

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

30 September 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 54 974 207.55 million as compared to the year-to-date budget projections of R 36 136 998 million. It is as a result of the recognition of the FMG as well as the EPWP grant.

Operating expenditure by type

To date, R 26 642 616 million has been spent as compared to the operational year-to-date budget projections of R 40 426 611 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 0.00 as compared to the year-to-date budget projections of R 3 044 766 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 R183 064 463.02 million. The net increase in cash and cash equivalents for the year to date is R 82 624 060.02.

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	604,769	2,018,112	2,750,853
02.1 - Office Of The Municipal Manager	2,018,645	2,567,634	2,567,634	147,386	397,013	641,910
02.2 - Committee & Administration Services	534,358	1,507,245	1,507,245	49,456	149,793	376,818
02.3 - Internal Audit	3,111,793	3,611,113	3,611,113	266,960	771,714	902,781
02.4 - Communications	1,857,660	2,461,646	2,461,646	167,449	461,787	615,411
02.5 - Legal And Compliance	1,192,199	1,504,781	1,504,781	66,448	287,594	376,203
02.6 - Political Office Administration	4,892,942	4,820,198	4,820,198	296,643	1,026,835	1,205,055
02.7 - Youth Unit	2,219,373	2,117,943	2,117,943	164,266	500,833	529,491
02.8 - Risk Unit	1,061,221	1,179,142	1,179,142	95,545	293,278	294,789
Total	26,441,525	30,773,112	30,773,112	1,858,922	5,906,960	7,693,311

Actual operating expenditure of Council & Executive is R 5 906 960 million as compared to the year-to-date budget R 7 693 311 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.

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	166,671	610,289	1,700,220
03.2 - Revenue & Expenditure	3,079,082	3,858,505	3,858,505	244,546	740,174	964,629
03.3 - Budget And Treasury Office	9,088,149	7,642,342	7,642,342	638,960	1,298,380	1,910,583
03.4 - Supply Chain Management	3,432,696	3,752,597	3,752,597	264,538	820,750	938,151
03.5 - Council Motor Vehicle Pool	1,254,714	1,281,872	1,281,872	72,499	236,276	320,463
Total	20,941,695	23,336,184	23,336,184	1,387,215	3,705,869	5,834,046

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 3 705 869 million as compared to the year-to-date projected budget of R 5 834 046. 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	182,348	441,664	497,514
04.2 - Information Systems	4,158,695	4,669,347	4,669,347	296,524	751,652	1,167,348
04.3 - Human Resource Management	4,515,084	5,788,663	5,788,663	395,694	1,213,470	1,447,176
04.4 - Office Support Services	11,410,770	13,312,607	13,312,607	1,849,289	3,265,308	3,328,155
04.5 - Environmental Protection	7,960,312	11,474,270	11,474,270	491,096	4,451,208	2,868,576
04.6 - Fire Fighting & Disaster Management	8,245,168	10,753,051	10,753,051	613,052	1,699,861	2,688,270
Total	37,986,800	47,987,970	47,987,970	3,828,002	11,823,162	11,997,039

Actual operating expenditure of Corporate Services at the end of the month amounts to R 11 823 162 million as compared to the year-to-date projected budget of R 11 997 039 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	(58,570)	405,296	1,494,741
05.3 - Local Economic Development	5,815,071	7,023,234	7,023,234	178,124	657,281	1,755,813
05.4 - Planning Unit - Gis	2,135,188	1,988,915	1,988,915	128,943	397,984	497,238
05.5 - Planning Unit - Spacial Planning	1,208,986	3,413,425	3,413,425	305,083	372,855	853,356
05.6 - Tourism	2,286,039	3,833,955	3,833,955	187,800	529,646	958,503
05.7 - Planning Unit - ldp	1,954,997	2,324,350	2,324,350	158,871	481,656	581,088
Total	15,234,979	24,562,824	24,562,824	900,252	2,844,718	6,140,739

Actual operating expenditure of Planning & Development at the end of the month amounts to R 2 844 718 million as compared to the year-to-date projected budget of R 6 140 739 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	37,344	407,128	541,383
06.2 - Project Management & Advisory Servi	22,101,376	28,659,622	28,659,622	340,299	924,497	7,164,915
06.3 - Infrastructure Service - Roads Maint	533,486	-	-	4,189	3,612	-
06.4 - Housing Administration	2,034,644	4,220,705	4,220,705	321,595	785,862	1,055,178
Total	26,500,892	35,045,847	35,045,847	703,427	2,121,100	8,761,476

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 2 121 100 as compared to the year-to-date projected budget of R 8 761 476 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%	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
Total Political Office Projects	310,000.00	-	24,139.13	285,860.87	8%	
YOUTH UNIT						
Youth Career	10,000.00	-	-	10,000.00	0%	No expenditure recorded for the month
Sopa Programme	5,000.00	-	-	5,000.00	0%	No expenditure recorded for the month
June 16 Programme	10,000.00	-	-	10,000.00	0%	No expenditure recorded for the month
Total Youth Projects	25,000.00	-	-	25,000.00	0%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES						
HUMAN RESOURCE MANAGEMENT						
Employee Wellness Assistance Programme	80,000.00	-	1,050.00	78,950.00	1%	A expenditure of R 1050.00 was recorded for the month
Total HR Projects	80,000.00	-	1,050.00	78,950.00	1%	
ENVIRONMENTAL PROTECTION						
Air Quality	14,000.00	749.50	375.65	13,624.35	3%	A commitment of R 749.50 has been made but not processed for payment yet
Commemorative Days	15,000.00	-	-	15,000.00	0%	No expenditure recorded for the month
Awareness Sanitation Programme	72,000.00	-	-	72,000.00	0%	No expenditure recorded for the month
Water Analysis	353,500.00	69,303.39	665.56	352,834.44	0%	A commitment of R69 303.39 has been made but not processed for payment yet
Sample Analysis	36,000.00	-	-	36,000.00	0%	No expenditure recorded for the month
Environmental World day Awareness	28,000.00	-	-	28,000.00	0%	No expenditure recorded for the month
South African Standards for Drinking Water	104,000.00	-	-	104,000.00	0%	No expenditure recorded for the month
Total Environmental Health Projects	622,500.00	70,052.89	1,041.21	621,458.79	0%	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	97,000.00	-	-	97,000.00	0%	No expenditure recorded for the month
Awareness Programme	5,000.00	-	-	5,000.00	0%	No expenditure recorded for the month
Contingency Fund	500,000.00	56,970.00	42,840.00	457,160.00	9%	
Total Disaster Management Projects	606,000.00	56,970.00	42,840.00	563,160.00	7%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
LOCAL ECONOMIC DEVELOPMENT						
Led Small, Medium & Micro Enterprises	780,010.00	-	-	780,010.00	0%	In progress (Draft ToR completed)
Machinery and equipment SMME	800,000.00	-	-	800,000.00	0%	In progress (Draft advert and application form submitted for final approval)
Led Expo	680,000.00	-	-	680,000.00	0%	In progress (Draft ToR completed)
Youth Enterpreneur	530,000.00	86,086.96	113,913.04	416,086.96	21%	In progress
Advertising and Promotion	70,000.00	-	-	70,000.00	0%	No expenditure recorded for the month
Total LED Projects	2,910,010.00	86,086.96	113,913.04	2,796,096.96	4%	
TOURISM						
Ganspan	50,000.00	-	-	50,000.00	0%	In progress
Indaba Expo	339,469.00	-	-	339,469.00	0%	In progress, expo in May 2022
Tourism Business Competition	626,676.00	-	-	626,676.00	0%	No expenditure recorded for the month
Tourism Association	20,000.00	-	-	20,000.00	0%	No expenditure recorded for the month
Tourism Awareness Campaign	70,000.00	-	-	70,000.00	0%	No expenditure recorded for the month
Tourism Advertisement	175,000.00	14,695.65	-	175,000.00	0%	In progress, 1st quarter advert published
Total Tourism Projects	1,286,145.00	14,695.65	-	1,286,145.00	0%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
PLANNING UNIT - GIS						
OS: B&A PROJECT MANAGEMENT	220,000.00	-	-	-	0%	No expenditure recorded for the month
Total GIS Projects	220,000.00	-	-	-	0%	
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal/Audit committee	50,000.00	-	9,168.00	40,832.00	18%	We dealt with three new applications and one old application on the 03 August 2021. All four applications were not approved because the zoning doesn't permit for liquor store rights, clarity for relaxation, clarity on bulk services' capacity, no parking provision and loading zones, and clarity on the rights of the minor.
Project Management & Advisory Service	400,000.00	-	-	400,000.00	0%	The appointment of the service provider for Dikgatlong SDF is being finalised.
FBDM SDF Framework	30,000.00	-	-	30,000.00	0%	Finalised the Spatial analysis and synthesis report.
Phokwane Infill Development	33,875.00	-	-	33,875.00	0%	Developed the draft public participation notices for the newspaper and government gazette.
Total Spatial Planning Projects	513,875.00	-	9,168.00	504,707.00	2%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE						
PROJECT MANAGEMENT & ADVISORY SERVICE						
C&PS: B&A PROJECT MANAGEMENT/RAMS	2,576,000.00	1,739.13	-	2,576,000.00	0%	New allocation - awaiting implementation/claims by LMs
Magareng O&M	1,800,000.00	-	-	1,503,010.00	0%	New allocation - awaiting implementation/claims by LMs
Dikgatlong O&M	1,800,001.00	-	-	412,822.00	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	-	-	1,700,000.00	0%	New allocation - awaiting implementation/claims by LMs
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	-	-	3,500,000.00	0%	New allocation - awaiting implementation/claims by LMs
Total Infrastructure Projects	23,676,001.00	1,739.13	-	21,173,662.00	0%	
Total Special Projects	30,349,531.00	255,604.73	270,133.07	27,357,058.93	1%	

The actual spending on special projects for the municipality at the end of the month amounts to R 270 133.07. The municipality has spent 1% of its budgeted special projects.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M03 September									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5,067	7,150	7,150	403	1,289	1,787	(499)	-28%	7,150
Transfers and subsidies	128,874	137,078	137,078	146	53,594	34,269	19,325	56%	137,078
Other own revenue	866	320	320	(215)	91	80	11	14%	320
Total Revenue (excluding capital transfers and contributions)	134,807	144,548	144,548	334	54,974	36,137	18,837	52%	144,548
Employee costs	73,823	84,190	84,190	5,827	17,650	21,048	(3,398)	-16%	84,190
Remuneration of Councillors	7,000	6,962	6,962	597	1,789	1,741	48	3%	6,962
Depreciation & asset impairment	3,381	3,648	3,648	-	-	912	(912)	-100%	3,648
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,251	2,190	2,190	112	190	548	(357)	-65%	2,190
Transfers and subsidies	19,454	25,213	25,213	50	3,092	6,303	(3,211)	-51%	25,213
Other expenditure	22,197	39,502	39,502	2,093	3,680	9,875	(6,195)	-63%	39,502
Total Expenditure	127,106	161,706	161,706	8,678	26,402	40,427	(14,025)	-35%	161,706
Surplus/(Deficit)	7,701	(17,158)	(17,158)	(8,344)	28,572	(4,290)	32,862	-766%	(17,158)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7,701	(17,158)	(17,158)	(8,344)	28,572	(4,290)	32,862	-766%	(17,158)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7,701	(17,158)	(17,158)	(8,344)	28,572	(4,290)	32,862	-766%	(17,158)
Capital expenditure & funds sources									
Capital expenditure	1,375	12,179	12,179	-	-	3,045	(3,045)	-100%	12,179
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,375	12,179	12,179	-	-	3,045	(3,045)	-100%	12,179
Total sources of capital funds	1,375	12,179	12,179	-	-	3,045	(3,045)	-100%	12,179
Financial position									
Total current assets	(273,697)	93,573	93,573		168,822				93,573
Total non current assets	60,229	68,929	68,929		60,229				68,929
Total current liabilities	383,559	27,922	27,922		42,671				27,922
Total non current liabilities	32,009	28,911	28,911		29,456				28,911
Community wealth/Equity	138,249	105,670	105,670		156,924				105,670
Cash flows									
Net cash from (used) operating	-	(8,084)	(8,084)	(8,452)	64,876	(2,021)	(66,898)	3310%	(8,084)
Net cash from (used) investing	1,725	(13,904)	(12,179)	-	8,060	(1,461)	(9,521)	652%	(5,844)
Net cash from (used) financing	2	(2)	-	-	(2)	(1)	1	-100%	(3)
Cash/cash equivalents at the month/year end	104,883	78,450	80,177	-	183,064	(3,483)	(186,548)	5356%	(13,932)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	410	134	158	7	76	98	16	3,966	4,867
Creditors Age Analysis									
Total Creditors	139	-	-	-	-	-	-	-	139

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
R thousands	1								%	
Revenue - Functional										
<i>Governance and administration</i>		131,823	136,636	136,636	230	54,870	34,159	20,711	61%	136,636
Executive and council		489	-	-	-	-	-	-		-
Finance and administration		131,335	136,636	136,636	230	54,870	34,159	20,711	61%	136,636
<i>Community and public safety</i>		-	259	259	-	-	65	(65)	-100%	259
Public safety		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		2,983	7,653	7,653	104	104	1,913	(1,809)	-95%	7,653
Planning and development		2,983	7,653	7,653	104	104	1,913	(1,809)	-95%	7,653
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	134,807	144,548	144,548	334	54,974	36,137	18,837	52%	144,548
Expenditure - Functional										
<i>Governance and administration</i>		69,165	79,870	79,870	5,970	15,285	19,968	(4,683)	-23%	79,870
Executive and council		19,219	22,016	22,016	1,263	4,093	5,504	(1,412)	-26%	22,016
Finance and administration		46,834	54,242	54,242	4,441	10,421	13,561	(3,140)	-23%	54,242
Internal audit		3,112	3,611	3,611	267	772	903	(131)	-15%	3,611
<i>Community and public safety</i>		10,280	14,974	14,974	935	2,486	3,743	(1,258)	-34%	14,974
Public safety		-	-	-	-	-	-	-		-
Housing		2,035	4,221	4,221	322	786	1,055	(269)	-26%	4,221
<i>Economic and environmental services</i>		45,376	63,028	63,028	1,585	8,102	15,757	(7,656)	-49%	63,028
Planning and development		37,415	51,554	51,554	1,094	3,650	12,889	(9,238)	-72%	51,554
Environmental protection		7,960	11,474	11,474	491	4,451	2,869	1,583	55%	11,474
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		2,286	3,834	3,834	188	530	959	(429)	-45%	3,834
Total Expenditure - Functional	3	127,106	161,706	161,706	8,678	26,402	40,427	(14,025)	-35%	161,706
Surplus/ (Deficit) for the year		7,701	(17,158)	(17,158)	(8,344)	28,572	(4,290)	32,862	-766%	(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) - M03 September										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Executive & Council		489	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		131,335	136,636	136,636	230	54,870	34,159	20,711	60.6%	136,636
Vote 04 - Administration		-	259	259	-	-	65	(65)	-100.0%	259
Vote 05 - Planning & Development		-	4,000	4,000	-	-	1,000	(1,000)	-100.0%	4,000
Vote 06 - Infrastructure Services		2,983	3,653	3,653	104	104	913	(809)	-88.6%	3,653
Total Revenue by Vote	2	134,807	144,548	144,548	334	54,974	36,137	18,837	52.1%	144,548
Expenditure by Vote	1									
Vote 01 - Executive & Council		9,553	11,003	11,003	605	2,018	2,751	(733)	-26.6%	11,003
Vote 02 - Office Of The Municipal Manager		16,888	19,770	19,770	1,254	3,889	4,942	(1,054)	-21.3%	19,770
Vote 03 - Budget & Treasury Office		20,942	23,336	23,336	1,387	3,706	5,834	(2,128)	-36.5%	23,336
Vote 04 - Administration		37,987	47,988	47,988	3,828	11,823	11,997	(174)	-1.4%	47,988
Vote 05 - Planning & Development		15,235	24,563	24,563	900	2,845	6,141	(3,296)	-53.7%	24,563
Vote 06 - Infrastructure Services		26,501	35,046	35,046	703	2,121	8,761	(6,640)	-75.8%	35,046
Total Expenditure by Vote	2	127,106	161,706	161,706	8,678	26,402	40,427	(14,025)	-34.7%	161,706
Surplus/ (Deficit) for the year	2	7,701	(17,158)	(17,158)	(8,344)	28,572	(4,290)	32,862	-766.1%	(17,158)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands										
Revenue By Source										
Rental of facilities and equipment		609	200	200	19	56	50	6	13%	200
Interest earned - external investments		5,067	7,150	7,150	403	1,289	1,787	(499)	-28%	7,150
Transfers and subsidies		128,874	137,078	137,078	146	53,594	34,269	19,325	56%	137,078
Other revenue		268	120	120	(234)	35	30	5	16%	120
Gains		(11)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		134,807	144,548	144,548	334	54,974	36,137	18,837	52%	144,548
Expenditure By Type										
Employee related costs		73,823	84,190	84,190	5,827	17,650	21,048	(3,398)	-16%	84,190
Remuneration of councillors		7,000	6,962	6,962	597	1,789	1,741	48	3%	6,962
Debt impairment		-	10	10	-	-	2	(2)	-100%	10
Depreciation & asset impairment		3,381	3,648	3,648	-	-	912	(912)	-100%	3,648
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1,251	2,190	2,190	112	190	548	(357)	-65%	2,190
Contracted services		13,196	22,316	22,316	705	1,421	5,579	(4,158)	-75%	22,316
Transfers and subsidies		19,454	25,213	25,213	50	3,092	6,303	(3,211)	-51%	25,213
Other expenditure		8,939	16,070	16,070	1,387	2,259	4,018	(1,758)	-44%	16,070
Losses		61	1,105	1,105	-	0	276	(276)	-100%	1,105
Total Expenditure		127,106	161,706	161,706	8,678	26,402	40,427	(14,025)	-35%	161,706
Surplus/(Deficit)		7,701	(17,158)	(17,158)	(8,344)	28,572	(4,290)	32,862	(0)	(17,158)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		7,701	(17,158)	(17,158)	(8,344)	28,572	(4,290)			(17,158)
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		7,701	(17,158)	(17,158)	(8,344)	28,572	(4,290)			(17,158)
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		7,701	(17,158)	(17,158)	(8,344)	28,572	(4,290)			(17,158)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		7,701	(17,158)	(17,158)	(8,344)	28,572	(4,290)			(17,158)

Expenditure

To date, R 26 401 809 million has been spent as compared to the operational year-to-date budget projections of R 40 426 611 million. Underspending is due to the vacant positions and projects that are still on planning phase.

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Capital expenditure - Municipal Vote										
02.3 - Internal Audit		-	-	-	-	-	-	-	-	-
02.4 - Communications		-	15	15	-	-	4	(4)	-100%	15
02.6 - Political Office Administration		333	-	-	-	-	-	-	-	-
03.1 - Finance Directorate		-	24	24	-	-	6	(6)	-100%	24
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
04.4 - Office Support Services		40	220	220	-	-	55	(55)	-100%	220
Vote 05 - Planning & Development		-	18	18	-	-	5	(5)	-100%	18
05.1 - Planning & Development Directorate		-	-	-	-	-	-	-	-	-
05.2 - Planning Unit - Pms Management		-	-	-	-	-	-	-	-	-
05.3 - Local Economic Development		-	-	-	-	-	-	-	-	-
05.4 - Planning Unit - Gis		-	-	-	-	-	-	-	-	-
05.5 - Planning Unit - Spacial Planning		-	14	14	-	-	3	(3)	-100%	14
05.6 - Tourism		-	5	5	-	-	1	(1)	-100%	5
05.7 - Planning Unit - ldp		-	-	-	-	-	-	-	-	-
Vote 06 - Infrastructure Services		13	-	-	-	-	-	-	-	-
06.1 - Infrastructure Service Directorate		13	-	-	-	-	-	-	-	-
06.2 - Project Management & Advisory Service		-	-	-	-	-	-	-	-	-
06.4 - Housing Administration		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		1,375	12,179	12,179	-	-	3,045	(3,045)	(0)	12,179
Total Capital Expenditure		1,375	12,179	12,179	-	-	3,045	(3,045)	(0)	12,179

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		(253,856)	(8,354)	(8,354)	6,086	(8,354)
Call investment deposits		(48,518)	86,366	86,366	133,700	86,366
Consumer debtors		4,564	2,633	2,633	4,921	2,633
Other debtors		22,880	11,674	11,674	22,892	11,674
Current portion of long-term receivables		858	873	873	858	873
Inventory		376	381	381	365	381
Total current assets		(273,697)	93,573	93,573	168,822	93,573
Non current assets						
Long-term receivables		8,060	6,335	6,335	8,060	6,335
Property, plant and equipment		50,838	56,547	56,547	50,838	56,547
Intangible		156	4,887	4,887	156	4,887
Other non-current assets		631	631	631	631	631
Total non current assets		60,229	68,929	68,929	60,229	68,929
TOTAL ASSETS		(213,468)	162,502	162,502	229,051	162,502
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		2	3	3	2	3
Trade and other payables		370,575	13,979	13,979	28,626	13,979
Provisions		12,982	13,940	13,940	14,044	13,940
Total current liabilities		383,559	27,922	27,922	42,671	27,922
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		32,009	28,911	28,911	29,456	28,911
Total non current liabilities		32,009	28,911	28,911	29,456	28,911
TOTAL LIABILITIES		415,568	56,833	56,833	72,127	56,833
NET ASSETS	2	(629,036)	105,670	105,670	156,924	105,670
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		111,308	78,993	78,993	129,983	78,993
Reserves		26,941	26,677	26,677	26,941	26,677
TOTAL COMMUNITY WEALTH/EQUITY	2	138,249	105,670	105,670	156,924	105,670

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September														
Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	410	134	158	7	76	98	16	3,966	4,867	4,164			
Total By Income Source	2000	410	134	158	7	76	98	16	3,966	4,867	4,164	-	-	
2011/12 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	129	158	7	4,012	-	-	-	-	4,306	4,012			
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500	281	(24)	151	(4,005)	76	98	16	3,966	561	152			
Total By Customer Group	2600	410	134	158	7	76	98	16	3,966	4,867	4,164	-	-	

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 September 2021.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED SEP '21	PAID SEP '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 01/08/201
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	16,810.95	0.00	0.00	8,771.76	Handed over state attorney
100087	Department of Safety & Liasion	30/09/2021	Rental Clinic Building - Jan Kempdorp	248,478.57	180,036.91	4,402.48	13,207.44	59,636.70	Handed over to legal department for further action
101399	Department of Transport	30/09/2021	Post Service medical aid - Council Contribution	2,799,399.33	2,663,926.40	66,268.00	133,369.40	68,371.53	Monthly payments
101400	Department of Transport	30/09/2021	Sundry - Municipal accounts workshops	5,175,583.31	1,053,795.59	122,016.02	0.00	4,243,803.74	Handed over to legal department for further action
100098	MTN	30/06/2021	Tower - Rental & fixed rate electricity	456,933.12	439,686.25	17,246.87	28,584.20	5,909.54	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 repayment plan
101459	Sivisa A.M.	30/07/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Handed over state attorney
101463	Raillex Pty Ltd	12/11/2020	New building - Electrical repairs and COC	56,140.00	20,000.00	0.00	6,140.00	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
				9,061,991.28	4,573,862.72	209,933.37	181,301.04	4,516,760.89	

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900	139									139
Total By Customer Type	1000	139	-	-	-	-	-	-	-	-	139

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 September 2021 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					Sep-21
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay
		Paid	Not paid	Termination	Made
Officials	3,349,422.17	96	0	0	0
Pension	2,840.82	2	0	0	0
Section 54 & 57	198,588.41	2	0	0	0
Contract	669,617.19	16	0	0	0
Cllrs	597,075.19	27	0	0	0
Interns	174,999.93	21	0	0	0
Payments Made	3,514,201.75	-	-	-	0
TOTALS	8,506,745.46	164	0	0	0

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

SUPPLY CHAIN MANAGEMENT:

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

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

The approved Supply Chain Management Policy by council is implemented and is maintain by all relevant role players.

- **Implementation of the Supply Chain Management Process.**

- ***Training of Supply Chain Management Officials***

There was on training for the month of September 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 September 2021, no contract (R200 000 +) was awarded by the Municipal Manager.

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

Total orders issued total: R 413 179,87

Orders per department:

Council and Executive	R 0.00
Municipal Manager	R 27 785.20
Finance	R 95 400.00
Administration	R 233 308.84
Planning and Development	R 54 946.70
Technical Service	R 1 739.13

a. Disposal Management

No disposals for the month of September 2021

b. Deviations

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

c. Issues from Stores

Total orders issued total: R 18 926.27

Issues per department:

Council	R 0.00
Municipal Manager	R 0.00
Finance	R 0.00
Administration	R 10 478.58
Planning and Development	R 7 990.90
Technical Service	R 456.79

d. List of accredited Service Providers

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

e. Support to Local Municipalities

Support was given to Magareng Local municipality in the month of September regarding all issues identified in the finance department as well as the IT unit.

Monthly Budget Statement - investment portfolio

Sep-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)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402/000107	call	NEDCOR	11,000,000.00		01-Sep-21	30-Sep-21	30	3.350%	30,287.67	31,297.26	0.00	
7662011402/000156	notice	NEDCOR	10,200,000.00		24-Jun-21	24-Jun-22	365	5.280%	538,560.00			
7662011402/000157	notice	NEDCOR	10,500,000.00		07-Jul-21	04-Nov-21	120	4.420%	152,580.82	31,787.67		
7662011402/000158	notice	NEDCOR	10,000,000.00		15-Jul-21	12-Nov-21	120	4.420%	145,315.07	20,586.30		
048472468-138	call	STANDARD BANK	12,500,000.00		01-Sep-21	30-Sep-21	30	3.500%	35,958.90	37,157.53	0.00	
048472468-157	notice	STANDARD BANK	9,500,000.00		07-Jul-21	04-Nov-21	120	4.673%	145,951.23	30,406.51		
048472468-158	notice	STANDARD BANK	8,000,000.00		15-Jul-21	12-Nov-21	120	4.673%	122,906.30	17,411.73		
9313877406	call	ABSA	10,000,925.00		01-Sep-21	30-Sep-21	30	3.050%	25,070.81	25,070.81		
2079916155	notice	ABSA	16,000,000.00		07-Jul-21	04-Nov-21	120	4.470%	235,134.25	48,986.30		
2079929449	notice	ABSA	10,000,000.00		15-Jul-21	12-Nov-21	120	4.570%	150,246.58	21,284.93		
62739184688	call	FNB	14,000,000.00	-5,000,000.00	01-Sep-21	30-Sep-21	30	3.350%	38,547.95	39,832.88		
74906485583	notice	FNB	17,000,000.00		07-Jul-21	04-Nov-21	120	4.400%	245,917.81	51,232.88		
			R 138,700,925.00	R -5,000,000.00			1,325		R 1,620,559.58	303,821.92	-	-

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

Investment amounts to R 133 700 925 million as at 30 September 2021.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September										
Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		128,340	136,988	136,988	146	53,594	34,247	19,347	56.5%	136,988
Equitable Share		124,736	128,076	128,076	-	53,365	32,019	21,346	66.7%	128,076
Expanded Public Works Programme Integrated Grant		1,101	1,077	1,077	104	104	269	(165)	-61.3%	1,077
Municipal Disaster Recovery Grant		-	259	259	-	-	65	(65)	-100.0%	259
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme	4	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>								-		
Education Training and Development Practices SETA		45	90	90	-	-	23	(23)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	128,874	137,078	137,078	146	53,594	34,269	19,325	56.4%	137,078
Housing		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>								-		
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>								-		
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	128,874	137,078	137,078	146	53,594	34,269	19,325	56.4%	137,078

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		119,427	137,604	137,604	8,635	26,247	34,401	(8,154)	-23.7%	137,604
								-		
Equitable Share		116,582	128,692	128,692	8,379	25,859	32,173	(6,314)	-19.6%	128,692
Expanded Public Works Programme Integrated Grant		629	1,077	1,077	-	-	269	(269)	-100.0%	1,077
Local Government Financial Management Grant		1,000	1,000	1,000	256	387	250	137	55.0%	1,000
Provincial Government:		489	-	-	-	-	-	-		-
Capacity Building and Other Grants		489	-	-	-	-	-	-		-
Expanded Public Works Programme		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
Education Training and Development Practices SETA		-	90	90	-	-	23	(23)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		119,916	137,604	137,604	8,635	26,247	34,401	(8,154)	-23.7%	137,604
								-		
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
								-		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,916	137,604	137,604	8,635	26,247	34,401	(8,154)	-23.7%	137,604
								-		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,916	137,604	137,604	8,635	26,247	34,401	(8,154)	-23.7%	137,604
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		119,916	137,604	137,604	8,635	26,247	34,401	(8,154)	-23.7%	137,604
								-		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		239,831	275,208	275,208	17,270	52,493	68,802	(16,309)	-23.7%	275,208

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,907	5,900	5,900	509	1,524	1,475	48	3%	5,900
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		604	574	574	48	143	143	0	0%	574
Cellphone Allowance		488	488	488	41	122	122	-		488
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		7,000	6,962	6,962	597	1,789	1,741	48	3%	6,962
% increase	4		-0.5%	-0.5%						-0.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,096	6,182	6,182	287	1,466	1,546	(80)	-5%	6,182
Pension and UIF Contributions		8	221	221	1	3	55	(53)	-95%	221
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime								-		
Performance Bonus		200	440	440	-	-	110	(110)	-100%	440
Motor Vehicle Allowance		144	193	193	16	48	48	0	0%	193
Cellphone Allowance		272	96	96	(183)	24	24	(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	22	135	72	63	88%	287
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		6,163	7,419	7,419	143	1,676	1,855	(179)	-10%	7,419
% increase	4		20.4%	20.4%						20.4%
Other Municipal Staff										
Basic Salaries and Wages		42,869	50,777	50,777	3,976	10,861	12,694	(1,834)	-14%	50,777
Pension and UIF Contributions		6,306	7,517	7,517	584	1,606	1,879	(273)	-15%	7,517
Medical Aid Contributions		2,525	2,402	2,402	228	656	600	55	9%	2,402
Overtime		133	239	239	11	33	60	(26)	-44%	239
Performance Bonus		3,390	3,883	3,883	153	817	971	(154)	-16%	3,883
Motor Vehicle Allowance		2,959	4,745	4,745	293	734	1,186	(453)	-38%	4,745
Cellphone Allowance		248	349	349	26	63	87	(25)	-28%	349
Housing Allowances		473	433	433	44	121	108	12	11%	433
Other benefits and allowances		680	1,055	1,055	78	211	264	(52)	-20%	1,055
Payments in lieu of leave		2,158	2,332	2,332	291	873	583	290	50%	2,332
Long service awards		964	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	4,956	3,039	3,039	-	-	760	(760)	-100%	3,039
Sub Total - Other Municipal Staff		67,660	76,771	76,771	5,684	15,974	19,193	(3,219)	-17%	76,771
% increase	4		13.5%	13.5%						13.5%
Total Parent Municipality		80,823	91,153	91,153	6,424	19,439	22,788	(3,350)	-15%	91,153
			12.8%	12.8%						12.8%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		80,823	91,153	91,153	6,424	19,439	22,788	(3,350)	-15%	91,153
% increase	4		12.8%	12.8%						12.8%
TOTAL MANAGERS AND STAFF		73,823	84,190	84,190	5,827	17,650	21,048	(3,398)	-16%	84,190

ASSET AND RISK MANAGEMENT**Insurance:**

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

Asset Management:

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

Information Backup:

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

Repairs and Maintenance Cost:

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

OPERATING RESULTS ANALYSIS		Sep-21		VARIANCE
COMPARISON: ACTUAL TO BUDGET	FULL YEAR BUDGET 2020/21	YTD ACTUAL	VARIANCES	S %
Municipal Offices	522,820.00	154,528.85	368,291.15	30%
Computer Software and Applications	2,048,680.00	435,886.34	1,612,793.66	21%
Computer Equipment	553,600.00	95,210.09	458,389.91	17%
Furniture and Office Equipment	52,400.00	10.42	52,389.58	0%
Machinery and Equipment	354,500.00	13,722.00	340,778.00	4%
Transport Assets	30,000.00	50.00	29,950.00	0%
Unspecified Assets	320,000.00	38,190.00	281,810.00	12%
Totals	3,882,000.00	737,597.70	3,144,402.30	19%

Year to date expenditure on repairs and maintenance amounts to R 737 597.70 thousand of the R 3 882 000 million that was budgeted. The percentage expenditure up to the month of September 2021 is 19%.

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 September 2021 is as follows:

Municipal Vehicles:

FRANCES BAARD DISTRICT MUNICIPALITY								POOL VEHICLE CONTROL SEPTEMBER 2021				
Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month Closing Km	Current month Closing KM	Sep '21		
Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Jul-21	Reading	Reading	Utility	Remarks	
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	120,000	2021/10/15	2022/04/30	118,542	121,697	122,935	1,238	
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105,000	105000	2022/04/30	87,087	88,711	89,323	612	
3	Chevrolet Cruze 1.6 Nd	Pool	2016	CMV 321 NC	120,000	120000	2022/04/30	105,722	108,557	110,132	1,575	
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	60,000	2022/09/12	2022/04/30	58,886	61,791	62,695	904	
5	Chevrolet Cruze 1.6 Nd	Pool	2016	CMV 314 NC	105,000	2021/11/15	2022/04/30	106,286	108,445	109,667	1,222	
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	90000	2022/04/30	76,343	79,074	79,918	844	
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	105,000	105000	2022/04/30	99,222	100,865	103,348	2,483	
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	120000	2022/04/30	111,823	112,015	112,296	281	
9	Isuzu KB 250	Housing	2013	CGR 576 NC	90,000	90000	2022/04/30	86,948	88,989	90,012	1,023	
10	Hyundai H1	Tourism Centre	2013	CGY 587 NC	90,000	90000	2022/08/31	87,070	87,246	88,246	1,000	
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	120,000	120000	2022/04/30	105,317	107,936	110,615	2,679	
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	60,000	60000	2022/08/31	49,920	51,474	52,257	783	
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	60000	2022/08/31	43,959	47,648	49,437	1,789	
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	90,000	90000	2022/04/30	82,758	85,818	87,949	2,131	
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 September.
17	Toyota Etios	Pool	2014	CJG 979 NC	75,000	2021/11/13	2022/04/30	73,344	74,108	74,630	522	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	78,546	78,546	-	Vehicle was not utilised in September.
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	60,000	60000	2022/04/30	46,688	46,811	46,869	58	
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	60,000	60000	2022/04/30	55,889	57,626	57,626	-	Vehicle was not utilised in September.
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30,000	30000	2022/04/30	15,248	15,317	15,379	62	
22	Nissan Almera 1.5 Ace	Pool	2016	CMT 438 NC	45,000	45000	2022/04/30	43,761	44,790	45,499	709	
23	Audi Q7 3.0TDI Quattr	Council	2017	FBDM 1 NC	60,000	60000	2022/08/31	56,506	56,617	56,691	74	
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	45,000	45000	2022/08/31	45,219	47,591	48,480	889	
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	60,000	60000	2022/08/31	52,550	52,934	52,962	28	
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45,000	45000	2022/08/31	30,268	31,014	31,871	857	
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	45000	2022/08/31	39,915	40,325	40,776	451	
28	Scania P310 Water Ta	Disaster Management	2018	CVG 023 NC	15,000		2022/04/30	1,795	1,795	1,795	-	Vehicle was not utilised in September.
FULL FLEET UTILITY SEPTEMBER 2021										22,214		

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 September 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:

13 October 2021