

FRANCES BAARD DISTRICT MUNICIPALITY



Section 72 Report

31 December 2021

TABLE OF CONTENTS	Page
1. Executive summary	2-8
2. In-Year Budget Statement Tables (Annexure A)	9-13
3. Supporting documents	14-24
4. Municipal Manager’s quality certification	25

1. EXECUTIVE SUMMARY

All variances are calculated against the approved budget figures.

1.1 Statement of Financial Performance

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

Revenue by source

Year-to-date actual revenue amounts R 99 325 677.46 million as compared to the year-to-date budget projections of R 72 273 996 million. The variance is as a result of revenue received.

Operating expenditure by type

To date, R 45 642 683.59 million has been spent as compared to the operational year-to-date budget projections of R 80 853 222 million. Underspending is due to the vacant positions and projects that are still in planning and implementation 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 79 796.55 as compared to the year-to-date budget projections of R 6 089 532 million.

Please refer to Annexure A, Table C5 for further details.

Cash Flows

The municipality started the year with a total cash and cash equivalents of R100 440 million. The year-to date cash and cash equivalents amounted to R 135 073 627.20 million. The net increase in cash and cash equivalents for the year to date is R 34 633 224.20

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	853,056	4,754,091	5,501,706
02.1 - Office Of The Municipal Manager	2,018,645	2,567,634	2,567,634	176,172	880,895	1,283,820
02.2 - Committee & Administration Services	534,358	1,507,245	1,507,245	54,714	305,540	753,636
02.3 - Internal Audit	3,111,793	3,611,113	3,611,113	256,649	1,527,902	1,805,562
02.4 - Communications	1,857,660	2,461,646	2,461,646	227,101	1,008,358	1,230,822
02.5 - Legal And Compliance	1,192,199	1,504,781	1,504,781	119,365	646,346	752,406
02.6 - Political Office Administration	4,892,942	4,820,198	4,820,198	428,448	2,096,010	2,410,110
02.7 - Youth Unit	2,219,373	2,117,943	2,117,943	189,359	1,041,102	1,058,982
02.8 - Risk Unit	1,061,221	1,179,142	1,179,142	102,625	542,666	589,578
Total	26,441,525	30,773,112	30,773,112	2,407,489	12,802,910	15,386,622

Actual operating expenditure of Council & Executive is R 12 802 910 million as compared to the year-to-date budget R 15 386 622 million. The variance is as a result of vacancies that exist within the department, namely, Manager: Office of the MM and projects also that are still in the planning and implementation phases.

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	1,043,222	2,702,322	3,400,440
03.2 - Revenue & Expenditure	3,079,082	3,858,505	3,858,505	307,445	1,536,914	1,929,258
03.3 - Budget And Treasury Office	9,088,149	7,642,342	7,642,342	138,499	2,117,883	3,821,166
03.4 - Supply Chain Management	3,432,696	3,752,597	3,752,597	362,447	1,859,563	1,876,302
03.5 - Council Motor Vehicle Pool	1,254,714	1,281,872	1,281,872	107,120	409,353	640,926
Total	20,941,695	23,336,184	23,336,184	1,958,732	8,626,036	11,668,092

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 8 626 036 million as compared to the year-to-date projected budget of R 11 668 092. 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 and implementation 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	149,678	812,735	995,028
04.2 - Information Systems	4,158,695	4,669,347	4,669,347	238,292	1,534,177	2,334,696
04.3 - Human Resource Management	4,515,084	5,788,663	5,788,663	322,719	2,295,652	2,894,352
04.4 - Office Support Services	11,410,770	13,312,607	13,312,607	759,227	5,478,348	6,656,310
04.5 - Environmental Protection	7,960,312	11,474,270	11,474,270	595,419	6,135,615	5,737,152
04.6 - Fire Fighting & Disaster Management	8,245,168	10,753,051	10,753,051	591,633	3,489,740	5,376,540
Total	37,986,800	47,987,970	47,987,970	2,656,967	19,746,266	23,994,078

Actual operating expenditure of Corporate Services at the end of the month amounts to R 19 746 266 million as compared to the year-to-date projected budget of R 23 994 078 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 and implementation 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	151,467	813,052	2,989,482
05.3 - Local Economic Development	5,815,071	7,023,234	7,023,234	212,080	1,909,808	3,511,626
05.4 - Planning Unit - Gis	2,135,188	1,988,915	1,988,915	191,703	876,081	994,476
05.5 - Planning Unit - Spacial Planning	1,208,986	3,413,425	3,413,425	149,151	808,541	1,706,712
05.6 - Tourism	2,286,039	3,833,955	3,833,955	406,948	1,322,053	1,917,006
05.7 - Planning Unit - ldp	1,954,997	2,324,350	2,324,350	176,489	1,006,197	1,162,176
Total	15,234,979	24,562,824	24,562,824	1,287,838	6,735,732	12,281,478

Actual operating expenditure of Planning & Development at the end of the month amounts to R 6 735 732 million as compared to the year-to-date projected budget of R 12 281 478 million. Due to the vacant director position, spending on the planned budget is below expected projection and projects that are on planning and implementation 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	149,442	802,846	1,082,766
06.2 - Project Management & Advisory Services	22,101,376	28,659,622	28,659,622	2,272,236	6,377,922	14,329,830
06.3 - Infrastructure Service - Roads Maint	533,486	-	-	(5,692)	-	-
06.4 - Housing Administration	2,034,644	4,220,705	4,220,705	288,602	1,566,586	2,110,356
Total	26,500,892	35,045,847	35,045,847	2,704,589	8,747,354	17,522,952

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 8 747 354 as compared to the year-to-date projected budget of R 17 522 952 million. Underspending is due to the vacant director position and projects that are on planning and implementation 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	-	44,359.13	105,640.87	30%	Balance to be utilized in the 3rd quarter
Disability Programme	30,000.00	-	-	30,000.00	0%	To be utilized in the 3rd quarter
Child Programme	25,000.00	-	-	25,000.00	0%	To be utilized in the 3rd quarter
Gender Programme	60,000.00	-	-	42,000.00	0%	To be utilized in the 3rd quarter
MRM Programme	10,000.00	-	-	10,000.00	0%	To be utilized in the 3rd quarter
Old Age Programme	35,000.00	-	27,960.00	7,040.00	80%	Balance to be utilized in the 3rd quarter
Total Political Office Projects	310,000.00	-	72,319.13	219,680.87	23%	
YOUTH UNIT						
Youth Career	10,000.00	-	2,605.22	7,394.78	26%	Total expenditure to date on this project amounted to R 2 605.22.
Sopa Programme	5,000.00	-	-	5,000.00	0%	Will be implemented in 3rd quarter
June 16 Programme	10,000.00	-	-	10,000.00	0%	Will be implemented in 4th quarter
Total Youth Projects	25,000.00	-	2,605.22	22,394.78	10%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES						
HUMAN RESOURCE MANAGEMENT						
Employee Wellness Assistance Programme	80,000.00	-	2,964.24	77,035.76	4%	An expenditure of R 2 964.24 has been recorded up to date.
Total HR Projects	80,000.00	-	2,964.24	77,035.76	4%	
ENVIRONMENTAL PROTECTION						
Air Quality	14,000.00	749.50	4,382.36	9,617.64	31%	A commitment of R 749.50 has been made but not processed for payment yet.
Commemorative Days	15,000.00	-	2,033.74	12,966.26	14%	An expenditure of R 2 033.74 has been recorded up to date.
Awareness Sanitation Programme	72,000.00	-	1,299.74	70,700.26	2%	An expenditure of R 1 299.74 has been recorded up to date.
Water Analysis	353,500.00	71,792.58	211,043.17	142,456.83	60%	A commitment of R 71 792.58 has been made but not processed for payment yet
Sample Analysis	36,000.00	7,936.80	3,378.40	32,621.60	9%	A commitment of R 7 936.80 has been made but not yet processed for payment.
Environmental World day Awareness	28,000.00	1,940.10	340.00	27,660.00	1%	A commitment of R 1 940.10 has been made but not yet processed for payment.
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	82,418.98	222,477.41	400,022.59	36%	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	97,000.00	-	55,739.13	41,260.87	57%	Project completed with savings.
Awareness Programme	5,000.00	-	-	5,000.00	0%	No expenditure recorded for the month
Contingency Fund	500,000.00	58,130.00	201,550.00	298,450.00	40%	Expenditure as per requests received from Local Municipalities.
Total Disaster Management Projects	606,000.00	58,130.00	257,289.13	348,710.87	42%	

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%	Project to be implemented in the 3rd Quarter
Machinery and equipment SMME	800,000.00	-	5,334.51	794,665.49	1%	Project is at Site visit stage to SMME's to completed on the 3rd quarter
Led Expo	680,000.00	-	370,000.00	310,000.00	54%	Completed project with savings
Youth Entrepreneur	530,000.00	86,086.96	410,913.04	119,086.96	78%	In progress
Advertising and Promotion	70,000.00	-	11,043.48	58,956.52	16%	No expenditure recorded for the month
Total LED Projects	2,910,010.00	86,086.96	797,291.03	2,112,718.97	27%	
TOURISM						
Ganspan	50,000.00	-	-	50,000.00	0%	Ontrack for 3rd Quarter
Indaba Expo	339,469.00	-	-	339,469.00	0%	Still waiting for expo dates, Indaba organisers are in a process to appoint a service provider
Tourism Business Competition	626,676.00	-	236,184.78	390,491.22	38%	Ongoing
Tourism Association	20,000.00	-	-	20,000.00	0%	Ongoing
Tourism Awareness Campaign	70,000.00	-	9,101.20	60,898.80	13%	Ongoing
Tourism Advertisement	175,000.00	34,108.70	14,695.65	160,304.35	8%	Ongoing
Total Tourism Projects	1,286,145.00	35,847.83	259,981.63	1,026,163.37	20%	

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%	Appointed service provider. On implementation phase
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	-	27,504.00	22,496.00	55%	There are approximately 4 meetings for DMPT to review applications. The money will be utilised. Currently appointing the members for new 5 year-term
Project Management & Advisory Service	400,000.00	330,000.00	17,650.00	382,350.00	4%	The appointment of the Service Provider was completed in November, which resulted in the delay of the project commencement. Phase 1 is completed. Currently, in Phase. The appointment value is R399, 797, 50, which will be used before end of the financial year.
FBDM SDF Framework	30,000.00	-	-	30,000.00	0%	The project is behind schedule, currently finishing phase 3: Spatial Synthesis and Analysis. The budget will be utilised before end of the financial year.
Phokwane Infill Development	33,875.00	-	-	33,875.00	0%	This project has been rolled over. The only deliverables which are outstanding approval of the Environmental report, DMPT approval and submission to Surveyor General Office. The project is on track.
Total Spatial Planning Projects	513,875.00	330,000.00	45,154.00	468,721.00	9%	

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	-	2,234.23	2,573,765.77	0%	Service provider appointed - 100% expenditure expected for the year
Magareng O&M	1,800,000.00	-	199,468.51	1,303,541.49	11%	Local municipalities are implementing projects. Claims paid out on an as and when received basis. Full budget will be spent by 30 June 2022.
Dikgatlong O&M	1,800,001.00	-	255,590.00	157,232.00	14%	
Phokwane O&M	1,800,000.00	-	429,227.80	552,602.20	24%	
Sol Plaatje O&M	1,700,000.00	-	138,711.67	1,561,288.33	8%	
Magareng Capital Project	3,500,000.00	-	-	3,500,000.00	0%	
Dikgatlong Capital Project	3,500,000.00	-	-	3,500,000.00	0%	
Phokwane Capital Project	3,500,000.00	-	-	3,500,000.00	0%	
Sol Plaatje Capital Project	3,500,000.00	-	2,208,153.05	1,291,846.95	63%	
Total Infrastructure Projects	13,176,001.00	-	3,233,385.26	17,940,276.74	25%	
Total Special Projects	19,849,531.00	592,483.77	4,893,467.05	22,715,724.95	25%	

The actual spending on special projects for the municipality at the end of the month amounts to R 4 893 467.05. The municipality has spent 25% 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 - M06 December									
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									
<u>Financial Performance</u>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5,067	7,150	7,150	355	2,410	3,575	(1,165)	-33%	7,150
Transfers and subsidies	128,874	137,078	137,078	42,947	96,688	68,539	28,149	41%	137,078
Other own revenue	866	320	320	24	228	160	68	42%	320
Total Revenue (excluding capital transfers and contributions)	134,807	144,548	144,548	43,326	99,326	72,274	27,052	37%	144,548
Employee costs	73,823	84,190	84,190	6,291	35,638	42,095	(6,457)	-15%	84,190
Remuneration of Councillors	7,000	6,962	6,962	572	3,370	3,481	(111)	-3%	6,962
Depreciation & asset impairment	3,381	3,648	3,648	-	-	1,824	(1,824)	-100%	3,648
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,251	2,190	2,190	163	431	1,095	(664)	-61%	2,190
Transfers and subsidies	19,454	25,213	25,213	1,931	7,645	12,607	(4,962)	-39%	25,213
Other expenditure	22,197	39,502	39,502	2,060	9,574	19,751	(10,177)	-52%	39,502
Total Expenditure	127,106	161,706	161,706	11,016	56,658	80,853	(24,195)	-30%	161,706
Surplus/(Deficit)	7,701	(17,158)	(17,158)	32,310	42,667	(8,579)	51,247	-597%	(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)	32,310	42,667	(8,579)	51,247	-597%	(17,158)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7,701	(17,158)	(17,158)	32,310	42,667	(8,579)	51,247	-597%	(17,158)
<u>Capital expenditure & funds sources</u>									
Capital expenditure	1,375	12,179	12,179	7	80	6,090	(6,010)	-99%	12,179
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,375	12,179	12,179	7	80	6,090	(6,010)	-99%	12,179
Total sources of capital funds	1,375	12,179	12,179	7	80	6,090	(6,010)	-99%	12,179
<u>Financial position</u>									
Total current assets	(273,697)	93,573	93,573		114,699				93,573
Total non current assets	60,229	68,929	68,929		60,309				68,929
Total current liabilities	383,559	27,922	27,922		76,979				27,922
Total non current liabilities	32,009	28,911	28,911		29,041				28,911
Community wealth/Equity	138,249	105,670	105,670		171,019				105,670
<u>Cash flows</u>									
Net cash from (used) operating	-	(8,084)	(8,084)	-	76,737	(4,042)	(80,779)	1998%	(8,084)
Net cash from (used) investing	1,725	(13,904)	(12,179)	-	7,987	(2,922)	(10,910)	373%	(5,844)
Net cash from (used) financing	2	(2)	-	-	(2)	(2)	(0)	0%	(3)
Cash/cash equivalents at the month/year end	104,883	78,450	80,177	-	194,852	(6,966)	(201,818)	2897%	(13,932)
<u>Debtors & creditors analysis</u>									
	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
<u>Debtors Age Analysis</u>									
Total By Income Source	292	351	126	158	7	76	98	3,967	5,075
<u>Creditors Age Analysis</u>									
Total Creditors	6	-	-	-	-	-	-	-	6

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
<i>Governance and administration</i>		131,823	136,636	136,636	43,227	99,051	68,318	30,733	45%	136,636
Executive and council		489	-	-	-	-	-	-	-	-
Finance and administration		131,335	136,636	136,636	43,227	99,051	68,318	30,733	45%	136,636
<i>Community and public safety</i>		-	259	259	-	-	129	(129)	-100%	259
Public safety		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,983	7,653	7,653	99	275	3,827	(3,551)	-93%	7,653
Planning and development		2,983	7,653	7,653	99	275	3,827	(3,551)	-93%	7,653
Trading services		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134,807	144,548	144,548	43,326	99,326	72,274	27,052	37%	144,548
Expenditure - Functional										
<i>Governance and administration</i>		69,165	79,870	79,870	5,836	31,550	39,935	(8,385)	-21%	79,870
Executive and council		19,219	22,016	22,016	1,702	9,078	11,008	(1,931)	-18%	22,016
Finance and administration		46,834	54,242	54,242	3,878	20,944	27,121	(6,177)	-23%	54,242
Internal audit		3,112	3,611	3,611	257	1,528	1,806	(278)	-15%	3,611
<i>Community and public safety</i>		10,280	14,974	14,974	880	5,056	7,487	(2,431)	-32%	14,974
Public safety		-	-	-	-	-	-	-	-	-
Housing		2,035	4,221	4,221	289	1,567	2,110	(544)	-26%	4,221
<i>Economic and environmental services</i>		45,376	63,028	63,028	3,892	18,730	31,514	(12,784)	-41%	63,028
Planning and development		37,415	51,554	51,554	3,297	12,594	25,777	(13,183)	-51%	51,554
Environmental protection		7,960	11,474	11,474	595	6,136	5,737	398	7%	11,474
Trading services		-	-	-	-	-	-	-	-	-
Other		2,286	3,834	3,834	407	1,322	1,917	(595)	-31%	3,834
Total Expenditure - Functional	3	127,106	161,706	161,706	11,016	56,658	80,853	(24,195)	-30%	161,706
Surplus/ (Deficit) for the year		7,701	(17,158)	(17,158)	32,310	42,667	(8,579)	51,247	-597%	(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) - M06 December										
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										
<u>Revenue by Vote</u>	1									
Vote 01 - Executive & Council		489	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		131,335	136,636	136,636	43,227	99,051	68,318	30,733	45.0%	136,636
Vote 04 - Administration		-	259	259	-	-	129	(129)	-100.0%	259
Vote 05 - Planning & Development		-	4,000	4,000	-	-	2,000	(2,000)	-100.0%	4,000
Vote 06 - Infrastructure Services		2,983	3,653	3,653	99	275	1,827	(1,551)	-84.9%	3,653
Total Revenue by Vote	2	134,807	144,548	144,548	43,326	99,326	72,274	27,052	37.4%	144,548
<u>Expenditure by Vote</u>	1									
Vote 01 - Executive & Council		9,553	11,003	11,003	853	4,754	5,502	(748)	-13.6%	11,003
Vote 02 - Office Of The Municipal Manager		16,888	19,770	19,770	1,554	8,049	9,885	(1,836)	-18.6%	19,770
Vote 03 - Budget & Treasury Office		20,942	23,336	23,336	1,959	8,626	11,668	(3,042)	-26.1%	23,336
Vote 04 - Administration		37,987	47,988	47,988	2,657	19,746	23,994	(4,248)	-17.7%	47,988
Vote 05 - Planning & Development		15,235	24,563	24,563	1,288	6,736	12,281	(5,546)	-45.2%	24,563
Vote 06 - Infrastructure Services		26,501	35,046	35,046	2,705	8,747	17,523	(8,776)	-50.1%	35,046
Total Expenditure by Vote	2	127,106	161,706	161,706	11,016	56,658	80,853	(24,195)	-29.9%	161,706
Surplus/ (Deficit) for the year	2	7,701	(17,158)	(17,158)	32,310	42,667	(8,579)	51,247	-597.3%	(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) - M06 December										
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	22	116	100	16	16%	200
Interest earned - external investments		5,067	7,150	7,150	355	2,410	3,575	(1,165)	-33%	7,150
Transfers and subsidies		128,874	137,078	137,078	42,947	96,688	68,539	28,149	41%	137,078
Other revenue		268	120	120	2	111	60	51	85%	120
Gains		(11)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		134,807	144,548	144,548	43,326	99,326	72,274	27,052	37%	144,548
Expenditure By Type										
Employee related costs		73,823	84,190	84,190	6,291	35,638	42,095	(6,457)	-15%	84,190
Remuneration of councillors		7,000	6,962	6,962	572	3,370	3,481	(111)	-3%	6,962
Debt impairment		-	10	10	-	-	5	(5)	-100%	10
Depreciation & asset impairment		3,381	3,648	3,648	-	-	1,824	(1,824)	-100%	3,648
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1,251	2,190	2,190	163	431	1,095	(664)	-61%	2,190
Contracted services		13,196	22,316	22,316	811	3,857	11,158	(7,301)	-65%	22,316
Transfers and subsidies		19,454	25,213	25,213	1,931	7,645	12,607	(4,962)	-39%	25,213
Other expenditure		8,939	16,070	16,070	1,249	5,717	8,035	(2,319)	-29%	16,070
Losses		61	1,105	1,105	(0)	(0)	552	(552)	-100%	1,105
Total Expenditure		127,106	161,706	161,706	11,016	56,658	80,853	(24,195)	-30%	161,706
Surplus/(Deficit)		7,701	(17,158)	(17,158)	32,310	42,667	(8,579)	51,247	(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)	32,310	42,667	(8,579)			(17,158)
Taxation								-		
Surplus/(Deficit) after taxation		7,701	(17,158)	(17,158)	32,310	42,667	(8,579)			(17,158)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		7,701	(17,158)	(17,158)	32,310	42,667	(8,579)			(17,158)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		7,701	(17,158)	(17,158)	32,310	42,667	(8,579)			(17,158)

Expenditure

To date, R 56 658 298.49 million has been spent as compared to the operational year-to-date budget projections of R 80 853 222 million. Underspensing is due to the vacant positions and projects that are still on the planning and implementation 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 - M06 December										
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	15	-	13	8	5	68%	15
02.6 - Political Office Administration		333	-	-	-	-	-	-	-	-
03.1 - Finance Directorate		-	24	24	-	-	12	(12)	-100%	24
03.2 - Revenue & Expenditure		-	-	-	-	-	-	-	-	-
04.4 - Office Support Services		40	220	220	-	15	110	(95)	-86%	220
Vote 05 - Planning & Development		-	18	18	-	3	9	(6)	-65%	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	-	-	7	(7)	-100%	14
05.6 - Tourism		-	5	5	-	3	2	1	42%	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	7	80	6,090	(6,010)	(0)	12,179
Total Capital Expenditure		1,375	12,179	12,179	7	80	6,090	(6,010)	(0)	12,179

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M06 December						
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)	24,874	(8,354)
Call investment deposits		(48,518)	86,366	86,366	110,200	86,366
Consumer debtors		4,564	2,633	2,633	4,937	2,633
Other debtors		22,880	11,674	11,674	23,227	11,674
Current portion of long-term receivables		858	873	873	858	873
Inventory		376	381	381	351	381
Total current assets		(273,697)	93,573	93,573	164,446	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	50,918	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	60,309	68,929
TOTAL ASSETS		(213,468)	162,502	162,502	224,755	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	63,724	13,979
Provisions		12,982	13,940	13,940	13,253	13,940
Total current liabilities		383,559	27,922	27,922	76,979	27,922
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		32,009	28,911	28,911	29,041	28,911
Total non current liabilities		32,009	28,911	28,911	29,041	28,911
TOTAL LIABILITIES		415,568	56,833	56,833	106,020	56,833
NET ASSETS	2	(629,036)	105,670	105,670	118,736	105,670
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		111,308	78,993	78,993	144,078	78,993
Reserves		26,941	26,677	26,677	26,941	26,677
TOTAL COMMUNITY WEALTH/EQUITY	2	138,249	105,670	105,670	171,019	105,670

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December														
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	292	351	126	158	7	76	98	3,967	5,075	4,307			
Total By Income Source	2000	292	351	126	158	7	76	98	3,967	5,075	4,307	-	-	
2011/12 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	308	351	126	4,168					4,953	4,168			
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500	(16)	0	(0)	(4,010)	7	76	98	3,967	123	138			
Total By Customer Group	2600	292	351	126	158	7	76	98	3,967	5,075	4,307	-	-	

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 December 2021.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED DEC '21	PAID DEC '21	BALANCE	PROGRESS
101418	Moloi M.M.	17/04/2014	Irregular expenditure - Motor Vehicle & Modules failed	188,636.80	132,584.20	0.00	0.00	56,052.60	Handed over to state attorney - Summons issued 01/08/2019
101417	Kgantsi N.G.	18/08/2015	Medical aid	26,740.00	13,288.85	0.00	0.00	13,451.15	Handed over to state attorney
101430	Molefi P.R.	30/06/2016	Modules failed & Salary overpayment	31,543.50	24,668.09	0.00	0.00	6,875.41	Handed over to state attorney
101415	Maribe B.M.	22/09/2016	Salary overpayment	16,546.73	13,081.48	0.00	0.00	3,465.25	Handed over to legal department for further action
101432	Nicholas T.	22/09/2016	Modules failed & Salary overpayment	25,582.71	16,860.95	0.00	0.00	8,721.76	Handed over to state attorney
100087	Department of Safety & Liasion	31/12/2021	Rental Clinic Building - Jan Kempdorp	261,686.01	202,049.31	4,402.48	0.00	64,039.18	Handed over to legal department for further action
101399	Department of Transport	31/12/2021	Post Service medical aid - Council Contribution	2,993,330.93	2,863,563.80	61,513.40	0.00	191,280.53	Monthly payments being made
101400	Department of Transport	31/12/2021	Sundry - Municipal accounts workshops	5,817,126.65	1,053,795.59	5,622.00	0.00	4,768,953.06	Handed over to legal department for further action
100098	MTN	31/12/2021	Tower - Rental & fixed rate electricity	508,673.73	505,571.01	21,315.83	18,650.28	5,768.27	Monthly payments being made
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 referred to manager
101459	Siwisa A.M.	30/07/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Handed over to state attorney
101463	Raillex Pty Ltd	12/11/2020	New building - Electrical repairs and COC	56,140.00	26,140.00	0.00	0.00	30,000.00	Handed over to legal department for further action
101465	Baloyi M.R.	26/02/2021	Resigned - Accomodation & salary overpayment	9,420.31	7,200.00	0.00	0.00	2,220.31	Agreement to pay off over three months
101468	Kaars M.	13/12/2021	Laptop replacement	0.00	3,000.00	7,500.00	600.00	3,900.00	Salary deduction
				9,962,414.27	4,871,287.28	100,353.71	19,250.28	5,172,230.42	

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	6									6
Total By Customer Type	1000	6	-	-	-	-	-	-	-	-	6

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 December 2021 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					Dec-21
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay
		Paid	Not paid	Termination	Made
Officials	4,155,036.58	96	0	0	0
Pension	2,840.82	2	0	0	0
Section 54 & 57	198,588.41	2	0	0	0
Contract	776,477.81	17	0	0	0
Cllrs	571,410.20	26	1	0	0
Interns	174,999.93	21	0	0	0
Payments Made	25,983,049.25	-	-	-	0
TOTALS	31,862,403.00	164	1	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 no training for the month of December 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 December 2021, one contracts (R 200 000 +) was awarded by the municipal manager.

1. Supply, delivery, installation and commissioning of a financial management system: CCG Systems - R9 446 862.00 vat inclusive.

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

1. Catering and decor for 100 people attending the inauguration of council: SKMB UMUSA TRADING (TY LTD) – R 64 975.00

Total orders issued for November 2021 amounts to total: R 698 505.01

Orders issued per department:

Council and Executive	R 67 975.00
Municipal Manager	R 91 119.60
Finance	R 8 489.34
Administration	R 140 798.90
Planning and Development	R 390 302.17
Technical Service	R 0.00

a. Disposal Management

No disposals for the month of December 2021

b. Deviations

One deviation from procurement process for the disastrous event Sonderwater settlement, Dikatlong was approved by the municipal manager in the month of December 2021

1. Frances S Construction and Trading Enterprise: R 161 750.00

c. Issues from Stores

Total orders issued for the month of December 2021 amounts to: R 7 717.73

Issues per department:

Council	R 0.00
Municipal Manager	R 3 025.62
Finance	R 2 653.78
Administration	R 1 677.93
Planning and Development	R 360.40
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 received for the month of December 2021 from local municipalities.

Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accrued Interest Over Term	Accrued Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402/000156	notice	NEDCOR	10,200,000.00		24-Jun-21	24-Jun-22	365	5.280%	538,560.00			
7662011402/000159	notice	NEDCOR	10,500,000.00		04-Nov-21	04-Mar-22	120	4.400%	151,890.41	21,517.81		
7662011402/000160	notice	NEDCOR	10,000,000.00		12-Nov-21	11-Mar-22	119	4.410%	143,778.08	20,539.73		
7662011402/000161	notice	NEDCOR	7,000,000.00		09-Dec-21	08-Apr-22	120	4.700%	108,164.38	15,323.29		
048472468-160	notice	STANDARD BANK	8,000,000.00		12-Nov-21	11-Mar-22	119	4.550%	118,673.97	30,915.07		
	notice	STANDARD BANK	10,000,000.00		09-Dec-21	08-Apr-22	120	4.723%	155,276.71	40,113.15		
2079916155	notice	ABSA	16,000,000.00		04-Nov-21	04-Mar-22	120	4.470%	235,134.25	33,310.68		
2079929449	notice	ABSA	10,000,000.00		12-Nov-21	11-Mar-22	119	4.570%	148,994.52	21,284.93		
	notice	ABSA	3,000,000.00		09-Dec-21	08-Apr-22	120	4.410%	43,495.89	6,161.92		
74927740586	notice	FNB	10,000,000.00		09-Dec-21	08-Apr-22	120	4.520%	148,602.74	38,389.04		
74927741344	notice	FNB	10,000,000.00		09-Dec-21	08-Apr-22	120	4.520%	148,602.74	38,389.04		
			R 150,200,925.00	R -3,000,000.00			1,686		R 1,772,471.99	316,834.65	-	-

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

Investment amounts to R 147 200 925.00 million as at 31 December 2021.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
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	136,988	42,841	96,582	68,494	28,088	41.0%	136,988
Equitable Share		124,736	128,076	128,076	42,692	96,057	64,038	32,019	50.0%	128,076
Expanded Public Works Programme Integrated Grant		1,101	1,077	1,077	99	273	539	(266)	-49.4%	1,077
Municipal Disaster Recovery Grant		-	259	259	-	-	129	(129)	-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	106	106	45	61	135.9%	90
Services Sector SETA		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	128,874	137,078	137,078	42,947	96,688	68,539	28,149	41.1%	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	42,947	96,688	68,539	28,149	41.1%	137,078

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		119,427	137,604	137,604	8,893	51,452	68,802	(17,351)	-25.2%	137,604
								-		
Equitable Share		116,582	128,692	128,692	8,764	50,615	64,346	(13,732)	-21.3%	128,692
Expanded Public Works Programme Integrated Grant		629	1,077	1,077	92	257	539	(281)	-52.3%	1,077
Local Government Financial Management Grant		1,000	1,000	1,000	37	578	500	78	15.6%	1,000
Provincial Government:		489	-	-	-	-	-	-		-
Capacity Building and Other Grants		489	-	-	-	-	-	-		-
Expanded Public Works Programme		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
Education Training and Development Practices SETA		-	90	90	-	-	45	(45)	-100.0%	90
Services Sector SETA		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		119,916	137,604	137,604	8,893	51,452	68,802	(17,351)	-25.2%	137,604
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	-		-
								-		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,916	137,604	137,604	8,893	51,452	68,802	(17,351)	-25.2%	137,604
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,916	137,604	137,604	8,893	51,452	68,802	(17,351)	-25.2%	137,604
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		119,916	137,604	137,604	8,893	51,452	68,802	(17,351)	-25.2%	137,604
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		239,831	275,208	275,208	17,785	102,903	137,604	(34,701)	-25.2%	275,208

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
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	527	2,929	2,950	(22)	-1%	5,900
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		604	574	574	-	191	287	(96)	-33%	574
Cellphone Allowance		488	488	488	44	250	244	6	3%	488
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		7,000	6,962	6,962	572	3,370	3,481	(111)	-3%	6,962
% increase	4		-0.5%	-0.5%						-0.5%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	5,096	6,182	6,182	504	2,910	3,091	(181)	-6%	6,182
Pension and UIF Contributions		8	221	221	1	5	111	(105)	-95%	221
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime								-		
Performance Bonus		200	440	440	-	-	220	(220)	-100%	440
Motor Vehicle Allowance		144	193	193	16	96	96	0	0%	193
Cellphone Allowance		272	96	96	8	48	48	(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	49	212	143	69	48%	287
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		6,163	7,419	7,419	578	3,271	3,710	(438)	-12%	7,419
% increase	4		20.4%	20.4%						20.4%
Other Municipal Staff										
Basic Salaries and Wages		42,869	50,777	50,777	4,137	22,905	25,389	(2,484)	-10%	50,777
Pension and UIF Contributions		6,306	7,517	7,517	557	3,328	3,758	(430)	-11%	7,517
Medical Aid Contributions		2,525	2,402	2,402	224	1,322	1,201	121	10%	2,402
Overtime		133	239	239	12	69	120	(51)	-42%	239
Performance Bonus		3,390	3,883	3,883	299	1,711	1,941	(230)	-12%	3,883
Motor Vehicle Allowance		2,959	4,745	4,745	245	1,468	2,373	(905)	-38%	4,745
Cellphone Allowance		248	349	349	22	128	175	(47)	-27%	349
Housing Allowances		473	433	433	41	243	216	26	12%	433
Other benefits and allowances		680	1,055	1,055	71	430	528	(98)	-19%	1,055
Payments in lieu of leave		2,158	2,332	2,332	106	764	1,166	(402)	-35%	2,332
Long service awards		964	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	4,956	3,039	3,039	-	-	1,520	(1,520)	-100%	3,039
Sub Total - Other Municipal Staff		67,660	76,771	76,771	5,713	32,367	38,386	(6,019)	-16%	76,771
% increase	4		13.5%	13.5%						13.5%
Total Parent Municipality		80,823	91,153	91,153	6,862	39,008	45,576	(6,568)	-14%	91,153
			12.8%	12.8%						12.8%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS										
		80,823	91,153	91,153	6,862	39,008	45,576	(6,568)	-14%	91,153
% increase	4		12.8%	12.8%						12.8%
TOTAL MANAGERS AND STAFF		73,823	84,190	84,190	6,291	35,638	42,095	(6,457)	-15%	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. The contract was extended for one month to finalize the procurement process

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 2020 for the 2020/21 financial year.

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		Dec-21		VARIANCE
COMPARISON: ACTUAL TO BUDGET	FULL YEAR BUDGET 2020/21	YTD ACTUAL	VARIANCES	S %
Municipal Offices	522,820.00	258,465.90	264,354.10	49%
Computer Software and Applications	1,988,680.00	589,619.84	1,399,060.16	30%
Computer Equipment	553,600.00	211,294.28	342,305.72	38%
Furniture and Office Equipment	52,400.00	323.40	52,076.60	1%
Machinery and Equipment	354,500.00	137,126.91	217,373.09	39%
Transport Assets	410,000.00	38,240.00	371,760.00	9%
Totals	3,882,000.00	1,235,070.33	2,646,929.67	32%

Year to date expenditure on repairs and maintenance amounts to R 1 235 070.33 million of the R 3 882 000 million that was budgeted. The percentage expenditure up to the month of December 2021 is 32%.

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 December 2021 is as follows:

Municipal Vehicles:

FRANCES BAARD DISTRICT MUNICIPALITY											POOL VEHICLE CONTROL DECEMBER 2021	
Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month Closing Km	Current month Closing KM	Dec '21		
Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Nov-21	Reading	Reading	Utility	Remarks	
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	135,000	2022/10/15	2022/04/30	124,149	126,835	128,006	1,171	
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105,000	105,000	2022/04/30	90,242	90,841	91,243	402	
3	Chevrolet Cruze 1,6 Nor	Pool	2016	CMV 321 NC	120,000	120,000	2022/04/30	110,941	112,211	112,463	252	
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	75,000	2022/09/12	2022/04/30	65,000	66,394	66,979	585	
5	Chevrolet Cruze 1,6 Nor	Pool	2016	CMV 314 NC	105,000	2022/01/12	2022/04/30	110,477	110,854	111,789	935	Due for service
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	90,000	2022/04/30	80,857	81,466	82,496	1,030	
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	105,000	105,000	2022/04/30	104,082	105,348	105,938	590	Due for service
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	120,000	2022/04/30	112,453	112,622	112,622	-	Vehicle was not utilised in December.
9	Isuzu KB 250	Housing	2013	CGR 576 NC	105,000	105,000	2022/04/30	90,842	91,958	93,181	1,223	
10	Hyundai H1	Tourism Centre	2013	CGY 587 NC	90,000	90,000	2022/08/31	88,250	89,308	90,826	1,518	Due for service.
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	120,000	120,000	2022/04/30	113,201	115,646	115,978	332	
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	60,000	60,000	2022/08/31	52,750	53,832	53,863	31	
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	60,000	2022/08/31	50,643	51,027	51,068	41	
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	90,000	90,000	2022/04/30	88,405	89,613	89,979	366	Due for service soon
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000		2022/07/31	2,050	2,050	2,050	-	Vehicle was not utilised in December.
17	Toyota Etios	Pool	2014	CJG 979 NC	75,000	2022/01	2022/04/30	74,850	75,119	75,289	170	Due for service
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	90,000	90,000	2022/04/30	78,791	79,740	79,926	186	
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	60,000	60,000	2022/04/30	46,869	46,931	46,931	-	
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	60,000	60,000	2022/04/30	58,115	58,892	59,058	166	Due for service soon.
21	Chevrolet Park Van	Supply Chain Managem	2015	CLF 791 NC	30,000	30,000	2022/04/30	15,555	15,666	15,720	54	
22	Nissan Almera 1.5 Acent	Pool	2016	CMT 438 NC	45,000	45,000	2022/04/30	45,885	46,351	46,468	117	Due for service
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	60,000	2022/08/31	57,622	57,721	57,885	164	
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	60,000	60,000	2022/08/31	49,429	50,617	50,984	367	
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	60,000	60,000	2022/08/31	53,695	55,539	56,192	653	Vehicle involved in accident - declared write-off by insurance
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45,000	45,000	2022/08/31	32,528	33,348	33,854	506	
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	45,000	45,000	2022/08/31	41,379	42,600	42,600	-	Vehicle was not utilised in December.
28	Scania P310 Water Tank	Disaster Management	2018	CVG 023 NC	15,000		2022/04/30	1,795	1,795	1,795	-	Vehicle was not utilised in December.
FULL FLEET UTILITY DECEMBER 2021										10,859		

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 December 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 January 2022