

# FRANCES BAARD DISTRICT MUNICIPALITY



## **MONTHLY BUDGET STATEMENT**

**31 October 2016**

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## **1. INTRODUCTION**

### **1.1 PURPOSE**

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

### **1.2 STRATEGIC OBJECTIVE**

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

### **1.3 BACKGROUND**

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

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

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

## **2. EXECUTIVE MAYOR’S REPORT**

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

### **Budget Process:**

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

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

**Monthly reporting:**

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

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

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

The municipality received an **Unqualified Audit Opinion** for the 2014/15 financial year with no matter of emphasis. This is the third time in five years that the municipality receives an unqualified audit opinion with no matters.

**MFMA implementation oversight:**

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

**3. COUNCIL RESOLUTIONS**

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

***Recommendation:***

- (a) That Council considers the section 71 monthly budget statements and supporting documentation for the month ending 31 October 2016.

**4. EXECUTIVE SUMMARY**

All variances are calculated against the approved budget figures.

**4.1 Statement of Financial Performance**

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

**Revenue by source**

Year-to-date accrued revenue is R48, 259 million as compared to the full year approved budget of R119, 645 million. The source of revenue that is below the year to date budget is disposal of Property Plant Equipment (PPE).

**Operating expenditure by type**

To date, R31, 089 million has been spent compared to the operational year-to-date budget projections of R39, 626 million.

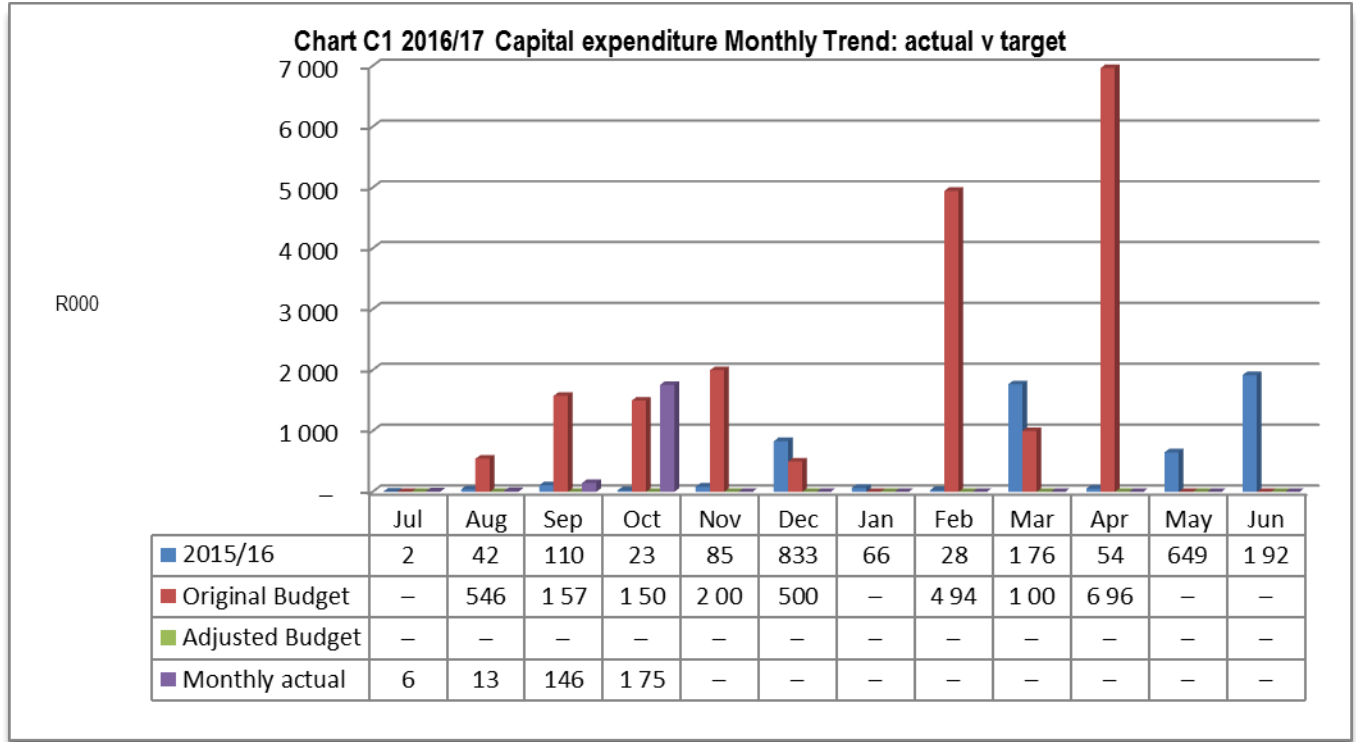
The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

**Capital Expenditure**

Year-to-date expenditure on capital amounts to R1, 925 million as compared to the budget of R19, 036 million.

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

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



**Cash Flows**

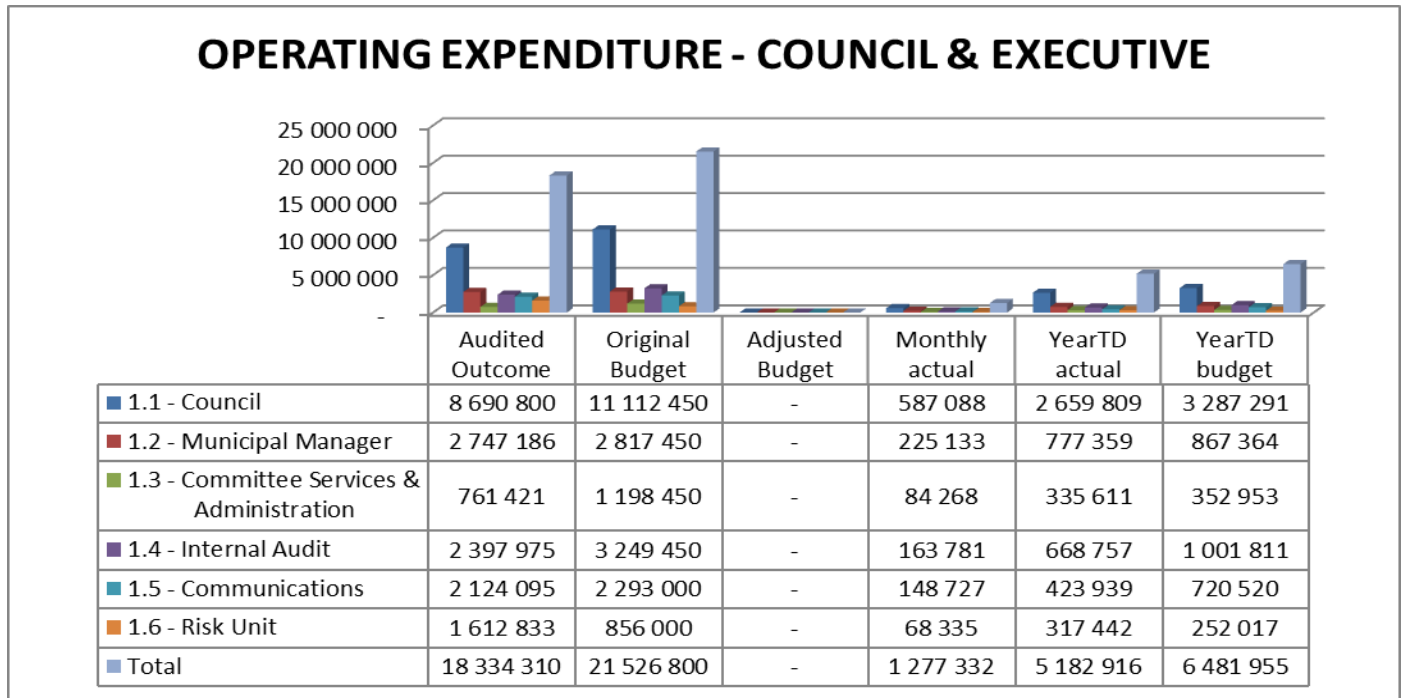
The municipality started the year with a total cash and cash equivalents of R119, 060 million. The year-to date cash and cash equivalents amounted to R134, 125 million. The net increase in cash and cash equivalents for the year to date is R15, 065 million.

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, 182 916 as compared to the year-to-date budget R6, 481 955. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

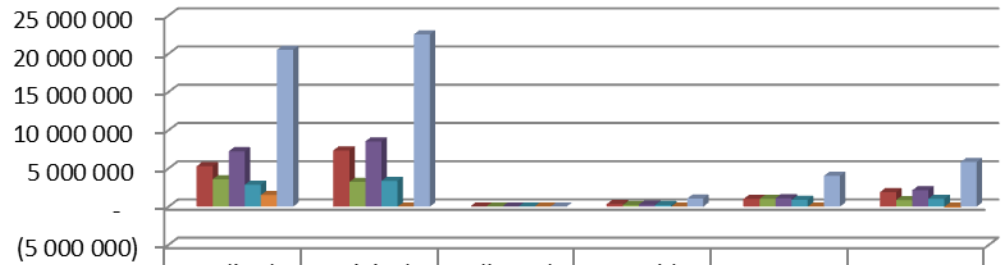
**Consolidated performance of year-to-date expenditure on special projects against full year budget (Council & Executive)**

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>EXECUTIVE &amp; COUNCIL</b>				
<b>COUNCIL</b>				
HH OTH TRANS: Bursaries non-employee/Mayor	600 000,00	6 500,00	1%	To be utilised during the course of the financial year.
<b>COMMUNICATIONS</b>				
Contr: Graphic designers/branding	32 000,00	-	0%	No communication conference/workshop attended as yet.
Oc: T&S Dom-daily allowance	2 400,00	-	0%	Purchase in progress.
Oc: T&S Dom-accomodation/PAIA	15 000,00	-	0%	Training to take place in 3rd quarter.
<b>POLITICAL OFFICE - ADMINISTRATION</b>				
Inv-Mat&Supp/printing and stationery/commemorative	17 100,00	14 767,36	86%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Commemorative	153 900,00	31 464,91	20%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Disability	3 800,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Disability	34 200,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Children	2 050,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Children	18 450,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Gender	2 600,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Gender	23 400,00	-	0%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/Older persons	14 850,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Older persons	1 650,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/MRM	500,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/HIV Programme	420 000,00	162 596,45	39%	To be utilised during the course of the financial year.
Oc: Catering Municipal Act/MRM	4 500,00	-	0%	To be utilised during the course of the financial year.
<b>YOUTH UNIT</b>				
Contr:Stage and sound crew/Youth summit	10 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Youth summit	20 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Transport-events/Youth summit	15 000,00	-	0%	To be utilised during the course of the financial year.
Inv-Mat&Supp/printing and stationery/Youth summit	5 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/Youth Career Exhibition	90 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Youth Career Exhibition	160 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Transport-events/Youth Career Exhibition	50 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/District Sopa Debate	20 000,00	-	0%	To be utilised during the course of the financial year.
Oc:adv/pub/Mark-gift&promotion/ District Sopa Debate	10 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/June 16 youth event	15 000,00	-	0%	To be utilised during the course of the financial year.
Oc:adv/pub/Mark-gift&promotion/ June 16 youth event	15 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/June 16 youth event	100 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Transport-events/June 16 youth event	20 000,00	-	0%	To be utilised during the course of the financial year.
Contr:Stage and sound crew/Youth in action	10 000,00	-	0%	To be utilised during the course of the financial year.
Oc:adv/pub/Mark-gift&promotion/ Youth in action	5 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Youth in action	20 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Transport-events Act/Youth in action	15 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Districts Forum Meetings	15 000,00	-	0%	To be utilised during the course of the financial year.
<b>TOTAL</b>	<b>1 941 400,00</b>	<b>215 328,72</b>	<b>11%</b>	

The year to date actual spending on special projects for Council & Executive amounted to R215,328.72.



## OPERATING EXPENDITURE - BUDGET & TREASURY



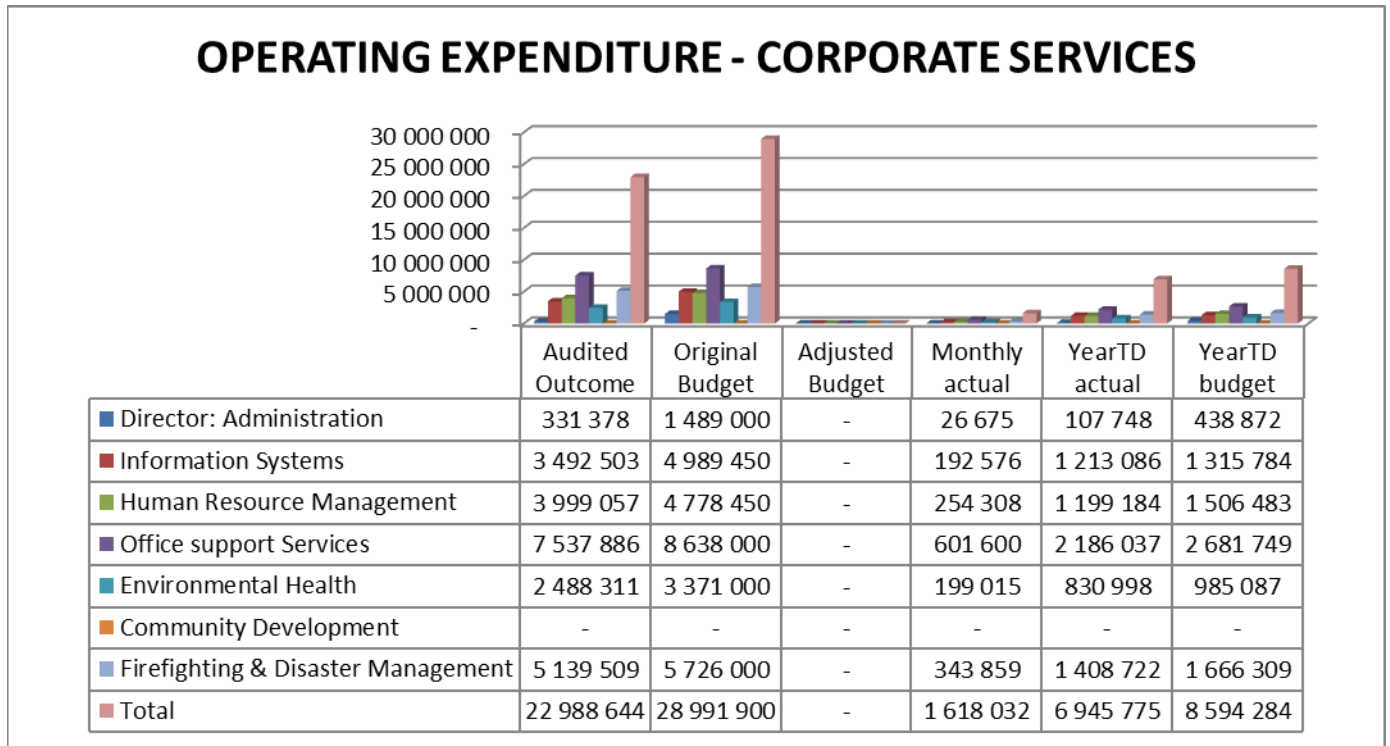
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
■ Budget & treasury						
■ Directorate	5 287 290	7 361 450	-	343 086	1 004 957	1 912 732
■ Finance: Revenue & Expenditure	3 591 259	3 241 450	-	224 945	1 011 620	874 473
■ Finance: Budget Office	7 250 222	8 547 000	-	275 176	1 102 021	2 139 763
■ Finance: Supply Chain Management	2 878 311	3 386 000	-	218 116	903 097	1 033 170
■ Finance: Motor Vehicle Pool	1 525 704	-	-	1 748	8 325	(124 684)
■ Total	20 532 786	22 535 900	-	1 063 071	4 030 019	5 835 454

The actual operating expenditure of Budget & Treasury office is R4, 030 019 as compared to the year-to-date projected budget of R5, 835 454. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>BUDGET &amp; TREASURY</b>				
<b>FINANCE &amp; ADMINISTRATION</b>				
<b>DIRECTORATE</b>				
Oc: T&S Dom-accomodation/ Operation Clean Audit	100 000,00	17 005,73	17%	To be utilised during the course of the financial year.
DM NC: Finance & Admin/Cap Building	100 000,00	-	0%	To be utilised during the course of the financial year.
C&PS: B&A Project Man/Operation Clean Audit	300 000,00	165 260,00	55%	To be utilised during the course of the financial year.
DM NC: Finance & Admin/Operation Clean Audit	200 000,00	6 578,07	3%	To be utilised during the course of the financial year.
C&PS: B&A Project Man/ AFS	100 000,00	40 108,77	40%	To be utilised during the course of the financial year.
Oc: T&S Dom public Transport-road transport/AFS	60 000,00	25 000,00	42%	To be utilised during the course of the financial year.
C&PS: B&A Project Man/ Clean Audit FMG stuff	50 000,00	38 400,00	77%	To be utilised during the course of the financial year.
DM NC: Finance & Admin/Fin sys sup	900 000,00	-	0%	To be utilised during the course of the financial year.
<b>TOTAL</b>	<b>1 810 000,00</b>	<b>292 352,57</b>	<b>16%</b>	

The year to date actual spending on special projects for Budget & Treasury amounted to R292, 352.57.

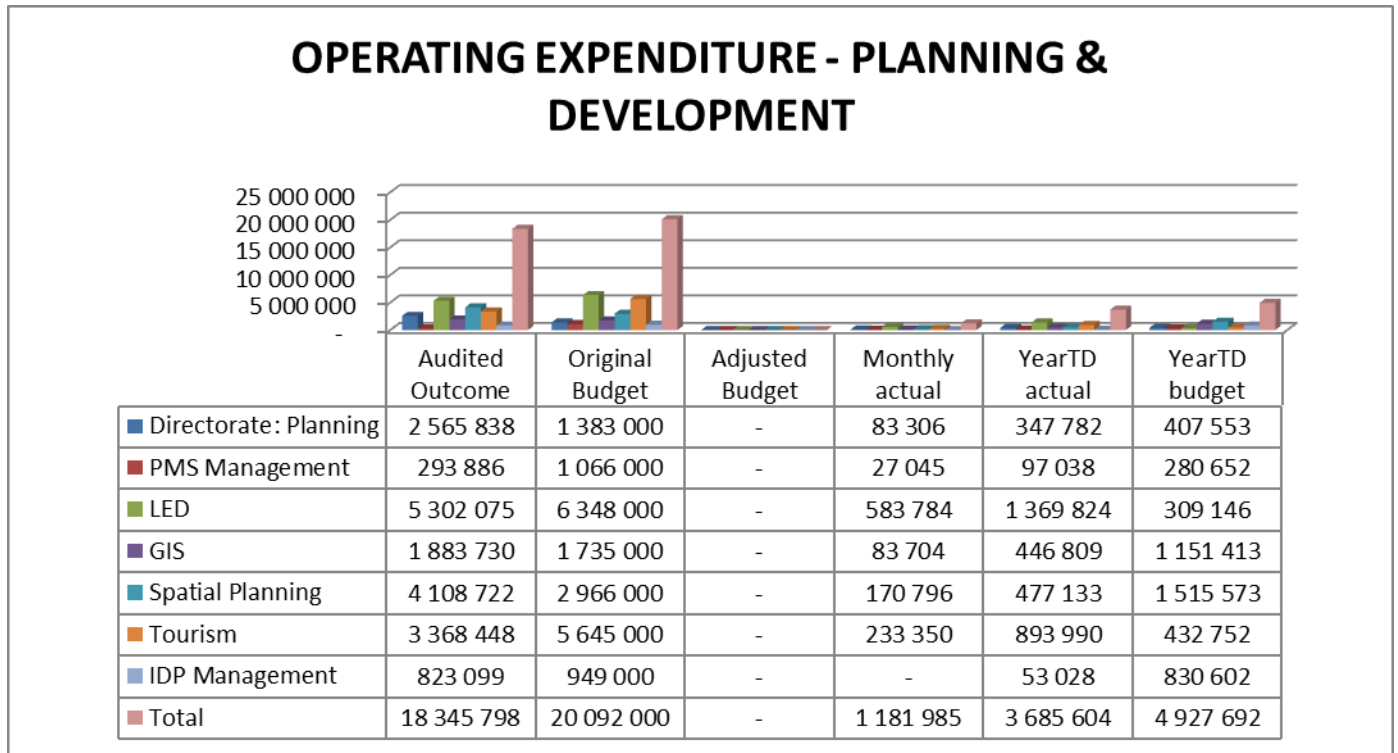


Actual operating expenditure of Corporate Services is R6, 945 775 as compared to the year-to-date projected budget of R8, 594 284. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>CORPORATE SERVICES</b>				
<b>INFORMATION SYSTEMS</b>				
Oc:Catering Municipal Act/ICT Forum meeting	6 000,00	-	0%	To be utilised during the course of the
<b>HUMAN RESOURCES MANAGEMENT</b>				
Contr:Employee Wellness/Employee Assistance Programme	80 000,00	4 450,00	6%	To be utilised during the course of the financial year.
Contr: Sports & Recreation/ Employee Games	300 000,00	221 694,74	74%	To be utilised during the course of the
<b>ENVIRONMENTAL HEALTH</b>				
Oc:Catering Municipal Act/Sanitation awareness	5 000,00	1 468,30	29%	To be utilised during the course of the
HH OTH transp:Housing-unspe /Sanitation awareness	3 000,00	2 614,44	87%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/HIV awareness	9 600,00	2 257,25	24%	To be utilised during the course of the
Oc:Catering Municipal Act/waste management awareness	5 000,00	2 131,07	43%	To be utilised during the course of the financial year.
HH OTH transp:Housing-unspec waste management awareness	5 000,00	2 112,49	42%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Air Quality	3 500,00	1 528,40	44%	To be utilised during the course of the
Inv-Mat&Supp/printing and stationery/Air Quality	1 500,00	-	0%	To be utilised during the course of the financial year.
Oc:Catering Municipal Act/Environmental Health Forum meeting	6 000,00	2 180,00	36%	To be utilised during the course of the financial year.
Oc:Honoraria(Voluntary work) Waste management Campaign	78 840,00	-	0%	To be utilised during the course of the financial year.
DM NC:FB-waste management Campaign	50 000,00	-	0%	To be utilised during the course of the
Oc:Catering Municipal Act/Comm cal day	45 000,00	8 160,00	18%	To be utilised during the course of the
Inv-Mat&Supp/printing and stationery/Comm cal day	15 000,00	-	0%	To be utilised during the course of the financial year.
Oc:Courier & Delivery serv/Air quality project	18 000,00	-	0%	To be utilised during the course of the
Oc:System access & Inform Fees/Air quality project	22 000,00	-	0%	To be utilised during the course of the financial year.
C&PS: B&A Air polution/Air quality project	40 000,00	-	0%	To be utilised during the course of the
HH OTH transp:Housing-unspec waste management campaign	50 000,00	-	0%	To be utilised during the course of the financial year.
	-			
<b>PUBLIC SAFETY</b>				
<b>FIREFIGHTING &amp; DISASTER MANAGEMENT</b>				
Oc:Catering Municipal Act/FF Volunteers Training	35 000,00	-	0%	To be executed in the 2nd quarter
Oc:Catering Municipal Act/FF Stipend	5 000,00	-	0%	To be used during deployment
Oc:Honoraria(Voluntary work) /FF Stipend	19 000,00	-	0%	To be used during deployment
HH SSP SOC ASS:Grant in aid/Contingency Fund	350 000,00	71 496,21	20%	To be utilised as per request from the LM's
Oc:Catering Municipal Act/Disaster Management Forum	6 000,00	-	0%	To be utilised during the course of the year.
Oc:adv/pub/Mark-gift&promotion/AW Programme	4 000,00	-	0%	To be executed in the 3rd quarter
OS:B & A Proj management/awareness programme	8 000,00	-	0%	To be utilised during the course of the year.
<b>TOTAL</b>	<b>1 170 440,00</b>	<b>320 092,90</b>	<b>27%</b>	

The year to date actual spending on special projects for Corporate Services/Administration amounted to R320, 092.90.



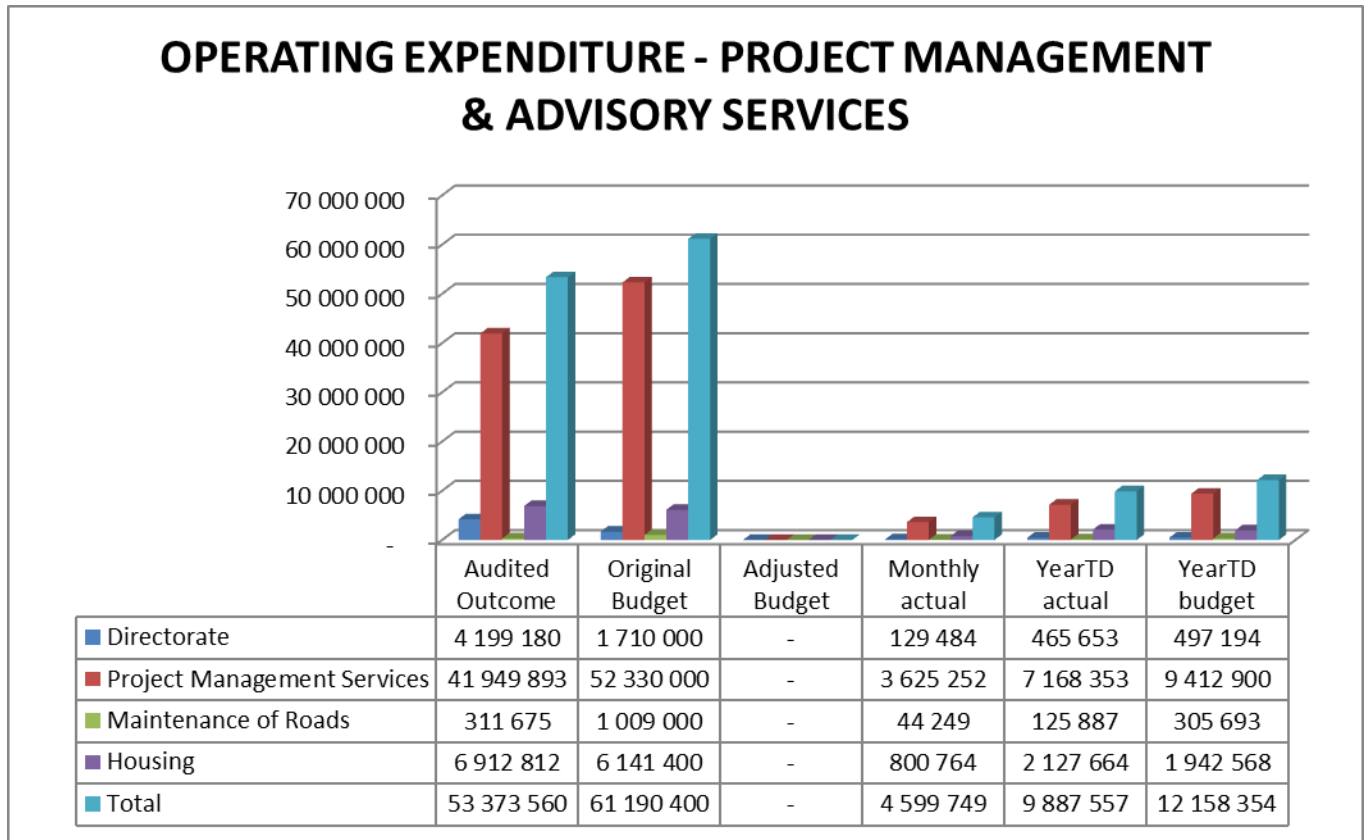
Actual operating expenditure of Planning & Development is R3, 685 604 as compared to the year-to-date projected budget of R4, 927 692. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b>LOCAL ECONOMIC DEVELOPMENT</b>				
OS:B & A Proj management/LED youth event	300 000,00	-	0%	Training has started, claim due in November 2016.
Oc: T&S Dom public Transport-road transport/LED TR PR	12 000,00	-	0%	Ongoing project, expense to be incurred during the course of the year.
Contri: Exhibit Installers/LED TR PR	226 000,00	43 857,54	19%	Macufe completed.
Oc:Catering Municipal Act/LED TR PR	4 500,00	1 266,10	28%	Decreased the expenditure on catering.
Oc:adv/pub/Mark-gift&promotion/ LED TR	142 500,00	120 500,00	85%	Promotion material has been procured.
Oc: T&S Dom-accomodation/ LED TR PR	98 050,00	53 701,75	55%	Macufe completed.
OS:B & A Proj management/LED TR PR	10 000,00	5 301,75	53%	Expenditure incurred relate to Macufe.
Priv Ent:Oth Trf-Unspec/LED sup SMME	600 000,00	-	0%	Budget to be spent in the 3rd quarter.
OS:B & A Proj management/LED sup SMME	360 000,00	-	0%	Project is in progress.
C&PS: I&P Agriculture/Sector Strategy	420 000,00	-	0%	Service provider was appointed and the first meeting held.
OS:B & A Proj management/LED Expo	750 000,00	257 237,94	34%	Project is nearing completion, estimated completion is 14/15 November 2016.
Oc: T&S Dom-accomodation/ LED Coordinte	5 000,00	-	0%	No speakers invited form outside.
Oc: T&S-Non-Employees/LED Coordinte	10 000,00	-	0%	No speakers invited form outside.
Oc:Catering Municipal Act/LED Coordinte	15 000,00	1 975,00	13%	In process, the next meeting is scheduled for the end of November 2016.
OS:B & A Proj management/LED Coordinte	14 800,00	-	0%	Ongoing project, expense to be incurred during the course of the year.
<b>GIS</b>	-			
OS:B & A Proj management/BIL Date Dikgatlong	150 000,00		0%	Committed fund for project management.
OS:B & A Proj management/Land Audit	275 000,00	-	0%	Committed fund for project management.
<b>SPATIAL PLANNING</b>				
Oc:adv/pub/Mark-Corp & Mun act/Magareng CBD Renewal	10 000,00	-	0%	In phase two on track.
Inv-Mat&Supp/printing and stationery/Magareng CBD Renewal	10 000,00	-	0%	Project in progress, to be spent during the course of the year.
C&PS: I&P Town Planner/ Nkandla	144 000,00	73 726,00	51%	Appointment of the service provider done.
C&PS: I&P Town Planner/ Vaalharts Set B Ganspan	72 000,00	-	0%	Budget shortfall awaiting for Council approval to transfer funds delayed.
C&PS: I&P Town Planner/ Delportshoop Township establish	96 000,00	-	0%	Budget shortfall awaiting for Council approval to transfer funds delayed
C&PS: I&P Town Planner/ Windsornton Development	140 000,00	-	0%	Appointment of the service provider done.
Oc:adv/pub/Mark-Corp & Mun act/Windsornton	10 000,00	-	0%	Busy with phase two on track.

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PLANNING &amp; DEVELOPMENT</b>				
<b>TOURISM</b>				
OS:B & A Proj management/Diamond & dorings	250 000,00	-	0%	In progress, event scheduled for March 2017.
Non-Prof:OTH Institute/Grants&Don/ Diamond& Dorings	300 000,00	-	0%	In progress, awaiting audited report.
Contr:Event Promoters/Tour N18	906 000,00	2 975,00	0%	In progress, budget to be spent during the course of the year.
Contr:Graphic Designers/Tour N18	100 000,00	-	0%	In progress, budget to be spent during the course of the year.
C&PS: I&P Land&Quantity Survey/Tour Ganspan	570 000,00	-	0%	In progress. Advert close on 10 November 2016.
Contr:Graphic Designers/Tour Adv	18 000,00	14 900,00	83%	In progress, budget to be spent during the course of the year.
Oc:adv/pub/Mark-Corp &Mun act/Tour Ad	100 000,00	35 905,00	36%	Quarterly advert.
Oc:Catering Municipal Act/Exhibition	11 100,00	-	0%	Exhibition to be held in March 2017.
Contri: Exhibit Installers/Exhibition	20 000,00	-	0%	Exhibition to be held in March 2017.
PRV DPT AGEN-Park &Tourism Board/NCTA	135 000,00	135 000,00	100%	Project complete.
PRV DPT AGEN-Park &Tourism Board/N12	50 000,00	50 000,00	100%	Project complete.
Non-Prof:other non-profit institutes/Tour Dik	80 000,00	-	0%	Procurement in progress.
Contr:Event Promoters/Tour business plan competition	200 000,00	2 965,44	1%	In progress, project in phase 3.
Oc:Catering Municipal Act/Tour business plan competition	70 000,00	18 564,46	27%	In progress, project in phase 3.
Oc:Transport-events/Tour business plan competition	30 000,00	6 100,00	20%	In progress, project in phase 3.
Non-Prof:other non-profit institutes/Tour business plan competition	50 000,00	27 510,92	55%	In progress, project in phase 3.
N-P Ub Sch: School Supp(Oth Ed Institute)Tour business plan com	100 400,00	-	0%	In progress, project in phase 3.
OS:B & A Proj management/Indaba Trade Expo	80 000,00	-	0%	In progress, expo to be held in May 2017.
Contri: Exhibit Installers/Indaba Trade Expo	50 000,00	-	0%	In progress, expo to be held in May 2017.
Oc:adv/pub/Mark-Corp &Mun act/Indaba Trade Expo	2 000,00	-	0%	In progress, expo to be held in May 2017.
Oc: T&S Dom-accomodation/ Indaba Trade Expo	50 000,00	-	0%	In progress, expo to be held in May 2017.
Oc: T&S Dom-Food Bev(Served)/Indaba Trade Expo	25 000,00	-	0%	In progress, expo to be held in May 2017.
Oc:adv/pub/Mark-gift&promotion Item/Indaba Trade Expo	2 000,00	-	0%	In progress, expo to be held in May 2017.
Oc: T&S Dom TRP-W/out Opr Own Trans/Indaba Trade Expo	8 000,00	-	0%	In progress, expo to be held in May 2017.
Os:Cleaning Serv/Indaba Trade Expo	3 250,00	-	0%	In progress, expo to be held in May 2017.
Oc:Catering Municipal Act/Tour Ass	18 000,00	199,90	1%	In progress, quarterly meetings are held.
C&PS: I&P Town Planner/ Tour Arts and Craft Centre	50 000,00	-	0%	In progress, budget to be spent during the course of the year.
Contri: Catering Serv/ Community Awareness Campaign	130 000,00	117 451,73	90%	In progress, Magareng event.
Contr:Event Promoter/Community Awareness Campaign	130 000,00	92 262,52	71%	In progress, Magareng event.
C&PS: I&P Land&Quantity Survey/gong-gong	665 000,00	-	0%	In progress, awaiting comments on EIA.
<b>IDP</b>				
Oc:Catering Municipal Act/IDP Steering Committee Meeting	8 000,00	-	0%	To be utilised when IDP steering committee meetings are held.
Inv-Mat&Supp/printing and stationery/IDP Projects	55 000,00	-	0%	The funds will be utilised during the printing of the draft IDP and final IDP.
<b>TOTAL</b>	<b>8 141 600,00</b>	<b>1 061 401,05</b>	<b>13%</b>	

The actual spending on special projects for Planning & Development amounted to R1, 061 401.05 for the month.



Actual operating expenditure of Project Management & Advisory Services is R9, 887 557 as compared to the year-to-date projected budget of R12, 158 354. The expenditure compared to the year-to-date budget will improve as the financial year progresses.

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

DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICES</b>				
<b>INFRASTRUCTURE SERVICES</b>				
<b>DIRECTORATE</b>				
Oc:Catering Municipal Act/District Forum Meeting	6 000,00	1 440,00	24%	Spending on track.
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
Oc: T&S Dom-accomodation/RAMS	606 750,00	-	0%	In implementation. First claim submitted late was submitted late in September 2016. Claims to be submitted according to progress and deliverables.
Oc:adv/pub/Mark-Corp & Mun act/RAMS	606 750,00	-	0%	In implementation. First claim submitted late was submitted late in September 2016. Claims to be submitted according to progress and deliverables.
Oc: T&S Dom public Transport-Air transport/RAMS	606 750,00	-	0%	In implementation. First claim submitted late was submitted late in September 2016. Claims to be submitted according to progress and deliverables.
Oc: T&S Dom public Transport-Road transport/RAMS	606 750,00	-	0%	In implementation. First claim submitted late was submitted late in September 2016. Claims to be submitted according to progress and deliverables.
DM NC:FB-Plan & Dev/O&M Magareng EL	250 000,00	-	0%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Road Transport/O&M Magareng	500 000,00	-	0%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Waste Water Management/O&M Magareng	750 000,00	(74 959,60)	-10%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted. The negative amount is an incorrect allocation memo to be sent to Finance to do correction.
DM NC:FB-Water /O&M Magareng	1 000 000,00	-	0%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Plan & Dev/O&M Phokwane EL	500 000,00	356 909,40	71%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Road Transport /O&M Phokwane	250 000,00	-	0%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Waste Water Management/O&M Phokwane	750 000,00	287 913,40	38%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Water /O&M Phokwane	1 000 000,00	44 825,20	4%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Plan & Dev/O&M Dikgatlong EL	250 000,00	-	0%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Road Transport /O&M Dikgatlong	500 000,00	42 614,04	9%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Waste Water Management/O&M Dikgatlong	750 000,00	-	0%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Water /O&M Dikgatlong	1 000 000,00	94 556,95	9%	In implementation. Claims to be submitted as activities are completed. Continuous activities until funds are depleted.
DM NC:FB-Road Transport /O&M Sol Plaatje	1 500 000,00	-	0%	In implementation. First claim was planned for October 2016, no claim was submitted by the municipality.
DM NC:FB-Waste Water Management/O&M Sol Plaatje	1 000 000,00	169 854,76	17%	In Implementation. No claims received yet. SolPlaatje plans to finish in December 2016. Claim to be submitted in January 2017.
OS:B & A Proj management/Khutso Pula Nala	1 500 000,00	1 500 000,00	100%	Work on contracted services and environmental awareness is completed. LM's to spend rest of funds on own cleaning programmes. Claims will be submitted and paid on progress. To be completed by December 2016.
Oc:Honoraria(Voluntary work) /Khutso Pula Nala	500 000,00	297 564,70	60%	Work on contracted services and environmental awareness is completed. LM's to spend rest of funds on own cleaning programmes. Claims will be submitted and paid on progress. To be completed by December 2016.



DESCRIPTION	FULL YEAR BUDGET 2015/16	YTD ACTUAL	% SPENT	COMMENT
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICES</b>				
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>				
DM NC:FB-Water /Cap Pr Magareng	5 000 000,00	-	0%	Still to go out on tender. Still awaiting final DWS approvals.
DM NC:FB-Water /Cap Pr Dikgatlong Vehicle	1 400 000,00	-	0%	In tender stage.
DM NC:FB-Waste Water Management/Cap Pr Phokwane	4 500 000,00	3 208 884,84	71%	In Implementation. To be completed later because work was halted due to contractor
DM NC:FB-Water /Cap Pr Windsorholpan RBIG project	5 000 000,00	-	0%	In Implementation. To be completed later because work was halted due to contractor
DM NC:FB-Water /Cap Pr Dikgatlong water	3 600 000,00	-	0%	In implementation. Halted because we are still awaiting for DWS approval to continue.
DM NC:FB-Water /Cap Pr Dikgatlong R	2 600 000,00	-	0%	Still in bid evaluation stage. Appointment to be made in November 2016. Est completion is July 2017.
DM NC:FB-Road Transport/Cap Pr Sol Plaatje	5 000 000,00	-	0%	Still in bid evaluation stage. Appointment to be made in November 2016. Est completion is July 2017.
DM NC:FB-Plan & Dev/O&M FBDM EL-EPWP	400 000,00	-	0%	In Implementation. SolPlaatje plans to claim about 60% in December 2016.
DM NC:FB-Road Transport / Maint FBDM-EPWP	100 000,00	-	0%	Tenders for Dikgatlong & Magareng closed, expect appointments in November 2016. Specifications for Phokwane not yet approved because LM not certain on other projects. Still await specifications from Sol Plaatje.
DM NC:FB-Waste Water Management/ Maint FBDM-EPWP	500 000,00	-	0%	Tenders for Dikgatlong & Magareng closed, expect appointments in November 2016. Specifications for Phokwane not yet approved because LM not certain on other projects. Still await specifications from Sol Plaatje.
DM NC:FB-Water / Maint FBDM-EPWP	4 000 000,00	-	0%	Tenders for Dikgatlong & Magareng closed, expect appointments in November 2016. Specifications for Phokwane not yet approved because LM not certain on other projects. Still await specifications from Sol Plaatje.
DM NC:FB-Waste Water Management/Cap Pr Phokwane GUL	500 000,00	-	0%	Tenders for Dikgatlong & Magareng closed, expect appointments in November 2016. Specifications for Phokwane not yet approved because LM not certain on other projects. Still await specifications from Sol Plaatje.
DM NC:FB-Waste Water Management/ Cap Pr Phokwane R	1 200 000,00	-	0%	Tender document complete, Phokwane still to decide whether to change project.
<b>HOUSING</b>				
Inv-Mat&Supp/printing and stationery/Housing Consumer Education	20 000,00	-	0%	On going, expenditure to be incurred during the financial year.
Oc:Catering Municipal Act/ Housing Steering Committee Meeting	15 000,00	-	0%	On going, expenditure to be incurred during the financial year.
<b>TOTAL</b>	<b>48 268 000,00</b>	<b>5 929 603,69</b>	<b>12%</b>	

The actual spending on special projects for Project Management & Advisory Services amounted to R5, 929 603.69 for the month.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M04 October									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	7 866	5 443	-	544	2 141	1 814	327	18%	5 443
Transfers recognised - operational	110 413	112 991	-	(336)	46 030	35 139	10 891	31%	112 991
Other own revenue	2 779	1 211	-	10	89	391	(302)	-77%	139
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>121 058</b>	<b>119 645</b>	<b>-</b>	<b>218</b>	<b>48 259</b>	<b>37 344</b>	<b>10 916</b>	<b>29%</b>	<b>118 573</b>
Employee costs	52 744	61 215	-	4 006	16 232	17 597	(1 365)	-8%	61 215
Remuneration of Councillors	5 988	6 715	-	498	1 818	1 947	(130)	-7%	6 715
Depreciation & asset impairment	4 927	3 827	-	-	-	1 110	(1 110)	-100%	3 827
Finance charges	2 397	2 166	-	-	-	-	-	-	2 166
Materials and bulk purchases	3 521	4 406	-	368	1 817	796	1 021	128%	4 406
Transfers and grants	54 621	61 335	-	3 367	4 432	10 427	(5 995)	-57%	61 335
Other expenditure	13 358	20 605	-	1 809	6 790	7 749	(959)	-12%	20 605
<b>Total Expenditure</b>	<b>137 555</b>	<b>160 269</b>	<b>-</b>	<b>10 048</b>	<b>31 089</b>	<b>39 626</b>	<b>(8 536)</b>	<b>-22%</b>	<b>160 269</b>
<b>Surplus/(Deficit)</b>	<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>(9 830)</b>	<b>17 170</b>	<b>(2 282)</b>	<b>19 452</b>	<b>-852%</b>	<b>(41 696)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>(9 830)</b>	<b>17 170</b>	<b>(2 282)</b>	<b>19 452</b>	<b>-852%</b>	<b>(41 696)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>(9 830)</b>	<b>17 170</b>	<b>(2 282)</b>	<b>19 452</b>	<b>-852%</b>	<b>(41 696)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>5 582 005</b>	<b>19 036</b>	<b>-</b>	<b>1 759</b>	<b>1 925</b>	<b>3 625</b>	<b>(1 700)</b>	<b>-47%</b>	<b>19 036</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	5 582 005	19 036	-	1 759	1 925	3 625	(1 700)	-47%	19 036
<b>Total sources of capital funds</b>	<b>5 582 005</b>	<b>19 036</b>	<b>-</b>	<b>1 759</b>	<b>1 925</b>	<b>3 625</b>	<b>(1 700)</b>	<b>-47%</b>	<b>19 036</b>
<b>Financial position</b>									
Total current assets	77 476	77 476	-	-	88 448	-	-	-	44 837
Total non current assets	61 617	61 617	-	-	63 692	-	-	-	67 065
Total current liabilities	22 961	22 961	-	-	18 812	-	-	-	25 487
Total non current liabilities	32 375	32 375	-	-	32 375	-	-	-	34 730
<b>Community wealth/Equity</b>	<b>83 757</b>	<b>51 685</b>	<b>-</b>	<b>-</b>	<b>100 953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51 685</b>
<b>Cash flows</b>									
Net cash from (used) operating	(11 670)	(20 103)	-	-	16 858	5 379	11 479	213%	(20 103)
Net cash from (used) investing	(4 782)	(15 229)	-	-	(1 793)	(2 908)	1 115	-38%	(15 229)
Net cash from (used) financing	(1 785)	(1 800)	-	-	-	-	-	-	(1 800)
<b>Cash/cash equivalents at the month/year end</b>	<b>69 246</b>	<b>41 637</b>	<b>-</b>	<b>-</b>	<b>134 125</b>	<b>81 240</b>	<b>52 885</b>	<b>65%</b>	<b>41 637</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	8 034	375	8	80	1	-	-	78	8 575
<b>Creditors Age Analysis</b>									
Total Creditors	7 911	-	-	-	-	-	-	-	7 911

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		100 801	103 993	-	(190)	46 377	34 547	11 830	34%	103 993
Executive and council		388	420	-	-	-	-	-		420
Budget and treasury office		100 413	103 573	-	(190)	46 377	34 547	11 830	34%	103 573
Corporate services		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		3 650	2 258	-	-	-	-	-		2 258
Public safety		350	1 458	-	-	-	-	-		1 458
Housing		3 300	800	-	-	-	-	-		800
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		16 607	13 394	-	408	1 883	2 797	(914)	-33%	13 394
Planning and development		16 607	13 394	-	408	1 883	2 797	(914)	-33%	13 394
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Standard</b>	2	121 058	119 645	-	218	48 259	37 344	10 916	29%	119 645
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		58 339	69 889	-	3 724	15 277	19 888	(4 612)	-23%	69 890
Executive and council		22 314	27 459	-	1 585	6 540	8 110	(1 569)	-19%	27 459
Budget and treasury office		20 664	22 536	-	1 063	4 030	5 835	(1 805)	-31%	22 536
Corporate services		15 361	19 894	-	1 075	4 706	5 943	(1 237)	-21%	19 895
<i>Community and public safety</i>		11 921	11 869	-	1 145	3 536	3 609	(72)	-2%	11 867
Public safety		5 140	5 728	-	344	1 409	1 666	(258)	-15%	5 726
Housing		6 781	6 141	-	801	2 128	1 943	185	10%	6 141
<i>Economic and environmental services</i>		67 295	72 867	-	4 947	11 383	15 696	(4 313)	-27%	78 512
Planning and development		64 807	69 496	-	4 748	10 552	14 711	(4 159)	-28%	75 141
Environmental protection		2 488	3 371	-	199	831	985	(154)	-16%	3 371
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		-	5 645	-	233	894	433	461	107%	-
<b>Total Expenditure - Standard</b>	3	137 555	160 269	-	10 048	31 089	39 626	(8 536)	-22%	160 269
<b>Surplus/ (Deficit) for the year</b>		(16 497)	(40 624)	-	(9 830)	17 170	(2 282)	19 452	-852%	(40 624)

**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) M04 October										
Vote Description [Insert departmental structure etc 3.]	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Council & Executive		388	420	-	-	-	-	-		420
Vote 2 - Budget & Treasury		100 413	103 573	-	(190)	46 377	34 547	11 830	34,2%	103 573
Vote 3 - Corporate Services		350	1 458	-	-	-	-	-		1 458
Vote 4 - Planning & Development		894	-	-	-	-	-	-		-
Vote 5 - Project Management & Advisory Services		19 013	14 194	-	408	1 883	2 797	(914)	-32,7%	14 194
<b>Total Revenue by Vote</b>	2	121 058	119 645	-	218	48 259	37 344	10 916	29,2%	119 645
<b>Expenditure by Vote</b>	1									
Vote 1 - Council & Executive		22 314	27 459	-	1 585	6 540	8 110	(1 569)	-19,4%	27 459
Vote 2 - Budget & Treasury		20 533	22 536	-	1 063	4 030	5 835	(1 805)	-30,9%	22 536
Vote 3 - Corporate Services		22 989	28 992	-	1 618	6 946	8 594	(1 649)	-19,2%	28 992
Vote 4 - Planning & Development		18 346	20 092	-	1 182	3 686	4 928	(1 242)	-25,2%	20 092
Vote 5 - Project Management & Advisory Services		53 374	61 190	-	4 600	9 888	12 158	(2 271)	-18,7%	61 190
<b>Total Expenditure by Vote</b>	2	137 555	160 269	-	10 048	31 089	39 626	(8 536)	-21,5%	160 269
<b>Surplus/ (Deficit) for the year</b>	2	(16 497)	(40 624)	-	(9 830)	17 170	(2 282)	19 452	-852,4%	(40 624)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Rental of facilities and equipment		644	1 081	-	7	28	357	(329)	-92%	9
Interest earned - external investments		7 866	5 443	-	544	2 141	1 814	327	18%	5 443
Transfers recognised - operational		110 413	112 991	-	(336)	46 030	35 139	10 891	31%	112 991
Other revenue		2 135	100	-	3	60	33	27	82%	100
Gains on disposal of PPE		-	30	-	-	-	-	-	-	30
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>121 058</b>	<b>119 645</b>	<b>-</b>	<b>218</b>	<b>48 259</b>	<b>37 344</b>	<b>10 916</b>	<b>29%</b>	<b>118 573</b>
<b>Expenditure By Type</b>										
Employee related costs		52 744	61 215	-	4 006	16 232	17 597	(1 365)	-8%	61 215
Remuneration of councillors		5 988	6 715	-	498	1 818	1 947	(130)	-7%	6 715
Debt impairment		-	3	-	-	-	-	-	-	3
Depreciation & asset impairment		4 927	3 827	-	-	-	1 110	(1 110)	-100%	3 827
Finance charges		2 397	2 166	-	-	-	-	-	-	2 166
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		3 521	4 406	-	368	1 817	796	1 021	128%	4 406
Contracted services		-	-	-	855	3 572	-	3 572	#DIV/0!	-
Transfers and grants		54 621	61 335	-	3 367	4 432	10 427	(5 995)	-57%	61 335
Other expenditure		13 141	20 392	-	954	3 218	7 749	(4 531)	-58%	20 392
Loss on disposal of PPE		216	210	-	-	-	-	-	-	210
<b>Total Expenditure</b>		<b>137 555</b>	<b>160 269</b>	<b>-</b>	<b>10 048</b>	<b>31 089</b>	<b>39 626</b>	<b>(8 536)</b>	<b>-22%</b>	<b>160 269</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>(9 830)</b>	<b>17 170</b>	<b>(2 282)</b>	<b>19 452</b>	<b>(0)</b>	<b>(41 696)</b>
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>(9 830)</b>	<b>17 170</b>	<b>(2 282)</b>			<b>(41 696)</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>(9 830)</b>	<b>17 170</b>	<b>(2 282)</b>			<b>(41 696)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>(9 830)</b>	<b>17 170</b>	<b>(2 282)</b>			<b>(41 696)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(16 497)</b>	<b>(40 624)</b>	<b>-</b>	<b>(9 830)</b>	<b>17 170</b>	<b>(2 282)</b>			<b>(41 696)</b>

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - MID October										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council & Executive		192 370	79	–	–	13	79	(67)	0%	79
Vote 2 - Budget & Treasury		3 317 459	1 746	–	–	5	–	5	0%	1 746
Vote 3 - Corporate Services		346 100	5 165	–	1 759	1 900	–	1 900	#DIV/0!	5 165
Vote 4 - Planning & Development		1 605 818	46	–	–	8	46	(38)	-83%	46
Vote 5 - Project Management & Advisory Services		120 257	12 000	–	–	–	3 500	(3 500)	-100%	12 000
<b>Total Capital single-year expenditure</b>	4	<b>5 582 005</b>	<b>19 036</b>	<b>–</b>	<b>1 759</b>	<b>1 925</b>	<b>3 625</b>	<b>(1 700)</b>	<b>-47%</b>	<b>19 036</b>
<b>Total Capital Expenditure</b>		<b>5 582 005</b>	<b>19 036</b>	<b>–</b>	<b>1 759</b>	<b>1 925</b>	<b>3 625</b>	<b>(1 700)</b>	<b>-47%</b>	<b>19 036</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>3 855 929</b>	<b>2 860</b>	<b>–</b>	<b>–</b>	<b>67</b>	<b>79</b>	<b>(12)</b>	<b>-15%</b>	<b>2 860</b>
Executive and council		192 370	79	–	–	13	79	(67)	-84%	79
Budget and treasury office		3 317 459	1 746	–	–	5	–	5	#DIV/0!	1 746
Corporate services		346 100	1 035	–	–	50	–	50	#DIV/0!	1 035
<b>Community and public safety</b>		<b>–</b>	<b>4 120</b>	<b>–</b>	<b>1 759</b>	<b>1 850</b>	<b>–</b>	<b>1 850</b>		<b>4 120</b>
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	4 120	–	1 759	1 850	–	1 850		4 120
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
<b>Economic and environmental services</b>		<b>1 726 076</b>	<b>12 040</b>	<b>–</b>	<b>–</b>	<b>8</b>	<b>3 530</b>	<b>(3 522)</b>	<b>-100%</b>	<b>12 040</b>
Planning and development		1 726 076	12 030	–	–	8	3 530	(3 538)	-100%	12 030
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	10	–	–	–	–	–		10
<b>Trading services</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Other</b>		<b>–</b>	<b>16</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>16</b>	<b>(16)</b>	<b>-100%</b>	<b>16</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>5 582 005</b>	<b>19 036</b>	<b>–</b>	<b>1 759</b>	<b>1 925</b>	<b>3 625</b>	<b>(1 700)</b>	<b>-47%</b>	<b>19 036</b>
<b>Funded by:</b>										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	–	–	–	–	–	–		–
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		5 582 005	19 036	–	1 759	1 925	3 625	(1 700)	-47%	19 036
<b>Total Capital Funding</b>		<b>5 582 005</b>	<b>19 036</b>	<b>–</b>	<b>1 759</b>	<b>1 925</b>	<b>3 625</b>	<b>(1 700)</b>	<b>-47%</b>	<b>19 036</b>

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

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		3 275	1 637		2 007	1 637
Call investment deposits		66 000	40 000		76 777	40 000
Consumer debtors		-	-		-	-
Other debtors		7 157	2 000		8 575	2 000
Current portion of long-term receivables		741	900		741	900
Inventory		303	300		347	300
<b>Total current assets</b>		<b>77 476</b>	<b>44 837</b>	<b>-</b>	<b>88 448</b>	<b>44 837</b>
<b>Non current assets</b>						
Long-term receivables		8 598	8 679		8 598	8 679
Investments		5 550	5 250		5 550	5 250
Investment property						
Investments in Associate						
Property, plant and equipment		46 728	52 063		49 422	52 063
Agricultural						
Biological assets						
Intangible assets		740	443		122	443
Other non-current assets		-	631		-	631
<b>Total non current assets</b>		<b>61 617</b>	<b>67 065</b>	<b>-</b>	<b>63 692</b>	<b>67 065</b>
<b>TOTAL ASSETS</b>		<b>139 093</b>	<b>111 902</b>	<b>-</b>	<b>152 140</b>	<b>111 902</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-		-	-
Borrowing		1 988	487		1 988	487
Consumer deposits						
Trade and other payables		11 532	15 000		7 911	15 000
Provisions		9 441	10 000		8 913	10 000
<b>Total current liabilities</b>		<b>22 961</b>	<b>25 487</b>	<b>-</b>	<b>18 812</b>	<b>25 487</b>
<b>Non current liabilities</b>						
Borrowing		4 661	4 899		4 661	4 899
Provisions		27 714	29 832		27 714	29 832
<b>Total non current liabilities</b>		<b>32 375</b>	<b>34 730</b>	<b>-</b>	<b>32 375</b>	<b>34 730</b>
<b>TOTAL LIABILITIES</b>		<b>55 336</b>	<b>60 217</b>	<b>-</b>	<b>51 187</b>	<b>60 217</b>
<b>NET ASSETS</b>	2	<b>83 757</b>	<b>51 685</b>	<b>-</b>	<b>100 953</b>	<b>51 685</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		48 172	36 095		65 368	36 095
Reserves		35 585	15 590		35 585	15 590
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>83 757</b>	<b>51 685</b>	<b>-</b>	<b>100 953</b>	<b>51 685</b>

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

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Ratepayers and other		2 292	1 181	-	-	(223)	357	(580)	-162%	1 181
Government - operating		112 569	111 813	-	-	46 030	35 139	10 891	31%	111 813
Government - capital		-	-	-	-	-	-	-	-	-
Interest		7 866	5 443	-	-	2 141	1 814	327	18%	5 443
Payments										
Suppliers and employees		(78 891)	(74 710)	-	-	(25 731)	(23 356)	2 375	-10%	(74 710)
Finance charges		(884)	(2 165)	-	-	-	-	-	-	(2 165)
Transfers and Grants		(54 621)	(61 665)	-	-	(5 359)	(8 575)	(3 216)	38%	(61 665)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(11 670)</b>	<b>(20 103)</b>	<b>-</b>	<b>-</b>	<b>16 858</b>	<b>5 379</b>	<b>11 479</b>	<b>213%</b>	<b>(20 103)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts		1 100								
Payments		(300)								
Capital assets		(5 582)	(15 229)	-	-	(1 793)	(2 908)	(1 115)	38%	(15 229)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4 782)</b>	<b>(15 229)</b>	<b>-</b>	<b>-</b>	<b>(1 793)</b>	<b>(2 908)</b>	<b>(1 115)</b>	<b>38%</b>	<b>(15 229)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Payments										
Repayment of borrowing		(1 785)	(1 800)	-	-	-	-	-	-	(1 800)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 785)</b>	<b>(1 800)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 800)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(18 237)</b>	<b>(37 132)</b>	<b>-</b>	<b>-</b>	<b>15 065</b>	<b>2 471</b>			<b>(37 132)</b>
Cash/cash equivalents at beginning:		87 483	78 769	-	-	119 060	78 769			78 769
Cash/cash equivalents at month/year end:		69 246	41 637	-	-	134 125	81 240			41 637

## 5. SUPPORTING DOCUMENTATION

### Material variance explanations

DC9 Frances Baard - Supporting Table SC1 Material variance explanations - M04 October				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Property rates</u>			
	Rental of facilities and equipment	-92%	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	18%	Interest earned will improve as the year progress.	None needed.
	Other income	82%	The revenue expected from other sources will improve as the year progress.	None needed.
2	<u>Employee related costs</u>			
	Salaries	-8%	Employee related cost is lower than budgeted for.	There will be an improvement as from November 2016, after 13th cheques payments are made.
	Other Materials	128%	Will be used at the end of the financial year.	None needed.
	Transfers and grants	-57%	Will improve as the year progress and projects are implemented within the local municipalities.	Communicate with local municipalities to utilise the funds available to them from the district municipality for the relevant projects.
	Other expenditure	-58%	Less money spent on other expenditure than anticipated.	Consult with managers, to ensure that spending is as planned.
3	<u>0</u>			
	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	213%	Net cash from operating activities is above the year-to-date budget as a result of expenditure being lower than budgeted	None needed.
	Net cash from operating / (used) Investing Activities	0%	Payments relating to capital assets will improve as the year progress	None needed.

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



## Table SC2 Monthly Budget Statement - performance indicators

DC9 Frances Baard - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October							
Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Percentage</b>							
<b><u>Borrowing Management</u></b>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		3,4%	4,4%	0,0%	3,1%	0,0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,3%	3,7%	0,0%	0,0%	5,5%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		21,7%	39,4%	0,0%	14,4%	39,4%
Gearing	Long Term Borrowing/ Funds & Reserves		13,1%	31,4%	0,0%	13,1%	31,4%
<b><u>Liquidity</u></b>							
Current Ratio 1	Current assets/current liabilities	1	337,4%	175,9%	0,0%	470,2%	175,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		325,9%	184,0%	0,0%	448,3%	184,0%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13,6%	9,7%	0,0%	37,1%	9,8%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Other Indicators</u></b>							
Employee costs	Employee costs/Total Revenue - capital revenue		43,6%	51,2%	0,0%	33,6%	51,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,9%	3,7%	0,0%	0,8%	1,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6,0%	5,0%	0,0%	0,0%	7,5%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		288,8%	250,8%	0,0%	112,1%	1146,3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		13,3	-	-	5,0	0,7

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 51.6%.

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 - M04 October											
Description	NT Code	Budget Year 2016/17								Total	Bad Debts
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R thousands											
<b>Debtors Age Analysis By Revenue Source</b>											
Rates	1200										
Electricity	1300										
Water	1400										
Sewerage / Sanitation	1500										
Refuse Removal	1600										
Housing (Rental Revenue)	1700										
Other	1900	8 034	375	8	80	1	-	-	78	8 575	
<b>Total By Revenue Source</b>	<b>2000</b>	<b>8 034</b>	<b>375</b>	<b>8</b>	<b>80</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>78</b>	<b>8 575</b>	
<b>Debtors Age Analysis By Customer Category</b>											
Government	2200	135	260	4	27	-	-	-	-	426	
Business	2300	-	-	-	-	-	-	-	-	-	
Households	2400	-	-	-	-	-	-	-	-	-	
Other	2500	7 899	115	3	53	1	-	-	78	8 149	
<b>Total By Customer Category</b>	<b>2600</b>	<b>8 034</b>	<b>375</b>	<b>8</b>	<b>80</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>78</b>	<b>8 575</b>	

Municipal debtors consist of three main groups, namely:

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

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

- ***Provincial and Local Government***

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

- Dikgatlong local municipality R6, 416.73 for the Koopmansfontein streetlights.

- ***Post-Service Benefits***

- There is one outstanding debt reflected for more than 90 days as at 31 October 2016. Kgantsi N.G R23 190 for under payment of post medical aid contribution benefit.

- ***Sundry Debtors***

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

- Moloi M.M R53, 716.42 for benefit of using the municipal vehicle.

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

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October										
Description	NT Code	Budget Year 2016/17								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900	7 911	-	-	-	-	-	-	-	7 911
<b>Total By Customer Type</b>	<b>2600</b>	<b>7 911</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 911</b>

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

### Salary Payment:

Salary payments are under adequate control and occur according to approved policies and agreement in terms of the Bargaining Council. Salary increase of 6% for staff has been implemented as from the 1<sup>st</sup> July 2016 – 30 June 2017 and 6.73% for the directors.

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

**Trade Creditors:**

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

<b>PAYMENTS</b>		
Total value of all payments		<b>R 13 555 722</b>
Electronic transfers		157
Cheques issued		8
<b>SALARIES</b>		
Number of salary beneficiaries		<b>167</b>
Councillors		<b>27</b>
<b>Total Councillors</b>	<b>27</b>	
* Councillors Position - Vacant	0	
* Councillors with Remuneration	27	
* Councillors without Remuneration	0	
<b>Employees</b>		<b>140</b>
* Remunerated Employee's	130	
* <b>Remunerated Terminated Employees</b>		
	8	
Pensioners	2	
<b>Total remuneration paid</b>		<b>3 982 087</b>
Councillors		676 409
Employees		3 481 589
Pensioners		2 841

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

**SUPPLY CHAIN MANAGEMENT:**

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

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

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

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

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

Ms L Ndlazi went on training for the MFMA programme during October 2016.

- **Demand Management**

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

- **Acquisition Management**

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

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

1. Infill development in Winsorton –MVD Khalahari-R119 533.33

**Total orders issued total R 6 423 417.45**

**Per department**

Council and Executive	R 58 678.99
Municipal Manager	R 21 932.87
Finance	R 29 953.89
Administration	R3 597 115.45
Planning and Development	R 616 239.65
Technical Service	R2 099 496.60

- **Disposal Management**

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

- **Deviations**

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

- **Issues from Stores**

**Total orders issued total R24 827.10**

**Issues per department**

Council	R 0.00
Municipal Manager	R 2 893.11
Finance	R 4 071.71
Administration	R 12 193.20
Planning and Development	R 1 936.65
Technical Service	R 3 732.43

- **List of accredited Service Providers**

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

- **Support to Local Municipalities**

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

- **Orders outstanding more than 30 days**

Orders outstanding for more than 30 days

COMPANY	60 DAYS	90 DAYS	COMMENT
ALTIMAX		R57, 000.00	Project Not Completed Yet
CELEBRITY COOLING CC	R55, 966.65		Maintenance Contract For Year
IDEAHUB	R455, 714.36		Project Not Completed Yet
WORKWEAR	R1, 816.41		Partial Delivery
WORLDWIDE TRAVEL TOURS	R9, 342.01		Invoice Not Received

Table SC5 Monthly Budget Statement - investment portfolio

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
Investments by maturity Name of institution & investment ID	Ref	Period of	Type of	Expiry date	Accrued	Yield for the	Market	Change in	Market
		Investment	Investment	of	interest for	month 1	value at	market	value at end
R thousands		Yrs/Months		investment	the month	(%)	beginning	value	of the
							of the		month
<u>Municipality</u>									
NEDCOR		1	notice	27-Jun-17	507 825	9,2%	5 550		5 550
NEDCOR		1	call	31-Oct-16	28 452	6,7%	5 000		5 000
RMB		1	call	31-Oct-16	23 305	6,9%	4 000		4 000
STANDARD BANK		1	call	31-Oct-16	34 652	6,8%	6 000		6 000
ABSA		1	call	31-Oct-16	16 944	6,7%	3 000		3 000
STANDARD BANK		4	notice	24-Nov-16	32 256	7,8%	5 000		5 000
NEDCOR		4	notice	24-Nov-16	32 342	7,9%	5 000		5 000
NEDCOR		4	notice	18-Nov-16	30 040	7,9%	4 500		4 500
STANDARD BANK		4	notice	18-Nov-16	29 528	7,7%	4 500		4 500
ABSA		4	notice	18-Nov-16	28 741	7,5%	4 500		4 500
RMB		4	notice	18-Nov-16	28 091	7,4%	4 500		4 500
NEDCOR		4	notice	09-Feb-17	54 016	8,0%	8 000		8 000
ABSA		4	notice	09-Feb-17	51 978	7,7%	8 000		8 000
RMB		4	notice	09-Feb-17	43 442	7,3%	7 000		7 000
STANDARD BANK		4	notice	09-Feb-17	53 167	7,8%	8 000		8 000
TOTAL INVESTMENTS AND INTEREST					995		82 550	-	82 550
TOTAL INVESTMENTS AND INTEREST	2				995		82 550	-	82 550

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

Table SC6 Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		104 279	110 093	-	(1 136)	45 230	27 523	17 707	64,3%	110 093
Local Government Equitable Share		10 002	8 958		-	43 923	2 240	41 684	1861,3%	8 958
Special Contribution: Councillor Remuneration		-	-		-	-	-	-		-
Levy replacement	3	88 934	96 458		(742)	233	24 115	(23 882)	-99,0%	96 458
Finance Management Grant		1 250	1 250		56	224	313	(88)	-28,2%	1 250
Municipal Systems Improvement		940	-		-	-	-	-		-
Extended Public Works Programme		1 000	1 000		-	-	250	(250)	-100,0%	1 000
Roads asset management		2 153	2 427		(450)	850	607	243	40,0%	2 427
<b>Provincial Government:</b>		8 200	1 500	-	800	800	375	425	113,3%	1 500
Housing	4	1 050	800		800	800	200	600	100,0%	800
Near Grant		350	350		-	-	88	(88)	-100,0%	350
Fire Fighting Equipment Grant		350	350		-	-	88	(88)	-100,0%	350
NC Tourism		200	-		-	-	-	-		-
Housing Project		2 250	-		-	-	-	-		-
District Aids Programme		-	-		-	-	-	-		-
Operation Khptso Pula Nala		4 000	-		-	-	-	-		-
Other transfers and grants [ABSA Donation]		-	-		-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		90	220	-	-	-	-	-	#DIV/0!	220
SETA Skills Grant		90	220	-	-	-	-	-	#DIV/0!	220
<b>Total Operating Transfers and Grants</b>	5	112 569	111 813	-	(336)	46 030	27 898	18 132	65,0%	111 813
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	112 569	111 813	-	(336)	46 030	27 898	18 132	65,0%	111 813



Table SC7 Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M04 October										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		104 233	110 093	-	3 367	4 432	5 991	(1 559)	-26,0%	110 093
Local Government Equitable Share		10 002	8 958		3 360	4 234	4 234	-		8 958
Special Contribution: Councillor Remuneration		-			-	-	-	-		-
Levy replacement		88 934	96 458		7	198	198	-		96 458
Finance Management Grant		1 250	1 250		-	-	417	(417)	-100,0%	1 250
Municipal Systems Improvement		894	-		-	-	-	-		-
Extended Public Works Programme		1 000	1 000		-	-	333	(333)	-100,0%	1 000
Roads asset management		2 153	2 427		-	-	809	(809)	-100,0%	2 427
Provincial Government:		6 090	1 500	-	-	-	500	(500)	-100,0%	1 500
Housing		1 050	800		-	-	267	(267)	-100,0%	800
Near Grant		350	350		-	-	117	(117)		350
Fire Fighting Equipment Grant		-	350		-	-	117	(117)	-100,0%	350
NC Tourism		-	-		-	-	-	-		-
Housing Project		2 250	-		-	-	-	-		-
District Aids Programme		388	-		-	-	-	-		-
Environmental Health Recycling Project		52	-		-	-	-	-		-
Operation Khptso Pula Nala		2 000	-		-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		90	220	-	-	-	73	(73)		220
SETA Skills Grant		90	220	-	-	-	73	(73)		220
Total operating expenditure of Transfers and Grants:		110 413	111 813	-	3 367	4 432	6 565	(2 132)	-32,5%	111 813
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>110 413</b>	<b>111 813</b>	<b>-</b>	<b>3 367</b>	<b>4 432</b>	<b>6 565</b>	<b>(2 132)</b>	<b>-32,5%</b>	<b>111 813</b>

Table SC8 Monthly Budget Statement - councilor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
Summary of Employee and Councillor remuneration	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary		4 095	4 792		396	1 395	1 597	(202)	-13%	4 792
Pension Contributions		194	212		-	16	71	(54)	-77%	212
Medical Aid Contributions		17	-		-	1	-	1	#DIV/0!	-
Motor vehicle allowance		1 368	1 390		84	327	463	(137)	-30%	1 390
Cell phone and other allowances		275	223		17	78	74	4	5%	223
Workmen's Compensation		39	-		-	-	-	-	-	-
Other benefits and allowances		-	98		-	-	33	(33)	-100%	98
<b>Sub Total - Councillors</b>		<b>5 988</b>	<b>6 715</b>	<b>-</b>	<b>498</b>	<b>1 818</b>	<b>2 238</b>	<b>(421)</b>	<b>-19%</b>	<b>6 715</b>
% increase	4		12,1%							12,1%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	4 012	4 759		277	1 118	198	920	464%	4 759
Pension and UIF Contributions		470	401		38	152	17	136	811%	401
Medical Aid Contributions		-	-		3	11	-	11	#DIV/0!	-
Overtime		-	-		-	-	-	-	-	-
Performance Bonus		592	440		-	-	-	-	-	440
Motor Vehicle Allowance		307	487		47	190	41	149	367%	487
Cellphone Allowance		60	96		7	27	8	19	242%	96
Housing Allowances		-	-		1	3	-	3	#DIV/0!	-
Other benefits and allowances		-	67		2	8	6	2	37%	67
Payments in lieu of leave		458	100		-	-	-	-	-	100
Long service awards		-	-		-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-		3	259	-	259	#DIV/0!	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 898</b>	<b>6 350</b>	<b>-</b>	<b>377</b>	<b>1 769</b>	<b>269</b>	<b>1 500</b>	<b>557%</b>	<b>6 350</b>
% increase	4		7,7%							7,7%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		30 323	40 521		2 691	10 757	13 309	(2 551)	-19%	40 521
Pension and UIF Contributions		5 116	6 733		436	1 743	2 228	(485)	-22%	6 733
Medical Aid Contributions		1 587	1 655		137	543	552	(8)	-2%	1 655
Overtime		-	-		11	40	-	40	#DIV/0!	-
Performance Bonus		2 297	-		-	-	-	-	-	-
Motor Vehicle Allowance		3 998	3 456		275	1 063	1 111	(48)	-4%	3 456
Cellphone Allowance		145	123		10	39	33	6	18%	123
Housing Allowances		390	391		29	113	130	(18)	-14%	391
Other benefits and allowances		991	448		41	164	144	20	14%	448
Payments in lieu of leave		1 216	850		-	-	-	-	-	850
Long service awards		201	152		-	-	-	-	-	152
Post-retirement benefit obligations	2	581	536		-	-	179	(179)	-100%	536
<b>Sub Total - Other Municipal Staff</b>		<b>46 845</b>	<b>54 865</b>	<b>-</b>	<b>3 630</b>	<b>14 463</b>	<b>17 685</b>	<b>(3 222)</b>	<b>-18%</b>	<b>54 865</b>
% increase	4		17,1%							17,1%
<b>Total Parent Municipality</b>		<b>58 731</b>	<b>67 930</b>	<b>-</b>	<b>4 504</b>	<b>18 049</b>	<b>20 193</b>	<b>(2 143)</b>	<b>-11%</b>	<b>67 930</b>
			15,7%							15,7%
Unpaid salary, allowances & benefits in arrears:										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>58 731</b>	<b>67 930</b>	<b>-</b>	<b>4 504</b>	<b>18 049</b>	<b>20 193</b>	<b>(2 143)</b>	<b>-11%</b>	<b>67 930</b>
% increase	4		15,7%							15,7%
<b>TOTAL MANAGERS AND STAFF</b>		<b>52 743</b>	<b>61 215</b>	<b>-</b>	<b>4 007</b>	<b>16 232</b>	<b>17 954</b>	<b>(1 722)</b>	<b>-10%</b>	<b>61 215</b>

**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of October 2016 averages 87%. The reason for the deviations is mainly due to, annual leave, sick leave taken and courses attended during the month.

Attendance trends are summarized as follows:

	Senior Management	Middle Management	Supervisory	Clerical
Number of Members	1	3	7	12
Leave	0	15	6	0
Sick Leave	0	0	6	6
Courses / Seminar	0	0	0	8
Meetings	0	0	0	0
Study leave	0	0	0	0
Maternity Leave	0	0	0	0
Family Responsibility	0	0	0	0
Union Meetings	0	0	0	0
Absent	0	0	0	0
Special Leave	0	0	0	0
Over time	0	0	0	0
No. of Workdays Attended	6	27	93	150
Total Workdays	6	42	105	164
Percentage Attendance per Group	100%	64%	89%	91%
Average	87%			

**Personnel Development:**

- One (1) finance intern, one Income & Expenditure clerk and one Supply Chain Management clerk attended the MFMP programme during the month of October 2016.
- The acting CFO attended the CPMD programme during the month of October 2016.

**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).

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

**SUPPORT OF LOCAL MUNICIPALITIES**

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

**mSCOA Implementation Progress**

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

- The municipality has implemented mSCOA as of 1 July 2016;
- An internal training session was held with E-Venus users and all managers to explain the new vote numbers;
- The risk register was reviewed on 22 August 2016, review is scheduled for mid-November 2016; and
- A training session was held by Provincial Treasury during September 2016 regarding the linking of the trial balance to the mSCOA charts.

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 - M04 October									
Description	Ref	Budget Year 2016/17					2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousands</b>	1								
<b>Cash Receipts By Source</b>									
Rental of facilities and equipment		-	-	-	-	-	1 081	1 120	1 176
Interest earned - external investments		6 351	(5 409)	654	544	-	5 443	5 648	5 820
Transfer receipts - operating		39 287	-	7 079	(336)	-	111 813	117 778	124 358
Other revenue		32	(265)	7	3	-	100	100	100
<b>Cash Receipts by Source</b>		<b>45 670</b>	<b>(5 674)</b>	<b>7 740</b>	<b>211</b>	<b>-</b>	<b>118 437</b>	<b>124 646</b>	<b>131 454</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>45 670</b>	<b>(5 674)</b>	<b>7 740</b>	<b>211</b>	<b>-</b>	<b>118 437</b>	<b>124 646</b>	<b>131 454</b>
<b>Cash Payments by Type</b>									
Employee related costs		4 067	3 994	4 165	4 006	-	52 032	59 993	63 306
Remuneration of councillors		505	207	608	498	-	6 379	6 576	6 826
Interest paid		-	-	-	-	-	2 166	4 693	4 548
Bulk purchases - Electricity		-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-
Other materials		-	-	643	368	-	3 966	4 056	4 163
Contracted services		80	726	968	855	-	2 628	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-
Grants and subsidies paid - other		1 213	18	761	3 367	-	61 665	26 457	26 141
General expenses		286	1 984	818	954	-	17 333	18 105	17 488
<b>Cash Payments by Type</b>		<b>6 150</b>	<b>6 928</b>	<b>7 963</b>	<b>10 048</b>	<b>-</b>	<b>146 169</b>	<b>119 879</b>	<b>122 472</b>
<b>Other Cash Flows/Payments by Type</b>									
Capital assets		6	13	15	1 759	-	15 229	656	816
Repayment of borrowing		-	-	-	-	-	1 800	3 000	3 000
Other Cash Flows/Payments		-	-	-	-	-	(5 000)	-	-
<b>Total Cash Payments by Type</b>		<b>6 157</b>	<b>6 940</b>	<b>7 978</b>	<b>11 808</b>	<b>-</b>	<b>158 198</b>	<b>123 535</b>	<b>126 288</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>39 513</b>	<b>(12 614)</b>	<b>(237)</b>	<b>(11 596)</b>	<b>-</b>	<b>(39 761)</b>	<b>1 111</b>	<b>5 166</b>
Cash/cash equivalents at the month/year beginning:		119 060	158 573	145 959	145 722	-	78 769	82 960	82 793
Cash/cash equivalents at the month/year end:		158 573	145 959	145 722	134 125	-	41 636	43 748	48 914

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

DC9 Frances Baard - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	2	-		6	6	-	(6)	#DIV/0!	0%
August	42	546		13	19	546			0%
September	110	1 579		146	165	2 125			1%
October	23	1 500		1 759	1 925	3 625			10%
November	85	2 000							
December	833	500							
January	66								
February	28	4 946							
March	1 769	1 000							
April	54	6 965							
May	649	-						73,6%	28%
June	1 920	-							
<b>Total Capital expenditure</b>	<b>5 582</b>	<b>19 036</b>	<b>-</b>	<b>1 925</b>					

**Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class**

DC9 Frances Baard - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - 04 October										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1							%		
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4 643	16 134	-	1 759	1 831	-	(1 831)	#DIV/0!	16 134
General vehicles		1 244	-	-	-	-	-	-	-	-
Specialised v ehicles		-	3 800	-	1 754	1 754	-	1 754	#DIV/0!	3 800
Plant & equipment		20	-	-	5	69	-	69	#DIV/0!	-
Computers - hardware/equipment		-	53	-	-	-	-	-	-	53
Furniture and other office equipment		329	49	-	-	8	-	8	#DIV/0!	49
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	12 000	-	-	-	-	-	-	12 000
Other Buildings		3 051	-	-	-	-	-	-	-	-
Other		-	232	-	-	-	-	-	-	232
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>										
<b>Intangibles</b>		-	10	-	-	-	-	-	-	10
Computers - software & programming		-	10	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>4 643</b>	<b>16 144</b>	<b>-</b>	<b>1 759</b>	<b>1 831</b>	<b>-</b>	<b>1 831</b>	<b>#DIV/0!</b>	<b>16 144</b>

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

DC9 Frances Baard - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community</u>		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		862	2 892	-	-	-	94	94	100,0%	2 892
General v vehicles		512	1 720							1 720
Specialised v vehicles		-	359							359
Plant & equipment		-	150				6	(6)	-100,0%	150
Computers - hardware/equipment		350	594				80	(80)	-100,0%	594
Furniture and other office equipment		-	70				8	(8)	-100,0%	70
<u>Agricultural assets</u>		-	-				-	-	-	-
<u>Biological assets</u>		-	-				-	-	-	-
<u>Intangibles</u>		77	-				-	-	-	-
Computers - software & programming		77	-				-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	<b>1</b>	<b>939</b>	<b>2 892</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94</b>	<b>(94)</b>	<b>-100,0%</b>	<b>2 892</b>

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

DC9 Frances Baard - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community</u>		17	154	-	-	-	-	-	-	154
Other		17	154	-	-	-	-	-	-	154
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		1 707	1 870	-	286	874	623	(251)	-40,2%	1 870
General vehicles		210	395	-	82	204	132	(72)	-54,8%	395
Specialised v vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		350	744	-	24	78	248	170	68,5%	744
Computers - hardware/equipment		782	310	-	59	219	103	(116)	-111,9%	310
Furniture and other office equipment		37	21	-	66	273	7	(266)	-3802,5%	21
Civic Land and Buildings		328	-	-	-	-	-	-	-	-
Other Buildings		-	370	-	57	100	123	23	19,0%	370
Other Land		-	30				10	10		30
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		1 797	2 382	-	82	943	794	(149)	-18,8%	2 382
Computers - software & programming		1 797	2 382	-	82	943	794	(149)	-18,8%	2 382
<b>Total Repairs and Maintenance Expenditure</b>		<b>3 521</b>	<b>4 406</b>	<b>-</b>	<b>368</b>	<b>1 817</b>	<b>1 417</b>	<b>(400)</b>	<b>-28,2%</b>	<b>4 406</b>

Table SC13d Monthly Budget Statement - depreciation by asset class

DC9 Frances Baard - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04October										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
<b>Community</b>		151	414	-	-	-	138	138	100,0%	414
Other		151	414	-	-	-	138	138	100,0%	414
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		3 625	3 267	-	-	-	1 089	1 089	100,0%	3 267
General vehicles		1 552	900	-	-	-	300	300	100,0%	900
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		358	198	-	-	-	66	66	100,0%	198
Computers - hardware/equipment		561	900	-	-	-	300	300	100,0%	900
Furniture and other office equipment		654	750	-	-	-	250	250	100,0%	750
Civic Land and Buildings		501	-	-	-	-	-	-	-	-
Other Buildings		-	519	-	-	-	173	173	100,0%	519
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	146	-	-	-	49	49	100,0%	146
Computers - software & programming		-	146	-	-	-	49	49	100,0%	146
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>3 776</b>	<b>3 827</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 276</b>	<b>1 276</b>	<b>100,0%</b>	<b>3 827</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## ASSET AND RISK MANAGEMENT

### **Insurance:**

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

### **Asset Management:**

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



**Information Backup:**

All shared data on the internet system (*O & P drives only*) is backed up on the server with a further daily tape backup kept on the premises. System users are responsible for ensuring that data backup and maintenance is carried out with regard to their specific usage. General ledger and associated financial system data is backed up on the network server tape system.

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

**Motor Vehicle Operating Cost:**

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

<i>OPERATING RESULTS ANALYSIS</i>	Oct-16	FULL YEAR		
<i>COMPARISON: ACTUAL TO BUDGET</i>	YTD ACTUAL	BUDGET 2015/16	VARIANCES	VARIANCES %
<b>DEPRECIATION</b>	-	<b>3 826 620</b>	<b>3 826 620</b>	<b>100%</b>
DEP&AMOR:FURNITURE&OFFICE EQUIP ALL	-	749 800,00	749 800,00	100%
DEP&AMOR:BUILDINGS-ALL OR EXCL NERSA	-	518 600,00	518 600,00	100%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	-	316 710,00	316 710,00	100%
DEP&AMOR:INTANGIBLE ASSETS	-	145 910,00	145 910,00	100%
DEP&AMOR:TRANSPT ASS ALL OR EX NERSA	-	900 000,00	900 000,00	100%
DEP&AMOR:COMP EQUIP-ALL OR EXCL NERSA	-	900 000,00	900 000,00	100%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	-	200 000,00	200 000,00	100%
DEP&AMOR:MACH&EQUIP ALL OR EX NERSA	-	95 600,00	95 600,00	100%
<b>REPAIRS &amp; MAINTENANCE</b>	<b>51 595,19</b>	<b>397 100,00</b>	<b>345 504,81</b>	<b>87%</b>
INV-MAT&SUPP/MAINT:MOTOR VEHICLES REPAIR	22 617,01	64 000,00	41 382,99	65%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES TYRES	1 305,00	81 600,00	80 295,00	98%
INV-MAT&SUPP/MAINT:SPEED CONTROL EQUIP	15 350,55	73 500,00	58 149,45	79%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES REPAIR	12 041,93	120 000,00	107 958,07	90%
INV-MAT&SUPP/MAINT:MOTOR VEHICLES TYRES	280,70	58 000,00	57 719,30	100%
<b>GENERAL EXPENSES</b>	<b>277 204,87</b>	<b>1 059 500,00</b>	<b>782 295,13</b>	<b>74%</b>
OC:CLEAN SERV-CAR VALET/WASHING SERV	3 575,62	65 250,00	61 674,38	95%
OC:INSUR UNDER-PREMIUMS	109 999,96	110 000,00	0,04	0%
OC:LIC-VEHICLE LIC&REGISTRATIONS	4 134,00	14 560,00	10 426,00	72%
MOTOR VEHICLE USAGE	1 700,00	20 250,00	18 550,00	92%
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	5 837,83	20 000,00	14 162,17	71%
INV-MAT&SUPP/MOTOR VEHICLES:FUEL	102 779,61	479 000,00	376 220,39	79%
OC:INSUR UNDER-PREMIUMS	13 513,94	18 000,00	4 486,06	25%
MOTOR VEHICLE USAGE	5 757,50	27 040,00	21 282,50	79%
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	349,67	5 000,00	4 650,33	93%
INV-MAT&SUPP/MOTOR VEHICLES:FUEL	29 250,74	300 000,00	270 749,26	90%
OC:LIC-VEHICLE LIC&REGISTRATIONS	306,00	400,00	94,00	24%
<b>TOTAL</b>	<b>328 800,06</b>	<b>5 283 220,00</b>	<b>4 954 419,94</b>	<b>94%</b>

**Motor Vehicles - Utilization Statistics:**

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

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

**Disposal of Vehicles:**

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

	Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	Oct '16
	Description	Allocation	Model	Number		expires	01-Jul-16	Closing Km Reading	Closing KM Reading	Utility
1	Chevrolet Cruze 1.8 LS	Pool	2010	CBY 226 NC	165 000	2017-09-30	144 781	150 253	150 909	656
2	Chevrolet Opel Corsa 1.4 i	Disaster Management	2010	CBY 227 NC	90 000	2017-09-30	72 076	74 476	75 415	939
3	Chevrolet Captiva	Pool	2011	CDM 296 NC	105 000	2017-09-30	86 957	89 593	90 859	1 266
4	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	30 000	2017-01-31	4 577	12 443	15 153	2 710
5	Chevrolet Cruze 1.6	Pool	2016	VMV 321 NC	15 000	2017-01-31	4 736	11 014	13 975	2 961
6	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	15 000	2017-01-31	4 048	8 537	9 905	1 368
7	Chevrolet Cruze 1.6 North	Pool	2016	VMT 314 NC	15 000	2017-01-31	8 070	10 403	11 338	935
8	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	15 000	2017-01-31	4 256	9 373	11 415	2 042
9	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	45 000	2016-12-31	37 614	39 125	39 806	681
10	Isuzu KB 250	Housing	2013	CGR 572 NC	90 000	2016-12-31	82 351	85 543	85 712	169
11	Isuzu KB 250	Housing	2013	CGR 576 NC	60 000	2016-12-31	55 856	58 249	59 337	1 088
12	Hyundai HI	Tourism Centre	2013	CGY 587 NC	45 000	2017-02-28	39 853	43 060	44 130	1 070
13	Isuzu 2.4	Housing	2009	CBD 761 NC	150 000	2017-02-28	138 697	139 913	140 085	172
14	Nissan LDV	Community Development	2006	BVC 831 NC	165 000	2017-07-31	153 112	154 723	155 471	748
15	Ford Bantam	Finance Office Support	2004	BRD 836 NC	105 000	2017-01-31	100 944	100 944	100 944	-
16	Isuzu KB 200	Disaster Management	2010	CBY 895 NC	60 000	2017-09-30	49 717	49 845	50 581	736
17	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	60 000	2017-09-30	56 696	58 281	58 581	300
18	Toyota Land Cruiser	Disaster Management	2014	CJL 363 NC	20 000	2017-01-31	15 572	18 458	19 076	618
19	Toyota Land Cruiser	Disaster Management	2014	CKW 835 NC	15 000	2016-11-30	11 581	13 328	13 974	646
20	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	45 000	2017-10-31	27 980	33 607	34 938	1 331
21	Audi Q7	Council	2013	FBDM 1 NC	150 000	2017-09-30	134 746	138 833	139 993	1 160
22	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	2017-06-30	2 009	2 009	2 009	-
23	Toyota Etios	Pool	2014	CJG 979 NC	50 000	2016-12-31	40 091	42 198	42 958	760
24	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	45 000	2016-12-31	30 799	34 048	34 490	442
25	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	30 000	2016-12-31	20 606	21 872	22 273	401
26	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	30 000	2016-12-31	22 350	24 464	25 144	680
27	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15 000	2017-01-31	3 823	4 292	4 441	149
28	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	15 000	2017-01-31	5 044	8 455	9 660	1 205
	<b>FULL FLEET UTILITY OCTOBER 2016</b>									<b>25 233</b>

**Motor Vehicle Damage Report:**

The Opel Corsa, CBY 227 NC, was damaged during the month of October 2016. The left side and front bumper of the vehicle were scratched.

**Additional Information on motor vehicle utilization:**Ford Bantam (BDD836NC)

The vehicle is not in use, due to several problems with the vehicle. Problems experienced with the engine, brakes, gearbox and cooling system.

It will not be cost effective to incur more expenditure on this vehicle due to the year model and the book value. A replacement vehicle is budgeted for the 16/17 financial year.

Fire (CHM958NC)

The Isuzu fire engine was not used in October 2016 as no disaster (fire) was reported.

**2.14 Quality Certificate**

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

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

The report for the month of October 2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

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

Signature  \_\_\_\_\_

Date 10 November 2016