

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

30 April 2021

TABLE OF CONTENTS

Page

1. Executive summary2-8

2. In-Year Budget Statement Tables (Annexure A)9-13

3. Supporting documents14-26

4. Municipal Manager’s quality certification27

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 R133, 999 million as compared to the year-to-date budget projections of R 116 452, million. The variance is as a result of the recognition of interest received from investments and equitable share received in March 2021.

Operating expenditure by type

To date, R 89, 615 million has been spent as compared to the operational year-to-date budget projections of R126, 754 million. Underspensing is due to the vacant positions and projects that are still in the implementation phase.

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 296 567 as compared to the year-to-date budget projections of R 9, 603 million. Capital expenditure will improve as the financial year progress as projects are currently in the implementation. Acquisition of financial system (R5 million) and Disaster Management centre satellite office (R3 million) projects will be rolled over to the next financial year.

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, 156 million. The year-to date cash and cash equivalents amounted to R192, 759 million. The net increase in cash and cash equivalents for the year to date is R 89 602 886.

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	9,411,436	12,646,310	13,279,190	717,058	7,444,688	10,960,516
02.1 - Office Of The Municipal Manager	1,981,924	2,505,350	2,557,120	96,041	1,655,345	2,122,278
02.2 - Committee & Administration Services	509,507	1,381,030	1,072,610	49,457	451,780	945,262
02.3 - Internal Audit	2,842,694	3,610,700	3,827,100	295,876	2,423,657	3,153,170
02.4 - Communications	1,911,043	2,482,600	2,538,120	156,873	1,569,257	2,105,858
02.5 - Legal And Compliance	1,260,368	1,444,560	1,371,170	109,229	1,051,830	1,154,882
02.6 - Political Office Administration	3,158,120	3,881,810	4,804,910	563,092	3,423,867	3,850,246
02.7 - Youth Unit	2,411,365	1,845,460	2,440,110	502,028	2,468,525	1,934,332
02.8 - Risk Unit	1,038,196	1,084,810	1,133,140	96,993	946,647	936,222
Total	24,524,653	30,882,630	33,023,470	2,586,649	21,435,597	27,162,766

Actual operating expenditure of Council & Executive is R 21, 435 million as compared to the year-to-date budget R27, 163 million. Special projects in the respective departments are still at a planning and implementation 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. Two vacancies exist within the department, namely, Manager: Office of the MM and PA to 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	3,919,364	6,742,930	5,725,030	702,739	3,438,206	4,940,538
03.2 - Revenue & Expenditure	3,435,861	3,729,650	3,586,360	230,502	2,514,377	3,012,516
03.3 - Budget And Treasury Office	6,265,852	7,514,610	7,514,610	257,084	3,210,471	6,262,190
03.4 - Supply Chain Management	3,256,229	3,836,070	3,549,700	216,965	2,780,035	3,005,838
03.5 - Council Motor Vehicle Pool	1,655,604	1,760,610	1,840,610	26,775	1,240,029	1,520,512
Total	18,532,910	23,583,870	22,216,310	1,434,066	13,183,119	18,741,594

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R13, 183 million as compared to the year-to-date projected budget of R18, 741 million. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure and Stores 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	2,080,940	146,595	1,499,442	1,725,072
04.2 - Information Systems	3,415,520	4,690,280	4,597,590	367,989	2,783,521	3,846,792
04.3 - Human Resource Management	4,182,638	5,450,040	5,530,130	409,678	3,845,841	4,595,118
04.4 - Office Support Services	10,998,873	13,174,280	13,194,280	843,432	9,634,761	10,991,950
04.5 - Environmental Protection	6,095,161	9,926,890	11,080,310	648,044	6,902,473	9,174,682
04.6 - Fire Fighting & Disaster Management	7,167,271	10,216,870	10,000,070	513,801	6,308,396	8,369,556
Total	33,548,237	45,484,860	46,483,320	2,929,539	30,974,433	38,703,170

Actual operating expenditure of Corporate Services at the end of the month amounts to R30, 974 million as compared to the year-to-date projected budget of R38, 703 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.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
05.1 - Planning & Development Directorate	1,098,235	3,539,920	3,870,220	116,294	1,310,025	3,170,144
05.3 - Local Economic Development	4,879,643	7,502,538	7,520,518	451,495	4,118,163	6,264,124
05.4 - Planning Unit - Gis	1,169,349	2,420,870	2,629,250	124,689	1,571,765	2,156,356
05.5 - Planning Unit - Spacial Planning	1,344,568	3,277,890	2,090,000	180,361	1,069,744	1,939,654
05.6 - Tourism	2,486,892	3,782,230	2,842,580	242,254	1,753,874	2,517,116
05.7 - Planning Unit - ldp	1,602,624	2,066,650	2,121,450	166,451	1,589,590	1,758,752
Total	12,581,311	22,590,098	21,074,018	1,281,543	11,413,161	17,806,146

Actual operating expenditure of Planning & Development at the end of the month amounts to R11, 413 million as compared to the year-to-date projected budget of R17, 806 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	1,221,941	2,251,050	2,489,000	138,735	1,392,050	2,034,542
06.2 - Project Management & Advisory Service	26,047,260	17,394,320	23,762,470	1,489,696	9,140,367	18,740,714
06.3 - Infrastructure Service - Roads Maint	716,065	897,470	885,630	13,806	457,697	740,004
06.4 - Housing Administration	3,002,799	4,269,230	3,169,750	161,215	1,618,929	2,824,730
Total	30,988,064	24,812,070	30,306,850	1,803,452	12,609,042	24,339,990

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R12, 609 million as compared to the year-to-date projected budget of R24, 339 million. Underspending is due to the vacant director position and local municipalities are still expected to claim on capital and operational allocations 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
Revaluation of Buildings	150,000.00	-	-	150,000.00	0%	Terms of reference has been finalised.
Total BTO Projects	150,000.00	-	-	150,000.00	0%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
HIV/AIDS Grant	500,000.00	-	303,700.00	196,300.00	61%	
Total Council and Exec Admin	500,000.00	-	303,700.00	196,300.00	61%	
POLITICAL OFFICE ADMINISTRATION						
Commemorative Days	220,020.00	-	198,385.22	21,634.78	90%	Project completed with savings.
Disability Programme	300,000.00	-	268,300.00	31,700.00	89%	Project is still in the planning stage, therefore expenses will only be recorded in the 4th quarter.
Child Programme	55,100.00	37,757.00	11,817.00	43,283.00	21%	Project is completed.
Gender Programme	90,000.00	-	83,810.00	6,190.00	93%	Project is completed.
MRM Programme	5,000.00	-	-	5,000.00	0%	Budget will be used during the fourth quarter.
Old Age Programme	25,000.00	-	20,520.00	4,480.00	82%	Project is ongoing.
Total Political Office Projects	695,120.00	37,757.00	582,832.22	112,287.78	84%	
YOUTH UNIT						
Youth Career	37,500.00	-	17,936.70	19,563.30	48%	Remaining budget to be used as the year progresses.
Sopa Programme	27,000.00	-	7,177.65	19,822.35	27%	Project to be finalised during fourth quarter.
June 16 Programme	33,000.00	-	-	33,000.00	0%	Project to be implemented during fourth quarter.
Youth Skills Programme	303,600.00	-	297,500.00	6,100.00	98%	Project is completed.
Total Youth Projects	401,100.00	-	322,614.35	78,485.65	80%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES						
HUMAN RESOURCE MANAGEMENT						
Employee Wellness Assistance Programme	80,000.00	-	42,222.00	37,778.00	53%	Budget is utilised as and when needed.
Team Building	30,000.00	-	-	30,000.00	0%	Budget to be used as the year progresses.
Total HR Projects	110,000.00	-	42,222.00	67,778.00	38%	
ENVIRONMENTAL PROTECTION						
Air Quality	5,000.00	-	782.09	4,217.91	16%	Project completed with savings.
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	-	23,187.24	26,412.76	47%	Budget to be used during the financial year.
Water Analysis	334,000.00	219,247.67	42,988.12	291,011.88	13%	The project takes place on a monthly basis, remaining budget to be utilised as the year progresses, as per operational plan.
Sample Analysis	36,000.00	7,110.05	11,869.72	24,130.28	33%	Swaps will be collected, as per operational plan.
Environmental World day Awareness	28,000.00	-	16,562.25	11,437.75	59%	Campaigns were conducted.
South African Standards for Drinking Water	90,000.00	42,610.24	-	90,000.00	0%	Samples will be collected.
Total Environmental Health Projects	557,600.00	268,967.96	95,389.42	462,210.58	17%	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	95,500.00	-	3,200.00	92,300.00	3%	Training to be concluded in the fourth quarter
Awareness Programme	7,000.00	-	-	7,000.00	0%	Budget to be used during the financial year.
Disaster Plan Strategy	500,000.00	-	434,438.90	65,561.10	87%	Project completed with savings.
Contingency Fund	1,120,000.00	86,168.00	418,560.00	701,440.00	37%	Budget is utilised as and when needed. Budget is expected to gain momentum as the year progresses.
Total Disaster Management Projects	1,722,500.00	86,168.00	856,198.90	866,301.10	50%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
LOCAL ECONOMIC DEVELOPMENT						
Led Small, Medium & Micro Enterprises	780,010.00	186,550.37	-	780,010.00	0%	Project is In progress busy finalising shortlistings.
Machinery and equipment SMME	1,650,000.00	-	716,545.53	933,454.47	43%	Currently busy with shortlisting of SMME's.
Led Expo	536,000.00	-	536,000.00	-	100%	Project completed with savings.
Youth Enterprenuer	320,000.00	-	48,750.00	271,250.00	15%	Project to be implemented.
Exhibition Installers	320,000.00	-	-	320,000.00	0%	Exhibitions to be done in the fourth quarter.
Agriculture Emerging Farmers	90,000.00	-	90,000.00	-	100%	Project is completed.
Advertising and Promotion	83,318.00	-	-	83,318.00	0%	Advert will be done in the fourth quarter.
Total LED Projects	3,929,328.00	186,550.37	1,391,295.53	2,538,032.47	35%	
TOURISM						
Ganspan	220,000.00	-	-	220,000.00	0%	Applied for water use licence, to be done during the fourth quarter.
Indaba Expo	323,760.00	-	-	323,760.00	0%	Waiting for expo dates from service provider.
Tourism Business Competition	50,000.00	-	28,500.00	21,500.00	57%	To be implemented during fourth quarter.
Tourism Association	75,000.00	-	17,500.00	57,500.00	23%	On going project to be completed.
Tourism Awareness Campaign	170,000.00	-	36,971.19	133,028.81	22%	Project will be implemented.
Tourism Advertisement	150,000.00	14,695.65	56,921.31	93,078.69	38%	Occurs on a quarterly basis.
Total Tourism Projects	988,760.00	14,695.65	139,892.50	848,867.50	14%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal	70,000.00	-	22,920.00	47,080.00	33%	We conducted virtual meeting on the 14 April 2021.
Project Management & Advisory Service	232,500.00	-	-	232,500.00	0%	The Draft SDF has been gazetted to solicit for public inputs and the notice period is 60 days. The 60 days will lapse on the 11 June 2021 and submitted to the Council on the 23rd of June 2021.
FBDMSDF Framework	392,500.00	-	122,714.23	269,785.77	31%	Finalising Phase 3: Spatial Analysis and Synthesis.
Phokwane Infill Development	170,000.00	108,400.00	27,100.00	142,900.00	16%	Appointing the EIA specialist and conducting public participation for town Planning application process. Submitted the invoice of R47, 425.00 for Technical investigation and Consolidation and Application process.
Total Spatial Planning Projects	865,000.00	108,400.00	172,734.23	692,265.77	20%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE						
PROJECT MANAGEMENT & ADVISORY SERVICE						
C&PS: B&A PROJECT MANAGEMENT/RAMS	2,543,000.00	297,482.75	1,030,419.45	1,512,580.55	41%	Final year of 3-year contract - amendments on contract (savings expected)
Magareng O&M	4,000,000.00	-	1,564,706.08	2,435,293.92	39%	All correct claims to date received have been processed and paid.
Dikgatlong O&M	4,000,000.00	-	1,166,631.25	2,833,368.75	29%	No claims to process.
Phokwane O&M	4,000,000.00	-	166,100.00	3,833,900.00	4%	All claims referred back to Phokwane due to incomplete submission. New claims expected.
Sol Plaatje O&M	4,500,000.00	-	1,522,205.91	2,977,794.09	34%	All correct claims to date received have been processed and paid.
Total Infrastructure Projects	19,043,000.00	297,482.75	5,450,062.69	13,592,937.31	29%	
Total Special Projects	28,762,278.00	1,000,021.73	9,313,991.84	19,948,286.16	32%	

The actual spending on special projects for the municipality at the end of the month amounts to R 9 313 991.84 with a commitment of R 1 000 021.73. The municipality has spent 32% 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 - M10 April									
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
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	7,399	5,750	5,750	342	4,559	4,792	(233)	-5%	5,750
Transfers and subsidies	124,350	130,702	132,771	537	128,707	110,494	18,214	16%	132,771
Other own revenue	8,451	1,400	1,400	21	733	1,167	(434)	-37%	1,400
Total Revenue (excluding capital transfers and contributions)	140,200	137,852	139,921	900	133,999	116,452	17,547	15%	139,921
Employee costs	63,754	80,665	78,527	5,693	57,293	65,796	(8,503)	-13%	78,527
Remuneration of Councillors	6,802	8,756	8,756	602	5,823	7,297	(1,474)	-20%	8,756
Depreciation & asset impairment	3,801	3,706	3,706	-	2,921	3,089	(168)	-5%	3,706
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	1,114	1,619	2,546	304	1,046	2,101	(1,055)	-50%	2,546
Transfers and subsidies	21,909	13,443	20,113	912	6,861	15,649	(8,788)	-56%	20,113
Other expenditure	22,795	39,164	39,456	2,524	15,671	32,823	(17,152)	-52%	39,456
Total Expenditure	120,175	147,354	153,104	10,035	89,615	126,754	(37,138)	-29%	153,104
Surplus/(Deficit)	20,025	(9,501)	(13,183)	(9,136)	44,383	(10,302)	54,685	-531%	(13,183)
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	20,025	(9,501)	(13,183)	(9,136)	44,383	(10,302)	54,685	-531%	(13,183)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20,025	(9,501)	(13,183)	(9,136)	44,383	(10,302)	54,685	-531%	(13,183)
Capital expenditure & funds sources									
Capital expenditure	967	8,740	12,126	99	297	9,603	(9,307)	-97%	12,126
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	967	8,740	12,126	99	297	9,603	(9,307)	-97%	12,126
Total sources of capital funds	967	8,740	12,126	99	297	9,603	(9,307)	-97%	12,126
Financial position									
Total current assets	125,475	68,072	68,072		55,212				68,072
Total non current assets	60,571	70,197	73,583		57,830				70,197
Total current liabilities	41,622	21,411	28,428		18,299				21,411
Total non current liabilities	23,774	37,790	37,790		23,212				37,790
Community wealth/Equity	120,651	79,069	75,438		71,530				79,069
Cash flows									
Net cash from (used) operating	-	135,505	135,505	(4,842)	83,567	112,921	29,354	26%	135,505
Net cash from (used) investing	(1,258)	(7,482)	(8,740)	(99)	6,038	(956)	(6,994)	731%	(1,147)
Net cash from (used) financing	(3)	3	-	-	(2)	(0)	1	-495%	(0)
Cash/cash equivalents at the month/year end	77,006	201,972	200,711	-	192,759	111,965	(80,794)	-72%	134,358
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	110	1,027	30	916	1,561	94	155	340	4,233
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April										
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	1								%	
Revenue - Functional										
Governance and administration		136,901	131,652	133,721	404	131,678	111,285	20,393	18%	133,721
Executive and council		13	-	500	-	304	333	(30)	-9%	500
Finance and administration		136,888	131,652	133,221	404	131,375	110,952	20,423	18%	133,221
Community and public safety		246	259	259	-	-	216	(216)	-100%	259
Public safety		-	-	-	-	-	-	-		-
Economic and environmental services		3,053	5,941	5,941	496	2,320	4,951	(2,631)	-53%	5,941
Planning and development		3,023	5,941	5,941	496	2,320	4,951	(2,631)	-53%	5,941
Trading services		-	-	-	-	-	-	-		-
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	140,200	137,852	139,921	900	133,999	116,452	17,547	15%	139,921
Expenditure - Functional										
Governance and administration		63,343	79,808	80,643	5,788	52,382	67,063	(14,681)	-22%	80,643
Executive and council		17,472	22,260	24,154	1,928	15,444	19,813	(4,368)	-22%	24,154
Finance and administration		43,028	53,937	52,662	3,565	34,514	44,097	(9,583)	-22%	52,662
Internal audit		2,843	3,611	3,827	296	2,424	3,153	(730)	-23%	3,827
Community and public safety		10,170	14,486	13,170	675	7,927	11,194	(3,267)	-29%	13,170
Public safety		-	-	-	-	-	-	-		-
Housing		3,003	4,269	3,170	161	1,619	2,825	(1,206)	-43%	3,170
Economic and environmental services		44,175	49,278	56,449	3,330	27,552	45,979	(18,427)	-40%	56,449
Planning and development		38,080	39,351	45,369	2,682	20,649	36,804	(16,155)	-44%	45,369
Environmental protection		6,095	9,927	11,080	648	6,902	9,175	(2,272)	-25%	11,080
Trading services		-	-	-	-	-	-	-		-
Other		2,487	3,782	2,843	242	1,754	2,517	(763)	-30%	2,843
Total Expenditure - Functional	3	120,175	147,354	153,104	10,035	89,615	126,754	(37,138)	-29%	153,104
Surplus/ (Deficit) for the year		20,025	(9,501)	(13,183)	(9,136)	44,383	(10,302)	54,685	-531%	(13,183)

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) - M10 April										
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
R thousands										
Revenue by Vote	1									
Vote 01 - Executive & Council		13	-	500	-	304	333	(30)	-8.9%	500
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Budget & Treasury Office		136,888	131,652	133,221	404	131,375	110,952	20,423	18.4%	133,221
Vote 04 - Administration		276	259	259	-	-	216	(216)	-100.0%	259
Vote 05 - Planning & Development		-	1,500	1,500	-	-	1,250	(1,250)	-100.0%	1,500
Vote 06 - Infrastructure Services		3,023	4,441	4,441	496	2,320	3,701	(1,381)	-37.3%	4,441
Total Revenue by Vote	2	140,200	137,852	139,921	900	133,999	116,452	17,547	15.1%	139,921
Expenditure by Vote	1									
Vote 01 - Executive & Council		9,411	12,646	13,279	717	7,445	10,961	(3,516)	-32.1%	13,279
Vote 02 - Office Of The Municipal Manager		15,113	18,236	19,744	1,870	13,991	16,202	(2,211)	-13.6%	19,744
Vote 03 - Budget & Treasury Office		18,533	23,584	22,216	1,434	13,183	18,742	(5,558)	-29.7%	22,216
Vote 04 - Administration		33,548	45,485	46,483	2,930	30,974	38,703	(7,729)	-20.0%	46,483
Vote 05 - Planning & Development		12,581	22,590	21,074	1,282	11,413	17,806	(6,393)	-35.9%	21,074
Vote 06 - Infrastructure Services		30,988	24,812	30,307	1,803	12,609	24,340	(11,731)	-48.2%	30,307
Total Expenditure by Vote	2	120,175	147,354	153,104	10,035	89,615	126,754	(37,138)	-29.3%	153,104
Surplus/ (Deficit) for the year	2	20,025	(9,501)	(13,183)	(9,136)	44,383	(10,302)	54,685	-530.8%	(13,183)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
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										
Revenue By Source										
Rental of facilities and equipment		603	1,000	1,000	19	565	833	(269)	-32%	1,000
Interest earned - external investments		7,399	5,750	5,750	342	4,559	4,792	(233)	-5%	5,750
Transfers and subsidies		124,350	130,702	132,771	537	128,707	110,494	18,214	16%	132,771
Other revenue		7,853	400	400	2	168	333	(165)	-50%	400
Gains		(5)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		140,200	137,852	139,921	900	133,999	116,452	17,547	15%	139,921
Expenditure By Type										
Employee related costs		63,754	80,665	78,527	5,693	57,293	65,796	(8,503)	-13%	78,527
Remuneration of councillors		6,802	8,756	8,756	602	5,823	7,297	(1,474)	-20%	8,756
Debt impairment		3	50	50	-	-	42	(42)	-100%	50
Depreciation & asset impairment		3,801	3,706	3,706	-	2,921	3,089	(168)	-5%	3,706
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		1,114	1,619	2,546	304	1,046	2,101	(1,055)	-50%	2,546
Contracted services		13,435	23,156	23,641	1,631	9,176	19,620	(10,444)	-53%	23,641
Transfers and subsidies		21,909	13,443	20,113	912	6,861	15,649	(8,788)	-56%	20,113
Other expenditure		9,305	15,658	15,465	833	6,436	12,912	(6,475)	-50%	15,465
Losses		53	300	300	60	60	250	(190)	-76%	300
Total Expenditure		120,175	147,354	153,104	10,035	89,615	126,754	(37,138)	-29%	153,104
Surplus/(Deficit)		20,025	(9,501)	(13,183)	(9,136)	44,383	(10,302)	54,685	(0)	(13,183)
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		20,025	(9,501)	(13,183)	(9,136)	44,383	(10,302)			(13,183)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		20,025	(9,501)	(13,183)	(9,136)	44,383	(10,302)			(13,183)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		20,025	(9,501)	(13,183)	(9,136)	44,383	(10,302)			(13,183)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		20,025	(9,501)	(13,183)	(9,136)	44,383	(10,302)			(13,183)

Expenditure

To date, R 89 615 million has been spent as compared to the operational year-to-date budget projections of R126 754 million. Underspending is due to the vacant positions and projects that are still in the implementation phase.

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 - M10 April										
Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
02.3 - Internal Audit		-	-	-	-	-	-	-	-	-
02.4 - Communications		7	-	-	-	-	-	-	-	-
02.6 - Political Office Administration		-	500	500	-	-	417	(417)	-100%	500
03.1 - Finance Directorate		-	-	-	-	-	-	-	-	-
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
04.4 - Office Support Services		64	1,290	1,252	-	40	1,050	(1,009)	-96%	1,252
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-
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 - Idp		-	-	-	-	-	-	-	-	-
Vote 06 - Infrastructure Services		18	11	15	-	-	12	(12)	-100%	15
06.1 - Infrastructure Service Directorate		-	11	15	-	-	12	(12)	-100%	15
06.2 - Project Management & Advisory Service		-	-	-	-	-	-	-	-	-
06.4 - Housing Administration		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		967	8,740	12,126	99	297	9,603	(9,307)	(0)	12,126
Total Capital Expenditure		967	8,740	12,126	99	297	9,603	(9,307)	(0)	12,126

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		16,789	(3,991)	(3,991)	4,025	(3,991)
Call investment deposits		86,366	66,201	66,201	127,636	66,201
Consumer debtors		2,644	12	12	4,299	12
Other debtors		18,422	11,569	11,569	21,549	11,569
Current portion of long-term receivables		873	868	868	873	868
Inventory		-	-	-	366	-
Total current assets		125,094	74,659	74,659	158,748	74,659
Non current assets						
Long-term receivables		6,335	7,593	7,593	6,335	7,593
Property, plant and equipment		52,751	58,178	58,178	50,159	58,178
Intangible		297	3,223	3,223	158	3,223
Other non-current assets		631	631	631	631	631
Total non current assets		60,571	70,197	70,197	57,830	70,197
TOTAL ASSETS		185,666	144,856	144,856	216,578	144,856
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		3	0	0	2	0
Trade and other payables		30,189	16,594	16,594	15,941	16,594
Provisions		11,049	12,529	12,529	12,447	12,529
Total current liabilities		41,241	29,123	29,123	28,389	29,123
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		23,774	36,664	36,664	23,212	36,664
Total non current liabilities		23,774	36,664	36,664	23,212	36,664
TOTAL LIABILITIES		65,015	65,787	65,787	51,602	65,787
NET ASSETS	2	120,651	79,069	79,069	164,976	79,069
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		93,446	60,869	60,869	137,772	60,869
Reserves		27,205	18,200	18,200	27,205	18,200
TOTAL COMMUNITY WEALTH/EQUITY	2	120,651	79,069	79,069	164,976	79,069

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April														
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														
Debtors Age Analysis By Income Source														
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820											-	-	
Other	1900	110	1,027	30	916	1,561	94	155	340	4,233	3,066			
Total By Income Source	2000	110	1,027	30	916	1,561	94	155	340	4,233	3,066	-	-	
2011/12 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	92	1,010	12	2,899					4,013	2,899			
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500	17	17	18	(1,983)	1,561	94	155	340	219	167			
Total By Customer Group	2600	110	1,027	30	916	1,561	94	155	340	4,233	3,066	-	-	

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 April 2021.

FRANCES BAARD DISTRICT MUNICIPALITY									
DEBTORS OUTSTANDING BALANCES									
30 April 2021									
ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED APR '21	PAID APR '21	BALANCE	PROGRESS
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
101417	Kgantsi N.G.	18/08/2015	Medical aid	26,740.00	12,388.85	0.00	900.00	13,451.15	Handed over state attorney
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
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
101432	Nicholas T.	22/09/2016	Modules failed & Salary overpayment	25,582.71	16,810.95	0.00	0.00	8,771.76	Handed over state attorney
100087	Department of Safety & Liasion	30/04/2021	Rental Clinic Building - Jan Kempdorp	226,466.17	166,829.47	4,402.48	4,402.48	59,636.70	Handed over to legal department for further action
101399	Department of Transport	30/04/2021	Post Service medical aid - Council Contribution	2,450,093.53	2,296,052.80	75,968.60	75,968.60	154,040.73	Receive monthly payments
101400	Department of Transport	30/04/2021	Sundry - Municipal accounts workshops	4,841,705.47	1,053,795.59	11,895.61	0.00	3,799,805.49	Handed over to legal department for further action
100098	MTN	30/04/2021	Tower - Rental & fixed rate electricity	370,830.17	344,843.16	17,268.77	0.00	43,255.78	
101408	Greenan S.	01/07/2018	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
101457	Mokgoro D.K.	19/12/2018	Medical aid overcharged	5,978.61	0.00	0.00	0.00	5,978.61	Awaiting payment arrangement
101459	Siwisa A.M.	30/07/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Handed over to legal department for further action
101412	Office of the Premier	23/11/2020	Rental lecture room - 13 & 14 Oct '20	4,140.00	0.00	0.00	0.00	4,140.00	
101463	Railex Pty Ltd	12/11/2020	New building - Electrical repairs and COC	56,140.00	0.00	0.00	0.00	56,140.00	Handed over to legal department for further action
101465	Baloyi M.R.	26/02/2021	Resigned - Accomodation & salary overpayment	9,420.31	0.00	0.00	0.00	9,420.31	Ms. Baloyi left prior to the agreed upon termination date and with regard to the accomodation she also left earlier. The accomodation was payed in full from January 2021 to February 2021, she is therefore liable and has acknowledged the debt.
				8,274,832.29	4,070,138.59	109,535.46	81,271.08	4,232,958.08	

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April												
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												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100											-
Bulk Water	0200											-
PAYE deductions	0300											-
VAT (output less input)	0400											-
Pensions / Retirement deductions	0500											-
Loan repayments	0600											-
Trade Creditors	0700											-
Auditor General	0800											-
Other	0900											-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-

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 April 2021 is listed below:

EXPENDITURE STATISTICS						<i>Apr-21</i>
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay	
		Paid	Not paid	Termination	Made	
Officials	3,332,210.89	96	0	0	0	
Pension	2,840.82	2	0	0	0	
Section 54 & 57	198,588.41	2	0	0	0	
Contract	747,596.85	16	0	1	0	
CIIs	602,470.42	27	0	0	0	
Interns	166,666.60	20	0	0	0	
Payments Made	5,738,107.00	-	-	-	0	
TOTALS	10,788,480.99	163	0	1	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:

- **Implementation of the Approved Supply Chain Management Policy.**

The approved Supply Chain Management Policy of 30 November 2005 as amended on 20 August 2017 is implemented and is maintain by all relevant role players.

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

- ***Training of Supply Chain Management Officials***

There was on 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 2020-21 was approved by the Accounting Officer.

- ***Acquisition Management***

For the period of April 2021, three contracts (R200 000 +) was awarded by the Municipal Manager.

1. Solve problems make decisions and implement solutions NQF level 4- TJANTJELLO TRAINING SOLUTIONS: R297 500.00 VAT inclusive.
2. Internal auditing on information technology (ICT)- SNG GRANT THORNTON: R269 200.00 VAT inclusive.
3. Local Economic Development (NQF level 6) training- KGOLO INSTITUTE: R230 000.00 VAT inclusive.

For the period of April 2021, no written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

Total orders issued total: R997 513.27

Orders per department:

Council and Executive	R 4 075.55
Municipal Manager	R 693 395.40
Finance	R 35 393.22
Administration	R 199 468.67
Planning and development	R 65 002.43
Technical service	R 0.00

a. Disposal Management

No disposal for the month of April 2021

b. Deviations

No deviation was approved by the Municipal Manager during April 2021

c. Issues from Stores

Total orders issued total: R 41 509.82

Issues per department:

Council	R 0. 00
Municipal Manager	R 5 462.67
Finance	R 3 274.00
Administration	R 24 720.82
Planning and development	R 6 603.62
Technical services	R 1 448.51

d. 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.

e. Support to Local Municipalities

No official request was received from the local municipalities.

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
7662011402/000107	call	NEDCOR	10,000,000.00		01-Apr-21	30-Apr-21	30	3.350%	27,534.25	27,534.25	0.00	
7662011402/000154	notice	NEDCOR	10,000,000.00		12-Mar-21	09-Jul-21	119	4.300%	140,191.78	35,342.47		
7662011402/000155	notice	NEDCOR	10,000,000.00		08-Apr-21	06-Aug-21	120	4.360%	143,342.47	26,279.45		
048472468-138	call	STANDARD BANK	12,500,000.00		01-Apr-21	30-Apr-21	30	3.500%	35,958.90	35,958.90	0.00	
048472468-155	notice	STANDARD BANK	10,000,000.00		12-Mar-21	09-Jul-21	119	4.376%	142,669.59	35,967.12		
048472468-156	notice	STANDARD BANK	8,000,000.00		17-Mar-21	15-Jul-21	120	4.401%	115,752.33	28,938.08		
9313877406	call	ABSA	9,000,925.00		01-Apr-21	30-Apr-21	30	2.950%	21,824.16	21,824.16		
2079269332	notice	ABSA	8,300,000.00		24-Jun-20	24-Jun-21	365	6.510%	540,330.00		0.00	
	notice	ABSA	15,000,000.00		17-Mar-21	15-Jul-21	120	4.500%	221,917.81	55,479.45		
62739184688	call	FNB	16,000,000.00		01-Apr-21	30-Apr-21	30	3.350%	44,054.79	44,054.79		44,054.79
74891841098	notice	FNB	8,000,000.00		17-Mar-21	15-Jul-21	120	4.430%	116,515.07	29,128.77		
74879142559	notice	FNB	10,000,000.00		08-Apr-21	06-Aug-21	120	4.390%	144,328.77	26,460.27		
			R 126,800,925.00	R .			1,323		R 1,433,376.08	311,378.68	.	44,054.79

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

Investment amounts to R126, 800 million as at 30 April 2021.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April										
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									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		124,211	130,602	132,171	537	128,359	110,077	18,282	16.6%	132,171
Equitable Share		120,606	124,299	125,768	-	125,768	104,758	21,010	20.1%	125,768
Expanded Public Works Programme Integrated Grant		1,270	1,001	1,101	203	758	901	(143)	-15.9%	1,101
Municipal Disaster Recovery Grant		246	259	259	-	-	216	(216)	-100.0%	259
Expanded Public Works Programme		-	-	-	-	-	-	-		-
Health	4	-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Education Training and Development Practices SETA		96	100	100	-	45	83	(39)	-46.2%	100
Northern Cape Economic Development Agency		-	-	-	-	-	-	-		-
Production		-	-	-	-	-	-	-		-
Services Sector SETA		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
<i>Housing Projects</i>		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	124,350	130,702	132,771	537	128,707	110,494	18,214	16.5%	132,771

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		114,412	140,222	145,507	9,480	86,928	120,500	(33,572)	-27.9%	145,507
								-		
Equitable Share		111,586	133,919	139,661	8,963	84,584	115,553	(30,969)	-26.8%	139,661
Expanded Public Works Programme Integrated Grant		716	1,001	780	213	444	687	(243)	-35.3%	780
Local Government Financial Management Grant		939	1,000	1,005	50	867	836	31	3.7%	1,005
Provincial Government:		784	-	500	-	304	333	(30)	-8.9%	500
Expanded Public Works Programme		-	-	-	-	-	-	-		-
Housing Projects		-	-	-	-	-	-	-		-
Specify (Add grant description)		784	-	500	-	304	333	(30)	-8.9%	500
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Health and Welfare SETA		-	-	-	-	-	-	-		-
Production		-	-	-	-	-	-	-		-
Services Sector SETA		36	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		115,197	140,222	146,007	9,480	87,232	120,834	(33,602)	-27.8%	146,007
								-		
								-		
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		115,197	140,222	146,007	9,480	87,232	120,834	(33,602)	-27.8%	146,007
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	-	-	-	-		-

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
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	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,567	7,295	7,295	514	4,907	6,080	(1,173)	-19%	7,295
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		762	794	794	48	509	662	(153)	-23%	794
Cellphone Allowance		473	666	666	41	407	555	(148)	-27%	666
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		6,802	8,756	8,756	602	5,823	7,297	(1,474)	-20%	8,756
% increase	4		28.7%	28.7%						28.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,286	6,333	6,616	281	4,488	5,466	(978)	-18%	6,616
Pension and UIF Contributions		7	438	445	0	7	370	(363)	-98%	445
Medical Aid Contributions		-	-	21	-	-	14	(14)	-100%	21
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	440	440	-	-	367	(367)	-100%	440
Motor Vehicle Allowance		-	193	342	16	112	260	(148)	-57%	342
Cellphone Allowance		78	78	96	5	74	77	(3)	-4%	96
Housing Allowances		-	-	12	-	-	8	(8)	-100%	12
Other benefits and allowances		0	1	12	0	0	8	(8)	-95%	12
Payments in lieu of leave		(22)	139	322	28	566	238	328	138%	322
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		5,350	7,621	8,306	331	5,248	6,807	(1,559)	-23%	8,306
% increase	4		42.5%	55.3%						55.3%
Other Municipal Staff										
Basic Salaries and Wages		38,508	47,613	44,657	3,761	35,565	37,707	(2,142)	-6%	44,657
Pension and UIF Contributions		5,699	6,823	6,560	553	5,194	5,511	(316)	-6%	6,560
Medical Aid Contributions		2,330	2,396	2,384	223	2,085	1,989	96	5%	2,384
Overtime		189	639	639	11	159	532	(374)	-70%	639
Performance Bonus		2,936	3,668	3,426	285	2,693	2,895	(203)	-7%	3,426
Motor Vehicle Allowance		2,955	3,338	4,248	256	2,448	3,388	(940)	-28%	4,248
Cellphone Allowance		213	236	279	25	205	225	(20)	-9%	279
Housing Allowances		435	424	439	42	391	363	27	7%	439
Other benefits and allowances		493	2,464	566	55	506	788	(282)	-36%	566
Payments in lieu of leave		1,711	1,071	2,519	47	1,791	1,858	(67)	-4%	2,519
Long service awards		20	355	355	-	-	296	(296)	-100%	355
Post-retirement benefit obligations	2	2,914	4,016	4,149	104	1,009	3,436	(2,426)	-71%	4,149
Sub Total - Other Municipal Staff		58,404	73,044	70,222	5,362	52,045	58,989	(6,943)	-12%	70,222
% increase	4		25.1%	20.2%						20.2%
Total Parent Municipality		70,556	89,421	87,283	6,295	63,116	73,092	(9,977)	-14%	87,283
			26.7%	23.7%						23.7%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		70,556	89,421	87,283	6,295	63,116	73,092	(9,977)	-14%	87,283
% increase	4		26.7%	23.7%						23.7%
TOTAL MANAGERS AND STAFF		63,754	80,665	78,527	5,693	57,293	65,796	(8,503)	-13%	78,527

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 was completed in the month of November 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>		Apr-21		VARIANCES
<i>COMPARISON: ACTUAL TO BUDGET</i>	FULL YEAR BUDGET 2020/21	YTD ACTUAL	VARIANCES	%
Municipal Offices	531,750.00	337,312.17	194,437.83	63%
Computer Software and Applications	3,905,410.00	1,332,404.79	2,573,005.21	34%
Computer Equipment	975,320.00	485,686.68	489,633.32	50%
Furniture and Office Equipment	28,300.00	1,060.91	27,239.09	4%
Machinery and Equipment	484,860.00	257,407.22	227,452.78	53%
Transport Assets	225,000.00	27,942.76	197,057.24	12%
Totals	6,150,640.00	2,441,814.53	3,708,825.47	40%

Year to date expenditure on repairs and maintenance amounts to R2, 441 million of the R6,151 million that was budgeted. The percentage expenditure for the month of April 2021 adds up to 40%.

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 April 2021 is as follows:

Municipal Vehicles:

FRANCES BAARD DISTRICT MUNICIPALITY						POOL VEHICLE CONTROL APRIL 2021					
Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	APR '21		
Description	Allocation	Model	Number		Expires	01-Jul-20	Closing Km Reading	Closing KM Reading	Utility	Remarks	
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	120,000	2021/09/30	112,406	117,004	117,004	-	VEHICLE WAS NOT UTILISED IN APRIL
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	90,000	2021/01/31	77,215	85,529	85,529	-	VEHICLE WAS NOT UTILISED IN APRIL
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	120,000	2021/01/31	98,089	103,518	103,518	-	VEHICLE WAS NOT UTILISED IN APRIL
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	60,000	2021/01/31	49,641	57,301	57,301	-	VEHICLE WAS NOT UTILISED IN APRIL
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	105,000	2021/01/31	93,629	104,241	104,241	-	VEHICLE WAS NOT UTILISED IN APRIL
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	2021/01/31	66,020	73,498	73,498	-	VEHICLE WAS NOT UTILISED IN APRIL
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	105,000	2021/01/31	87,816	97,886	97,886	-	VEHICLE WAS NOT UTILISED IN APRIL
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	2021/01/31	107,782	111,775	111,775	-	VEHICLE WAS NOT UTILISED IN APRIL
9	Isuzu KB 250	Housing	2013	CGR 576 NC	90,000	2021/01/31	79,133	86,217	86,217	-	VEHICLE WAS NOT UTILISED IN APRIL
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	90,000	2021/08/31	75,245	81,822	84,030	2,208	
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	105,000	2021/09/30	101,125	103,390	103,390	-	VEHICLE WAS NOT UTILISED IN APRIL
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	35,000	2021/08/31	39,794	47,386	48,765	1,379	
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	40,000	2021/08/31	27,657	41,276	41,901	625	
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	75,000	2020/10/31	76,430	80,906	80,906	-	VEHICLE WAS NOT UTILISED IN APRIL
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000	2021/07/31	2,050	2,050	2,050	-	VEHICLE WAS NOT UTILISED IN APRIL
17	Toyota Eios	Pool	2014	CJG 979 NC	75,000	2021/01/31	70,701	73,301	73,301	-	VEHICLE WAS NOT UTILISED IN APRIL
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	90,000	2021/01/31	74,804	78,546	78,546	-	VEHICLE WAS NOT UTILISED IN APRIL
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	45,000	2021/01/31	44,784	46,671	46,671	-	VEHICLE WAS NOT UTILISED IN APRIL
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	60,000	2021/01/31	51,586	53,790	53,790	-	VEHICLE WAS NOT UTILISED IN APRIL
21	Chevrolet Park Van	Supply Chain Management	2015	CLF 791 NC	15,000	2021/01/31	13,790	15,067	15,067	-	VEHICLE WAS NOT UTILISED IN APRIL
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	45,000	2021/01/31	43,236	43,414	43,414	-	VEHICLE WAS NOT UTILISED IN APRIL
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	2021/08/31	53,227	56,438	56,454	16	
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	30,000	2021/08/31	15,843	41,140	42,673	1,533	
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	45,000	2021/08/31	33,393	47,260	48,947	1,687	
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	30,000	2021/08/31	18,586	25,724	28,126	2,402	
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	2021/08/31	27,546	37,255	38,321	1,066	
28	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15,000	2020/07/31	1,795	1,795	1,795	-	VEHICLE WAS NOT UTILISED IN APRIL
FULL FLEET UTILITY APRIL 2021									10,916	NO REPORTED DAMAGES APRIL 2021	

- The expired licensed disks have been paid for and awaited from post office. The delay is due to the licensing process of the Disaster Management Water Tanker that was incorrectly registered by Sol Plaatje local municipality. All the measures are put in place to finalize the matter.

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 April 2021 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 May 2021