

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

30 April 2023

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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 141 926 086 as compared to the year-to-date budget projections of R 123 175 840. The variance is as a result of equitable share which was received in March 2023 and only accounted for in the month of April 2023.

Operating expenditure by type

To date, R 104 435 231 has been spent as compared to the operational year-to-date budget projections of R 155 597 756. Underspending is due to the vacant positions and projects that are in the implementation phase and projects which will be rolled over to the next financial year.

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 1 644 040 as compared to the year-to-date budget projection of R 8 004 283.

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 R110 135 425. The year-to date cash and cash equivalents amounted to R 124 944 897. The net increase in cash and cash equivalents for the year to date is R 14 809 472.

**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 | 10 187 019 | 14 592 603 | 15 096 603 | 833 714 | 9 021 703 | 12 998 761 |
| 02.1 - Office Of The Municipal Manager | 8 567 973 | 12 507 870 | 12 491 270 | 757 870 | 8 239 148 | 10 586 947 |
| 2.2 - Governance Function | 2 776 444 | 3 472 210 | 3 472 210 | 253 648 | 2 744 681 | 2 936 253 |
| 2.3 - Legal Services | 1 309 141 | 1 511 130 | 1 511 330 | 110 070 | 1 181 056 | 1 264 026 |
| 2.4 - Risk Management | 1 119 818 | 1 306 355 | 1 306 355 | 108 547 | 1 033 002 | 1 102 687 |
| 2.5 - Marketing, Customer Relations, Publicity a | 2 026 827 | 2 551 930 | 2 566 930 | 170 571 | 1 686 003 | 2 278 955 |
| Total | 25 987 222 | 35 942 098 | 36 444 698 | 2 234 420 | 23 905 593 | 31 167 629 |

Actual operating expenditure of Council & Executive is R 23 905 593 as compared to the year-to-date budget of R 31 167 629.

| Budget & Treasury Office | | | | | | |
|-------------------------------------|------------------------|------------------------|------------------------|-----------------------|----------------------|----------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 3.1 - Finance | 18 763 949 | 23 513 811 | 22 435 101 | 672 270 | 11 291 502 | 20 584 479 |
| 3.2 - Supply Chain Management | 3 591 654 | 4 177 890 | 4 177 890 | 275 568 | 3 056 744 | 3 603 760 |
| Total | 22 355 603 | 27 691 701 | 26 612 991 | 947 838 | 14 348 246 | 24 188 239 |

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 14 348 246 as compared to the year-to-date projected budget of R 24 188 239. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure, Accountant Support.

| Corporate Services | | | | | | |
|--|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 4.1 - Administrative and Corporate Support | 13 170 845 | 17 093 199 | 17 583 119 | 821 424 | 8 797 590 | 15 005 182 |
| 4.2 - Information Technology | 4 496 650 | 5 163 720 | 5 205 720 | 932 170 | 2 971 961 | 4 537 277 |
| 4.3 - Human Resources | 4 328 280 | 5 983 861 | 5 983 861 | 300 460 | 3 986 143 | 5 727 401 |
| 4.4 - Coastal Protection | 9 733 371 | 11 729 132 | 11 729 132 | 449 479 | 8 444 403 | 10 098 978 |
| 4.5 - Disaster Management | 7 690 289 | 11 241 988 | 10 418 066 | 682 135 | 5 307 936 | 9 071 862 |
| Total | 39 419 435 | 51 211 900 | 50 919 898 | 3 185 668 | 29 508 033 | 44 440 700 |

Actual operating expenditure of Corporate Services at the end of the month amounts to R 29 508 033 as compared to the year-to-date projected budget of R 44 440 700. Vacancies within the department also has an impact on the projected budget, namely Director: Administration, Senior Fire Fighter and Chief Clerk Archive.

| Planning & Development | | | | | | |
|--|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 5.1 - Corporate Wide Strategic Planning (IDPs, | 40 838 157 | 48 735 348 | 57 346 538 | 1 313 290 | 31 287 586 | 51 024 696 |
| 5.2 - Tourism | 2 792 825 | 3 511 310 | 3 583 810 | 265 732 | 2 102 216 | 3 158 296 |
| Total | 43 630 982 | 52 246 658 | 60 930 348 | 1 579 022 | 33 389 802 | 54 182 992 |

Actual operating expenditure of Planning & Development at the end of the month amounts to R 33 389 802 as compared to the year-to-date projected budget of R 54 182 992 due to the vacant director position.

| Infrastructure | | | | | | |
|-------------------------------|------------------|------------------|------------------|----------------|------------------|------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 06.4 - Housing Administration | 3 590 181 | 4 362 560 | 4 244 060 | 272 915 | 3 283 557 | 3 721 326 |
| Total | 3 590 181 | 4 362 560 | 4 244 060 | 272 915 | 3 283 557 | 3 721 326 |

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 3 283 557 as compared to the year-to-date projected budget of R 3 721 326.

Consolidated performance of year-to-date expenditure on special projects against full year budget.

| COUNCIL AND EXECUTIVE ADMINISTRATION | | | | | | |
|--|-------------------|------------------|-------------------|-------------------|------------|--|
| Project Description | Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
| POLITICAL OFFICE ADMINISTRATION | | | | | | |
| Commemorative Days | 168 571.00 | - | 151 051.18 | 17 519.82 | 90% | Expenditure to the amount of R 151 051.18 has been recorded. Remaining budget will be spend in the 4th quarter |
| Disability Programme | 300 000.00 | - | - | 300 000.00 | 0% | At procurement stage at SCM unit |
| Child Programme | 50 100.00 | - | 31 000.00 | 19 100.00 | 62% | Budget will be utilized in 4th quarter |
| Gender Programme | 181 569.00 | 14 594.04 | 149 962.00 | 31 607.00 | 83% | Remaining budget to be spend in 4th quarter. |
| MRM Programme | 30 000.00 | - | 22 000.00 | 8 000.00 | 73% | Expenditure on an ad hoc basis - as and when required |
| Old Age Programme | 35 000.00 | - | 21 600.00 | 13 400.00 | 62% | Budget to be spent in the 4th quarter |
| Total Political Office Projects | 765 240.00 | 14 594.04 | 375 613.18 | 389 626.82 | 49% | |
| YOUTH UNIT | | | | | | |
| Youth Career | 10 400.00 | - | 5 730.43 | 4 669.57 | 55% | The remaining budget of R 5 269. 57 will be spend in June 2023 |
| Sopa Programme | 4 000.00 | - | - | 4 000.00 | 0% | To be spent in 4th quarter. |
| June 16 Programme | 11 000.00 | - | - | 11 000.00 | 0% | To be spent in June 2023 |
| Youth Skills Programme | 300 000.00 | - | 299 998.58 | 1.42 | 100% | Project completed. |
| Total Youth Projects | 325 400.00 | - | 305 729.01 | 19 670.99 | 94% | |

| Project Description | Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
|--|---------------------|-------------------|---------------------|-------------------|------------|--|
| CORPORATE SERVICES | | | | | | |
| HUMAN RESOURCE MANAGEMENT | | | | | | |
| Employee Wellness Assistance Programme | 80 000.00 | - | - | 80 000.00 | 0% | On an ad hoc basis - as and when required. |
| Project Management/ Training | 1 125 000.00 | 3 417.39 | 451 547.21 | 673 452.79 | 40% | Remaining budget will be utilized as and when officials apply for busararies |
| Total HR Projects | 1 205 000.00 | 3 417.39 | 451 547.21 | 753 452.79 | 37% | |
| ENVIRONMENTAL PROTECTION | | | | | | |
| Air Quality | 14 000.00 | 1 065.85 | 5 967.17 | 8 032.83 | 43% | Campaigns were done. |
| Commemorative Days | 14 000.00 | 959.20 | 4 209.61 | 9 790.39 | 30% | Campaigns were done. |
| Awareness Sanitation Programme | 14 000.00 | 197.00 | 2 639.10 | 11 360.90 | 19% | Campaigns were done. |
| Environmental Health Framework | 5 000.00 | - | 1 012.50 | 3 987.50 | 20% | Campaigns were done. |
| Water Analysis | 356 150.00 | 104 074.40 | 866.96 | 355 283.04 | 0% | The new service provider was not appointed. |
| Sample Analysis | 20 000.00 | 22 217.59 | - | 20 000.00 | 0% | Quotations were sourced by SCM. |
| Environmental World day Awareness | 20 000.00 | - | 7 560.52 | 12 439.48 | 38% | Campaigns were done. |
| South African Standards for Drinking Water | 107 200.00 | - | - | 107 200.00 | 0% | |
| Soi plaatjie | 3 500 000.00 | - | 3 500 000.00 | - | 100% | Project completed |
| Total Environmental Health Projects | 4 050 350.00 | 128 514.04 | 3 522 255.86 | 528 094.14 | 87% | |
| FIRE FIGHTING & DISASTER MANAGEMENT | | | | | | |
| Volunteer Training | 94 000.00 | - | - | 94 000.00 | 0% | Budget to be utilized in the 4th quarter |
| Contingency Fund | 600 000.00 | 243 918.00 | 306 710.89 | 293 289.11 | 51% | On an ad hoc basis - as and when required. |
| Total Disaster Management Projects | 694 000.00 | 243 918.00 | 306 710.89 | 387 289.11 | 44% | |

| Project Description | Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
|---|---------------------|-------------------|---------------------|-------------------------|----------------|---|
| PLANNING AND DEVELOPMENT | | | | | | |
| LOCAL ECONOMIC DEVELOPMENT | | | | | | |
| Led Expo | 600 000.00 | - | 569 700.00 | 30 300.00 | 95% | Project is completed with a savings |
| Youth Entrepreneur | 320 000.00 | - | - | 320 000.00 | 0% | |
| Exhibition Installers | 400 000.00 | - | 75 000.00 | 325 000.00 | 19% | FBDM will not be participating at SAITEX due to the service provider requesting an insurance amount of 50 million rand as part of the terms and conditions of the contract that municipality cannot afford. |
| Machinery and equipment SMME | 800 000.00 | - | 782 907.84 | 17 092.16 | 98% | Project is completed. |
| Advertising and Promotion | 70 000.00 | - | - | 70 000.00 | 0% | FBDM will not be participating at SAITEX due to the service provider requesting an insurance amount of 50 million rand as part of the terms and conditions of the contract that municipality cannot afford. |
| Total LED Projects | 2 190 000.00 | - | 1 427 607.84 | 762 392.16 | 65% | |
| TOURISM | | | | | | |
| Indaba Expo | 329 860.00 | 18 874.01 | 149 619.00 | 180 241.00 | 45% | Balance will be utilized in remaining quarter |
| Tourism Business Competition | 765 650.00 | 30 584.00 | 290 889.11 | 474 760.89 | 38% | Balance will be utilized in remaining quarter |
| Tourism Association | 5 000.00 | - | 1 363.04 | 3 636.96 | 27% | Balance will be utilized in remaining quarter |
| HIV/AIDS Concert | 200 000.00 | - | - | 200 000.00 | 0% | Project has not materialized. |
| Tourism Awareness Campaign | 80 000.00 | - | 13 321.71 | 66 678.29 | 17% | Balance will be utilized in remaining quarter |
| Tourism Advertisement | 109 500.00 | - | 34 500.00 | 75 000.00 | 32% | Balance will be utilized in remaining quarter |
| N12 Promotion | 6 000.00 | - | 191.09 | 5 808.91 | 3% | Balance will be utilized in remaining quarter |
| Total Tourism Projects | 1 496 010.00 | 49 458.01 | 489 883.95 | 1 006 126.05 | 33% | |
| Project Description | Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
| PLANNING AND DEVELOPMENT | | | | | | |
| Project Description | Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
| PLANNING UNIT - SPATIAL PLANNING | | | | | | |
| Municipal Tribunal/Audit committee | 50 000.00 | - | 4 317.00 | 45 683.00 | 9% | The planning to have a meeting in may 2023. |
| Phokwane Infill Development | 400 000.00 | - | 43 300.00 | 356 700.00 | 11% | Finalised the status quo and planned for feedback meeting on the inputs received from the stakeholders. |
| Total Spatial Planning Projects | 450 000.00 | - | 47 617.00 | 402 383.00 | 11% | |

| Project Description | Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
|--|----------------------|---------------------|----------------------|----------------------|------------|--|
| INFRASTRUCTURE | | | | | | |
| PROJECT MANAGEMENT & ADVISORY SERVICE | | | | | | |
| C&PS: B&A PROJECT MANAGEMENT/RAMS | 2 562 150.00 | - | 1 617 348.08 | 944 801.92 | 63% | Service provider appointed, expenditure as per claim. |
| Megareng O&M | 2 800 000.00 | - | 2 572 527.17 | 227 472.83 | 92% | Projects implemented by locals. Expenditure as per claims received |
| Dikgatlong O&M | 2 800 000.00 | - | 1 158 074.72 | 1 641 925.28 | 41% | Projects implemented by locals. Expenditure as per claims received |
| Phokwane O&M | 2 800 000.00 | - | 957 397.00 | 1 842 603.00 | 34% | Projects implemented by locals. Expenditure as per claims received |
| Sol Plaatje O&M | 2 800 000.00 | - | 2 753 215.67 | 46 784.33 | | Projects implemented by locals. Expenditure as per claims received |
| FBDM: Maintenance of Street lights | 800 000.00 | - | - | 800 000.00 | 0% | At procurement stage at SCM unit |
| | 1 500 000.00 | - | 1 500 000.00 | - | 100% | Project completed |
| Dikgatlong Capital Project (Roll over) | 3 500 000.00 | 1 712 694.00 | 927 852.85 | 2 572 147.15 | 27% | Projects implemented by locals. Expenditure as per claims received |
| Phokwane Capital Project | 7 178 400.00 | - | 2 678 400.00 | 4 500 000.00 | 37% | Project complete. |
| Purchasing of delivery trucks for LMs | 5 000 000.00 | 1 595 000.00 | 3 219 589.80 | 1 780 410.20 | 64% | Remaining budget to be spend in 4th quarter. |
| Total Infrastructure Projects | 31 740 550.00 | 3 307 694.00 | 17 384 405.29 | 14 356 144.71 | 55% | |
| Total Special Projects | 42 916 550.00 | 3 747 595.48 | 24 311 370.23 | 18 605 179.77 | 57% | |

The actual spending on special projects for the municipality at the end of the month amounts to R 24 311 370.23 The municipality has spent 57% of its budgeted special projects. Expenditure is expected to gain momentum as the financial year progress.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M10 April

| Description | Budget Year 2022/23 | | | | | | | | |
|--|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------|--------------------|
| | 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 | 5 869 | 7 150 | 7 150 | 618 | 6 633 | 5 958 | 675 | 11% | 7 150 |
| Transfers and subsidies | 133 164 | 139 841 | 140 341 | 37 087 | 135 067 | 116 951 | 18 116 | 15% | 139 841 |
| Other own revenue | 492 | 320 | 320 | 75 | 226 | 267 | (41) | -15% | 320 |
| Total Revenue (excluding capital transfers and contributions) | 139 525 | 147 311 | 147 811 | 37 780 | 141 926 | 123 176 | 18 750 | 15% | 147 311 |
| Employee costs | 72 813 | 91 585 | 88 507 | 5 657 | 56 533 | 73 756 | (17 224) | -23% | 91 585 |
| Remuneration of Councillors | 6 948 | 10 287 | 10 287 | 640 | 6 839 | 8 572 | (1 734) | -20% | 10 287 |
| Depreciation & asset impairment | 4 622 | 3 591 | 5 017 | 0 | 437 | 4 181 | (3 744) | -90% | 3 591 |
| Finance charges | - | - | - | - | - | - | - | - | - |
| Inventory consumed and bulk purchases | 1 045 | 1 493 | 1 904 | 129 | 1 040 | 1 654 | (613) | -37% | 1 493 |
| Transfers and subsidies | 25 070 | 25 206 | 33 806 | 153 | 19 652 | 29 138 | (9 487) | -33% | 25 206 |
| Other expenditure | 24 485 | 39 292 | 39 631 | 1 641 | 19 935 | 38 296 | (18 361) | -48% | 39 292 |
| Total Expenditure | 134 983 | 171 455 | 179 152 | 8 220 | 104 435 | 155 598 | (51 163) | -33% | 171 455 |
| Surplus/(Deficit) | 4 542 | (24 144) | (31 341) | 29 560 | 37 491 | (32 422) | 69 913 | -216% | (24 144) |
| 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 | 4 542 | (24 144) | (31 341) | 29 560 | 37 491 | (32 422) | 69 913 | -216% | (24 144) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 4 542 | (24 144) | (31 341) | 29 560 | 37 491 | (32 422) | 69 913 | -216% | (24 144) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 5 153 | 7 984 | 9 135 | 232 | 1 644 | 8 004 | (6 360) | -79% | 7 984 |
| Capital transfers recognised | 750 | 75 | 99 | - | - | 82 | (82) | -100% | 75 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 4 402 | 7 909 | 9 037 | 232 | 1 644 | 7 922 | (6 278) | -79% | 7 909 |
| Total sources of capital funds | 5 153 | 7 984 | 9 135 | 232 | 1 644 | 8 004 | (6 360) | -79% | 7 984 |
| Financial position | | | | | | | | | |
| Total current assets | 148 869 | 106 147 | 104 457 | - | 141 906 | - | - | - | 106 147 |
| Total non current assets | 78 119 | 72 218 | 79 270 | - | 79 349 | - | - | - | 72 218 |
| Total current liabilities | 44 753 | 24 834 | (31 390) | - | 3 292 | - | - | - | 24 834 |
| Total non current liabilities | 30 787 | 32 758 | 33 623 | - | 29 023 | - | - | - | 32 758 |
| Community wealth/Equity | 151 449 | 120 894 | 152 578 | - | 188 940 | - | - | - | 145 038 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 46 924 | 147 311 | 147 311 | (36 934) | 4 996 | 122 759 | 117 763 | 96% | 147 311 |
| Net cash from (used) investing | 5 153 | (7 984) | (9 135) | (232) | (6 797) | (8 004) | (1 207) | 15% | 76 |
| Net cash from (used) financing | - | 1 | - | - | 2 | - | (2) | #DIV/0! | (2) |
| Cash/cash equivalents at the month/year end | 52 077 | 139 328 | 138 176 | - | (1 799) | 114 755 | 116 554 | 102% | 147 385 |
| 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 | - | - | - | - | - | - | - | 3 980 | 3 980 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 87 | - | - | - | - | - | 500 | - | 587 |

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

| DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 136 125 | 140 731 | 141 231 | 37 702 | 139 466 | 117 693 | 21 773 | 19% | 140 731 |
| Executive and council | | 514 | - | 500 | - | - | 417 | (417) | -100% | - |
| Finance and administration | | 135 611 | 140 731 | 140 731 | 37 702 | 139 466 | 117 276 | 22 190 | 19% | 140 731 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | - | - | - | - | - | - | - |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 3 401 | 6 580 | 6 580 | 78 | 2 460 | 5 483 | (3 023) | -55% | 6 580 |
| Planning and development | | 3 401 | 6 580 | 6 580 | 78 | 2 460 | 5 483 | (3 023) | -55% | 6 580 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 139 525 | 147 311 | 147 811 | 37 780 | 141 926 | 123 176 | 18 750 | 15% | 147 311 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 70 339 | 93 602 | 93 591 | 5 236 | 54 010 | 80 626 | (26 616) | -33% | 93 602 |
| Executive and council | | 18 755 | 27 371 | 27 875 | 1 592 | 17 261 | 23 586 | (6 325) | -27% | 27 371 |
| Finance and administration | | 48 807 | 62 715 | 62 200 | 3 391 | 34 004 | 54 104 | (20 100) | -37% | 62 715 |
| Internal audit | | 2 776 | 3 516 | 3 516 | 254 | 2 745 | 2 936 | (192) | -7% | 3 516 |
| Community and public safety | | 11 280 | 15 830 | 14 887 | 955 | 8 591 | 12 793 | (4 202) | -33% | 15 830 |
| Community and social services | | 7 690 | 11 402 | 10 578 | 682 | 5 308 | 9 072 | (3 764) | -41% | 11 402 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | 3 590 | 4 428 | 4 309 | 273 | 3 284 | 3 721 | (438) | -12% | 4 428 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 50 572 | 60 928 | 69 539 | 1 763 | 39 732 | 61 124 | (21 392) | -35% | 60 928 |
| Planning and development | | 40 838 | 48 883 | 57 494 | 1 313 | 31 288 | 51 025 | (19 737) | -39% | 48 883 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | 9 733 | 12 045 | 12 045 | 449 | 8 444 | 10 099 | (1 655) | -16% | 12 045 |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | 2 793 | 3 586 | 3 658 | 266 | 2 102 | 3 158 | (1 056) | -33% | 3 586 |
| Total Expenditure - Functional | 3 | 134 983 | 173 945 | 181 676 | 8 220 | 104 435 | 157 701 | (53 266) | -34% | 173 945 |
| Surplus/ (Deficit) for the year | | 4 542 | (26 634) | (33 865) | 29 560 | 37 491 | (34 525) | 72 016 | -209% | (26 634) |

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) - M10 April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|--------------------|
| Vote Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
| | | 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 1 - [NAME OF VOTE 1] | | 514 | - | 500 | - | - | 417 | (417) | -100.0% | - |
| Vote 2 - [NAME OF VOTE 2] | | - | - | - | - | - | - | - | - | - |
| Vote 3 - [NAME OF VOTE 3] | | 135 611 | 140 731 | 140 731 | 37 702 | 139 466 | 117 276 | 22 190 | 18.9% | 140 731 |
| Vote 4 - [NAME OF VOTE 4] | | - | - | - | - | - | - | - | - | - |
| Vote 5 - [NAME OF VOTE 5] | | 3 401 | 6 580 | 6 580 | 78 | 2 460 | 5 483 | (3 023) | -55.1% | 6 580 |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 139 525 | 147 311 | 147 811 | 37 780 | 141 926 | 123 176 | 18 750 | 15.2% | 147 311 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - [NAME OF VOTE 1] | | 10 187 | 14 843 | 15 347 | 834 | 9 022 | 12 999 | (3 977) | -30.6% | 14 843 |
| Vote 2 - [NAME OF VOTE 2] | | 15 800 | 21 451 | 21 466 | 1 401 | 14 884 | 18 169 | (3 285) | -18.1% | 21 451 |
| Vote 3 - [NAME OF VOTE 3] | | 22 356 | 28 985 | 27 923 | 948 | 14 348 | 24 188 | (9 840) | -40.7% | 28 985 |
| Vote 4 - [NAME OF VOTE 4] | | 39 419 | 51 770 | 51 478 | 3 186 | 29 508 | 44 441 | (14 933) | -33.6% | 51 770 |
| Vote 5 - [NAME OF VOTE 5] | | 43 631 | 52 469 | 61 153 | 1 579 | 33 390 | 54 183 | (20 793) | -38.4% | 52 469 |
| Vote 6 - [NAME OF VOTE 6] | | 3 590 | 4 428 | 4 309 | 273 | 3 284 | 3 721 | (438) | -11.8% | 4 428 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 134 983 | 173 945 | 181 676 | 8 220 | 104 435 | 157 701 | (53 266) | -33.8% | 173 945 |
| Surplus/ (Deficit) for the year | 2 | 4 542 | (26 634) | (33 865) | 29 560 | 37 491 | (34 525) | 72 016 | -208.6% | (26 634) |

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

| Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|--------------------|
| | | 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 | | 218 | 200 | 200 | 17 | 171 | 167 | 4 | 2% | 200 |
| Interest earned - external investments | | 5 869 | 7 150 | 7 150 | 618 | 6 633 | 5 958 | 675 | 11% | 7 150 |
| Transfers and subsidies | | 133 164 | 139 841 | 140 341 | 37 087 | 135 067 | 116 951 | 18 116 | 15% | 139 841 |
| Other revenue | | 274 | 120 | 120 | 58 | 55 | 100 | (45) | -45% | 120 |
| Gains | | - | - | - | - | - | - | - | | - |
| Total Revenue (excluding capital transfers and contributions) | | 139 525 | 147 311 | 147 811 | 37 780 | 141 926 | 123 176 | 18 750 | 15% | 147 311 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 72 813 | 91 585 | 88 507 | 5 657 | 56 533 | 73 756 | (17 224) | -23% | 91 585 |
| Remuneration of councillors | | 6 948 | 10 287 | 10 287 | 640 | 6 839 | 8 572 | (1 734) | -20% | 10 287 |
| Debt impairment | | - | 10 | 10 | - | - | 8 | (8) | -100% | 10 |
| Depreciation & asset impairment | | 4 622 | 3 591 | 5 017 | 0 | 437 | 4 181 | (3 744) | -90% | 3 591 |
| Finance charges | | - | - | - | - | - | - | - | | - |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | | - |
| Inventory consumed | | 1 045 | 1 493 | 1 904 | 129 | 1 040 | 1 654 | (613) | -37% | 1 493 |
| Contracted services | | 13 543 | 22 048 | 22 291 | 1 501 | 10 792 | 22 321 | (11 530) | -52% | 22 048 |
| Transfers and subsidies | | 25 070 | 25 206 | 33 806 | 153 | 19 652 | 29 138 | (9 487) | -33% | 25 206 |
| Other expenditure | | 9 301 | 16 123 | 16 219 | 140 | 9 166 | 15 040 | (5 875) | -39% | 16 123 |
| Losses | | 1 640 | 1 111 | 1 111 | - | (22) | 926 | (948) | -102% | 1 111 |
| Total Expenditure | | 134 983 | 171 455 | 179 152 | 8 220 | 104 435 | 155 598 | (51 163) | -33% | 171 455 |
| Surplus/(Deficit) | | 4 542 | (24 144) | (31 341) | 29 560 | 37 491 | (32 422) | 69 913 | (0) | (24 144) |
| 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 | | 4 542 | (24 144) | (31 341) | 29 560 | 37 491 | (32 422) | | | (24 144) |
| Taxation | | - | - | - | - | - | - | - | | - |
| Surplus/(Deficit) after taxation | | 4 542 | (24 144) | (31 341) | 29 560 | 37 491 | (32 422) | | | (24 144) |
| Attributable to minorities | | - | - | - | - | - | - | - | | - |
| Surplus/(Deficit) attributable to municipality | | 4 542 | (24 144) | (31 341) | 29 560 | 37 491 | (32 422) | | | (24 144) |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | | 4 542 | (24 144) | (31 341) | 29 560 | 37 491 | (32 422) | | | (24 144) |

Expenditure

To date, R 104 435 231 has been spent as compared to the operational year-to-date budget projections of R 155 597 756. Underspensing is due to the vacant positions and projects that are in 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) - M10 April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Vote Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - [NAME OF VOTE 1] | | - | - | - | - | - | - | - | - | - |
| Vote 2 - [NAME OF VOTE 2] | | - | - | - | - | - | - | - | - | - |
| Vote 3 - [NAME OF VOTE 3] | | - | - | - | - | - | - | - | - | - |
| Vote 4 - [NAME OF VOTE 4] | | - | - | - | - | - | - | - | - | - |
| Vote 5 - [NAME OF VOTE 5] | | - | - | - | - | - | - | - | - | - |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | - | - | - | - | - | - | - | - | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - [NAME OF VOTE 1] | | - | 90 | 90 | - | - | 75 | (75) | -100% | 90 |
| Vote 2 - [NAME OF VOTE 2] | | 20 | 83 | 83 | - | 15 | 72 | (57) | -79% | 83 |
| Vote 3 - [NAME OF VOTE 3] | | 2 866 | 1 500 | 1 500 | - | - | 1 250 | (1 250) | -100% | 1 500 |
| Vote 4 - [NAME OF VOTE 4] | | 1 508 | 6 026 | 6 829 | 232 | 1 629 | 6 079 | (4 450) | -73% | 6 026 |
| Vote 5 - [NAME OF VOTE 5] | | 759 | 285 | 634 | - | - | 528 | (528) | -100% | 285 |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 5 153 | 7 984 | 9 135 | 232 | 1 644 | 8 004 | (6 360) | -79% | 7 984 |
| Total Capital Expenditure | | 5 153 | 7 984 | 9 135 | 232 | 1 644 | 8 004 | (6 360) | -79% | 7 984 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 3 747 | 3 366 | 4 118 | - | 573 | 3 474 | (2 900) | -83% | 3 366 |
| Executive and council | | - | 155 | 155 | - | 8 | 132 | (124) | -94% | 155 |
| Finance and administration | | 3 747 | 3 211 | 3 963 | - | 565 | 3 342 | (2 777) | -83% | 3 211 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 625 | 4 333 | 4 384 | 232 | 1 070 | 4 002 | (2 932) | -73% | 4 333 |
| Community and social services | | 625 | 4 333 | 4 384 | 232 | 1 070 | 4 002 | (2 932) | -73% | 4 333 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 778 | 285 | 634 | - | 0 | 528 | (528) | -100% | 285 |
| Planning and development | | 756 | 285 | 634 | - | - | 528 | (528) | -100% | 285 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | 23 | - | - | - | 0 | - | 0 | #DIV/0! | - |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | 3 | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 5 153 | 7 984 | 9 135 | 232 | 1 644 | 8 004 | (6 360) | -79% | 7 984 |
| Funded by: | | | | | | | | | | |
| National Government | | 750 | 75 | 99 | - | - | 82 | (82) | -100% | 75 |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 750 | 75 | 99 | - | - | 82 | (82) | -100% | 75 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 4 402 | 7 909 | 9 037 | 232 | 1 644 | 7 922 | (6 278) | -79% | 7 909 |
| Total Capital Funding | | 5 153 | 7 984 | 9 135 | 232 | 1 644 | 8 004 | (6 360) | -79% | 7 984 |

Table C6 Monthly Budget Statement – Financial Position.

| DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M10 April | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| Description | Ref | 2021/22 | Budget Year 2022/23 | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 101 954 | (404) | 116 | 130 306 | (404) |
| Call investment deposits | | 10 975 | 90 801 | 89 997 | (5 361) | 90 801 |
| Consumer debtors | | 6 547 | 4 554 | 6 537 | 7 378 | 4 554 |
| Other debtors | | 28 360 | 9 962 | 6 774 | 8 562 | 9 962 |
| Current portion of long-term receivables | | 676 | 858 | 676 | 676 | 858 |
| Inventory | | 358 | 376 | 358 | 345 | 376 |
| Total current assets | | 148 869 | 106 147 | 104 457 | 141 906 | 106 147 |
| Non current assets | | | | | | |
| Long-term receivables | | 6 710 | 8 060 | 6 710 | 6 710 | 8 060 |
| Property, plant and equipment | | 68 082 | 58 911 | 69 579 | 69 396 | 58 911 |
| Intangible | | 2 695 | 4 086 | 2 350 | 2 611 | 4 086 |
| Other non-current assets | | 631 | 631 | 631 | 631 | 631 |
| Total non current assets | | 78 119 | 72 218 | 79 270 | 79 349 | 72 218 |
| TOTAL ASSETS | | 226 988 | 178 366 | 183 727 | 221 254 | 178 366 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrowing | | - | - | - | - | - |
| Consumer deposits | | 3 | 2 | (3) | 5 | 2 |
| Trade and other payables | | 31 600 | 9 965 | (16 352) | (8 036) | 9 965 |
| Provisions | | 13 150 | 14 868 | (15 035) | 11 323 | 14 868 |
| Total current liabilities | | 44 753 | 24 834 | (31 390) | 3 292 | 24 834 |
| Non current liabilities | | | | | | |
| Borrowing | | - | - | - | - | - |
| Provisions | | 30 787 | 32 758 | 33 623 | 29 023 | 32 758 |
| Total non current liabilities | | 30 787 | 32 758 | 33 623 | 29 023 | 32 758 |
| TOTAL LIABILITIES | | 75 540 | 57 592 | 2 233 | 32 315 | 57 592 |
| NET ASSETS | 2 | 151 449 | 120 774 | 181 494 | 188 940 | 120 774 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 106 982 | 88 730 | 108 232 | 144 473 | 112 874 |
| Reserves | | 44 467 | 32 164 | 44 347 | 44 467 | 32 164 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 151 449 | 120 894 | 152 578 | 188 940 | 145 038 |

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M10 April

| Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | Full Year Forecast |
|--|-----|-----------------|---------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | 1 | | | | | | | | % | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Other revenue | | 492 | 320 | 320 | 75 | 226 | 267 | (41) | -15% | 320 |
| Transfers and Subsidies - Operational | | 46 432 | 139 841 | 139 841 | (37 009) | 4 770 | 116 534 | (111 764) | -96% | 139 841 |
| Transfers and Subsidies - Capital | | - | - | - | - | - | - | - | | - |
| Interest | | - | 7 150 | 7 150 | - | - | 5 958 | (5 958) | -100% | 7 150 |
| Payments | | | | | | | | | | |
| Suppliers and employees | | - | - | - | - | - | - | - | | - |
| Finance charges | | - | - | - | - | - | - | - | | - |
| Transfers and Grants | | - | - | - | - | - | - | - | | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 46 924 | 147 311 | 147 311 | (36 934) | 4 996 | 122 759 | 117 763 | 96% | 147 311 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | | 8 060 |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Capital assets | | 5 153 | (7 984) | (9 135) | (232) | (6 797) | (8 004) | (1 207) | 15% | (7 984) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | 5 153 | (7 984) | (9 135) | (232) | (6 797) | (8 004) | (1 207) | 15% | 76 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | | - |
| Increase (decrease) in consumer deposits | | - | 1 | - | - | 2 | - | 2 | #DIV/0! | (2) |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | - | - | - | - | | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | 1 | - | - | 2 | - | (2) | #DIV/0! | (2) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 52 077 | 139 328 | 138 176 | (37 166) | (1 799) | 114 755 | | | 147 385 |
| Cash/cash equivalents at beginning: | | - | - | - | - | - | - | | | - |
| Cash/cash equivalents at monthly/year end: | | 52 077 | 139 328 | 138 176 | | (1 799) | 114 755 | | | 147 385 |

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

| DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April | | | | | | | | | | | | | | |
|--|-------------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|--------------|--------------------|--|---|----------|
| Description | NT Code | Budget Year 2022/23 | | | | | | | | | | 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 | - | - | - | - | - | - | - | - | 3 980 | 3 980 | 3 980 | - | - |
| Total By Income Source | 2000 | - | - | - | - | - | - | - | - | 3 980 | 3 980 | 3 980 | - | - |
| 2011/12 - totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | 2300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | 2400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2500 | - | - | - | - | - | - | - | - | 3 980 | 3 980 | 3 980 | - | - |
| Total By Customer Group | 2600 | - | - | - | - | - | - | - | - | 3 980 | 3 980 | 3 980 | - | - |

Municipal debtors consist of three main groups, namely:

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

Matters reported below are in respect of debts outstanding to the municipality as at 30 April 2023.

| ACCOUNT NR | DEBTOR | INVOICE DATE | DESCRIPTION | INITIAL DEBT | AMOUNT PAID PREVIOUSLY | INVOICED APR '23 | PAID APR '23 | BALANCE | PROGRESS |
|------------|--------------------------------------|--------------|--|---------------|------------------------|------------------|--------------|--------------|--|
| 100087 | Department of Safety & Liasion | 2022/04/30 | Rental Clinic Building - Jan Kempdorp | 266 088.49 | 210 854.27 | 0.00 | 0.00 | 55 234.22 | Handed over to legal department for further action |
| 100098 | MTN | 2023/04/30 | Tower - Rental & fixed rate electricity | 817 816.49 | 833 069.91 | 20 066.37 | 20 142.30 | -15 329.35 | Monthly payments |
| 101399 | Department of Roads and Public Works | 2023/04/30 | Post Service medical aid - Council Contribution | 3 924 273.43 | 3 740 115.20 | 60 590.90 | 0.00 | 244 749.13 | Monthly payments |
| 101400 | Department of Roads and Public Works | 2023/04/30 | Sundry - Municipal accounts workshops | 7 924 590.95 | 1 520 879.06 | 3 238.56 | 0.00 | 6 406 950.45 | Handed over to legal department for further action |
| 101408 | Greenan S. | 2018/07/01 | Post Service medical aid - Member Contribution | 11 355.00 | 9 484.00 | 0.00 | 0.00 | 1 871.00 | Follow up with debtor for non payment |
| 101415 | Maribe B.M. | 2016/09/22 | Salary overpayment | 16 546.73 | 13 081.48 | 0.00 | 0.00 | 3 465.25 | Handed over to legal department for further action |
| 101417 | kgantsi N.G. | 2015/08/18 | Medical aid | 26 740.00 | 13 288.85 | 0.00 | 0.00 | 13 451.15 | Handed over state attorney |
| 101418 | Moloi M.M. | 2014/04/17 | Irregular 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 |
| 101430 | Molefi P.R. | 2016/06/30 | Modules failed & Salary overpayment | 31 543.50 | 24 668.09 | 0.00 | 0.00 | 6 875.41 | Handed over state attorney |
| 101432 | Nicholas T. | 2016/09/22 | Modules failed & Salary overpayment | 25 582.71 | 16 860.95 | 0.00 | 0.00 | 8 721.76 | Handed over state attorney |
| 101457 | Mokgoro D.K. | 2018/12/19 | Medical aid overcharged | 5 978.61 | 0.00 | 0.00 | 0.00 | 5 978.61 | Matter referred to Revenue & Expenditure manager. |
| 101459 | Siwisa A.M. | 2019/07/30 | Salary overpayment | 9 653.29 | 0.00 | 0.00 | 0.00 | 9 653.29 | Handed over state attorney |
| 101463 | Raillex Pty Ltd | 2020/11/12 | 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 |
| 101469 | Msibi J.K. | 2022/05/31 | Laptop recovery | 14 900.00 | 9 049.90 | 0.00 | 0.00 | 5 850.10 | Awaiting payback arrangement |
| 101473 | Sedibeng Water | 2022/06/30 | FNB fraud | 499 986.20 | 0.00 | 0.00 | 0.00 | 499 986.20 | Awaiting payback arrangement |
| 101474 | Fish G.V. | 2022/06/30 | Salary overpayment | 41 404.33 | 28 983.01 | 0.00 | 4 140.43 | 8 280.89 | Salary deduction Sep '22 - June '23 |
| | | | | 13 861 236.53 | 6 579 058.92 | 83 895.83 | 24 282.73 | 7 341 790.71 | |

Payments to Councilors/Employees/Pensioners/Suppliers:

The Municipal purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 30 April 2023 is listed below:

| FRANCES BAARD DISTRICT MUNICIPALITY | | | | | | |
|--|-------------------------------|----------------------------|-----------------|--------------------|------------------|---------------|
| EXPENDITURE STATISTICS | | | | | | Apr-23 |
| Employee/Supplier | Salaries/Payment(Rand) | Number of Employees | | | No of Pay | |
| | | Paid | Not paid | Termination | Made | |
| Officials | 5 140 646.61 | 87 | 0 | 1 | 0 | |
| Pension | 1 110.93 | 1 | 0 | 0 | 0 | |
| Section 54 & 57 | 98 551.92 | 1 | 0 | 0 | 0 | |
| Contract | 762 411.28 | 17 | 0 | 0 | 0 | |
| Cllrs | 640 362.63 | 27 | 2 | 0 | 0 | |
| Interns | 263 688.97 | 10 | 0 | 8 | 0 | |
| Payments Made | 3 814 100.66 | - | - | - | 0 | |
| TOTALS | 10 720 873.00 | 143 | 2 | 9 | 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:

1. Implementation of the Approved Supply Chain Management Policy.

The approved Supply Chain Management Policy of 28 July 2021 is implemented and is maintained by all relevant role players.

2. Implementation of the Supply Chain Management Process.**• Training of Supply Chain Management Officials**

There was no training for the month of April 2023

• 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 2022-23 was approved by the Accounting Officer.

• Acquisition Management

For the period of April 2023, no contract (R200 000 +) was awarded by the Municipal Manager.

For the period of April 2023, no written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

Total orders issued total R 1 343 760.12

| | |
|--------------------------|--------------|
| Council and Executive | R 45 892.44 |
| Municipal Manager | R 32 765.65 |
| Finance | R 66 459.70 |
| Administration | R 345 545.32 |
| Planning and Development | R 169 574.01 |
| Technical Service | R 683 523.00 |

a) Disposal Management

No disposal was approved by the Municipal Manager for the month of April 2023.

b) Deviations

Two deviations were approved by the Municipal Manager for the month of April 2023

- Procurement of trailer mounted diesel generator for Dikgatlong local municipality: Tender period shorten for a emergency tender.
- Sinlab-R39 500.00 – water samples.

Issues from Stores**Total orders issued total R 28 063.01**

| | |
|--------------------------|-------------|
| Council | R 0.00 |
| Municipal Manager | R 0.00 |
| Finance | R 3 460.07 |
| Administration | R 12 889.78 |
| Planning and Development | R 967.06 |
| Technical Service | R 10 736.82 |

c) *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.

d) *Support to Local Municipalities*

No official request was received from the local municipalities

e) *In the service of the state.*

No written quotes were awarded to persons who are in the service of the state.

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 |
|-------------------|--------------------|------------------------|-------------------|----------------|------------------------|---------------------------|-------------|-------------------------|----------------------------|------------------------|-------------|--|
| 7662011402/000107 | call | NEDCOR | 10 500 000.00 | | 01-Apr-23 | 30-Apr-23 | 30 | 7.600% | 65 589.04 | 65 589.04 | 0.00 | |
| 7662011402/000164 | notice | NEDCOR | 9 750 000.00 | | 24-Jun-22 | 23-Jun-23 | 364 | 7.550% | 734 108.22 | 60 503.42 | | |
| 7662011402/000168 | notice | NEDCOR | 10 000 000.00 | | 12-Apr-23 | 08-Aug-23 | 118 | 8.670% | 280 290.41 | 71 260.27 | | |
| 7662011402/000169 | notice | NEDCOR | 10 000 000.00 | | 16-Mar-23 | 14-Jul-23 | 120 | 8.290% | 272 547.95 | 68 136.99 | | |
| 048472468-138 | call | STANDARD BANK | 2 500 000.00 | | 01-Apr-23 | 30-Apr-23 | 30 | 4.000% | 8 219.18 | 8 219.18 | 0.00 | |
| 048472468 169 | notice | STANDARD BANK | 5 000 000.00 | | 11-Apr-23 | 08-Aug-23 | 119 | 8.804% | 143 517.26 | 36 180.82 | | |
| 048472468 170 | notice | STANDARD BANK | 15 000 000.00 | | 03-Mar-23 | 30-Jun-23 | 119 | 8.364% | 409 033.97 | 103 117.81 | | |
| | notice | STANDARD BANK | 10 000 000.00 | | 31-Mar-23 | 28-Jul-23 | 119 | 8.780% | 286 252.05 | 72 164.38 | | |
| 9313877406 | call | ABSA | 10 001 920.00 | | 01-Apr-23 | 30-Apr-23 | 30 | 7.300% | 60 011.52 | 60 011.52 | 80.00 | |
| 2080805462 | notice | ABSA | 15 000 000.00 | | 11-Apr-23 | 08-Aug-23 | 119 | 9.040% | 442 093.15 | 11 145.21 | | |
| 2079929449 | notice | ABSA | 15 000 000.00 | | 03-Mar-23 | 30-Jun-23 | 119 | 8.400% | 410 794.52 | 103 561.64 | | |
| 62739184688 | call | FNB | 5 998 749.43 | 5 000 000.00 | 01-Apr-23 | 30-Apr-23 | 30 | 4.600% | 22 680.20 | 22 680.20 | | |
| 74927741344 | notice | FNB | 10 000 000.00 | | 31-Mar-23 | 28-Jul-23 | 119 | 8.500% | 277 123.29 | 69 863.01 | | |
| 76201826925 | notice | FNB | 15 000 000.00 | | 06-Apr-23 | 04-Aug-23 | 120 | 8.500% | 419 178.08 | 104 794.52 | | |
| | | | R 143 750 669.43 | R 5 000 000.00 | | | 1 556 | | R 3 831 438.85 | 857 228.02 | 80.00 | - |

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

Investment amounts to million R 129 000 669.43 as at 30 April 2023.

Monthly Budget Statement - transfers and grant receipts

| DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 1 032 | 139 751 | 139 751 | - | 136 941 | 116 459 | 20 482 | 17.6% | 139 751 |
| EPWP Incentive | - | - | 1 073 | 1 073 | - | 1 073 | 894 | 179 | 20.0% | 1 073 |
| Finance Management | - | - | 1 000 | 1 000 | - | 1 000 | 833 | 167 | 20.0% | 1 000 |
| Local Government Equitable Share | - | - | 132 171 | 132 171 | 37 009 | 132 171 | 110 143 | 22 029 | 20.0% | 132 171 |
| Metro Informal Settlements Partnership Grant | - | 1 032 | - | - | (37 009) | - | - | - | - | - |
| Municipal Systems Improvement | - | - | 2 810 | 2 810 | - | - | 2 342 | (2 342) | -100.0% | 2 810 |
| Rural Road Asset Management Systems Grant | - | - | 2 697 | 2 697 | - | 2 697 | 2 248 | 450 | 20.0% | 2 697 |
| Other transfers and grants [insert description] | - | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | - | - | (500) | - | (500) | #DIV/0! | - |
| Northern Cape_Capacity Building and Other_Specify (Add gran | - | - | - | - | - | (500) | - | (500) | #DIV/0! | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | - | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 1 032 | 139 751 | 139 751 | - | 136 441 | 116 459 | 19 982 | 17.2% | 139 751 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| Other capital transfers [insert description] | - | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| [insert description] | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | - | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | - | - | - | - | - | - | - | - | - |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 1 032 | 139 751 | 139 751 | - | 136 441 | 116 459 | 19 982 | 17.2% | 139 751 |

Monthly Budget Statement - transfers and grant expenditure

| DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 8 653 | 8 653 | 78 | 2 844 | 7 211 | (4 367) | -60.6% | 8 653 |
| Expanded Public Works Programme Integrated Grant | - | - | 2 146 | 2 146 | 78 | 798 | 1 788 | (990) | -55.4% | 2 146 |
| Local Government Financial Management Grant | - | - | 1 000 | 1 000 | - | 384 | 833 | (450) | -54.0% | 1 000 |
| Municipal Systems Improvement Grant | - | - | 2 810 | 2 810 | - | - | 2 342 | (2 342) | -100.0% | 2 810 |
| Rural Road Asset Management Systems Grant | - | - | 2 697 | 2 697 | - | 1 662 | 2 248 | (585) | -26.0% | 2 697 |
| Municipal Systems Improvement | - | - | - | - | - | - | - | - | - | - |
| Rural Road Asset Management Systems Grant | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants [insert description] | - | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts | - | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | 90 | 90 | - | 52 | 75 | (23) | -30.4% | 90 |
| Other Transfers Private Enterprises [insert description] | - | - | 90 | 90 | - | 52 | 75 | (23) | -30.4% | 90 |
| Total operating expenditure of Transfers and Grants: | | - | 8 743 | 8 743 | 78 | 2 896 | 7 286 | (4 390) | -60.3% | 8 743 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | - | - | - |
| Other capital transfers [insert description] | - | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 8 743 | 8 743 | 78 | 2 896 | 7 286 | (4 390) | -60.3% | 8 743 |

Monthly Budget Statement - councillor and staff benefits

| DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|-----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | Ref | 2021/22 | | | Budget Year 2022/23 | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | | | | |
| Basic Salaries and Wages | | 6 218 | 9 576 | 9 576 | 596 | 6 393 | 7 980 | (1 587) | -20% | 9 576 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | 219 | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 511 | 710 | 710 | 44 | 445 | 592 | (147) | -25% | 710 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | 6 948 | 10 287 | 10 287 | 640 | 6 839 | 8 572 | (1 734) | -20% | 10 287 |
| % increase | 4 | | 48.1% | 48.1% | | | | | | 48.1% |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 5 747 | 6 676 | 4 613 | 81 | 3 304 | 3 845 | (540) | -14% | 6 676 |
| Pension and UIF Contributions | | 10 | 7 | 7 | 0 | 6 | 6 | (0) | -6% | 7 |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | 321 | 440 | 440 | - | 332 | 367 | (35) | -9% | 440 |
| Motor Vehicle Allowance | | 193 | 193 | 193 | 16 | 160 | 160 | 0 | 0% | 193 |
| Cellphone Allowance | | 95 | 96 | 96 | 2 | 52 | 80 | (29) | -36% | 96 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 1 | 1 | 1 | 0 | 0 | 1 | (0) | -52% | 1 |
| Payments in lieu of leave | | 696 | 464 | 464 | 9 | 318 | 387 | (69) | -18% | 464 |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 7 062 | 7 877 | 5 815 | 108 | 4 172 | 4 846 | (673) | -14% | 7 877 |
| % increase | 4 | | 11.5% | -17.7% | | | | | | 11.5% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 45 085 | 54 005 | 52 990 | 3 970 | 38 382 | 44 159 | (5 777) | -13% | 54 005 |
| Pension and UIF Contributions | | 6 534 | 7 884 | 7 884 | 569 | 5 518 | 6 570 | (1 052) | -16% | 7 884 |
| Medical Aid Contributions | | 2 629 | 2 866 | 2 866 | 238 | 2 260 | 2 389 | (129) | -5% | 2 866 |
| Overtime | | 189 | 416 | 416 | 14 | 139 | 347 | (207) | -60% | 416 |
| Performance Bonus | | 3 447 | 4 120 | 4 120 | 296 | 2 973 | 3 433 | (460) | -13% | 4 120 |
| Motor Vehicle Allowance | | 2 911 | 4 428 | 4 428 | 265 | 2 524 | 3 690 | (1 166) | -32% | 4 428 |
| Cellphone Allowance | | 257 | 297 | 297 | 26 | 228 | 247 | (19) | -8% | 297 |
| Housing Allowances | | 491 | 509 | 509 | 42 | 415 | 424 | (9) | -2% | 509 |
| Other benefits and allowances | | 835 | 780 | 780 | 108 | 1 015 | 650 | 365 | 56% | 780 |
| Payments in lieu of leave | | 306 | 5 033 | 5 033 | 19 | (1 093) | 4 194 | (5 288) | -126% | 5 033 |
| Long service awards | | 335 | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | 2 733 | 3 369 | 3 369 | - | - | 2 808 | (2 808) | -100% | 3 369 |
| Sub Total - Other Municipal Staff | | 65 751 | 83 707 | 82 693 | 5 548 | 52 360 | 68 911 | (16 550) | -24% | 83 707 |
| % increase | 4 | | 27.3% | 25.8% | | | | | | 27.3% |
| Total Parent Municipality | | 79 761 | 101 871 | 98 794 | 6 297 | 63 371 | 82 328 | (18 957) | -23% | 101 871 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Board Fees | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Board Members of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Staff of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Total Municipal Entities | | - | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 79 761 | 101 871 | 98 794 | 6 297 | 63 371 | 82 328 | (18 957) | -23% | 101 871 |
| % increase | 4 | | 27.7% | 23.9% | | | | | | 27.7% |
| TOTAL MANAGERS AND STAFF | | 72 813 | 91 585 | 88 507 | 5 657 | 56 533 | 73 756 | (17 224) | -23% | 91 585 |

ASSET AND RISK MANAGEMENT**Insurance:**

All Municipal assets are adequately insured with Lateral Unison. The contract runs from 01 February 2022 for a period of three (3) years, which ends on 31 January 2025.

Asset Management:

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The municipality has completed the asset count for the 2021/2022 financial year.

Information Backup:

All shared data stored on the file server (*O & P drives only*) is backed up on backup tapes which are extended automatically on a daily, weekly, monthly, and annually basis. The General Ledger and associated financial system data is backed up on the cloud iron tree server on a daily basis. The "Sage Evolution" financial system was implemented on 01 March 2022. Automated backup is done as well as a day end procedure to integrate daily transactions.

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 | FULL YEAR BUDGET 2022/23 | 2023/04/30 | VARIANCES | VARIANCES % |
|-------------------------------------|---|---------------------|---------------------|--------------------|
| COMPARISON: ACTUAL TO BUDGET | | YTD ACTUAL | | |
| Municipal Offices | 78 000.00 | 8 891.30 | 69 108.70 | 11% |
| Computer Software and Applications | 3 445 751.00 | 2 290 384.31 | 1 155 366.69 | 66% |
| Computer Equipment | 469 600.00 | 334 219.87 | 135 380.13 | 71% |
| Furniture and Office Equipment | 370 800.00 | 33 141.91 | 337 658.09 | 9% |
| Machinery and Equipment | 374 900.00 | 231 871.44 | 143 028.56 | 62% |
| Transport Assets | 1 415 580.00 | 997 462.99 | 418 117.01 | 70% |
| Totals | 6 154 631.00 | 3 895 971.82 | 2 258 659.18 | 63% |

Year to date expenditure on repairs and maintenance amounts to R 2 258 659.18 of the R 6 154 631 that was budgeted. The percentage expenditure up to the month of April 2023 is 63%.

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 April 2023 is as follows:

Municipal Vehicles:

| | Vehicle | Vehicle | Year | Registration | Next | Next Service | License | Opening KM | Previous Month | Current month | | |
|--------------------------------------|-----------------------------|-------------------------|-------|--------------|---------|--------------|------------|------------|--------------------|--------------------|--------------------|--|
| | Description | Allocation | Model | Number | Service | Date/Kilos | Expires | 01-Mar-23 | Closing Km Reading | Closing KM Reading | April 2023 Utility | Remarks |
| 1 | Chevrolet Captiva | Pool | 2011 | CDM 296 NC | 150 000 | 150000 | 2023/04/30 | 140 493 | 141 665 | 142 761 | 1 096 | Vehicle utilized, engine light on |
| 2 | Isuzu KB 2.5 CrewCab | Environmental Health | 2016 | CMV 311 NC | 105 000 | 105000 | 2023/04/30 | 108 737 | 110 017 | 111 212 | 1 195 | Vehicle utilized, no problems reported |
| 3 | Chevrolet Cruze 1,6North | Pool | 2016 | CMV 321 NC | 120 000 | 120000 | 2023/04/30 | 133 691 | 137 523 | 137 569 | 46 | Vehicle utilized, Bumper,drivers door Damaged,tyre burst and currently using a spare wheel |
| 4 | Toyota Hilux 2.5D | Project Management | 2016 | CMT 747 NC | 90 000 | 90000 | 2023/04/30 | 81 831 | 82 382 | 82 968 | 586 | Vehicle utilized, no problems reported |
| 5 | Chevrolet Cruze 1,6North | Pool | 2016 | CMV 314 NC | 135 000 | 135000 | 2023/04/30 | 132 049 | 132 890 | 132 890 | - | Vehicle not utilized, crack on windscreen |
| 6 | Isuzu KB CrewCab | Housing | 2016 | CMV 319 NC | 105 000 | 105000 | 2023/04/30 | 102 959 | 103 692 | 103 981 | 289 | Vehicle utilized, Cracked backlight |
| 7 | Chevrolet Trailblazer | Pool | 2013 | CGR 575 NC | 120 000 | 120 000 | 2023/04/30 | 119 160 | 121 093 | 122 816 | 1 723 | Vehicle utilized, no problems reported, Due for Service |
| 8 | Isuzu KB 250 | Housing | 2013 | CGR 572 NC | 135 000 | 135000 | 2023/04/30 | 128 995 | 130 726 | 131 649 | 923 | Vehicle utilized, no problems reported |
| 9 | Isuzu KB 250 | Housing | 2013 | CGR 576 NC | 120 000 | 120000 | 2023/04/30 | 105 531 | 106 142 | 106 433 | 291 | Vehicle utilized, vehicle serviced |
| 10 | Hyundai HI | Tourism Centre | 2013 | CGY 587 NC | 105 000 | 105000 | 2023/08/31 | 101 797 | 102 491 | 102 887 | 396 | Vehicle utilized, wheel balancing and alignment |
| 12 | Isuzu KB 200 | Disaster Management | 2010 | CBY 898 NC | 135 000 | 135000 | 2023/04/30 | 125 237 | 125 363 | 125 363 | - | Vehicle not utilized, no problems reported |
| 13 | Toyota Landcruiser | Disaster Management | 2014 | CJL 363 NC | 70 000 | 70000 | 2023/08/31 | 65 335 | 66 130 | 66 301 | 171 | Vehicle utilized, no problems reported |
| 14 | Toyota Landcruiser | Disaster Management | 2014 | CKW 835 NC | 60 000 | 60000 | 2023/08/31 | 59 240 | 59 516 | 59 965 | 449 | Vehicle utilized, no problems reported, Due for Service |
| 15 | Isuzu Kb 250 D-Teq | Youth Unit | 2014 | CKR 822 NC | 105 000 | 105000 | 2023/04/30 | 101 767 | 103 106 | 103 106 | - | Vehicle not utilized, no problems reported |
| 16 | Isuzu Fire Engine | Disaster Management | 2013 | CHM 958 NC | 15 000 | 15000 | 2023/07/31 | - | - | - | - | Vehicle was not utilised |
| 17 | Toyota Etios | Pool | 2014 | CJG 979 NC | 80 000 | 80000 | 2023/04/30 | 80 823 | 81 329 | 81 744 | 415 | Vehicle utilized, no problems reported, Due for Service |
| 18 | Nissan NP 200 | Environmental Health | 2014 | CJJ 262 NC | 90 000 | 90000 | 2023/04/30 | 87 698 | 88 890 | 90 049 | 1 159 | Vehicle utilized, no problems reported, Due for Service |
| 19 | Nissan Hardbody | Environmental Health | 2014 | CJJ 263 NC | 60 000 | 60000 | 2023/04/30 | 51 102 | 51 395 | 51 990 | 595 | Vehicle utilized, no problems reported |
| 20 | Nissan NP 200 | Environmental Health | 2014 | CJJ 258 NC | 75 000 | 75000 | 2023/04/30 | 65 608 | 66 059 | 66 481 | 422 | Vehicle utilized, no problems reported |
| 21 | Chevrolet Park Van | Supply Chain Management | 2015 | CLF791 NC | 30 000 | 30000 | 2023/04/30 | 17 096 | 17 202 | 17 257 | 55 | Vehicle utilized, no problems reported |
| 22 | Nissan Almera 1.5 Acenta | Pool | 2016 | CMT 438 NC | 60 000 | 60 000 | 2023/04/30 | 58 006 | 59 197 | 59 906 | 709 | Vehicle utilized, no problems reported, Due for service |
| 23 | Audi Q7 3.0TDDI Quattro | Council | 2017 | FBDM 1 NC | 75 000 | 75000 | 2023/08/31 | 73 364 | 76 190 | 76 975 | 785 | Vehicle utilized, no problems reported, Due for Service |
| 24 | Nissan NP 300 D/Cab | Environmental Health | 2017 | CPS 005 NC | 60 000 | 60 000 | 2023/08/31 | 62 486 | 63 521 | 64 237 | 716 | Vehicle utilized, no problems reported, vehicle serviced |
| 26 | Nissan NP 300 S/Cab | Roads Maintenance | 2017 | CPS 006 NC | 45 000 | 45000 | 2023/08/31 | 39 749 | 39 757 | 39 780 | 23 | Vehicle utilized, Crack on the windscreen |
| 27 | Nissan NP 300 S/Cab | Pool | 2017 | CPS 008 NC | 60 000 | 60000 | 2023/08/31 | 50 445 | 51 711 | 52 521 | 810 | Vehicle utilized, no problems reported |
| 28 | Toyota Hilux 2.8 GD-6 D/Cab | Roads Maintenance | 2022 | CZF 251 NC | 15 000 | 15000 | | 5 646 | 5 933 | 5 933 | - | Vehicle utilized, no problems reported |
| 29 | Scania P310 Water Tanker | Disaster Management | 2018 | CVG 023 NC | 15 000 | 15000 | 2023/04/30 | - | - | - | - | Vehicle was not utilized, no problems reported |
| FULL FLEET UTILITY APRIL 2023 | | | | | | | | | | | 12 854 | |


3. 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 April 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Ms. ZM Bogatsu
Municipal Manager

Signature: 

Date: 15 May 2023