

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**31 October 2021**

**TABLE OF CONTENTS**

Page

1. Executive summary .....2-8

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

3. Supporting documents .....14-24

4. Municipal Manager’s quality certification .....25

## **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 55 495 920.40 million as compared to the year-to-date budget projections of R 48 182 664.00 million. It is as a result of the recognition of grants and interest on investments.

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

To date, R 37 567 423.14 million has been spent as compared to the operational year-to-date budget projections of R 53 902 148 million. Underspending 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 38 028.54 as compared to the year-to-date budget projections of R 4 059 688.00 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 128 060 362.01 million. The net increase in cash and cash equivalents for the year to date is R 27 619 959.01

### 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	1,472,392	3,490,504	3,667,804
02.1 - Office Of The Municipal Manager	2,018,645	2,567,634	2,567,634	132,780	529,793	855,880
02.2 - Committee & Administration Services	534,358	1,507,245	1,507,245	49,014	198,808	502,424
02.3 - Internal Audit	3,111,793	3,611,113	3,611,113	244,235	1,015,949	1,203,708
02.4 - Communications	1,857,660	2,461,646	2,461,646	162,521	624,307	820,548
02.5 - Legal And Compliance	1,192,199	1,504,781	1,504,781	122,415	410,009	501,604
02.6 - Political Office Administration	4,892,942	4,820,198	4,820,198	295,679	1,322,514	1,606,740
02.7 - Youth Unit	2,219,373	2,117,943	2,117,943	191,254	692,087	705,988
02.8 - Risk Unit	1,061,221	1,179,142	1,179,142	46,602	339,880	393,052
<b>Total</b>	<b>26,441,525</b>	<b>30,773,112</b>	<b>30,773,112</b>	<b>2,716,892</b>	<b>8,623,851</b>	<b>10,257,748</b>

Actual operating expenditure of Council & Executive is R 8 623 851 million as compared to the year-to-date budget R 10 257 748 million. The variance is as a result of vacancies that exist within the department, namely, Manager: Office of the MM and P.A to the MM and projects also that are still in the planning stages.

Budger & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Budger & treasury						
03.1 - Finance Directorate	4,087,054	6,800,868	6,800,868	444,614	1,054,903	2,266,960
03.2 - Revenue & Expenditure	3,079,082	3,858,505	3,858,505	252,951	993,125	1,286,172
03.3 - Budget And Treasury Office	9,088,149	7,642,342	7,642,342	346,946	1,645,326	2,547,444
03.4 - Supply Chain Management	3,432,696	3,752,597	3,752,597	370,106	1,190,856	1,250,868
03.5 - Council Motor Vehicle Pool	1,254,714	1,281,872	1,281,872	50,878	287,153	427,284
<b>Total</b>	<b>20,941,695</b>	<b>23,336,184</b>	<b>23,336,184</b>	<b>1,465,494</b>	<b>5,171,364</b>	<b>7,778,728</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 5 171 364 million as compared to the year-to-date projected budget of R 7 778 728. 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	73,566	515,229	663,352
04.2 - Information Systems	4,158,695	4,669,347	4,669,347	270,867	1,022,519	1,556,464
04.3 - Human Resource Management	4,515,084	5,788,663	5,788,663	445,490	1,658,960	1,929,568
04.4 - Office Support Services	11,410,770	13,312,607	13,312,607	776,645	4,041,954	4,437,540
04.5 - Environmental Protection	7,960,312	11,474,270	11,474,270	639,726	5,090,933	3,824,768
04.6 - Fire Fighting & Disaster Management	8,245,168	10,753,051	10,753,051	535,732	2,235,593	3,584,360
<b>Total</b>	<b>37,986,800</b>	<b>47,987,970</b>	<b>47,987,970</b>	<b>2,742,026</b>	<b>14,565,188</b>	<b>15,996,052</b>

Actual operating expenditure of Corporate Services at the end of the month amounts to R 14 565 188 million as compared to the year-to-date projected budget of R 15 996 052 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	118,048	523,344	1,992,988
05.3 - Local Economic Development	5,815,071	7,023,234	7,023,234	184,408	841,689	2,341,084
05.4 - Planning Unit - Gis	2,135,188	1,988,915	1,988,915	139,397	537,380	662,984
05.5 - Planning Unit - Spacial Planning	1,208,986	3,413,425	3,413,425	155,797	528,652	1,137,808
05.6 - Tourism	2,286,039	3,833,955	3,833,955	215,084	744,730	1,278,004
05.7 - Planning Unit - ldp	1,954,997	2,324,350	2,324,350	166,290	647,947	774,784
<b>Total</b>	<b>15,234,979</b>	<b>24,562,824</b>	<b>24,562,824</b>	<b>979,024</b>	<b>3,823,742</b>	<b>8,187,652</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R 3 823 742 million as compared to the year-to-date projected budget of R 8 187 652 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	136,237	543,365	721,844
06.2 - Project Management & Advisory Servi	22,101,376	28,659,622	28,659,622	2,855,206	3,779,703	9,553,220
06.3 - Infrastructure Service - Roads Maint	533,486	-	-	2,080	5,692	-
06.4 - Housing Administration	2,034,644	4,220,705	4,220,705	268,656	1,054,518	1,406,904
<b>Total</b>	<b>26,500,892</b>	<b>35,045,847</b>	<b>35,045,847</b>	<b>3,262,178</b>	<b>5,383,278</b>	<b>11,681,968</b>

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 5 383 278 as compared to the year-to-date projected budget of R 11 681 968 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
<b>POLITICAL OFFICE ADMINISTRATION</b>						
Commemorative Days	150,000.00	-	24,139.13	125,860.87	16%	Total expenditure for the month on this project amounted to R 24 139.13
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
<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>	
<b>YOUTH UNIT</b>						
Youth Career	10,000.00	-	2,605.22	7,394.78	26%	A expenditure of R 2 605.22 was 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
<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
<b>CORPORATE SERVICES</b>						
<b>HUMAN RESOURCE MANAGEMENT</b>						
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>	
<b>ENVIRONMENTAL PROTECTION</b>						
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>	
<b>FIRE FIGHTING &amp; DISASTER MANAGEMENT</b>						
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 on the 2nd quarter
Machinery and equipment SMME	800,000.00	694.78	3,417.30	796,582.70	0%	Advert closed on the 23rd of September, in a process to appoint a service provider
Led Expo	680,000.00	-	-	680,000.00	0%	Advert closed on the 17th of September, in a process to appoint a service provider
Youth Enterprenuer	530,000.00	86,086.96	113,913.04	416,086.96	21%	On track, project will be finalised in December.
Advertising and Promotion	70,000.00	7,391.31	-	70,000.00	0%	No expenditure recorded for the month
<b>Total LED Projects</b>	<b>2,910,010.00</b>	<b>94,173.05</b>	<b>117,330.34</b>	<b>2,792,679.66</b>	<b>4%</b>	
<b>TOURISM</b>						
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	-	23,600.00	603,076.00	4%	Expenditure was 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	-	8,734.80	61,265.20	12%	Expenditure was recorded for the month
Tourism Advertisement	175,000.00	15,608.70	14,695.65	160,304.35	8%	In progress, 1st quarter advert published
<b>Total Tourism Projects</b>	<b>1,286,145.00</b>	<b>15,608.70</b>	<b>47,030.45</b>	<b>1,239,114.55</b>	<b>4%</b>	

<b>PLANNING AND DEVELOPMENT</b>						
<b>PLANNING UNIT - GIS</b>						
OS: B&A PROJECT MANAGEMENT	220,000.00	-	-	-	0%	No expenditure recorded for the month
<b>Total GIS Projects</b>	<b>220,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING UNIT - SPATIAL PLANNING</b>						
Municipal Tribunal/Audit committee	50,000.00	-	22,920.00	27,080.00	46%	Six applications were received by the DMPT and 3 were approved and three were not approved. The meetings were convened on the 7 and 19 of October 2021 respectively. The following are the reasons for not approving the applications: The applicant to amends the application and publish erratum for the purpose of public participation. The amended application must be re-submitted, and the public participation process must be conducted again informing the neighbours of the amendments. The applicant requested the postponement of the application. The applicant to submit bond holder and outstanding bondholder's consent and proof of site notice of the application property.
Project Management & Advisory Service	400,000.00	-	-	400,000.00	0%	Still finalizing the appointment of the service provider in order to commence with the project.
FBDM SDF Framework (Magareng SDF review)	30,000.00	-	-	30,000.00	0%	The Technical and Project Steering committees will be conducted in the second quarter.
Phokwane Infill Development	33,875.00	-	-	33,875.00	0%	Still waiting for the approval of the EIA by the Department Agriculture, Environmental Affairs and Rural Development and Land Reform.
<b>Total Spatial Planning Projects</b>	<b>513,875.00</b>	<b>-</b>	<b>22,920.00</b>	<b>490,955.00</b>	<b>4%</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%	Busy with SCM procedures for appointment of service provider
Magareng O&M	1,800,000.00	-	165,404.00	1,503,010.00	9%	Claim received from LM
Dikgatlong O&M	1,800,001.00	-	-	1,800,001.00	0%	New allocation - awaiting implementation/claims by LMs
Phokwane O&M	1,800,000.00	-	-	981,830.00	0%	New allocation - awaiting implementation/claims by LMs
Sol Plaatje O&M	1,700,000.00	-	138,711.67	1,561,288.33	8%	Claim received from LM
Magareng Capital Project	3,500,000.00	-	-	3,500,000.00	0%	New allocation - awaiting implementation/claims by LMs
Dikgatlong Capital Project	3,500,000.00	-	-	3,500,000.00	0%	New allocation - awaiting implementation/claims by LMs
Phokwane Capital Project	3,500,000.00	-	-	3,500,000.00	0%	New allocation - awaiting implementation/claims by LMs
Sol Plaatje Capital Project	3,500,000.00	-	2,208,153.05	1,291,846.95	63%	One claim received from LM.
<b>Total Infrastructure Projects</b>	<b>23,676,001.00</b>	<b>-</b>	<b>2,514,502.95</b>	<b>20,211,742.05</b>	<b>11%</b>	
<b>Total Special Projects</b>	<b>30,349,531.00</b>	<b>266,687.64</b>	<b>3,048,429.53</b>	<b>26,131,345.47</b>	<b>10%</b>	

The actual spending on special projects for the municipality at the end of the month amounts to R 3 048 429.53. The municipality has spent 10% 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 - M04 October

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	417	1,705	2,383	(678)	-28%	7,150
Transfers and subsidies	128,874	137,078	137,078	79	53,673	45,693	7,980	17%	137,078
Other own revenue	866	320	320	26	117	107	11	10%	320
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>134,807</b>	<b>144,548</b>	<b>144,548</b>	<b>522</b>	<b>55,496</b>	<b>48,183</b>	<b>7,313</b>	<b>15%</b>	<b>144,548</b>
Employee costs	73,823	84,190	84,190	5,875	23,525	28,064	(4,538)	-16%	84,190
Remuneration of Councillors	7,000	6,962	6,962	606	2,395	2,321	74	3%	6,962
Depreciation & asset impairment	3,381	3,648	3,648	-	-	1,216	(1,216)	-100%	3,648
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,251	2,190	2,190	66	256	730	(474)	-65%	2,190
Transfers and subsidies	19,454	25,213	25,213	2,592	5,684	8,404	(2,720)	-32%	25,213
Other expenditure	22,197	39,502	39,502	2,027	5,707	13,167	(7,460)	-57%	39,502
<b>Total Expenditure</b>	<b>127,106</b>	<b>161,706</b>	<b>161,706</b>	<b>11,166</b>	<b>37,567</b>	<b>53,902</b>	<b>(16,335)</b>	<b>-30%</b>	<b>161,706</b>
<b>Surplus/(Deficit)</b>	<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(10,644)</b>	<b>17,928</b>	<b>(5,719)</b>	<b>23,648</b>	<b>-413%</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>(10,644)</b>	<b>17,928</b>	<b>(5,719)</b>	<b>23,648</b>	<b>-413%</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>(10,644)</b>	<b>17,928</b>	<b>(5,719)</b>	<b>23,648</b>	<b>-413%</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>38</b>	<b>38</b>	<b>4,060</b>	<b>(4,022)</b>	<b>-99%</b>	<b>12,179</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,375	12,179	12,179	38	38	4,060	(4,022)	-99%	12,179
<b>Total sources of capital funds</b>	<b>1,375</b>	<b>12,179</b>	<b>12,179</b>	<b>38</b>	<b>38</b>	<b>4,060</b>	<b>(4,022)</b>	<b>-99%</b>	<b>12,179</b>
<b>Financial position</b>									
Total current assets	(273,697)	93,573	93,573		156,765				93,573
Total non current assets	60,229	68,929	68,929		60,267				68,929
Total current liabilities	383,559	27,922	27,922		41,404				27,922
Total non current liabilities	32,009	28,911	28,911		29,349				28,911
Community wealth/Equity	<b>138,249</b>	<b>105,670</b>	<b>105,670</b>		<b>146,280</b>				<b>105,670</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	(8,084)	(8,084)	(8,219)	56,657	(2,695)	(59,352)	2203%	(8,084)
Net cash from (used) investing	1,725	(13,904)	(12,179)	(38)	8,022	(1,948)	(9,970)	512%	(5,844)
Net cash from (used) financing	2	(2)	-	-	(2)	(1)	1	-50%	(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>174,807</b>	<b>(4,644)</b>	<b>(179,451)</b>	<b>3864%</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	6	355	126	158	7	98	3,966	4,656	9,374
<b>Creditors Age Analysis</b>									
Total Creditors	2	-	-	-	-	-	-	-	2

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
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								%	
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		131,823	136,636	136,636	484	55,354	45,545	9,809	22%	136,636
Executive and council		489	-	-	-	-	-	-		-
Finance and administration		131,335	136,636	136,636	484	55,354	45,545	9,809	22%	136,636
<i>Community and public safety</i>		-	259	259	-	-	86	(86)	-100%	259
Public safety		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		2,983	7,653	7,653	37	141	2,551	(2,410)	-94%	7,653
Planning and development		2,983	7,653	7,653	37	141	2,551	(2,410)	-94%	7,653
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>134,807</b>	<b>144,548</b>	<b>144,548</b>	<b>522</b>	<b>55,496</b>	<b>48,183</b>	<b>7,313</b>	<b>15%</b>	<b>144,548</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		69,165	79,870	79,870	5,749	21,034	26,623	(5,590)	-21%	79,870
Executive and council		19,219	22,016	22,016	2,141	6,234	7,339	(1,105)	-15%	22,016
Finance and administration		46,834	54,242	54,242	3,364	13,784	18,081	(4,297)	-24%	54,242
Internal audit		3,112	3,611	3,611	244	1,016	1,204	(188)	-16%	3,611
<i>Community and public safety</i>		10,280	14,974	14,974	804	3,290	4,991	(1,701)	-34%	14,974
Public safety		-	-	-	-	-	-	-		-
Housing		2,035	4,221	4,221	269	1,055	1,407	(352)	-25%	4,221
<i>Economic and environmental services</i>		45,376	63,028	63,028	4,397	12,499	21,009	(8,511)	-41%	63,028
Planning and development		37,415	51,554	51,554	3,757	7,408	17,185	(9,777)	-57%	51,554
Environmental protection		7,960	11,474	11,474	640	5,091	3,825	1,266	33%	11,474
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		2,286	3,834	3,834	215	745	1,278	(533)	-42%	3,834
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>127,106</b>	<b>161,706</b>	<b>161,706</b>	<b>11,166</b>	<b>37,567</b>	<b>53,902</b>	<b>(16,335)</b>	<b>-30%</b>	<b>161,706</b>
<b>Surplus/ (Deficit) for the year</b>		<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(10,644)</b>	<b>17,928</b>	<b>(5,719)</b>	<b>23,648</b>	<b>-413%</b>	<b>(17,158)</b>

**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) - M04 October										
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>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		489	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		131,335	136,636	136,636	484	55,354	45,545	9,809	21.5%	136,636
Vote 04 - Administration		-	259	259	-	-	86	(86)	-100.0%	259
Vote 05 - Planning & Development		-	4,000	4,000	-	-	1,333	(1,333)	-100.0%	4,000
Vote 06 - Infrastructure Services		2,983	3,653	3,653	37	141	1,218	(1,076)	-88.4%	3,653
<b>Total Revenue by Vote</b>	2	<b>134,807</b>	<b>144,548</b>	<b>144,548</b>	<b>522</b>	<b>55,496</b>	<b>48,183</b>	<b>7,313</b>	<b>15.2%</b>	<b>144,548</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive & Council		9,553	11,003	11,003	1,472	3,491	3,668	(177)	-4.8%	11,003
Vote 02 - Office Of The Municipal Manager		16,888	19,770	19,770	1,245	5,133	6,590	(1,457)	-22.1%	19,770
Vote 03 - Budget & Treasury Office		20,942	23,336	23,336	1,465	5,171	7,779	(2,607)	-33.5%	23,336
Vote 04 - Administration		37,987	47,988	47,988	2,742	14,565	15,996	(1,431)	-8.9%	47,988
Vote 05 - Planning & Development		15,235	24,563	24,563	979	3,824	8,188	(4,364)	-53.3%	24,563
Vote 06 - Infrastructure Services		26,501	35,046	35,046	3,262	5,383	11,682	(6,299)	-53.9%	35,046
<b>Total Expenditure by Vote</b>	2	<b>127,106</b>	<b>161,706</b>	<b>161,706</b>	<b>11,166</b>	<b>37,567</b>	<b>53,902</b>	<b>(16,335)</b>	<b>-30.3%</b>	<b>161,706</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(10,644)</b>	<b>17,928</b>	<b>(5,719)</b>	<b>23,648</b>	<b>-413.5%</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) - M04 October										
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>Revenue By Source</b>										
Rental of facilities and equipment		609	200	200	19	75	67	9	13%	200
Interest earned - external investments		5,067	7,150	7,150	417	1,705	2,383	(678)	-28%	7,150
Transfers and subsidies		128,874	137,078	137,078	79	53,673	45,693	7,980	17%	137,078
Other revenue		268	120	120	7	42	40	2	5%	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>522</b>	<b>55,496</b>	<b>48,183</b>	<b>7,313</b>	<b>15%</b>	<b>144,548</b>
<b>Expenditure By Type</b>										
Employee related costs		73,823	84,190	84,190	5,875	23,525	28,064	(4,538)	-16%	84,190
Remuneration of councillors		7,000	6,962	6,962	606	2,395	2,321	74	3%	6,962
Debt impairment		-	10	10	-	-	3	(3)	-100%	10
Depreciation & asset impairment		3,381	3,648	3,648	-	-	1,216	(1,216)	-100%	3,648
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1,251	2,190	2,190	66	256	730	(474)	-65%	2,190
Contracted services		13,196	22,316	22,316	576	1,997	7,439	(5,442)	-73%	22,316
Transfers and subsidies		19,454	25,213	25,213	2,592	5,684	8,404	(2,720)	-32%	25,213
Other expenditure		8,939	16,070	16,070	1,450	3,710	5,357	(1,647)	-31%	16,070
Losses		61	1,105	1,105	0	0	368	(368)	-100%	1,105
<b>Total Expenditure</b>		<b>127,106</b>	<b>161,706</b>	<b>161,706</b>	<b>11,166</b>	<b>37,567</b>	<b>53,902</b>	<b>(16,335)</b>	<b>-30%</b>	<b>161,706</b>
<b>Surplus/(Deficit)</b>		<b>7,701</b>	<b>(17,158)</b>	<b>(17,158)</b>	<b>(10,644)</b>	<b>17,928</b>	<b>(5,719)</b>	<b>23,648</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>(10,644)</b>	<b>17,928</b>	<b>(5,719)</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>(10,644)</b>	<b>17,928</b>	<b>(5,719)</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>(10,644)</b>	<b>17,928</b>	<b>(5,719)</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>(10,644)</b>	<b>17,928</b>	<b>(5,719)</b>			<b>(17,158)</b>

**Expenditure**

To date, R 37 567 423.10 million has been spent as compared to the operational year-to-date budget projections of R 53 902 148 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 - M04 October										
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										
<b>Capital expenditure - Municipal Vote</b>										
02.3 - Internal Audit		-	-	-	-	-	-	-	-	-
02.4 - Communications		-	15	15	13	13	5	8	152%	15
02.6 - Political Office Administration		333	-	-	-	-	-	-	-	-
03.1 - Finance Directorate		-	24	24	-	-	8	(8)	-100%	24
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
04.4 - Office Support Services		40	220	220	9	9	73	(64)	-87%	220
<b>Vote 05 - Planning &amp; Development</b>		-	<b>18</b>	<b>18</b>	-	-	<b>6</b>	<b>(6)</b>	<b>-100%</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	-	-	5	(5)	-100%	14
05.6 - Tourism		-	5	5	-	-	2	(2)	-100%	5
05.7 - Planning Unit - ldp		-	-	-	-	-	-	-	-	-
<b>Vote 06 - Infrastructure Services</b>		<b>13</b>	-	-	-	-	-	-	-	-
06.1 - Infrastructure Service Directorate		13	-	-	-	-	-	-	-	-
06.2 - Project Management & Advisory Service		-	-	-	-	-	-	-	-	-
06.4 - Housing Administration		-	-	-	-	-	-	-	-	-
<b>Vote 07 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>		<b>1,375</b>	<b>12,179</b>	<b>12,179</b>	<b>38</b>	<b>38</b>	<b>4,060</b>	<b>(4,022)</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>38</b>	<b>38</b>	<b>4,060</b>	<b>(4,022)</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 - M04 October						
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)	4,361	(8,354)
Call investment deposits		(48,518)	86,366	86,366	123,700	86,366
Consumer debtors		4,564	2,633	2,633	4,915	2,633
Other debtors		22,880	11,674	11,674	22,581	11,674
Current portion of long-term receivables		858	873	873	858	873
Inventory		376	381	381	352	381
<b>Total current assets</b>		<b>(273,697)</b>	<b>93,573</b>	<b>93,573</b>	<b>156,765</b>	<b>93,573</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	50,876	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>60,267</b>	<b>68,929</b>
<b>TOTAL ASSETS</b>		<b>(213,468)</b>	<b>162,502</b>	<b>162,502</b>	<b>217,032</b>	<b>162,502</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	27,658	13,979
Provisions		12,982	13,940	13,940	13,744	13,940
<b>Total current liabilities</b>		<b>383,559</b>	<b>27,922</b>	<b>27,922</b>	<b>41,404</b>	<b>27,922</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		32,009	28,911	28,911	29,349	28,911
<b>Total non current liabilities</b>		<b>32,009</b>	<b>28,911</b>	<b>28,911</b>	<b>29,349</b>	<b>28,911</b>
<b>TOTAL LIABILITIES</b>		<b>415,568</b>	<b>56,833</b>	<b>56,833</b>	<b>70,752</b>	<b>56,833</b>
<b>NET ASSETS</b>	2	<b>(629,036)</b>	<b>105,670</b>	<b>105,670</b>	<b>146,280</b>	<b>105,670</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		111,308	78,993	78,993	119,340	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>146,280</b>	<b>105,670</b>

## 3. SUPPORTING DOCUMENTATION

## Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October														
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	6	355	126	158	7	98	3,966	4,656	9,374	8,886			
<b>Total By Income Source</b>	<b>2000</b>	<b>6</b>	<b>355</b>	<b>126</b>	<b>158</b>	<b>7</b>	<b>98</b>	<b>3,966</b>	<b>4,656</b>	<b>9,374</b>	<b>8,886</b>	-	-	
2011/12 - totals only														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	417	126	158	4,019					4,720	4,019			
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500	(410)	229	(32)	(3,861)	7	98	3,966	4,656	4,653	4,867			
<b>Total By Customer Group</b>	<b>2600</b>	<b>6</b>	<b>355</b>	<b>126</b>	<b>158</b>	<b>7</b>	<b>98</b>	<b>3,966</b>	<b>4,656</b>	<b>9,374</b>	<b>8,886</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 31 October 2021.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED OCT '21	PAID OCT '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 to state attorney - Summons issued 01/08/2019
101417	Kgantsi N.G.	18/08/2015	Medical aid	26,740.00	13,288.85	0.00	0.00	13,451.15	Handed over to state attorney
101430	Molefi P.R.	30/06/2016	Modules failed & Salary overpayment	31,543.50	24,668.09	0.00	0.00	6,875.41	Handed over to state attorney
101415	Maribe B.M.	22/09/2016	Salary overpayment	16,546.73	13,081.48	0.00	0.00	3,465.25	Handed over to legal department for further action
101432	Nicholas T.	22/09/2016	Modules failed & Salary overpayment	25,582.71	16,860.95	0.00	0.00	8,721.76	Handed over to state attorney
100087	Department of Safety & Liasion	30/10/2021	Rental Clinic Building - Jan Kempdorp	252,881.05	193,244.35	4,402.48	0.00	64,039.18	Handed over to legal department for further action
101399	Department of Transport	30/10/2021	Post Service medical aid - Council Contribution	2,865,667.33	2,797,295.80	0.00	0.00	68,371.53	Monthly payments
101400	Department of Transport	30/10/2021	Sundry - Municipal accounts workshops	5,297,599.33	1,053,795.59	344,079.59	0.00	4,587,883.33	Handed over to legal department for further action
100098	MTN	30/10/2021	Tower - Rental & fixed rate electricity	474,179.99	468,270.45	17,246.87	18,650.28	4,506.13	Monthly payments
101408	Greenan S.	01/07/2018	Post Service medical aid - Member Contribution	11,355.00	9,484.00	0.00	0.00	1,871.00	
101457	Mokgoro D.K.	19/12/2018	Medical aid overcharged	5,978.61	0.00	0.00	0.00	5,978.61	Awaiting payment plan
101459	Siwisa A.M.	30/07/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Handed over to state attorney
101463	Raillex Pty Ltd	12/11/2020	New building - Electrical repairs and COC	56,140.00	26,140.00	0.00	0.00	30,000.00	Handed over to legal department for further action
101465	Baloyi M.R.	26/02/2021	Resigned - Accomodation & salary overpayment	9,420.31	6,500.00	0.00	0.00	2,920.31	Agreement to pay off over three months
				9,271,924.65	4,755,213.76	365,728.94	18,650.28	4,863,789.55	

#### DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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	2										2
<b>Total By Customer Type</b>	<b>1000</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</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 31 October 2021 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>					
<b>EXPENDITURE STATISTICS</b>					<b>Oct-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	3,770,139.36	96	0	0	0
Pension	2,840.82	2	0	0	0
Section 54 & 57	121,055.42	1	1	0	0
Contract	760,387.22	16	0	0	0
Cllrs	605,901.03	27	0	0	0
Interns	242,600.01	21	0	0	0
Payments Made	6,673,096.14	-	-	-	0
<b>TOTALS</b>	<b>12,176,020.00</b>	<b>163</b>	<b>1</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 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 October 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 October 2021, three contracts (R 200 000 +) were awarded by the municipal manager.

1. Land use survey for Magareng Municipality: Maswana Investment Holdings - R 227 493.00
2. Review of Dikgatlong spatial development framework: Tshani Consulting – R 399 491.00
3. Review of human sector plans: BVI Consulting Engineers – R 525 424.00

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

1. Printing of project booklet: SIYO Designs – R 44 669.45

Total orders issued for October 21 amounts to total: R 377 728,80

Orders issued per department:

Council and Executive	R 1 013.00
Municipal Manager	R 53 743.85
Finance	R 150 548.93
Administration	R 133 341.81
Planning and Development	R 39 081.21
Technical Service	R 0.00

**a. Disposal Management**

No disposals for the month of October 2021

**b. Deviations**

One deviation from procurement process for legal assistance was approved by the municipal manager in the month of September 2021

1. MJILA & PARTNERS INC: R 8660.90

**c. Issues from Stores**

Total orders issued for the month of October 2021 amounts to: R 15 034.71

Issues per department:

Council	R 2 170.00
Municipal Manager	R 1 479.00
Finance	R 1 377.08
Administration	R 7 424.92
Planning and Development	R 2 136.93
Technical Service	R 446 78

**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 October 2021 from local municipalities.

## Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402/000107	call	NEDCOR	11,000,000.00		01-Oct-21	31-Oct-21	31	3.350%	31,297.26	59,558.75	0.00	
7662011402/000156	notice	NEDCOR	10,200,000.00		24-Jun-21	24-Jun-22	365	5.280%	538,560.00	104,761.68		
7662011402/000157	notice	NEDCOR	10,500,000.00		07-Jul-21	04-Nov-21	120	4.420%	152,580.82			
7662011402/000158	notice	NEDCOR	10,000,000.00		15-Jul-21	12-Nov-21	120	4.420%	145,315.07			
048472468-138	call	STANDARD BANK	12,500,000.00	-10,000,000.00	01-Oct-21	31-Oct-21	31	3.500%	37,157.53	129,543.15	0.00	
048472468-157	notice	STANDARD BANK	9,500,000.00		07-Jul-21	04-Nov-21	120	4.673%	145,951.23			
048472468-158	notice	STANDARD BANK	8,000,000.00		15-Jul-21	12-Nov-21	120	4.673%	122,906.30			
9313877406	call	ABSA	10,000,925.00		01-Oct-21	31-Oct-21	31	3.050%	25,906.51	121,416.00		
2079916155	notice	ABSA	16,000,000.00		07-Jul-21	04-Nov-21	120	4.470%	235,134.25			
2079929449	notice	ABSA	10,000,000.00		15-Jul-21	12-Nov-21	120	4.570%	150,246.58			
62739184688	call	FNB	9,000,000.00		01-Oct-21	31-Oct-21	31	3.350%	25,606.85	1,491.30		
74906485583	notice	FNB	17,000,000.00		07-Jul-21	04-Nov-21	120	4.400%	245,917.81			
			R 133,700,925.00	R -10,000,000.00			1,329		R 1,610,662.40	416,770.88	-	-

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

Investment amounts to R 123 700 925 million as at 31 October 2021.

## Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October										
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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		128,340	136,988	136,988	79	53,673	45,663	8,010	17.5%	136,988
Equitable Share		124,736	128,076	128,076	-	53,365	42,692	10,673	25.0%	128,076
Expanded Public Works Programme Integrated Grant		1,101	1,077	1,077	35	139	359	(220)	-61.3%	1,077
Municipal Disaster Recovery Grant		-	259	259	-	-	86	(86)	-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	-	-	30	(30)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	128,874	137,078	137,078	79	53,673	45,693	7,980	17.5%	137,078
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<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	79	53,673	45,693	7,980	17.5%	137,078

### Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		119,427	137,604	137,604	8,676	34,923	45,868	(10,945)	-23.9%	137,604
								-		
Equitable Share		116,582	128,692	128,692	8,411	34,270	42,897	(8,628)	-20.1%	128,692
Expanded Public Works Programme Integrated Grant		629	1,077	1,077	165	165	359	(194)	-53.9%	1,077
Local Government Financial Management Grant		1,000	1,000	1,000	98	485	333	152	45.6%	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	-	-	30	(30)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		119,916	137,604	137,604	8,676	34,923	45,868	(10,945)	-23.9%	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	8,676	34,923	45,868	(10,945)	-23.9%	137,604
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		119,916	137,604	137,604	8,676	34,923	45,868	(10,945)	-23.9%	137,604
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		119,916	137,604	137,604	8,676	34,923	45,868	(10,945)	-23.9%	137,604
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		239,831	275,208	275,208	17,353	69,846	91,736	(21,891)	-23.9%	275,208

## Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
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	517	2,041	1,967	74	4%	5,900
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		604	574	574	48	191	191	0	0%	574
Cellphone Allowance		488	488	488	41	163	163	-		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>606</b>	<b>2,395</b>	<b>2,321</b>	<b>74</b>	<b>3%</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	447	1,913	2,061	(148)	-7%	6,182
Pension and UIF Contributions		8	221	221	1	3	74	(70)	-95%	221
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime								-		
Performance Bonus		200	440	440	-	-	147	(147)	-100%	440
Motor Vehicle Allowance		144	193	193	16	64	64	0	0%	193
Cellphone Allowance		272	96	96	8	32	32	(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	16	151	96	56	59%	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>488</b>	<b>2,164</b>	<b>2,473</b>	<b>(309)</b>	<b>-12%</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	4,115	14,975	16,926	(1,951)	-12%	50,777
Pension and UIF Contributions		6,306	7,517	7,517	609	2,215	2,506	(291)	-12%	7,517
Medical Aid Contributions		2,525	2,402	2,402	220	876	801	76	9%	2,402
Overtime		133	239	239	13	46	80	(34)	-42%	239
Performance Bonus		3,390	3,883	3,883	297	1,114	1,294	(180)	-14%	3,883
Motor Vehicle Allowance		2,959	4,745	4,745	245	978	1,582	(603)	-38%	4,745
Cellphone Allowance		248	349	349	22	84	116	(32)	-27%	349
Housing Allowances		473	433	433	41	161	144	17	12%	433
Other benefits and allowances		680	1,055	1,055	76	287	352	(65)	-18%	1,055
Payments in lieu of leave		2,158	2,332	2,332	(249)	624	777	(154)	-20%	2,332
Long service awards		964	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	4,956	3,039	3,039	-	-	1,013	(1,013)	-100%	3,039
<b>Sub Total - Other Municipal Staff</b>		<b>67,660</b>	<b>76,771</b>	<b>76,771</b>	<b>5,387</b>	<b>21,361</b>	<b>25,590</b>	<b>(4,230)</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>6,481</b>	<b>25,920</b>	<b>30,384</b>	<b>(4,464)</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>6,481</b>	<b>25,920</b>	<b>30,384</b>	<b>(4,464)</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>5,875</b>	<b>23,525</b>	<b>28,064</b>	<b>(4,538)</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>Oct-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	171,823.01	350,996.99	33%
Computer Software and Applications	2,048,680.00	470,504.70	1,578,175.30	23%
Computer Equipment	553,600.00	135,877.83	417,722.17	25%
Furniture and Office Equipment	52,400.00	253.53	52,146.47	0%
Machinery and Equipment	354,500.00	61,824.39	292,675.61	17%
Transport Assets	30,000.00	50.00	29,950.00	0%
Unspecified Assets	320,000.00	38,190.00	281,810.00	12%
<b>Totals</b>	<b>3,882,000.00</b>	<b>878,523.46</b>	<b>3,003,476.54</b>	<b>23%</b>

Year to date expenditure on repairs and maintenance amounts to R 878 523.46 thousand of the R 3 882 000 million that was budgeted. The percentage expenditure up to the month of October 2021 is 23%.



**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 October 2021 is as follows:

**Municipal Vehicles:**

FRANCES BAARD DISTRICT MUNICIPALITY											POOL VEHICLE CONTROL OCTOBER 2021	
Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month	Oct '21		
Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Aug-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	121,697	122,935	124,149	1,214	
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105,000	105000	2022/04/30	88,711	89,323	90,242	919	
3	Chevrolet Cruze 1.6 North	Pool	2016	CMV 321 NC	120,000	120000	2022/04/30	108,557	110,132	110,941	809	
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	108,445	109,667	110,477	810	
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	90000	2022/04/30	79,074	79,918	80,857	939	
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	105,000	105000	2022/04/30	100,865	103,348	104,082	734	
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	120000	2022/04/30	112,015	112,296	112,453	157	
9	Isuzu KB 250	Housing	2013	CGR 576 NC	105,000	105000	2022/04/30	88,989	90,012	90,842	830	
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	90,000	90000	2022/08/31	87,246	88,246	88,246	-	Vehicle was not utilised in October.
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	51,474	52,257	52,750	493	
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	60000	2022/08/31	47,648	49,437	50,643	1,206	
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	90,000	90000	2022/04/30	85,818	87,949	88,405	456	
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 October.
17	Toyota Brios	Pool	2014	CJG 979 NC	75,000	2021/11/13	2022/04/30	74,108	74,630	74,850	220	The back of the vehicle reported bumped, in process of being fixed.
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	90,000	90000	2022/04/30	78,546	78,567	78,791	224	
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	57,389	57,632	58,115	483	
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30,000	30000	2022/04/30	15,317	15,379	15,555	176	
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	45,000	45000	2022/04/30	44,790	45,499	45,885	386	
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	60000	2022/08/31	56,617	56,691	57,622	931	
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	60,000	60000	2022/08/31	47,591	48,480	49,429	949	
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	60,000	60000	2022/08/31	52,934	52,962	53,695	733	
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45,000	45000	2022/08/31	31,014	31,871	32,528	657	
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	45000	2022/08/31	40,325	40,776	41,379	603	
28	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 October.
<b>FULL FLEET UTILITY OCTOBER 2021</b>										<b>18,882</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 October 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 November 2021