

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 May 2021

TABLE OF CONTENTS

Page

1. Executive summary2-8

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

3. Supporting documents14-25

4. Municipal Manager’s quality certification26

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 R134, 970 million as compared to the year-to-date budget projections of R 128 187, million. The variance is as a result of the recognition of interest received from investments and the financial management grant in May 2021.

Operating expenditure by type

To date, R 101, 785 million has been spent as compared to the operational year-to-date budget projections of R139, 929 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 10, 864 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 R141, 100 million. The net increase in cash and cash equivalents for the year to date is R 37 943 903.

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	1,652,927	9,097,616	12,119,855
02.1 - Office Of The Municipal Manager	1,981,924	2,505,350	2,557,120	140,358	1,795,703	2,339,682
02.2 - Committee & Administration Services	509,507	1,381,030	1,072,610	44,802	496,582	1,008,947
02.3 - Internal Audit	2,842,694	3,610,700	3,827,100	235,760	2,659,417	3,490,126
02.4 - Communications	1,911,043	2,482,600	2,538,120	81,278	1,650,535	2,321,995
02.5 - Legal And Compliance	1,260,368	1,444,560	1,371,170	113,408	1,165,238	1,263,031
02.6 - Political Office Administration	3,158,120	3,881,810	4,804,910	250,502	3,674,369	4,327,580
02.7 - Youth Unit	2,411,365	1,845,460	2,440,110	222,681	2,691,206	2,187,230
02.8 - Risk Unit	1,038,196	1,084,810	1,133,140	98,135	1,044,782	1,034,676
Total	24,524,653	30,882,630	33,023,470	2,839,851	24,275,448	30,093,122

Actual operating expenditure of Council & Executive is R 24, 275 million as compared to the year-to-date budget R 30, 093 million. Special projects in the respective departments are still at a 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	517,878	3,956,084	5,332,803
03.2 - Revenue & Expenditure	3,435,861	3,729,650	3,586,360	256,870	2,771,247	3,299,439
03.3 - Budget And Treasury Office	6,265,852	7,514,610	7,514,610	322,924	3,533,395	6,888,409
03.4 - Supply Chain Management	3,256,229	3,836,070	3,549,700	328,001	3,108,037	3,277,785
03.5 - Council Motor Vehicle Pool	1,655,604	1,760,610	1,840,610	183,732	1,423,761	1,680,563
Total	18,532,910	23,583,870	22,216,310	1,609,405	14,792,523	20,478,999

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R14, 792 million as compared to the year-to-date projected budget of R20, 478 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	151,255	1,650,696	1,903,023
04.2 - Information Systems	3,415,520	4,690,280	4,597,590	1,154,941	3,938,462	4,222,203
04.3 - Human Resource Management	4,182,638	5,450,040	5,530,130	303,582	4,149,422	5,062,638
04.4 - Office Support Services	10,998,873	13,174,280	13,194,280	887,002	10,521,763	12,093,146
04.5 - Environmental Protection	6,095,161	9,926,890	11,080,310	528,656	7,431,129	10,127,491
04.6 - Fire Fighting & Disaster Management	7,167,271	10,216,870	10,000,070	641,054	6,949,451	9,184,836
Total	33,548,237	45,484,860	46,483,320	3,666,490	34,640,923	42,593,337

Actual operating expenditure of Corporate Services at the end of the month amounts to R34, 640 million as compared to the year-to-date projected budget of R42, 593 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	31,926	1,341,951	3,520,186
05.3 - Local Economic Development	4,879,643	7,502,538	7,520,518	290,884	4,409,047	6,892,334
05.4 - Planning Unit - Gis	1,169,349	2,420,870	2,629,250	164,990	1,736,755	2,392,829
05.5 - Planning Unit - Spacial Planning	1,344,568	3,277,890	2,090,000	252,967	1,322,710	2,014,832
05.6 - Tourism	2,486,892	3,782,230	2,842,580	192,680	1,946,554	2,679,863
05.7 - Planning Unit - ldp	1,602,624	2,066,650	2,121,450	162,284	1,751,874	1,940,107
Total	12,581,311	22,590,098	21,074,018	1,095,731	12,508,892	19,440,151

Actual operating expenditure of Planning & Development at the end of the month amounts to R12, 508 million as compared to the year-to-date projected budget of R19, 440 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	115,330	1,507,380	2,261,791
06.2 - Project Management & Advisory Service	26,047,260	17,394,320	23,762,470	2,613,703	11,754,070	21,251,599
06.3 - Infrastructure Service - Roads Maint	716,065	897,470	885,630	35,555	493,252	812,820
06.4 - Housing Administration	3,002,799	4,269,230	3,169,750	193,878	1,812,807	2,997,256
Total	30,988,064	24,812,070	30,306,850	2,958,466	15,567,508	27,323,466

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R15, 567 million as compared to the year-to-date projected budget of R27, 323 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	15,650.00	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 ongoing, 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	53,407.00	582,832.22	112,287.78	84%	
YOUTH UNIT						
Youth Career	37,500.00	-	17,936.70	19,563.30	48%	Last project will be done in 4th quarter.
Sopa Programme	27,000.00	-	7,177.65	19,822.35	27%	Project is completed.
June 16 Programme	33,000.00	-	-	33,000.00	0%	Last project will be done in 4th 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	1,209.39	-	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	197,855.60	79,847.50	254,152.50	24%	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	248,785.28	132,248.80	425,351.20	24%	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	95,500.00	-	3,200.00	92,300.00	3%	Training to take place in June 2021
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	75,140.00	448,140.00	671,860.00	40%	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	75,140.00	885,778.90	836,721.10	51%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
LOCAL ECONOMIC DEVELOPMENT						
Led Small, Medium & Micro Entreprises	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 Entrepreneur	320,000.00	-	48,750.00	271,250.00	15%	Project to be implemented.
Exhibition Installers	320,000.00	105,128.00	-	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	291,678.37	1,441,295.53	2,488,032.47	37%	
TOURISM						
Ganspan	220,000.00	-	19,485.00	200,515.00	9%	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	-	15,456.52	34,543.48	31%	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	8,400.00	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	23,095.65	146,334.02	842,425.98	15%	

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%	The virtual meeting will be conducted before 15 June 2021. Achieved all the planned milestones.
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. The final Technical and Project steering committee will be conducted on the 14 June 2021. The planned milestones will be achieved.
FBDM SDF Framework	392,500.00	-	122,714.23	269,785.77	31%	Finalised Phase 3: Spatial Analysis and Synthesis. The Magareng Municipality is not fully participating in the SDF review process. Part of the project will be rolled over.
Phokwane Infill Development	170,000.00	60,975.00	74,525.00	95,475.00	44%	Delay in commencing with Environmental Impact Assessment, will result in rolling over part of the project milestones (DMPT approval and Approval by Surveyor General).
Total Spatial Planning Projects	865,000.00	60,975.00	220,159.23	644,840.77	25%	

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 to be paid back to NDOT)
Magareng O&M	4,000,000.00	-	1,564,706.08	2,435,293.92	39%	All correct claims processed. Letters written to local municipalities indicating claims to be submitted in June 2021.
Dikgatlong O&M	4,000,000.00	-	1,406,528.75	2,593,471.25	35%	All correct claims processed. Letters written to local municipalities indicating claims to be submitted in June 2021.
Phokwane O&M	4,000,000.00	-	2,138,985.52	1,861,014.48	53%	All correct claims processed. Letters written to local municipalities indicating claims to be submitted in June 2021.
Sol Plaatje O&M	4,500,000.00	-	1,522,205.91	2,977,794.09	34%	All correct claims processed. Letters written to local municipalities indicating claims to be submitted in June 2021.
Total Infrastructure Projects	19,043,000.00	297,482.75	7,662,845.71	11,380,154.29	40%	
Total Special Projects	28,762,278.00	1,050,564.05	11,697,080.76	17,546,997.24	41%	

The actual spending on special projects for the municipality at the end of the month amounts to R 11 697 080.76 with a commitment of R 1 050 564.05. The municipality has spent 41% 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 - M11 May									
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	411	4,969	5,271	(302)	-6%	5,750
Transfers and subsidies	124,350	130,702	132,771	514	129,221	121,632	7,589	6%	132,771
Other own revenue	8,451	1,400	1,400	47	780	1,283	(504)	-39%	1,400
Total Revenue (excluding capital transfers and contributions)	140,200	137,852	139,921	971	134,970	128,187	6,783	5%	139,921
Employee costs	63,754	80,665	78,527	5,707	63,001	72,162	(9,161)	-13%	78,527
Remuneration of Councillors	6,802	8,756	8,756	581	6,403	8,026	(1,623)	-20%	8,756
Depreciation & asset impairment	3,801	3,706	3,706	694	3,615	3,397	217	6%	3,706
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	1,114	1,619	2,546	68	1,114	2,324	(1,210)	-52%	2,546
Transfers and subsidies	21,909	13,443	20,113	2,242	9,104	17,881	(8,777)	-49%	20,113
Other expenditure	22,795	39,164	39,456	2,878	18,549	36,139	(17,590)	-49%	39,456
Total Expenditure	120,175	147,354	153,104	12,170	101,785	139,929	(38,144)	-27%	153,104
Surplus/(Deficit)	20,025	(9,501)	(13,183)	(11,199)	33,185	(11,743)	44,927	-383%	(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)	(11,199)	33,185	(11,743)	44,927	-383%	(13,183)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20,025	(9,501)	(13,183)	(11,199)	33,185	(11,743)	44,927	-383%	(13,183)
Capital expenditure & funds sources									
Capital expenditure	967	8,740	12,126	627	923	10,865	(9,942)	-92%	12,126
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	967	8,740	12,126	627	923	10,865	(9,942)	-92%	12,126
Total sources of capital funds	967	8,740	12,126	627	923	10,865	(9,942)	-92%	12,126
Financial position									
Total current assets	125,475	75,090	75,090		154,538				75,090
Total non current assets	60,571	70,197	70,197		57,762				70,197
Total current liabilities	41,622	29,554	29,554		35,434				29,554
Total non current liabilities	23,774	36,664	36,664		23,089				36,664
Community wealth/Equity	120,651	79,069	79,069		153,777				79,069
Cash flows									
Net cash from (used) operating	-	135,505	135,505	(11,266)	32,534	124,213	91,679	74%	135,505
Net cash from (used) investing	(1,258)	(7,482)	(8,740)	(627)	5,411	(1,052)	(6,463)	615%	(1,147)
Net cash from (used) financing	(3)	3	-	-	(2)	(0)	1	-441%	(0)
Cash/cash equivalents at the month/year end	77,006	201,972	200,711	-	141,100	123,161	(17,939)	-15%	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	182	110	954	28	916	161	90	1,890	4,331
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) - M11 May										
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										
<i>Governance and administration</i>		136,901	131,652	133,721	729	132,407	122,503	9,905	8%	133,721
Executive and council		13	-	500	-	304	417	(113)	-27%	500
Finance and administration		136,888	131,652	133,221	729	132,104	122,086	10,018	8%	133,221
<i>Community and public safety</i>		246	259	259	-	-	237	(237)	-100%	259
Public safety		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		3,053	5,941	5,941	242	2,563	5,446	(2,884)	-53%	5,941
Planning and development		3,023	5,941	5,941	242	2,563	5,446	(2,884)	-53%	5,941
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	140,200	137,852	139,921	971	134,970	128,187	6,783	5%	139,921
Expenditure - Functional										
<i>Governance and administration</i>		63,343	79,808	80,643	6,946	59,328	73,853	(14,525)	-20%	80,643
Executive and council		17,472	22,260	24,154	2,311	17,755	21,983	(4,228)	-19%	24,154
Finance and administration		43,028	53,937	52,662	4,399	38,913	48,380	(9,466)	-20%	52,662
Internal audit		2,843	3,611	3,827	236	2,659	3,490	(831)	-24%	3,827
<i>Community and public safety</i>		10,170	14,486	13,170	835	8,762	12,182	(3,420)	-28%	13,170
Public safety		-	-	-	-	-	-	-		-
Housing		3,003	4,269	3,170	194	1,813	2,997	(1,184)	-40%	3,170
<i>Economic and environmental services</i>		44,175	49,278	56,449	4,196	31,748	51,214	(19,466)	-38%	56,449
Planning and development		38,080	39,351	45,369	3,668	24,317	41,086	(16,769)	-41%	45,369
Environmental protection		6,095	9,927	11,080	529	7,431	10,127	(2,696)	-27%	11,080
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		2,487	3,782	2,843	193	1,947	2,680	(733)	-27%	2,843
Total Expenditure - Functional	3	120,175	147,354	153,104	12,170	101,785	139,929	(38,144)	-27%	153,104
Surplus/ (Deficit) for the year		20,025	(9,501)	(13,183)	(11,199)	33,185	(11,743)	44,927	-383%	(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) - M11 May										
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	417	(113)	-27.1%	500
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Budget & Treasury Office		136,888	131,652	133,221	729	132,104	122,086	10,018	8.2%	133,221
Vote 04 - Administration		276	259	259	-	-	237	(237)	-100.0%	259
Vote 05 - Planning & Development		-	1,500	1,500	-	-	1,375	(1,375)	-100.0%	1,500
Vote 06 - Infrastructure Services		3,023	4,441	4,441	242	2,563	4,071	(1,509)	-37.1%	4,441
Total Revenue by Vote	2	140,200	137,852	139,921	971	134,970	128,187	6,783	5.3%	139,921
Expenditure by Vote	1									
Vote 01 - Executive & Council		9,411	12,646	13,279	1,653	9,098	12,120	(3,022)	-24.9%	13,279
Vote 02 - Office Of The Municipal Manager		15,113	18,236	19,744	1,187	15,178	17,973	(2,795)	-15.6%	19,744
Vote 03 - Budget & Treasury Office		18,533	23,584	22,216	1,609	14,793	20,479	(5,686)	-27.8%	22,216
Vote 04 - Administration		33,548	45,485	46,483	3,666	34,641	42,593	(7,952)	-18.7%	46,483
Vote 05 - Planning & Development		12,581	22,590	21,074	1,096	12,509	19,440	(6,931)	-35.7%	21,074
Vote 06 - Infrastructure Services		30,988	24,812	30,307	2,958	15,568	27,323	(11,756)	-43.0%	30,307
Total Expenditure by Vote	2	120,175	147,354	153,104	12,170	101,785	139,929	(38,144)	-27.3%	153,104
Surplus/ (Deficit) for the year	2	20,025	(9,501)	(13,183)	(11,199)	33,185	(11,743)	44,927	-382.6%	(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) - M11 May										
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	-	565	917	(352)	-38%	1,000
Interest earned - external investments		7,399	5,750	5,750	411	4,969	5,271	(302)	-6%	5,750
Transfers and subsidies		124,350	130,702	132,771	514	129,221	121,632	7,589	6%	132,771
Other revenue		7,853	400	400	47	215	367	(152)	-41%	400
Gains		(5)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		140,200	137,852	139,921	971	134,970	128,187	6,783	5%	139,921
Expenditure By Type										
Employee related costs		63,754	80,665	78,527	5,707	63,001	72,162	(9,161)	-13%	78,527
Remuneration of councillors		6,802	8,756	8,756	581	6,403	8,026	(1,623)	-20%	8,756
Debt impairment		3	50	50	11	11	46	(34)	-75%	50
Depreciation & asset impairment		3,801	3,706	3,706	694	3,615	3,397	217	6%	3,706
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		1,114	1,619	2,546	68	1,114	2,324	(1,210)	-52%	2,546
Contracted services		13,435	23,156	23,641	1,172	10,348	21,630	(11,283)	-52%	23,641
Transfers and subsidies		21,909	13,443	20,113	2,242	9,104	17,881	(8,777)	-49%	20,113
Other expenditure		9,305	15,658	15,465	1,694	8,131	14,188	(6,058)	-43%	15,465
Losses		53	300	300	0	60	275	(215)	-78%	300
Total Expenditure		120,175	147,354	153,104	12,170	101,785	139,929	(38,144)	-27%	153,104
Surplus/(Deficit)		20,025	(9,501)	(13,183)	(11,199)	33,185	(11,743)	44,927	(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)	(11,199)	33,185	(11,743)			(13,183)
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		20,025	(9,501)	(13,183)	(11,199)	33,185	(11,743)			(13,183)
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		20,025	(9,501)	(13,183)	(11,199)	33,185	(11,743)			(13,183)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		20,025	(9,501)	(13,183)	(11,199)	33,185	(11,743)			(13,183)

Expenditure

To date, R 101 785 million has been spent as compared to the operational year-to-date budget projections of R139 929 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 - M11 May										
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	333	333	458	(125)	-27%	500
03.1 - Finance Directorate		-	-	-	-	-	-	-	-	-
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
04.4 - Office Support Services		64	1,290	1,252	-	40	1,151	(1,111)	-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 - ldp		-	-	-	-	-	-	-	-	-
Vote 06 - Infrastructure Services		18	11	15	-	-	13	(13)	-100%	15
06.1 - Infrastructure Service Directorate		-	11	15	-	-	13	(13)	-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	627	923	10,865	(9,942)	(0)	12,126
Total Capital Expenditure		967	8,740	12,126	627	923	10,865	(9,942)	(0)	12,126

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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)	10,114	(3,991)
Call investment deposits		86,366	66,201	66,201	117,636	66,201
Consumer debtors		2,644	12	12	4,216	12
Other debtors		18,422	11,569	11,569	21,297	11,569
Current portion of long-term receivables		873	868	868	873	868
Inventory		381	431	431	403	431
Total current assets		125,475	75,090	75,090	154,538	75,090
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	50,111	58,178
Intangible		297	3,223	3,223	141	3,223
Other non-current assets		631	631	631	631	631
Total non current assets		60,571	70,197	70,197	57,762	70,197
TOTAL ASSETS		186,047	145,287	145,287	212,300	145,287
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		3	0	0	2	0
Trade and other payables		30,569	17,025	17,025	22,617	17,025
Provisions		11,049	12,529	12,529	12,815	12,529
Total current liabilities		41,622	29,554	29,554	35,434	29,554
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		23,774	36,664	36,664	23,089	36,664
Total non current liabilities		23,774	36,664	36,664	23,089	36,664
TOTAL LIABILITIES		65,396	66,218	66,218	58,523	66,218
NET ASSETS	2	120,651	79,069	79,069	153,777	79,069
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		93,446	60,869	60,869	126,573	60,869
Reserves		27,205	18,200	18,200	27,205	18,200
TOTAL COMMUNITY WEALTH/EQUITY	2	120,651	79,069	79,069	153,777	79,069

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May													
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	182	110	954	28	916	161	90	1,890	4,331	3,085		
Total By Income Source	2000	182	110	954	28	916	161	90	1,890	4,331	3,085	-	-
2011/12 - totals only												-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	165	92	936	2,905					4,098	2,905		
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500	17	17	17	(2,876)	916	161	90	1,890	233	181		
Total By Customer Group	2600	182	110	954	28	916	161	90	1,890	4,331	3,085	-	-

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 May 2021.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED MAY '21	PAID MAY '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	Kganisi N.G.	18/08/2015	Medical aid	26,740.00	13,288.85	0.00	0.00	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	31/05/2021	Rental Clinic Building - Jan Kempdorp	230,868.65	171,231.95	4,402.48	4,402.48	59,636.70	Handed over to legal department for further action
101399	Department of Transport	31/05/2021	Post Service medical aid - Council Contribution	2,526,062.13	2,372,021.40	66,606.00	75,968.60	144,678.13	Receive monthly payments
101400	Department of Transport	31/05/2021	Sundry - Municipal accounts workshops	4,853,601.08	1,053,795.59	94,042.73	0.00	3,893,848.22	Handed over to legal department for further action
100098	MTN	31/05/2021	Tower - Rental & fixed rate electricity	388,098.94	344,843.16	17,268.77	0.00	60,524.55	
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	Matter refer to Assistant Director Finance
101459	Swisa 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	4,140.00	0.00	
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.
				8,384,367.75	4,151,409.67	182,319.98	84,511.08	4,330,766.98	

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2020/21									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	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100											-
Bulk Water	0200											-
PAYE deductions	0300											-
VAT (output less input)	0400											-
Pensions / Retirement deductions	0500											-
Loan repayments	0600											-
Trade Creditors	0700											-
Auditor General	0800											-
Other	0900											-
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 31 May 2021 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					May-21
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay
		Paid	Not paid	Termination	Made
Officials	3,390,340.52	96	0	0	0
Pension	2,840.82	2	0	0	0
Section 54 & 57	198,588.41	2	0	0	0
Contract	669,617.19	16	0	0	0
Cllrs	580,526.74	19	8	0	0
Interns	166,666.60	20	0	0	0
Payments Made	5,239,055.00	-	-	-	0
TOTALS	10,247,635.28	155	8	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:

- **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 of May 2021.

- ***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 2019-20 was approved by the Accounting Officer.

- ***Acquisition Management***

For the period of May 2021, one contract (R200 000 +) was awarded by the Municipal Manager.

1. Supply delivery and installation of machinery and equipment- TJANTJELLO CREATIVE THINKING: R 847 000.00 VAT inclusive.

For the period of May 2021, one written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

1. Supply and delivery of six laptops- G3 GROUP(PTY)LTD: R78 192.33

Total orders issued total: R997 513.27

Orders per department:

Council and Executive	R 9 488.50
Municipal Manager	R 20 080.09
Finance	R 78 194.18
Administration	R 215 430.31
Planning and Development	R 373 403.00
Technical Service	R 0.00

a. Disposal Management

Furniture and equipment were approved by the Municipal Manager to the following NGO's:

1. Warrenton Tourism Association
2. Kimberley real Madrid F.C

b. Deviations

No deviation was approved by the Municipal Manager for the month of May 2021.

c. Issues from Stores

Total orders issued total: R30 242.04

Issues per department:

Council	R 11 452.15
Municipal Manager	R 4 400.96
Finance	R 3 933.96
Administration	R 9 181.13
Planning and Development	R 1 273.84
Technical Service	R 0.00

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)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402/000107	call	NEDCOR	10,000,000.00		01-May-21	31-May-21	31	3.350%	28,452.05	28,452.05	0.00	
7662011402/000154	notice	NEDCOR	10,000,000.00		12-Mar-21	09-Jul-21	119	4.300%	140,191.78	36,520.55		
7662011402/000155	notice	NEDCOR	10,000,000.00		08-Apr-21	06-Aug-21	120	4.360%	143,342.47	37,030.14		
048472468-138	call	STANDARD BANK	12,500,000.00		01-May-21	31-May-21	31	3.500%	37,157.53	37,157.53	0.00	
048472468-155	notice	STANDARD BANK	10,000,000.00		12-Mar-21	09-Jul-21	119	4.376%	142,669.59	37,166.03		
048472468-156	notice	STANDARD BANK	8,000,000.00		17-Mar-21	15-Jul-21	120	4.401%	115,752.33	29,902.68		
9313877406	call	ABSA	9,000,925.00		01-May-21	31-May-21	31	2.950%	22,551.63	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	57,328.77		
62739184688	call	FNB	16,000,000.00	-10,000,000.00	01-May-21	31-May-21	31	3.350%	45,523.29	45,523.29		45,523.29
74891841098	notice	FNB	8,000,000.00		17-Mar-21	15-Jul-21	120	4.430%	116,515.07	30,099.73		
74879142559	notice	FNB	10,000,000.00		08-Apr-21	06-Aug-21	120	4.390%	144,328.77	37,284.93		
			R 126,800,925.00	R -10,000,000.00			1,327		R 1,437,888.48	330,905.20	-	45,523.29

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

Investment amounts to R116, 800 million as at 31 May 2021.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May										
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	514	128,872	121,124	7,748	6.4%	132,171
Equitable Share		120,606	124,299	125,768	-	125,768	115,263	10,505	9.1%	125,768
Expanded Public Works Programme Integrated Grant		1,270	1,001	1,101	242	1,000	1,001	(1)	-0.1%	1,101
Municipal Disaster Recovery Grant		246	259	259	-	-	237	(237)	-100.0%	259
Disaster and Emergency Services		-	-	-	-	-	-	-		-
Expanded Public Works Programme	4	-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Education Training and Development Practices SETA		96	100	100	-	45	92	(47)	-51.1%	100
Northern Cape Economic Development Agency		-	-	-	-	-	-	-		-
Production		-	-	-	-	-	-	-		-
Services Sector SETA		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
Housing Projects		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	124,350	130,702	132,771	514	129,221	121,632	7,589	6.2%	132,771

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		114,412	140,222	145,507	11,754	98,683	133,004	(34,321)	-25.8%	145,507
								-		
Equitable Share		111,586	133,919	139,661	11,737	96,321	127,607	(31,286)	-24.5%	139,661
Expanded Public Works Programme Integrated Grant		716	1,001	780	-	444	733	(289)	-39.4%	780
Local Government Financial Management Grant		939	1,000	1,005	17	885	921	(36)	-3.9%	1,005
Provincial Government:		784	-	500	-	304	417	(113)	-27.1%	500
Capacity Building and Other Grants		784	-	500	-	304	417	(113)	-27.1%	500
Expanded Public Works Programme		-	-	-	-	-	-	-		-
Housing Projects		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
<i>Health and Welfare SETA</i>		-	-	-	-	-	-	-		-
<i>Production</i>		-	-	-	-	-	-	-		-
<i>Services Sector SETA</i>		36	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		115,197	140,222	146,007	11,754	98,986	133,420	(34,434)	-25.8%	146,007
								-		
								-		
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
								-		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		115,197	140,222	146,007	11,754	98,986	133,420	(34,434)	-25.8%	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 - M11 May										
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	492	5,399	6,688	(1,289)	-19%	7,295
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		762	794	794	48	557	728	(172)	-24%	794
Cellphone Allowance		473	666	666	41	448	611	(163)	-27%	666
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		6,802	8,756	8,756	581	6,403	8,026	(1,623)	-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	197	4,684	6,041	(1,357)	-22%	6,616
Pension and UIF Contributions		7	438	445	0	7	407	(400)	-98%	445
Medical Aid Contributions		-	-	21	-	-	17	(17)	-100%	21
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	440	440	-	-	403	(403)	-100%	440
Motor Vehicle Allowance		-	193	342	16	128	301	(172)	-57%	342
Cellphone Allowance		78	78	96	4	77	87	(9)	-11%	96
Housing Allowances		-	-	12	-	-	10	(10)	-100%	12
Other benefits and allowances		0	1	12	0	0	10	(10)	-96%	12
Payments in lieu of leave		(22)	139	322	20	587	280	307	109%	322
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		5,350	7,621	8,306	237	5,485	7,556	(2,072)	-27%	8,306
% increase	4		42.5%	55.3%						55.3%
Other Municipal Staff										
Basic Salaries and Wages		38,508	47,613	44,657	3,803	39,368	41,182	(1,814)	-4%	44,657
Pension and UIF Contributions		5,699	6,823	6,560	584	5,778	6,035	(257)	-4%	6,560
Medical Aid Contributions		2,330	2,396	2,384	223	2,308	2,187	121	6%	2,384
Overtime		189	639	639	26	185	586	(401)	-68%	639
Performance Bonus		2,936	3,668	3,426	287	2,980	3,161	(181)	-6%	3,426
Motor Vehicle Allowance		2,955	3,338	4,248	279	2,728	3,818	(1,091)	-29%	4,248
Cellphone Allowance		213	236	279	23	228	252	(24)	-10%	279
Housing Allowances		435	424	439	42	433	401	32	8%	439
Other benefits and allowances		493	2,464	566	55	560	677	(117)	-17%	566
Payments in lieu of leave		1,711	1,071	2,519	43	1,834	2,188	(354)	-16%	2,519
Long service awards		20	355	355	-	-	326	(326)	-100%	355
Post-retirement benefit obligations	2	2,914	4,016	4,149	104	1,113	3,792	(2,679)	-71%	4,149
Sub Total - Other Municipal Staff		58,404	73,044	70,222	5,471	57,516	64,605	(7,089)	-11%	70,222
% increase	4		25.1%	20.2%						20.2%
Total Parent Municipality		70,556	89,421	87,283	6,288	69,404	80,188	(10,784)	-13%	87,283
			26.7%	23.7%						23.7%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		70,556	89,421	87,283	6,288	69,404	80,188	(10,784)	-13%	87,283
% increase	4		26.7%	23.7%						23.7%
TOTAL MANAGERS AND STAFF		63,754	80,665	78,527	5,707	63,001	72,162	(9,161)	-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>		May-21		VARIANCES
<i>COMPARISON: ACTUAL TO BUDGET</i>	FULL YEAR BUDGET 2020/21	YTD ACTUAL	VARIANCES	%
Municipal Offices	531,750.00	396,001.13	135,748.87	74%
Computer Software and Applications	3,905,410.00	1,863,908.54	2,041,501.46	48%
Computer Equipment	975,320.00	805,617.53	169,702.47	83%
Furniture and Office Equipment	28,300.00	1,060.91	27,239.09	4%
Machinery and Equipment	484,860.00	269,039.73	215,820.27	55%
Transport Assets	225,000.00	27,942.76	197,057.24	12%
Totals	6,150,640.00	3,363,570.60	2,787,069.40	55%

Year to date expenditure on repairs and maintenance amounts to R2, 787 million of the R6,151 million that was budgeted. The percentage expenditure for the month of May 2021 adds up to 55%.

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 May 2021 is as follows:

Municipal Vehicles:

FRANCES BAARD DISTRICT MUNICIPALITY						POOL VEHICLE CONTROL MAY 2021				
Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month Closing Km	Current month Closing KM	MAY '21	
Description	Allocation	Model	Number		Expires	01-Jul-20	Reading	Reading	Utility	Remarks
Chevrolet Captiva	Pool	2011	CDM 296 NC	120,000	2022/04/30	112,406	117,004	117,359	355	
Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	90,000	2022/04/30	77,215	85,529	85,992	463	
Chevrolet Cruze 1,6 Nd	Pool	2016	CMV 321 NC	120,000	2022/04/30	98,089	103,518	104,916	1,398	
Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	60,000	2022/04/30	49,641	57,301	57,331	30	
Chevrolet Cruze 1,6 Nd	Pool	2016	CMV 314 NC	105,000	2022/04/30	93,629	104,241	104,659	418	
Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	2022/04/30	66,020	73,498	75,261	1,763	
Chevrolet Trailblazer	Pool	2013	CGR 575 NC	105,000	2022/04/30	87,816	97,886	98,483	597	
Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	2022/04/30	107,782	111,789	111,823	34	
Isuzu KB 250	Housing	2013	CGR 576 NC	90,000	2022/04/30	79,133	86,217	86,227	10	
Hyundai H1	Tourism Centre	2013	CGY 587 NC	90,000	2021/08/31	75,245	84,030	86,198	2,168	
Isuzu KB 200	Disaster Management	2010	CBY 898 NC	105,000	2022/04/30	101,125	103,955	104,084	129	
Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	35,000	2021/08/31	39,794	48,765	49,894	1,129	
Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	40,000	2021/08/31	27,657	41,901	43,247	1,346	
Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	75,000	2022/04/30	76,430	80,906	81,097	191	
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 MAY
Toyota Etios	Pool	2014	CJG 979 NC	75,000	2022/04/30	70,701	73,301	73,322	21	
Nissan NP 200	Environmental Health	2014	CJJ 262 NC	90,000	2022/04/30	74,804	78,546	78,546	-	VEHICLE WAS NOT UTILISED IN MAY
Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	45,000	2022/04/30	44,784	46,671	46,688	17	
Nissan NP 200	Environmental Health	2014	CJJ 258 NC	60,000	2022/04/30	51,586	53,790	54,100	310	
Chevrolet Park Van	Supply Chain Managem	2015	CLF791 NC	15,000	2022/04/30	13,790	15,067	15,133	66	
Nissan Almera 1.5 Ace	Pool	2016	CMT 438 NC	45,000	2022/04/30	43,236	43,414	43,427	13	
Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	2021/08/31	53,227	56,454	56,506	52	
Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	30,000	2021/08/31	15,843	42,673	44,376	1,703	
Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	45,000	2021/08/31	33,393	48,947	50,541	1,594	
Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	30,000	2021/08/31	18,586	28,126	29,648	1,522	
Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	2021/08/31	27,546	38,321	39,719	1,398	
Scania P310 Water Ta	Disaster Management	2018	CVG 023 NC	15,000	2022/04/30	1,795	1,795	1,795	-	VEHICLE WAS NOT UTILISED IN MAY
FULL FLEET UTILITY MAY 2021									16,727	NO REPORTED DAMAGES MAY 2021

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 May 2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Ms. ZM Bogatsu
Municipal Manager

Signature:

ZM Bogatsu

Date:

14 June 2021