

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 July 2021

TABLE OF CONTENTS

Page

1. Executive summary2-8

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

3. Supporting documents14-24

4. Municipal Manager’s quality certification25

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 443 689.56 thousand as compared to the year-to-date budget projections of R 12 145 666 million. Equitable share of was received in July 2021 and will be recognized during the month of August 2021.

Operating expenditure by type

To date, R 7 112 009.31 million has been spent as compared to the operational year-to-date budget projections of R 13 475 537 million. Underspensing is due to the vacant positions and projects that are still on planning 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 0.00 as compared to the year-to-date budget projections of R 1 014 922million.

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 R110 221 million. The net increase in cash and cash equivalents for the year to date is R 9 781 077.

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	9,564,786	11,003,410	11,003,410	608,630	608,630	916,951
02.1 - Office Of The Municipal Manager	2,033,971	2,567,634	2,567,634	132,060	132,060	213,970
02.2 - Committee & Administration Services	533,883	1,507,245	1,507,245	49,931	49,931	125,606
02.3 - Internal Audit	2,875,310	3,611,113	3,611,113	264,077	264,077	300,927
02.4 - Communications	1,856,105	2,461,646	2,461,646	144,965	144,965	205,137
02.5 - Legal And Compliance	1,190,983	1,504,781	1,504,781	109,966	109,966	125,401
02.6 - Political Office Administration	4,866,356	4,820,198	4,820,198	331,501	331,501	401,685
02.7 - Youth Unit	2,230,605	2,117,943	2,117,943	173,900	173,900	176,497
02.8 - Risk Unit	1,060,115	1,179,142	1,179,142	98,090	98,090	98,263
Total	26,212,115	30,773,112	30,773,112	1,913,120	1,913,120	2,564,437

Actual operating expenditure of Council & Executive is R 1 913 120 million as compared to the year-to-date budget R 2 564 437 million. Special. The variance is as a result of the vacancy that exist within the department, namely, Manager: Office of the MM and P.A to the MM.

Budger & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Budger & treasury						
03.1 - Finance Directorate	4,079,536	6,800,868	6,800,868	166,666	166,666	566,740
03.2 - Revenue & Expenditure	3,074,853	3,858,505	3,858,505	255,679	255,679	321,543
03.3 - Budget And Treasury Office	9,077,636	7,642,342	7,642,342	306,120	306,120	636,861
03.4 - Supply Chain Management	3,426,589	3,752,597	3,752,597	256,320	256,320	312,717
03.5 - Council Motor Vehicle Pool	1,187,049	1,281,872	1,281,872	-	-	106,821
Total	20,845,663	23,336,184	23,336,184	984,785	984,785	1,944,682

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 984 785 thousand as compared to the year-to-date projected budget of R 984 785. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure and Stores Assistant, spending on the planned budget is below expected projection.

Corporate Services						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
04.1 - Administration Directorate	1,732,106	1,990,032	1,990,032	147,013	147,013	165,838
04.2 - Information Systems	4,359,502	4,669,347	4,669,347	241,048	241,048	389,116
04.3 - Human Resource Management	4,511,428	5,788,663	5,788,663	479,359	479,359	482,392
04.4 - Office Support Services	11,329,445	13,312,607	13,312,607	681,148	681,148	1,109,385
04.5 - Environmental Protection	7,944,004	11,474,270	11,474,270	456,257	456,257	956,192
04.6 - Fire Fighting & Disaster Management	8,201,385	10,753,051	10,753,051	497,384	497,384	896,090
Total	38,077,872	47,987,970	47,987,970	2,502,209	2,502,209	3,999,013

Actual operating expenditure of Corporate Services at the end of the month amounts to R 2 502 209 million as compared to the year-to-date projected budget of R 3 999 013 million. Vacancies within the department also has an impact on the underspending of the projected budget, namely, Senior Fire Fighter, Chief Clerk Archive.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
05.1 - Planning & Development Directorate	1,643,066	5,978,945	5,978,945	137,549	137,549	498,247
05.3 - Local Economic Development	5,510,187	7,023,234	7,023,234	288,416	288,416	585,271
05.4 - Planning Unit - Gis	2,128,003	1,988,915	1,988,915	133,226	133,226	165,746
05.5 - Planning Unit - Spacial Planning	1,389,848	3,413,425	3,413,425	122,577	122,577	284,452
05.6 - Tourism	2,286,672	3,833,955	3,833,955	154,234	154,234	319,501
05.7 - Planning Unit - ldp	1,953,695	2,324,350	2,324,350	161,102	161,102	193,696
Total	14,911,470	24,562,824	24,562,824	997,104	997,104	2,046,913

Actual operating expenditure of Planning & Development at the end of the month amounts to R 997 104 thousand as compared to the year-to-date projected budget of R 2 046 913 million. Due to the vacant director position, spending on the planned budget is below expected projection.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.1 - Infrastructure Service Directorate	1,734,202	2,165,520	2,165,520	138,581	138,581	180,461
06.2 - Project Management & Advisory Servi	22,218,670	28,659,622	28,659,622	312,639	312,639	2,388,305
06.3 - Infrastructure Service - Roads Maint	528,085	-	-	-	-	-
06.4 - Housing Administration	2,097,517	4,220,705	4,220,705	263,570	263,570	351,726
Total	26,578,473	35,045,847	35,045,847	714,791	714,791	2,920,492

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 714 791 as compared to the year-to-date projected budget of R 2 920 492 million. Underspending is due to the vacant director position.

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

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
HIV/AIDS Grant	-	-	-	-	0%	
Total Council and Exec Admin	-	-	-	-	-	
POLITICAL OFFICE ADMINISTRATION						
Commemorative Days	150,000.00	24,139.13	-	150,000.00	0%	
Disability Programme	30,000.00	-	-	30,000.00	0%	No expenditure recorded for the month
Child Programme	25,000.00	-	-	25,000.00	0%	No expenditure recorded for the month
Gender Programme	60,000.00	-	-	60,000.00	0%	No expenditure recorded for the month
MRM Programme	10,000.00	-	-	10,000.00	0%	No expenditure recorded for the month
Old Age Programme	35,000.00	-	-	35,000.00	0%	No expenditure recorded for the month
Total Political Office Projects	310,000.00	24,139.13	-	310,000.00	0%	
YOUTH UNIT						
Youth Career	10,000.00	-	-	10,000.00	0%	No expenditure recorded for the month
Sopa Programme	5,000.00	-	-	5,000.00	0%	No expenditure recorded for the month
June 16 Programme	10,000.00	-	-	10,000.00	0%	No expenditure recorded for the month
Total Youth Projects	25,000.00	-	-	25,000.00	0%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES						
HUMAN RESOURCE MANAGEMENT						
Employee Wellness Assistance Programme	80,000.00	-	-	80,000.00	0%	No expenditure recorded for the month
Total HR Projects	80,000.00	-	-	80,000.00	0%	
ENVIRONMENTAL PROTECTION						
Air Quality	14,000.00	1,125.15	-	14,000.00	0%	A commitment of R1 125.15 has been made but not processed for payment yet
Commemorative Days	15,000.00	-	-	15,000.00	0%	No expenditure recorded for the month
Awareness Sanitation Programme	72,000.00	-	-	72,000.00	0%	No expenditure recorded for the month
Water Analysis	353,500.00	34,377.27	-	353,500.00	0%	A commitment of R34 377.27 has been made but not processed for payment yet
Sample Analysis	36,000.00	-	-	36,000.00	0%	No expenditure recorded for the month
Environmental World day Awareness	28,000.00	-	-	28,000.00	0%	No expenditure recorded for the month
South African Standards for Drinking Water	104,000.00	-	-	104,000.00	0%	No expenditure recorded for the month
Total Environmental Health Projects	622,500.00	35,502.42	-	622,500.00	0%	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	97,000.00	-	-	97,000.00	0%	No expenditure recorded for the month
Awareness Programme	5,000.00	-	-	5,000.00	0%	No expenditure recorded for the month
Contingency Fund	500,000.00	-	-	500,000.00	0%	No expenditure recorded for the month
Total Disaster Management Projects	606,000.00	-	-	606,000.00	0%	

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 progress (Draft ToR completed)
Machinery and equipment SMME	800,000.00	-	-	800,000.00	0%	In progress (Draft advert and application form submitted for final approval)
Led Expo	680,000.00	-	-	680,000.00	0%	In progress (Draft ToR completed)
Youth Enterprenuer	530,000.00	86,086.96	113,913.04	416,086.96	21%	In progress
Advertising and Promotion	70,000.00	-	-	70,000.00	0%	No expenditure recorded for the month
Total LED Projects	2,910,010.00	86,086.96	113,913.04	2,796,096.96	4%	
TOURISM						
Ganspan	50,000.00	-	-	50,000.00	0%	In progress
Indaba Expo	339,469.00	-	-	339,469.00	0%	In progress, expo in May 2022
Tourism Business Competition	626,676.00	-	-	626,676.00	0%	No expenditure recorded for the month
Tourism Association	20,000.00	-	-	20,000.00	0%	No expenditure recorded for the month
Tourism Awareness Campaign	70,000.00	-	-	70,000.00	0%	No expenditure recorded for the month
Tourism Advertisement	175,000.00	14,695.65	-	175,000.00	0%	In progress, 1st quarter advert published
Total Tourism Projects	1,286,145.00	14,695.65	-	1,286,145.00	0%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
PLANNING UNIT - GIS						
OS: B&A PROJECT MANAGEMENT	220,000.00	-	-	-	0%	No expenditure recorded for the month
Total GIS Projects	220,000.00	-	-	-	0%	
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal	50,000.00	-	4,584.00	45,416.00	9%	The DMPT meeting was conducted on 9 July 2021. Five old applications were reviewed; four were approved and one was not approved because there is a need for clarity on bulk services' capacity.
Project Management & Advisory Service	400,000.00	-	-	400,000.00	0%	Terms of reference has been completed. The tender advert was published in the DFA on the 30 July 2021.
FBDM SDF Framework	30,000.00	-	-	30,000.00	0%	Finalised the spatial analysis and synthesis report to be presented to the Technical and Project Steering committees.
Phokwane Infill Development	33,875.00	-	-	33,875.00	0%	The environmentalist started with the environmental impact assessment.
Total Spatial Planning Projects	513,875.00	-	4,584.00	509,291.00	1%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE						
PROJECT MANAGEMENT & ADVISORY SERVICE						
C&PS: B&A PROJECT MANAGEMENT/RAMS	2,576,000.00	-	-	2,576,000.00	0%	No expenditure recorded for the month
Magareng O&M	1,800,000.00	-	-	1,503,010.00	0%	No expenditure recorded for the month
Dikgatlong O&M	1,800,001.00	-	-	412,822.00	0%	No expenditure recorded for the month
Phokwane O&M	1,800,000.00	-	-	981,830.00	0%	No expenditure recorded for the month
Sol Plaatje O&M	1,700,000.00	-	-	1,700,000.00	0%	No expenditure recorded for the month
Total Infrastructure Projects	9,676,001.00	-	-	7,173,662.00	0%	
Total Special Projects	16,349,531.00	160,424.16	118,497.04	13,508,694.96	1%	

The actual spending on special projects for the municipality at the end of the month amounts to R 118 497.04. The municipality has spent 1% of its budgeted special projects.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M01 July									
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	4,963	7,150	7,150	398	398	596	(198)	-33%	7,150
Transfers and subsidies	129,905	137,078	137,078	-	-	11,423	(11,423)	-100%	137,078
Other own revenue	927	320	320	45	45	27	19	70%	320
Total Revenue (excluding capital transfers and contributions)	135,796	144,548	144,548	444	444	12,046	(11,602)	-96%	144,548
Employee costs	73,780	84,190	84,190	5,864	5,864	7,016	(1,152)	-16%	84,190
Remuneration of Councillors	7,000	6,962	6,962	597	597	580	17	3%	6,962
Depreciation & asset impairment	3,368	3,648	3,648	-	-	304	(304)	-100%	3,648
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,208	2,190	2,190	16	16	183	(166)	-91%	2,190
Transfers and subsidies	19,425	25,213	25,213	-	-	2,101	(2,101)	-100%	25,213
Other expenditure	21,845	39,502	39,502	635	635	3,292	(2,657)	-81%	39,502
Total Expenditure	126,626	161,706	161,706	7,112	7,112	13,476	(6,364)	-47%	161,706
Surplus/(Deficit)	9,170	(17,158)	(17,158)	(6,668)	(6,668)	(1,430)	(5,238)	366%	(17,158)
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	9,170	(17,158)	(17,158)	(6,668)	(6,668)	(1,430)	(5,238)	366%	(17,158)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9,170	(17,158)	(17,158)	(6,668)	(6,668)	(1,430)	(5,238)	366%	(17,158)
Capital expenditure & funds sources									
Capital expenditure	1,281	12,179	12,179	-	-	1,015	(1,015)	-100%	12,179
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,281	12,179	12,179	-	-	1,015	(1,015)	-100%	12,179
Total sources of capital funds	1,281	12,179	12,179	-	-	1,015	(1,015)	-100%	12,179
Financial position									
Total current assets	(274,240)	93,573	93,573		46,124				93,573
Total non current assets	60,091	68,929	68,929		63,399				68,929
Total current liabilities	381,909	27,922	27,922		64,082				27,922
Total non current liabilities	32,009	28,911	28,911		108				28,911
Community wealth/Equity	138,191	105,670	105,670		45,333				105,670
Cash flows									
Net cash from (used) operating	-	(17,303)	(17,303)	(6,753)	(6,753)	(674)	6,079	-902%	(8,084)
Net cash from (used) investing	1,725	(13,904)	(12,179)	-	8,060	(487)	(8,547)	1755%	(5,844)
Net cash from (used) financing	2	(2)	-	-	(2)	(0)	1	-499%	(3)
Cash/cash equivalents at the month/year end	104,883	69,232	70,959	-	111,527	(1,161)	(112,688)	9706%	(13,932)
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	154	91	167	118	34	951	23	3,033	4,570
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) - M01 July										
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										
Governance and administration		132,812	136,636	136,636	444	444	11,386	(10,943)	-96%	136,636
Executive and council		489	-	-	-	-	-	-		-
Finance and administration		132,324	136,636	136,636	444	444	11,386	(10,943)	-96%	136,636
Community and public safety		-	259	259	-	-	22	(22)	-100%	259
Public safety		-	-	-	-	-	-	-		-
Economic and environmental services		2,983	7,653	7,653	-	-	638	(638)	-100%	7,653
Planning and development		2,983	7,653	7,653	-	-	638	(638)	-100%	7,653
Trading services		-	-	-	-	-	-	-		-
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	135,796	144,548	144,548	444	444	12,046	(11,602)	-96%	144,548
Expenditure - Functional										
Governance and administration		68,990	79,870	79,870	4,446	4,446	6,656	(2,209)	-33%	79,870
Executive and council		19,230	22,016	22,016	1,296	1,296	1,835	(539)	-29%	22,016
Finance and administration		46,885	54,242	54,242	2,886	2,886	4,520	(1,634)	-36%	54,242
Internal audit		2,875	3,611	3,611	264	264	301	(37)	-12%	3,611
Community and public safety		10,299	14,974	14,974	761	761	1,248	(487)	-39%	14,974
Public safety		-	-	-	-	-	-	-		-
Housing		2,098	4,221	4,221	264	264	352	(88)	-25%	4,221
Economic and environmental services		45,050	63,028	63,028	1,750	1,750	5,252	(3,502)	-67%	63,028
Planning and development		37,106	51,554	51,554	1,294	1,294	4,296	(3,002)	-70%	51,554
Environmental protection		7,944	11,474	11,474	456	456	956	(500)	-52%	11,474
Trading services		-	-	-	-	-	-	-		-
Other		2,287	3,834	3,834	154	154	320	(165)	-52%	3,834
Total Expenditure - Functional	3	126,626	161,706	161,706	7,112	7,112	13,476	(6,364)	-47%	161,706
Surplus/ (Deficit) for the year		9,170	(17,158)	(17,158)	(6,668)	(6,668)	(1,430)	(5,238)	366%	(17,158)

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) - M01 July										
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		132,324	136,636	136,636	444	444	11,386	(10,943)	-96.1%	136,636
Vote 04 - Administration		-	259	259	-	-	22	(22)	-100.0%	259
Vote 05 - Planning & Development		-	4,000	4,000	-	-	333	(333)	-100.0%	4,000
Vote 06 - Infrastructure Services		2,983	3,653	3,653	-	-	304	(304)	-100.0%	3,653
Total Revenue by Vote	2	135,796	144,548	144,548	444	444	12,046	(11,602)	-96.3%	144,548
Expenditure by Vote	1									
Vote 01 - Executive & Council		9,565	11,003	11,003	609	609	917	(308)	-33.6%	11,003
Vote 02 - Office Of The Municipal Manager		16,647	19,770	19,770	1,304	1,304	1,647	(343)	-20.8%	19,770
Vote 03 - Budget & Treasury Office		20,846	23,336	23,336	985	985	1,945	(960)	-49.4%	23,336
Vote 04 - Administration		38,078	47,988	47,988	2,502	2,502	3,999	(1,497)	-37.4%	47,988
Vote 05 - Planning & Development		14,911	24,563	24,563	997	997	2,047	(1,050)	-51.3%	24,563
Vote 06 - Infrastructure Services		26,578	35,046	35,046	715	715	2,920	(2,206)	-75.5%	35,046
Total Expenditure by Vote	2	126,626	161,706	161,706	7,112	7,112	13,476	(6,364)	-47.2%	161,706
Surplus/ (Deficit) for the year	2	9,170	(17,158)	(17,158)	(6,668)	(6,668)	(1,430)	(5,238)	366.4%	(17,158)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July										
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	19	17	2	13%	200
Interest earned - external investments		4,963	7,150	7,150	398	398	596	(198)	-33%	7,150
Transfers and subsidies		129,905	137,078	137,078	-	-	11,423	(11,423)	-100%	137,078
Other revenue		318	120	120	27	27	10	17	166%	120
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		135,796	144,548	144,548	444	444	12,046	(11,602)	-96%	144,548
Expenditure By Type										
Employee related costs		73,780	84,190	84,190	5,864	5,864	7,016	(1,152)	-16%	84,190
Remuneration of councillors		7,000	6,962	6,962	597	597	580	17	3%	6,962
Debt impairment		11	10	10	-	-	1	(1)	-100%	10
Depreciation & asset impairment		3,368	3,648	3,648	-	-	304	(304)	-100%	3,648
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1,208	2,190	2,190	16	16	183	(166)	-91%	2,190
Contracted services		12,924	22,316	22,316	502	502	1,860	(1,357)	-73%	22,316
Transfers and subsidies		19,425	25,213	25,213	-	-	2,101	(2,101)	-100%	25,213
Other expenditure		8,847	16,070	16,070	132	132	1,339	(1,207)	-90%	16,070
Losses		61	1,105	1,105	-	-	92	(92)	-100%	1,105
Total Expenditure		126,626	161,706	161,706	7,112	7,112	13,476	(6,364)	-47%	161,706
Surplus/(Deficit)		9,170	(17,158)	(17,158)	(6,668)	(6,668)	(1,430)	(5,238)	0	(17,158)
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		9,170	(17,158)	(17,158)	(6,668)	(6,668)	(1,430)			(17,158)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9,170	(17,158)	(17,158)	(6,668)	(6,668)	(1,430)			(17,158)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9,170	(17,158)	(17,158)	(6,668)	(6,668)	(1,430)			(17,158)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9,170	(17,158)	(17,158)	(6,668)	(6,668)	(1,430)			(17,158)

Expenditure

To date, R 7 112 009 million has been spent as compared to the operational year-to-date budget projections of R13 475 537 million. Underspending is due to the vacant positions and projects that are still on planning 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 - M01 July										
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 thousand										
Capital expenditure - Municipal Vote										
02.3 - Internal Audit		-	-	-	-	-	-	-	-	-
02.4 - Communications		-	15	15	-	-	1	(1)	-100%	15
02.6 - Political Office Administration		333	-	-	-	-	-	-	-	-
03.1 - Finance Directorate		-	24	24	-	-	2	(2)	-100%	24
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
04.4 - Office Support Services		40	220	220	-	-	18	(18)	-100%	220
Vote 05 - Planning & Development		-	18	18	-	-	2	(2)	-100%	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 - Spatial Planning		-	14	14	-	-	1	(1)	-100%	14
05.6 - Tourism		-	5	5	-	-	0	(0)	-100%	5
05.7 - Planning Unit - ldp		-	-	-	-	-	-	-	-	-
Vote 06 - Infrastructure Services		13	-	-	-	-	-	-	-	-
06.1 - Infrastructure Service Directorate		13	-	-	-	-	-	-	-	-
06.2 - Project Management & Advisory Service		-	-	-	-	-	-	-	-	-
06.4 - Housing Administration		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		1,281	12,179	12,179	-	-	1,015	(1,015)	(0)	12,179
Total Capital Expenditure		1,281	12,179	12,179	-	-	1,015	(1,015)	(0)	12,179

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M01 July						
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		(254,220)	(8,354)	(8,354)	3,019	(8,354)
Call investment deposits		(48,434)	86,366	86,366	31,299	86,366
Consumer debtors		4,564	2,633	2,633	72	2,633
Other debtors		22,616	11,674	11,674	10,892	11,674
Current portion of long-term receivables		858	873	873	858	873
Inventory		376	381	381	(16)	381
Total current assets		(274,240)	93,573	93,573	46,124	93,573
Non current assets						
Long-term receivables		8,060	6,335	6,335	8,060	6,335
Property, plant and equipment		50,700	56,547	56,547	53,880	56,547
Intangible		156	4,887	4,887	284	4,887
Other non-current assets		631	631	631	631	631
Total non current assets		60,091	68,929	68,929	63,399	68,929
TOTAL ASSETS		(214,149)	162,502	162,502	109,523	162,502
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		2	3	3	2	3
Trade and other payables		368,925	13,979	13,979	3,457	13,979
Provisions		12,982	13,940	13,940	13,364	13,940
Total current liabilities		381,909	27,922	27,922	16,823	27,922
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		32,009	28,911	28,911	108	28,911
Total non current liabilities		32,009	28,911	28,911	108	28,911
TOTAL LIABILITIES		413,918	56,833	56,833	16,931	56,833
NET ASSETS	2	(628,067)	105,670	105,670	92,592	105,670
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		110,986	78,993	78,993	6,668	78,993
Reserves		27,205	26,677	26,677	85,924	26,677
TOTAL COMMUNITY WEALTH/EQUITY	2	138,191	105,670	105,670	92,592	105,670

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July														
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	154	91	167	118	34	951	23	3,033	4,570	4,159			
Total By Income Source	2000	154	91	167	118	34	951	23	3,033	4,570	4,159	-	-	
2011/12 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	74	150	101	3,851	-	-	-	-	4,174	3,851			
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500	80	(59)	66	(3,733)	34	951	23	3,033	396	308			
Total By Customer Group	2600	154	91	167	118	34	951	23	3,033	4,570	4,159	-	-	

Municipal debtors consist of three main groups, namely:

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

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

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED JULY '21	PAID JULY '21	BALANCE	PROGRESS
101418	Moloi M.M.	17/04/2014	Irregular expenditure - Motor Vehicle & Modules failed	188,636.80	132,584.20	0.00	0.00	56,052.60	Handed over state attorney - Summons issued 01/08/2019
101417	Kgantsi N.G.	18/08/2015	Medical aid	26,740.00	13,288.85	0.00	0.00	13,451.15	Handed over state attorney
101430	Molefi P.R.	30/06/2016	Modules failed & Salary overpayment	31,543.50	24,668.09	0.00	0.00	6,875.41	Handed over state attorney
101415	Maribe B.M.	22/09/2016	Salary overpayment	16,546.73	13,081.48	0.00	0.00	3,465.25	Handed over to legal department for further action
101432	Nicholas T.	22/09/2016	Modules failed & Salary overpayment	25,582.71	16,810.95	0.00	0.00	8,771.76	Handed over state attorney
100087	Department of Safety & Liasio	30/07/2021	Rental Clinic Building - Jan Kempdorp	239,673.61	175,634.43	4,402.48	4,402.48	64,039.18	Handed over to legal department for further action
101399	Department of Transport	30/07/2021	Post Service medical aid - Council Contribution	2,666,029.93	2,447,990.00	66,684.70	142,574.60	142,150.03	Receive monthly payments
101400	Department of Transport	30/07/2021	Sundry - Municipal accounts workshops	5,019,473.82	1,053,795.59	2,514.36	0.00	3,968,192.59	Handed over to legal department for further action
100098	MTN	30/06/2021	Tower - Rental & fixed rate electricity	422,636.48	344,843.16	17,268.77	0.00	95,062.09	Handed over to legal department for further action
101408	Greenan S.	01/07/2018	Post Service medical aid - Member Contribution	11,355.00	9,084.00	0.00	400.00	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	Matter refer to Assistant Director Finance
101459	Siwisa A.M.	30/07/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Handed over to legal department for further action
101463	Raillex Pty Ltd	12/11/2020	New building - Electrical repairs and COC	56,140.00	0.00	0.00	20,000.00	36,140.00	Handed over to legal department for further action
101465	Baloyi M.R.	26/02/2021	Resigned - Accommodation & salary overpayment	9,420.31	0.00	0.00	5,000.00	4,420.31	
				8,729,410.79	4,231,780.75	90,870.31	172,377.08	4,416,123.27	

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100											-
Bulk Water	0200											-
PAYE deductions	0300											-
VAT (output less input)	0400											-
Pensions / Retirement deductions	0500											-
Loan repayments	0600											-
Trade Creditors	0700											-
Auditor General	0800											-
Other	0900	131										131
Total By Customer Type	1000	131	-	-	-	-	-	-	-	-	-	131

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

Payments to Councilors/Employees/Pensioners/Suppliers:

The Municipal purchases and payments to creditors are under adequate control.
Expenditure statistics for the month ended on the 31 July 2021 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					Jul-21
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay
		Paid	Not paid	Termination	Made
Officials	3,323,726.45	96	0	0	0
Pension	2,840.82	2	0	0	0
Section 54 & 57	198,588.41	2	0	0	0
Contract	669,617.19	16	0	0	0
Cllrs	597,075.19	27	0	0	0
Interns	174,999.93	21	0	0	0
Payments Made	70,697,096.01	-	-	-	0
TOTALS	75,663,944.00	164	0	0	0

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

SUPPLY CHAIN MANAGEMENT:

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

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

The approved Supply Chain Management Policy by council in July 2021 is implemented and is maintained 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 July 2021.

- ***Demand Management***

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribed 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 July 2021, no contract (R200 000 +) was awarded by the Municipal Manager.

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

Total orders issued total: R 311 959.96

Orders per department:

Council and Executive	R 8 130.79
Municipal Manager	R 24 139.13
Finance	R 21 673.77
Administration	R 43 320.62
Planning and Development	R 214 695.65
Technical Service	R 0.00

a. Disposal Management

No disposals for the month of July 2021

b. Deviations

No deviations approved by the municipal manager for the month of July 2021

c. Issues from Stores

Total orders issued total: R 16 248.70

Issues per department:

Council	R 2 517.64
Municipal Manager	R 1 438.26
Finance	R 2 796.07
Administration	R 5 920.20
Planning and Development	R 3 270.53
Technical Service	R 306.00

d. List of accredited Service Providers

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

e. Support to Local Municipalities

No official request was received from the local municipalities.

Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accrued Interest Over Term	Accrued Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402/000107	call	NEDCOR	9,000,000.00		01-Jul-21	31-Jul-21	30	3.350%	24,780.82	25,606.85	0.00	
7662011402/000156	notice	NEDCOR	10,200,000.00		24-Jun-21	24-Jun-22	365	5.280%	538,560.00			
7662011402/000157	notice	NEDCOR	10,500,000.00		07-Jul-21	04-Nov-21	120	4.420%	152,580.82	31,787.67		
7662011402/000155	notice	NEDCOR	10,000,000.00		08-Apr-21	06-Aug-21	120	4.360%	143,342.47	37,030.14		
7662011402/000158	notice	NEDCOR	10,000,000.00		15-Jul-21	12-Nov-21	120	4.420%	145,315.07	20,586.30		
048472468-138	call	STANDARD BANK	22,500,000.00	-10,000,000.00	01-Jul-21	31-Jul-21	30	3.500%	64,726.03	66,883.56	0.00	
048472468-157	notice	STANDARD BANK	9,500,000.00		07-Jul-21	04-Nov-21	120	4.673%	145,951.23	30,406.51		
048472468-158	notice	STANDARD BANK	8,000,000.00		15-Jul-21	12-Nov-21	120	4.673%	122,906.30	17,411.73		
9313877406	call	ABSA	10,000,925.00		01-Jul-21	31-Jul-21	30	3.050%	25,070.81	25,070.81		
2079916155	notice	ABSA	16,000,000.00		07-Jul-21	04-Nov-21	120	4.470%	235,134.25	48,986.30		
2079929449	notice	ABSA	10,000,000.00		15-Jul-21	12-Nov-21	120	4.570%	150,246.58	21,284.93		
62739184688	call	FNB	9,000,000.00	-5,000,000.00	01-Jul-21	31-Jul-21	30	3.350%	24,780.82	25,606.85		
74906485583	notice	FNB	17,000,000.00		07-Jul-21	04-Nov-21	120	4.400%	245,917.81	51,232.88		
74879142559	notice	FNB	10,000,000.00		08-Apr-21	06-Aug-21	120	4.390%	144,328.77	37,284.93		
			R 186,700,925.00	R -40,000,000.00			2,163		R 2,393,926.70	425,470.63	-	-

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

Investment amounts to R146, 700 925 million as at 31 July 2021.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July										
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									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		129,372	136,988	136,988	-	-	11,416	(11,416)	-100.0%	136,988
Equitable Share		125,768	128,076	128,076	-	-	10,673	(10,673)	-100.0%	128,076
Expanded Public Works Programme Integrated Grant		1,101	1,077	1,077	-	-	90	(90)	-100.0%	1,077
Municipal Disaster Recovery Grant		-	259	259	-	-	22	(22)	-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	90	-	-	8	(8)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	129,905	137,078	137,078	-	-	11,423	(11,423)	-100.0%	137,078
Housing		-	-	-	-	-	-	-		-
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	129,905	137,078	137,078	-	-	11,423	(11,423)	-100.0%	137,078

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2011/12	Budget Year 2012/13							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		118,955	137,604	137,604	7,112	7,112	11,467	(4,355)	-38.0%	137,604
								-		
Equitable Share		116,017	128,692	128,692	7,068	7,068	10,724	(3,656)	-34.1%	128,692
Expanded Public Works Programme Integrated Grant		629	1,077	1,077	-	-	90	(90)	-100.0%	1,077
Local Government Financial Management Grant		1,000	1,000	1,000	44	44	83	(40)	-47.6%	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	-	-	8	(8)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		119,444	137,604	137,604	7,112	7,112	11,467	(4,355)	-38.0%	137,604
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
								-		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,444	137,604	137,604	7,112	7,112	11,467	(4,355)	-38.0%	137,604

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July										
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	509	509	492	17	3%	5,900
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		604	574	574	48	48	48	0	0%	574
Cellphone Allowance		488	488	488	41	41	41	-		488
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		7,000	6,962	6,962	597	597	580	17	3%	6,962
% increase	4		-0.5%	-0.5%						-0.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		4,893	6,182	6,182	489	489	515	(27)	-5%	6,182
Pension and UIF Contributions		8	221	221	1	1	18	(18)	-95%	221
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime								-		
Performance Bonus		200	440	440	-	-	37	(37)	-100%	440
Motor Vehicle Allowance		144	193	193	16	16	16	0	0%	193
Cellphone Allowance		81	96	96	8	8	8	-		96
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		0	1	1	0	0	0	(0)	-31%	1
Payments in lieu of leave		423	287	287	48	48	24	24	100%	287
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		5,750	7,419	7,419	561	561	618	(57)	-9%	7,419
% increase	4		29.0%	29.0%						29.0%
Other Municipal Staff										
Basic Salaries and Wages		43,219	50,777	50,777	3,613	3,613	4,231	(618)	-15%	50,777
Pension and UIF Contributions		6,354	7,517	7,517	534	534	626	(92)	-15%	7,517
Medical Aid Contributions		2,533	2,402	2,402	218	218	200	18	9%	2,402
Overtime		133	239	239	11	11	20	(9)	-44%	239
Performance Bonus		3,270	3,883	3,883	271	271	324	(52)	-16%	3,883
Motor Vehicle Allowance		3,007	4,745	4,745	245	245	395	(151)	-38%	4,745
Cellphone Allowance		254	349	349	21	21	29	(8)	-28%	349
Housing Allowances		476	433	433	40	40	36	3	10%	433
Other benefits and allowances		684	1,055	1,055	70	70	88	(18)	-21%	1,055
Payments in lieu of leave		2,180	2,332	2,332	280	280	194	86	44%	2,332
Long service awards		964	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	4,956	3,039	3,039	-	-	253	(253)	-100%	3,039
Sub Total - Other Municipal Staff		68,030	76,771	76,771	5,303	5,303	6,398	(1,095)	-17%	76,771
% increase	4		12.8%	12.8%						12.8%
Total Parent Municipality		80,780	91,153	91,153	6,461	6,461	7,596	(1,135)	-15%	91,153
			12.8%	12.8%						12.8%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		80,780	91,153	91,153	6,461	6,461	7,596	(1,135)	-15%	91,153
% increase	4		12.8%	12.8%						12.8%
TOTAL MANAGERS AND STAFF		73,780	84,190	84,190	5,864	5,864	7,016	(1,152)	-16%	84,190

ASSET AND RISK MANAGEMENT**Insurance:**

All Municipal assets are adequately insured with Lateral Unison. The contract runs from 01 January 2019 for a period of three (3) years, which ends on 31 December 2021.

Asset Management:

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The last asset count was done during the month of July 2019 for the 2018/19 financial year. For the current financial year, the asset count was completed in the month of November 2020.

Information Backup:

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

Repairs and Maintenance Cost:

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

OPERATING RESULTS ANALYSIS		Jul-21		VARIANCE S %
COMPARISON: ACTUAL TO BUDGET	FULL YEAR BUDGET 2020/21	YTD ACTUAL	VARIANCES	
Municipal Offices	522,820.00	37,006.45	485,813.55	7%
Computer Software and Applications	2,048,680.00	61,212.20	1,987,467.80	3%
Computer Equipment	553,600.00	4,433.95	549,166.05	1%
Furniture and Office Equipment	52,400.00	-	52,400.00	0%
Machinery and Equipment	354,500.00	1,952.00	352,548.00	1%
Transport Assets	30,000.00	-	30,000.00	0%
Totals	3,562,000.00	104,604.60	3,457,395.40	3%

Year to date expenditure on repairs and maintenance amounts to R 104 604.60 thousand of the R 3 562 000 million that was budgeted. The percentage expenditure up to the month of July 2021 is 3%.

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 July 2021 is as follows:

Municipal Vehicles:

FRANCES BAARD DISTRICT MUNICIPALITY											POOL VEHICLE CONTROL JULY 2021	
Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month	JULY '21		
Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Jul-21	Closing Km Reading	Closing KM Reading	Utility	Remarks	
Chevrolet Captiva	Pool	2011	CDM 296 NC	120,000	2021/07/07	2022/04/30	118,542	118,542	120,062	1,520		
Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105,000	105000	2022/04/30	87,087	87,087	88,462	1,375		
Chevrolet Cruze 1.6 North	Pool	2016	CMV 321 NC	120,000	120000	2022/04/30	105,722	105,722	107,325	1,603		
Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	60,000	2021/07/12	2022/04/30	58,886	58,886	60,546	1,660		
Chevrolet Cruze 1.6 North	Pool	2016	CMV 314 NC	105,000	2021/07/14	2022/04/30	106,286	106,286	107,322	1,036		
Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	90000	2022/04/30	76,343	76,343	77,528	1,185		
Chevrolet Trailblazer	Pool	2013	CGR 575 NC	105,000	105000	2022/04/30	99,222	99,222	99,578	356		
Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	120000	2022/04/30	111,823	111,823	111,823	-	Vehicle was not utilised in July.	
Isuzu KB 250	Housing	2013	CGR 576 NC	90,000	90000	2022/04/30	86,948	86,948	88,151	1,203		
Hyundai H1	Tourism Centre	2013	CGY 587 NC	90,000	90000	2021/08/31	87,070	87,070	87,230	160		
Isuzu KB 200	Disaster Management	2010	CBY 898 NC	120,000	120000	2022/04/30	105,317	105,317	106,726	1,409		
Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	60,000	60000	2021/08/31	49,920	49,920	50,609	689		
Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	60000	2021/08/31	43,959	43,959	46,218	2,259		
Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	90,000	90000	2022/04/30	82,758	82,758	84,423	1,665		
Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000		2021/07/31	2,050	2,050	2,050	-	Vehicle was not utilised in July.	
Toyota Etios	Pool	2014	CIG 979 NC	75,000	2021/07/13	2022/04/30	73,344	73,344	73,904	560	The back of the vehicle reported bumped, in process of being fixed.	
Nissan NP 200	Environmental Health	2014	CJ 262 NC	90,000	90000	2022/04/30	78,546	78,546	78,546	-	Vehicle was not utilised in July.	
Nissan Hardbody	Environmental Health	2014	CJ 263 NC	60,000	60000	2022/04/30	46,688	46,679	46,740	61		
Nissan NP 200	Environmental Health	2014	CJ 258 NC	60,000	60000	2022/04/30	55,889	55,889	57,389	1,500		
Chevrolet Park Van	Supply Chain Management	2015	CLF 791 NC	30,000	30000	2022/04/30	15,248	15,248	15,265	17		
Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	45,000	45000	2022/04/30	43,761	43,761	44,296	535		
Audi Q7 3.0TDDI Quattro	Council	2017	FBDM 1 NC	60,000	60000	2021/08/31	56,506	56,506	56,554	48		
Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	45,000	45000	2021/08/31	45,219	45,219	46,491	1,272		
Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	60,000	60000	2021/08/31	52,550	52,550	52,934	384	The front bumper reported as being loose, to be fixed once approval being granted.	
Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	30,000	2021/07/09	2021/08/31	30,268	30,268	30,483	215		
Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	45000	2021/08/31	39,915	39,915	40,252	337		
Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15,000		2022/04/30	1,795	1,795	1,795	-	Vehicle was not utilised in July.	
FULL FLEET UTILITY JULY 2021										21,049		

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

Ms. ZM Bogatsu
Municipal Manager

Signature: 

Date: 17 August 2021