947	118 569	-	563	47 563	47 563	(0)	0,0%	118 569
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		48 947	118 569	-	563	47 563	47 563	(0)	0,0%	118 569

Table SC8 Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary		4 638	5 239	-	394	1 158	1 310	(152)	-12%	5 239
Pension Contributions		16	-	-	-	-	-	-	-	-
Medical Aid Contributions		1	-	-	-	-	-	-	-	-
Motor vehicle allowance		999	1 027	-	94	262	257	5	2%	1 027
Cell phone and other allowances		295	103	-	25	116	26	90	351%	103
Workmen's Compensation		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 950</b>	<b>6 369</b>	<b>-</b>	<b>513</b>	<b>1 535</b>	<b>1 592</b>	<b>(57)</b>	<b>-4%</b>	<b>6 369</b>
% increase	4									7,0%
<b>Senior Managers of the Municipality</b>										
	3									
Basic Salaries and Wages		3 555	5 109	-	639	1 612	1 277	334	26%	5 109
Pension and UIF Contributions		452	224	-	33	91	56	35	63%	224
Medical Aid Contributions		34	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		653	784	-	-	-	196	(196)	-100%	784
Motor Vehicle Allowance		569	271	-	23	68	68	0	0%	271
Cellphone Allowance		66	96	-	9	24	24	-	-	96
Housing Allowances		11	-	-	-	-	-	-	-	-
Other benefits and allowances		38	119	-	0	23	30	(7)	-24%	119
Payments in lieu of leave		(77)	148	-	-	-	37	(37)	-100%	148
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	568	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 870</b>	<b>6 751</b>	<b>-</b>	<b>703</b>	<b>1 818</b>	<b>1 688</b>	<b>130</b>	<b>8%</b>	<b>6 751</b>
% increase	4		15,0%							15,0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		35 851	41 101	-	3 017	9 477	8 245	1 231	15%	41 101
Pension and UIF Contributions		5 130	5 787	-	450	1 366	1 447	(81)	-6%	5 787
Medical Aid Contributions		1 665	1 916	-	148	441	479	(38)	-8%	1 916
Overtime		131	382	-	16	39	96	(57)	-59%	382
Performance Bonus		2 666	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 251	2 719	-	261	883	680	204	30%	2 719
Cellphone Allowance		124	437	-	11	33	109	(77)	-70%	437
Housing Allowances		344	663	-	31	93	166	(73)	-44%	663
Other benefits and allowances		500	1 284	-	46	139	321	(182)	-57%	1 284
Payments in lieu of leave		1 330	1 145	-	-	-	-	-	-	1 145
Long service awards		220	1 385	-	-	-	-	-	-	1 385
Post-retirement benefit obligations	2	-	2 987	-	61	153	747	(594)	-80%	2 987
<b>Sub Total - Other Municipal Staff</b>		<b>51 212</b>	<b>59 807</b>	<b>-</b>	<b>4 041</b>	<b>12 623</b>	<b>12 289</b>	<b>333</b>	<b>3%</b>	<b>59 807</b>
% increase	4		16,8%							16,8%
<b>Total Parent Municipality</b>		<b>63 033</b>	<b>72 927</b>	<b>-</b>	<b>5 258</b>	<b>15 975</b>	<b>15 569</b>	<b>406</b>	<b>3%</b>	<b>72 927</b>
			15,7%							15,7%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>63 033</b>	<b>72 927</b>	<b>-</b>	<b>5 258</b>	<b>15 975</b>	<b>15 569</b>	<b>406</b>	<b>3%</b>	<b>72 927</b>
% increase	4		15,7%							15,7%
<b>TOTAL MANAGERS AND STAFF</b>		<b>57 082</b>	<b>66 558</b>	<b>-</b>	<b>4 745</b>	<b>14 440</b>	<b>13 977</b>	<b>463</b>	<b>3%</b>	<b>66 558</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of September 2017 averages 99%. The reason for the deviations is mainly due to, annual leave, sick leave taken and courses attended during the month.

Attendance trends are summarized as follows:

		<b>Senior</b>	<b>Middle</b>	<b>Supervisory</b>	<b>Clerical</b>
		<b>Management</b>	<b>Management</b>		
Number of Members		<b>1</b>	<b>3</b>	<b>7</b>	<b>11</b>
Leave		0	0	6	5
Sick Leave		0	0	1	7
Courses / Seminar		0	0	0	0
Meetings		0	0	0	0
Study leave		0	0	2	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		0	0	0	0
Over time		0	0	0	0
No. of Workdays Attended		<b>20</b>	<b>40</b>	<b>132</b>	<b>184</b>
Total Workdays		<b>20</b>	<b>40</b>	<b>141</b>	<b>180</b>
Percentage Attendance per Group		<b>100%</b>	<b>100%</b>	<b>94%</b>	<b>102%</b>

**Personnel Development:**

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

**INTERNSHIP PROGRAMME**

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

One (1) intern completed the MFMP training; the other four (4) will start in October 2017.

**SUPPORT OF LOCAL MUNICIPALITIES**

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

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

**mSCOA Implementation Progress**

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

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

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 - M03 September								
Description	Ref	Budget Year 2017/18				2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1							
<b>Cash Receipts By Source</b>								
Rental of facilities and equipment		-	-	-	-	84	88	88
Interest earned - external investments		100	691	368	-	5 262	5 525	5 525
Transfer receipts - operating		46 799	47 733	(46 236)	-	118 401	124 171	124 731
Other revenue		49	9	1	-	504	-	-
<b>Cash Receipts by Source</b>		<b>46 948</b>	<b>48 433</b>	<b>(45 867)</b>	<b>-</b>	<b>124 251</b>	<b>129 784</b>	<b>130 344</b>
<b>Other Cash Flows by Source</b>								
Transfer receipts - capital		-	-	-	-			
Contributions & Contributed assets		-	-	-	-			
Proceeds on disposal of PPE		-	-	-	-			
Short term loans		-	-	-	-			
Borrowing long term/refinancing		-	-	-	-			
Increase in consumer deposits		-	-	-	-			
Receipt of non-current debtors		-	-	-	-			
Receipt of non-current receivables		-	-	-	-			
Change in non-current investments		-	-	-	-	-		
<b>Total Cash Receipts by Source</b>		<b>46 948</b>	<b>48 433</b>	<b>(45 867)</b>	<b>-</b>	<b>124 251</b>	<b>129 784</b>	<b>130 344</b>
<b>Cash Payments by Type</b>								
Employee related costs		4 888	4 808	4 745	-	63 006	67 101	70 769
Remuneration of councillors		2 376	(1 354)	513	-	6 051	6 477	6 724
Interest paid		-	-	-	-	487	230	-
Bulk purchases - Electricity		-	(0)	-	-	(0)		
Bulk purchases - Water & Sewer		-	-	-	-	-		
Other materials		51	84	88	-	844	1 075	1 193
Contracted services		322	517	942	-	13 805	16 881	17 086
Grants and subsidies paid - other municipalities		-	-	-	-	22 305	8 500	8 500
Grants and subsidies paid - other		7 601	475	1 748	-	-	5 805	2 191
General expenses		574	911	1 031	-	19 709	21 498	20 148
<b>Cash Payments by Type</b>		<b>15 812</b>	<b>5 441</b>	<b>9 068</b>	<b>-</b>	<b>126 207</b>	<b>127 568</b>	<b>126 612</b>
<b>Other Cash Flows/Payments by Type</b>								
Capital assets		37	768	223	-	10 087	530	440
Repayment of borrowing		-	-	-	-	2 224	2 487	-
Other Cash Flows/Payments		-	-	-	-	(3 071)		
<b>Total Cash Payments by Type</b>		<b>15 850</b>	<b>6 209</b>	<b>9 290</b>	<b>-</b>	<b>135 447</b>	<b>130 585</b>	<b>127 052</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>31 098</b>	<b>42 224</b>	<b>(55 158)</b>	<b>-</b>	<b>(11 196)</b>	<b>(801)</b>	<b>3 292</b>
Cash/cash equivalents at the month/year beginning:		54 602	85 700	127 924	72 766	51 550	40 354	39 553
Cash/cash equivalents at the month/year end:		85 700	127 924	72 766	72 766	40 354	39 553	42 845

Table SC12 Monthly Budget Statement - capital expenditure trend

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	2	520	-	37	37	520	483	92,8%	0%
August	42	449	-	768	805	969	163	16,9%	8%
September	110	1 450	-	223	1 028	2 418	1 390	57,5%	10%
October	23	700	-			3 118	-		
November	85	1 597	-			4 715	-		
December	833	-	-			4 715	-		
January	66	900	-			5 615	-		
February	28	30	-			5 645	-		
March	1 769	1 500	-			7 145	-		
April	54	409	-			7 554	-		
May	649	1 212	-			8 766	-		
June	3 662	1 321	-			10 087	-		
Total Capital expenditure	7 324	10 087	-	1 028					

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 - 03 September										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
<u>Community</u>		104	-	-	-	-	-	-		-
Other		104								
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
Housing development										
Other										
<u>Other assets</u>		6 359	8 767	-	196	985	1 539	(554)	-36,0%	8 767
General vehicles		1 343	-	-	-	-	-	-		-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		66	233	-	3	20	58	(38)	-65,1%	233
Computers - hardware/equipment		96	463	-	18	44	116	(71)	-61,6%	463
Furniture and other office equipment		105	743	-	31	34	186	(152)	-81,8%	743
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		2 995	7 328	-	144	886	1 179	(293)	-24,9%	7 328
Other		-	-	-	-	-	-	-		-
Other - Emergency Equipment		1 754		-	-	-	-	-		-
<u>Agricultural assets</u>		-	-	-	-	-	-	-		-
<u>Biological assets</u>		-	-	-	-	-	-	-		-
<u>Intangibles</u>		-	590	-	-	-	148	(148)	-	590
Computers - software & programming		-	590	-	-	-	148	(148)	0,0%	590
Other										
Total Capital Expenditure on new assets	1	6 463	9 357	-	196	985	1 687	(702)	-41,6%	9 357

**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 - M03 September										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
<u>Other assets</u>		862	480	-	27	27	120	93	77,8%	480
General vehicles		512	350	-	-	-	88	(88)	-100,0%	350
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		-	-	-	8	8	-	8	#DIV/0!	-
Computers - hardware/equipment		350	130	-	19	19	33	(14)	-42,9%	130
Furniture and other office equipment		-	-	-	-	-	-	-		-
<u>Agricultural assets</u>		-	-	-	-	-	-	-		-
<i>List sub-class</i>								-		
<u>Biological assets</u>		-	-	-	-	-	-	-		-
<i>List sub-class</i>								-		
<u>Intangibles</u>		-	250	-	-	17	63	(46)	-73,3%	250
Computers - software & programming		-	250	-	-	17	63	(46)	-73,3%	250
Other								-		
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>862</b>	<b>730</b>	<b>-</b>	<b>27</b>	<b>43</b>	<b>183</b>	<b>(139)</b>	<b>-76,3%</b>	<b>730</b>

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

DC9 Frances Baard - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
<u>Community</u>		-	1	-	-	-	0	0	100,0%	1
Parks & gardens								-		
Other		-	1					0	100,0%	1
<u>Heritage assets</u>		0			-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
Housing development								-		
Other								-		
<u>Other assets</u>		1 605	1 054	-	88	224	125	(99)	-79,5%	1 054
General vehicles		468	523	-	61	98	31	(67)	-216,6%	523
Specialised vehicles			-	-	-	-	-	-		-
Plant & equipment		239	285	-	-	-	32	32	100,0%	285
Computers - hardware/equipment		123	190	-	-	5	47	42	88,9%	190
Furniture and other office equipment		442	21	-	27	121	5	(115)	-2197,0%	21
Abattoirs		-		-	-	-		-		
Markets		-		-	-	-		-		
Civic Land and Buildings		-		-	-	-		-		
Other Buildings		334	35	-	-	-	9	9	100,0%	35
<u>Intangibles</u>		2 330	-	-	-	-	-	-		-
Computers - software & programming		2 330	-	-	-	-		-		
Other		-						-		
<b>Total Repairs and Maintenance Expenditure</b>		<b>3 936</b>	<b>1 055</b>	<b>-</b>	<b>88</b>	<b>224</b>	<b>125</b>	<b>(99)</b>	<b>-79,1%</b>	<b>1 055</b>



**Table SC13d Monthly Budget Statement - depreciation by asset class**

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02August										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Community		115	-	-	-	-	-	-		-
Other		115	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Other assets		3 645	3 194	-	-	-	532	532	100,0%	3 194
General vehicles		1 463	1 370	-	-	-	228	228	100,0%	1 370
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		446	368	-	-	-	61	61	100,0%	368
Computers - hardware/equipment		453	457	-	-	-	76	76	100,0%	457
Furniture and other office equipment		521	488	-	-	-	81	81	100,0%	488
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		763	510	-	-	-	85	85	100,0%	510
Intangibles		166	97	-	-	-	16	16	100,0%	97
Computers - software & programming		166	97	-	-	-	16	16	100,0%	97
Other		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure		3 927	3 290	-	-	-	548	548	100,0%	3 290

**ASSET AND RISK MANAGEMENT****Insurance:**

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

**Asset Management:**

The asset register is updated on monthly basis; this is done to keep up with any changes that might have occurred. The last asset count was done during the month of June 2017 for the 2016/17 financial year.

**Information Backup:**

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

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

**Motor Vehicle Operating Cost:**

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

<i>OPERATING RESULTS ANALYSIS</i>	Sep-17	FULL YEAR		
<i>COMPARISON: ACTUAL TO BUDGET</i>	YTD ACTUAL	BUDGET 2017/18	VARIANCES	VARIANCES %
<b>DEPRECIATION</b>	<b>10 806,63</b>	<b>2 780 420,00</b>	<b>2 769 613,37</b>	<b>100%</b>
DEP&AMOR FURNITURE&OFFICE EQUIP ALL	-	11 440,00	11 440,00	100%
DEP&AMOR BUILDINGS-ALL OR EXCL NERSA	-	71 730,00	71 730,00	100%
DEP&AMOR INTANGIBLE ASSETS	-	4 730,00	4 730,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	-	500,00	500,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	13 880,00	13 880,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	580,00	580,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	-	3 020,00	3 020,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	1 150,00	1 150,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	30,00	30,00	100%
DEP & AMOR COMMUNITY ASSETS	-	420,00	420,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	-	70,00	70,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	2 970,00	2 970,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	790,00	790,00	100%
DEP & AMOR INTAN. ASSETS/ SOFTWARE & APPL	-	29 300,00	29 300,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	-	520,00	520,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	7 710,00	7 710,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	8 680,00	8 680,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	-	5 540,00	5 540,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	2 730,00	2 730,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	-	11 850,00	11 850,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	1 310,00	1 310,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	610,00	610,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	10 806,63	37 720,00	26 913,37	71%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	3 800,00	3 800,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	9 630,00	9 630,00	100%
DEP & AMOR INTAN. ASSETS/ SOFTWARE & APPL	-	30 000,00	30 000,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	18 100,00	18 100,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	-	3 730,00	3 730,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	17 500,00	17 500,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	970,00	970,00	100%
DEP & AMOR OTHER ASSETS	-	200,00	200,00	100%
DEP & AMOR TRANSPORT ASSETS	-	1 000 000,00	1 000 000,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	-	20,00	20,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	1 170,00	1 170,00	100%
DEP & AMOR INTAN. ASSETS/ SOFTWARE & APPL	-	37 400,00	37 400,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	-	318 890,00	318 890,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	107 710,00	107 710,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	-	4 720,00	4 720,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	4 950,00	4 950,00	100%
DEP & AMOR DEP COMPUTER EQUIPMENT	-	10 560,00	10 560,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	42 180,00	42 180,00	100%

<b>OPERATING RESULTS ANALYSIS</b>	<b>Sep-17</b>	<b>FULL YEAR</b>		
<b>COMPARISON: ACTUAL TO BUDGET</b>	<b>YTD ACTUAL</b>	<b>BUDGET 2017/18</b>	<b>VARIANCES</b>	<b>VARIANCES %</b>
<b>DEPRECIATION</b>	<b>10 806,63</b>	<b>2 780 420,00</b>	<b>2 769 613,37</b>	<b>100%</b>
DEP & AMOR MACHINERY & EQUIPMENT	-	14 020,00	14 020,00	100%
DEP & AMOR DEP COMPUTEREQUIPMENT	-	370,00	370,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	8 970,00	8 970,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	3 900,00	3 900,00	100%
DEP & AMOR DEP COMPUTEREQUIPMENT	-	5 690,00	5 690,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	4 740,00	4 740,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	215 810,00	215 810,00	100%
DEP & AMOR TRANSPORT ASSETS	-	365 170,00	365 170,00	100%
DEP & AMOR DEP COMPUTEREQUIPMENT	-	300,00	300,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	2 200,00	2 200,00	100%
DEP & AMOR DEP COMPUTEREQUIPMENT	-	8 030,00	8 030,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	5 970,00	5 970,00	100%
DEP & AMOR DEP COMPUTEREQUIPMENT	-	2 580,00	2 580,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	5 740,00	5 740,00	100%
DEP & AMOR DEP COMPUTEREQUIPMENT	-	7 180,00	7 180,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	2 960,00	2 960,00	100%
DEP & AMOR DEP COMPUTEREQUIPMENT	-	12 640,00	12 640,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	19 100,00	19 100,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	3 990,00	3 990,00	100%
DEP & AMOR DEP COMPUTEREQUIPMENT	-	80,00	80,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	120,00	120,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	820,00	820,00	100%
DEP & AMOR DEP COMPUTEREQUIPMENT	-	2 570,00	2 570,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	5 110,00	5 110,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	540,00	540,00	100%
DEP & AMOR DEP COMPUTEREQUIPMENT	-	2 390,00	2 390,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	127 540,00	127 540,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	1 130,00	1 130,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	100 000,00	100 000,00	100%
DEP & AMOR DEP COMPUTEREQUIPMENT	-	6 420,00	6 420,00	100%
DEP & AMOR DEP FURNITURE & OFFICE EQUIP	-	9 100,00	9 100,00	100%
DEP & AMOR MACHINERY & EQUIPMENT	-	1 590,00	1 590,00	100%
DEP & AMOR TRANSPORT ASSETS	-	4 840,00	4 840,00	100%

<i>OPERATING RESULTS ANALYSIS</i>	Sep-17	FULL YEAR	
<i>COMPARISON: ACTUAL TO BUDGET</i>	YTD ACTUAL	BUDGET 2017/18	VARIANCES
<b>REPAIRS&amp; MAINTENANCE</b>	<b>398 883,36</b>	<b>4 327 070,00</b>	<b>3 928 186,64</b>
CONTR MAINTENANCE OF UNSPECIFIED ASSETS	13 419,43	95 400,00	81 980,57
CONTR MAINT OF BUILDINGS& FACILITIES/ SINAGE	-	26 000,00	26 000,00
CONTR MAINTENANCE OF EQUIPMENT/ OFFICE EQUIP	-	1 500,00	1 500,00
CONTR MAINTENANCE OF EQUIPMENT/ SOUND SYSTEM	-	5 500,00	5 500,00
CONTR MAINTENANCE OF UNSPEC ASSETS/ FBDM WEBSITE	45 000,00	45 000,00	-
CONTR MAINTENANCE OF UNSPECIFIED ASSETS	-	240 000,00	240 000,00
CONTR MAINTENANCE OF UNSPECIFIED ASSETS	3 020,87	351 000,00	347 979,13
CONTR MAINTENANCE OF UNSPECIFIED ASSETS	-	249 000,00	249 000,00
CONTR MAINTENANCE OF EQUIPMENT	-	82 800,00	82 800,00
CONTR MAINTENANCE OF EQUIPMENT	5 459,22	180 000,00	174 540,78
CONTR MAINTENANCE OF EQUIPMENT	14 578,53	94 080,00	79 501,47
CONTR MAINTENANCE OF EQUIPMENT/ COMP EQUIP	4 731,00	19 200,00	14 469,00
CONTR MAINTENANCE OF EQUIPMENT/ PRINTERS	44 008,13	420 000,00	375 991,87
CONTR MAINTENANCE OF UNSPEC ASSETS/ COMP SOFTW	47 378,71	785 600,00	738 221,29
CONTR MAINTENANCE OF UNSPEC ASSETS/ COMP NETWORK	28 897,50	170 400,00	141 502,50
CONTR MAINTENANCE OF UNSPEC ASSETS/ TEL SYSTEMS	700,00	30 000,00	29 300,00
CONTR MAINT OF BUILDINGS& FACILITIES	89 205,90	225 000,00	135 794,10
CONTR MAINT OF BUILDINGS& FACILITIES	622,37	43 990,00	43 367,63
CONTR MAINT OF BUILDINGS& FACILITIES	5 504,22	39 940,00	34 435,78
CONTR MAINTENANCE OF EQUIPMENT	2 267,23	15 000,00	12 732,77
CONTR MAINTENANCE OF EQUIPMENT	4 777,07	30 000,00	25 222,93
CONTR MAINTENANCE OF EQUIPMENT	3 697,00	60 000,00	56 303,00
CONTR MAINTENANCE OF EQUIPMENT	12 434,45	56 000,00	43 565,55
CONTR MAINTENANCE OF EQUIPMENT	467,54	15 000,00	14 532,46
CONTR MAINTENANCE OF UNSPECIFIED ASSETS	33 341,20	219 730,00	186 388,80
CONTR MAINTENANCE OF EQUIPMENT	-	15 000,00	15 000,00
CONTR MAINTENANCE OF EQUIPMENT/ PLANT&MACH	11 468,99	69 230,00	57 761,01
CONTR MAINTENANCE OF EQUIPMENT/ CCTV	2 596,50	79 000,00	76 403,50
CONTR MAINTENANCE OF EQUIPMENT/ EMERG SERV	-	28 000,00	28 000,00
CONTR MAINTENANCE OF EQUIPMENT/ ACCESS CONT	5 898,76	94 000,00	88 101,24
CONTR MAINTENANCE OF EQUIPMENT/ SKID UNITS	-	40 000,00	40 000,00
CONTR MAINTENANCE OF EQUIPMENT	-	4 000,00	4 000,00
CONTR MAINTENANCE OF UNSPECIFIED ASSETS	-	135 000,00	135 000,00
CONTR MAINTENANCE OF UNSPECIFIED ASSETS	-	121 200,00	121 200,00
CONTR MAINTENANCE OF UNSPECIFIED ASSETS	-	62 000,00	62 000,00
INV - MATERIALS& SUPPL/ MAINT COMP SOFTW	-	13 000,00	13 000,00
CONTR MAINTENANCE OF EQUIPMENT	14 991,23	31 500,00	16 508,77
CONTR MAINTENANCE OF EQUIPMENT	4 417,51	135 000,00	130 582,49

<i>OPERATING RESULTS ANALYSIS</i>	Sep-17	FULL YEAR	
<i>COMPARISON: ACTUAL TO BUDGET</i>	YTD ACTUAL	BUDGET 2017/18	VARIANCES
<b>GENERAL EXPENSES</b>	<b>167 223,23</b>	<b>719 980,00</b>	<b>552 756,77</b>
CONTR. MAINTENANCE OF EQUIPMENT	5 459,22	180 000,00	174 540,78
CONTR. MAINTENANCE OF EQUIPMENT	14 578,53	94 080,00	79 501,47
OC. INSUR UNDER- INSURANCE AGGREGATION	131 680,92	130 000,00	(1 680,92)
INV - MATERIALS & SUPPLIES/ OFF REQ. INV	504,56	600,00	95,44
OC. INSUR UNDER- PREMIUMS	15 000,00	15 000,00	-
OC. WET FUEL	-	300,00	300,00
OC. WET FUEL	-	300 000,00	300 000,00
<b>TOTAL</b>	<b>576 913,22</b>	<b>7 827 470,00</b>	<b>7 250 556,78</b>

The increase provided for the insurance expenditure vote is not sufficient due to inflation. The request for the increase on the vote will be submitted during the adjustment in January 2018.

#### **Motor Vehicles - Utilization Statistics:**

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

## Disposal of Vehicles:

Description	Allocation	Model	Number		Expires	01-Jul-17	Closing Km Reading	Closing KM Reading	Utility
Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	165 000	2018/09/30	157 056	158 871	158 871	-
Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	90 000	2018/09/30	81 482	84 548	85 868	1 320
Chevrolet Captiva	Pool	2011	CDM 296 NC	105 000	2018/09/30	93 716	93 716	93 716	-
Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	30 000	2018/01/31	24 392	27 939	29 316	1 377
Chevrolet Cruze 1,6	Pool	2016	VMV 321 NC	45 000	2018/01/31	31 410	35 974	38 525	2 551
Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	30 000	2018/01/31	22 940	25 155	25 466	311
Chevrolet Cruze 1,6 North	Pool	2016	VMT 314 NC	45 000	2018/01/31	32 002	38 414	40 977	2 563
Isuzu KB CrewCab	Housing	2016	CMV 319 NC	30 000	2018/01/31	22 391	25 977	26 405	428
Chevrolet Trailblazer	Pool	2013	CGR 575 NC	60 000	2017/12/31	52 676	56 005	57 679	1 674
Isuzu KB 250	Housing	2013	CGR 572 NC	90 000	2017/12/31	87 922	87 970	88 232	262
Isuzu KB 250	Housing	2013	CGR 576 NC	75 000	2017/12/31	62 866	63 085	63 220	135
Hyundai H1	Tourism Centre	2013	CGY 587 NC	60 000	2018/02/28	51 664	53 692	55 718	2 026
Isuzu KB 200	Disaster Management	2010	CBY 895 NC	60 000	2018/09/30	55 033	57 573	58 400	827
Isuzu KB 200	Disaster Management	2010	CBY 898 NC	75 000	2018/09/30	65 793	68 655	69 923	1 268
Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	30 000	2018/01/31	24 619	25 676	26 019	343
Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	20 000	2017/11/30	16 770	16 962	16 962	-
Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	60 000	2017/10/31	46 957	50 043	51 068	1 025
Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2018/06/30	2 009	2 050	2 050	-
Toyota Etios	Pool	2014	CJG 979 NC	60 000	2017/12/31	50 329	51 862	52 395	533
Nissan NP 200	Environmental Health	2014	CJJ 262 NC	60 000	2017/12/31	42 761	45 317	46 187	870
Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	45 000	2017/12/31	29 769	30 068	30 429	361
Nissan NP 200	Environmental Health	2014	CJJ 258 NC	45 000	2017/12/31	30 122	31 079	32 022	943
Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2018/01/31	6 507	7 031	7 213	182
Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	30 000	2018/01/31	20 297	22 302	23 436	1 134
Audi Q7 3.0 TDI V6	Council	2017	FBDM 1 NC	15 000	2018/01/31	4 117	8 933	11 095	2 162
Nissan NP 300 D/Cab	Housing	2017	CPS 005 NC	15 000	2018/01/31	981	2 240	2 428	188
Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	15 000	2018/01/31	501	1 506	2 748	1 242
Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	15 000	2018/01/31	588	2 123	2 615	492
Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	15 000	2018/01/31	62	1 438	1 581	143
<b>FULL FLEET UTILITY SEPTEMBER 2017</b>									<b>24 360</b>

## Motor Vehicle Damage Report:

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

**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 September 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Ms. ZM Bogatsu**  
**Municipal Manager**

Signature



Date

12 October 2017