

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 May 2022

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1.EXECUTIVE SUMMARY

All variances are calculated against the approved budget figures.

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

Year-to-date actual revenue amounts R 135 175 954million as compared to the year-to-date budget projections of R 132 548 163million. The variance is as a result of the various grants received and the interest received from investments.

Operating expenditure by type

To date, R 110 903 079 million has been spent as compared to the operational year-to-date budget projections of R 151 737 234million. Underspending is due to the vacant positions and projects that are still in planning and 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 5 304 123million as compared to the year-to-date budget projection of R 6 959 513million.

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 R100 440 million. The year-to date cash and cash equivalents amounted to R 208 326 944 million. The net increase in cash and cash equivalents for the year to date is R 107 886 541 million

**Consolidated performance of year-to-date expenditure against year-to-date budget
(per municipal vote)**

The municipal vote reflects the organisational structure of the municipality which is made up of the following directorates: Council & Executive, Budget & Treasury, Administration, Planning & Development and Project Management & Advisory Services.

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

Council & Executive						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
01.1 - Council & Executive Administration	9,211,150	11,003,410	10,947,300	838,343	8,753,368	10,264,199
02.1 - Office Of The Municipal Manager	9,668,515	10,893,020	10,460,140	320,205	7,018,084	9,607,312
2.2 - Governance Function	2,953,357	3,425,113	3,521,333	110,706	2,360,113	3,271,906
2.3 - Legal Services	1,192,199	1,504,781	1,556,001	96,405	1,159,131	1,429,560
2.4 - Risk Management	1,061,222	1,175,182	1,212,162	92,435	912,605	1,127,500
2.5 - Marketing, Customer Relations, Public	1,865,415	2,445,336	2,421,796	157,251	1,710,760	2,252,250
Total	25,951,858	30,446,842	30,118,732	1,615,345	21,914,061	27,952,727

Actual operating expenditure of Council & Executive is R 21 914 061million as compared to the year-to-date budget R 27 952 727million. The variance is as a result of vacancies that exist within the department, namely, Manager: Office of the MM and projects that are still in process.

Budget & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
3.1 - Finance	17,570,864	19,578,041	19,401,921	994,418	12,447,813	7,130,228
3.2 - Supply Chain Management	3,433,664	3,752,597	3,907,317	307,615	3,232,536	3,596,373
Total	21,004,528	23,330,638	23,309,238	1,302,033	15,680,349	10,726,601

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R15 680 349 million as compared to the year-to-date projected budget of R 10 770 857. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure, spending on the planned budget is below expected projection as they are still being implemented.

Corporate Services						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
4.1 - Administrative and Corporate Support	13,578,070	15,302,639	15,359,389	638,574	11,054,465	14,112,472
4.2 - Information Technology	4,148,370	4,669,347	4,842,097	256,318	3,626,058	4,456,958
4.3 - Human Resources	4,471,991	5,788,663	5,918,073	287,722	4,053,713	5,443,273
4.4 - Coastal Protection	8,815,156	11,474,270	10,957,320	464,521	9,059,105	10,333,004
4.5 - Disaster Management	7,947,766	10,753,051	8,887,781	191,648	6,248,182	8,408,411
Total	38,961,353	47,987,970	45,964,660	1,838,783	34,041,523	42,754,118

Actual operating expenditure of Corporate Services at the end of the month amounts to R 34 041 523 million as compared to the year-to-date projected budget of R 42 754 118 million. Vacancies within the department also has an impact on the projected budget, namely, Senior Fire Fighter, Chief Clerk Archive and projects that are still being implemented.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
5.1 - Corporate Wide Strategic Planning (IDP)	37,802,040	51,740,011	59,118,191	6,471,733	34,319,086	54,329,110
5.2 - Tourism	2,301,599	3,833,955	3,144,937	293,840	2,555,766	2,950,937
Total	40,103,639	55,573,966	62,263,128	6,765,573	36,874,852	57,280,047

Actual operating expenditure of Planning & Development at the end of the month amounts to R 36 874 852 million as compared to the year-to-date projected budget of R 57 280 047million. Due to the vacant director position, spending on the planned budget is below expected projection and projects that are still in process.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.4 - Housing Administration	2,065,129	4,220,705	3,729,525	288,682	3,267,890	3,492,071
Total	2,065,129	4,220,705	3,729,525	288,682	3,267,890	3,492,071

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 3 267 890 million as compared to the year-to-date projected budget of R 3 492 071 million. Underspending is due to the vacant director position and projects that are still in process.

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

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
COUNCIL AND EXECUTIVE ADMINISTRATION						
POLITICAL OFFICE ADMINISTRATION						
Commemorative Days	150,000.00	-	64,159.13	85,840.87	43%	Balance to be utilized by the end of 4th quarter.
Disability Programme	30,000.00	-	-	30,000.00	0%	Project to be utilised in the 4th quarter.
Child Programme	25,000.00	-	-	25,000.00	0%	Project to be utilized in the 4th quarter.
Gender Programme	60,000.00	-	397.04	41,602.96	1%	In the process to be concluded by the end of the 4th quarter.
MRM Programme	10,000.00	-	-	10,000.00	0%	In the process to be concluded by the end of the 4th quarter.
Old Age Programme	35,000.00	-	27,960.00	7,040.00	80%	Balance to be utilized in the 4th quarter.
Total Political Office Projects	310,000.00	-	92,516.17	199,483.83	30%	
YOUTH UNIT						
Youth Career	10,000.00	-	2,605.22	7,394.78	26%	Project completed with savings.
Sopa Programme	5,000.00	-	-	5,000.00	0%	In the process, to be finalised in the 4th quarter.
June 16 Programme	10,000.00	-	-	10,000.00	0%	Project to be done in the 4th quarter.
Total Youth Projects	25,000.00	-	2,605.22	22,394.78	10%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES						
HUMAN RESOURCE MANAGEMENT						
Employee Wellness Assistance Programme	80,000.00	-	6,809.76	73,190.24	9%	Expenditure occurs on a if and when required basis.
Total HR Projects	80,000.00	-	6,809.76	73,190.24	9%	
ENVIRONMENTAL PROTECTION						
Air Quality	14,000.00	-	7,356.36	6,643.64	53%	The project is still ongoing.
Commemorative Days	15,000.00	-	9,533.73	5,466.27	64%	Remaining campaigns will be implemented during quarter 4
Awareness Sanitation Programme	72,000.00	-	11,219.73	60,780.27	16%	The project is still ongoing.
Water Analysis	453,500.00	-	364,274.97	89,225.03	80%	Balance will be utilized during the remainder of the financial year
Sample Analysis	36,000.00	-	6,645.88	29,354.12	18%	The project is ongoing, swaps will be collected for remainder of the 4th quarter.
Environmental World day Awareness	28,000.00	-	2,280.10	25,719.90	8%	Programme still to be implemented
South African Standards for Drinking Water	104,000.00	-	56,167.76	47,832.24	54%	Samples for FULL SANS analysis to be collected this quarter.
Total Environmental Health Projects	722,500.00	-	457,478.53	265,021.47	63%	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	72,000.00	-	43,739.13	28,260.87	61%	Project is completed with savings.
Awareness Programme	5,000.00	-	-	5,000.00	0%	Will be utilized in the next quarter.
Contingency Fund	650,000.00	-	491,820.00	158,180.00	76%	Balance will be utilized as and when the need arises.
Total Disaster Management Projects	731,000.00	-	535,559.13	195,440.87	73%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
LOCAL ECONOMIC DEVELOPMENT						
Led Small, Medium & Micro Entreprises	780,010.00	-	468,765.92	311,244.08	60%	Project on track to be completed on the 4th Quarter
Machinery and equipment SMME	800,000.00	-	4,639.73	795,360.27	1%	Project to be rolled over to next financial year
Led Expo	370,000.00	-	370,000.00	-	100%	Project is completed
Youth Enterpreneur	530,000.00	-	471,248.78	58,751.22	89%	The project is still ongoing, remaining budget still to be utilized.
Advertising and Promotion	70,000.00	-	11,043.47	58,956.53	16%	Will be utilized as and when the need arises
Total LED Projects	2,600,010.00	-	1,325,697.90	1,274,312.10	51%	
TOURISM						
Ganspan	-	-	-	-		Budget was removed.
Indaba Expo	-	-	-	-		Budget was removed.
Tourism Business Competition	450,746.00	-	420,957.78	29,788.22	93%	Project is complete, only left with procurement that needs to be done for classes, but procurement process is in process, to be completed before 30 June 2022
Tourism Association	20,000.00	-	-	20,000.00	0%	Project complete with savings.
Tourism Awareness Campaign	11,000.00	-	9,101.20	1,898.80	83%	Project is complete with savings.
Tourism Advertisement	175,000.00	-	97,805.35	77,194.65	56%	Project complete with savings.
Total Tourism Projects	661,746.00	-	530,100.76	131,645.24	80%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
PLANNING UNIT - GIS						
OS: B&A PROJECT MANAGEMENT	220,000.00	-	178,038.00	41,962.00	81%	Project is complete with savings.
Total GIS Projects	220,000.00	-	178,038.00	41,962.00	81%	
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal/Audit committee	50,000.00	-	46,123.48	3,876.52	92%	Finalised the appointment of the DMPT members. The gazette noticee was published on the 6 June 2022. The DMPT meeting will be conducted on the 13 June 2022. On track.
Project Management & Advisory Service	400,000.00	-	246,600.00	153,400.00	62%	The draft SDF's notices have been published in the newspaper and government gazette for comments. The final public participation will be conducted on the 21 June 2022. On track
FBDM SDF Framework	30,000.00	-	-	30,000.00	0%	Finalised phase 3: Spatial Synthesis and Analysis and presented to the PSC and Technical Committees. Incorporating comments. We are left with draft SDF and Public participation.
Phokwane Infill Development	33,875.00	-	-	33,875.00	0%	The Environmental Authorisation not yet issued. The consultation with the Department was made and they promised to finalised the review the report and issue ROD before 17 June 2022. It will be finalised.
Total Spatial Planning Projects	513,875.00	-	292,723.48	221,151.52	57%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE						
PROJECT MANAGEMENT & ADVISORY SERVICE						
C&PS: B&A PROJECT MANAGEMENT/RAMS	1,825,580.00	-	1,100,709.26	724,870.74	60%	Full allocation to be claimed by 30 June 2022
Magareng O&M	3,300,000.00	-	3,866,947.60	-566,947.60	117%	The municipality requested that an amount of R 1500 000 to be shifted from their capital budget to their O&M budget, which will be done with the special adjustment budget.
Dikgatlong O&M	3,300,001.00	-	961,346.62	2,338,654.38	29%	Full allocation to be claimed
Phokwane O&M	2,800,000.00	-	1,247,397.80	1,552,602.20	45%	Full allocation to be claimed
Sol Plaatje O&M	2,700,000.00	-	644,528.67	2,055,471.33	24%	Full allocation to be claimed
Magareng Capital Project	5,000,000.00	-	3,516,133.31	1,483,866.69	70%	Full allocation to be claimed
Dikgatlong Capital Project	3,500,000.00	-	-	3,500,000.00	0%	Project rolled over to next financial year
Phokwane Capital Project	3,500,000.00	-	821,603.48	2,678,396.52	23%	Balance rolled over to next financial year.
Sol Plaatje Capital Project	3,500,000.00	-	3,500,000.00	-	100%	Project completed
Purchasing of delivery trucks for LMs	5,000,000.00	-	-	5,000,000.00		Project rolled over to next financial year
Total Infrastructure Projects	34,425,581.00	-	15,658,666.74	18,766,914.26	45%	
Total Special Projects	40,489,712.00	-	19,080,195.69	21,391,516.31	47%	

The actual spending on special projects for the municipality at the end of the month amounts to R 19 080 195.69. The municipality has spent 47% of its budgeted special projects.

1. 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	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5,132	7,150	7,150	2	3,347	6,554	(3,207)	-49%	7,150
Transfers and subsidies	128,874	137,078	137,128	332	131,303	125,701	5,603	4%	137,128
Other own revenue	866	320	320	29	524	293	231	79%	320
Total Revenue (excluding capital transfers and contributions)	134,872	144,548	144,598	363	135,175	132,548	2,627	2%	144,598
Employee costs	73,823	84,190	78,276	4,857	62,856	71,753	(8,897)	-12%	78,276
Remuneration of Councillors	7,000	6,962	6,962	622	6,362	6,382	(20)	-0%	6,962
Depreciation & asset impairment	3,381	3,644	3,644	-	2,802	3,344	(542)	-16%	3,644
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,251	2,190	2,261	15	808	2,072	(1,265)	-61%	2,261
Transfers and subsidies	19,467	25,213	36,911	4,582	20,152	33,835	(13,683)	-40%	36,911
Other expenditure	22,345	39,480	37,450	1,660	17,922	34,350	(16,428)	-48%	37,450
Total Expenditure	127,267	161,680	165,505	11,737	110,903	151,737	(40,834)	-27%	165,505
Surplus/(Deficit)	7,604	(17,132)	(20,907)	(11,374)	24,272	(19,189)	43,461	-226%	(20,907)
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	7,604	(17,132)	(20,907)	(11,374)	24,272	(19,189)	43,461	-226%	(20,907)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7,604	(17,132)	(20,907)	(11,374)	24,272	(19,189)	43,461	-226%	(20,907)
Capital expenditure & funds sources									
Capital expenditure	-	12,179	7,592	(304)	5,305	6,960	(1,654)	-24%	7,592
Capital transfers recognised	-	-	750	-	680	688	(8)	-1%	750
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	12,179	6,842	(304)	4,625	6,272	(1,646)	-26%	6,842
Total sources of capital funds	-	12,179	7,592	(304)	5,305	6,960	(1,654)	-24%	7,592
Financial position									
Total current assets	142,468	93,649	94,460	-	26,478	-	-	-	94,460
Total non current assets	56,667	68,572	63,985	-	2,749	-	-	-	63,985
Total current liabilities	41,014	27,998	(27,998)	-	6,404	-	-	-	27,998
Total non current liabilities	29,922	28,911	28,911	-	(1,452)	-	-	-	28,911
Community wealth/Equity	120,651	26,824	26,824	-	-	-	-	-	26,824
Cash flows									
Net cash from (used) operating	44	(2,962)	(2,962)	6,235	54,057	(2,715)	(56,773)	2091%	(2,962)
Net cash from (used) investing	-	(12,179)	(7,592)	304	(5,305)	(6,960)	(1,654)	24%	(7,592)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	110,179	85,299	89,886	-	158,887	90,765	(68,122)	-75%	99,581
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	-	-	-	-	-	-	72	4,061	4,133
Creditors Age Analysis									
Total Creditors	5,388	1	161	22	106	574	608	(89)	6,772

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	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		132,478	136,636	136,686	138	133,771	126,569	7,202	6%	136,686
Executive and council		489	-	-	-	-	-	-	-	-
Finance and administration		131,990	136,636	136,686	138	133,771	126,569	7,202	6%	136,686
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	259	259	-	-	237	(237)	-100%	259
Community and social services		-	259	259	-	-	237	(237)	-100%	259
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,212	7,653	7,653	299	2,282	7,015	(4,733)	-67%	7,653
Planning and development		3,212	7,653	7,653	299	2,282	7,015	(4,733)	-67%	7,653
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	135,691	144,548	144,598	438	136,053	133,822	2,231	2%	144,598
Expenditure - Functional										
<i>Governance and administration</i>		69,155	79,538	79,548	4,100	56,329	54,199	2,130	4%	79,548
Executive and council		18,880	21,896	21,407	1,159	15,771	19,872	(4,100)	-21%	21,407
Finance and administration		47,322	54,217	54,619	2,831	38,197	31,055	7,142	23%	54,619
Internal audit		2,953	3,425	3,521	111	2,360	3,272	(912)	-28%	3,521
<i>Community and public safety</i>		10,013	14,974	12,617	480	9,516	11,900	(2,384)	-20%	12,617
Community and social services		7,948	10,753	8,888	192	6,248	8,408	(2,160)	-26%	8,888
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		2,065	4,221	3,730	289	3,268	3,492	(224)	-6%	3,730
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		46,617	63,214	70,076	6,936	43,378	64,662	(21,284)	-33%	70,076
Planning and development		37,802	51,740	59,118	6,472	34,319	54,329	(20,010)	-37%	59,118
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		8,815	11,474	10,957	465	9,059	10,333	(1,274)	-12%	10,957
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		2,302	3,834	3,145	294	2,556	2,951	(395)	-13%	3,145
Total Expenditure - Functional	3	128,087	161,560	165,385	11,810	111,779	133,712	(21,934)	-16%	165,385
Surplus/ (Deficit) for the year		7,604	(17,012)	(20,787)	(11,373)	24,274	110	24,165	22047%	(20,787)

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	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		489	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		131,990	136,636	136,686	138	133,771	126,569	7,202	5.7%	136,686
Vote 4 - CORPORATE SERVICES		-	259	259	-	-	237	(237)	-100.0%	259
Vote 5 - PLANNING AND DEVELOPMENT		3,212	7,653	7,653	299	2,282	7,015	(4,733)	-67.5%	7,653
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	135,691	144,548	144,598	438	136,053	133,822	2,231	1.7%	144,598
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		9,211	11,003	10,947	838	8,753	10,264	(1,511)	-14.7%	10,947
Vote 2 - MUNICIPAL MANAGER		16,741	19,443	19,171	777	13,161	17,689	(4,528)	-25.6%	19,171
Vote 3 - BUDGET AND TREASURY		21,005	23,331	23,309	1,302	15,680	2,233	13,447	602.1%	23,309
Vote 4 - CORPORATE SERVICES		38,961	47,988	45,965	1,839	34,042	42,754	(8,713)	-20.4%	45,965
Vote 5 - PLANNING AND DEVELOPMENT		40,104	55,574	62,263	6,766	36,875	57,280	(20,405)	-35.6%	62,263
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		2,065	4,221	3,730	289	3,268	3,492	(224)	-6.4%	3,730
Total Expenditure by Vote	2	128,087	161,560	165,385	11,810	111,779	133,712	(21,934)	-16.4%	165,385
Surplus/ (Deficit) for the year	2	7,604	(17,012)	(20,787)	(11,373)	24,274	110	24,165	22047.2%	(20,787)

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	2020/21	Budget Year 2021/22							
		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		609	200	200	18	214	183	31	17%	200
Interest earned - external investments		5,132	7,150	7,150	2	3,347	6,554	(3,207)	-49%	7,150
Transfers and subsidies		128,874	137,078	137,128	332	131,303	125,701	5,603	4%	137,128
Other revenue		268	120	120	11	310	110	200	182%	120
Gains		(11)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		134,872	144,548	144,598	363	135,175	132,548	2,627	2%	144,598
Expenditure By Type										
Employee related costs		73,823	84,190	78,276	4,857	62,856	71,753	(8,897)	-12%	78,276
Remuneration of councillors		7,000	6,962	6,962	622	6,362	6,382	(20)	0%	6,962
Debt impairment		-	10	10	-	-	9	(9)	-100%	10
Depreciation & asset impairment		3,381	3,644	3,644	-	2,802	3,344	(542)	-16%	3,644
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1,251	2,190	2,261	15	808	2,072	(1,265)	-61%	2,261
Contracted services		13,400	22,316	21,822	1,139	10,608	20,003	(9,395)	-47%	21,822
Transfers and subsidies		19,467	25,213	36,911	4,582	20,152	33,835	(13,683)	-40%	36,911
Other expenditure		8,939	16,048	14,514	521	7,560	13,325	(5,765)	-43%	14,514
Losses		5	1,105	1,105	-	(246)	1,013	(1,259)	-124%	1,105
Total Expenditure		127,267	161,680	165,505	11,737	110,903	151,737	(40,834)	-27%	165,505
Surplus/(Deficit)		7,604	(17,132)	(20,907)	(11,374)	24,272	(19,189)	43,461	(0)	(20,907)
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		7,604	(17,132)	(20,907)	(11,374)	24,272	(19,189)			(20,907)
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		7,604	(17,132)	(20,907)	(11,374)	24,272	(19,189)			(20,907)
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		7,604	(17,132)	(20,907)	(11,374)	24,272	(19,189)			(20,907)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		7,604	(17,132)	(20,907)	(11,374)	24,272	(19,189)			(20,907)

Expenditure

To date, R 110 903 079million has been spent as compared to the operational year-to-date budget projections of R 151 737 234million. Underspending is due to the vacant positions and projects that are still being implemented.

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) - M11 May										
Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	48	48	-	-	44	(44)	-100%	48
Vote 2 - MUNICIPAL MANAGER		-	26	26	-	20	24	(4)	-16%	26
Vote 3 - BUDGET AND TREASURY		-	7,024	4,024	(305)	3,541	3,689	(148)	-4%	4,024
Vote 4 - CORPORATE SERVICES		-	5,063	2,726	1	1,056	2,499	(1,442)	-58%	2,726
Vote 5 - PLANNING AND DEVELOPMENT		-	18	768	-	688	704	(16)	-2%	768
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	12,179	7,592	(304)	5,305	6,960	(1,654)	-24%	7,592
Total Capital Expenditure		-	12,179	7,592	(304)	5,305	6,960	(1,654)	-24%	7,592
Capital Expenditure - Functional Classification										
Governance and administration		-	8,336	5,361	(305)	3,969	4,914	(945)	-19%	5,361
Executive and council		-	48	48	-	-	44	(44)	-100%	48
Finance and administration		-	8,288	5,313	(305)	3,969	4,870	(901)	-19%	5,313
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,764	1,402	1	626	1,285	(660)	-51%	1,402
Community and social services		-	3,764	1,402	1	626	1,285	(660)	-51%	1,402
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	74	825	-	708	756	(48)	-6%	825
Planning and development		-	14	764	-	685	700	(15)	-2%	764
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	61	61	-	23	56	(33)	-59%	61
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	5	5	-	3	4	(1)	-23%	5
Total Capital Expenditure - Functional Classification	3	-	12,179	7,592	(304)	5,305	6,960	(1,654)	-24%	7,592
Funded by:										
National Government		-	-	750	-	680	688	(8)	-1%	750
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	750	-	680	688	(8)	-1%	750
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	12,179	6,842	(304)	4,625	6,272	(1,646)	-26%	6,842
Total Capital Funding		-	12,179	7,592	(304)	5,305	6,960	(1,654)	-24%	7,592

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		6,437	(8,354)	(7,542)	114,145	(7,542)
Call investment deposits		103,764	86,366	86,366	94,182	86,366
Consumer debtors		–	2,633	2,633	1,139	2,633
Other debtors		22,974	11,749	11,749	5,503	11,749
Current portion of long-term receivables		8,918	873	873	–	873
Inventory		376	381	381	(128)	381
Total current assets		142,468	93,649	94,460	214,841	94,460
Non current assets						
Long-term receivables		4,498	6,335	6,335	–	6,335
Property, plant and equipment		50,838	56,190	52,603	(883)	52,603
Intangible		156	4,887	3,887	3,646	3,887
Other non-current assets		631	631	631	–	631
Total non current assets		56,667	68,572	63,985	2,749	63,985
TOTAL ASSETS		199,135	162,221	158,446	217,590	158,446
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	(3)	–
Consumer deposits		2	3	(3)	4	3
Trade and other payables		28,030	14,055	(14,055)	8,954	14,055
Provisions		12,982	13,940	(13,940)	(2,551)	13,940
Total current liabilities		41,014	27,998	(27,998)	6,404	27,998
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		29,922	28,911	28,911	(1,452)	28,911
Total non current liabilities		29,922	28,911	28,911	(1,452)	28,911
TOTAL LIABILITIES		70,936	56,908	913	4,952	56,908
NET ASSETS	2	128,199	105,313	157,533	212,637	101,537
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		93,710	148	148	–	148
Reserves		26,941	26,677	26,677	–	26,677
TOTAL COMMUNITY WEALTH/EQUITY	2	120,651	26,824	26,824	–	26,824

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 2021/22										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	-	-	-	-	-	-	72	4,061	4,133	4,133	-	-	
Total By Income Source	2000	-	-	-	-	-	-	72	4,061	4,133	4,133	-	-	
2011/12 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	
Other	2500	-	-	-	-	-	-	72	4,061	4,133	4,133	-	-	
Total By Customer Group	2600	-	-	-	-	-	-	72	4,061	4,133	4,133	-	-	

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 2022.

ACCOUNT	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED May '22	PAID MAY '22	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	16,860.95	0.00	0.00	8,721.76	Handed over state attorney
100087	Department of Safety & Liasion	30/04/2022	Rental Clinic Building - Jan Kempdorp	266,088.49	210,854.27	0.00	0.00	55,234.22	Handed over to legal department for further action
101399	Department of Transport	31/05/2022	Post Service medical aid - Council Contribution	3,283,970.13	3,052,740.80	57,280.20	121,875.20	166,634.33	Monthly payments
101400	Department of Transport	31/05/2022	Sundry - Municipal accounts workshops	6,291,508.16	1,053,795.59	114,588.62	0.00	5,352,301.19	Handed over to legal department for further action
100098	MTN	31/05/2022	Tower - Rental & fixed rate electricity	604,402.32	598,822.41	18,603.19	18,650.28	5,532.82	Monthly payments
101408	Greenan S.	01/07/2018	Post Service medical aid - Member Contribution	11,355.00	9,484.00	0.00	0.00	1,871.00	Follow up with debtor for non payment
101457	Mokgoro D.K.	19/12/2018	Medical aid overcharged	5,978.61	0.00	0.00	0.00	5,978.61	Matter referred to Manager: Revenue and Expenditure
101459	Siwisa A.M.	30/07/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Handed over state attorney
101463	Railex Pty Ltd	12/11/2020	New building - Electrical repairs and COC	56,140.00	26,140.00	0.00	0.00	30,000.00	Handed over to legal department for further action
				10,818,145.74	5,152,320.64	190,472.01	10,809.65	5,715,771.63	

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 2022 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					May-22
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay
		Paid	Not paid	Termination	Made
Officials	3,723,656.56	93	0	2	0
Pension	2,840.82	2	0	0	0
Section 54 & 57	251,198.79	2	0	1	0
Contract	1,031,055.45	17	0	8	0
Cllrs	622,962.76	29	0	3	0
Interns	155,567.69	18	0	1	0
Payments Made	5,949,738.00	-	-	-	0
TOTALS	11,737,020.07	161	0	15	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 by council 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 no training for the month of May 2022.

- *Demand Management*

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribe by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS. The procurement plan for 2021-22 was approved by the Accounting Officer.

- *Acquisition Management*

For the period of May 2022, no contracts (R200 000 +) were awarded by the Municipal Manager.

a) Written Quotations

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

Total orders issued total R 402 837.52

Council and Executive	R 0.00
Municipal Manager	R 42 149.00
Finance	R 3 043.48
Administration	R 71 879.39
Planning and Development	R 258 554.57
Technical Service	R 27 211.08

a. Disposal Management

No disposals were approved for the month of May 2022

b. Deviations

No deviations was approved by the Municipal Manager for the month of May 2022.

c. Issues from Stores

Total orders issued total R 13 982.81

Council	R 0.00
Municipal Manager	R 1573.98
Finance	R 0.00
Administration	R 6568.02
Planning and Development	R 1946.81
Technical Service	R 3894.00

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.

f. In the service of the state.

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

Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accrued Interest Over Term	Accrued Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402/000107	call	NEDCOR	11,500,000.00	-10,000,000.00	01-May-22	31-May-22	31	3.850%	37,603.42	36,390.41	0.00	
7662011402/000156	notice	NEDCOR	10,200,000.00		24-Jun-21	24-Jun-22	365	5.280%	538,560.00			
7662011402/000162	notice	NEDCOR	10,000,000.00		11-Mar-22	08-Jul-22	119	4.970%	162,035.62	40,849.32		
7662011402/000163	notice	NEDCOR	7,000,000.00		08-Apr-22	05-Aug-22	119	5.060%	115,478.90	22,319.45		
048472468-138	call	STANDARD BANK	2,500,000.00		01-May-22	30-May-22	31	4.000%	8,493.15	8,219.18	0.00	
048472468-162	call	STANDARD BANK	8,000,000.00		01-May-22	30-May-22	31	4.750%	32,273.97			
048472468-164	notice	STANDARD BANK	5,000,000.00		18-Mar-22	15-Jul-22	119	5.291%	86,250.55	21,743.84		
048472468-165	notice	STANDARD BANK	10,000,000.00		08-Apr-22	05-Aug-22	119	5.365%	174,913.70	33,806.85		
9313877406	call	ABSA	10,002,005.00		01-May-22	30-May-22	31	3.050%	25,909.30	25,909.30	80.00	
2080145703	notice	ABSA	3,000,000.00		08-Apr-22	06-Aug-22	119	5.280%	51,642.74	13,019.18		
2079916155	notice	ABSA	6,000,000.00		04-Mar-22	01-Jul-22	120	5.600%	110,465.75	27,616.44		
2079929449	notice	ABSA	10,000,000.00		11-Mar-22	08-Jul-22	119	5.340%	174,098.63	43,890.41		
2080313992	notice	ABSA	5,000,000.00		18-Mar-22	15-Jul-22	119	5.160%	84,115.07	21,205.48		
62739184688	call	FNB	3,000,000.00		01-May-22	30-May-22	31	3.350%	8,535.62	8,535.62		
74940592120	notice	FNB	10,000,000.00		17-Mar-22	15-Jul-22	120	5.200%	170,958.90	42,739.73		
74927740586	notice	FNB	10,000,000.00		08-Apr-22	05-Aug-22	119	5.200%	169,534.25	32,767.12		
74927741344	notice	FNB	10,000,000.00		08-Apr-22	05-Aug-22	119	5.200%	169,534.25	32,767.12		
			R 131,202,005.00	R -10,000,000.00			1,593		R 1,610,376.43	303,505.47	80.00	-

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

Investment amounts to million R 121 202 005.00 as at 31 May 2022.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	136,988	136,988	-	4,653	125,572	304	0.2%	136,988
EPWP Incentive	-	-	1,077	1,077	-	1,077	987	90	9.1%	1,077
Finance Management	-	-	1,000	1,000	-	1,000	917			1,000
Local Government Equitable Share	-	-	128,076	128,076	-	-	117,403			128,076
Municipal Drought Relief	-	-	259	259	-	-	237			259
Municipal Systems Improvement	-	-	4,000	4,000	-	-	3,667			4,000
Rural Road Asset Management Systems Grant	-	-	2,576	2,576	-	2,576	2,361	215	9.1%	2,576
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	(625)	-	(625)	#DIV/0!	-
Northern Cape_Capacity Building and Other_Specify (Add gran	-	-	-	-	-	(625)	-	(625)	#DIV/0!	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	-	136,988	136,988	-	4,028	125,572	(321)	-0.3%	136,988
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	136,988	136,988	-	4,028	125,572	(321)	-0.3%	136,988

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	2020/21	Budget Year 2021/22							
		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:		-	136,988	136,988	332	3,113	125,572	(122,460)	-97.5%	136,988
Equitable Share	-	-	128,076	128,076	-	-	117,403	(117,403)	-100.0%	128,076
Expanded Public Works Programme Integrated Grant	-	-	1,077	1,077	299	939	987	(48)	-4.8%	1,077
Local Government Financial Management Grant	-	-	1,000	1,000	33	820	917	(96)	-10.5%	1,000
Municipal Disaster Relief Grant	-	-	259	259	-	-	237	(237)	-100.0%	259
Provincial Government:		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	90	90	-	125	83	43	51.7%	90
[insert description]										
Total operating expenditure of Transfers and Grants:		-	137,078	137,078	332	3,238	125,655	(122,417)	-97.4%	137,078
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	137,078	137,078	332	3,238	125,655	(122,417)	-97.4%	137,078

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	2020/21	Budget Year 2021/22							
		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		5,908	5,900	5,900	580	5,677	5,409	268	5%	5,900
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		604	574	574	-	219	526	(307)	-58%	574
Cellphone Allowance		488	488	488	42	467	448	19	4%	488
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		7,000	6,962	6,962	622	6,362	6,382	(20)	0%	6,962
% increase	4		-0.5%	-0.5%						-0.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,096	6,182	5,857	501	5,405	5,369	36	1%	5,857
Pension and UIF Contributions		8	221	223	1	10	205	(195)	-95%	223
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		200	440	440	-	-	403	(403)	-100%	440
Motor Vehicle Allowance		144	193	193	16	177	177	0	0%	193
Cellphone Allowance		272	96	96	8	88	88	-	-	96
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(0)	-25%	1
Payments in lieu of leave		442	287	287	49	453	263	190	72%	287
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,163	7,419	7,096	575	6,132	6,505	(373)	-6%	7,096
% increase	4		20.4%	15.2%						15.2%
Other Municipal Staff										
Basic Salaries and Wages		42,869	50,777	46,871	3,694	41,468	42,965	(1,497)	-3%	46,871
Pension and UIF Contributions		6,306	7,517	6,764	533	6,013	6,201	(188)	-3%	6,764
Medical Aid Contributions		2,525	2,402	2,288	217	2,414	2,097	317	15%	2,288
Overtime		202	658	158	34	174	145	29	20%	158
Performance Bonus		3,390	3,883	3,563	279	3,123	3,266	(143)	-4%	3,563
Motor Vehicle Allowance		2,959	4,745	2,995	242	2,668	2,745	(77)	-3%	2,995
Cellphone Allowance		248	349	348	21	237	319	(83)	-26%	348
Housing Allowances		473	433	415	41	451	380	71	19%	415
Other benefits and allowances		611	636	603	69	767	553	214	39%	603
Payments in lieu of leave		2,158	2,332	4,063	(848)	(1,511)	3,725	(5,235)	-141%	4,063
Long service awards		964	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	4,956	3,039	3,111	-	920	2,852	(1,932)	-68%	3,111
Sub Total - Other Municipal Staff		67,660	76,771	71,180	4,282	56,724	65,248	(8,524)	-13%	71,180
% increase	4		13.5%	5.2%						5.2%
Total Parent Municipality		80,823	91,153	85,239	5,479	69,219	78,136	(8,917)	-11%	85,239
			12.8%	5.5%						5.5%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		80,823	91,153	85,239	5,479	69,219	78,136	(8,917)	-11%	85,239
% increase	4		12.8%	5.5%						5.5%
TOTAL MANAGERS AND STAFF		73,823	84,190	78,276	4,857	62,856	71,753	(8,897)	-12%	78,276

ASSET AND RISK MANAGEMENT**Insurance:**

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

Asset Management:

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The last asset count was done during the month of July 2021 for the 2020/21 financial year.

Information Backup:

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

Repairs and Maintenance Cost:

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

OPERATING RESULTS ANALYSIS		May-22		VARIANCE
COMPARISON: ACTUAL TO BUDGET	FULL YEAR BUDGET 2020/21	YTD ACTUAL	VARIANCES	S %
Municipal Offices	582,820.00	473,574.80	109,245.20	81%
Computer Software and Applications	3,485,970.00	1,748,266.12	1,737,703.88	50%
Computer Equipment	593,600.00	422,041.79	171,558.21	71%
Furniture and Office Equipment	52,400.00	16,796.85	35,603.15	32%
Machinery and Equipment	462,500.00	225,500.30	236,999.70	49%
Transport Assets	396,000.00	589,958.93	(193,958.93)	149%
Totals	5,573,290.00	3,476,138.79	2,097,151.21	62%

Year to date expenditure on repairs and maintenance amounts to R 3 476 138.79 million of the R 5 573 290 million that was budgeted. The percentage expenditure up to the month of May 2022 is 62%.

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 2022 is as follows:

Municipal Vehicles:

	Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month	MAY '22	
	Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Apr-22	Closing Km Reading	Closing KM Reading	Utility	Remarks
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	135,000	2022/10/15	2023/04/30	133,609	135,111	135,770	659	Vehicle utilized, driver door damaged-Due for Service
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105,000	105000	2023/04/30	96,396	97,524	98,588	1,064	Vehicle utilized, no problems reported
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	120,000	120000	2023/04/30	115,310	115,310	118,581	3,271	Vehicle utilized, no problems reported
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	75,000	2022/09/12	2023/04/30	69,494	70,623	71,832	1,209	Vehicle utilized, no problems reported
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	120,000	120 000	2023/04/30	114,677	116,354	117,010	656	Vehicle utilized, no problems reported
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	90000	2023/04/30	86,671	87,967	89,739	1,772	Vehicle utilized, no problems reported
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	120,000	105000	2023/04/30	111,544	112,644	114,721	2,077	Vehicle utilized, Engine Power reduced, broken passenger handle
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	120000	2023/04/30	116,151	117,168	118,724	1,556	Vehicle utilized, no problems reported
9	Isuzu KB 250	Housing	2013	CGR 576 NC	105,000	105000	2023/04/30	97,229	98,241	99,220	979	Vehicle utilized, Mobilizer not Working
10	Hyundai H1	Tourism Centre	2013	CGY 587 NC	105,000	105000	2022/08/31	94,370	95,253	95,405	152	Vehicle utilized, no problems reported
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	135,000	135000	2023/04/30	120,700	121,014	121,174	160	Vehicle utilized, no problems reported
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	60,000	60000	2022/08/31	56,158	56,992	58,138	1,146	Vehicle utilized, Windscreen replaced
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	60000	2022/08/31	52,794	53,337	54,290	953	Vehicle utilized, Windscreen replaced
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	105,000	105000	2023/04/30	92,473	93,006	93,898	892	Vehicle utilized, no problems reported
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000		2022/07/31	2,050	2,050	2,050	-	Vehicle was not utilised in May.
17	Toyota Etios	Pool	2014	CJG 979 NC	80,000	80000	2023/04/30	76,284	76,667	77,380	713	Vehicle utilized, no problems reported
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	90,000	90000	2023/04/30	82,610	82,630	82,655	25	Vehicle utilized, no problems reported
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	60,000	60000	2023/04/30	47,525	48,022	48,366	344	Vehicle utilized, no problems reported
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	60,000	60000	2023/04/30	61,116	61,910	61,910	-	Trip Sheet Book N/A, Vehicle at Nissan for Service
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30,000	30000	2023/04/30	16,146	16,266	16,418	152	Vehicle utilized, no problems reported
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	60,000	60 000	2023/04/30	50,179	50,196	51,285	1,089	Vehicle utilized, Aircon not working
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	60000	2022/08/31	64,062	64,301	64,396	95	Due for Service
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	60,000	60000	2022/08/31	53,437	54,533	55,421	888	Vehicle utilized, no problems reported
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	60,000	60000	2022/08/31	56,192	56,192	56,192	-	Vehicle not in use
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45,000	45000	2022/08/31	35,902	35,988	36,475	487	Vehicle utilized, no problems reported
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	45000	2022/08/31	44,240	44,375	45,072	697	Due for Service
28	Scania P310 Water Tank	Disaster Management	2018	CVG 023 NC	15,000		2023/04/30	1,795	1,795	1,795	-	Vehicle was not utilised in April.
FULL FLEET UTILITY MAY 2022											21,036	


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

Ms. ZM Bogatsu
Municipal Manager

Signature: 

Date: 14 June 2022