

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**30 June 2021**

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## **1. EXECUTIVE SUMMARY**

All variances are calculated against the approved budget figures.

### **1.1 Statement of Financial Performance**

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

##### **Revenue by source**

Year-to-date actual revenue amounts R136 127 million as compared to the year-to-date budget projections of R 139 921 million. Under collection is as a result of the specific line items rental of facilities and equipment and other revenue which was caused by the covid pandemic restrictions.

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

To date, R 118 529 million has been spent as compared to the operational year-to-date budget projections of R153 054 million. Underspensing is due to the vacant positions and the consideration of the cost containment policy as well as the restraints on certain expenditure activities as a result of adhering to the covid pandemic limitations.

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

##### **Capital Expenditure**

Year-to-date expenditure on capital amounts to R1 009 983 as compared to the year-to-date budget projections of R 12 126 million. Acquisition of financial system (R5 million) and Disaster Management centre satellite office (R3 million) projects was 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 R125 132 million. The net increase in cash and cash equivalents for the year to date is R 21 976 654.

**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:

<b>Council &amp; Executive</b>						
<b>R thousand</b>	<b>Audited Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Monthly actual</b>	<b>YearTD actual</b>	<b>YearTD budget</b>
01.1 - Council & Executive Administration	9,411,436	12,646,310	13,279,190	909,835	10,007,450	13,279,190
02.1 - Office Of The Municipal Manager	1,981,924	2,505,350	2,557,120	133,703	1,929,406	2,557,120
02.2 - Committee & Administration Services	509,507	1,381,030	1,072,610	19,500	516,082	1,072,610
02.3 - Internal Audit	2,842,694	3,610,700	3,827,100	223,913	2,883,330	3,827,100
02.4 - Communications	1,911,043	2,482,600	2,538,120	142,248	1,792,783	2,538,120
02.5 - Legal And Compliance	1,260,368	1,444,560	1,371,170	87,192	1,252,430	1,371,170
02.6 - Political Office Administration	3,158,120	3,881,810	4,804,910	313,889	3,988,257	4,804,910
02.7 - Youth Unit	2,411,365	1,845,460	2,440,110	192,111	2,228,637	2,440,110
02.8 - Risk Unit	1,038,196	1,084,810	1,133,140	96,095	1,057,054	1,133,140
<b>Total</b>	<b>24,524,653</b>	<b>30,882,630</b>	<b>33,023,470</b>	<b>2,118,485</b>	<b>25,655,431</b>	<b>33,023,470</b>

Actual operating expenditure of Council & Executive is R 26, 393 million as compared to the year-to-date budget R 33 023 million. Special projects in the respective departments are complete . Two vacancies exist within the department, namely, Manager: Office of the MM and PA to the MM.

<b>Budger &amp; Treasury Office</b>						
<b>R thousand</b>	<b>Audited Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Monthly actual</b>	<b>YearTD actual</b>	<b>YearTD budget</b>
Budger & treasury						
03.1 - Finance Directorate	3,919,364	6,742,930	5,725,030	165,115	4,121,199	5,725,030
03.2 - Revenue & Expenditure	3,435,861	3,729,650	3,586,360	260,563	3,031,810	3,586,360
03.3 - Budget And Treasury Office	6,265,852	7,514,610	7,514,610	281,851	3,815,246	7,514,610
03.4 - Supply Chain Management	3,256,229	3,836,070	3,549,700	286,211	3,394,248	3,549,700
03.5 - Council Motor Vehicle Pool	1,655,604	1,760,610	1,840,610	110,918	1,534,679	1,840,610
<b>Total</b>	<b>18,532,910</b>	<b>23,583,870</b>	<b>22,216,310</b>	<b>1,104,658</b>	<b>15,897,181</b>	<b>22,216,310</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R15, 897 million as compared to the year-to-date projected budget of R22, 216 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	147,268	1,797,964	2,080,940
04.2 - Information Systems	3,415,520	4,690,280	4,597,590	358,166	4,296,627	4,597,590
04.3 - Human Resource Management	4,182,638	5,450,040	5,530,130	239,181	4,388,603	5,530,130
04.4 - Office Support Services	10,998,873	13,174,280	13,194,280	734,926	11,256,688	13,194,280
04.5 - Environmental Protection	6,095,161	9,926,890	11,080,310	440,823	7,871,952	11,080,310
04.6 - Fire Fighting & Disaster Management	7,167,271	10,216,870	10,000,070	601,010	7,550,460	10,000,070
<b>Total</b>	<b>33,548,237</b>	<b>45,484,860</b>	<b>46,483,320</b>	<b>2,521,373</b>	<b>37,162,296</b>	<b>46,483,320</b>

Actual operating expenditure of Corporate Services at the end of the month amounts to R37, 162 million as compared to the year-to-date projected budget of R46 483 million. 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	122,765	1,464,716	3,870,220
05.3 - Local Economic Development	4,879,643	7,502,538	7,520,518	304,405	4,713,452	7,520,518
05.4 - Planning Unit - Gis	1,169,349	2,420,870	2,629,250	369,788	2,106,544	2,629,250
05.5 - Planning Unit - Spacial Planning	1,344,568	3,277,890	2,090,000	246,052	1,568,762	2,090,000
05.6 - Tourism	2,486,892	3,782,230	2,792,580	192,509	2,139,062	2,792,580
05.7 - Planning Unit - ldp	1,602,624	2,066,650	2,121,450	212,689	1,964,563	2,121,450
<b>Total</b>	<b>12,581,311</b>	<b>22,590,098</b>	<b>21,024,018</b>	<b>1,448,207</b>	<b>13,957,099</b>	<b>21,024,018</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R13, 957 million as compared to the year-to-date projected budget of R 21 024 million. Due to the vacant director position, spending on the planned budget is below expected projection.

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	175,010	1,682,390	2,489,000
06.2 - Project Management & Advisory Services	26,047,260	17,394,320	23,762,470	9,127,695	20,881,765	23,762,470
06.3 - Infrastructure Service - Roads Maint	716,065	897,470	885,630	20,018	513,270	885,630
06.4 - Housing Administration	3,002,799	4,269,230	3,169,750	228,144	2,040,950	3,169,750
<b>Total</b>	<b>30,988,064</b>	<b>24,812,070</b>	<b>30,306,850</b>	<b>9,550,867</b>	<b>25,118,375</b>	<b>30,306,850</b>

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 25 118 million as compared to the year-to-date projected budget of R 30 306 million. Underspending is due to the vacant director position.

**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%	Service provider is appointed and on site, still awaiting the finalisation of the valuation. Payment is expected to be made before end of July 2021.
<b>Total BTO Projects</b>	<b>150,000.00</b>	<b>-</b>	<b>-</b>	<b>150,000.00</b>	<b>0%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
HIV/AIDS Grant	500,000.00	-	488,700.00	11,300.00	98%	Project is completed with savings.
<b>Total Council and Exec Admin</b>	<b>500,000.00</b>	<b>-</b>	<b>488,700.00</b>	<b>11,300.00</b>	<b>98%</b>	
<b>POLITICAL OFFICE ADMINISTRATION</b>						
Commemorative Days	220,020.00	-	214,035.22	5,984.78	97%	Project completed with savings.
Disability Programme	300,000.00	-	268,300.00	31,700.00	89%	Project is completed with savings.
Child Programme	55,100.00	-	49,574.00	5,526.00	90%	Project is completed with savings.
Gender Programme	90,000.00	-	83,810.00	6,190.00	93%	Project is completed with savings.
MRM Programme	5,000.00	-	-	5,000.00	0%	Project did not materialise
Old Age Programme	25,000.00	-	20,520.00	4,480.00	82%	Project is completed with savings.
<b>Total Political Office Projects</b>	<b>695,120.00</b>	<b>-</b>	<b>636,239.22</b>	<b>58,880.78</b>	<b>92%</b>	
<b>YOUTH UNIT</b>						
Youth Career	37,500.00	-	23,936.70	13,563.30	64%	Project completed with savings.
Sopa Programme	27,000.00	-	13,897.65	13,102.35	51%	Project is completed with savings.
June 16 Programme	33,000.00	-	18,000.00	15,000.00	55%	Project completed with savings.
Youth Skills Programme	303,600.00	-	297,500.00	6,100.00	98%	Project is completed with savings.
<b>Total Youth Projects</b>	<b>401,100.00</b>	<b>-</b>	<b>353,334.35</b>	<b>47,765.65</b>	<b>88%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>CORPORATE SERVICES</b>						
<b>HUMAN RESOURCE MANAGEMENT</b>						
Employee Wellness Assistance Programme	80,000.00	-	48,102.00	31,898.00	60%	Budget is utilised as and when needed.
Team Building	30,000.00	-	-	30,000.00	0%	Project did not materialise.
<b>Total HR Projects</b>	<b>110,000.00</b>	<b>-</b>	<b>48,102.00</b>	<b>61,898.00</b>	<b>44%</b>	
<b>ENVIRONMENTAL PROTECTION</b>						
Air Quality	5,000.00	-	782.09	4,217.91	16%	Project completed with savings.
Commemorative Days	15,000.00	-	1,209.39	13,790.61	8%	Project did not materialise.
Awareness Sanitation Programme	49,600.00	-	23,187.24	26,412.76	47%	Project completed with savings.
Water Analysis	334,000.00	-	144,941.77	189,058.23	43%	Project completed with savings.
Sample Analysis	36,000.00	-	11,869.72	24,130.28	33%	Project completed with savings.
Environmental World day Awareness	28,000.00	-	16,562.25	11,437.75	59%	Project completed with savings.
South African Standards for Drinking Water	90,000.00	-	42,610.24	47,389.76	47%	Project completed with savings.
<b>Total Environmental Health Projects</b>	<b>557,600.00</b>	<b>-</b>	<b>241,162.70</b>	<b>316,437.30</b>	<b>43%</b>	
<b>FIRE FIGHTING &amp; DISASTER MANAGEMENT</b>						
Volunteer Training	95,500.00	-	3,200.00	92,300.00	3%	Project did not take place, a suitable service provider could not be appointed after SCM processes were followed
Awareness Programme	7,000.00	-	-	7,000.00	0%	Project did not materialised
Disaster Plan Strategy	500,000.00	-	434,438.90	65,561.10	87%	Project completed with savings.
Contingency Fund	1,120,000.00	-	474,660.00	645,340.00	42%	Budget was utilised as and when needed.
<b>Total Disaster Management Projects</b>	<b>1,722,500.00</b>	<b>-</b>	<b>912,298.90</b>	<b>810,201.10</b>	<b>53%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING AND DEVELOPMENT</b>						
<b>LOCAL ECONOMIC DEVELOPMENT</b>						
Led Small, Medium & Micro Enterprises	780,010.00	-	-	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%	Project rolled over to new financial year 2021/2022.
Led Expo	536,000.00	-	536,000.00	-	100%	Project did not materialised due to expo being cancelled.
Youth Enterprenuer	320,000.00	-	48,750.00	271,250.00	15%	Project rolled over to financial year 2021/2022.
Exhibition Installers	320,000.00	-	105,128.00	214,872.00	33%	Project rolled over to financial year 2021/2022.
Agriculture Emerging Farmers	90,000.00	-	90,000.00	-	100%	Project is completed.
Advertising and Promotion	83,318.00	-	-	83,318.00	0%	Project did not materialised
<b>Total LED Projects</b>	<b>3,929,328.00</b>	<b>-</b>	<b>1,546,423.53</b>	<b>2,382,904.47</b>	<b>39%</b>	
<b>TOURISM</b>						
Ganspan	220,000.00	-	19,485.00	200,515.00	9%	Project is completed with savings.
Indaba Expo	273,760.00	-	-	273,760.00	0%	Project did not materialised.
Tourism Business Competition	50,000.00	-	15,456.52	34,543.48	31%	Project completed with savings.
Tourism Association	75,000.00	-	17,500.00	57,500.00	23%	Project completed with savings.
Tourism Awareness Campaign	170,000.00	-	45,803.69	124,196.31	27%	Project completed with savings.
Tourism Advertisement	150,000.00	-	71,616.96	78,383.04	48%	Completed with savings.
<b>Total Tourism Projects</b>	<b>938,760.00</b>	<b>-</b>	<b>169,862.17</b>	<b>768,897.83</b>	<b>18%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING UNIT - SPATIAL PLANNING</b>						
Municipal Tribunal	70,000.00	-	27,504.00	42,496.00	39%	All meetings materialised and all planned milestones were achieved.
Project Management & Advisory Service	232,500.00	-	-	232,500.00	0%	Project is completed
FBDM SDF Framework	392,500.00	-	202,131.62	190,368.38	51%	The public participations cancellation delayed the project completion. The project is partly completed. R30,000.00 and part of the deliverables has been postponed to the next financial year.
Phokwane Infill Development	170,000.00	-	101,625.00	68,375.00	60%	The delay in appointment of the Environmentalist delayed the completion of the project. Approval of the project by DMPT and submission to Surveyor General solely dependent on the approval of the environmental Impact Assessment (EIA). R33, 875.00 has been rolled over to the next financial year.
<b>Total Spatial Planning Projects</b>	<b>865,000.00</b>	<b>-</b>	<b>331,260.62</b>	<b>533,739.38</b>	<b>38%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>INFRASTRUCTURE</b>						
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>						
C&PS: B&A PROJECT MANAGEMENT/RAMS	2,543,000.00	-	1,030,919.45	1,512,080.55	41%	Unspent portion will be returned to the department after final payments have been made.
Magareng O&M	4,000,000.00	-	3,420,765.86	579,234.14	86%	All correct claims processed, creditor is expected.
Dikgatlong O&M	4,000,000.00	-	3,791,249.20	208,750.80	95%	All correct claims processed, creditor is expected.
Phokwane O&M	4,000,000.00	-	3,757,025.23	242,974.77	94%	All correct claims processed, creditor is expected.
Sol Plaatje O&M	4,500,000.00	-	4,500,000.00	-	100%	All correct claims processed.
<b>Total Infrastructure Projects</b>	<b>19,043,000.00</b>	<b>-</b>	<b>16,499,959.74</b>	<b>2,543,040.26</b>	<b>87%</b>	
<b>Total Special Projects</b>	<b>28,712,278.00</b>	<b>-</b>	<b>20,999,393.23</b>	<b>7,953,009.77</b>	<b>73%</b>	

The actual spending on special projects for the municipality at the end of the month amounts to R 20 999 393.23. The municipality has spent 73% 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 - M12 June									
Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	7,399	5,750	5,750	957	5,926	5,750	176	3%	5,750
Transfers and subsidies	124,350	130,702	132,771	146	129,367	132,771	(3,404)	-3%	132,771
Other own revenue	8,451	1,400	1,400	55	834	1,400	(566)	-40%	1,400
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>140,200</b>	<b>137,852</b>	<b>139,921</b>	<b>1,157</b>	<b>136,127</b>	<b>139,921</b>	<b>(3,794)</b>	<b>-3%</b>	<b>139,921</b>
Employee costs	63,754	80,665	78,527	5,168	68,169	78,527	(10,359)	-13%	78,527
Remuneration of Councillors	6,802	8,756	8,756	597	7,000	8,756	(1,756)	-20%	8,756
Depreciation & asset impairment	3,801	3,706	3,706	403	4,017	3,706	311	8%	3,706
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	1,114	1,619	2,546	19	1,133	2,546	(1,414)	-56%	2,546
Transfers and subsidies	21,909	13,443	20,113	8,863	17,967	20,113	(2,146)	-11%	20,113
Other expenditure	22,795	39,164	39,406	1,694	20,243	39,406	(19,162)	-49%	39,406
<b>Total Expenditure</b>	<b>120,175</b>	<b>147,354</b>	<b>153,054</b>	<b>16,744</b>	<b>118,529</b>	<b>153,054</b>	<b>(34,525)</b>	<b>-23%</b>	<b>153,054</b>
<b>Surplus/(Deficit)</b>	<b>20,025</b>	<b>(9,501)</b>	<b>(13,133)</b>	<b>(15,586)</b>	<b>17,598</b>	<b>(13,133)</b>	<b>30,731</b>	<b>-234%</b>	<b>(13,133)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>20,025</b>	<b>(9,501)</b>	<b>(13,133)</b>	<b>(15,586)</b>	<b>17,598</b>	<b>(13,133)</b>	<b>30,731</b>	<b>-234%</b>	<b>(13,133)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>20,025</b>	<b>(9,501)</b>	<b>(13,133)</b>	<b>(15,586)</b>	<b>17,598</b>	<b>(13,133)</b>	<b>30,731</b>	<b>-234%</b>	<b>(13,133)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>967</b>	<b>8,740</b>	<b>12,126</b>	<b>87</b>	<b>1,010</b>	<b>12,126</b>	<b>(11,116)</b>	<b>-92%</b>	<b>12,126</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	967	8,740	12,126	87	1,010	12,126	(11,116)	-92%	12,126
<b>Total sources of capital funds</b>	<b>967</b>	<b>8,740</b>	<b>12,126</b>	<b>87</b>	<b>1,010</b>	<b>12,126</b>	<b>(11,116)</b>	<b>-92%</b>	<b>12,126</b>
<b>Financial position</b>									
Total current assets	125,475	75,090	75,090		139,344				75,090
Total non current assets	60,571	70,197	70,197		57,445				70,197
Total current liabilities	41,622	29,554	29,554		26,766				29,554
Total non current liabilities	23,774	36,664	36,664		23,276				36,664
Community wealth/Equity	120,651	79,069	79,069		146,746				79,069
<b>Cash flows</b>									
Net cash from (used) operating	-	133,504	39,777	529	82,135	39,777	(42,358)	-106%	39,777
Net cash from (used) investing	(1,258)	(7,482)	(12,126)	(87)	5,325	(4,533)	(9,858)	217%	(4,533)
Net cash from (used) financing	(3)	3	-	-	(2)	(0)	1	-393%	(0)
<b>Cash/cash equivalents at the month/year end</b>	<b>77,006</b>	<b>199,971</b>	<b>101,596</b>	<b>-</b>	<b>190,613</b>	<b>35,243</b>	<b>(155,370)</b>	<b>-441%</b>	<b>35,243</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	-	-	-	-	-	-	-	-	-
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June										
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								%	
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		136,901	131,652	133,721	1,053	133,460	133,721	(260)	0%	133,721
Executive and council		13	-	500	-	304	500	(196)	-39%	500
Finance and administration		136,888	131,652	133,221	1,053	133,157	133,221	(64)	0%	133,221
<i>Community and public safety</i>		246	259	259	-	-	259	(259)	-100%	259
Public safety		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		3,053	5,941	5,941	104	2,667	5,941	(3,275)	-55%	5,941
Planning and development		3,023	5,941	5,941	104	2,667	5,941	(3,275)	-55%	5,941
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>140,200</b>	<b>137,852</b>	<b>139,921</b>	<b>1,157</b>	<b>136,127</b>	<b>139,921</b>	<b>(3,794)</b>	<b>-3%</b>	<b>139,921</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		63,343	79,808	80,643	4,703	64,031	80,643	(16,612)	-21%	80,643
Executive and council		17,472	22,260	24,154	1,569	19,325	24,154	(4,829)	-20%	24,154
Finance and administration		43,028	53,937	52,662	2,910	41,823	52,662	(10,839)	-21%	52,662
Internal audit		2,843	3,611	3,827	224	2,883	3,827	(944)	-25%	3,827
<i>Community and public safety</i>		10,170	14,486	13,170	829	9,591	13,170	(3,578)	-27%	13,170
Public safety		-	-	-	-	-	-	-		-
Housing		3,003	4,269	3,170	228	2,041	3,170	(1,129)	-36%	3,170
<i>Economic and environmental services</i>		44,175	49,278	56,449	11,019	42,767	56,449	(13,681)	-24%	56,449
Planning and development		38,080	39,351	45,369	10,578	34,895	45,369	(10,473)	-23%	45,369
Environmental protection		6,095	9,927	11,080	441	7,872	11,080	(3,208)	-29%	11,080
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		2,487	3,782	2,793	193	2,139	2,793	(654)	-23%	2,793
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>120,175</b>	<b>147,354</b>	<b>153,054</b>	<b>16,744</b>	<b>118,529</b>	<b>153,054</b>	<b>(34,525)</b>	<b>-23%</b>	<b>153,054</b>
<b>Surplus/ (Deficit) for the year</b>		<b>20,025</b>	<b>(9,501)</b>	<b>(13,133)</b>	<b>(15,586)</b>	<b>17,598</b>	<b>(13,133)</b>	<b>30,731</b>	<b>-234%</b>	<b>(13,133)</b>

**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) - M12 June										
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										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		13	-	500	-	304	500	(196)	-39.3%	500
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Budget & Treasury Office		136,888	131,652	133,221	1,053	133,157	133,221	(64)	0.0%	133,221
Vote 04 - Administration		276	259	259	-	-	259	(259)	-100.0%	259
Vote 05 - Planning & Development		-	1,500	1,500	-	-	1,500	(1,500)	-100.0%	1,500
Vote 06 - Infrastructure Services		3,023	4,441	4,441	104	2,667	4,441	(1,775)	-40.0%	4,441
<b>Total Revenue by Vote</b>	2	<b>140,200</b>	<b>137,852</b>	<b>139,921</b>	<b>1,157</b>	<b>136,127</b>	<b>139,921</b>	<b>(3,794)</b>	<b>-2.7%</b>	<b>139,921</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive & Council		9,411	12,646	13,279	910	10,007	13,279	(3,272)	-24.6%	13,279
Vote 02 - Office Of The Municipal Manager		15,113	18,236	19,744	1,209	16,386	19,744	(3,358)	-17.0%	19,744
Vote 03 - Budget & Treasury Office		18,533	23,584	22,216	1,105	15,897	22,216	(6,319)	-28.4%	22,216
Vote 04 - Administration		33,548	45,485	46,483	2,521	37,162	46,483	(9,321)	-20.1%	46,483
Vote 05 - Planning & Development		12,581	22,590	21,024	1,448	13,957	21,024	(7,067)	-33.6%	21,024
Vote 06 - Infrastructure Services		30,988	24,812	30,307	9,551	25,118	30,307	(5,188)	-17.1%	30,307
<b>Total Expenditure by Vote</b>	2	<b>120,175</b>	<b>147,354</b>	<b>153,054</b>	<b>16,744</b>	<b>118,529</b>	<b>153,054</b>	<b>(34,525)</b>	<b>-22.6%</b>	<b>153,054</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>20,025</b>	<b>(9,501)</b>	<b>(13,133)</b>	<b>(15,586)</b>	<b>17,598</b>	<b>(13,133)</b>	<b>30,731</b>	<b>-234.0%</b>	<b>(13,133)</b>

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Rental of facilities and equipment		603	1,000	1,000	38	602	1,000	(398)	-40%	1,000
Interest earned - external investments		7,399	5,750	5,750	957	5,926	5,750	176	3%	5,750
Transfers and subsidies		124,350	130,702	132,771	146	129,367	132,771	(3,404)	-3%	132,771
Other revenue		7,853	400	400	17	232	400	(168)	-42%	400
Gains		(5)	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>140,200</b>	<b>137,852</b>	<b>139,921</b>	<b>1,157</b>	<b>136,127</b>	<b>139,921</b>	<b>(3,794)</b>	<b>-3%</b>	<b>139,921</b>
<b>Expenditure By Type</b>										
Employee related costs		63,754	80,665	78,527	5,168	68,169	78,527	(10,359)	-13%	78,527
Remuneration of councillors		6,802	8,756	8,756	597	7,000	8,756	(1,756)	-20%	8,756
Debt impairment		3	50	50	-	11	50	(39)	-77%	50
Depreciation & asset impairment		3,801	3,706	3,706	403	4,017	3,706	311	8%	3,706
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		1,114	1,619	2,546	19	1,133	2,546	(1,414)	-56%	2,546
Contracted services		13,435	23,156	23,641	1,076	11,424	23,641	(12,217)	-52%	23,641
Transfers and subsidies		21,909	13,443	20,113	8,863	17,967	20,113	(2,146)	-11%	20,113
Other expenditure		9,305	15,658	15,415	616	8,747	15,415	(6,668)	-43%	15,415
Losses		53	300	300	2	61	300	(239)	-80%	300
<b>Total Expenditure</b>		<b>120,175</b>	<b>147,354</b>	<b>153,054</b>	<b>16,744</b>	<b>118,529</b>	<b>153,054</b>	<b>(34,525)</b>	<b>-23%</b>	<b>153,054</b>
<b>Surplus/(Deficit)</b>		<b>20,025</b>	<b>(9,501)</b>	<b>(13,133)</b>	<b>(15,586)</b>	<b>17,598</b>	<b>(13,133)</b>	<b>30,731</b>	<b>(0)</b>	<b>(13,133)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>20,025</b>	<b>(9,501)</b>	<b>(13,133)</b>	<b>(15,586)</b>	<b>17,598</b>	<b>(13,133)</b>			<b>(13,133)</b>
Taxation		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>		<b>20,025</b>	<b>(9,501)</b>	<b>(13,133)</b>	<b>(15,586)</b>	<b>17,598</b>	<b>(13,133)</b>			<b>(13,133)</b>
Attributable to minorities		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>20,025</b>	<b>(9,501)</b>	<b>(13,133)</b>	<b>(15,586)</b>	<b>17,598</b>	<b>(13,133)</b>			<b>(13,133)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		<b>20,025</b>	<b>(9,501)</b>	<b>(13,133)</b>	<b>(15,586)</b>	<b>17,598</b>	<b>(13,133)</b>			<b>(13,133)</b>

**Expenditure**

To date, R 118 529 million has been spent as compared to the operational year-to-date budget projections of R153 054 million. Underspending is due to the vacant positions.

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M12 June										
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
<b>Capital expenditure - Municipal Vote</b>										
02.3 - Internal Audit		-	-	-	-	-	-	-	-	-
02.4 - Communications		7	-	-	-	-	-	-	-	-
02.6 - Political Office Administration		-	500	500	-	333	500	(167)	-33%	500
03.1 - Finance Directorate		-	-	-	-	-	-	-	-	-
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
04.4 - Office Support Services		64	1,290	1,252	-	40	1,252	(1,212)	-97%	1,252
<b>Vote 05 - Planning &amp; Development</b>		-	-	-	-	-	-	-	-	-
05.1 - Planning & Development Directorate		-	-	-	-	-	-	-	-	-
05.2 - Planning Unit - Pms Management		-	-	-	-	-	-	-	-	-
05.3 - Local Economic Development		-	-	-	-	-	-	-	-	-
05.4 - Planning Unit - Gis		-	-	-	-	-	-	-	-	-
05.5 - Planning Unit - Spacial Planning		-	-	-	-	-	-	-	-	-
05.6 - Tourism		-	-	-	-	-	-	-	-	-
05.7 - Planning Unit - ldp		-	-	-	-	-	-	-	-	-
<b>Vote 06 - Infrastructure Services</b>		18	11	15	-	-	15	(15)	-100%	15
06.1 - Infrastructure Service Directorate		-	11	15	-	-	15	(15)	-100%	15
06.2 - Project Management & Advisory Service		-	-	-	-	-	-	-	-	-
06.4 - Housing Administration		-	-	-	-	-	-	-	-	-
<b>Vote 07 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>		967	8,740	12,126	87	1,010	12,126	(11,116)	(0)	12,126
<b>Total Capital Expenditure</b>		967	8,740	12,126	87	1,010	12,126	(11,116)	(0)	12,126

**Table C6 Monthly Budget Statement – Financial Position.**

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		16,789	(3,991)	(3,991)	6,420	(3,991)
Call investment deposits		86,366	66,201	66,201	104,536	66,201
Consumer debtors		2,644	12	12	4,564	12
Other debtors		18,422	11,569	11,569	22,576	11,569
Current portion of long-term receivables		873	868	868	873	868
Inventory		381	431	431	376	431
<b>Total current assets</b>		<b>125,475</b>	<b>75,090</b>	<b>75,090</b>	<b>139,344</b>	<b>75,090</b>
<b>Non current assets</b>						
Long-term receivables		6,335	7,593	7,593	6,335	7,593
Property, plant and equipment		52,751	58,178	58,178	49,803	58,178
Intangible		297	3,223	3,223	132	3,223
Other non-current assets		631	631	631	631	631
<b>Total non current assets</b>		<b>60,571</b>	<b>70,197</b>	<b>70,197</b>	<b>57,445</b>	<b>70,197</b>
<b>TOTAL ASSETS</b>		<b>186,047</b>	<b>145,287</b>	<b>145,287</b>	<b>196,789</b>	<b>145,287</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		3	0	0	2	0
Trade and other payables		30,569	17,025	17,025	14,317	17,025
Provisions		11,049	12,529	12,529	12,447	12,529
<b>Total current liabilities</b>		<b>41,622</b>	<b>29,554</b>	<b>29,554</b>	<b>26,766</b>	<b>29,554</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		23,774	36,664	36,664	23,276	36,664
<b>Total non current liabilities</b>		<b>23,774</b>	<b>36,664</b>	<b>36,664</b>	<b>23,276</b>	<b>36,664</b>
<b>TOTAL LIABILITIES</b>		<b>65,396</b>	<b>66,218</b>	<b>66,218</b>	<b>50,042</b>	<b>66,218</b>
<b>NET ASSETS</b>	2	<b>120,651</b>	<b>79,069</b>	<b>79,069</b>	<b>146,746</b>	<b>79,069</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		93,446	60,869	60,869	119,542	60,869
Reserves		27,205	18,200	18,200	27,205	18,200
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>120,651</b>	<b>79,069</b>	<b>79,069</b>	<b>146,746</b>	<b>79,069</b>

### 3. SUPPORTING DOCUMENTATION

#### Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June														
Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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				
R thousands														
<b>Debtors Age Analysis By Income Source</b>														
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-		
Other	1900	167	182	110	954	28	916	161	1,980	4,498	4,039			
<b>Total By Income Source</b>	<b>2000</b>	<b>167</b>	<b>182</b>	<b>110</b>	<b>954</b>	<b>28</b>	<b>916</b>	<b>161</b>	<b>1,980</b>	<b>4,498</b>	<b>4,039</b>	-	-	
2011/12 - totals only														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	150	165	92	3,841	-	-	-	-	4,248	3,841			
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500	17	17	17	2,887	28	916	161	1,980	6,024	5,973			
<b>Total By Customer Group</b>	<b>2600</b>	<b>167</b>	<b>182</b>	<b>110</b>	<b>6,728</b>	<b>28</b>	<b>916</b>	<b>161</b>	<b>1,980</b>	<b>10,272</b>	<b>9,813</b>	-	-	

Municipal debtors consist of three main groups, namely:

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

Matters reported below are in respect of debts outstanding to the municipality as at 30 June 2021.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED JUNE '21	PAID JUNE '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	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 & Liasio	30/06/2021	Rental Clinic Building - Jan Kempdorp	235,271.13	175,634.43	4,402.48	0.00	64,039.18	Handed over to legal department for further action
101399	Department of Transport	30/06/2021	Post Service medical aid - Council Contribution	2,592,668.13	2,447,990.00	73,361.80	0.00	218,039.93	Receive monthly payments
101400	Department of Transport	30/06/2021	Sundry - Municipal accounts workshops	4,947,643.81	1,053,795.59	71,830.01	0.00	3,965,678.23	Handed over to legal department for further action
100098	MTN	30/06/2021	Tower - Rental & fixed rate electricity	405,367.71	344,843.16	17,268.77	0.00	77,793.32	Handed over to legal department for further action
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
101463	Raillex 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	Debtor request to make payment arrangements
				<b>8,562,547.73</b>	<b>4,231,780.75</b>	<b>166,863.06</b>	<b>0.00</b>	<b>4,497,630.04</b>	

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100											-
Bulk Water	0200											-
PAYE deductions	0300											-
VAT (output less input)	0400											-
Pensions / Retirement deductions	0500											-
Loan repayments	0600											-
Trade Creditors	0700											-
Auditor General	0800											-
Other	0900											-
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	-	-	-	-

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



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

The Municipal purchases and payments to creditors are under adequate control.  
Expenditure statistics for the month ended on the 30 June 2021 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>					
<b>EXPENDITURE STATISTICS</b>					<i>Jun-21</i>
<b>Employee/Supplier</b>	<b>Salaries/Payment(Rand)</b>	<b>Number of Employees</b>			<b>No of Pay</b>
		<b>Paid</b>	<b>Not paid</b>	<b>Termination</b>	<b>Made</b>
Officials	3,551,827.59	96	0	1	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	628,933.19	27	0	0	0
Interns	174,999.93	21	0	0	0
Payments Made	23,351,703.87	-	-	-	0
<b>TOTALS</b>	<b>28,578,511.00</b>	<b>164</b>	<b>0</b>	<b>1</b>	<b>0</b>

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 June 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 2020-21 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. Appointment of a service provider to supply, deliver and maintain (for a period of one year) a mobile low-cost air quality monitor- Environocon Instruments for the amount of: R252 862.00 VAT inclusive for option 1.

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

Total orders issued total: R 100 760.79

Orders per department:

Council and Executive	R 0.00
Municipal Manager	R 29 220.00
Finance	R 11 745.57
Administration	R 1 980.00
Planning and Development	R 57 815.22
Technical Service	R 0.00

**a. Disposal Management**

No disposals for the month of June 2021

**b. Deviations**

The following deviation was approved by the municipal manager in July 2020:

1. Annual maintenance of TEAMMAT software license- Wolters Kluwer: R17 543.47 VAT inclusive.

**c. Issues from Stores**

Total orders issued total: R32 782.14

Issues per department:

Council	R 0.00
Municipal Manager	R 2 301.62
Finance	R 6 114.40
Administration	R 22 713.14
Planning and Development	R 490.00
Technical Service	R 1 162.98

**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	-1,000,000.00	01-Jun-21	30-Jun-21	30	3.350%	27,534.25	28,452.05	0.00	
7662011402/000156	notice	NEDCOR	10,200,000.00		24-Jun-21	24-Jun-22	365	5.280%	538,560.00			
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-Jun-21	30-Jun-21	30	3.500%	35,958.90	37,157.53	0.00	
048472468-155	notice	STANDARD BANK	10,000,000.00		12-Mar-21	09-Jul-21	119	4.376%	142,668.59	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	-9,000,000.00	01-Jun-21	30-Jun-21	30	2.950%	21,824.16	21,824.16		
2079701946	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		01-Jun-21	30-Jun-21	30	3.350%	44,054.79	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 137,000,925.00	R -18,300,000.00			1,688		R 1,972,136.08	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 R118, 700 925 million as at 30 June 2021.

## Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		124,211	130,602	132,171	146	129,018	132,171	(3,153)	-2.4%	132,171
Equitable Share		120,606	124,299	125,768	-	125,768	125,768	-	0.0%	125,768
Expanded Public Works Programme Integrated Grant		1,270	1,001	1,101	104	1,104	1,101	3	0.3%	1,101
Municipal Disaster Recovery Grant		246	259	259	-	-	259	(259)	-100.0%	259
Disaster and Emergency Services		-	-	-	-	-	-	-		-
Expanded Public Works Programme	4	-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Education Training and Development Practices SETA		96	100	100	-	45	100	(55)	-55.2%	100
Northern Cape Economic Development Agency		-	-	-	-	-	-	-		-
Production		-	-	-	-	-	-	-		-
Services Sector SETA		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<i>Housing Projects</i>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	124,350	130,702	132,771	146	129,367	132,771	(3,404)	-2.6%	132,771

### Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		114,412	140,222	145,457	16,720	115,402	145,457	(30,054)	-20.7%	145,457
								-		
Equitable Share		111,586	133,919	139,611	16,489	112,810	139,611	(26,801)	-19.2%	139,611
Expanded Public Works Programme Integrated Grant		716	1,001	780	185	629	780	(151)	-19.4%	780
Local Government Financial Management Grant		939	1,000	1,005	46	930	1,005	(74)	-7.4%	1,005
<b>Provincial Government:</b>		784	-	500	-	304	500	(196)	-39.3%	500
Capacity Building and Other Grants		784	-	500	-	304	500	(196)	-39.3%	500
Expanded Public Works Programme		-	-	-	-	-	-	-		-
Housing Projects		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
								-		
								-		
<i>Health and Welfare SETA</i>		-	-	-	-	-	-	-		-
<i>Production</i>		-	-	-	-	-	-	-		-
<i>Services Sector SETA</i>		36	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		115,197	140,222	145,957	16,720	115,706	145,957	(30,250)	-20.7%	145,957
								-		
								-		
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-		-
								-		
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		115,197	140,222	145,957	16,720	115,706	145,957	(30,250)	-20.7%	145,957
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-		-
								-		
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-		-

## Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June										
Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,567	7,295	7,295	509	5,907	7,295	(1,388)	-19%	7,295
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		762	794	794	48	604	794	(190)	-24%	794
Cellphone Allowance		473	666	666	41	488	666	(178)	-27%	666
Housing Allowances								-		
Other benefits and allowances								-		
<b>Sub Total - Councillors</b>		<b>6,802</b>	<b>8,756</b>	<b>8,756</b>	<b>597</b>	<b>7,000</b>	<b>8,756</b>	<b>(1,756)</b>	<b>-20%</b>	<b>8,756</b>
<b>% increase</b>	4		<b>28.7%</b>	<b>28.7%</b>						<b>28.7%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5,286	6,333	6,616	197	4,881	6,616	(1,735)	-26%	6,616
Pension and UIF Contributions		7	438	445	0	8	445	(437)	-98%	445
Medical Aid Contributions		-	-	21	-	-	21	(21)	-100%	21
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	440	440	-	-	440	(440)	-100%	440
Motor Vehicle Allowance		-	193	342	16	144	342	(197)	-58%	342
Cellphone Allowance		78	78	96	4	81	96	(15)	-16%	96
Housing Allowances		-	-	12	-	-	12	(12)	-100%	12
Other benefits and allowances		0	1	12	0	0	12	(11)	-97%	12
Payments in lieu of leave		(22)	139	322	20	607	322	285	88%	322
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2							-		
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,350</b>	<b>7,621</b>	<b>8,306</b>	<b>237</b>	<b>5,722</b>	<b>8,306</b>	<b>(2,584)</b>	<b>-31%</b>	<b>8,306</b>
<b>% increase</b>	4		<b>42.5%</b>	<b>55.3%</b>						<b>55.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		38,508	47,613	44,657	3,851	43,219	44,657	(1,438)	-3%	44,657
Pension and UIF Contributions		5,699	6,823	6,560	575	6,354	6,560	(207)	-3%	6,560
Medical Aid Contributions		2,330	2,396	2,384	225	2,533	2,384	149	6%	2,384
Overtime		189	639	639	17	202	639	(437)	-68%	639
Performance Bonus		2,936	3,668	3,426	290	3,270	3,426	(157)	-5%	3,426
Motor Vehicle Allowance		2,955	3,338	4,248	279	3,007	4,248	(1,241)	-29%	4,248
Cellphone Allowance		213	236	279	26	254	279	(25)	-9%	279
Housing Allowances		435	424	439	43	476	439	37	9%	439
Other benefits and allowances		493	2,464	566	55	615	566	49	9%	566
Payments in lieu of leave		1,711	1,071	2,519	(535)	1,300	2,519	(1,219)	-48%	2,519
Long service awards		20	355	355	-	-	355	(355)	-100%	355
Post-retirement benefit obligations	2	2,914	4,016	4,149	104	1,217	4,149	(2,932)	-71%	4,149
<b>Sub Total - Other Municipal Staff</b>		<b>58,404</b>	<b>73,044</b>	<b>70,222</b>	<b>4,931</b>	<b>62,447</b>	<b>70,222</b>	<b>(7,775)</b>	<b>-11%</b>	<b>70,222</b>
<b>% increase</b>	4		<b>25.1%</b>	<b>20.2%</b>						<b>20.2%</b>
<b>Total Parent Municipality</b>		<b>70,556</b>	<b>89,421</b>	<b>87,283</b>	<b>5,765</b>	<b>75,169</b>	<b>87,283</b>	<b>(12,114)</b>	<b>-14%</b>	<b>87,283</b>
			<b>26.7%</b>	<b>23.7%</b>						<b>23.7%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>70,556</b>	<b>89,421</b>	<b>87,283</b>	<b>5,765</b>	<b>75,169</b>	<b>87,283</b>	<b>(12,114)</b>	<b>-14%</b>	<b>87,283</b>
<b>% increase</b>	4		<b>26.7%</b>	<b>23.7%</b>						<b>23.7%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>63,754</b>	<b>80,665</b>	<b>78,527</b>	<b>5,168</b>	<b>68,169</b>	<b>78,527</b>	<b>(10,359)</b>	<b>-13%</b>	<b>78,527</b>

**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:

<b>OPERATING RESULTS ANALYSIS</b>		<b>Jun-21</b>		<b>VARIANCE</b>
<b>COMPARISON: ACTUAL TO BUDGET</b>	<b>FULL YEAR BUDGET 2020/21</b>	<b>YTD ACTUAL</b>	<b>VARIANCES</b>	<b>S %</b>
Municipal Offices	571,750.00	436,060.10	135,689.90	76%
Computer Software and Applications	3,865,410.00	1,863,908.54	2,001,501.46	48%
Computer Equipment	975,320.00	867,464.69	107,855.31	89%
Furniture and Office Equipment	28,300.00	1,387.87	26,912.13	5%
Machinery and Equipment	484,860.00	290,862.61	193,997.39	60%
Transport Assets	225,000.00	83,430.02	141,569.98	37%
<b>Totals</b>	<b>6,150,640.00</b>	<b>3,543,113.83</b>	<b>2,607,526.17</b>	<b>58%</b>

Year to date expenditure on repairs and maintenance amounts to R 3 543 113.83 million of the R6,151 million that was budgeted. The percentage expenditure up to the month of June 2021 is 58%.



**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 June 2021 is as follows:

**Municipal Vehicles:**

FRANCES BAARD DISTRICT MUNICIPALITY							POOL VEHICLE CONTROL JUNE 2021				
Vehicle	Vehicle	Year	Registration	Next Service	License	Opening KM	Previous Month Closing Km Reading	Current month Closing KM Reading	JUNE '21 Utility	Remarks	
Description	Allocation	Model	Number	Date/Kilo's	Expires	01-Jul-20					
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	2021/07/07	2022/04/30	112,406	117,359	118,542	1,183	
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105,000	2022/04/30	77,215	85,992	87,087	1,095	
3	Chevrolet Cruze 1,6 Nd	Pool	2016	CMV 321 NC	120,000	2022/04/30	98,089	104,916	105,722	806	
4	Toyota Hilux 2.5D	Project Management	2016	CMF 747 NC	2021/07/12	2022/04/30	49,641	57,331	58,886	1,555	
5	Chevrolet Cruze 1,6 Nd	Pool	2016	CMV 314 NC	2021/07/14	2022/04/30	93,629	104,659	106,286	1,627	
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	2022/04/30	66,020	75,261	76,343	1,082	
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	105,000	2022/04/30	87,816	98,483	99,222	739	
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	2022/04/30	107,782	111,823	111,823	-	Vehicle was not utilised in June.
9	Isuzu KB 250	Housing	2013	CGR 576 NC	90,000	2022/04/30	79,133	86,227	86,948	721	
10	Hyundai H1	Tourism Centre	2013	CGY 587 NC	90,000	2021/08/31	75,245	86,198	87,070	872	
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	120,000	2022/04/30	101,125	104,084	105,317	1,233	
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	60,000	2021/08/31	39,794	49,894	49,920	26	
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	2021/08/31	27,657	43,247	51,599	8,352	
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	90,000	2022/04/30	76,430	81,097	82,758	1,661	
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 June.
17	Toyota Etios	Pool	2014	CJG 979 NC	2021/07/13	2022/04/30	70,701	73,322	73,344	22	The back of the vehicle reported bumped, in process of being fixed.
18	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 June.
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	60,000	2022/04/30	44,784	46,688	46,688	-	Vehicle was not utilised in June.
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	60,000	2022/04/30	51,586	54,100	55,889	1,789	
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30000	2022/04/30	13,790	15,133	15,248	115	
22	Nissan Almera 1.5 Ace	Pool	2016	CMT 438 NC	45,000	2022/04/30	43,236	43,427	43,761	334	The left back mirror broken were replaced in June 2021.
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	2021/08/31	53,227	56,506	56,506	-	Vehicle was not utilised in June.
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	45,000	2021/08/31	15,843	44,376	45,219	843	
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	60,000	2021/08/31	33,393	50,541	52,550	2,009	
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	2021/07/09	2021/08/31	18,586	29,648	30,268	620	
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	2021/08/31	27,546	39,719	39,915	196	
28	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15,000	2022/04/30	1,795	1,795	1,795	-	Vehicle was not utilised in June.
<b>FULL FLEET UTILITY JUNE 2021</b>									<b>26,880</b>		

**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 June 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 July 2021*