

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**30 September 2020**

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## **1. EXECUTIVE SUMMARY**

All variances are calculated against the approved budget figures.

### **1.1 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 actual revenue is R57, 483 million as compared to the year-to-date budget projections of R34, 610 million. The variance is due to the equitable shares of R55,935 million that was received in July 2020.

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

To date, R22, 739 million has been spent as compared to the operational year-to-date budget projections of R36, 939 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 R28,000 as compared to the year-to-date budget projections of R2, 232 million. Capital expenditure will improve as the financial year progress as projects are currently in the planning phase of the procurement process.

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

##### **Cash Flows**

The municipality started the year with a total cash and cash equivalents of R103, 090 million. The year-to date cash and cash equivalents amounted to R144,304 million. The net increase in cash and cash equivalents for the year to date is R41, 214 million.

### 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 table depict the financial performance as per municipal vote according to the approved organogram of the municipality:

Council & Executive						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
01.1 - Council & Executive Administration	9,412,542	12,646,310	12,646,310	697,098	2,115,815	3,161,580
02.1 - Office Of The Municipal Manager	1,986,235	2,505,350	2,505,350	175,362	525,349	626,331
02.2 - Committee & Administration Services	510,619	1,381,030	1,381,030	49,886	145,756	345,261
02.3 - Internal Audit	2,885,926	3,610,700	3,610,700	252,974	761,163	902,673
02.4 - Communications	1,912,563	2,482,600	2,482,600	142,707	426,980	620,655
02.5 - Legal And Compliance	1,261,604	1,444,560	1,444,560	100,252	295,622	361,143
02.6 - Political Office Administration	3,158,120	3,881,810	3,881,810	337,316	944,458	970,455
02.7 - Youth Unit	2,412,204	1,845,460	1,845,460	224,123	630,599	461,370
02.8 - Risk Unit	1,038,670	1,084,810	1,084,810	94,180	282,088	271,203
<b>Total</b>	<b>24,578,481</b>	<b>30,882,630</b>	<b>30,882,630</b>	<b>2,073,897</b>	<b>6,127,830</b>	<b>7,720,671</b>

Actual operating expenditure of Council & Executive is R6, 128 million as compared to the year-to-date budget R7, 721 million. Special projects in the respective departments are still at a planning stage, project activities are expected to be implemented as indicated in the operational plans. Expenditure is expected to gain momentum as the year progress with the implementation of set budgets by the departments. One vacancy exists within the department, namely, Manager: Office of the MM.

Budger & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Budger & treasury						
03.1 - Finance Directorate	3,920,566	6,742,930	6,742,930	166,065	497,176	1,685,739
03.2 - Revenue & Expenditure	3,443,705	3,729,650	3,729,650	261,360	765,323	932,412
03.3 - Budget And Treasury Office	(1,100,155)	7,514,610	7,514,610	305,776	821,261	1,878,657
03.4 - Supply Chain Management	3,265,005	3,836,070	3,836,070	283,309	887,170	959,025
03.5 - Council Motor Vehicle Pool	1,709,188	1,760,610	1,760,610	10,971	57,426	440,154
<b>Total</b>	<b>11,238,309</b>	<b>23,583,870</b>	<b>23,583,870</b>	<b>1,027,481</b>	<b>3,028,355</b>	<b>5,895,987</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R3,028 million as compared to the year-to-date projected budget of R5, 896 million. Due to the following vacant positions: CFO, Senior Accountant: Budget & Financial Statements, Senior clerk: Revenue & Expenditure and Store Assistant, spending on the planned budget is below expected projection.

Corporate Services						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
04.1 - Administration Directorate	1,688,773	2,026,500	2,026,500	150,537	451,695	506,634
04.2 - Information Systems	3,476,881	4,690,280	4,690,280	269,090	697,054	1,172,574
04.3 - Human Resource Management	4,183,610	5,450,040	5,450,040	287,734	886,675	1,362,519
04.4 - Office Support Services	11,014,489	13,174,280	13,174,280	808,331	3,668,851	3,293,583
04.5 - Environmental Protection	6,096,821	9,926,890	10,926,890	435,375	1,340,823	2,581,723
04.6 - Fire Fighting & Disaster Management	7,235,471	10,216,870	10,216,870	547,698	1,459,962	2,554,218
<b>Total</b>	<b>33,696,045</b>	<b>45,484,860</b>	<b>46,484,860</b>	<b>2,498,764</b>	<b>8,505,060</b>	<b>11,471,251</b>

Actual operating expenditure of Corporate Services at the end of the month is R8, 505 million as compared to the year-to-date projected budget of R11, 471 million. Expenditure is expected to increase as the year progresses with the implementation of set budgets by the departments. Vacancies within the department also has an impact on the underspending of the projected budget, namely, Senior Fire Fighter, Chief Clerk Archive and Disaster Management Co-ordinator.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
05.1 - Planning & Development Directorate	1,098,483	3,539,920	3,539,920	135,138	404,342	884,988
05.3 - Local Economic Development	4,883,116	7,502,538	7,502,538	221,013	623,544	1,875,642
05.4 - Planning Unit - Gis	1,169,349	2,420,870	2,420,870	142,907	339,639	605,232
05.5 - Planning Unit - Spacial Planning	1,344,568	3,277,890	3,277,890	72,686	225,537	819,471
05.6 - Tourism	2,490,749	3,782,230	3,782,230	157,180	437,659	945,564
05.7 - Planning Unit - ldp	1,603,625	2,066,650	2,066,650	147,962	441,701	516,666
<b>Total</b>	<b>12,589,890</b>	<b>22,590,098</b>	<b>22,590,098</b>	<b>876,886</b>	<b>2,472,422</b>	<b>5,647,563</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R2,472 million as compared to the year-to-date projected budget of R5, 648 million. Due to the vacant director position, spending on the planned budget is below expected projection. However, the budget is expected to gain momentum when the financial year progresses.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.1 - Infrastructure Service Directorate	1,173,297	2,251,050	2,251,050	140,085	416,109	562,773
06.2 - Project Management & Advisory Service	26,047,920	17,394,320	17,394,320	404,498	1,580,074	4,348,587
06.3 - Infrastructure Service - Roads Maint	716,487	897,470	897,470	34,706	100,282	224,370
06.4 - Housing Administration	3,002,799	4,269,230	4,269,230	171,627	508,540	1,067,313
<b>Total</b>	<b>30,940,504</b>	<b>24,812,070</b>	<b>24,812,070</b>	<b>750,915</b>	<b>2,605,005</b>	<b>6,203,043</b>

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R2, 605 million as compared to the year-to-date projected budget of R6, 203 million. Underspending is due to the vacant director position and local municipalities are still expected to claim on Capital and Operational allocation as planned.

**Consolidated performance of year-to-date expenditure on special projects against full year budget**

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>FINANCE DIRECTORATE</b>						
<b>BUDGET AND TREASURY OFFICE</b>						
Revaluation of Buildings	150,000.00	-	-	150,000.00	0%	Project will take place during third quarter.
<b>Total BTO Projects</b>	<b>150,000.00</b>	<b>-</b>	<b>-</b>	<b>150,000.00</b>	<b>0%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>COUNCIL AND EXECUTIVE ADMINISTRATION</b>						
<b>POLITICAL OFFICE ADMINISTRATION</b>						
Commemorative Days	220,020.00	82,500.00	81,145.22	138,874.78	37%	Project occurred during September 2020, remaining budget to be utilised during the financial year.
Child Programme	55,100.00	-	-	55,100.00	0%	Project will take place before the end of January 2021.
Gender Programme	90,000.00	-	-	90,000.00	0%	Gender programme to take place during the second quarter.
MRM Programme	5,000.00	-	-	5,000.00	0%	Budget will be used during the financial year.
Old Age Programme	25,000.00	-	-	25,000.00	0%	Project to occur during second quarter.
<b>Total Political Office Projects</b>	<b>395,120.00</b>	<b>82,500.00</b>	<b>81,145.22</b>	<b>313,974.78</b>	<b>21%</b>	
<b>YOUTH UNIT</b>						
Youth Career	37,500.00	6,198.95	1,702.61	35,797.39	5%	Project occurred in the month of September 2020, remaining budget to be used as the year progresses.
Sopa Programme	27,000.00	-	-	27,000.00	0%	Budget to be used in the third quarter.
June 16 Programme	33,000.00	-	-	33,000.00	0%	To take place in the fourth quarter.
Youth Skills Programme	3,600.00	-	-	3,600.00	0%	Youth skills programme to occur during second quarter.
<b>Total Youth Projects</b>	<b>101,100.00</b>	<b>6,198.95</b>	<b>1,702.61</b>	<b>99,397.39</b>	<b>2%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>CORPORATE SERVICES</b>						
<b>HUMAN RESOURCE MANAGEMENT</b>						
Employee Wellness Assistance Programme	80,000.00	-	9,320.00	70,680.00	12%	Expenditure only occurs upon requests.
Team Building	30,000.00	-	-	30,000.00	0%	Budget to be used as the year progresses.
<b>Total HR Projects</b>	<b>110,000.00</b>	<b>-</b>	<b>9,320.00</b>	<b>100,680.00</b>	<b>8%</b>	
<b>ENVIRONMENTAL PROTECTION</b>						
Commemorative Days	15,000.00	-	-	15,000.00	0%	No calendar dates commemorated as yet, budget to be used as the year progresses.
Awareness Sanitation Programme	49,600.00	-	-	49,600.00	0%	Budget to be used during the financial year.
Water Analysis	334,000.00	61,756.84	252.50	333,747.50	0%	The project takes place on a monthly basis, remaining budget to be utilised as the year progresses.
Sample Analysis	36,000.00	6,944.70	-	36,000.00	0%	Samples were collected during September 2020, the other samples will be collected in the next coming quarters.
Environmental World day Awareness	28,000.00	-	-	28,000.00	0%	No campaigns conducted, project to occur during the financial year.
South African Standards for Drinking Water	90,000.00	-	-	90,000.00	0%	Budget to be used during the financial year.
<b>Total Environmental Health Projects</b>	<b>552,600.00</b>	<b>68,701.54</b>	<b>252.50</b>	<b>557,347.50</b>	<b>0%</b>	
<b>FIRE FIGHTING &amp; DISASTER MANAGEMENT</b>						
Volunteer Training	92,500.00	-	2,400.00	90,100.00	3%	Project will take place during second quarter.
Awareness Programme	7,000.00	-	-	7,000.00	0%	Budget to be used during the financial year.
Disaster Plan Strategy	520,000.00	-	-	520,000.00	0%	Project in progress.
Contingency Fund	520,000.00	71,400.00	46,750.00	473,250.00	9%	Project to occur as the financial year progresses.
<b>Total Disaster Management Projects</b>	<b>1,139,500.00</b>	<b>71,400.00</b>	<b>49,150.00</b>	<b>1,090,350.00</b>	<b>4%</b>	



Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING AND DEVELOPMENT</b>						
<b>LOCAL ECONOMIC DEVELOPMENT</b>						
Led Small, Medium & Micro Entreprises	780,010.00	-	-	780,010.00	0%	Budget will be used during the financial year.
Machinery and equipment SMME	1,650,000.00	-	2,548.80	1,647,451.20	0%	Wrapping roll over and starting with shortlisting.
Led Expo	650,000.00	-	-	650,000.00	0%	Budget will be used during the financial year.
Youth Enterprenuer	320,000.00	-	-	320,000.00	0%	Budget will be used during the financial year. Awaiting approval of interns.
Exhibition Installers	320,000.00	-	-	320,000.00	0%	Budget will be used during the financial year.
Led Trade & Investment Promotion	100,000.00	-	-	100,000.00	0%	Budget will be used during the financial year.
Agriculture Emerging Farmers	90,000.00	-	-	90,000.00	0%	Budget will be used during the financial year.
Advertising and Promotion	83,318.00	-	-	83,318.00	0%	Budget will be used during the financial year.
Women Empowerment	50,000.00	-	-	50,000.00	0%	Budget will be used during the financial year.
<b>Total LED Projects</b>	<b>4,043,328.00</b>	<b>-</b>	<b>2,548.80</b>	<b>4,040,779.20</b>	<b>0%</b>	
<b>TOURISM</b>						
Ganspan	220,000.00	-	-	220,000.00	0%	Budget will be used during the financial year.
Indaba Expo	323,760.00	-	-	323,760.00	0%	Project will occur in May 2021.
Diamond and Dorings Festival	480,000.00	-	-	480,000.00	0%	Budget will be used during the financial year.
Tourism Business Competition	548,960.00	-	-	548,960.00	0%	Budget will be used during the financial year.
Tourism Association	75,000.00	-	-	75,000.00	0%	Budget will be used during the financial year.
Tourism Awareness Campaign	170,000.00	-	-	170,000.00	0%	Budget will be used during the financial year.
Tourism Advertisement	150,000.00	15,608.70	-	150,000.00	0%	Budget will be used during the financial year.
<b>Total Tourism Projects</b>	<b>1,967,720.00</b>	<b>15,608.70</b>	<b>-</b>	<b>1,967,720.00</b>	<b>0%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING AND DEVELOPMENT</b>						
<b>PLANNING UNIT - GIS</b>						
Land Use Survey (Dikgatlong)	390,000.00		-	390,000.00	0%	Budget will be used as the year progresses.
<b>Total GIS Projects</b>	<b>390,000.00</b>	<b>-</b>	<b>-</b>	<b>390,000.00</b>	<b>0%</b>	
<b>PLANNING UNIT - SPATIAL PLANNING</b>						
Municipal Tribunal	70,000.00	-	9,168.00	60,832.00	13%	Prepared resolutions and progress reports. The DMPT is operational effectively.
FBDM SDF Framework	312,500.00	-	1,315.83	311,184.17	0%	Conducted meetings and workshops. Submitted the notice for publication in the government gazette.
Phokwane Infill Development	170,000.00	-	-	170,000.00	0%	The tender advert has been published and will close in October 2020.
<b>Total Spatial Planning Projects</b>	<b>552,500.00</b>	<b>-</b>	<b>10,483.83</b>	<b>542,016.17</b>	<b>2%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>INFRASTRUCTURE</b>						
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>						
Magareng O&M	2,500,000.00	-	384,201.85	2,115,798.15	15%	Project implemented by Local municipality. All claims received to date paid out.
Dikgatlong O&M	2,500,000.00	-	-	2,500,000.00	0%	Project implemented by Local municipality. No claim received to date.
Phokwane O&M	2,500,000.00	-	-	2,500,000.00	0%	Project implemented by Local municipality. No claim received to date.
Sol Plaatje O&M	2,500,000.00	-	-	2,500,000.00	0%	Project implemented by Local municipality. No claim received to date.
<b>Total Infrastructure Projects</b>	<b>10,000,000.00</b>	<b>-</b>	<b>384,201.85</b>	<b>9,615,798.15</b>	<b>4%</b>	
<b>Total Special Projects</b>	<b>19,401,868.00</b>	<b>244,409.19</b>	<b>538,804.81</b>	<b>18,868,063.19</b>	<b>3%</b>	

The actual spending on special projects for the municipality at the end of the month amounts to R 538 804.81, with a commitment of R 244 409.19. The municipality has spent 3% of its budgeted special projects.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M03 September									
Description	2019/20	Budget Year 2020/21							
	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	7,399	5,750	5,750	411	1,211	1,437	(227)	-16%	5,750
Transfers and subsidies	124,350	130,702	132,171	88	56,197	32,822	23,374	71%	132,171
Other own revenue	930	1,400	1,400	35	75	350	(275)	-78%	1,400
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>132,679</b>	<b>137,852</b>	<b>139,321</b>	<b>534</b>	<b>57,483</b>	<b>34,610</b>	<b>22,873</b>	<b>66%</b>	<b>139,321</b>
Employee costs	56,400	80,665	80,665	5,889	17,353	20,166	(2,814)	-14%	80,665
Remuneration of Councillors	6,802	8,756	8,756	589	1,794	2,189	(395)	-18%	8,756
Depreciation & asset impairment	4,025	3,706	3,706	-	-	927	(927)	-100%	3,706
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	1,114	1,619	2,619	11	80	505	(425)	-84%	2,619
Transfers and subsidies	21,909	13,443	13,443	-	431	3,361	(2,930)	-87%	13,443
Other expenditure	22,793	39,164	39,164	738	3,081	9,791	(6,710)	-69%	39,164
<b>Total Expenditure</b>	<b>113,043</b>	<b>147,354</b>	<b>148,354</b>	<b>7,228</b>	<b>22,739</b>	<b>36,939</b>	<b>(14,200)</b>	<b>-38%</b>	<b>148,354</b>
<b>Surplus/(Deficit)</b>	<b>19,635</b>	<b>(9,501)</b>	<b>(9,032)</b>	<b>(6,694)</b>	<b>34,744</b>	<b>(2,329)</b>	<b>37,073</b>	<b>-1592%</b>	<b>(9,032)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>19,635</b>	<b>(9,501)</b>	<b>(9,032)</b>	<b>(6,694)</b>	<b>34,744</b>	<b>(2,329)</b>	<b>37,073</b>	<b>-1592%</b>	<b>(9,032)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>19,635</b>	<b>(9,501)</b>	<b>(9,032)</b>	<b>(6,694)</b>	<b>34,744</b>	<b>(2,329)</b>	<b>37,073</b>	<b>-1592%</b>	<b>(9,032)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>1,101</b>	<b>8,740</b>	<b>9,209</b>	<b>14</b>	<b>28</b>	<b>2,232</b>	<b>(2,204)</b>	<b>-99%</b>	<b>9,209</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,101	8,740	9,209	14	28	2,232	(2,204)	-99%	9,209
<b>Total sources of capital funds</b>	<b>1,101</b>	<b>8,740</b>	<b>9,209</b>	<b>14</b>	<b>28</b>	<b>2,232</b>	<b>(2,204)</b>	<b>-99%</b>	<b>9,209</b>
<b>Financial position</b>									
Total current assets	125,465	78,129	78,129		229,782				78,129
Total non current assets	61,188	70,197	70,666		61,216				70,666
Total current liabilities	40,567	27,960	27,960		49,389				27,960
Total non current liabilities	25,984	37,790	37,790		18,771				37,790
Community wealth/Equity	142,504	79,069	79,538		154,845				79,538
<b>Cash flows</b>									
Net cash from (used) operating	(231,708)	(13,500)	(13,500)	(10,306)	34,100	(3,375)	(37,475)	1110%	(13,500)
Net cash from (used) investing	(460)	(8,237)	(8,697)	(14)	7,117	(276)	(7,393)	2679%	(1,104)
Net cash from (used) financing	(3)	3	-	-	(3)	(0)	3	-3866%	(0)
<b>Cash/cash equivalents at the month/year end</b>	<b>(153,904)</b>	<b>52,212</b>	<b>51,749</b>	<b>-</b>	<b>144,304</b>	<b>(3,651)</b>	<b>(147,955)</b>	<b>4052%</b>	<b>(14,604)</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 Income Source	268	288	73	428	4	178	84	1,270	2,594
<b>Creditors Age Analysis</b>									
Total Creditors	12	-	-	-	-	-	-	-	12

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		129,379	131,652	133,121	488	57,346	33,060	24,287	73%	133,121
Executive and council		13	-	-	-	-	-	-	-	-
Finance and administration		129,366	131,652	133,121	488	57,346	33,060	24,287	73%	133,121
<b>Community and public safety</b>		246	259	259	-	-	65	(65)	-100%	259
Public safety		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3,053	5,941	5,941	46	137	1,485	(1,349)	-91%	5,941
Planning and development		3,023	5,941	5,941	46	137	1,485	(1,349)	-91%	5,941
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	132,679	137,852	139,321	534	57,483	34,610	22,873	66%	139,321
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		56,181	79,808	79,808	4,617	14,860	19,952	(5,092)	-26%	79,808
Executive and council		17,480	22,260	22,260	1,484	4,362	5,565	(1,203)	-22%	22,260
Finance and administration		35,815	53,937	53,937	2,880	9,737	13,484	(3,747)	-28%	53,937
Internal audit		2,886	3,611	3,611	253	761	903	(142)	-16%	3,611
<b>Community and public safety</b>		10,238	14,486	14,486	719	1,969	3,622	(1,653)	-46%	14,486
Public safety		-	-	-	-	-	-	-	-	-
Housing		3,003	4,269	4,269	172	509	1,067	(559)	-52%	4,269
<b>Economic and environmental services</b>		44,134	49,278	50,278	1,734	5,472	12,419	(6,947)	-56%	50,278
Planning and development		38,037	39,351	39,351	1,299	4,131	9,838	(5,707)	-58%	39,351
Environmental protection		6,097	9,927	10,927	435	1,341	2,582	(1,241)	-48%	10,927
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
<b>Other</b>		2,491	3,782	3,782	157	438	946	(508)	-54%	3,782
<b>Total Expenditure - Functional</b>	3	113,043	147,354	148,354	7,228	22,739	36,939	(14,200)	-38%	148,354
<b>Surplus/ (Deficit) for the year</b>		19,635	(9,501)	(9,032)	(6,694)	34,744	(2,329)	37,073	-1592%	(9,032)

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

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		13	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		129,366	131,652	133,121	488	57,346	33,060	24,287	73.5%	133,121
Vote 04 - Administration		276	259	259	-	-	65	(65)	-100.0%	259
Vote 05 - Planning & Development		-	1,500	1,500	-	-	375	(375)	-100.0%	1,500
Vote 06 - Infrastructure Services		3,023	4,441	4,441	46	137	1,110	(974)	-87.7%	4,441
<b>Total Revenue by Vote</b>	2	<b>132,679</b>	<b>137,852</b>	<b>139,321</b>	<b>534</b>	<b>57,483</b>	<b>34,610</b>	<b>22,873</b>	<b>66.1%</b>	<b>139,321</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive & Council		9,413	12,646	12,646	697	2,116	3,162	(1,046)	-33.1%	12,646
Vote 02 - Office Of The Municipal Manager		15,166	18,236	18,236	1,377	4,012	4,559	(547)	-12.0%	18,236
Vote 03 - Budget & Treasury Office		11,238	23,584	23,584	1,027	3,028	5,896	(2,868)	-48.6%	23,584
Vote 04 - Administration		33,696	45,485	46,485	2,499	8,505	11,471	(2,966)	-25.9%	46,485
Vote 05 - Planning & Development		12,590	22,590	22,590	877	2,472	5,648	(3,175)	-56.2%	22,590
Vote 06 - Infrastructure Services		30,941	24,812	24,812	751	2,605	6,203	(3,598)	-58.0%	24,812
<b>Total Expenditure by Vote</b>	2	<b>113,043</b>	<b>147,354</b>	<b>148,354</b>	<b>7,228</b>	<b>22,739</b>	<b>36,939</b>	<b>(14,200)</b>	<b>-38.4%</b>	<b>148,354</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>19,635</b>	<b>(9,501)</b>	<b>(9,032)</b>	<b>(6,694)</b>	<b>34,744</b>	<b>(2,329)</b>	<b>37,073</b>	<b>-1592.1%</b>	<b>(9,032)</b>

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue By Source</b>										
Rental of facilities and equipment		593	1,000	1,000	-	35	250	(215)	-86%	1,000
Interest earned - external investments		7,399	5,750	5,750	411	1,211	1,437	(227)	-16%	5,750
Transfers and subsidies		124,350	130,702	132,171	88	56,197	32,822	23,374	71%	132,171
Other revenue		342	400	400	35	40	100	(60)	-60%	400
Gains		(5)	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>132,679</b>	<b>137,852</b>	<b>139,321</b>	<b>534</b>	<b>57,483</b>	<b>34,610</b>	<b>22,873</b>	<b>66%</b>	<b>139,321</b>
<b>Expenditure By Type</b>										
Employee related costs		56,400	80,665	80,665	5,889	17,353	20,166	(2,814)	-14%	80,665
Remuneration of councillors		6,802	8,756	8,756	589	1,794	2,189	(395)	-18%	8,756
Debt impairment		3	50	50	-	-	13	(13)	-100%	50
Depreciation & asset impairment		4,025	3,706	3,706	-	-	927	(927)	-100%	3,706
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		1,114	1,619	2,619	11	80	505	(425)	-84%	2,619
Contracted services		13,435	23,156	23,156	406	861	5,789	(4,928)	-85%	23,156
Transfers and subsidies		21,909	13,443	13,443	-	431	3,361	(2,930)	-87%	13,443
Other expenditure		9,305	15,658	15,658	332	2,220	3,915	(1,695)	-43%	15,658
Losses		51	300	300	(0)	(0)	75	(75)	-100%	300
<b>Total Expenditure</b>		<b>113,043</b>	<b>147,354</b>	<b>148,354</b>	<b>7,228</b>	<b>22,739</b>	<b>36,939</b>	<b>(14,200)</b>	<b>-38%</b>	<b>148,354</b>
<b>Surplus/(Deficit)</b>		<b>19,635</b>	<b>(9,501)</b>	<b>(9,032)</b>	<b>(6,694)</b>	<b>34,744</b>	<b>(2,329)</b>	<b>37,073</b>	<b>(0)</b>	<b>(9,032)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>19,635</b>	<b>(9,501)</b>	<b>(9,032)</b>	<b>(6,694)</b>	<b>34,744</b>	<b>(2,329)</b>			<b>(9,032)</b>
Taxation		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>		<b>19,635</b>	<b>(9,501)</b>	<b>(9,032)</b>	<b>(6,694)</b>	<b>34,744</b>	<b>(2,329)</b>			<b>(9,032)</b>
Attributable to minorities		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>19,635</b>	<b>(9,501)</b>	<b>(9,032)</b>	<b>(6,694)</b>	<b>34,744</b>	<b>(2,329)</b>			<b>(9,032)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		<b>19,635</b>	<b>(9,501)</b>	<b>(9,032)</b>	<b>(6,694)</b>	<b>34,744</b>	<b>(2,329)</b>			<b>(9,032)</b>

**Expenditure**

To date, R22, 739 million has been spent as compared to the operational year-to-date budget projections of R36, 939 million.

**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, functional classification and funding) - A - M03 September										
Vote Description	Ref	2019/20	Budget Year 2020/21							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Capital expenditure - Municipal Vote</b>										
02.3 - Internal Audit		-	-	-	-	-	-	-	-	-
02.4 - Communications		7	-	-	-	-	-	-	-	-
02.6 - Political Office Administration		-	500	500	-	-	125	(125)	-100%	500
03.1 - Finance Directorate		-	-	-	-	-	-	-	-	-
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
04.4 - Office Support Services		46	1,290	1,290	6	6	323	(316)	-98%	1,290
<b>Vote 05 - Planning &amp; Development</b>		-	-	-	-	-	-	-	-	-
05.1 - Planning & Development Directorate		-	-	-	-	-	-	-	-	-
05.2 - Planning Unit - Pms Management		-	-	-	-	-	-	-	-	-
05.3 - Local Economic Development		-	-	-	-	-	-	-	-	-
05.4 - Planning Unit - Gis		-	-	-	-	-	-	-	-	-
05.5 - Planning Unit - Spacial Planning		-	-	-	-	-	-	-	-	-
05.6 - Tourism		-	-	-	-	-	-	-	-	-
05.7 - Planning Unit - ldp		-	-	-	-	-	-	-	-	-
<b>Vote 06 - Infrastructure Services</b>		18	11	11	-	-	3	(3)	-100%	11
06.1 - Infrastructure Service Directorate		-	11	11	-	-	3	(3)	-100%	11
06.2 - Project Management & Advisory Service		-	-	-	-	-	-	-	-	-
06.4 - Housing Administration		-	-	-	-	-	-	-	-	-
<b>Vote 07 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>		1,101	8,740	9,209	14	28	2,232	(2,204)	(0)	9,209
<b>Total Capital Expenditure</b>		1,101	8,740	9,209	14	28	2,232	(2,204)	(0)	9,209

**3. SUPPORTING DOCUMENTATION****Monthly Budget Statement - aged debtors**

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September														
Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
<b>Debtors Age Analysis By Income Source</b>														
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	268	288	73	428	4	178	84	1,270	2,594	1,965			
<b>Total By Income Source</b>	<b>2000</b>	<b>268</b>	<b>288</b>	<b>73</b>	<b>428</b>	<b>4</b>	<b>178</b>	<b>84</b>	<b>1,270</b>	<b>2,594</b>	<b>1,965</b>	<b>-</b>	<b>-</b>	
2019/20 - totals only														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	252	240	73	1,842					2,407	1,842			
Commercial	2300													
Households	2400													
Other	2500	16	48	-	(1,414)	4	178	84	1,270	187	123			
<b>Total By Customer Group</b>	<b>2600</b>	<b>268</b>	<b>288</b>	<b>73</b>	<b>428</b>	<b>4</b>	<b>178</b>	<b>84</b>	<b>1,270</b>	<b>2,594</b>	<b>1,965</b>	<b>-</b>	<b>-</b>	

Municipal debtors consist of three main groups, namely:

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



Matters reported below are in respect of debts outstanding to the municipality as at 30 September 2020.

FRANCES BAARD DISTRICT MUNICIPALITY								
DEBTORS OUTSTANDING BALANCES								
30 September 2020								
DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED SEPT '20	PAID SEPT '20	BALANCE	PROGRESS
Moloi M.M.	4/17/2014	Irregular expenditure - Motor Vehicle & Modules failed	188,636.80	132,584.20	0.00	0.00	56,052.60	Handed over state attorney - Summons issued 01/08/2019.
Kgantsi N.G.	8/18/2015	Medical aid	26,740.00	10,138.85	0.00	0.00	16,601.15	Handed over state attorney.
Molefi P.R.	6/30/2016	Modules failed & Salary overpayment	31,543.50	24,668.09	0.00	0.00	6,875.41	Handed over state attorney.
Maribe B.M.	9/22/2016	Salary overpayment	16,546.73	13,081.48	0.00	0.00	3,465.25	Handed over to legal department for further action.
Nicholas T.	9/22/2016	Modules failed & Salary overpayment	25,582.71	16,810.95	0.00	0.00	8,771.76	Handed over state attorney.
Department of Safety & Liasion	7/1/2018	Rental Clinic Building - Jan Kempdorp	195,648.81	140,414.59	4,402.48	0.00	59,636.70	Handed over to legal department for further action.
Department of Transport	7/1/2018	Post Service medical aid - Council Contribution	1,940,016.93	1,796,828.00	70,542.70	0.00	213,731.63	Received monthly payments.
Department of Transport	7/1/2018	Sundry - Municipal accounts workshops	3,200,590.03	1,053,795.59	255,403.38	0.00	2,402,197.82	Handed over to legal department for further action.
MTN	7/1/2018	Tower - Rental & fixed rate electricity	251,227.95	232,915.96	15,989.60	15,989.60	18,311.99	
Greenan S.	7/1/2018	Post Service medical aid - Member Contribution	11,355.00	9,084.00	0.00	0.00	2,271.00	Awaiting feedback from member re payment.
Mokgoro D.K.	12/19/2018	Medical aid overcharged	5,978.61	0.00	0.00	0.00	5,978.61	Awaiting payment arrangement.
Siwisa A.M.	7/30/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Awaiting payment arrangement.
SALGA	5/30/2020	5 % early discount - not deducted from 2020/2021 member	45,334.73	0.00	0.00	0.00	45,334.73	The discount will be deducted from the financial year 2021/22 levies.
			<b>5,948,855.09</b>	<b>3,430,321.71</b>	<b>346,338.16</b>	<b>15,989.60</b>	<b>2,848,881.94</b>	

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September												
Description	NT Code	Budget Year 2020/21									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
<b>Creditors Age Analysis By Customer Type</b>												
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	12									12	
<b>Total By Customer Type</b>	<b>1000</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>-</b>

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

### Payments to Councilors/Employees/Pensioners/Suppliers:

The Municipal purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 30 September 2020 is listed below:

<i>FRANCES BAARD DISTRICT MUNICIPALITY</i>					
<i>EXPENDITURE STATISTICS</i>					<i>Sep-20</i>
Employees/Supplier	Salaries/Payment (Rand)	Number of Employees			Supplier
		Paid	Not Paid	Termination	Paid
Officials	3 292 764.54	94		0	
Pension	2 840.82	2			
Section 54 & 57	198 588.41	2		0	
Contract	708 704.73	17	0	0	
Cllrs	588 949.04	24	3	0	
Interns	124 236.66	18		5	
Electronic Transfers	8 370 305.56				109
Cheques issued	3 828.44				2
<b>TOTALS</b>	<b>13 290 218.20</b>	<b>157</b>	<b>3</b>	<b>5</b>	<b>111</b>

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

### SUPPLY CHAIN MANAGEMENT:

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 is implemented and maintained by all relevant role players.

**Implementation of the Supply Chain Management Process:**

- **Training of Supply Chain Management Officials**

There was no training during the month of September 2020.

- **Demand Management**

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribe by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS. The procurement plan for 2020-21 was approved by the Accounting Officer.

- **Acquisition Management**

For the period of September 2020, no contracts (R200 000 +) were awarded by the Municipal Manager.

For the period of September 2020, no written quotations between (R30 000-R200 000) were awarded by the Municipal Manager.

**Total orders issued total R486 198.26**

Council & Executive	R 2 445.45
Municipal Manager	R 151 202.19
Finance	R 171 382.89
Administration	R 131 529.12
Planning & Development	R 23 101.61
Technical service	R 6 537.00

**a. Disposal Management**

No disposals for the month of September 2020.

**b. Deviations**

During the month of September 2020, no deviations were approved by the Municipal Manager.

**c. Issues from Stores****Total orders issued total R15 794.12**

Issues per department

Council & Executive	R	0.00
Municipal Manager	R	8 179.87
Finance	R	1 361.48
Administration	R	3 986.79
Planning & Development	R	0.00
Technical service	R	2 265.98

**d. List of accredited Service Providers**

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

**e. Support to Local Municipalities**

No official request was received from the local municipalities for the month of September 2020.

## Monthly Budget Statement - investment portfolio

DC9 Frances Baard - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
NEDCOR		1	call	Yes	Fixed	0.0335	0	0	9/30/2020	15,000	42,678	(43)		15,000
NEDCOR		4	notice	Yes	Fixed	0.0465	0	0	11/6/2020	5,000	19,747	(20)		5,000
NEDCOR		4	notice	Yes	Fixed	0.0461	0	0	11/13/2020	10,000	39,153	(39)		10,000
STANDARD BANK		1	call	Yes	Fixed	0.0375	0	0	9/30/2020	2,000	6,164	(6)		2,000
STANDARD BANK		4	notice	Yes	Fixed	0.04673	0	0	11/10/2020	28,000	111,128	(111)		28,000
STANDARD BANK		4	notice	Yes	Fixed	0.04623	0	0	11/13/2020	10,000	39,264	(39)		10,000
ABSA		1	notice	Yes	Fixed	0.0651	0	0	6/24/2021	8,300		-		8,300
ABSA		4	notice	Yes	Fixed	0.0409	0	0	11/6/2020	7,000	23,532	(24)		7,000
ABSA		4	notice	Yes	Fixed	0.0406	0	0	11/13/2020	5,000	16,685	(17)		5,000
ABSA		1	call	Yes	Fixed	0.022733	0	0	9/30/2020	1,001	1,870	(2)		1,001
FNB		1	call	Yes	Fixed	0.0335	0	0	9/30/2020	20,000	55,068	(5,055)		15,000
FNB		4	notice	Yes	Fixed	0.0439	0	0	11/6/2020	15,000	55,927	(56)		15,000
Municipality sub-total										126,301		(5,411)	-	121,301

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

Investment amounts to R121, 301 million as at 30 September 2020.

## Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September										
Description	Ref	2019/20	Budget Year 2020/21							
		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>		124,211	130,602	132,071	88	56,197	32,797	23,399	71.3%	132,071
Equitable Share		120,606	124,299	125,768	-	55,935	31,222	24,713	79.2%	125,768
Expanded Public Works Programme Integrated Grant		1,270	1,001	1,001	46	137	250	(113)	-45.3%	1,001
Municipal Disaster Recovery Grant		246	259	259	-	-	65	(65)	-100.0%	259
Expanded Public Works Programme		-	-	-	-	-	-	-		-
Health	4	-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Education Training and Development Practices SETA		96	100	100	-	-	25	(25)	-100.0%	100
Northern Cape Economic Development Agency		-	-	-	-	-	-	-		-
Production		-	-	-	-	-	-	-		-
Services Sector SETA		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<i>Housing Projects</i>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	124,350	130,702	132,171	88	56,197	32,822	23,374	71.2%	132,171

## Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
Description	Ref	2019/20	Budget Year 2020/21							
		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>										
<b>National Government:</b>		114,992	140,222	141,222	7,189	22,570	35,156	(12,586)	-35.8%	141,222
Equitable Share		112,165	133,919	134,919	7,062	22,373	33,580	(11,207)	-33.4%	134,919
Expanded Public Works Programme Integrated Grant		716	1,001	1,001	-	(25)	250	(275)	-110.0%	1,001
Local Government Financial Management Grant		939	1,000	1,000	120	213	250	(37)	-14.9%	1,000
<b>Provincial Government:</b>		784	-	-	-	-	-	-	-	-
Expanded Public Works Programme		-	-	-	-	-	-	-	-	-
Housing Projects		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		784	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>Health and Welfare SETA</i>		-	-	-	-	-	-	-	-	-
<i>Production</i>		-	-	-	-	-	-	-	-	-
<i>Services Sector SETA</i>		36	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		115,776	140,222	141,222	7,189	22,570	35,156	(12,586)	-35.8%	141,222
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		115,776	140,222	141,222	7,189	22,570	35,156	(12,586)	-35.8%	141,222

### Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		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>										
Basic Salaries and Wages		5,567	7,295	7,295	494	1,509	1,824	(315)	-17%	7,295
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		762	794	794	54	163	199	(35)	-18%	794
Cellphone Allowance		473	666	666	41	122	167	(44)	-27%	666
Housing Allowances								-		
Other benefits and allowances								-		
<b>Sub Total - Councillors</b>		<b>6,802</b>	<b>8,756</b>	<b>8,756</b>	<b>589</b>	<b>1,794</b>	<b>2,189</b>	<b>(395)</b>	<b>-18%</b>	<b>8,756</b>
% increase	4		28.7%	28.7%						28.7%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5,286	6,333	6,333	387	1,298	1,583	(285)	-18%	6,333
Pension and UIF Contributions		7	438	438	1	2	109	(107)	-98%	438
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	440	440	-	-	110	(110)	-100%	440
Motor Vehicle Allowance		-	193	193	-	-	48	(48)	-100%	193
Cellphone Allowance		78	78	78	8	24	20	5	24%	78
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		0	1	1	0	0	0	(0)	-28%	1
Payments in lieu of leave		(22)	139	139	165	330	35	295	846%	139
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2							-		
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,350</b>	<b>7,621</b>	<b>7,621</b>	<b>561</b>	<b>1,654</b>	<b>1,905</b>	<b>(251)</b>	<b>-13%</b>	<b>7,621</b>
% increase	4		42.5%	42.5%						42.5%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		38,508	47,613	47,613	3,498	10,370	11,903	(1,534)	-13%	47,613
Pension and UIF Contributions		5,699	6,823	6,823	511	1,520	1,706	(185)	-11%	6,823
Medical Aid Contributions		2,330	2,396	2,396	207	613	599	14	2%	2,396
Overtime		140	154	154	13	35	38	(3)	-8%	154
Performance Bonus		2,936	3,668	3,668	279	797	917	(120)	-13%	3,668
Motor Vehicle Allowance		2,955	3,338	3,338	244	731	834	(104)	-12%	3,338
Cellphone Allowance		213	236	236	20	59	59	(0)	-1%	236
Housing Allowances		435	424	424	39	111	106	5	5%	424
Other benefits and allowances		541	2,949	2,949	56	152	737	(586)	-79%	2,949
Payments in lieu of leave		1,711	1,071	1,071	363	1,015	268	748	279%	1,071
Long service awards		378	355	355	-	-	89	(89)	-100%	355
Post-retirement benefit obligations	2	(4,798)	4,016	4,016	99	297	1,004	(708)	-70%	4,016
<b>Sub Total - Other Municipal Staff</b>		<b>51,051</b>	<b>73,044</b>	<b>73,044</b>	<b>5,329</b>	<b>15,699</b>	<b>18,261</b>	<b>(2,562)</b>	<b>-14%</b>	<b>73,044</b>
% increase	4		43.1%	43.1%						43.1%
<b>Total Parent Municipality</b>		<b>63,202</b>	<b>89,421</b>	<b>89,421</b>	<b>6,478</b>	<b>19,147</b>	<b>22,355</b>	<b>(3,208)</b>	<b>-14%</b>	<b>89,421</b>
			41.5%	41.5%						41.5%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>63,202</b>	<b>89,421</b>	<b>89,421</b>	<b>6,478</b>	<b>19,147</b>	<b>22,355</b>	<b>(3,208)</b>	<b>-14%</b>	<b>89,421</b>
% increase	4		41.5%	41.5%						41.5%
<b>TOTAL MANAGERS AND STAFF</b>		<b>56,400</b>	<b>80,665</b>	<b>80,665</b>	<b>5,889</b>	<b>17,353</b>	<b>20,166</b>	<b>(2,814)</b>	<b>-14%</b>	<b>80,665</b>



**PERSONNEL ATTENDANCES:**

Personnel attendance in the workplace (finance department) for the month of September 2020 averages 99%.

Attendance trends are summarized as follows:

	Senior	Middle	Supervisory	Clerical
	Management	Management		
Number of Members	1	3	6	9
Leave	0	0	3	2
Sick Leave	0	0	0	0
Courses / Seminar	0	0	0	0
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	20	31	99	105
Total Workdays	20	31	102	107
Percentage Attendance per Group	100%	100%	97%	98%
Average	99%			

**Personnel Development:**

- During the month of September 2020, no trainings took place.

**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).

The municipality had appointed 5(five) interns as at 30 September 2020. The interns are placed in different subunits under Finance for on-the job training.

**SUPPORT OF LOCAL MUNICIPALITIES**

- No support was requested & given to our local municipalities during September 2020.

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

All Municipal assets are adequately insured with Lateral Unison. The contract runs from 01 January 2019 for a period of three (3) years, which ends on 31 December 2021.

**Asset Management:**

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The last asset count was done during the month of July 2019 for the 2018/19 financial year. For the current financial year, the asset count is still taking place due to the Covid 19 restrictions, completion will occur in October 2020.

**Information Backup:**

All shared data stored on file server (*O & P drives only*) is backed up on backup tapes which are extended automatically on a daily, weekly, monthly and annually basis. System users are responsible for ensuring that data backup and maintenance is carried out regarding their specific usage. General ledger and associated financial system data is backed up on the network server tape system, daily, weekly, tapes are stored on premises, monthly and annually are stored off site. The "e-Venus" financial system was implemented on 1 September 2009. A daily backup is done as well as a day end procedure to integrate daily transactions. On the last working day of each month (a few days after month end to accommodate financial transactions pertaining to the month closed) a monthly calendar, financial backup and integration including closing of votes and opening thereof in the new month is done.

**Repairs and Maintenance Cost:**

The actual operating costs of the municipal repairs and maintenance that were incurred for the year to date as required in terms of the repairs and maintenance policy are set out below:

<i>OPERATING RESULTS ANALYSIS</i>		Sep-20		VARIANCES
<i>COMPARISON: ACTUAL TO BUDGET</i>	FULL YEAR BUDGET 2020/21	YTD ACTUAL	VARIANCES	%
Municipal Offices	611,750.00	42,401.47	569,348.53	7%
Computer Software and Applications	3,905,410.00	275,362.92	3,630,047.08	7%
Computer Equipment	985,320.00	89,705.12	895,614.88	9%
Furniture and Office Equipment	28,300.00	15.40	28,284.60	0%
Machinery and Equipment	466,860.00	88,383.02	378,476.98	19%
Transport Assets	225,000.00	8,269.22	216,730.78	4%
<b>Totals</b>	<b>6,222,640.00</b>	<b>504,137.15</b>	<b>5,718,502.85</b>	<b>8%</b>

Year to date expenditure on repairs and maintenance amounts to R504, 137.15 of the R6,223 million that was budgeted.

**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 September 2020 is as follows:

**Municipal Vehicles:**

FRANCES BAARD DISTRICT MUNICIPALITY						POOL VEHICLE CONTROL SEPTEMBER 2020				
Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	SEPT '20	
Description	Allocation	Model	Number		Expires	1-Jul-20	Closing Km Reading	Closing KM Reading	Utility	
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	120,000	2020/09/30	112,406	114,169	115,703	1,534
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	90,000	2021/01/31	77,215	80,319	81,635	1,316
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	105,000	2021/01/31	98,089	99,478	100,562	1,084
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	60,000	2021/01/31	49,641	49,954	50,733	779
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	105,000	2021/01/31	93,629	95,436	96,946	1,510
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	2021/01/31	66,020	68,794	69,618	824
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	90,000	2021/01/31	87,816	91,006	92,881	1,875
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	2021/01/31	107,782	108,047	108,785	738
9	Isuzu KB 250	Housing	2013	CGR 576 NC	90,000	2021/01/31	79,133	80,369	80,796	427
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	90,000	2021/08/31	75,245	75,245	76,640	1,395
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	105,000	2020/09/30	101,125	103,230	103,390	160
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	35,000	2021/08/31	39,794	40,986	41,510	524
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	40,000	2021/08/31	27,657	33,815	33,869	54
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	75,000	2020/10/31	76,430	77,296	78,503	1,207
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000	2021/07/31	2,050	2,050	2,050	-
17	Toyota Etios	Pool	2014	CJG 979 NC	75,000	2021/01/31	70,701	70,701	70,964	263
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	75,000	2021/01/31	74,804	74,804	74,812	8
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	45,000	2021/01/31	44,784	45,399	45,777	378
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	60,000	2021/01/31	51,586	51,586	51,610	24
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15,000	2021/01/31	13,790	13,790	13,914	124
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	45,000	2021/01/31	43,236	43,236	43,236	-
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	2021/08/31	53,227	53,345	54,582	1,237
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	30,000	2020/04/31	15,843	32,784	33,491	707
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	45,000	2020/04/31	33,393	37,141	39,293	2,152
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	30,000	2021/08/31	18,586	19,444	20,020	576
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	2020/04/31	27,546	29,417	29,417	-
28	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15,000	2020/07/31	1,795	1,795	1,795	-
<b>FULL FLEET UTILITY SEPTEMBER 2020</b>										<b>18,896</b>

- The expired licensed disks have been paid for and awaited from post office.
- During the month of September 2020, vehicle: Nissan Almera 1.5 Acenta with registration CMT 438 NC has been taken to repairs.

**4. Quality Certificate**

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

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

The report for the month of September 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

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

Signature



Date

16 October 2020