

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**30 November 2021**

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## **1. EXECUTIVE SUMMARY**

All variances are calculated against the approved budget figures.

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

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

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

Year-to-date actual revenue amounts R 55 999 753.08 million as compared to the year-to-date budget projections of R 60 228 330.00 million. The variance is as a result of revenue received and not yet recognized in the system for the month.

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

To date, R 45 642 683.59 million has been spent as compared to the operational year-to-date budget projections of R 67 377 685.00 million. Underspending is due to the vacant positions and projects that are still in 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 72 601.05 as compared to the year-to-date budget projections of R 5 074 610 million.

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 117 272 475.18 million. The net increase in cash and cash equivalents for the year to date is R 16 832 072.18

### 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	11,003,410	410,532	3,901,035	4,584,755
02.1 - Office Of The Municipal Manager	2,018,645	2,567,634	2,567,634	174,931	704,724	1,069,850
02.2 - Committee & Administration Services	534,358	1,507,245	1,507,245	52,018	250,826	628,030
02.3 - Internal Audit	3,111,793	3,611,113	3,611,113	255,304	1,271,254	1,504,635
02.4 - Communications	1,857,660	2,461,646	2,461,646	156,949	781,257	1,025,685
02.5 - Legal And Compliance	1,192,199	1,504,781	1,504,781	116,972	526,981	627,005
02.6 - Political Office Administration	4,892,942	4,820,198	4,820,198	345,048	1,667,562	2,008,425
02.7 - Youth Unit	2,219,373	2,117,943	2,117,943	159,655	851,743	882,485
02.8 - Risk Unit	1,061,221	1,179,142	1,179,142	100,161	440,041	491,315
<b>Total</b>	<b>26,441,525</b>	<b>30,773,112</b>	<b>30,773,112</b>	<b>1,771,570</b>	<b>10,395,422</b>	<b>12,822,185</b>

Actual operating expenditure of Council & Executive is R 10 395 422 million as compared to the year-to-date budget R 12 822 185 million. The variance is as a result of vacancies that exist within the department, namely, Manager: Office of the MM and projects also that are still in the planning stages.

Budget & 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	6,800,868	604,197	1,659,100	2,833,700
03.2 - Revenue & Expenditure	3,079,082	3,858,505	3,858,505	236,344	1,229,469	1,607,715
03.3 - Budget And Treasury Office	9,088,149	7,642,342	7,642,342	334,058	1,979,385	3,184,305
03.4 - Supply Chain Management	3,432,696	3,752,597	3,752,597	306,261	1,497,117	1,563,585
03.5 - Council Motor Vehicle Pool	1,254,714	1,281,872	1,281,872	15,080	302,233	534,105
<b>Total</b>	<b>20,941,695</b>	<b>23,336,184</b>	<b>23,336,184</b>	<b>1,495,940</b>	<b>6,667,304</b>	<b>9,723,410</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 6 667 304 million as compared to the year-to-date projected budget of R 9 723 410. 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 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	1,990,032	147,828	663,057	829,190
04.2 - Information Systems	4,158,695	4,669,347	4,669,347	273,366	1,295,885	1,945,580
04.3 - Human Resource Management	4,515,084	5,788,663	5,788,663	313,973	1,972,933	2,411,960
04.4 - Office Support Services	11,410,770	13,312,607	13,312,607	677,167	4,719,121	5,546,925
04.5 - Environmental Protection	7,960,312	11,474,270	11,474,270	449,263	5,540,196	4,780,960
04.6 - Fire Fighting & Disaster Management	8,245,168	10,753,051	10,753,051	662,514	2,898,107	4,480,450
<b>Total</b>	<b>37,986,800</b>	<b>47,987,970</b>	<b>47,987,970</b>	<b>2,524,111</b>	<b>17,089,299</b>	<b>19,995,065</b>

Actual operating expenditure of Corporate Services at the end of the month amounts to R 17 089 299 million as compared to the year-to-date projected budget of R 19 995 065 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 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	5,978,945	138,241	661,585	2,491,235
05.3 - Local Economic Development	5,815,071	7,023,234	7,023,234	856,039	1,697,728	2,926,355
05.4 - Planning Unit - Gis	2,135,188	1,988,915	1,988,915	146,998	684,378	828,730
05.5 - Planning Unit - Spacial Planning	1,208,986	3,413,425	3,413,425	130,738	659,390	1,422,260
05.6 - Tourism	2,286,039	3,833,955	3,833,955	170,375	915,105	1,597,505
05.7 - Planning Unit - ldp	1,954,997	2,324,350	2,324,350	181,761	829,708	968,480
<b>Total</b>	<b>15,234,979</b>	<b>24,562,824</b>	<b>24,562,824</b>	<b>1,624,152</b>	<b>5,447,894</b>	<b>10,234,565</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R 5 447 894 million as compared to the year-to-date projected budget of R 10 234 565 million. Due to the vacant director position, spending on the planned budget is below expected projection and projects that are on planning a 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	2,165,520	110,039	653,404	902,305
06.2 - Project Management & Advisory Servi	22,101,376	28,659,622	28,659,622	325,982	4,105,686	11,941,525
06.3 - Infrastructure Service - Roads Maint	533,486	-	-	-	5,692	-
06.4 - Housing Administration	2,034,644	4,220,705	4,220,705	223,466	1,277,984	1,758,630
<b>Total</b>	<b>26,500,892</b>	<b>35,045,847</b>	<b>35,045,847</b>	<b>659,487</b>	<b>6,042,765</b>	<b>14,602,460</b>

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 6 042 765 as compared to the year-to-date projected budget of R 14 602 460 million. Underspending is due to the vacant director position and projects that are on planning 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	-	24,139.13	125,860.87	16%	Balance to be utilized in the 3rd quarter
Disability Programme	30,000.00	-	-	30,000.00	0%	To be utilized in the 2nd quarter
Child Programme	25,000.00	-	-	25,000.00	0%	To be utilized in the 3rd quarter
Gender Programme	60,000.00	-	-	60,000.00	0%	To be utilized in the 3rd quarter
MRM Programme	10,000.00	-	-	10,000.00	0%	To be utilized in the 3rd quarter
Old Age Programme	35,000.00	-	-	35,000.00	0%	To be utilized in the 3rd quarter
<b>Total Political Office Projects</b>	<b>310,000.00</b>	<b>-</b>	<b>24,139.13</b>	<b>285,860.87</b>	<b>8%</b>	
YOUTH UNIT						
Youth Career	10,000.00	-	2,605.22	7,394.78	26%	Total expenditure for the month on this project amounted to R 2 605.22.
Sopa Programme	5,000.00	-	-	5,000.00	0%	Will be implemented in 3rd quarter
June 16 Programme	10,000.00	-	-	10,000.00	0%	Will be implemented in 4th quarter
<b>Total Youth Projects</b>	<b>25,000.00</b>	<b>-</b>	<b>2,605.22</b>	<b>22,394.78</b>	<b>10%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES						
HUMAN RESOURCE MANAGEMENT						
Employee Wellness Assistance Programme	80,000.00	-	2,313.02	77,686.98	3%	A expenditure of R 2 313.02 was recorded for the month
<b>Total HR Projects</b>	<b>80,000.00</b>	<b>-</b>	<b>2,313.02</b>	<b>77,686.98</b>	<b>3%</b>	
ENVIRONMENTAL PROTECTION						
Air Quality	14,000.00	4,756.21	375.65	13,624.35	3%	A commitment of R 4 756.21 has been made but not processed for payment yet
Commemorative Days	15,000.00	-	2,033.74	12,966.26	14%	Expenditure of R 2 033.74 was recorded for the month
Awareness Sanitation Programme	72,000.00	1,299.74	-	72,000.00	0%	A commitment of R 1 299.74 has been made but not processed for payment yet
Water Analysis	353,500.00	71,792.58	143,209.03	210,290.97	41%	A commitment of R 71 792.58 has been made but not processed for payment yet
Sample Analysis	36,000.00	4,607.36	-	36,000.00	0%	A commitment of R 4 607.36 has been made but not processed for payment yet
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
<b>Total Environmental Health Projects</b>	<b>622,500.00</b>	<b>82,455.89</b>	<b>145,618.42</b>	<b>476,881.58</b>	<b>23%</b>	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	97,000.00	-	-	97,000.00	0%	SCM processes concluded. Awaiting appointment training to take place in second quarter.
Awareness Programme	5,000.00	-	-	5,000.00	0%	No expenditure recorded for the month
Contingency Fund	500,000.00	74,450.00	171,970.00	328,030.00	34%	
<b>Total Disaster Management Projects</b>	<b>606,000.00</b>	<b>74,450.00</b>	<b>171,970.00</b>	<b>434,030.00</b>	<b>28%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING AND DEVELOPMENT</b>						
<b>LOCAL ECONOMIC DEVELOPMENT</b>						
Led Small, Medium & Micro Entreprises	780,010.00	-	-	780,010.00	0%	Project to be implemented in the 3rd Quarter
Machinery and equipment SMME	800,000.00	1,222.43	4,112.08	795,887.92	1%	Project is at Site visit stage to SMME's to completed on the 3rd quarter
Led Expo	680,000.00	-	370,000.00	310,000.00	54%	Completed
Youth Entrepreneur	530,000.00	86,086.96	410,913.04	119,086.96	78%	In progress
Advertising and Promotion	70,000.00	3,652.17	7,391.31	62,608.69	11%	No expenditure recorded for the month
<b>Total LED Projects</b>	<b>2,910,010.00</b>	<b>90,961.56</b>	<b>792,416.43</b>	<b>2,117,593.57</b>	<b>27%</b>	
<b>TOURISM</b>						
Ganspan	50,000.00	-	-	50,000.00	0%	Ontrack for 3rd Quarter
Indaba Expo	339,469.00	-	-	339,469.00	0%	Still awaiting expo dates
Tourism Business Competition	626,676.00	44,152.17	23,862.61	602,813.39	4%	Implementation will take place in December 2021
Tourism Association	20,000.00	-	-	20,000.00	0%	Implementation will take place in December 2021
Tourism Awareness Campaign	70,000.00	-	8,734.80	61,265.20	12%	Implementation will take place in December 2021
Tourism Advertisement	175,000.00	15,608.70	14,695.65	160,304.35	8%	Implementation will take place in December 2021
<b>Total Tourism Projects</b>	<b>1,286,145.00</b>	<b>59,760.87</b>	<b>47,293.06</b>	<b>1,238,851.94</b>	<b>4%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING AND DEVELOPMENT</b>						
<b>PLANNING UNIT - GIS</b>						
OS: B&A PROJECT MANAGEMENT	220,000.00	-	-	-	0%	Appointed services, implementation
<b>Total GIS Projects</b>	<b>220,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>PLANNING UNIT - SPATIAL PLANNING</b>						
Municipal Tribunal/Audit committee	50,000.00	-	27,504.00	22,496.00	55%	There are approximately 4 meetings for DMPT to review applications. The money will be utilised. Currently appointing the members for new 5 year-term
Project Management & Advisory Service	400,000.00	-	-	400,000.00	0%	The appointment of the Service Provider was completed in November, which resulted in the delay of the project commencement. Phase 1 is completed. Currently, in Phase. The appointment value is R399, 797, 50, which will be used before end of the financial year.
FBDM SDF Framework	30,000.00	-	-	30,000.00	0%	The project is behind schedule, currently finishing phase 3: Spatial Synthesis and Analysis. The budget will be utilised before end of the financial year.
Phokwane Infill Development	33,875.00	-	-	33,875.00	0%	This project has been rolled over. The only deliverables which are outstanding approval of the Environmental report, DMPT approval and submission to Surveyor General Office. The project is on track.
<b>Total Spatial Planning Projects</b>	<b>513,875.00</b>	<b>-</b>	<b>27,504.00</b>	<b>486,371.00</b>	<b>5%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>INFRASTRUCTURE</b>						
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>						
C&PS: B&A PROJECT MANAGEMENT/RAMS	2,576,000.00	-	2,234.23	2,573,765.77	0%	Service provider appointed - 100% expenditure expected for the year
Magareng O&M	1,800,000.00	-	-	1,503,010.00	0%	Local municipalities are implementing projects. Claims paid out on an as and when received basis. Full budget will be spend by 30 June 2022.
Dikgatlong O&M	1,800,001.00	-	165,404.00	247,418.00	9%	
Phokwane O&M	1,800,000.00	-	-	981,830.00	0%	
Sol Plaatje O&M	1,700,000.00	-	138,711.67	1,561,288.33	8%	
Magareng Capital Project	3,500,000.00	-	-	3,500,000.00	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	-	2,208,153.05	1,291,846.95	63%	
<b>Total Infrastructure Projects</b>	<b><u>13,176,001.00</u></b>	<b><u>-</u></b>	<b><u>2,514,502.95</u></b>	<b><u>18,659,159.05</u></b>	<b><u>19%</u></b>	
<b>Total Special Projects</b>	<b>19,849,531.00</b>	<b>323,141.34</b>	<b>3,771,368.41</b>	<b>23,855,823.59</b>	<b>19%</b>	

The actual spending on special projects for the municipality at the end of the month amounts to R 3 771 368.41. The municipality has spent 19% 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 - M05 November									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5,067	7,150	7,150	350	2,055	2,979	(924)	-31%	7,150
Transfers and subsidies	128,874	137,078	137,078	68	53,741	57,116	(3,375)	-6%	137,078
Other own revenue	866	320	320	86	203	133	70	53%	320
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>134,807</b>	<b>144,548</b>	<b>144,548</b>	<b>504</b>	<b>56,000</b>	<b>60,228</b>	<b>(4,229)</b>	<b>-7%</b>	<b>144,548</b>
Employee costs	73,823	84,190	84,190	5,822	29,347	35,079	(5,732)	-16%	84,190
Remuneration of Councillors	7,000	6,962	6,962	404	2,799	2,901	(102)	-4%	6,962
Depreciation & asset impairment	3,381	3,648	3,648	-	-	1,520	(1,520)	-100%	3,648
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,251	2,190	2,190	12	269	913	(644)	-71%	2,190
Transfers and subsidies	19,454	25,213	25,213	30	5,714	10,505	(4,792)	-46%	25,213
Other expenditure	22,197	39,502	39,502	1,807	7,514	16,459	(8,945)	-54%	39,502
<b>Total Expenditure</b>	<b>127,106</b>	<b>161,706</b>	<b>161,706</b>	<b>8,075</b>	<b>45,643</b>	<b>67,378</b>	<b>(21,735)</b>	<b>-32%</b>	<b>161,706</b>
<b>Surplus/(Deficit)</b>	<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(7,571)</b>	<b>10,357</b>	<b>(7,149)</b>	<b>17,506</b>	<b>-245%</b>	<b>(17,158)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(7,571)</b>	<b>10,357</b>	<b>(7,149)</b>	<b>17,506</b>	<b>-245%</b>	<b>(17,158)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(7,571)</b>	<b>10,357</b>	<b>(7,149)</b>	<b>17,506</b>	<b>-245%</b>	<b>(17,158)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>1,375</b>	<b>12,179</b>	<b>12,179</b>	<b>35</b>	<b>73</b>	<b>5,075</b>	<b>(5,002)</b>	<b>-99%</b>	<b>12,179</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,375	12,179	12,179	35	73	5,075	(5,002)	-99%	12,179
<b>Total sources of capital funds</b>	<b>1,375</b>	<b>12,179</b>	<b>12,179</b>	<b>35</b>	<b>73</b>	<b>5,075</b>	<b>(5,002)</b>	<b>-99%</b>	<b>12,179</b>
<b>Financial position</b>									
Total current assets	(273,697)	93,573	93,573		146,339				93,573
Total non current assets	60,229	68,929	68,929		60,302				68,929
Total current liabilities	383,559	27,922	27,922		38,722				27,922
Total non current liabilities	32,009	28,911	28,911		29,210				28,911
Community wealth/Equity	<b>138,249</b>	<b>105,670</b>	<b>105,670</b>		<b>138,709</b>				<b>105,670</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	(8,084)	(8,084)	20,079	76,737	(3,368)	(80,105)	2378%	(8,084)
Net cash from (used) investing	1,725	(13,904)	(12,179)	(35)	7,987	(2,435)	(10,423)	428%	(5,844)
Net cash from (used) financing	2	(2)	-	-	(2)	(1)	0	-20%	(3)
<b>Cash/cash equivalents at the month/year end</b>	<b>104,883</b>	<b>78,450</b>	<b>80,177</b>	<b>-</b>	<b>194,852</b>	<b>(5,805)</b>	<b>(200,657)</b>	<b>3457%</b>	<b>(13,932)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	292	351	126	158	7	76	98	3,967	5,075
<b>Creditors Age Analysis</b>									
Total Creditors	6	-	-	-	-	-	-	-	6

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

## DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								%	
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		131,823	136,636	136,636	469	55,824	56,932	(1,108)	-2%	136,636
Executive and council		489	-	-	-	-	-	-	-	-
Finance and administration		131,335	136,636	136,636	469	55,824	56,932	(1,108)	-2%	136,636
<i>Community and public safety</i>		-	259	259	-	-	108	(108)	-100%	259
Public safety		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,983	7,653	7,653	35	176	3,189	(3,013)	-94%	7,653
Planning and development		2,983	7,653	7,653	35	176	3,189	(3,013)	-94%	7,653
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	134,807	144,548	144,548	504	56,000	60,228	(4,229)	-7%	144,548
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		69,165	79,870	79,870	4,680	25,714	33,279	(7,566)	-23%	79,870
Executive and council		19,219	22,016	22,016	1,142	7,376	9,174	(1,798)	-20%	22,016
Finance and administration		46,834	54,242	54,242	3,282	17,067	22,601	(5,534)	-24%	54,242
Internal audit		3,112	3,611	3,611	255	1,271	1,505	(233)	-16%	3,611
<i>Community and public safety</i>		10,280	14,974	14,974	886	4,176	6,239	(2,063)	-33%	14,974
Public safety		-	-	-	-	-	-	-	-	-
Housing		2,035	4,221	4,221	223	1,278	1,759	(481)	-27%	4,221
<i>Economic and environmental services</i>		45,376	63,028	63,028	2,339	14,838	26,262	(11,424)	-44%	63,028
Planning and development		37,415	51,554	51,554	1,890	9,298	21,481	(12,183)	-57%	51,554
Environmental protection		7,960	11,474	11,474	449	5,540	4,781	759	16%	11,474
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		2,286	3,834	3,834	170	915	1,598	(682)	-43%	3,834
<b>Total Expenditure - Functional</b>	3	127,106	161,706	161,706	8,075	45,643	67,378	(21,735)	-32%	161,706
<b>Surplus/ (Deficit) for the year</b>		7,701	(17,158)	(17,158)	(7,571)	10,357	(7,149)	17,506	-245%	(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) - M05 November**

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
<b>R thousands</b>										
<b><u>Revenue by Vote</u></b>										
Vote 01 - Executive & Council	1	489	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		131,335	136,636	136,636	469	55,824	56,932	(1,108)	-1.9%	136,636
Vote 04 - Administration		-	259	259	-	-	108	(108)	-100.0%	259
Vote 05 - Planning & Development		-	4,000	4,000	-	-	1,667	(1,667)	-100.0%	4,000
Vote 06 - Infrastructure Services		2,983	3,653	3,653	35	176	1,522	(1,346)	-88.4%	3,653
<b>Total Revenue by Vote</b>	<b>2</b>	<b>134,807</b>	<b>144,548</b>	<b>144,548</b>	<b>504</b>	<b>56,000</b>	<b>60,228</b>	<b>(4,229)</b>	<b>-7.0%</b>	<b>144,548</b>
<b><u>Expenditure by Vote</u></b>										
Vote 01 - Executive & Council	1	9,553	11,003	11,003	411	3,901	4,585	(684)	-14.9%	11,003
Vote 02 - Office Of The Municipal Manager		16,888	19,770	19,770	1,361	6,494	8,237	(1,743)	-21.2%	19,770
Vote 03 - Budget & Treasury Office		20,942	23,336	23,336	1,496	6,667	9,723	(3,056)	-31.4%	23,336
Vote 04 - Administration		37,987	47,988	47,988	2,524	17,089	19,995	(2,906)	-14.5%	47,988
Vote 05 - Planning & Development		15,235	24,563	24,563	1,624	5,448	10,235	(4,787)	-46.8%	24,563
Vote 06 - Infrastructure Services		26,501	35,046	35,046	659	6,043	14,602	(8,560)	-58.6%	35,046
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>127,106</b>	<b>161,706</b>	<b>161,706</b>	<b>8,075</b>	<b>45,643</b>	<b>67,378</b>	<b>(21,735)</b>	<b>-32.3%</b>	<b>161,706</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(7,571)</b>	<b>10,357</b>	<b>(7,149)</b>	<b>17,506</b>	<b>-244.9%</b>	<b>(17,158)</b>

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Rental of facilities and equipment		609	200	200	19	94	83	11	13%	200
Interest earned - external investments		5,067	7,150	7,150	350	2,055	2,979	(924)	-31%	7,150
Transfers and subsidies		128,874	137,078	137,078	68	53,741	57,116	(3,375)	-6%	137,078
Other revenue		268	120	120	67	109	50	59	119%	120
Gains		(11)	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>134,807</b>	<b>144,548</b>	<b>144,548</b>	<b>504</b>	<b>56,000</b>	<b>60,228</b>	<b>(4,229)</b>	<b>-7%</b>	<b>144,548</b>
<b>Expenditure By Type</b>										
Employee related costs		73,823	84,190	84,190	5,822	29,347	35,079	(5,732)	-16%	84,190
Remuneration of councillors		7,000	6,962	6,962	404	2,799	2,901	(102)	-4%	6,962
Debt impairment		-	10	10	-	-	4	(4)	-100%	10
Depreciation & asset impairment		3,381	3,648	3,648	-	-	1,520	(1,520)	-100%	3,648
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1,251	2,190	2,190	12	269	913	(644)	-71%	2,190
Contracted services		13,196	22,316	22,316	1,050	3,047	9,299	(6,252)	-67%	22,316
Transfers and subsidies		19,454	25,213	25,213	30	5,714	10,505	(4,792)	-46%	25,213
Other expenditure		8,939	16,070	16,070	758	4,468	6,696	(2,228)	-33%	16,070
Losses		61	1,105	1,105	0	0	460	(460)	-100%	1,105
<b>Total Expenditure</b>		<b>127,106</b>	<b>161,706</b>	<b>161,706</b>	<b>8,075</b>	<b>45,643</b>	<b>67,378</b>	<b>(21,735)</b>	<b>-32%</b>	<b>161,706</b>
<b>Surplus/(Deficit)</b>		<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(7,571)</b>	<b>10,357</b>	<b>(7,149)</b>	<b>17,506</b>	<b>(0)</b>	<b>(17,158)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(7,571)</b>	<b>10,357</b>	<b>(7,149)</b>			<b>(17,158)</b>
Taxation		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>		<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(7,571)</b>	<b>10,357</b>	<b>(7,149)</b>			<b>(17,158)</b>
Attributable to minorities		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(7,571)</b>	<b>10,357</b>	<b>(7,149)</b>			<b>(17,158)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(7,571)</b>	<b>10,357</b>	<b>(7,149)</b>			<b>(17,158)</b>

**Expenditure**

To date, R 45 642 684 million has been spent as compared to the operational year-to-date budget projections of R 67 377 685 million. Underspending is due to the vacant positions and projects that are still on the 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 - M05 November**

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
<b>Capital expenditure - Municipal Vote</b>										
02.3 - Internal Audit		-	-	-	-	-	-	-	-	-
02.4 - Communications		-	15	15	-	13	6	6	101%	15
02.6 - Political Office Administration		333	-	-	-	-	-	-	-	-
03.1 - Finance Directorate		-	24	24	-	-	10	(10)	-100%	24
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
04.4 - Office Support Services		40	220	220	6	15	92	(76)	-83%	220
<b>Vote 05 - Planning &amp; Development</b>		-	<b>18</b>	<b>18</b>	<b>3</b>	<b>3</b>	<b>8</b>	<b>(4)</b>	<b>-57%</b>	<b>18</b>
05.1 - Planning & Development Directorate		-	-	-	-	-	-	-	-	-
05.2 - Planning Unit - Pms Management		-	-	-	-	-	-	-	-	-
05.3 - Local Economic Development		-	-	-	-	-	-	-	-	-
05.4 - Planning Unit - Gis		-	-	-	-	-	-	-	-	-
05.5 - Planning Unit - Spacial Planning		-	14	14	-	-	6	(6)	-100%	14
05.6 - Tourism		-	5	5	3	3	2	1	70%	5
05.7 - Planning Unit - ldp		-	-	-	-	-	-	-	-	-
<b>Vote 06 - Infrastructure Services</b>		<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
06.1 - Infrastructure Service Directorate		13	-	-	-	-	-	-	-	-
06.2 - Project Management & Advisory Service		-	-	-	-	-	-	-	-	-
06.4 - Housing Administration		-	-	-	-	-	-	-	-	-
<b>Vote 07 -</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 12 -</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 13 -</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 14 -</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 15 - Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total single-year capital expenditure</b>		<b>1,375</b>	<b>12,179</b>	<b>12,179</b>	<b>35</b>	<b>73</b>	<b>5,075</b>	<b>(5,002)</b>	<b>(0)</b>	<b>12,179</b>
<b>Total Capital Expenditure</b>		<b>1,375</b>	<b>12,179</b>	<b>12,179</b>	<b>35</b>	<b>73</b>	<b>5,075</b>	<b>(5,002)</b>	<b>(0)</b>	<b>12,179</b>

**Table C6 Monthly Budget Statement – Financial Position.****DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M05 November**

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		253,856	8,354	8,354	7,073	8,354
Call investment deposits		48,518	86,366	86,366	110,200	86,366
Consumer debtors		4,564	2,633	2,633	5,158	2,633
Other debtors		22,880	11,674	11,674	22,709	11,674
Current portion of long-term receivables		858	873	873	858	873
Inventory		376	381	381	342	381
<b>Total current assets</b>		<b>331,051</b>	<b>110,281</b>	<b>110,281</b>	<b>146,339</b>	<b>110,281</b>
<b>Non current assets</b>						
Long-term receivables		8,060	6,335	6,335	8,060	6,335
Property, plant and equipment		50,838	56,547	56,547	50,911	56,547
Intangible		156	4,887	4,887	156	4,887
Other non-current assets		631	631	631	631	631
<b>Total non current assets</b>		<b>60,229</b>	<b>68,929</b>	<b>68,929</b>	<b>60,302</b>	<b>68,929</b>
<b>TOTAL ASSETS</b>		<b>391,280</b>	<b>179,210</b>	<b>179,210</b>	<b>206,641</b>	<b>179,210</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits	2	3	3	3	2	3
Trade and other payables		370,575	13,979	13,979	24,931	13,979
Provisions		12,982	13,940	13,940	13,789	13,940
<b>Total current liabilities</b>		<b>383,559</b>	<b>27,922</b>	<b>27,922</b>	<b>38,722</b>	<b>27,922</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		32,009	28,911	28,911	29,210	28,911
<b>Total non current liabilities</b>		<b>32,009</b>	<b>28,911</b>	<b>28,911</b>	<b>29,210</b>	<b>28,911</b>
<b>TOTAL LIABILITIES</b>		<b>415,568</b>	<b>56,833</b>	<b>56,833</b>	<b>67,932</b>	<b>56,833</b>
<b>NET ASSETS</b>	2	<b>(24,288)</b>	<b>122,377</b>	<b>122,377</b>	<b>138,709</b>	<b>122,377</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		111,308	78,993	78,993	111,768	78,993
Reserves		26,941	26,677	26,677	26,941	26,677
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>138,249</b>	<b>105,670</b>	<b>105,670</b>	<b>138,709</b>	<b>105,670</b>

## 3. SUPPORTING DOCUMENTATION

## Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November														
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														
<b>Debtors Age Analysis By Income Source</b>														
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	292	351	126	158	7	76	98	3,967	5,075	4,307			
<b>Total By Income Source</b>	<b>2000</b>	<b>292</b>	<b>351</b>	<b>126</b>	<b>158</b>	<b>7</b>	<b>76</b>	<b>98</b>	<b>3,967</b>	<b>5,075</b>	<b>4,307</b>	-	-	
<b>2011/12 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	308	351	126	4,168					4,953	4,168			
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500	(16)	0	(0)	(4,010)	7	76	98	3,967	123	138			
<b>Total By Customer Group</b>	<b>2600</b>	<b>292</b>	<b>351</b>	<b>126</b>	<b>158</b>	<b>7</b>	<b>76</b>	<b>98</b>	<b>3,967</b>	<b>5,075</b>	<b>4,307</b>	-	-	

Municipal debtors consist of three main groups, namely:

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

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

DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED NOV '21	PAID NOV '21	BALANCE	PROGRESS
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 to state attorney - Summons issued 01/08/2019
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
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
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
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
Department of Safety & Liasion	30/11/2021	Rental Clinic Building - Jan Kempdorp	257,283.53	193,244.35	4,402.48	8,804.96	59,636.70	Handed over to legal department for further action
Department of Transport	30/11/2021	Post Service medical aid - Council Contribution	2,865,667.33	2,797,295.80	127,663.60	66,268.00	129,767.13	Monthly payments
Department of Transport	30/11/2021	Sundry - Municipal accounts workshops	5,641,678.92	1,053,795.59	175,447.73	0.00	4,763,331.06	Handed over to legal department for further action
MTN	30/11/2021	Tower - Rental & fixed rate electricity	491,426.86	486,920.73	17,246.87	18,650.28	3,102.72	Monthly payments
Greenan S.	01/07/2018	Post Service medical aid - Member Contribution	11,355.00	9,484.00	0.00	0.00	1,871.00	
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
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
Ralex 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
Baloyi M.R.	26/02/2021	Resigned - Accomodation & salary overpayment	9,420.31	6,500.00	0.00	700.00	2,220.31	Agreement to pay off over three months
			<b>9,637,653.59</b>	<b>4,773,864.04</b>	<b>324,760.68</b>	<b>94,423.24</b>	<b>5,094,126.99</b>	

**DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November**

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	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900	6									6
<b>Total By Customer Type</b>	<b>1000</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>

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



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

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

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>					
<b>EXPENDITURE STATISTICS</b>					<b>Nov-21</b>
<b>Employee/Supplier</b>	<b>Salaries/Payment(Rand)</b>	<b>Number of Employees</b>			<b>No of Pay</b>
		<b>Paid</b>	<b>Not paid</b>	<b>Termination</b>	<b>Made</b>
Officials	3,453,966.25	96	0	0	0
Pension	2,840.82	2	0	0	0
Section 54 & 57	198,588.41	2	0	0	0
Contract	728,477.81	17	0	0	0
Cllrs	327,270.00	12	15	0	0
Interns	174,999.93	21	0	0	0
Payments Made	27,571,663.78	-	-	-	0
<b>TOTALS</b>	<b>32,457,807.00</b>	<b>150</b>	<b>15</b>	<b>0</b>	<b>0</b>

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

**SUPPLY CHAIN MANAGEMENT:**

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

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

The approved Supply Chain Management Policy 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 November 2021.

- ***Demand Management***

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

- ***Acquisition Management***

For the period of November 2021, five contracts (R 200 000 +) was awarded by the municipal manager.

1. Supply and delivery of universal loader trailer and skips: Atnosa - R285 000.00 vat inclusive
2. Organizing and hosting of the global entrepreneur week 2021: Bosco - R667 000.00 vat inclusive
3. Restoring of the walkway paving concrete channels at intersection and refurbishment of asphalt surfaced roads in Barkley West: Lucem Group PTY LTD – R 427 853.36 Vat inclusive
4. Appointment of a service provider for review of LED strategy: Seziba Technologies - R478 000.00 Vat inclusive.
5. Provision of professional services for the implementation and management of the rural road asset management system in the Frances Baard District: Phatsimo Management - R7 143 523.42 vat inclusive for the period of three years.

For the period of October 2021, three written quotation (R 30 000 – R 200 000) was awarded by the municipal manager.

1. Printing of IDP booklet: CLT ENTERPRISE (PTY) LTD - R 55 000.00
2. Appointment of a service provider to conduct and facilitate strategic planning sessions: FACHS BUSINESS CONSULTING - R47 500.00 Vat inclusive.
3. The appointment of an event management company to host the award ceremony of schools business plan competition 2021: AMOGELANG CREATIVES - R184 100.00 Vat inclusive

Total orders issued for November 2021 amounts to total: R 260 131.40

Orders issued per department:

Council and Executive	R 3 840.00
Municipal Manager	R 12 455.10
Finance	R 25 866.88
Administration	R 149 716.59
Planning and Development	R 68 252.83
Technical Service	R 0.00

**a. Disposal Management**

No disposals for the month of November 2021

**b. Deviations**

No deviations for the month of November 2021.

**c. Issues from Stores**

Total orders issued for the month of November 2021 amounts to: R 12 309.80

Issues per department:

Council	R 0.00
Municipal Manager	R 673.65
Finance	R 1 595.99
Administration	R 8007.56
Planning and Development	R 0.00
Technical Service	R 2 032.60

**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 November 2021 from local municipalities.

## Monthly Budget Statement - investment portfolio

Nov-21													
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	
7662011402/000156	notice	NEDCOR	10,200,000.00		24-Jun-21	24-Jun-22	365	5.280%	538,560.00				
	notice	NEDCOR	10,500,000.00		04-Nov-21	04-Mar-22	120	4.400%	151,890.41	21,517.81			
	notice	NEDCOR	10,000,000.00		12-Nov-21	11-Mar-22	119	4.410%	143,778.08	20,539.73			
	notice	STANDARD BANK	8,000,000.00		12-Nov-21	11-Mar-22	119	4.550%	118,673.97				
9313877406	call	ABSA	10,000,925.00		01-Oct-21	31-Oct-21	31	3.050%	25,906.51	25,070.81			
	notice	ABSA	16,000,000.00		04-Nov-21	04-Mar-22	120	4.470%	235,134.25	33,310.68			
	notice	ABSA	10,000,000.00		12-Nov-21	11-Mar-22	119	4.570%	148,994.52	21,284.93			
			<b>R 74,700,925.00</b>	<b>R -</b>			<b>1,926</b>		<b>R 2,437,585.68</b>	<b>414,701.10</b>	<b>-</b>	<b>-</b>	

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

Investment amounts to R 74 700 925 million as at 30 November 2021.

## Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November										
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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		128,340	136,988	136,988	68	53,741	57,078	(3,337)	-5.8%	136,988
Equitable Share		124,736	128,076	128,076	-	53,365	53,365	-	0.0%	128,076
Expanded Public Works Programme Integrated Grant		1,101	1,077	1,077	35	174	449	(275)	-61.3%	1,077
Municipal Disaster Recovery Grant		-	259	259	-	-	108	(108)	-100.0%	259
Disaster and Emergency Services		-	-	-	-	-	-	-		-
Expanded Public Works Programme	4	-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Education Training and Development Practices SETA		45	90	90	-	-	38	(38)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	128,874	137,078	137,078	68	53,741	57,116	(3,375)	-5.9%	137,078
Housing		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	128,874	137,078	137,078	68	53,741	57,116	(3,375)	-5.9%	137,078

### Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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									%	
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		119,427	137,604	137,604	7,636	42,559	57,335	(14,776)	-25.8%	137,604
								-		
Equitable Share		116,582	128,692	128,692	7,581	41,850	53,622	(11,771)	-22.0%	128,692
Expanded Public Works Programme Integrated Grant		629	1,077	1,077	-	165	449	(283)	-63.1%	1,077
Local Government Financial Management Grant		1,000	1,000	1,000	56	541	417	124	29.8%	1,000
<b>Provincial Government:</b>		489	-	-	-	-	-	-		-
Capacity Building and Other Grants		489	-	-	-	-	-	-		-
Expanded Public Works Programme		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Education Training and Development Practices SETA		-	90	90	-	-	38	(38)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		119,916	137,604	137,604	7,636	42,559	57,335	(14,776)	-25.8%	137,604
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
								-		
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		119,916	137,604	137,604	7,636	42,559	57,335	(14,776)	-25.8%	137,604

## Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,907	5,900	5,900	360	2,401	2,459	(57)	-2%	5,900
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		604	574	574	-	191	239	(48)	-20%	574
Cellphone Allowance		488	488	488	43	206	204	3	1%	488
Housing Allowances								-		
Other benefits and allowances								-		
<b>Sub Total - Councillors</b>		<b>7,000</b>	<b>6,962</b>	<b>6,962</b>	<b>404</b>	<b>2,799</b>	<b>2,901</b>	<b>(102)</b>	<b>-4%</b>	<b>6,962</b>
<b>% increase</b>	4		<b>-0.5%</b>	<b>-0.5%</b>						<b>-0.5%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	5,096	6,182	6,182	493	2,406	2,576	(170)	-7%	6,182
Pension and UIF Contributions		8	221	221	1	4	92	(88)	-95%	221
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime								-		
Performance Bonus		200	440	440	-	-	183	(183)	-100%	440
Motor Vehicle Allowance		144	193	193	16	80	80	0	0%	193
Cellphone Allowance		272	96	96	8	40	40	(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	11	163	119	44	36%	287
Long service awards								-		
Post-retirement benefit obligations	2							-		
<b>Sub Total - Senior Managers of Municipality</b>		<b>6,163</b>	<b>7,419</b>	<b>7,419</b>	<b>529</b>	<b>2,694</b>	<b>3,091</b>	<b>(398)</b>	<b>-13%</b>	<b>7,419</b>
<b>% increase</b>	4		<b>20.4%</b>	<b>20.4%</b>						<b>20.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		42,869	50,777	50,777	3,793	18,768	21,157	(2,389)	-11%	50,777
Pension and UIF Contributions		6,306	7,517	7,517	557	2,771	3,132	(361)	-12%	7,517
Medical Aid Contributions		2,525	2,402	2,402	222	1,098	1,001	97	10%	2,402
Overtime		133	239	239	12	58	100	(42)	-42%	239
Performance Bonus		3,390	3,883	3,883	299	1,413	1,618	(205)	-13%	3,883
Motor Vehicle Allowance		2,959	4,745	4,745	245	1,223	1,977	(754)	-38%	4,745
Cellphone Allowance		248	349	349	22	106	146	(39)	-27%	349
Housing Allowances		473	433	433	41	202	180	21	12%	433
Other benefits and allowances		680	1,055	1,055	71	358	440	(81)	-19%	1,055
Payments in lieu of leave		2,158	2,332	2,332	33	657	972	(314)	-32%	2,332
Long service awards		964	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	4,956	3,039	3,039	-	-	1,266	(1,266)	-100%	3,039
<b>Sub Total - Other Municipal Staff</b>		<b>67,660</b>	<b>76,771</b>	<b>76,771</b>	<b>5,293</b>	<b>26,654</b>	<b>31,988</b>	<b>(5,334)</b>	<b>-17%</b>	<b>76,771</b>
<b>% increase</b>	4		<b>13.5%</b>	<b>13.5%</b>						<b>13.5%</b>
<b>Total Parent Municipality</b>		<b>80,823</b>	<b>91,153</b>	<b>91,153</b>	<b>6,226</b>	<b>32,146</b>	<b>37,980</b>	<b>(5,834)</b>	<b>-15%</b>	<b>91,153</b>
			<b>12.8%</b>	<b>12.8%</b>						<b>12.8%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>80,823</b>	<b>91,153</b>	<b>91,153</b>	<b>6,226</b>	<b>32,146</b>	<b>37,980</b>	<b>(5,834)</b>	<b>-15%</b>	<b>91,153</b>
<b>% increase</b>	4		<b>12.8%</b>	<b>12.8%</b>						<b>12.8%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>73,823</b>	<b>84,190</b>	<b>84,190</b>	<b>5,822</b>	<b>29,347</b>	<b>35,079</b>	<b>(5,732)</b>	<b>-16%</b>	<b>84,190</b>



**ASSET AND RISK MANAGEMENT****Insurance:**

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

**Asset Management:**

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

**Information Backup:**

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

**Repairs and Maintenance Cost:**

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

<b>OPERATING RESULTS ANALYSIS</b>		<b>Nov-21</b>		<b>VARIANCE</b>
<b>COMPARISON: ACTUAL TO BUDGET</b>	<b>FULL YEAR BUDGET 2020/21</b>	<b>YTD ACTUAL</b>	<b>VARIANCES</b>	<b>S %</b>
Municipal Offices	522,820.00	182,724.50	340,095.50	35%
Computer Software and Applications	1,988,680.00	533,228.72	1,455,451.28	27%
Computer Equipment	553,600.00	177,422.67	376,177.33	32%
Furniture and Office Equipment	52,400.00	253.53	52,146.47	0%
Machinery and Equipment	354,500.00	87,549.61	266,950.39	25%
Transport Assets	410,000.00	38,240.00	371,760.00	9%
<b>Totals</b>	<b>3,882,000.00</b>	<b>1,019,419.03</b>	<b>2,862,580.97</b>	<b>26%</b>

Year to date expenditure on repairs and maintenance amounts to R 1 019 419 million of the R 3 882 000 million that was budgeted. The percentage expenditure up to the month of November 2021 is 26%.

**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 November 2021 is as follows:

**Municipal Vehicles:**

FRANCES BAARD DISTRICT MUNICIPALITY												POOL VEHICLE CONTROL NOVEMBER 2021			
Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month	Nov '21					
Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Nov-21	Closing Km Reading	Closing KM Reading	Utility	Remarks				
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	135,000	2022/10/15	2022/04/30	122,935	124,149	126,835	2,686				
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105,000	105000	2022/04/30	89,323	90,242	90,841	599				
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	120,000	120000	2022/04/30	110,132	110,941	112,211	1,270				
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	75,000	2022/09/12	2022/04/30	61,791	62,695	65,000	2,305				
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	105,000	2021/11/15	2022/04/30	109,667	110,477	110,854	377	Due for service			
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	90000	2022/04/30	79,907	80,857	81,466	609				
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	105,000	105000	2022/04/30	103,348	104,082	105,348	1,266	Due for service			
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	120000	2022/04/30	112,296	112,453	112,622	169				
9	Isuzu KB 250	Housing	2013	CGR 576 NC	105,000	105000	2022/04/30	88,989	90,012	90,842	830				
10	Hyundai H1	Tourism Centre	2013	CGY 587 NC	90,000	90000	2022/08/31	88,250	88,250	89,308	1,058				
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	120,000	120000	2022/04/30	107,936	110,615	113,201	2,586				
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	60,000	60000	2022/08/31	52,257	52,750	53,832	1,082				
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	60000	2022/08/31	49,437	50,643	51,027	384				
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	90,000	90000	2022/04/30	87,949	88,405	89,313	908	Due for service soon			
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000		2022/07/31	2,050	2,050	2,050	-	Vehicle was not utilised in November.			
17	Toyota Elios	Pool	2014	CJG 979 NC	75,000	2021/11/13	2022/04/30	74,630	74,850	75,119	269	Due for service			
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	90,000	90000	2022/04/30	78,567	78,791	79,740	949				
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	60,000	60000	2022/04/30	46,811	46,869	46,931	62				
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	60,000	60000	2022/04/30	57,632	58,115	58,892	483				
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30,000	30000	2022/04/30	15,379	15,555	15,666	111				
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	45,000	45000	2022/04/30	45,499	45,885	46,351	466	Due for service			
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	60000	2022/08/31	56,691	57,622	57,721	99				
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	60,000	60000	2022/08/31	48,480	49,429	50,617	1,188				
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	60,000	60000	2022/08/31	52,962	53,695	55,539	1,844				
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45,000	45000	2022/08/31	31,871	32,528	33,348	820				
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	45000	2022/08/31	40,776	41,379	42,600	1,221				
28	Scania P310 Water Tank	Disaster Management	2018	CVG 023 NC	15,000		2022/04/30	1,795	1,795	1,795	-	Vehicle was not utilised in November.			
<b>FULL FLEET UTILITY NOVEMBER 2021</b>										<b>23,641</b>					

**4. Quality Certificate**

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

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

The report for the month of November 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:

15 December 2021