

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

28 February 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 101 079 925 million as compared to the year-to-date budget projections of R 96 381 994 million. The variance is as a result of the various grants received and the interest received from investments for the month of February 2022.

Operating expenditure by type

To date, R 75 170 363.77 million has been spent as compared to the operational year-to-date budget projections of R 105 638 022 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 2 469 332.40million as compared to the year-to-date budget projection of R 7 039 124million, some adjustments were made after and may not reflect in our budget projection as a result of the adjustment budget.

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 139 687 205 million. The net increase in cash and cash equivalents for the year to date is R 39 247 205 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	11,003,410	10,947,300	704,402	6,138,683	7,354,236
02.1 - Office Of The Municipal Manager	2,018,645	2,567,634	2,375,224	182,275	1,237,638	1,661,622
02.2 - Committee & Administration Services	534,358	1,507,245	1,007,955	44,361	401,836	838,420
02.3 - Internal Audit	3,111,793	3,611,113	3,707,333	237,933	1,882,183	2,448,822
02.4 - Communications	1,857,660	2,461,646	2,438,106	151,839	1,287,796	1,636,582
02.5 - Legal And Compliance	1,192,199	1,504,781	1,556,001	116,335	879,016	1,022,946
02.6 - Political Office Administration	4,892,942	4,820,198	4,955,948	334,670	2,781,982	3,262,730
02.7 - Youth Unit	2,219,373	2,117,943	2,241,013	183,769	1,405,130	1,452,998
02.8 - Risk Unit	1,061,221	1,179,142	1,216,122	6,007	648,431	798,428
Total	26,441,525	30,773,112	30,445,002	1,961,591	16,662,694	20,476,784

Actual operating expenditure of Council & Executive is R 16 662 694 million as compared to the year-to-date budget R 20 476 784 million. 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 the planning and implementation phase.

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	6,800,868	5,104,718	174,350	3,614,895	3,975,364
03.2 - Revenue & Expenditure	3,079,082	3,858,505	3,821,005	264,812	2,177,132	2,561,178
03.3 - Budget And Treasury Office	9,088,149	7,642,342	8,997,472	244,464	2,584,857	5,362,168
03.4 - Supply Chain Management	3,432,696	3,752,597	3,907,317	313,419	2,415,604	2,553,308
03.5 - Council Motor Vehicle Pool	1,254,714	1,281,872	1,484,272	-	454,787	922,032
Total	20,941,695	23,336,184	23,314,784	997,045	11,247,276	15,374,050

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R11 247 276 million as compared to the year-to-date projected budget of R 15 374 050. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure, spending on the planned budget is below expected projection as they are on planning and implementation phase

Corporate Services						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
04.1 - Administration Directorate	1,696,771	1,990,032	1,935,262	145,385	1,110,136	1,315,846
04.2 - Information Systems	4,158,695	4,669,347	4,842,097	219,868	2,037,967	3,175,844
04.3 - Human Resource Management	4,515,084	5,788,663	5,918,073	422,456	3,007,880	3,912,272
04.4 - Office Support Services	11,410,770	13,312,607	13,424,127	510,912	6,690,417	8,888,188
04.5 - Environmental Protection	7,960,312	11,474,270	10,957,320	722,325	7,279,820	7,483,220
04.6 - Fire Fighting & Disaster Management	8,245,168	10,753,051	8,887,781	482,165	4,572,699	6,549,374
Total	37,986,800	47,987,970	45,964,660	2,503,112	24,698,918	31,324,744

Actual operating expenditure of Corporate Services at the end of the month amounts to R 24 698 918 million as compared to the year-to-date projected budget of R 31 324 744 million. Vacancies within the department also has an impact on the projected budget, namely, Senior Fire Fighter, Chief Clerk Archive and projects that are on planning and implementation phase.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
05.1 - Planning & Development Directorate	1,834,699	5,978,945	6,182,905	139,541	1,095,600	4,056,090
05.3 - Local Economic Development	5,815,071	7,023,234	5,964,114	221,835	2,342,864	4,391,398
05.4 - Planning Unit - Gis	2,135,188	1,988,915	1,980,375	158,837	1,318,257	1,324,454
05.5 - Planning Unit - Spacial Planning	1,208,986	3,413,425	2,205,035	111,231	1,130,860	1,877,490
05.6 - Tourism	2,286,039	3,833,955	3,144,937	313,681	1,768,891	2,418,206
05.7 - Planning Unit - ldp	1,954,997	2,324,350	2,152,350	191,000	1,365,665	1,515,168
Total	15,234,979	24,562,824	21,629,716	1,136,125	9,022,137	15,582,806

Actual operating expenditure of Planning & Development at the end of the month amounts to R 9 022 137million as compared to the year-to-date projected budget of R 15 582 806million. Due to the vacant director position, spending on the planned budget is below expected projection and projects that are on planning and implementation phase.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.1 - Infrastructure Service Directorate	1,831,386	2,165,520	2,162,240	146,726	1,071,560	1,442,592
06.2 - Project Management & Advisory Services	22,101,376	28,659,622	38,285,172	2,591,977	10,437,390	18,782,962
06.3 - Infrastructure Service - Roads Maint	533,486	-	-	-	-	-
06.4 - Housing Administration	2,034,644	4,220,705	3,729,525	265,628	2,030,388	2,654,084
Total	26,500,892	35,045,847	44,176,937	3,004,331	13,539,338	22,879,638

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 13 539 338 million as compared to the year-to-date projected budget of R 22 879 638 million. Underspending is due to the vacant director position and projects that are on planning and implementation phase.

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	-	44,359.13	105,640.87	30%	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	2,347.82	397.04	41,602.96	1%	In the process to be concluded by the end of the 3rd quarter.
MRM Programme	10,000.00	-	-	10,000.00	0%	In the process to be concluded by the end of the 3rd 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	2,347.82	72,716.17	219,283.83	23%	
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 3rd 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	-	4,218.59	75,781.41	5%	Expenditure occurs on a if and when required basis.
Total HR Projects	80,000.00	-	4,218.59	75,781.41	5%	
ENVIRONMENTAL PROTECTION						
Air Quality	14,000.00	749.50	7,272.36	6,727.64	52%	The project is still ongoing.
Commemorative Days	15,000.00	-	2,033.74	12,966.26	14%	Remaining campaigns will be implemented during quarter 3 and 4
Awareness Sanitation Programme	72,000.00	948.00	11,569.74	60,430.26	16%	The project is still ongoing.
Water Analysis	453,500.00	36,866.46	410,755.68	42,744.32	91%	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	-	59,109.82	44,890.18	57%	Samples for FULL SANS analysis to be collected this quarter.
Total Environmental Health Projects	722,500.00	38,563.96	499,667.32	222,832.68	69%	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	72,000.00	-	55,739.13	16,260.87	77%	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	-	392,880.00	257,120.00	60%	Balance will be utilized as and when the need arises.
Total Disaster Management Projects	731,000.00	-	448,619.13	282,380.87	61%	

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	-	5 334.51	794 665.49	1%	In process the project is at procurement stage
Led Expo	370 000.00	-	370 000.00	-	100%	Project is completed
Youth Enterpreneur	530 000.00	86 086.96	410 913.04	119 086.96	78%	The project is still ongoing, remaining budget still to be utilized.
Advertising and Promotion	70 000.00	-	11 043.48	58 956.52	16%	Will be utilized as and when the need arises
Total LED Projects	2 600 010.00	86 086.96	797 291.03	1 802 718.97	31%	
TOURISM						
Tourism Business Competition	450 746.00	-	371 853.78	78 892.22	82%	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	47 359.70	33 195.65	141 804.35	19%	In progress, balance will be utilized as and when the need arises
Total Tourism Projects	661 746.00	47 359.70	416 347.93	245 398.07	63%	

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%	
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal/Audit committee	50,000.00	-	27,504.00	22,496.00	55%	Finalising the appointment of the DMPT members.
Project Management & Advisory Service	400,000.00	215,150.00	132,500.00	267,500.00	33%	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	215,150.00	160,004.00	353,871.00	31%	

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	1,335,260.85	262,274.39	1,563,305.61	14%	In progress, service provider is appointed. 100% expenditure is expected for the financial year.
Magareng O&M	3,300,000.00	-	1,954,599.93	1,048,410.07	59%	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	-	255,590.00	157,232.00	8%	
Phokwane O&M	2,800,000.00	-	429,227.80	552,602.20	15%	
Sol Plaatje O&M	2,700,000.00	-	392,623.67	1,307,376.33	15%	
Magareng Capital Project	5,000,000.00	-	-	5,000,000.00	0%	
Dikgatlong Capital Project	3,500,000.00	-	-	3,500,000.00	0%	
Phokwane Capital Project	3,500,000.00	-	-	3,500,000.00	0%	
Sol Plaatje Capital Project	3,500,000.00	-	3,500,000.00	-	100%	
Purchasing of delivery trucks for LMs	5,000,000.00			5,000,000.00		
Total Infrastructure Projects	<u>34,425,581.00</u>	<u>1,335,260.85</u>	<u>6,794,315.79</u>	<u>21,628,926.21</u>	<u>20%</u>	
Total Special Projects	40,489,712.00	1,724,769.29	9,373,823.18	25,095,549.82	23%	

The actual spending on special projects for the municipality at the end of the month amounts to R 9 195 785.18. The municipality has spent 23% of its budgeted special projects.

2. IN-YEAR BUDGET STATEMENT TABLES (ANNEXURE: A)**Table C1: Monthly Budget Statement Summa**

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M08 February									
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	5,067	7,150	7,150	440	3,314	4,767	(1,453)	-30%	7,150
Transfers and subsidies	128,874	137,078	137,128	518	97,283	91,402	5,881	6%	137,128
Other own revenue	866	320	320	229	483	213	270	126%	320
Total Revenue (excluding capital transfers and contributions)	134,807	144,548	144,598	1,187	101,080	96,382	4,698	5%	144,598
Employee costs	73,823	84,190	78,276	5,710	46,406	54,156	(7,750)	-14%	78,276
Remuneration of Councillors	7,000	6,962	6,962	628	4,590	4,642	(52)	-1%	6,962
Depreciation & asset impairment	3,381	3,648	3,648	-	-	2,432	(2,432)	-100%	3,648
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,251	2,190	2,261	31	560	1,480	(920)	-62%	2,261
Transfers and subsidies	19,454	25,213	36,911	2,148	11,275	17,175	(5,899)	-34%	36,911
Other expenditure	22,197	39,502	37,472	1,086	12,339	25,754	(13,414)	-52%	37,472
Total Expenditure	127,106	161,706	165,531	9,602	75,170	105,638	(30,468)	-29%	165,531
Surplus/(Deficit)	7,701	(17,158)	(20,933)	(8,415)	25,910	(9,256)	35,166	-380%	(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	7,701	(17,158)	(20,933)	(8,415)	25,910	(9,256)	35,166	-380%	(20,933)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7,701	(17,158)	(20,933)	(8,415)	25,910	(9,256)	35,166	-380%	(20,933)
Capital expenditure & funds sources									
Capital expenditure	1,375	12,179	7,592	2,374	2,469	7,039	(4,570)	-65%	7,592
Capital transfers recognised	-	-	750	-	-	250	(250)	-100%	750
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,375	12,179	6,842	2,374	2,469	6,789	(4,320)	-64%	6,842
Total sources of capital funds	1,375	12,179	7,592	2,374	2,469	7,039	(4,570)	-65%	7,592
Financial position									
Total current assets	(273,697)	93,573	94,385		157,686				94,385
Total non current assets	60,229	68,929	64,342		62,698				64,342
Total current liabilities	383,559	27,922	27,922		59,398				27,922
Total non current liabilities	32,009	28,911	28,911		28,775				28,911
Community wealth/Equity	138,249	105,670	101,894		154,261				101,894
Cash flows									
Net cash from (used) operating	-	(8,084)	(756)	-	103,277	(504)	(103,781)	20585%	(756)
Net cash from (used) investing	1,725	(13,904)	(7,592)	-	7,964	(838)	(8,803)	1050%	(1,258)
Net cash from (used) financing	2	(2)	-	(0)	(2)	(2)	(0)	20%	(3)
Cash/cash equivalents at the month/year end	104,883	78,450	92,092	-	221,369	(1,345)	(222,714)	16560%	(2,017)
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	263	208	74	308	351	126	574	3,721	5,626
Creditors Age Analysis									
Total Creditors	131	-	-	-	-	-	-	-	131

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February										
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>		131,823	136,636	136,686	730	100,312	91,107	9,205	10%	136,686
Executive and council		489	-	-	-	-	-	-		-
Finance and administration		131,335	136,636	136,686	730	100,312	91,107	9,205	10%	136,686
<i>Community and public safety</i>		-	259	259	-	-	173	(173)	-100%	259
Public safety		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		2,983	7,653	7,653	458	768	5,102	(4,334)	-85%	7,653
Planning and development		2,983	7,653	7,653	458	768	5,102	(4,334)	-85%	7,653
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	134,807	144,548	144,598	1,187	101,080	96,382	4,698	5%	144,598
Expenditure - Functional										
<i>Governance and administration</i>		69,165	79,870	79,879	4,257	40,756	53,143	(12,387)	-23%	79,879
Executive and council		19,219	22,016	21,527	1,449	11,965	14,570	(2,605)	-18%	21,527
Finance and administration		46,834	54,242	54,645	2,570	26,909	36,124	(9,215)	-26%	54,645
Internal audit		3,112	3,611	3,707	238	1,882	2,449	(567)	-23%	3,707
<i>Community and public safety</i>		10,280	14,974	12,617	748	6,603	9,203	(2,600)	-28%	12,617
Public safety		-	-	-	-	-	-	-		-
Housing		2,035	4,221	3,730	266	2,030	2,654	(624)	-23%	3,730
<i>Economic and environmental services</i>		45,376	63,028	69,890	4,283	26,042	40,873	(14,831)	-36%	69,890
Planning and development		37,415	51,554	58,932	3,561	18,762	33,390	(14,628)	-44%	58,932
Environmental protection		7,960	11,474	10,957	722	7,280	7,483	(203)	-3%	10,957
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		2,286	3,834	3,145	314	1,769	2,418	(649)	-27%	3,145
Total Expenditure - Functional	3	127,106	161,706	165,531	9,602	75,170	105,638	(30,468)	-29%	165,531
Surplus/ (Deficit) for the year		7,701	(17,158)	(20,933)	(8,415)	25,910	(9,256)	35,166	-380%	(20,933)

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) - M08 February										
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 01 - Executive & Council		489	-	-	-	-	-	-		-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Budget & Treasury Office		131,335	136,636	136,686	730	100,312	91,107	9,205	10.1%	136,686
Vote 04 - Administration		-	259	259	-	-	173	(173)	-100.0%	259
Vote 05 - Planning & Development		-	4,000	4,000	-	-	2,667	(2,667)	-100.0%	4,000
Vote 06 - Infrastructure Services		2,983	3,653	3,653	458	768	2,435	(1,668)	-68.5%	3,653
Total Revenue by Vote	2	134,807	144,548	144,598	1,187	101,080	96,382	4,698	4.9%	144,598
Expenditure by Vote	1									
Vote 01 - Executive & Council		9,553	11,003	10,947	704	6,139	7,354	(1,216)	-16.5%	10,947
Vote 02 - Office Of The Municipal Manager		16,888	19,770	19,498	1,257	10,524	13,123	(2,599)	-19.8%	19,498
Vote 03 - Budget & Treasury Office		20,942	23,336	23,315	997	11,247	15,374	(4,127)	-26.8%	23,315
Vote 04 - Administration		37,987	47,988	45,965	2,503	24,699	31,325	(6,626)	-21.2%	45,965
Vote 05 - Planning & Development		15,235	24,563	21,630	1,136	9,022	15,583	(6,561)	-42.1%	21,630
Vote 06 - Infrastructure Services		26,501	35,046	44,177	3,004	13,539	22,880	(9,340)	-40.8%	44,177
Total Expenditure by Vote	2	127,106	161,706	165,531	9,602	75,170	105,638	(30,468)	-28.8%	165,531
Surplus/ (Deficit) for the year	2	7,701	(17,158)	(20,933)	(8,415)	25,910	(9,256)	35,166	-379.9%	(20,933)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
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	16	149	133	16	12%	200
Interest earned - external investments		5,067	7,150	7,150	440	3,314	4,767	(1,453)	-30%	7,150
Transfers and subsidies		128,874	137,078	137,128	518	97,283	91,402	5,881	6%	137,128
Other revenue		268	120	120	213	334	80	254	318%	120
Gains		(11)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		134,807	144,548	144,598	1,187	101,080	96,382	4,698	5%	144,598
Expenditure By Type										
Employee related costs		73,823	84,190	78,276	5,710	46,406	54,156	(7,750)	-14%	78,276
Remuneration of councillors		7,000	6,962	6,962	628	4,590	4,642	(52)	-1%	6,962
Debt impairment		-	10	10	-	-	7	(7)	-100%	10
Depreciation & asset impairment		3,381	3,648	3,648	-	-	2,432	(2,432)	-100%	3,648
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1,251	2,190	2,261	31	560	1,480	(920)	-62%	2,261
Contracted services		13,196	22,316	21,822	718	5,290	14,644	(9,354)	-64%	21,822
Transfers and subsidies		19,454	25,213	36,911	2,148	11,275	17,175	(5,899)	-34%	36,911
Other expenditure		8,939	16,070	14,536	368	7,049	10,366	(3,317)	-32%	14,536
Losses		61	1,105	1,105	(0)	(0)	737	(737)	-100%	1,105
Total Expenditure		127,106	161,706	165,531	9,602	75,170	105,638	(30,468)	-29%	165,531
Surplus/(Deficit)		7,701	(17,158)	(20,933)	(8,415)	25,910	(9,256)	35,166	(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		7,701	(17,158)	(20,933)	(8,415)	25,910	(9,256)			(20,933)
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		7,701	(17,158)	(20,933)	(8,415)	25,910	(9,256)			(20,933)
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		7,701	(17,158)	(20,933)	(8,415)	25,910	(9,256)			(20,933)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		7,701	(17,158)	(20,933)	(8,415)	25,910	(9,256)			(20,933)

Expenditure

To date, R 75 170 364 million has been spent as compared to the operational year-to-date budget projections of R 105 638 022million. Underspending is due to the vacant positions and projects that are still on the planning and implementation phase.

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M08 February										
Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
02.3 - Internal Audit		-	-	-	-	-	-	-		-
02.4 - Communications		-	15	15	-	13	10	3	26%	15
02.6 - Political Office Administration		333	-	-	-	-	-	-		-
03.1 - Finance Directorate		-	24	24	-	-	16	(16)	-100%	24
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-		-
04.4 - Office Support Services		40	220	145	-	15	122	(106)	-87%	145
Vote 05 - Planning & Development		-	18	18	-	3	12	(9)	-73%	18
05.1 - Planning & Development Directorate		-	-	-	-	-	-	-		-
05.2 - Planning Unit - Pms Management		-	-	-	-	-	-	-		-
05.3 - Local Economic Development		-	-	-	-	-	-	-		-
05.4 - Planning Unit - Gis		-	-	-	-	-	-	-		-
05.5 - Planning Unit - Spacial Planning		-	14	14	-	-	9	(9)	-100%	14
05.6 - Tourism		-	5	5	-	3	3	0	6%	5
05.7 - Planning Unit - ldp		-	-	-	-	-	-	-		-
Vote 06 - Infrastructure Services		13	-	750	-	-	250	(250)	-100%	750
06.1 - Infrastructure Service Directorate		13	-	-	-	-	-	-		-
06.2 - Project Management & Advisory Service		-	-	750	-	-	250	(250)	-100%	750
06.4 - Housing Administration		-	-	-	-	-	-	-		-
Vote 07 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total single-year capital expenditure		1,375	12,179	7,592	2,374	2,469	7,039	(4,570)	(0)	7,592
Total Capital Expenditure		1,375	12,179	7,592	2,374	2,469	7,039	(4,570)	(0)	7,592

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M08 February

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		253,856	8,354	7,542	6,486	7,542
Call investment deposits		48,518	86,366	86,366	133,201	86,366
Consumer debtors		4,564	2,633	2,633	5,390	2,633
Other debtors		22,880	11,674	11,674	24,373	11,674
Current portion of long-term receivables		858	873	873	858	873
Inventory		376	381	381	351	381
Total current assets		331,051	110,281	109,469	170,659	109,469
Non current assets						
Long-term receivables		8,060	6,335	6,335	8,060	6,335
Property, plant and equipment		50,838	56,547	52,960	50,934	52,960
Intangible		156	4,887	3,887	2,530	3,887
Other non-current assets		631	631	631	631	631
Total non current assets		60,229	68,929	64,342	62,698	64,342
TOTAL ASSETS		391,280	179,210	173,811	233,357	173,811
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		2	3	3	2	3
Trade and other payables		370,575	13,979	13,979	46,800	13,979
Provisions		12,982	13,940	13,940	12,595	13,940
Total current liabilities		383,559	27,922	27,922	59,398	27,922
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		32,009	28,911	28,911	28,775	28,911
Total non current liabilities		32,009	28,911	28,911	28,775	28,911
TOTAL LIABILITIES		415,568	56,833	56,833	88,173	56,833
NET ASSETS	2	(24,288)	122,377	116,979	145,185	116,979
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		111,308	78,993	75,218	127,321	75,218
Reserves		26,941	26,677	26,677	26,941	26,677
TOTAL COMMUNITY WEALTH/EQUITY	2	138,249	105,670	101,894	154,261	101,894

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February														
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	263	208	74	308	351	126	574	3,721	5,626	5,080			
Total By Income Source	2000	263	208	74	308	351	126	574	3,721	5,626	5,080	-	-	
2011/12 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	258	208	72	4,944	-	-	-	-	5,481	4,944			
Commercial	2300													
Households	2400													
Other	2500	6		3	(4,636)	351	126	574	3,721	144	136			
Total By Customer Group	2600	263	208	74	308	351	126	574	3,721	5,626	5,080	-	-	

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 28 February 2022.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED FEB '22	PAID FEB '22	BALANCE	PROGRESS
101418	Moloi M.M.	17/04/2014	Irreglar expenditure - Motor Vehide & Modules failed	188,636.80	132,584.20	0.00	0.00	56,052.60	Handed over to 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 to 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 to 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 to state attorney
100087	Department of Safety & Liasion	28/02/2022	Rental Clinic Building - Jan Kempdorp	266,088.49	202,049.31	0.00	8,804.96	55,234.22	Handed over to legal department for further action
101399	Department of Transport	28/02/2022	Post Service medical aid - Council Contribution	3,054,844.33	2,863,563.80	121,875.20	0.00	313,155.73	
101400	Department of Transport	28/02/2022	Sundry - Municipal accounts workshops	6,030,840.24	1,053,795.59	135,679.98	0.00	5,112,724.63	Handed over to legal department for further action
100098	MTN	31/01/2022	Tower - Rental & fixed rate electricity	548,592.75	542,871.57	18,603.19	18,650.28	5,674.09	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	
101457	Mokgoro D.K.	19/12/2018	Medical aid overcharged	5,978.61	0.00	0.00	0.00	5,978.61	Awaiting payment arrangement
101459	Siwisa A.M.	30/07/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Handed over to state attorney
101463	Raillex 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
101468	Kaars M.	31/01/2022	Laptop replacement	7,500.00	4,200.00	0.00	600.00	2,700.00	Salary deduction
				10,280,042.45	4,902,587.84	276,158.37	28,055.24	5,625,557.74	

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

Payments to Councilors/Employees/Pensioners/Suppliers:

The Municipal purchases and payments to creditors are under adequate control.
Expenditure statistics for the month ended on the 28 February 2022 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					<i>Feb-22</i>
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay
		Paid	Not paid	Termination	Made
Officials	3,490,874.51	95	0	1	0
Pension	2,840.82	2	0	0	0
Section 54 & 57	205,834.49	2	0	0	0
Contract	728,477.81	17	0	0	0
Cllrs	633,885.46	29	0	0	0
Interns	166,666.60	20	0	0	0
Payments Made	4,899,960.61	-	-	-	0
TOTALS	10,128,540.30	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 no training for the month of February 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 February 2022, no contract (R 200 000 +) was awarded by the municipal manager.

For the period of February 2022, one written quotation (R 30 000 – R 200 000) was awarded by the municipal manager.

1. Supply and delivery of personal laptops: Palmerton Cartridges- R 88 154.00

Total orders issued for February 2022 amounts to total: R 5 225 526.21

Orders issued per department:

Council and Executive	R 63 903,79
Municipal Manager	R 44 813,86
Finance	R 2 526 671,39
Administration	R 498 881,28
Planning and Development	R 491 566,64

Technical Service	R 1 599 689.25
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a. Disposal Management

No disposals for the month of February 2022

b. Deviations

One deviation was approved by the Municipal Manager

1. Legal assistance: Towell & Groenewaldt – R 32 944.05

c. Issues from Stores

Total orders issued for the month of February 2022 amounts to: R 29 330.83

Issues per department:

Council	R 5 322.87
Municipal Manager	R 4 902.35
Finance	R 259.60
Administration	R 10 252.11
Planning and Development	R 7 666.80
Technical Service	R 927.10

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 received for the month of February 2022 from local municipalities.

Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402/000107	call	NEDCOR	11,000,000.00	-10,000,000.00	01-Feb-22	28-Feb-22	28	3.850%	32,487.67	32,487.67	0.00	
7662011402/000156	notice	NEDCOR	10,200,000.00		24-Jun-21	24-Jun-22	365	5.280%	538,560.00			
7662011402/000159	notice	NEDCOR	10,500,000.00		04-Nov-21	04-Mar-22	120	4.400%	151,890.41	35,441.10		
7662011402/000160	notice	NEDCOR	10,000,000.00		12-Nov-21	11-Mar-22	119	4.410%	143,778.08	33,830.14		
7662011402/000161	notice	NEDCOR	7,000,000.00		09-Dec-21	08-Apr-22	120	4.700%	108,164.38	25,238.36		
048472468-138	call	STANDARD BANK	2,500,000.00		01-Feb-22	28-Feb-22	28	3.500%	6,712.33	6,712.33	0.00	
048472468-159	call	STANDARD BANK	10,000,000.00		01-Feb-22	28-Feb-22	28	3.750%	28,767.12	28,767.12		
048472468-160	notice	STANDARD BANK	8,000,000.00		12-Nov-21	11-Mar-22	119	4.550%	118,673.97	27,923.29		
048472468-161	notice	STANDARD BANK	10,000,000.00		09-Dec-21	08-Apr-22	120	4.723%	155,276.71	36,231.23		
9313877406	call	ABSA	2,005.00		01-Feb-22	28-Feb-22	28	3.050%	4.69	4.69	80.00	
2079916155	notice	ABSA	16,000,000.00		04-Nov-21	04-Mar-22	120	4.470%	235,134.25	56,824.11		
2079929449	notice	ABSA	10,000,000.00		12-Nov-21	11-Mar-22	119	4.570%	148,994.52	36,309.59		
2080145703	notice	ABSA	3,000,000.00		09-Dec-21	08-Apr-22	120	4.410%	43,495.89	10,511.51		
62739184688	call	FNB	5,000,000.00		01-Feb-22	28-Feb-22	28	3.350%	12,849.32	12,849.32		
74927740586	notice	FNB	10,000,000.00		09-Dec-21	08-Apr-22	120	4.520%	148,602.74	34,673.97		
74927741344	notice	FNB	10,000,000.00		09-Dec-21	08-Apr-22	120	4.520%	148,602.74	34,673.97		
			R 133,202,005.00	R -10,000,000.00			1,702		R 1,724,789.35	343,130.44	80.00	-

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

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
7662011402/000107	call	NEDCOR	11,000,000.00	-10,000,000.00	01-Feb-22	28-Feb-22	28	3.850%	32,487.67	32,487.67	0.00	
048472468-138	call	STANDARD BANK	2,500,000.00		01-Feb-22	28-Feb-22	28	3.500%	6,712.33	6,712.33	0.00	
048472468-159	call	STANDARD BANK	10,000,000.00		01-Feb-22	28-Feb-22	28	3.750%	28,767.12	28,767.12		
9313877406	call	ABSA	2,005.00		01-Feb-22	28-Feb-22	28	3.050%	4.69	4.69	80.00	
62739184688	call	FNB	5,000,000.00		01-Feb-22	28-Feb-22	28	3.350%	12,849.32	12,849.32		

Investment amounts to R 123 202 005 million as at 28 February 2022.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February										
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:		128,340	136,988	136,988	499	97,158	91,325	5,833	6.4%	136,988
Equitable Share		124,736	128,076	128,076	-	96,057	85,384	10,673	12.5%	128,076
Expanded Public Works Programme Integrated Grant		1,101	1,077	1,077	160	467	718	(251)	-34.9%	1,077
Municipal Disaster Recovery Grant		-	259	259	-	-	173	(173)	-100.0%	259
Disaster and Emergency Services		-	-	-	-	-	-	-		-
Expanded Public Works Programme	4	-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
Education Training and Development Practices SETA		45	90	140	19	125	77	48	63.2%	140
Services Sector SETA		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	128,874	137,078	137,128	518	97,283	91,402	5,881	6.4%	137,128
<i>Housing</i>		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	128,874	137,078	137,128	518	97,283	91,402	5,881	6.4%	137,128

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		119,427	137,604	132,777	9,597	68,097	89,686	(21,589)	-24.1%	132,777
								-		
Equitable Share		116,582	128,692	124,865	9,292	66,913	84,077	(17,164)	-20.4%	124,865
Expanded Public Works Programme Integrated Grant		629	1,077	1,077	-	257	718	(461)	-64.2%	1,077
Local Government Financial Management Grant		1,000	1,000	1,000	45	664	668	(3)	-0.5%	1,000
Provincial Government:		489	-	-	-	-	-	-		-
Capacity Building and Other Grants		489	-	-	-	-	-	-		-
Expanded Public Works Programme		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
Education Training and Development Practices SETA		-	90	90	-	-	60	(60)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		119,916	137,604	132,777	9,597	68,097	89,686	(21,589)	-24.1%	132,777
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	750	-	-	250	(250)	-100.0%	750
								-		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,916	137,604	133,527	9,597	68,097	89,936	(21,839)	-24.3%	133,527
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,916	137,604	133,527	9,597	68,097	89,936	(21,839)	-24.3%	133,527

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February										
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		5,907	5,900	5,900	584	4,059	3,934	126	3%	5,900
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		604	574	574	-	191	382	(191)	-50%	574
Cellphone Allowance		488	488	488	44	339	326	14	4%	488
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		7,000	6,962	6,962	628	4,590	4,642	(52)	-1%	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	497	3,902	4,013	(112)	-3%	5,857
Pension and UIF Contributions		8	221	223	1	7	148	(141)	-95%	223
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime								-		
Performance Bonus		200	440	440	-	-	293	(293)	-100%	440
Motor Vehicle Allowance		144	193	193	16	128	128	0	0%	193
Cellphone Allowance		272	96	96	8	64	64	(0)	0%	96
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		0	1	1	0	0	0	(0)	-31%	1
Payments in lieu of leave		442	287	287	44	301	191	110	57%	287
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		6,163	7,419	7,096	566	4,402	4,839	(437)	-9%	7,096
% increase	4		20.4%	15.2%						15.2%
Other Municipal Staff										
Basic Salaries and Wages		42,869	50,777	46,871	3,746	30,358	32,549	(2,192)	-7%	46,871
Pension and UIF Contributions		6,306	7,517	6,764	546	4,417	4,760	(344)	-7%	6,764
Medical Aid Contributions		2,525	2,402	2,288	216	1,761	1,563	198	13%	2,288
Overtime		133	239	148	12	92	129	(37)	-29%	148
Performance Bonus		3,390	3,883	3,563	290	2,291	2,482	(191)	-8%	3,563
Motor Vehicle Allowance		2,959	4,745	2,995	242	1,942	2,580	(638)	-25%	2,995
Cellphone Allowance		248	349	348	22	171	232	(61)	-26%	348
Housing Allowances		473	433	415	41	325	282	42	15%	415
Other benefits and allowances		680	1,055	613	70	584	556	28	5%	613
Payments in lieu of leave		2,158	2,332	4,063	(41)	63	2,132	(2,069)	-97%	4,063
Long service awards		964	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	4,956	3,039	3,111	-	-	2,050	(2,050)	-100%	3,111
Sub Total - Other Municipal Staff		67,660	76,771	71,180	5,144	42,004	49,317	(7,314)	-15%	71,180
% increase	4		13.5%	5.2%						5.2%
Total Parent Municipality		80,823	91,153	85,239	6,338	50,995	58,798	(7,802)	-13%	85,239
			12.8%	5.5%						5.5%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		80,823	91,153	85,239	6,338	50,995	58,798	(7,802)	-13%	85,239
% increase	4		12.8%	5.5%						5.5%
TOTAL MANAGERS AND STAFF		73,823	84,190	78,276	5,710	46,406	54,156	(7,750)	-14%	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		Feb-22		VARIANCE
COMPARISON: ACTUAL TO BUDGET	FULL YEAR BUDGET 2020/21	YTD ACTUAL	VARIANCES	S %
Municipal Offices	582,820.00	301,228.72	281,591.28	52%
Computer Software and Applications	3,488,680.00	795,890.07	2,692,789.93	23%
Computer Equipment	593,600.00	296,753.15	296,846.85	50%
Furniture and Office Equipment	52,400.00	1,326.67	51,073.33	3%
Machinery and Equipment	462,500.00	170,319.19	292,180.81	37%
Transport Assets	396,000.00	40,140.00	355,860.00	10%
Totals	5,576,000.00	1,605,657.80	3,970,342.20	29%

Year to date expenditure on repairs and maintenance amounts to R 1 605 657.80 million of the R 5 576 000 million that was budgeted. The percentage expenditure up to the month of February 2022 is 29%.

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 February 2022 is as follows:

Municipal Vehicles:

FRANCES BAARD DISTRICT MUNICIPALITY						POOL VEHICLE CONTROL FEBRUARY 2021					
Vehicle	Vehicle	Year	Registration	Service	License	Opening KM	Previous Month	Current month	FEB '21		
Description	Allocation	Model	Number		Expires	01-Jul-20	Closing Km Reading	Closing KM Reading	Utility	Remarks	
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	120,000	2021/09/30	112,406	117,004	117,004	-	All vehicles are still in a drivable condition as it gets serviced as required and gets repaired as and when maintenance is needed.
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	90,000	2021/01/31	77,215	84,951	85,529	578	
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	120,000	2021/01/31	98,089	102,057	103,518	1,461	
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	60,000	2021/01/31	49,641	56,542	57,301	759	
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	105,000	2021/01/31	93,629	101,825	104,241	2,416	
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	2021/01/31	66,020	73,012	73,498	486	
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	105,000	2021/01/31	87,816	97,063	97,886	823	
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	2021/01/31	107,782	111,683	111,775	92	
9	Isuzu KB 250	Housing	2013	CGR 576 NC	90,000	2021/01/31	79,133	84,958	86,217	1,259	
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	90,000	2021/08/31	75,245	78,763	79,456	693	
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	105,000	2021/09/30	101,125	103,390	103,390	-	
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	35,000	2021/08/31	39,794	44,249	45,644	1,395	
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	40,000	2021/08/31	27,657	36,215	39,021	2,806	
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	75,000	2020/10/31	76,430	80,906	80,906	-	
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000	2021/07/31	2,050	2,050	2,050	-	
17	Toyota Brios	Pool	2014	CJG 979 NC	75,000	2021/01/31	70,701	72,812	73,301	489	
18	Nissan NP 200	Environmental Health	2014	CJ 262 NC	90,000	2021/01/31	74,804	76,524	78,546	2,022	
19	Nissan Hardbody	Environmental Health	2014	CJ 263 NC	45,000	2021/01/31	44,784	46,606	46,671	65	
20	Nissan NP 200	Environmental Health	2014	CJ 258 NC	60,000	2021/01/31	51,586	53,081	53,790	709	
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	15,000	2021/01/31	13,790	14,848	15,067	219	
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	45,000	2021/01/31	43,236	43,247	43,414	167	
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	2021/08/31	53,227	55,756	56,411	655	
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	30,000	2021/08/31	15,843	37,453	38,884	1,431	
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	45,000	2021/08/31	33,393	44,097	45,903	1,806	
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	30,000	2021/08/31	18,586	22,053	23,224	1,171	
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	2021/08/31	27,546	34,657	35,952	1,295	
28	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15,000	2020/07/31	1,795	1,795	1,795	-	
FULL FLEET UTILITY FEBRUARY 2021									22,797	NO REPORTED DAMAGES FEBRUARY 2021	

4. Quality Certificate

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

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

The report for the month of February 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 March 2022