

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 August 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 54 640 370 million as compared to the year-to-date budget projections of R 24 091 332 million. Equitable share was recognized in August 2021.

Operating expenditure by type

To date, R 17 723 991 million has been spent as compared to the operational year-to-date budget projections of R 26 951 074 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 2 029 844million.

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 R156 761 667.06 million. The net increase in cash and cash equivalents for the year to date is R 56 321 264.

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	804,714	1,413,344	1,833,902
02.1 - Office Of The Municipal Manager	2,018,645	2,567,634	2,567,634	117,567	249,628	427,940
02.2 - Committee & Administration Services	534,358	1,507,245	1,507,245	50,406	100,337	251,212
02.3 - Internal Audit	3,111,793	3,611,113	3,611,113	240,677	504,755	601,854
02.4 - Communications	1,857,660	2,461,646	2,461,646	149,373	294,338	410,274
02.5 - Legal And Compliance	1,192,199	1,504,781	1,504,781	111,181	221,147	250,802
02.6 - Political Office Administration	4,892,942	4,820,198	4,820,198	398,691	730,191	803,370
02.7 - Youth Unit	2,219,373	2,117,943	2,117,943	162,667	336,567	352,994
02.8 - Risk Unit	1,061,221	1,179,142	1,179,142	99,642	197,732	196,526
Total	26,441,525	30,773,112	30,773,112	2,134,918	4,048,038	5,128,874

Actual operating expenditure of Council & Executive is R 4 048 038 million as compared to the year-to-date budget R 5 128 874 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	276,953	443,619	1,133,480
03.2 - Revenue & Expenditure	3,079,082	3,858,505	3,858,505	239,948	495,628	643,086
03.3 - Budget And Treasury Office	9,088,149	7,642,342	7,642,342	353,300	659,420	1,273,722
03.4 - Supply Chain Management	3,432,696	3,752,597	3,752,597	299,892	556,212	625,434
03.5 - Council Motor Vehicle Pool	1,254,714	1,281,872	1,281,872	163,777	163,777	213,642
Total	20,941,695	23,336,184	23,336,184	1,333,869	2,318,654	3,889,364

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 2 318 654 million as compared to the year-to-date projected budget of R 3 889 364. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure and Stores Assistant, 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	112,302	259,316	331,676
04.2 - Information Systems	4,158,695	4,669,347	4,669,347	214,079	455,127	778,232
04.3 - Human Resource Management	4,515,084	5,788,663	5,788,663	338,417	817,776	964,784
04.4 - Office Support Services	11,410,770	13,312,607	13,312,607	734,872	1,416,020	2,218,770
04.5 - Environmental Protection	7,960,312	11,474,270	11,474,270	3,503,856	3,960,112	1,912,384
04.6 - Fire Fighting & Disaster Management	8,245,168	10,753,051	10,753,051	589,425	1,086,809	1,792,180
Total	37,986,800	47,987,970	47,987,970	5,492,951	7,995,160	7,998,026

Actual operating expenditure of Corporate Services at the end of the month amounts to R 7 995 160 million as compared to the year-to-date projected budget of R 7 998 026 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	326,317	463,866	996,494
05.3 - Local Economic Development	5,815,071	7,023,234	7,023,234	190,741	479,157	1,170,542
05.4 - Planning Unit - Gis	2,135,188	1,988,915	1,988,915	135,814	269,040	331,492
05.5 - Planning Unit - Spacial Planning	1,208,986	3,413,425	3,413,425	(54,805)	67,772	568,904
05.6 - Tourism	2,286,039	3,833,955	3,833,955	187,612	341,847	639,002
05.7 - Planning Unit - ldp	1,954,997	2,324,350	2,324,350	161,683	322,785	387,392
Total	15,234,979	24,562,824	24,562,824	947,362	1,944,466	4,093,826

Actual operating expenditure of Planning & Development at the end of the month amounts to R 1 944 466 million as compared to the year-to-date projected budget of R 4 093 826 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	231,203	369,784	360,922
06.2 - Project Management & Advisory Servi	22,101,376	28,659,622	28,659,622	271,560	584,199	4,776,610
06.3 - Infrastructure Service - Roads Maint	533,486	-	-	(578)	(578)	-
06.4 - Housing Administration	2,034,644	4,220,705	4,220,705	200,697	464,267	703,452
Total	26,500,892	35,045,847	35,045,847	702,882	1,417,672	5,840,984

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 1 417 672 as compared to the year-to-date projected budget of R 5 840 984 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	-	-	2,576,000.00	0%	New allocations - awaiting implementation/claims by LMs
Magareng O&M	1,800,000.00	-	-	1,503,010.00	0%	New allocations - awaiting implementation/claims by LMs
Dikgatlong O&M	1,800,001.00	-	-	412,822.00	0%	New allocations - awaiting implementation/claims by LMs
Phokwane O&M	1,800,000.00	-	-	981,830.00	0%	New allocations - awaiting implementation/claims by LMs
Sol Plaatje O&M	1,700,000.00	-	-	1,700,000.00	0%	New allocations - awaiting implementation/claims by LMs
Magareng Capital Project	3,500,000.00	-	-	3,500,000.00	0%	New allocations - awaiting implementation/claims by LMs
Dikgatlong Capital Project	3,500,000.00	-	-	3,500,000.00	0%	New allocations - awaiting implementation/claims by LMs
Phokwane Capital Project	3,500,000.00	-	-	3,500,000.00	0%	New allocations - awaiting implementation/claims by LMs
Sol Plaatje Capital Project	3,500,000.00	-	-	3,500,000.00	0%	New allocations - awaiting implementation/claims by LMs
Total Infrastructure Projects	<u>23,676,001.00</u>	<u>-</u>	<u>-</u>	<u>21,173,662.00</u>	<u>0%</u>	
Total Special Projects	30,349,531.00	221,374.85	210,264.33	27,416,927.67	1%	

The actual spending on special projects for the municipality at the end of the month amounts to R 210 264.33 . 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 - M02 August									
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	-	487	885	1,192	(306)	-26%	7,150
Transfers and subsidies	128,874	137,078	-	53,448	53,448	22,846	30,602	134%	137,078
Other own revenue	866	320	-	261	307	53	253	475%	320
Total Revenue (excluding capital transfers and contributions)	134,807	144,548	-	54,197	54,640	24,091	30,549	127%	144,548
Employee costs	73,823	84,190	-	5,959	11,823	14,032	(2,209)	-16%	84,190
Remuneration of Councillors	7,000	6,962	-	595	1,192	1,160	32	3%	6,962
Depreciation & asset impairment	3,381	3,648	-	-	-	608	(608)	-100%	3,648
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,251	2,190	-	62	79	365	(286)	-78%	2,190
Transfers and subsidies	19,454	25,213	-	3,043	3,043	4,202	(1,159)	-28%	25,213
Other expenditure	22,197	39,502	-	953	1,588	6,584	(4,996)	-76%	39,502
Total Expenditure	127,106	161,706	-	10,612	17,724	26,951	(9,227)	-34%	161,706
Surplus/(Deficit)	7,701	(17,158)	-	43,585	36,916	(2,860)	39,776	-1391%	(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)	-	43,585	36,916	(2,860)	39,776	-1391%	(17,158)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7,701	(17,158)	-	43,585	36,916	(2,860)	39,776	-1391%	(17,158)
Capital expenditure & funds sources									
Capital expenditure	1,375	12,179	-	-	-	2,030	(2,030)	-100%	12,179
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,375	12,179	-	-	-	2,030	(2,030)	-100%	12,179
Total sources of capital funds	1,375	12,179	-	-	-	2,030	(2,030)	-100%	12,179
Financial position									
Total current assets	(274,061)	93,573	-	-	175,884	-	-	-	93,573
Total non current assets	60,171	68,929	-	-	60,171	-	-	-	68,929
Total current liabilities	383,559	27,922	-	-	41,285	-	-	-	27,922
Total non current liabilities	32,009	28,911	-	-	29,560	-	-	-	28,911
Community wealth/Equity	138,191	105,670	-	-	165,210	-	-	-	105,670
Cash flows									
Net cash from (used) operating	-	(17,303)	-	(420)	36,765	(1,347)	(38,112)	2829%	(8,084)
Net cash from (used) investing	1,725	(13,904)	-	-	8,060	(974)	(9,034)	927%	(5,844)
Net cash from (used) financing	2	(2)	-	-	(2)	(1)	1	-199%	(3)
Cash/cash equivalents at the month/year end	104,883	69,232	-	-	154,959	(2,322)	(157,281)	6773%	(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	189	175	-	76	98	16	934	3,045	4,543
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August										
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	-	54,197	54,640	22,773	31,868	140%	136,636
Executive and council		489	-	-	-	-	-	-	-	-
Finance and administration		131,335	136,636	-	54,197	54,640	22,773	31,868	140%	136,636
<i>Community and public safety</i>		-	259	-	-	-	43	(43)	-100%	259
Public safety		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,983	7,653	-	-	-	1,276	(1,276)	-100%	7,653
Planning and development		2,983	7,653	-	-	-	1,276	(1,276)	-100%	7,653
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134,807	144,548	-	54,197	54,640	24,091	30,549	127%	144,548
Expenditure - Functional										
<i>Governance and administration</i>		69,165	79,870	-	4,868	9,315	13,312	(3,997)	-30%	79,870
Executive and council		19,219	22,016	-	1,534	2,830	3,669	(839)	-23%	22,016
Finance and administration		46,834	54,242	-	3,094	5,980	9,040	(3,060)	-34%	54,242
Internal audit		3,112	3,611	-	241	505	602	(97)	-16%	3,611
<i>Community and public safety</i>		10,280	14,974	-	790	1,551	2,496	(945)	-38%	14,974
Public safety		-	-	-	-	-	-	-	-	-
Housing		2,035	4,221	-	201	464	703	(239)	-34%	4,221
<i>Economic and environmental services</i>		45,376	63,028	-	4,766	6,516	10,505	(3,989)	-38%	63,028
Planning and development		37,415	51,554	-	1,262	2,556	8,592	(6,036)	-70%	51,554
Environmental protection		7,960	11,474	-	3,504	3,960	1,912	2,048	107%	11,474
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		2,286	3,834	-	188	342	639	(297)	-47%	3,834
Total Expenditure - Functional	3	127,106	161,706	-	10,612	17,724	26,951	(9,227)	-34%	161,706
Surplus/ (Deficit) for the year		7,701	(17,158)	-	43,585	36,916	(2,860)	39,776	-1391%	(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) - M02 August										
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	-	54,197	54,640	22,773	31,868	139.9%	136,636
Vote 04 - Administration		-	259	-	-	-	43	(43)	-100.0%	259
Vote 05 - Planning & Development		-	4,000	-	-	-	667	(667)	-100.0%	4,000
Vote 06 - Infrastructure Services		2,983	3,653	-	-	-	609	(609)	-100.0%	3,653
Total Revenue by Vote	2	134,807	144,548	-	54,197	54,640	24,091	30,549	126.8%	144,548
Expenditure by Vote	1									
Vote 01 - Executive & Council		9,553	11,003	-	805	1,413	1,834	(421)	-22.9%	11,003
Vote 02 - Office Of The Municipal Manager		16,888	19,770	-	1,330	2,635	3,295	(660)	-20.0%	19,770
Vote 03 - Budget & Treasury Office		20,942	23,336	-	1,334	2,319	3,889	(1,571)	-40.4%	23,336
Vote 04 - Administration		37,987	47,988	-	5,493	7,995	7,998	(3)	0.0%	47,988
Vote 05 - Planning & Development		15,235	24,563	-	947	1,944	4,094	(2,149)	-52.5%	24,563
Vote 06 - Infrastructure Services		26,501	35,046	-	703	1,418	5,841	(4,423)	-75.7%	35,046
Total Expenditure by Vote	2	127,106	161,706	-	10,612	17,724	26,951	(9,227)	-34.2%	161,706
Surplus/ (Deficit) for the year	2	7,701	(17,158)	-	43,585	36,916	(2,860)	39,776	-1390.9%	(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) - M02 August										
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	-	19	38	33	4	13%	200
Interest earned - external investments		5,067	7,150	-	487	885	1,192	(306)	-26%	7,150
Transfers and subsidies		128,874	137,078	-	53,448	53,448	22,846	30,602	134%	137,078
Other revenue		268	120	-	243	269	20	249	1246%	120
Gains		(11)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		134,807	144,548	-	54,197	54,640	24,091	30,549	127%	144,548
Expenditure By Type										
Employee related costs		73,823	84,190	-	5,959	11,823	14,032	(2,209)	-16%	84,190
Remuneration of councillors		7,000	6,962	-	595	1,192	1,160	32	3%	6,962
Debt impairment		-	10	-	-	-	2	(2)	-100%	10
Depreciation & asset impairment		3,381	3,648	-	-	-	608	(608)	-100%	3,648
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1,251	2,190	-	62	79	365	(286)	-78%	2,190
Contracted services		13,196	22,316	-	213	716	3,719	(3,004)	-81%	22,316
Transfers and subsidies		19,454	25,213	-	3,043	3,043	4,202	(1,159)	-28%	25,213
Other expenditure		8,939	16,070	-	740	872	2,678	(1,806)	-67%	16,070
Losses		61	1,105	-	0	0	184	(184)	-100%	1,105
Total Expenditure		127,106	161,706	-	10,612	17,724	26,951	(9,227)	-34%	161,706
Surplus/(Deficit)		7,701	(17,158)	-	43,585	36,916	(2,860)	39,776	(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)	-	43,585	36,916	(2,860)			(17,158)
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		7,701	(17,158)	-	43,585	36,916	(2,860)			(17,158)
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		7,701	(17,158)	-	43,585	36,916	(2,860)			(17,158)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		7,701	(17,158)	-	43,585	36,916	(2,860)			(17,158)

Expenditure

To date, R 17 723 991 million has been spent as compared to the operational year-to-date budget projections of R 26 951 074 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 - M02 August										
Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
02.3 - Internal Audit		-	-	-	-	-	-	-		-
02.4 - Communications		-	15	-	-	-	3	(3)	-100%	15
02.6 - Political Office Administration		333	-	-	-	-	-	-		-
03.1 - Finance Directorate		-	24	-	-	-	4	(4)	-100%	24
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-		-
04.4 - Office Support Services		40	220	-	-	-	37	(37)	-100%	220
Vote 05 - Planning & Development		-	18	-	-	-	3	(3)	-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	-	-	-	2	(2)	-100%	14
05.6 - Tourism		-	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	-	-	-	2,030	(2,030)	(0)	12,179
Total Capital Expenditure		1,375	12,179	-	-	-	2,030	(2,030)	(0)	12,179

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		(254,220)	(8,354)	–	8,609	(8,354)
Call investment deposits		(48,518)	86,366	–	138,700	86,366
Consumer debtors		4,564	2,633	–	4,595	2,633
Other debtors		22,880	11,674	–	22,739	11,674
Current portion of long-term receivables		858	873	–	858	873
Inventory		376	381	–	384	381
Total current assets		(274,061)	93,573	–	175,884	93,573
Non current assets						
Long-term receivables		8,060	6,335	–	8,060	6,335
Property, plant and equipment		50,780	56,547	–	50,780	56,547
Intangible		156	4,887	–	156	4,887
Other non-current assets		631	631	–	631	631
Total non current assets		60,171	68,929	–	60,171	68,929
TOTAL ASSETS		(213,890)	162,502	–	236,055	162,502
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits	2	3	–	–	2	3
Trade and other payables		370,575	13,979	–	27,548	13,979
Provisions		12,982	13,940	–	13,735	13,940
Total current liabilities		383,559	27,922	–	41,285	27,922
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		32,009	28,911	–	29,560	28,911
Total non current liabilities		32,009	28,911	–	29,560	28,911
TOTAL LIABILITIES		415,568	56,833	–	70,845	56,833
NET ASSETS	2	(629,459)	105,670	–	165,210	105,670
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		110,986	78,993	–	138,005	78,993
Reserves		27,205	26,677	–	27,205	26,677
TOTAL COMMUNITY WEALTH/EQUITY	2	138,191	105,670	–	165,210	105,670

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August														
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	189	175	9	76	98	16	934	3,045	4,543	4,170			
Total By Income Source	2000	189	175	9	76	98	16	934	3,045	4,543	4,170	-	-	
2011/12 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	158	9	76	4,016	-	-	-	-	4,259	4,016			
Commercial	2300													
Households	2400													
Other	2500	31	166	(67)	(3,940)	98	16	934	3,045	284	155			
Total By Customer Group	2600	189	175	9	76	98	16	934	3,045	4,543	4,170	-	-	

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 August 2021.

ACCOUNT	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED AUG '21	PAID AUG '21	BALANCE	PROGRESS
101418	Moloi M.M.	17/04/2014	Irreglar expenditure - Motor Vehicle & Modules failed	188,636.80	132,584.20	0.00	0.00	56,052.60	Handed over state attorney - Summons issued 01/08/2019
101417	Kgantsi N.G.	18/08/2015	Medical aid	26,740.00	13,288.85	0.00	0.00	13,451.15	Handed over state attorney
101430	Molefi P.R.	30/06/2016	Modules failed & Salary overpayment	31,543.50	24,668.09	0.00	0.00	6,875.41	Handed over state attorney
101415	Maribe B.M.	22/09/2016	Salary overpayment	16,546.73	13,081.48	0.00	0.00	3,465.25	Handed over to legal department for further action
101432	Nicholas T.	22/09/2016	Modules failed & Salary overpayment	25,582.71	16,810.95	0.00	0.00	8,771.76	Handed over state attorney
100087	Department of Safety & Liasion	31/08/2021	Rental Clinic Building - Jan Kempdorp	244,076.09	180,036.91	4,402.48	0.00	68,441.66	Handed over to legal department for further action
101399	Department of Transport	31/08/2021	Post Service medical aid - Council Contribution	2,732,714.63	2,590,564.60	66,684.70	73,361.80	135,472.93	Monthly payments
101400	Department of Transport	31/08/2021	Sundry - Municipal accounts workshops	5,021,988.18	1,053,795.59	153,595.13	0.00	4,121,787.72	Handed over to legal department for further action
100098	MTN	30/06/2021	Tower - Rental & fixed rate electricity	439,905.25	344,843.16	17,049.77	94,843.09	17,268.77	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	Matter refer to Assistant Director Finance
101459	Siwisa A.M.	30/07/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Handed over state attorney
101463	Raillex Pty Ltd	12/11/2020	New building - Electrical repairs and COC	56,140.00	20,000.00	0.00	0.00	36,140.00	Handed over to legal department for further action
101465	Baloyi M.R.	26/02/2021	Resigned - Accomodation & salary overpayment	9,420.31	5,000.00	0.00	1,500.00	2,920.31	Agreement to pay off over three months
				8,820,281.10	4,404,157.83	241,732.08	169,704.89	4,488,150.46	

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

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 August 2021 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					Aug-21
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay
		Paid	Not paid	Termination	Made
Officials	3,329,588.43	96	0	0	0
Pension	2,840.82	2	0	0	0
Section 54 & 57	344,127.10	2	0	0	0
Contract	669,617.19	16	0	0	0
Cllrs	594,868.73	27	0	0	0
Interns	174,999.93	21	0	0	0
Payments Made	5,858,773.80	-	-	-	0
TOTALS	10,974,816.00	164	0	0	0

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

SUPPLY CHAIN MANAGEMENT:

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

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

The approved Supply Chain Management Policy by council in August 2021 is implemented and is maintained by all relevant role players.

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

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

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

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

Total orders issued total: R 229 539.77

Orders per department:

Council and Executive	R 0.00
Municipal Manager	R 14 033.36
Finance	R 53 387.04
Administration	R 139 283.32
Planning and Development	R 22 836.05
Technical Service	R 0.00

a. Disposal Management

No disposals for the month of August 2021

b. Deviations

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

c. Issues from Stores

Total orders issued total: R 13 372.70

Issues per department:

Council	R 2 538.03
Municipal Manager	R 2 836.58
Finance	R 0.00
Administration	R 5 721.72
Planning and Development	R 2 276.37
Technical Service	R 0.00

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 was received from the local municipalities.

Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402/000107	call	NEDCOR	19,000,000.00	-8,000,000.00	01-Aug-21	31-Aug-21	31	3.350%	54,058.90	54,058.90	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-Aug-21	31-Aug-21	31	3.500%	37,157.53	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-Aug-21	31-Aug-21	31	3.050%	25,906.51	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		01-Aug-21	31-Aug-21	31	3.350%	39,832.88	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 146,700,925.00	R -8,000,000.00			1,569		R 1,790,992.53	363,613.70	-	-

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

Investment amounts to R 138 700 925 million as at 31 August 2021.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		128,340	136,988	-	53,448	53,448	22,831	30,617	134.1%	136,988
Equitable Share		124,736	128,076	-	53,365	53,365	21,346	32,019	150.0%	128,076
Expanded Public Works Programme Integrated Grant		1,101	1,077	-	-	-	180	(180)	-100.0%	1,077
Municipal Disaster Recovery Grant		-	259	-	-	-	43	(43)	-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	-	-	-	15	(15)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	128,874	137,078	-	53,448	53,448	22,846	30,602	133.9%	137,078
<i>Housing</i>		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	128,874	137,078	-	53,448	53,448	22,846	30,602	133.9%	137,078

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		119,427	137,604	6,835	10,500	17,612	22,934	(5,322)	-23.2%	137,604
								-		
Equitable Share		116,582	128,692	-	10,412	17,480	21,449	(3,968)	-18.5%	128,692
Expanded Public Works Programme Integrated Grant		629	1,077	-	-	-	180	(180)	-100.0%	1,077
Local Government Financial Management Grant		1,000	1,000	-	88	132	167	(35)	-21.1%	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	-	-	-	15	(15)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		119,916	137,604	-	10,500	17,612	22,934	(5,322)	-23.2%	137,604
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
								-		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,916	137,604	-	10,500	17,612	22,934	(5,322)	-23.2%	137,604
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,916	137,604	-	10,500	17,612	22,934	(5,322)	-23.2%	137,604
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		119,916	137,604	-	10,500	17,612	22,934	(5,322)	-23.2%	137,604
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		239,831	275,208	-	21,000	35,224	45,868	(10,645)	-23.2%	275,208

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August										
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	–	506	1,015	983	32	3%	5,900
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Motor Vehicle Allowance		604	574	–	48	96	96	0	0%	574
Cellphone Allowance		488	488	–	41	81	81	–		488
Housing Allowances								–		
Other benefits and allowances								–		
Sub Total - Councillors		7,000	6,962	–	595	1,192	1,160	32	3%	6,962
% increase	4		-0.5%							-0.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,096	6,182	–	690	1,179	1,030	148	14%	6,182
Pension and UIF Contributions		8	221	–	1	2	37	(35)	-94%	221
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime								–		
Performance Bonus		200	440	–	–	–	73	(73)	-100%	440
Motor Vehicle Allowance		144	193	–	16	32	32	0	0%	193
Cellphone Allowance		272	96	–	199	207	16	191	1195%	96
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		0	1	–	0	0	0	(0)	-7%	1
Payments in lieu of leave		442	287	–	66	113	48	66	137%	287
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		6,163	7,419	–	972	1,533	1,237	297	24%	7,419
% increase	4		20.4%							20.4%
Other Municipal Staff										
Basic Salaries and Wages		42,869	50,777	–	3,271	6,884	8,463	(1,579)	-19%	50,777
Pension and UIF Contributions		6,306	7,517	–	488	1,022	1,253	(231)	-18%	7,517
Medical Aid Contributions		2,525	2,402	–	210	428	400	28	7%	2,402
Overtime		133	239	–	11	22	40	(18)	-44%	239
Performance Bonus		3,390	3,883	–	392	664	647	17	3%	3,883
Motor Vehicle Allowance		2,959	4,745	–	196	441	791	(350)	-44%	4,745
Cellphone Allowance		248	349	–	16	36	58	(22)	-37%	349
Housing Allowances		473	433	–	37	76	72	4	6%	433
Other benefits and allowances		680	1,055	–	64	134	176	(42)	-24%	1,055
Payments in lieu of leave		2,158	2,332	–	302	582	389	193	50%	2,332
Long service awards		964	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	4,956	3,039	–	–	–	507	(507)	-100%	3,039
Sub Total - Other Municipal Staff		67,660	76,771	–	4,987	10,289	12,795	(2,506)	-20%	76,771
% increase	4		13.5%							13.5%
Total Parent Municipality		80,823	91,153	–	6,553	13,015	15,192	(2,177)	-14%	91,153
			12.8%							12.8%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		80,823	91,153	–	6,553	13,015	15,192	(2,177)	-14%	91,153
% increase	4		12.8%							12.8%
TOTAL MANAGERS AND STAFF		73,823	84,190	–	5,959	11,823	14,032	(2,209)	-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		Aug-21		VARIANCE
COMPARISON: ACTUAL TO BUDGET	FULL YEAR BUDGET 2020/21	YTD ACTUAL	VARIANCES	S %
Municipal Offices	522,820.00	45,558.55	477,261.45	9%
Computer Software and Applications	2,048,680.00	116,325.94	1,932,354.06	6%
Computer Equipment	553,600.00	41,727.65	511,872.35	8%
Furniture and Office Equipment	52,400.00	-	52,400.00	0%
Machinery and Equipment	354,500.00	3,212.00	351,288.00	1%
Transport Assets	30,000.00	50.00	29,950.00	0%
Totals	3,562,000.00	206,874.14	3,355,125.86	6%

Year to date expenditure on repairs and maintenance amounts to R 206 874.14 thousand of the R 3 562 000 million that was budgeted. The percentage expenditure up to the month of August 2021 is 6%.

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 August 2021 is as follows:

Municipal Vehicles:

FRANCES BAARD DISTRICT MUNICIPALITY								POOL VEHICLE CONTROL AUGUST 2021				
Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month Closing Km	Current month Closing KM	Aug '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	2021/07/07	2022/04/30	118,542	120,062	121,697	1,635	
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105,000	105000	2022/04/30	87,087	88,462	88,711	249	
3	Chevrolet Cruze 1.6 NC	Pool	2016	CMV 321 NC	120,000	120000	2022/04/30	105,722	107,325	108,557	1,232	
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	60,000	2022/09/12	2022/04/30	58,886	60,546	61,791	1,245	
5	Chevrolet Cruze 1.6 NC	Pool	2016	CMV 314 NC	105,000	2021/07/14	2022/04/30	106,286	107,322	108,445	1,123	
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	90000	2022/04/30	76,343	77,528	79,074	1,546	
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	105,000	105000	2022/04/30	99,222	99,578	100,865	1,287	
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	120000	2022/04/30	111,823	111,823	112,015	192	
9	Isuzu KB 250	Housing	2013	CGR 576 NC	90,000	90000	2022/04/30	86,948	88,151	88,989	838	
10	Hyundai H1	Tourism Centre	2013	CGY 587 NC	90,000	90000	2021/08/31	87,070	87,230	87,246	16	
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	120,000	120000	2022/04/30	105,317	106,726	107,936	1,210	
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	60,000	60000	2021/08/31	49,920	50,609	51,474	865	
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	60000	2021/08/31	43,959	46,218	47,648	1,430	
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	90,000	90000	2022/04/30	82,758	84,423	85,818	1,395	
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000		2021/07/31	2,050	2,050	2,050	-	Vehicle was not utilised in August.
17	Toyota Etios	Pool	2014	CJG 979 NC	75,000	2021/07/13	2022/04/30	73,344	73,904	74,108	204	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 August.
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	60,000	60000	2022/04/30	46,688	46,740	46,811	71	
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	60,000	60000	2022/04/30	55,889	57,389	57,626	237	
21	Chevrolet Park Van	Supply Chain Managerr	2015	CLF791 NC	30,000	30000	2022/04/30	15,248	15,265	15,317	52	
22	Nissan Almera 1.5 Ace	Pool	2016	CMT 438 NC	45,000	45000	2022/04/30	43,761	44,296	44,790	494	
23	Audi Q7 3.0TDI Quattr	Council	2017	FBDM 1 NC	60,000	60000	2021/08/31	56,506	56,554	56,617	63	
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	45,000	45000	2021/08/31	45,219	46,491	47,591	1,100	
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	60,000	60000	2021/08/31	52,550	52,934	52,934	-	Vehicle is still at the car dealership for repairs.
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	30,000	2021/07/09	2021/08/31	30,268	30,483	31,014	531	
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	45000	2021/08/31	39,915	40,252	40,325	73	
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 August.
FULL FLEET UTILITY AUGUST 2021										17,088		

- The license disk that expired have been renewed waiting for post office to send them

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 August 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:

14 September 2021