

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

30 April 2022

TABLE OF CONTENTS

Page

1. Executive summary2-8

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

3. Supporting documents14-25

4. Municipal Manager’s quality certification26

1.EXECUTIVE SUMMARY

All variances are calculated against the approved budget figures.

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

Year-to-date actual revenue amounts R 91 897 921million as compared to the year-to-date budget projections of R 120 498 330million. The variance is as a result of the various grants received and the interest received from investments that still needs to be recognized for the month of April 2022.

Operating expenditure by type

To date, R 99 406 318 million has been spent as compared to the operational year-to-date budget projections of R 137 942 940 million. 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 5 379 143million as compared to the year-to-date budget projection of R 6 326 830million.

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 146 374 884 million. The net increase in cash and cash equivalents for the year to date is R 45 934 481 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	9,553,334	11,253,410	11,197,300	1,411,482	9,966,730	9,331,090
02.1 - Office Of The Municipal Manager	2,018,645	10,913,520	10,480,640	(2,868)	6,677,662	8,833,920
02.2 - Committee & Administration Services	534,358	-	-	-	-	-
02.3 - Internal Audit	3,111,793	-	-	-	-	-
02.4 - Communications	1,857,660	2,480,546	2,457,006	119,094	1,551,542	2,047,500
02.5 - Legal And Compliance	1,192,199	1,508,281	1,559,501	113,278	1,062,726	1,299,600
02.6 - Political Office Administration	4,892,942	3,473,113	3,569,333	236,926	2,249,914	2,974,460
02.7 - Youth Unit	2,219,373	-	-	-	-	-
02.8 - Risk Unit	1,061,221	1,193,002	1,229,982	92,435	820,171	1,025,000
Total	26,441,525	30,821,872	30,493,762	1,970,347	22,328,745	25,511,570

Actual operating expenditure of Council & Executive is R 22 328 745million as compared to the year-to-date budget R 25 511 570million. The variance is as a result of vacancies that exist within the department, namely, Manager: Office of the MM and projects that are still being implemented.

Budger & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Budger & treasury						
03.1 - Finance Directorate	4,087,054	19,622,297	19,446,177	751,995	10,908,493	1,239,120
03.2 - Revenue & Expenditure	3,079,082	-	-	-	-	-
03.3 - Budget And T reasury Office	9,088,149	-	-	-	-	-
03.4 - Supply Chain Management	3,432,696	3,768,597	3,923,317	279,918	2,924,020	3,269,430
03.5 - Council Motor Vehicle Pool	1,254,714	-	-	-	-	-
Total	20,941,695	23,390,894	23,369,494	1,031,913	13,832,513	4,508,550

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R13 832 513 million as compared to the year-to-date projected budget of R 4 508 550. 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
04.1 - Administration Directorate	1,696,771	15,338,639	15,395,389	845,560	10,350,211	12,829,520
04.2 - Information Systems	4,158,695	4,689,347	4,862,097	992,319	3,358,185	4,051,780
04.3 - Human Resource Management	4,515,084	5,808,663	5,938,073	305,444	3,760,676	4,948,430
04.4 - Office Support Services	11,410,770	-	-	-	-	-
04.5 - Environmental Protection	7,960,312	11,789,270	11,272,320	515,726	8,594,584	9,393,640
04.6 - Fire Fighting & Disaster Management	8,245,168	10,898,051	9,172,781	544,554	6,056,805	7,644,010
Total	37,986,800	48,523,970	46,640,660	3,203,603	32,120,461	38,867,380

Actual operating expenditure of Corporate Services at the end of the month amounts to R 32 120 461 million as compared to the year-to-date projected budget of R 38 867 380 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
05.1 - Planning & Development Directorate	1,834,699	51,889,835	59,268,015	4,693,124	24,036,830	44,451,090
05.3 - Local Economic Development	5,815,071	-	-	-	-	-
05.4 - Planning Unit - Gis	2,135,188	-	-	-	-	-
05.5 - Planning Unit - Spacial Planning	1,208,986	-	-	-	-	-
05.6 - Tourism	2,286,039	3,908,204	3,219,186	243,802	2,049,298	2,414,403
05.7 - Planning Unit - ldp	1,954,997	-	-	-	-	-
Total	15,234,979	55,798,039	62,487,201	4,936,926	26,086,128	46,865,493

Actual operating expenditure of Planning & Development at the end of the month amounts to R 26 086 128 million as compared to the year-to-date projected budget of R 46 865 493million. Due to the vacant director position, spending on the planned budget is below expected projection and projects that are still being implemented.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.1 - Infrastructure Service Directorate	1,831,386	-	-	-	-	-
06.2 - Project Management & Advisory Services	22,101,376	-	-	-	-	-
06.3 - Infrastructure Service - Roads Maint	533,486	-	-	-	-	-
06.4 - Housing Administration	2,034,644	4,300,705	3,809,525	645,204	2,699,126	2,857,149
Total	26,500,892	4,300,705	3,809,525	645,204	2,699,126	2,857,149

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 2 699 126 million as compared to the year-to-date projected budget of R 2 857 149 million. Underspending is due to the vacant director position and projects that are still being implemented.

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

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
POLITICAL OFFICE ADMINISTRATION						
Commemorative Days	150,000.00	-	24,139.13	125,860.87	16%	Balance to be utilized by the end of 4th quarter.
Disability Programme	30,000.00	-	-	30,000.00	0%	Project to materialize in the 4th quarter.
Child Programme	25,000.00	-	-	25,000.00	0%	Project to materialize 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	-	52,496.17	239,503.83	17%	
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	-	3,129.35	76,870.65	4%	Expenditure occurs on a if and when required basis.
Total HR Projects	80,000.00	-	3,129.35	76,870.65	4%	
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 3 and 4
Awareness Sanitation Programme	72,000.00	-	1,299.73	70,700.27	2%	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 during the 3rd and 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	-	447,558.53	274,941.47	62%	
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	-	-	780,010.00	0%	In process the training to start on the 15th March 2022
Machinery and equipment SMME	800,000.00	-	4,639.73	795,360.27	1%	In process the project is at procurement stage
Led Expo	370,000.00	-	-	370,000.00	0%	Project is completed
Youth Entrepreneur	530,000.00	-	357,000.00	173,000.00	67%	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	-	372,683.20	2,227,326.80	14%	
TOURISM						
Ganspan	-	-	-	-		Budget was removed.
Indaba Expo	-	-	-	-		Budget was removed.
Tourism Business Competition	450,746.00	-	420,957.78	29,788.22	93%	In progress, balance will be utilized as and when the need arises
Tourism Association	20,000.00	-	-	20,000.00	0%	In progress, balance will be utilized as and when the need arises
Tourism Awareness Campaign	11,000.00	-	9,101.20	1,898.80	83%	In progress, balance will be utilized as and when the need arises
Tourism Advertisement	175,000.00	-	64,946.65	110,053.35	37%	In progress, balance will be utilized as and when the need arises
Total Tourism Projects	661,746.00	-	497,242.06	164,503.94	75%	

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	19%	Balance committed for project implementation.
Total GIS Projects	220,000.00	-	178,038.00	41,962.00	81%	
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal/Audit committee	50,000.00	-	36,672.00	13,328.00	73%	Finalising the appointment of the DMPT members.
Project Management & Advisory Service	400,000.00	-	246,600.00	153,400.00	62%	In the process of drafting the SDF report.
FBDM SDF Framework	30,000.00	-	-	30,000.00	0%	In the process of drafting the SDF report.
Phokwane Infill Development	33,875.00	-	-	33,875.00	0%	Still waiting for the approval of the EIA report from the Department of the Environment.
Total Spatial Planning Projects	513,875.00	-	283,272.00	230,603.00	119%	

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	-	1,766,378.69	59,201.31	97%	In progress, service provider is appointed. 100% expenditure is expected for the financial year.
Magareng O&M	3,300,000.00	-	3,086,425.58	213,574.42	94%	Local municipalities are implementing projects. Claims paid out on an as and when received basis. Full budgets will be spent by 30 June 2022.
Dikgatlong O&M	3,300,001.00	-	406,276.85	2,893,724.15	12%	
Phokwane O&M	2,800,000.00	-	1,247,397.80	1,552,602.20	45%	
Sol Plaatje O&M	2,700,000.00	-	392,623.67	2,307,376.33	15%	
Magareng Capital Project	5,000,000.00	-	2,260,255.26	2,739,744.74	45%	
Dikgatlong Capital Project	3,500,000.00	-	-	3,500,000.00	0%	
Phokwane Capital Project	3,500,000.00	-	821,603.48	2,678,396.52	23%	
Sol Plaatje Capital Project	3,500,000.00	-	3,500,000.00	-	100%	
Purchasing of delivery trucks for LM's	5,000,000.00	-	-	5,000,000.00		
Total Infrastructure Projects	34,425,581.00	-	13,480,961.33	20,944,619.67	39%	
Total Special Projects	40,489,712.00	-	15,853,544.99	24,618,167.01	48%	

The actual spending on special projects for the municipality at the end of the month amounts to R 15,853,544.99. The municipality has spent 48% 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 - M10 April									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5,132	7,150	7,150	104	3,245	5,958	(2,713)	-46%	7,150
Transfers and subsidies	128,874	137,078	137,128	-	88,143	114,273	(26,131)	-23%	137,128
Other own revenue	866	320	320	21	510	267	243	91%	320
Total Revenue (excluding capital transfers and contributions)	134,872	144,548	144,598	125	91,898	120,498	(28,600)	-24%	144,598
Employee costs	73,823	84,190	78,276	5,019	57,999	65,230	(7,232)	-11%	78,276
Remuneration of Councillors	7,000	6,962	6,962	526	5,740	5,802	(62)	-1%	6,962
Depreciation & asset impairment	3,381	3,648	3,648	-	2,802	3,040	(238)	-8%	3,648
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,251	2,190	2,261	4	341	1,884	(1,543)	-82%	2,261
Transfers and subsidies	19,467	25,213	36,911	1,497	14,438	30,759	(16,321)	-53%	36,911
Other expenditure	22,383	39,502	37,472	2,397	18,086	31,227	(13,141)	-42%	37,472
Total Expenditure	127,305	161,706	165,531	9,443	99,406	137,943	(38,537)	-28%	165,531
Surplus/(Deficit)	7,566	(17,158)	(20,933)	(9,318)	(7,508)	(17,445)	9,936	-57%	(20,933)
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	7,566	(17,158)	(20,933)	(9,318)	(7,508)	(17,445)	9,936	-57%	(20,933)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7,566	(17,158)	(20,933)	(9,318)	(7,508)	(17,445)	9,936	-57%	(20,933)
Capital expenditure & funds sources									
Capital expenditure	-	12,179	7,592	842	5,379	6,327	(948)	-15%	7,592
Capital transfers recognised	-	-	750	-	680	625	54	9%	750
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	12,179	6,842	842	4,699	5,701	(1,002)	-18%	6,842
Total sources of capital funds	-	12,179	7,592	842	5,379	6,327	(948)	-15%	7,592
Financial position									
Total current assets	142,474	93,649	94,460		37,537				94,460
Total non current assets	56,667	68,929	64,342		2,823				64,342
Total current liabilities	41,058	27,998	(27,998)		48,816				27,998
Total non current liabilities	29,922	28,911	28,911		(958)				28,911
Community wealth/Equity	120,651	122,828	122,828		-				122,828
Cash flows									
Net cash from (used) operating	-	(2,962)	(2,962)	2,793	42,800	(2,469)	(45,269)	1834%	(2,962)
Net cash from (used) investing	-	(12,179)	(7,592)	(842)	(5,379)	(6,327)	(948)	15%	(7,592)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	110,135	85,299	89,886	-	147,556	91,645	(55,912)	-61%	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	-	-	-	-	-	-	166	3,967	4,133
Debtors Age Analysis									
Total Creditors	1,778	178	3	125	569	46	613	(89)	3,223

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April										
Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								%	
Revenue - Functional										
<i>Governance and administration</i>		132,478	135,386	135,296	184	91,095	112,747	(21,652)	-19%	135,296
Executive and council		489	-	-	-	-	-	-		-
Finance and administration		131,990	135,386	135,296	184	91,095	112,747	(21,652)	-19%	135,296
<i>Community and public safety</i>		-	259	259	-	-	216	(216)	-100%	259
Public safety		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		3,212	7,653	7,653	-	1,598	6,378	(4,780)	-75%	7,653
Planning and development		3,212	7,653	7,653	-	1,598	6,378	(4,780)	-75%	7,653
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	135,691	143,298	143,208	184	92,693	119,340	(26,647)	-22%	143,208
Expenditure - Functional										
<i>Governance and administration</i>		69,193	80,169	80,179	5,146	53,630	49,372	4,259	9%	80,179
Executive and council		18,880	22,287	21,798	1,409	16,644	18,165	(1,521)	-8%	21,798
Finance and administration		47,360	54,409	54,812	3,500	34,736	28,232	6,504	23%	54,812
Internal audit		2,953	3,473	3,569	237	2,250	2,974	(725)	-24%	3,569
<i>Community and public safety</i>		10,013	15,199	12,982	821	9,036	10,819	(1,783)	-16%	12,982
Public safety		-	-	-	-	-	-	-		-
Housing		2,065	4,301	3,810	276	2,979	3,175	(195)	-6%	3,810
<i>Economic and environmental services</i>		46,617	63,679	70,540	3,350	35,297	58,784	(23,487)	-40%	70,540
Planning and development		37,802	51,890	59,268	2,834	26,703	49,390	(22,687)	-46%	59,268
Environmental protection		8,815	11,789	11,272	516	8,595	9,394	(799)	-9%	11,272
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		2,302	3,908	3,219	184	2,237	2,683	(446)	-17%	3,219
Total Expenditure - Functional	3	128,125	162,955	166,921	9,501	100,201	121,657	(21,456)	-18%	166,921
Surplus/ (Deficit) for the year		7,566	(19,657)	(23,712)	(9,317)	(7,507)	(2,316)	(5,191)	224%	(23,712)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by Municipal vote)

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April										
Vote Description	Ref	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	135,386	135,296	184	91,095	112,747	(21,652)	-19.2%	135,296
Vote 4 - CORPORATE SERVICES		-	259	259	-	-	216	(216)	-100.0%	259
Vote 5 - PLANNING AND DEVELOPMENT		3,212	7,653	7,653	-	1,598	6,378	(4,780)	-74.9%	7,653
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	135,691	143,298	143,208	184	92,693	119,340	(26,647)	-22.3%	143,208
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		9,211	11,253	11,197	1,411	9,967	9,331	636	6.8%	11,197
Vote 2 - MUNICIPAL MANAGER		16,729	19,688	19,416	559	12,362	16,180	(3,818)	-23.6%	19,416
Vote 3 - BUDGET AND TREASURY		21,054	23,391	23,369	1,032	13,833	2,030	11,802	581.3%	23,369
Vote 4 - CORPORATE SERVICES		38,961	48,524	46,641	3,204	32,120	38,867	(6,747)	-17.4%	46,641
Vote 5 - PLANNING AND DEVELOPMENT		40,104	55,798	62,487	3,019	28,940	52,073	(23,133)	-44.4%	62,487
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		2,065	4,301	3,810	276	2,979	3,175	(195)	-6.2%	3,810
Total Expenditure by Vote	2	128,125	162,955	166,921	9,501	100,201	121,657	(21,456)	-17.6%	166,921
Surplus/ (Deficit) for the year	2	7,566	(19,657)	(23,712)	(9,317)	(7,507)	(2,316)	(5,191)	224.1%	(23,712)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
Description	Ref	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	19	213	167	46	28%	200
Interest earned - external investments		5,132	7,150	7,150	104	3,245	5,958	(2,713)	-46%	7,150
Transfers and subsidies		128,874	137,078	137,128	-	88,143	114,273	(26,131)	-23%	137,128
Other revenue		268	120	120	2	297	100	197	197%	120
Gains		(11)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		134,872	144,548	144,598	125	91,898	120,498	(28,600)	-24%	144,598
Expenditure By Type										
Employee related costs		73,823	84,190	78,276	5,019	57,999	65,230	(7,232)	-11%	78,276
Remuneration of councillors		7,000	6,962	6,962	526	5,740	5,802	(62)	-1%	6,962
Debt impairment		-	10	10	-	-	8	(8)	-100%	10
Depreciation & asset impairment		3,381	3,648	3,648	-	2,802	3,040	(238)	-8%	3,648
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1,251	2,190	2,261	4	341	1,884	(1,543)	-82%	2,261
Contracted services		13,438	22,316	21,822	1,378	10,715	18,185	(7,470)	-41%	21,822
Transfers and subsidies		19,467	25,213	36,911	1,497	14,438	30,759	(16,321)	-53%	36,911
Other expenditure		8,939	16,070	14,536	1,019	7,617	12,113	(4,496)	-37%	14,536
Losses		5	1,105	1,105	-	(246)	921	(1,166)	-127%	1,105
Total Expenditure		127,305	161,706	165,531	9,443	99,406	137,943	(38,537)	-28%	165,531
Surplus/(Deficit)		7,566	(17,158)	(20,933)	(9,318)	(7,508)	(17,445)	9,936	(0)	(20,933)
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		7,566	(17,158)	(20,933)	(9,318)	(7,508)	(17,445)			(20,933)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		7,566	(17,158)	(20,933)	(9,318)	(7,508)	(17,445)			(20,933)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		7,566	(17,158)	(20,933)	(9,318)	(7,508)	(17,445)			(20,933)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		7,566	(17,158)	(20,933)	(9,318)	(7,508)	(17,445)			(20,933)

Expenditure

To date, R 99 406 318million has been spent as compared to the operational year-to-date budget projections of R 137 942 940million. 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) - M10 April										
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	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	-	-	40	(40)	-100%	48
Vote 2 - MUNICIPAL MANAGER		-	26	26	-	20	22	(2)	-8%	26
Vote 3 - BUDGET AND TREASURY		-	7,024	4,024	352	3,846	3,353	492	15%	4,024
Vote 4 - CORPORATE SERVICES		-	5,063	2,726	490	831	2,272	(1,441)	-63%	2,726
Vote 5 - PLANNING AND DEVELOPMENT		-	18	768	-	683	640	43	7%	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	842	5,379	6,327	(948)	-15%	7,592
Total Capital Expenditure		-	12,179	7,592	842	5,379	6,327	(948)	-15%	7,592
Capital Expenditure - Functional Classification										
Governance and administration		-	8,336	5,361	352	4,049	4,467	(419)	-9%	5,361
Executive and council		-	48	48	-	-	40	(40)	-100%	48
Finance and administration		-	8,288	5,313	352	4,049	4,427	(378)	-9%	5,313
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,764	1,402	490	625	1,169	(544)	-47%	1,402
Community and social services		-	3,764	1,402	490	625	1,169	(544)	-47%	1,402
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	74	825	-	703	687	15	2%	825
Planning and development		-	14	764	-	680	637	43	7%	764
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	61	61	-	23	51	(28)	-55%	61
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	5	5	-	3	4	(1)	-15%	5
Total Capital Expenditure - Functional Classification	3	-	12,179	7,592	842	5,379	6,327	(948)	-15%	7,592
Funded by:										
National Government		-	-	750	-	680	625	54	9%	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	625	54	9%	750
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	12,179	6,842	842	4,699	5,701	(1,002)	-18%	6,842
Total Capital Funding		-	12,179	7,592	842	5,379	6,327	(948)	-15%	7,592

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M10 April

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)	116,015	(7,542)
Call investment deposits		103,764	86,366	86,366	(84,059)	86,366
Consumer debtors		–	2,633	2,633	1,074	2,633
Other debtors		22,980	11,749	11,749	4,690	11,749
Current portion of long-term receivables		8,918	873	873	–	873
Inventory		376	381	381	(183)	381
Total current assets		142,474	93,649	94,460	37,537	94,460
Non current assets						
Long-term receivables		4,498	6,335	6,335	–	6,335
Property, plant and equipment		50,838	56,547	52,960	(1,114)	52,960
Intangible		156	4,887	3,887	3,950	3,887
Other non-current assets		631	631	631	–	631
Total non current assets		56,667	68,929	64,342	2,823	64,342
TOTAL ASSETS		199,141	162,578	158,803	40,360	158,803
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	(1)	–
Consumer deposits	2	3	(3)	4	3	3
Trade and other payables		28,074	14,055	(14,055)	49,962	14,055
Provisions		12,982	13,940	(13,940)	(1,148)	13,940
Total current liabilities		41,058	27,998	(27,998)	48,816	27,998
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		29,922	28,911	28,911	(958)	28,911
Total non current liabilities		29,922	28,911	28,911	(958)	28,911
TOTAL LIABILITIES		70,980	56,908	913	47,858	56,908
NET ASSETS	2	128,161	105,670	157,890	(7,498)	101,894
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		93,710	96,151	96,151	–	96,151
Reserves		26,941	26,677	26,677	–	26,677
TOTAL COMMUNITY WEALTH/EQUITY	2	120,651	122,828	122,828	–	122,828

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April													
Description	NT Code	Budget Year 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	-	-	-	-	-	-	166	3,967	4,133	4,133	-	-
Total By Income Source	2000	-	-	-	-	-	-	166	3,967	4,133	4,133	-	-
2011/12 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	166	3,967	4,133	4,133	-	-
Total By Customer Group	2600	-	-	-	-	-	-	166	3,967	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 30 April 2022.

INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED APR '22	PAID APR '22	BALANCE	PROGRESS
4/17/2014	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
8/18/2015	Medical aid	26,740.00	13,288.85	0.00	0.00	13,451.15	Handed over state attorney
6/30/2016	Modules failed & Salary overpayment	31,543.50	24,668.09	0.00	0.00	6,875.41	Handed over state attorney
9/22/2016	Salary overpayment	16,546.73	13,081.48	0.00	0.00	3,465.25	Handed over to legal department for further action
9/22/2016	Modules failed & Salary overpayment	25,582.71	16,860.95	0.00	0.00	8,721.76	Handed over state attorney
4/30/2022	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
4/30/2022	Post Service medical aid - Council Contribution	3,226,690.93	3,052,740.80	57,279.20	0.00	231,229.33	Monthly payments - to be followed up
4/30/2022	Sundry - Municipal accounts workshops	6,291,096.74	1,053,795.59	411.42	0.00	5,237,712.57	Handed over to legal department for further action
4/30/2022	Tower - Rental & fixed rate electricity	585,799.13	580,172.13	18,603.19	18,650.28	5,579.91	Monthly payments
7/1/2018	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
12/19/2018	Medical aid overcharged	5,978.61	0.00	0.00	0.00	5,978.61	Matter referred to payroll and HR for assistance
7/30/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Handed over state attorney
11/12/2020	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
		10,741,851.93	5,133,670.36	76,293.81	1,434.64	5,665,825.10	

Payments to Councilors/Employees/Pensioners/Suppliers:

The Municipal purchases and payments to creditors are under adequate control.
Expenditure statistics for the month ended on the 30 April 2022 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					Apr-22
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay
		Paid	Not paid	Termination	Made
Officials	3,432,681.00	95	0	1	0
Pension	2,840.82	2	0	0	0
Section 54 & 57	198,588.41	2	0	0	0
Contract	1,224,860.24	17	0	0	0
Cllrs	536,902.09	29	0	0	0
Interns	176,333.29	20	0	0	0
Payments Made	3,870,735.15	-	-	-	0
TOTALS	9,442,941.00	165	0	1	0

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

SUPPLY CHAIN MANAGEMENT:

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

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

The approved Supply Chain Management Policy 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 on training for the month of April 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 April 2022, no contracts (R200 000 +) were awarded by the Municipal Manager.

a) Written Quotations

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

Total orders issued total R 55 918.07.

Council and Executive	R 34 071.00
Municipal Manager	R 0.00
Finance	R 3 707.40
Administration	R 0.00
Planning and Development	R 9 895.57
Technical Service	R 8 244.10

a. Disposal Management

One disposal were approved for the month of April 2022:

1. Magareng Local Municipality- Grader.

b. Deviations

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

c. Issues from Stores

Total orders issued total R 1077.08

Council	R 0.00
Municipal Manager	R 0.00
Finance	R 0.00
Administration	R 508.30
Planning and Development	R 568.78
Technical Service	R 0.00

d. List of accredited Service Providers

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

e. Support to Local Municipalities

No official request was received from the local municipalities.

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)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402/000107	call	NEDCOR	11,500,000.00		01-Apr-22	30-Apr-22	30	3.850%	36,390.41	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			
7662011402/000161	notice	NEDCOR	7,000,000.00	-7,000,000.00	09-Dec-21	08-Apr-22	120	4.700%	108,164.38	6,309.59		
7662011402/000162	notice	NEDCOR	10,000,000.00		11-Mar-22	08-Jul-22	119	4.970%	162,035.62	40,849.32		
	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-Apr-22	30-Apr-22	30	4.000%	8,219.18	8,219.18	0.00	
048472468-159	call	STANDARD BANK	10,000,000.00	-10,000,000.00	01-Apr-22	30-Apr-22	30	4.000%	32,876.71	32,876.71		
048472468-161	notice	STANDARD BANK	10,000,000.00	-10,000,000.00	09-Dec-21	08-Apr-22	120	4.723%	155,276.71	34,937.26		
048472468-162	call	STANDARD BANK	8,000,000.00		01-Apr-22	30-Apr-22	30	4.000%	26,301.37			
048472468-163	notice	STANDARD BANK	5,000,000.00		18-Mar-22	15-Jul-22	119	5.291%	86,250.55	21,743.84		
	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-Apr-22	30-Apr-22	30	3.050%	25,073.52	25,073.52	80.00	
2080145703	notice	ABSA	3,000,000.00	-3,000,000.00	09-Dec-21	08-Apr-22	120	4.410%	43,495.89	10,873.97		
	notice	ABSA	6,000,000.00		04-Mar-22	01-Jul-22	120	5.600%	110,465.75	27,616.44		
	notice	ABSA	10,000,000.00		11-Mar-22	08-Jul-22	119	5.340%	174,098.63	43,890.41		
	notice	ABSA	5,000,000.00		18-Mar-22	15-Jul-22	119	5.160%	84,115.07	21,205.48		
62739184688	call	FNB	8,000,000.00	-5,000,000.00	01-Apr-22	30-Apr-22	30	3.350%	22,027.40	22,027.40		
74927740586	notice	FNB	10,000,000.00	-10,000,000.00	09-Dec-21	08-Apr-22	120	4.520%	148,602.74	8,668.49		
74927741344	notice	FNB	10,000,000.00	-10,000,000.00	09-Dec-21	08-Apr-22	120	4.520%	148,602.74	8,668.49		
74940592120	notice	FNB	10,000,000.00		17-Mar-22	15-Jul-22	120	5.200%	170,958.90	42,739.73		
	notice	FNB	10,000,000.00		08-Apr-22	05-Aug-22	119	5.200%	169,534.25	32,767.12		
	notice	FNB	10,000,000.00		08-Apr-22	05-Aug-22	119	5.200%	169,534.25	32,767.12		
			R 183,202,005.00	R -55,000,000.00			2,099		R 1,903,743.79	388,139.82	80.00	-

Matured Investments

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402/000161	notice	NEDCOR	7,000,000.00	-7,000,000.00	09-Dec-21	08-Apr-22	120	4.700%	108,164.38	6,309.59		
048472468-159	call	STANDARD BANK	10,000,000.00	-10,000,000.00	01-Apr-22	30-Apr-22	30	4.000%	32,876.71	32,876.71		
048472468-161	notice	STANDARD BANK	10,000,000.00	-10,000,000.00	09-Dec-21	08-Apr-22	120	4.723%	155,276.71	34,937.26		
2080145703	notice	ABSA	3,000,000.00	-3,000,000.00	09-Dec-21	08-Apr-22	120	4.410%	43,495.89	10,873.97		
62739184688	call	FNB	8,000,000.00	-5,000,000.00	01-Apr-22	30-Apr-22	30	3.350%	22,027.40	22,027.40		
74927740586	notice	FNB	10,000,000.00	-10,000,000.00	09-Dec-21	08-Apr-22	120	4.520%	148,602.74	8,668.49		
74927741344	notice	FNB	10,000,000.00	-10,000,000.00	09-Dec-21	08-Apr-22	120	4.520%	148,602.74	8,668.49		

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

Investment amounts to million R 128 202 005.00 as at 30 April 2022.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April										
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:	1,2									
Operating Transfers and Grants										
National Government:		-	136,988	136,988	105	46,354	114,157	(487)	-0.4%	136,988
EPWP Incentive	-	-	1,077	1,077	-	754	898	(144)	-16.0%	1,077
Finance Management	-	-	1,000	1,000	105	1,105	833			1,000
Local Government Equitable Share	-	-	128,076	128,076	-	42,692	106,730			128,076
Municipal Drought Relief	-	-	259	259	-	-	216			259
Municipal Systems Improvement	-	-	4,000	4,000	-	-	3,333			4,000
Rural Road Asset Management Systems Grant	-	-	2,576	2,576	-	1,803	2,147	(344)	-16.0%	2,576
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	(625)	-	(625)	#DIV/0!	-
Northern Cape_Capacity Building and Other_Specify (Add grant descri	4	-	-	-	-	(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	105	45,729	114,157	(1,112)	-1.0%	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	105	45,729	114,157	(1,112)	-1.0%	136,988

Monthly Budget Statement - transfers and grant expenditure

000 Finance Board - Supporting Table 001 (1) monthly Budget Statement - transfers and grant expenditure - in R April

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	136,988	136,988	105	1,642	114,157	(112,514)	-98.6%	136,988
Equitable Share	-	-	128,076	128,076	-	-	106,730	(106,730)	-100.0%	128,076
Expanded Public Works Programme Integrated Grant	-	-	1,077	1,077	-	502	898	(396)	-44.1%	1,077
Local Government Financial Management Grant	-	-	1,000	1,000	105	1,140	833	307	36.8%	1,000
Municipal Disaster Relief Grant	-	-	259	259	-	-	216	(216)	-100.0%	259
Municipal Systems Improvement Grant	-	-	4,000	4,000	-	-	3,333	(3,333)	-100.0%	4,000
Rural Road Asset Management Systems Grant	-	-	2,576	2,576	-	-	2,147	(2,147)	-100.0%	2,576
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts										
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	90	90	-	125	75	50	66.9%	90
Other Transfers Private Enterprises	-	-	90	90	-	125	75	50	66.9%	90
[insert description]										
Total operating expenditure of Transfers and Grants:		-	137,078	137,078	105	1,767	114,232	(112,464)	-98.5%	137,078
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	137,078	137,078	105	1,767	114,232	(112,464)	-98.5%	137,078

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	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	485	5,096	4,917	179	4%	5,900
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		604	574	574	-	219	478	(259)	-54%	574
Cellphone Allowance		488	488	488	41	425	407	18	4%	488
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		7,000	6,962	6,962	526	5,740	5,802	(62)	-1%	6,962
% increase	4		-0.5%	-0.5%						-0.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,096	6,182	5,857	501	4,904	4,881	23	0%	5,857
Pension and UIF Contributions		8	221	223	1	9	186	(177)	-95%	223
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		200	440	440	-	-	367	(367)	-100%	440
Motor Vehicle Allowance		144	193	193	16	160	160	0	0%	193
Cellphone Allowance		272	96	96	8	80	80	-	-	96
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(0)	-26%	1
Payments in lieu of leave		442	287	287	49	404	239	165	69%	287
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,163	7,419	7,096	575	5,557	5,914	(357)	-6%	7,096
% increase	4		20.4%	15.2%						15.2%
Other Municipal Staff										
Basic Salaries and Wages		42,869	50,777	46,871	3,717	37,774	39,059	(1,285)	-3%	46,871
Pension and UIF Contributions		6,306	7,517	6,764	532	5,480	5,637	(157)	-3%	6,764
Medical Aid Contributions		2,525	2,402	2,288	217	2,198	1,906	291	15%	2,288
Overtime		202	658	158	12	140	132	8	6%	158
Performance Bonus		3,390	3,883	3,563	277	2,844	2,969	(125)	-4%	3,563
Motor Vehicle Allowance		2,959	4,745	2,995	242	2,426	2,496	(70)	-3%	2,995
Cellphone Allowance		248	349	348	22	214	290	(76)	-26%	348
Housing Allowances		473	433	415	42	410	346	64	19%	415
Other benefits and allowances		611	636	603	69	698	503	195	39%	603
Payments in lieu of leave		2,158	2,332	4,063	(686)	(662)	3,386	(4,048)	-120%	4,063
Long service awards		964	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	4,956	3,039	3,111	-	920	2,593	(1,673)	-65%	3,111
Sub Total - Other Municipal Staff		67,660	76,771	71,180	4,444	52,442	59,317	(6,875)	-12%	71,180
% increase	4		13.5%	5.2%						5.2%
Total Parent Municipality		80,823	91,153	85,239	5,545	63,739	71,032	(7,294)	-10%	85,239
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		80,823	91,153	85,239	5,545	63,739	71,032	(7,294)	-10%	85,239
% increase	4		12.8%	5.5%						5.5%
TOTAL MANAGERS AND STAFF		73,823	84,190	78,276	5,019	57,999	65,230	(7,232)	-11%	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		Apr-22		VARIANCE
COMPARISON: ACTUAL TO BUDGET	FULL YEAR BUDGET 2020/21	YTD ACTUAL	VARIANCES	S %
Municipal Offices	582,820.00	455,876.67	126,943.33	78%
Computer Software and Applications	3,485,970.00	1,015,485.93	2,470,484.07	29%
Computer Equipment	593,600.00	319,493.54	274,106.46	54%
Furniture and Office Equipment	52,400.00	102,111.10	(49,711.10)	195%
Machinery and Equipment	462,500.00	196,990.30	265,509.70	43%
Transport Assets	396,000.00	248,686.73	147,313.27	63%
Totals	5,573,290.00	2,338,644.27	3,234,645.73	42%

Year to date expenditure on repairs and maintenance amounts to R 2 338 644.27 million of the R 5 573 290 million that was budgeted. The percentage expenditure up to the month of April 2022 is 42%.

Motor vehicles – utilization Statistics:

The municipality operates a pool of 28 vehicles as part of its routine activities.
Statistical information regarding the year-to-date utility for April 2022 is as follows:

Municipal Vehicles:

	Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month	APRIL '22	
	Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Mar-22	Closing Km Reading	Closing KM Reading	Utility	Remarks
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	135,000	2022/10/15	2022/04/30	131,595	133,609	135,111	1,502	
2	Isuzu KB 2.5 CrewCab	Enviromental Health	2016	CMV 311 NC	105,000	105000	2022/04/30	95,410	96,396	97,524	1,128	
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	120,000	120000	2022/04/30	113,476	115,310	115,310	-	Trip sheet book at the panel beaters
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	75,000	2022/09/12	2022/04/30	69,083	69,494	70,623	1,129	
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	120,000	120 000	2022/04/30	113,179	114,677	116,354	1,677	
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	90000	2022/04/30	85,114	86,671	87,967	1,296	
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	120,000	105000	2022/04/30	107,698	111,544	112,644	1,100	
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	120000	2022/04/30	114,597	116,151	117,168	1,017	
9	Isuzu KB 250	Housing	2013	CGR 576 NC	105,000	105000	2022/04/30	95,973	97,229	98,241	1,012	
10	Hyundai H1	Tourism Centre	2013	CGY 587 NC	105,000	90000	2022/08/31	92,529	94,370	95,253	883	
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	120,000	120000	2022/04/30	118,499	120,700	121,014	314	Due for service
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	60,000	60000	2022/08/31	54,657	56,158	56,992	834	
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	60000	2022/08/31	52,012	52,794	53,337	543	
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	90,000	90000	2022/04/30	91,331	92,473	93,006	533	Due for service
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 April.
17	Toyota Etios	Pool	2014	CJG 979 NC	80,000	80000	2022/04/30	75,805	76,284	76,667	383	
18	Nissan NP 200	Enviromental Health	2014	CJJ 262 NC	90,000	90000	2022/04/30	79,926	82,610	82,630	20	
19	Nissan Hardbody	Enviromental Health	2014	CJJ 263 NC	60,000	60000	2022/04/30	47,331	47,525	48,022	497	
20	Nissan NP 200	Enviromental Health	2014	CJJ 258 NC	60,000	60000	2022/04/30	60,447	61,116	61,910	794	Due for service
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30,000	30000	2022/04/30	15,929	16,146	16,266	120	
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	60,000	60 000	2022/06/30	47,549	50,179	50,196	17	
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	60000	2022/08/31	61,645	64,062	64,301	239	
24	Nissan NP 300 D/Cab	Enviromental Health	2017	CPS 005 NC	60,000	60000	2022/08/31	52,530	53,437	54,533	1,096	
25	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45,000	45000	2022/08/31	35,053	35,902	35,988	86	
26	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	45000	2022/08/31	43,593	44,240	44,375	135	
27	Scania P310 Water Tank	Disaster Management	2018	CVG 023 NC	15,000		2022/04/30	1,795	1,795	1,795	-	Vehicle was not utilised in April.
	FULL FLEET UTILITY APRIL 2022										16,355	


4. Quality Certificate

I, ZM Bogatsu, the Municipal Manager of Frances Baard District Municipality, hereby certify that-

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid-year budget and performance assessment

The report for the month of April 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: 26 May 2022