

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 October 2022

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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 amounts R 52 630 362 as compared to the year-to-date budget projections of R 49 103 672. The variance is as a result of the various grants received.

Operating expenditure by type

To date, R 41 959 940 has been spent as compared to the operational year-to-date budget projections of R 57 191 820. Underspending is due to the vacant positions and projects that are in the planning phase. Expenditure is expected to gain momentum as quarter progress.

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 R 372 939 as compared to the year-to-date budget projection of R 2 661 324. Projects are still in the implementation phase.

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 R110 135 425. The year-to date cash and cash equivalents amounted to R 128 124 104. The net increase in cash and cash equivalents for the year to date is R 17 988 679.

**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	10,187,019	14,592,603	-	772,269	4,026,348	4,947,528
02.1 - Office Of The Municipal Manager	8,567,973	12,627,870	-	442,019	3,063,071	4,216,144
2.2 - Governance Function	2,776,444	3,472,210	-	271,571	1,044,398	1,172,068
2.3 - Legal Services	1,309,141	1,511,130	-	132,278	470,420	504,880
2.4 - Risk Management	1,119,818	1,306,355	-	107,082	376,658	440,308
2.5 - Marketing, Customer Relations, Publici	2,026,827	2,551,930	-	194,343	656,868	856,948
Total	25,987,222	36,062,098	-	1,919,562	9,637,763	12,137,876

Actual operating expenditure of Council & Executive is R 9 637 763 as compared to the year-to-date budget of R 12 137 876.

Budget & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
3.1 - Finance	18,631,928	23,513,811	-	773,428	2,977,392	8,266,456
3.2 - Supply Chain Management	3,591,654	4,177,890	-	317,013	1,251,842	1,395,296
Total	22,223,582	27,691,701	-	1,090,441	4,229,234	9,661,752

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 4 229 234 as compared to the year-to-date projected budget of R 9 661 752. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure, Accountant Support.

Corporate Services						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
4.1 - Administrative and Corporate Support	13,201,802	17,093,199	-	943,859	4,221,687	5,710,348
4.2 - Information Technology	4,487,262	5,163,720	-	231,019	935,586	1,727,912
4.3 - Human Resources	4,328,280	5,983,861	-	431,835	1,579,741	2,002,960
4.4 - Coastal Protection	9,733,371	11,729,132	-	4,051,278	5,542,664	4,014,900
4.5 - Disaster Management	7,671,241	11,241,988	-	405,834	1,952,028	3,800,676
Total	39,421,956	51,211,900	-	6,063,825	14,231,706	17,256,796

Actual operating expenditure of Corporate Services at the end of the month amounts to R 14 231 706 as compared to the year-to-date projected budget of R 17 256 796. Vacancies within the department also has an impact on the projected budget, namely Director: Administration, Senior Fire Fighter and Chief Clerk Archive.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
5.1 - Corporate Wide Strategic Planning (IDP)	40,838,157	48,735,348	-	3,408,761	12,021,470	16,294,448
5.2 - Tourism	2,792,825	3,511,310	-	177,326	752,278	1,195,204
Total	43,630,982	52,246,658	-	3,586,087	12,773,748	17,489,652

Actual operating expenditure of Planning & Development at the end of the month amounts to R 12 773 748 as compared to the year-to-date projected budget of R 17 489 652 due to the vacant director position.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.4 - Housing Administration	3,590,181	4,362,560	-	280,439	1,087,489	1,475,864
Total	3,590,181	4,362,560	-	280,439	1,087,489	1,475,864

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 1 087 489 as compared to the year-to-date projected budget of R 1 475 864.

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

COUNCIL AND EXECUTIVE ADMINISTRATION						
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
POLITICAL OFFICE ADMINISTRATION						
Commemorative Days	200,140.00	-	106,551.18	93,588.82	53%	Expenditure to the amount of R 106 551 has been recorded.
Disability Programme	300,000.00	-	-	300,000.00	0%	No expenditure recorded for the month
Child Programme	50,100.00	-	-	50,100.00	0%	No expenditure recorded for the month
Gender Programme	165,000.00	14,594.04	73,380.00	91,620.00	44%	Expenditure to the amount of R 73 380 has been recorded.
MRM Programme	30,000.00	-	-	30,000.00	0%	No expenditure recorded for the month
Old Age Programme	35,000.00	-	-	35,000.00	0%	No expenditure recorded for the month
Total Political Office Projects	780,240.00	14,594.04	179,931.18	600,308.82	23%	
YOUTH UNIT						
Youth Career	11,000.00	-	5,730.43	5,269.57	52%	Expenditure to the amount of R 5 730.43 has been recorded.
Sopa Programme	5,000.00	-	-	5,000.00	0%	No expenditure recorded for the month
June 16 Programme	11,000.00	-	-	11,000.00	0%	No expenditure recorded for the month
Youth Skills Programme	300,000.00	-	-	300,000.00	0%	No expenditure recorded for the month
Total Youth Projects	327,000.00	-	5,730.43	321,269.57	2%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES						
HUMAN RESOURCE MANAGEMENT						
Employee Wellness Assistance Programme	80,000.00	-	-	80,000.00	0%	No expenditure recorded for the month
Project Management/ Training	1,125,000.00	7,605.67	133,262.29	991,737.71	12%	Expenditure to the amount of R 133 262 has been recorded.
Total HR Projects	1,205,000.00	7,605.67	133,262.29	1,071,737.71	11%	
ENVIRONMENTAL PROTECTION						
Air Quality	14,000.00	1,148.61	1,400.75	12,599.25	10%	Expenditure to the amount of R 1 400.75 has been recorded.
Commemorative Days	14,000.00	-	4,209.61	9,790.39	30%	No expenditure recorded for the month
Awareness Sanitation Programme	14,000.00	836.30	-	14,000.00	0%	No expenditure recorded for the month
Environmental Health Framework	5,000.00	-	-	5,000.00	0%	No expenditure recorded for the month
Water Analysis	356,150.00	64,574.40	431.83	355,718.17	0%	No expenditure recorded for the month
Sample Analysis	20,000.00	14,881.50	-	20,000.00	0%	No expenditure recorded for the month
Environmental World day Awareness	20,000.00	1,089.78	1,811.87	18,188.13	9%	No expenditure recorded for the month
South African Standards for Drinking Water	107,200.00	-	-	107,200.00	0%	No expenditure recorded for the month
HOUSING PROG.	3,500,000.00	-	3,500,000.00	-	100%	No expenditure recorded for the month
Total Environmental Health Projects	4,050,350.00	82,530.59	3,507,854.06	542,495.94	87%	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	9,000.00	-	-	9,000.00	0%	No expenditure recorded for the month
Contingency Fund	500,000.00	72,420.00	45,900.00	454,100.00	9%	No expenditure recorded for the month
Total Disaster Management Projects	509,000.00	72,420.00	45,900.00	463,100.00	9%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
LOCAL ECONOMIC DEVELOPMENT						
Lead Expo	600,000.00	-	-	600,000.00	0%	No expenditure recorded for the month
Youth Entrepreneur	320,000.00	-	-	320,000.00	0%	No expenditure recorded for the month
Exhibition Installers	400,000.00	-	-	400,000.00	0%	No expenditure recorded for the month
Machinery and equipment SMME	800,000.00	-	-	800,000.00	0%	No expenditure recorded for the month
Advertising and Promotion	160,800.00	-	-	160,800.00	0%	No expenditure recorded for the month
Total LED Projects	2,280,800.00	-	-	2,280,800.00	0%	
TOURISM						
Indaba Expo	329,860.00	-	-	329,860.00	0%	No expenditure recorded for the month
Tourism Business Competition	755,150.00	-	36,475.65	718,674.35	5%	Expenditure to the amount of R 36 476 has been recorded.
Tourism Association	5,000.00	-	1,363.04	3,636.96	27%	Expenditure to the amount of R 1 363 has been recorded.
HIV/AIDS Concert	200,000.00	-	-	200,000.00	0%	No expenditure recorded for the month
Tourism Awareness Campaign	80,000.00	-	-	80,000.00	0%	No expenditure recorded for the month
Tourism Advertisement	50,000.00	17,250.00	-	50,000.00	0%	A commitment of R 17 250 has been made.
N12 Promotion	6,000.00	-	-	6,000.00	0%	No expenditure recorded for the month
Total Tourism Projects	1,426,010.00	17,250.00	37,838.69	1,388,171.31	3%	
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal/Audit committee	50,000.00	-	-	50,000.00	0%	No expenditure recorded for the month
Phokwane Infill Development	400,000.00	-	-	400,000.00	0%	No expenditure recorded for the month
Total Spatial Planning Projects	450,000.00	-	-	450,000.00	0%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE						
PROJECT MANAGEMENT & ADVISORY SERVICE						
C&PS: B&A PROJECT MANAGEMENT/RAMS	2,557,950.00	-	882,179.66	1,675,770.34	34%	No expenditure recorded for the month.
Magareng O&M	1,800,000.00	-	1,753,188.14	46,811.86	97%	No expenditure recorded for the month
Dikgatlong O&M	1,800,000.00	-	339,847.00	1,460,153.00	19%	No expenditure recorded for the month
Phokwane O&M	1,800,000.00	-	103,531.00	1,696,469.00	6%	No expenditure recorded for the month
Sol Plaatje O&M	1,800,000.00	-	188,880.00	1,611,120.00		Expenditure to the amount of R 188 880 has been recorded.
FBDM: Maintenance of Street lights	800,000.00	-	-	800,000.00	0%	No expenditure recorded for the month
Dikgatlong Capital Project (Roll over)	3,500,000.00	-	369,852.85	3,130,147.15	11%	Expenditure to the amount of R 369 853 has been recorded.
Phokwane Capital Project	2,678,400.00	-	-	2,678,400.00	0%	No expenditure recorded for the month
Purchasing of delivery trucks for LMs	5,000,000.00	-	3,219,589.80	1,780,410.20	64%	Expenditure to the amount of R 3 219 590 has been recorded.
Total Infrastructure Projects	21,736,350.00	-	6,857,068.45	14,879,281.55	32%	
Total Special Projects	32,764,750.00	194,400.30	10,767,585.10	21,997,164.90	33%	

The actual spending on special projects for the municipality at the end of the month amounts to R 10 767 585.10 The municipality has spent 33% of its budgeted special projects. Expenditure is expected to gain momentum as the financial year progress.

1. 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	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5,869	7,150	-	16	128	2,383	(2,256)	-95%	-
Transfers and subsidies	133,164	139,841	-	717	52,472	46,614	5,858	13%	-
Other own revenue	492	320	-	20	31	107	(76)	-71%	-
Total Revenue (excluding capital transfers and contributions)	139,525	147,311	-	752	52,630	49,104	3,527	7%	-
Employee costs	72,813	91,585	-	5,385	22,936	30,528	(7,592)	-25%	-
Remuneration of Councillors	6,948	10,287	-	668	2,853	3,429	(576)	-17%	-
Depreciation & asset impairment	4,493	3,591	-	-	-	1,197	(1,197)	-100%	-
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,045	1,493	-	153	332	498	(166)	-33%	-
Transfers and subsidies	25,070	25,326	-	5,221	9,533	8,442	1,091	13%	-
Other expenditure	24,485	39,292	-	1,514	6,307	13,098	(6,791)	-52%	-
Total Expenditure	134,854	171,575	-	12,940	41,960	57,192	(15,232)	-27%	-
Surplus/(Deficit)	4,671	(24,264)	-	(12,188)	10,670	(8,088)	18,759	-232%	-
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)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,671	(24,264)	-	(12,188)	10,670	(8,088)	18,759	-232%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,671	(24,264)	-	(12,188)	10,670	(8,088)	18,759	-232%	-
Capital expenditure & funds sources									
Capital expenditure	5,153	7,984	-	348	373	2,661	(2,288)	-86%	-
Capital transfers recognised	750	75	-	-	-	25	(25)	-100%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4,402	7,909	-	348	373	2,636	(2,263)	-86%	-
Total sources of capital funds	5,153	7,984	-	348	373	2,661	(2,288)	-86%	-
Financial position									
Total current assets	148,869	106,147	-	-	108,204	-	-	-	-
Total non current assets	79,360	72,218	-	-	79,733	-	-	-	-
Total current liabilities	44,753	24,834	-	-	(5,493)	-	-	-	-
Total non current liabilities	30,787	32,758	-	-	30,070	-	-	-	-
Community wealth/Equity	140,327	145,038	-	-	140,327	-	-	-	-
Cash flows									
Net cash from (used) operating	75,967	(21,545)	-	5,722	18,362	(7,182)	(25,543)	356%	-
Net cash from (used) investing	5,153	(7,984)	-	(348)	(373)	(2,661)	(2,288)	86%	-
Net cash from (used) financing	-	(2)	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	191,255	51,606	-	-	128,124	71,294	(56,830)	-80%	110,135
Debtors & creditors analysis									
	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
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	4,131	4,131
Creditors Age Analysis									
Total Creditors	3	(2)	-	(1)	500	1,349	-	-	1,849

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		136,125	140,731	-	82	51,843	46,910	4,933	11%	-
Executive and council		514	-	-	-	-	-	-	-	-
Finance and administration		135,611	140,731	-	82	51,843	46,910	4,933	11%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,401	6,580	-	671	787	2,193	(1,406)	-64%	-
Planning and development		3,401	6,580	-	671	787	2,193	(1,406)	-64%	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	139,525	147,311	-	752	52,630	49,104	3,527	7%	-
Expenditure - Functional										
Governance and administration		70,228	91,995	-	4,617	20,604	31,241	(10,637)	-34%	-
Executive and council		18,755	27,220	-	1,214	7,089	9,164	(2,074)	-23%	-
Finance and administration		48,697	61,302	-	3,131	12,470	20,905	(8,435)	-40%	-
Internal audit		2,776	3,472	-	272	1,044	1,172	(128)	-11%	-
Community and public safety		11,261	15,605	-	686	3,040	5,277	(2,237)	-42%	-
Community and social services		7,671	11,242	-	406	1,952	3,801	(1,849)	-49%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3,590	4,363	-	280	1,087	1,476	(388)	-26%	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		50,572	60,464	-	7,460	17,564	20,309	(2,745)	-14%	-
Planning and development		40,838	48,735	-	3,409	12,021	16,294	(4,273)	-26%	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		9,733	11,729	-	4,051	5,543	4,015	1,528	38%	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		2,793	3,511	-	177	752	1,195	(443)	-37%	-
Total Expenditure - Functional	3	134,854	171,575	-	12,940	41,960	58,022	(16,062)	-28%	-
Surplus/ (Deficit) for the year		4,671	(24,264)	-	(12,188)	10,670	(8,918)	19,589	-220%	-

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	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		514	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		135,611	140,731	-	82	51,843	46,910	4,933	10.5%	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		3,401	6,580	-	671	787	2,193	(1,406)	-64.1%	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139,525	147,311	-	752	52,630	49,104	3,527	7.2%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		10,187	14,593	-	772	4,026	4,948	(921)	-18.6%	-
Vote 2 - MUNICIPAL MANAGER		15,800	21,469	-	1,147	5,611	7,190	(1,579)	-22.0%	-
Vote 3 - BUDGET AND TREASURY		22,224	27,692	-	1,090	4,229	9,662	(5,433)	-56.2%	-
Vote 4 - CORPORATE SERVICES		39,422	51,212	-	6,064	14,232	17,257	(3,025)	-17.5%	-
Vote 5 - PLANNING AND DEVELOPMENT		43,631	52,247	-	3,586	12,774	17,490	(4,716)	-27.0%	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3,590	4,363	-	280	1,087	1,476	(388)	-26.3%	-
Total Expenditure by Vote	2	134,854	171,575	-	12,940	41,960	58,022	(16,062)	-27.7%	-
Surplus/ (Deficit) for the year	2	4,671	(24,264)	-	(12,188)	10,670	(8,918)	19,589	-219.6%	-

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	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Source										
Rental of facilities and equipment		218	200	-	17	66	67	(1)	-1%	-
Interest earned - external investments		5,869	7,150	-	16	128	2,383	(2,256)	-95%	-
Transfers and subsidies		133,164	139,841	-	717	52,472	46,614	5,858	13%	-
Other revenue		274	120	-	2	(35)	40	(75)	-187%	-
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		139,525	147,311	-	752	52,630	49,104	3,527	7%	-
Expenditure By Type										
Employee related costs		72,813	91,585	-	5,385	22,936	30,528	(7,592)	-25%	-
Remuneration of councillors		6,948	10,287	-	668	2,853	3,429	(576)	-17%	-
Debt impairment		-	10	-	-	-	3	(3)	-100%	-
Depreciation & asset impairment		4,493	3,591	-	-	-	1,197	(1,197)	-100%	-
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1,045	1,493	-	153	332	498	(166)	-33%	-
Contracted services		13,543	22,048	-	890	2,264	7,349	(5,086)	-69%	-
Transfers and subsidies		25,070	25,326	-	5,221	9,533	8,442	1,091	13%	-
Other expenditure		9,301	16,123	-	624	4,043	5,374	(1,331)	-25%	-
Losses		1,640	1,111	-	-	-	370	(370)	-100%	-
Total Expenditure		134,854	171,575	-	12,940	41,960	57,192	(15,232)	-27%	-
Surplus/(Deficit)		4,671	(24,264)	-	(12,188)	10,670	(8,088)	18,759	(0)	-
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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4,671	(24,264)	-	(12,188)	10,670	(8,088)			-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4,671	(24,264)	-	(12,188)	10,670	(8,088)			-
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4,671	(24,264)	-	(12,188)	10,670	(8,088)			-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4,671	(24,264)	-	(12,188)	10,670	(8,088)			-

Expenditure

To date, R 41 959 940 has been spent as compared to the operational year-to-date budget projections of R 57 191 820. Underspending is due to the vacant positions.

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) - M04 October										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	90	-	-	-	30	(30)	-100%	-
Vote 2 - MUNICIPAL MANAGER		20	83	-	8	15	28	(13)	-46%	-
Vote 3 - BUDGET AND TREASURY		2,866	1,500	-	-	-	500	(500)	-100%	-
Vote 4 - CORPORATE SERVICES		1,508	6,026	-	340	358	2,009	(1,651)	-82%	-
Vote 5 - PLANNING AND DEVELOPMENT		759	285	-	-	-	95	(95)	-100%	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	5,153	7,984	-	348	373	2,661	(2,288)	-86%	-
Total Capital Expenditure		5,153	7,984	-	348	373	2,661	(2,288)	-86%	-
Capital Expenditure - Functional Classification										
Governance and administration		3,747	3,366	-	8	22	1,122	(1,100)	-98%	-
Executive and council		-	155	-	8	8	52	(44)	-85%	-
Finance and administration		3,747	3,211	-	-	14	1,070	(1,057)	-99%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		625	4,333	-	340	351	1,444	(1,093)	-76%	-
Community and social services		625	4,333	-	340	351	1,444	(1,093)	-76%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		778	285	-	-	-	95	(95)	-100%	-
Planning and development		756	285	-	-	-	95	(95)	-100%	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		23	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		3	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	5,153	7,984	-	348	373	2,661	(2,288)	-86%	-
Funded by:										
National Government		750	75	-	-	-	25	(25)	-100%	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		750	75	-	-	-	25	(25)	-100%	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4,402	7,909	-	348	373	2,636	(2,263)	-86%	-
Total Capital Funding		5,153	7,984	-	348	373	2,661	(2,288)	-86%	-

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		101,954	(404)	-	78,398	-
Call investment deposits		10,975	90,801	-	(5,788)	-
Consumer debtors		6,547	4,554	-	7,278	-
Other debtors		28,360	9,962	-	27,307	-
Current portion of long-term receivables		676	858	-	676	-
Inventory		358	376	-	332	-
Total current assets		148,869	106,147	-	108,204	-
Non current assets						
Long-term receivables		6,710	8,060	-	6,710	-
Property, plant and equipment		69,202	58,911	-	69,575	-
Intangible		2,816	4,086	-	2,816	-
Other non-current assets		631	631	-	631	-
Total non current assets		79,360	72,218	-	79,733	-
TOTAL ASSETS		228,229	178,366	-	187,936	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		3	2	-	4	-
Trade and other payables		31,600	9,965	-	(17,911)	-
Provisions		13,150	14,868	-	12,414	-
Total current liabilities		44,753	24,834	-	(5,493)	-
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		30,787	32,758	-	30,070	-
Total non current liabilities		30,787	32,758	-	30,070	-
TOTAL LIABILITIES		75,540	57,592	-	24,577	-
NET ASSETS	2	152,689	120,774	-	163,360	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		94,040	112,874	-	94,040	-
Reserves		46,287	32,164	-	46,287	-
TOTAL COMMUNITY WEALTH/EQUITY	2	140,327	145,038	-	140,327	-

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October														
Description	NT Code	Budget Year 2022/23										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														
Debtors Age Analysis By Income Source														
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	4,131	4,131	4,131	-	-
Total By Income Source	2000	-	-	-	-	-	-	-	-	4,131	4,131	4,131	-	-
2011/12 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	4,131	4,131	4,131	-	-
Total By Customer Group	2600	-	-	-	-	-	-	-	-	4,131	4,131	4,131	-	-

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 31 October 2022.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED OCT '22	PAID OCT '22	BALANCE	PROGRESS
100000	Venue hire - Cash Customer	30/09/2022	Rental lecture room 1 & 2	4,370.00	575.00	0.00	3,795.00	0.00	
100087	Department of Safety & Liasion	30/04/2022	Rental Clinic Building - Jan Kempdorp	266,088.49	210,854.27	0.00	0.00	55,234.22	Handed over to legal department for further action
100098	MTN	31/10/2022	Tower - Rental & fixed rate electricity	697,418.27	712,216.11	20,066.37	20,142.30	-14,873.77	Monthly payments
101399	Department of Roads and Public Works	31/10/2022	Post Service medical aid - Council Contribution	3,570,375.13	3,396,428.00	57,281.20	0.00	231,228.33	Monthly payments
101400	Department of Transport	31/10/2022	Sundry - Municipal accounts workshops	7,064,943.61	1,053,795.59	320,850.06	0.00	6,331,998.08	Handed over to legal department for further action
101408	Greenan S.	01/07/2018	Post Service medical aid - Member Contribution	11,355.00	9,484.00	0.00	0.00	1,871.00	Follow up with debtor for non payment
101415	Maribe B.M.	22/09/2016	Salary overpayment	16,546.73	13,081.48	0.00	0.00	3,465.25	Handed over to legal department for further action
101417	Kgantsi N.G.	18/08/2015	Medical aid	26,740.00	13,288.85	0.00	0.00	13,451.15	Handed over state attorney
101418	Moloi M.M.	17/04/2014	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
101430	Molefi P.R.	30/06/2016	Modules failed & Salary overpayment	31,543.50	24,668.09	0.00	0.00	6,875.41	Handed over state attorney
101432	Nicholas T.	22/09/2016	Modules failed & Salary overpayment	25,582.71	16,860.95	0.00	0.00	8,721.76	Handed over state attorney
101457	Mokgoro D.K.	19/12/2018	Medical aid overcharged	5,978.61	0.00	0.00	0.00	5,978.61	Matter refer to Assistant Director Finance
101459	Siwisa A.M.	30/07/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Handed over state attorney
101463	Railx Pty Ltd	12/11/2020	New building - Electrical repairs and COC	56,140.00	26,140.00	0.00	0.00	30,000.00	Handed over to legal department for further action
101469	Msibi J.K.	31/05/2022	Laptop recovery	14,900.00	9,049.90	0.00	0.00	5,850.10	Awaiting payback arrangement
101470	Mothibi K.C.	31/05/2022	Laptop recovery	4,500.00	2,000.00	0.00	1,000.00	1,500.00	Salary deduction R1000 per month
101471	Buda H.U	31/05/2022	Laptop recovery	4,500.00	1,500.00	0.00	1,500.00	1,500.00	Salary deduction 3 months
101473	Sedibeng Water	30/06/2022	FNB fraud	499,986.20	0.00	0.00	0.00	499,986.20	Awaiting payback arrangement
101474	Fish G.V.	30/06/2022	Salary overpayment	41,404.33	4,140.43	0.00	4,140.43	33,123.47	Salary deduction Sep '22 - June '23
				12,536,292.67	5,626,091.87	398,197.63	20,142.30	7,281,615.70	

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 31 October 2022 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					Oct-22
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay
		Paid	Not paid	Termination	Made
Officials	3,793,143.60	91	0	0	0
Pension	1,110.93	1	0	0	0
Section 54 & 57	109,898.95	1	0	0	0
Contract	1,034,184.37	16	0	0	0
CIIs	697,065.10	28	1	0	0
Interns	175,451.93	21	0	0	0
Payments Made	8,715,457.00	-	-	-	0
TOTALS	14,526,311.88	158	1	0	0

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

SUPPLY CHAIN MANAGEMENT:

As the Council reserves its right to maintain oversight over the implementation of the Supply Chain Management Policy and is empowered to make Supply Chain policy within the ambit of the applicable legislation, the following is hereby reported:

1. Implementation of the Approved Supply Chain Management Policy.

The approved Supply Chain Management Policy of 30 November 2005 as amended on 28 July 2021 is implemented and is maintain by all relevant role players.

2. Implementation of the Supply Chain Management Process.**• Training of Supply Chain Management Officials**

There was no training for the month

• 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 2021-22 was approved by the Accounting Officer.

• Acquisition Management

For the period of October 2022, six contracts (R200 000 +) were awarded by the Municipal Manager.

1. Supply and delivery of trailer mounted high velocity sewer jet machine with complete auxiliary fittings for Dikgatlong Municipality- AVUMILE FINANCE CONSTRUCTION - R558 000.00 VAT inclusive.

2. Development of the human settlement sector plans and human settlements chapters of the IDP for FBDM and local municipalities within its area of jurisdiction- ORANGE DEVELOPMENT - R886 000 VAT inclusive.
3. Supply and delivery of two trailer mounted generators for Dikgatlong Local Municipality- GENERATOR WORLD - R1 071 851.00 VAT inclusive.
4. Hosting and update of GIS website-GEO AFRICA - R516 330.57 VAT inclusive for the period of three years.
5. Organising and hosting the global entrepreneurship week 2022- BOSCO SPORTS EVENT MANAGEMENT - R569 700.00 VAT inclusive.
6. Supply, delivery and installation of machinery and equipment- CHANIC HOLDINGS for the amount of R900 342.98 VAT inclusive.

For the period of October 2022, no written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

Total orders issued total R 520 393.81

Council and Executive	R 35 833.07
Municipal Manager	R 130 638.10
Finance	R 26 101.95
Administration	R 285 638.30
Planning and Development	R 29 453.81
Technical Service	R 12 728.58

a) Disposal Management

No disposal was approved by the Municipal Manager for the month of October 2022.

Deviations

No deviation was approved by the Municipal Manager for the month of October 2022

Issues from Stores

Total orders issued total R 19 204.37

Council	R 0.00
Municipal Manager	R 0.00
Finance	R 3 460.07
Administration	R 15 744.30
Planning and Development	R 0.00
Technical Service	R 0.00

b) List of accredited Service Providers

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

c) Support to Local Municipalities

No official request was received from the local municipalities

d) In the service of the state.

No written quotes were awarded to persons who are in the service of the state.

Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accrued Interest Over Term	Accrued Interest Month	Service fee	Accrued interest after monthly service fee
7662011402000107	call	NEDCOR	10,500,000.00	-10,000,000.00	01-Oct-22	31-Oct-22	30	4.600%	39,698.63	39,698.63	0.00	
7662011402000164	notice	NEDCOR	9,750,000.00		24-Jun-22	23-Jun-23	364	7.550%	734,108.22	60,503.42		
7662011402000165	notice	NEDCOR	11,500,000.00		08-Jul-22	04-Nov-22	119	5.950%	223,084.25	56,239.73		
7662011402000166	notice	NEDCOR	10,000,000.00		05-Aug-22	02-Dec-22	119	6.290%	205,071.23	51,698.63		
048472468-138	call	STANDARD BANK	7,500,000.00		01-Oct-22	31-Oct-22	30	4.000%	24,657.53	24,657.53	0.00	
048472468-166	notice	STANDARD BANK	15,000,000.00		08-Jul-22	04-Nov-22	119	6.129%	299,733.29	75,563.01		
048472468-167	notice	STANDARD BANK	10,000,000.00		05-Aug-22	02-Dec-22	119	6.646%	216,677.81	54,624.66		
9313877406	call	ABSA	10,001,920.00		01-Oct-22	31-Oct-22	30	4.300%	35,349.25	35,349.25	80.00	
2079916155	notice	ABSA	6,000,000.00		04-Mar-22	01-Jul-22	120	5.600%	110,465.75	27,616.44		
2079929449	notice	ABSA	15,000,000.00		08-Jul-22	04-Nov-22	119	6.710%	328,146.58	82,726.03		
	notice	ABSA	3,000,000.00		06-Aug-22	02-Dec-22	118	6.400%	62,071.23	15,780.82		
62739184688	call	FNB	4,998,749.43		01-Oct-22	31-Oct-22	30	4.600%	18,899.38	18,899.38		
76200658882	notice	FNB	9,000,000.00		08-Jul-22	04-Nov-22	119	6.020%	176,641.64	44,531.51		
	notice	FNB	10,000,000.00		05-Aug-22	02-Dec-22	119	6.500%	211,917.81	53,424.66		
	notice	FNB	10,000,000.00		05-Aug-22	02-Dec-22	119	6.500%	211,917.81	53,424.66		
			R 122,250,669.43	R -10,000,000.00			1,317		R 2,297,963.15	543,357.54	80.00	-

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

Investment amounts to million R 112 250 669.43 as at 31 October 2022.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		1,032	7,580	-	-	3,156	2,527	(89)	-3.5%	7,580
EPWP Incentive	-	-	1,073	-	-	269	358	(89)	-24.8%	1,073
Finance Management	-	-	1,000	-	-	1,000	333	-	-	1,000
Metro Informal Settlements Partnership Grant	-	1,032	-	-	-	-	-	-	-	-
Municipal Systems Improvement	-	-	2,810	-	-	-	937	-	-	2,810
Rural Road Asset Management Systems Grant	-	-	2,697	-	-	1,887	899	-	-	2,697
	3									
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	1,032	7,580	-	-	3,156	2,527	(89)	-3.5%	7,580
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,032	7,580	-	-	3,156	2,527	(89)	-3.5%	7,580

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	8,653	-	717	926	2,884	(1,959)	-67.9%	8,653
Expanded Public Works Programme Integrated Grant	-	-	2,146	-	-	117	715	(599)	-83.7%	2,146
Local Government Financial Management Grant	-	-	1,000	-	46	138	333	(195)	-58.5%	1,000
Municipal Systems Improvement Grant	-	-	2,810	-	-	-	937	(937)	-100.0%	2,810
Rural Road Asset Management Systems Grant	-	-	2,697	-	671	671	899	(228)	-25.4%	2,697
Rural Road Asset Management Systems Grant										
Provincial Government:		-	-	-	-	-	-	-	-	-
	-									
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	90	-	-	-	30	(30)	-100.0%	90
Other Transfers Private Enterprises	-	-	90	-	-	-	30	(30)	-100.0%	90
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		-	8,743	-	717	926	2,914	(1,989)	-68.2%	8,743
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
	-									
Other capital transfers <i>[insert description]</i>										
Provincial Government:		-	-	-	-	-	-	-	-	-
	-									
District Municipality:		-	-	-	-	-	-	-	-	-
	-									
Other grant providers:		-	-	-	-	-	-	-	-	-
	-									
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	8,743	-	717	926	2,914	(1,989)	-68.2%	8,743

Monthly Budget Statement - councillor 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	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6,218	9,576	-	628	2,729	3,192	(463)	-14%	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		219	-	-	-	-	-	-	-	-
Cellphone Allowance		511	710	-	41	123	237	(114)	-48%	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,948	10,287	-	668	2,853	3,429	(576)	-17%	-
% increase	4		48.1%							
Senior Managers of the Municipality										
Basic Salaries and Wages		5,747	6,676	-	425	1,690	2,225	(535)	-24%	-
Pension and UIF Contributions		10	7	-	1	3	2	0	17%	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		321	440	-	-	332	147	185	126%	-
Motor Vehicle Allowance		193	193	-	16	64	64	0	0%	-
Cellphone Allowance		95	96	-	7	26	32	(6)	-19%	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	1	-	0	0	0	(0)	-39%	-
Payments in lieu of leave		696	464	-	41	165	155	10	7%	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,062	7,877	-	490	2,280	2,626	(346)	-13%	-
% increase	4		11.5%							
Other Municipal Staff										
Basic Salaries and Wages		45,085	54,005	-	3,837	15,244	18,002	(2,758)	-15%	-
Pension and UIF Contributions		6,534	7,884	-	549	2,192	2,628	(436)	-17%	-
Medical Aid Contributions		2,629	2,866	-	223	885	955	(71)	-7%	-
Overtime		189	416	-	10	48	139	(91)	-66%	-
Performance Bonus		3,447	4,120	-	297	1,182	1,373	(191)	-14%	-
Motor Vehicle Allowance		2,911	4,428	-	252	978	1,476	(498)	-34%	-
Cellphone Allowance		257	297	-	21	85	99	(14)	-14%	-
Housing Allowances		491	509	-	41	166	170	(4)	-2%	-
Other benefits and allowances		835	780	-	104	384	260	124	48%	-
Payments in lieu of leave		306	5,033	-	(440)	(508)	1,678	(2,186)	-130%	-
Long service awards		335	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2,733	3,369	-	-	-	1,123	(1,123)	-100%	-
Sub Total - Other Municipal Staff		65,751	83,707	-	4,895	20,656	27,903	(7,247)	-26%	-
% increase	4		27.3%							
Total Parent Municipality		79,761	101,871	-	6,053	25,788	33,957	(8,169)	-24%	-
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		79,761	101,871	-	6,053	25,788	33,957	(8,169)	-24%	-
% increase	4		27.7%							
TOTAL MANAGERS AND STAFF		72,813	91,585	-	5,385	22,936	30,528	(7,592)	-25%	-

ASSET AND RISK MANAGEMENT**Insurance:**

All Municipal assets are adequately insured with Lateral Unison. The contract runs from 01 February 2022 for a period of three (3) years, which ends on 31 January 2025.

Asset Management:

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The municipality has completed the asset count for the 2021/2022 financial year.

Information Backup:

All shared data stored on file server (*O & P drives only*) is backed up on backup tapes which are extended automatically on a daily, weekly, monthly and annually basis. System users are responsible for ensuring that data backup and maintenance is carried out 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:

OPERATING RESULTS ANALYSIS	FULL YEAR BUDGET 2020/21	31/10/2022 YTD ACTUAL	VARIANCES	VARIANCES %
COMPARISON: ACTUAL TO BUDGET				
Municipal Offices	63,000.00	6,401.30	56,598.70	10%
Computer Software and Applications	2,694,791.00	38,958.56	2,655,832.44	1%
Computer Equipment	765,600.00	198,615.73	566,984.27	26%
Furniture and Office Equipment	740,960.00	196,767.65	544,192.35	27%
Machinery and Equipment	358,300.00	157,267.77	201,032.23	44%
Transport Assets	1,195,980.00	36,884.57	1,159,095.43	3%
Totals	5,818,631.00	634,895.58	5,183,735.42	11%

Year to date expenditure on repairs and maintenance amounts to R 634 895.5 of the R 5 818 631 that was budgeted. The percentage expenditure up to the month of October 2022 is 11%.

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 2022 is as follows:

Municipal Vehicles:

	Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month	OCT '22	
	Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Aug-22	Closing Km Reading	Closing KM Reading	Utility	Remarks
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	135,000	2022/10/15	2023/04/30	136,389	136,880	137,971	1,091	Vehicle utilized, no problems reported. Due for service
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105,000	105000	2023/04/30	101,220	103,684	105,472	1,788	Vehicle utilized, no problems reported
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	120,000	120000	2023/04/30	124,840	128,110	130,700	2,590	Vehicle utilized, no problems reported
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	75,000	2022/09/12	2023/04/30	73,830	75,743	79,477	3,734	Tripsheet not available - Julia Albertus
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	120,000	120 000	2023/04/30	121,855	123,712	125,979	2,267	Vehicle utilized, no problems reported.
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	90000	2023/04/30	94,508	96,595	98,126	1,531	Vehicle utilized, no problems reported
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	120,000	105000	2023/04/30	114,721	115,184	116,721	1,537	Vehicle not utilized, Engine power failure
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	120000	2023/04/30	123,899	124,788	125,732	944	Vehicle utilized, no problems reported
9	Isuzu KB 250	Housing	2013	CGR 576 NC	105,000	105000	2023/04/30	101,947	103,094	103,712	618	Vehicle utilized, no problems reported
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	105,000	105000	2022/08/31	98,058	98,946	100,292	1,346	Vehicle utilized
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	135,000	135000	2023/04/30	122,094	122,692	123,664	972	Vehicle utilized, no problems reported
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	60,000	60000	2022/08/31	61,612	61,815	61,815	-	Vehicle not utilized, no problems reported
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	60000	2022/08/31	56,768	57,079	57,079	-	Vehicle not utilized, no problems reported
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	105,000	105000	2023/04/30	96,523	98,557	99,236	679	Vehicle utilized, no problems reported
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000		2022/07/31	2,050	2,050	2,050	-	Vehicle was not utilised in June
17	Toyota Etios	Pool	2014	CJG 979 NC	80,000	80000	2023/04/30	78,545	78,669	79,172	503	Vehicle utilized, no problems reported
18	Nissan NP 200	Environmental Health	2014	CJL 262 NC	90,000	90000	2023/04/30	82,840	83,242	83,907	665	Vehicle was not utilized
19	Nissan Hardbody	Environmental Health	2014	CJL 263 NC	60,000	60000	2023/04/30	49,600	49,935	50,069	134	Vehicle utilized, no problems reported
20	Nissan NP 200	Environmental Health	2014	CJL 258 NC	75,000	75000	2023/04/30	63,520	63,974	64,594	620	Vehicle not utilized, no problems reported
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30,000	30000	2023/04/30	16,707	16,767	16,855	88	Vehicle utilized, no problems reported
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	60,000	60 000	2023/04/30	54,104	54,807	54,819	12	Vehicle utilized, problems reported
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	60000	2022/08/31	69,445	70,787	70,805	18	Due for Service soon
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	60,000	60000	2022/08/31	58,117	59,410	60,191	781	Vehicle utilized, no problems reported
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	60,000	60000	2022/08/31	56,192	56,192	56,192	-	Vehicle not in use
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45,000	45000	2022/08/31	37,967	38,648	38,821	173	Vehicle utilized, no problems reported
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	60,000	60000	2022/08/31	45,418	45,848	46,705	857	Tripsheet not available - Conrod
28	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15,000		2023/04/30	1,795	1,795	1,795	-	Vehicle was not utilised.
	FULL FLEET UTILITY OCT 2022										22,948	

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 October 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Ms. ZM Bogatsu
Municipal Manager

Signature:



Date:

14/11/2022