

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**28 February 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 102 910 157 as compared to the year-to-date budget projections of R 95 540 672. The variance is as a result of interest received from various investments.

**Operating expenditure by type**

To date, R 84 749 636 has been spent as compared to the operational year-to-date budget projections of R 123 368 117. Underspending is due to the vacant positions and projects that are in the planning and implementation phase. Expenditure is expected to gain momentum as quarter progress.

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 6 552 374 as compared to the year-to-date budget projection of R 6 146 319.

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 125 577 626. The net increase in cash and cash equivalents for the year to date is R 15 442 201.

**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:

<b>Council &amp; Executive</b>						
<b>R thousand</b>	<b>Audited Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Monthly actual</b>	<b>YearTD actual</b>	<b>YearTD budget</b>
01.1 - Council & Executive Administration	10 187 019	14 592 603	15 096 603	909 356	7 296 609	10 361 562
02.1 - Office Of The Municipal Manager	8 567 973	12 507 870	12 491 270	772 799	6 718 967	8 484 997
2.2 - Governance Function	2 776 444	3 472 210	3 472 210	280 824	2 157 869	2 347 469
2.3 - Legal Services	1 309 141	1 511 130	1 511 330	124 536	942 344	1 010 721
2.4 - Risk Management	1 119 818	1 306 355	1 306 355	107 357	809 942	881 885
2.5 - Marketing, Customer Relations, Publicity a	2 026 827	2 551 930	2 566 930	165 689	1 340 653	1 833 814
<b>Total</b>	<b>25 987 222</b>	<b>35 942 098</b>	<b>36 444 698</b>	<b>2 360 561</b>	<b>19 266 384</b>	<b>24 920 448</b>

Actual operating expenditure of Council & Executive is R 19 266 384 as compared to the year-to-date budget of R 24 920 448.

<b>Budget &amp; Treasury Office</b>						
<b>R thousand</b>	<b>Audited Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Monthly actual</b>	<b>YearTD actual</b>	<b>YearTD budget</b>
3.1 - Finance	18 763 949	23 513 811	22 435 101	1 411 605	9 713 482	15 959 475
3.2 - Supply Chain Management	3 591 654	4 177 890	4 177 890	260 802	2 491 394	2 887 192
<b>Total</b>	<b>22 355 603</b>	<b>27 691 701</b>	<b>26 612 991</b>	<b>1 672 407</b>	<b>12 204 876</b>	<b>18 846 667</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 12 204 876 as compared to the year-to-date projected budget of R 18 846 667. 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	638 458	7 160 579	11 985 774
4.2 - Information Technology	4 496 650	5 163 720	5 205 720	233 688	1 770 372	3 574 989
4.3 - Human Resources	4 328 280	5 983 861	5 983 861	361 307	3 112 874	4 537 171
4.4 - Coastal Protection	9 733 371	11 729 132	11 729 132	542 556	7 401 277	8 079 457
4.5 - Disaster Management	7 690 289	11 241 988	10 418 066	629 571	4 103 033	7 155 006
<b>Total</b>	<b>39 419 435</b>	<b>51 211 900</b>	<b>50 919 898</b>	<b>2 405 580</b>	<b>23 548 135</b>	<b>35 332 397</b>

Actual operating expenditure of Corporate Services at the end of the month amounts to R 23 548 135 as compared to the year-to-date projected budget of R 35 332 397. 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	1 726 125	25 468 548	40 503 650
5.2 - Tourism	2 792 825	3 511 310	3 583 810	177 963	1 770 909	2 509 523
<b>Total</b>	<b>43 630 982</b>	<b>52 246 658</b>	<b>60 930 348</b>	<b>1 904 088</b>	<b>27 239 457</b>	<b>43 013 173</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R 27 239 457 as compared to the year-to-date projected budget of R 43 013 173 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	223 944	2 490 784	2 937 936
<b>Total</b>	<b>3 590 181</b>	<b>4 362 560</b>	<b>4 244 060</b>	<b>223 944</b>	<b>2 490 784</b>	<b>2 937 936</b>

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 2 490 784 as compared to the year-to-date projected budget of R 2 937 936.

### 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
<b>POLITICAL OFFICE ADMINISTRATION</b>						
Commemorative Days	168 571.00	-	150 825.35	17 745.65	89%	Expenditure to the amount of R 150 825.35 has been recorded. Remaining budget will be spend in the third 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 the 3rd and 4th quarter
Gender Programme	181 569.00	14 594.04	164 112.00	17 457.00	90%	Remaining budget to be spend in 3rd and 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 3rd and 4th quarter
<b>Total Political Office Projects</b>	<b>765 240.00</b>	<b>14 594.04</b>	<b>389 537.35</b>	<b>375 702.65</b>	<b>51%</b>	
<b>YOUTH UNIT</b>						
Youth Career	12 000.00	-	5 730.43	6 269.57	48%	The remaining budget of R 5 269.57 will be spend in June 2023
Sopa Programme	5 000.00	-	-	5 000.00	0%	To be spent before end of 3rd 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.
<b>Total Youth Projects</b>	<b>328 000.00</b>	<b>-</b>	<b>305 729.01</b>	<b>22 270.99</b>	<b>93%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>CORPORATE SERVICES</b>						
<b>HUMAN RESOURCE MANAGEMENT</b>						
Employee Wellness Assistance Programme	80 000.00	-	-	80 000.00	0%	On an ad hoc basis - as and when required.
Project Management/ Training	1 125 000.00	8 047.84	255 771.10	869 228.90	23%	Remaining budget will be utilized as and when officials apply for training
<b>Total HR Projects</b>	<b>1 205 000.00</b>	<b>8 047.84</b>	<b>255 771.10</b>	<b>949 228.90</b>	<b>21%</b>	
<b>ENVIRONMENTAL PROTECTION</b>						
Air Quality	14 000.00	2 222.05	4 781.42	9 218.58	34%	Remaining budget will be utilized in the next quarter.
Commemorative Days	14 000.00	-	4 209.61	9 790.39	30%	Expenditure to the amount of R 4 209.61 has been recorded. Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed.
Awareness Sanitation Programme	14 000.00	-	2 639.10	11 360.90	19%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed.
Environmental Health Framework	5 000.00	-	113.10	4 886.90	2%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed.
Water Analysis	356 150.00	64 574.40	638.96	355 511.04	0%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed.
Sample Analysis	20 000.00	14 881.50	-	20 000.00	0%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed.
Environmental World day Awareness	20 000.00	-	7 560.52	12 439.48	38%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed.
South African Standards for Drinking Water	107 200.00	-	-228.00	107 428.00	0%	Project completed with an over expenditure of R228.00
Environmental health services (Sol Plaatjie)	3 500 000.00	-	3 500 000.00	-	100%	Project completed
<b>Total Environmental Health Projects</b>	<b>4 050 350.00</b>	<b>81 677.95</b>	<b>3 519 714.71</b>	<b>530 635.29</b>	<b>87%</b>	
<b>FIRE FIGHTING &amp; DISASTER MANAGEMENT</b>						
Volunteer Training	94 000.00	-	-	94 000.00	0%	Budget to be utilized before end of 3rd quarter
Contingency Fund	600 000.00	127 019.00	98 962.11	501 037.89	16%	On an ad hoc basis - as and when required.
<b>Total Disaster Management Projects</b>	<b>694 000.00</b>	<b>127 019.00</b>	<b>98 962.11</b>	<b>595 037.89</b>	<b>14%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING AND DEVELOPMENT</b>						
<b>LOCAL ECONOMIC DEVELOPMENT</b>						
Led Expo	600 000.00	-	569 700.00	30 300.00	95%	Expenditure to the amount of R 569 700 has been recorded. Remaining budget to be spent during the year.
Youth Entrepreneur	320 000.00	-	-	320 000.00	0%	Funds to be utilised in the 4th quarter.
Exhibition Installers	400 000.00	-	-	400 000.00	0%	Expo to be held in 3rd quarter.
Machinery and equipment SMME	800 000.00	-	710 807.84	89 192.16	89%	Expenditure to the amount of R 841 007.84 has been recorded. Remaining budget to be spent during the year.
Advertising and Promotion	70 000.00	-	-	70 000.00	0%	On an ad hoc basis - as and when required.
<b>Total LED Projects</b>	<b>2 190 000.00</b>	<b>-</b>	<b>1 280 507.84</b>	<b>909 492.16</b>	<b>58%</b>	
<b>TOURISM</b>						
Indaba Expo	329 860.00	-	1 030.50	328 829.50	0%	Expo to be held in May 2023
Tourism Business Competition	765 650.00	-	313 673.11	451 976.89	41%	Expenditure to the amount of R 313 673.11 has been recorded. Remaining budget to be spend during the year.
Tourism Association	5 000.00	-	1 363.04	3 636.96	27%	Expenditure to the amount of R 1 363 has been recorded. Remaining allocation to be spend during the year.
HIV/AIDS Concert	200 000.00	-	-	200 000.00	0%	Project did not materialise.
Tourism Awareness Campaign	80 000.00	-	1 244.41	78 755.59	2%	Event to take place. Invoices to be processed.
Tourism Advertisement	109 500.00	-	17 250.00	92 250.00	16%	On an ad hoc basis - as and when required.
N12 Promotion	6 000.00	-	-	6 000.00	0%	Funds to be utilised in the 4th quarter.
<b>Total Tourism Projects</b>	<b>1 496 010.00</b>	<b>-</b>	<b>334 561.06</b>	<b>1 161 448.94</b>	<b>22%</b>	
<b>PLANNING AND DEVELOPMENT</b>						
<b>PLANNING UNIT - SPATIAL PLANNING</b>						
Municipal Tribunal/Audit committee	50 000.00	-	-	50 000.00	0%	There was no meeting conducted in February 2023. The meeting is scheduled to take place on 09 March 2023.
Phokwane Infill Development	400 000.00	-	43 300.00	356 700.00	11%	Compiling status quo report. The Project Steering committee will be held in March 2023.
<b>Total Spatial Planning Projects</b>	<b>450 000.00</b>	<b>-</b>	<b>43 300.00</b>	<b>406 700.00</b>	<b>10%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>INFRASTRUCTURE</b>						
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>						
C&PS: B&A PROJECT MANAGEMENT/RAMS	2 557 950.00	-	1 440 208.16	1 117 741.84	56%	Service provider appointed, expenditure as per claim.
Magareng O&M	2 800 000.00	-	2 572 527.17	227 472.83	92%	Balance will be claimed by magareng for delivery of water to communities.
Dikgatlong O&M	2 800 000.00	-	759 536.72	2 040 463.28	27%	Projects implemented by locals. Expenditure as per claims received
Phokwane O&M	2 800 000.00	-	103 531.00	2 696 469.00	4%	Projects implemented by locals. Expenditure as per claims received
Sol Plaatje O&M	2 800 000.00	-	1 683 140.90	1 116 859.10		Projects implemented by locals. Final claims to be submitted by Sol Plaatje
FBDM: Maintenance of Street lights	800 000.00	-	-	800 000.00	0%	At procurement stage at SCM unit
Magareng Capital Project	1 500 000.00	-	1 500 000.00	-	100%	Project completed.
Dikgatlong Capital Project (Roll over)	3 500 000.00	1 629 851.00	369 852.85	3 130 147.15	11%	Balance to be used to purchase bakkies on a transversal tender by Dikgatlong municipality.
Phokwane Capital Project	7 178 400.00	-	2 678 400.00	4 500 000.00	37%	Balance will be used for procurement by FBDM on behalf of Phokwane municipality.
Purchasing of delivery trucks for LMs	5 000 000.00	1 595 000.00	3 219 589.80	1 780 410.20	64%	Skips expected to be delivered in March 2023.
<b>Total Infrastructure Projects</b>	<b>31 736 350.00</b>	<b>3 224 851.00</b>	<b>14 326 786.60</b>	<b>17 409 563.40</b>	<b>45%</b>	
<b>Total Special Projects</b>	<b>42 914 950.00</b>	<b>3 456 189.83</b>	<b>20 554 869.78</b>	<b>22 360 080.22</b>	<b>48%</b>	

The actual spending on special projects for the municipality at the end of the month amounts to R 20 554 119.87 The municipality has spent 49% 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 - M08 February									
Description	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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5 869	7 150	7 150	1 028	5 206	4 767	439	9%	7 150
Transfers and subsidies	133 164	139 841	140 341	251	97 579	93 561	4 019	4%	139 841
Other own revenue	492	320	320	29	125	213	(88)	-41%	320
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>139 525</b>	<b>147 311</b>	<b>147 811</b>	<b>1 308</b>	<b>102 910</b>	<b>98 541</b>	<b>4 369</b>	<b>4%</b>	<b>147 311</b>
Employee costs	72 813	91 585	88 507	5 746	45 479	59 005	(13 526)	-23%	91 585
Remuneration of Councillors	6 948	10 287	10 287	664	5 565	6 858	(1 292)	-19%	10 287
Depreciation & asset impairment	4 622	3 591	5 017	-	-	3 345	(3 345)	-100%	3 591
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 045	1 493	1 904	219	803	1 329	(527)	-40%	1 493
Transfers and subsidies	25 070	25 206	33 806	311	16 564	23 064	(6 500)	-28%	25 206
Other expenditure	24 485	39 292	39 631	1 627	16 339	29 767	(13 428)	-45%	39 292
<b>Total Expenditure</b>	<b>134 983</b>	<b>171 455</b>	<b>179 152</b>	<b>8 567</b>	<b>84 750</b>	<b>123 368</b>	<b>(38 618)</b>	<b>-31%</b>	<b>171 455</b>
<b>Surplus/(Deficit)</b>	<b>4 542</b>	<b>(24 144)</b>	<b>(31 341)</b>	<b>(7 259)</b>	<b>18 161</b>	<b>(24 827)</b>	<b>42 988</b>	<b>-173%</b>	<b>(24 144)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 542</b>	<b>(24 144)</b>	<b>(31 341)</b>	<b>(7 259)</b>	<b>18 161</b>	<b>(24 827)</b>	<b>42 988</b>	<b>-173%</b>	<b>(24 144)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>4 542</b>	<b>(24 144)</b>	<b>(31 341)</b>	<b>(7 259)</b>	<b>18 161</b>	<b>(24 827)</b>	<b>42 988</b>	<b>-173%</b>	<b>(24 144)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>5 153</b>	<b>7 984</b>	<b>9 135</b>	<b>615</b>	<b>6 552</b>	<b>6 146</b>	<b>406</b>	<b>7%</b>	<b>7 984</b>
Capital transfers recognised	750	75	99	-	750	66	685	1039%	75
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 402	7 909	9 037	615	5 802	6 080	(279)	-5%	7 909
<b>Total sources of capital funds</b>	<b>5 153</b>	<b>7 984</b>	<b>9 135</b>	<b>615</b>	<b>6 552</b>	<b>6 146</b>	<b>406</b>	<b>7%</b>	<b>7 984</b>
<b>Financial position</b>									
Total current assets	148 869	106 147	104 457	-	140 868	-	-	-	106 147
Total non current assets	78 119	72 218	79 270	-	79 519	-	-	-	72 218
Total current liabilities	44 753	24 834	(31 390)	-	21 443	-	-	-	24 834
Total non current liabilities	30 787	32 758	33 623	-	29 334	-	-	-	32 758
Community wealth/Equity	<b>151 449</b>	<b>120 894</b>	<b>150 175</b>	-	<b>169 609</b>	-	-	-	<b>145 038</b>
<b>Cash flows</b>									
Net cash from (used) operating	84 751	(21 545)	(21 545)	(8 047)	(118 444)	(14 363)	104 080	-725%	(21 545)
Net cash from (used) investing	-	7 984	(0)	-	-	-	-	-	7 984
Net cash from (used) financing	-	1	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>194 886</b>	<b>67 577</b>	<b>65 554</b>	<b>-</b>	<b>(8 308)</b>	<b>72 736</b>	<b>81 044</b>	<b>111%</b>	<b>96 574</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	-	-	-	-	-	-	-	4 131	4 131
<b>Creditors Age Analysis</b>									
Total Creditors	1 213	-	-	-	-	-	500	-	1 713



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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February										
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									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		136 125	140 731	141 231	1 137	100 856	94 154	6 702	7%	140 731
Executive and council		514	-	500	-	-	333	(333)	-100%	-
Finance and administration		135 611	140 731	140 731	1 137	100 856	93 821	7 036	7%	140 731
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3 401	6 580	6 580	171	2 054	4 387	(2 333)	-53%	6 580
Planning and development		3 401	6 580	6 580	171	2 054	4 387	(2 333)	-53%	6 580
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	139 525	147 311	147 811	1 308	102 910	98 541	4 369	4%	147 311
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		70 339	91 875	91 830	5 266	43 515	63 865	(20 350)	-32%	91 875
Executive and council		18 755	27 100	27 588	1 682	14 016	18 847	(4 831)	-26%	27 100
Finance and administration		48 807	61 302	60 770	3 303	27 342	42 671	(15 329)	-36%	61 302
Internal audit		2 776	3 472	3 472	281	2 158	2 347	(190)	-8%	3 472
<b>Community and public safety</b>		11 280	15 605	14 662	854	6 594	10 093	(3 499)	-35%	15 605
Community and social services		7 690	11 242	10 418	630	4 103	7 155	(3 052)	-43%	11 242
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3 590	4 363	4 244	224	2 491	2 938	(447)	-15%	4 363
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		50 572	60 464	69 076	2 269	32 870	48 583	(15 713)	-32%	60 464
Planning and development		40 838	48 735	57 347	1 726	25 469	40 504	(15 035)	-37%	48 735
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		9 733	11 729	11 729	543	7 401	8 079	(678)	-8%	11 729
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		2 793	3 511	3 584	178	1 771	2 510	(739)	-29%	3 511
<b>Total Expenditure - Functional</b>	3	134 983	171 455	179 152	8 567	84 750	125 051	(40 301)	-32%	171 455
<b>Surplus/ (Deficit) for the year</b>		4 542	(24 144)	(31 341)	(7 259)	18 161	(26 510)	44 670	-169%	(24 144)

**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) - M08 February										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	514	-	500	-	-	333	(333)	-100.0%	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		135 611	140 731	140 731	1 137	100 856	93 821	7 036	7.5%	140 731
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		3 401	6 580	6 580	171	2 054	4 387	(2 333)	-53.2%	6 580
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>139 525</b>	<b>147 311</b>	<b>147 811</b>	<b>1 308</b>	<b>102 910</b>	<b>98 541</b>	<b>4 369</b>	<b>4.4%</b>	<b>147 311</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	10 187	14 593	15 097	909	7 297	10 362	(3 065)	-29.6%	14 593
Vote 2 - MUNICIPAL MANAGER		15 800	21 349	21 348	1 451	11 970	14 559	(2 589)	-17.8%	21 349
Vote 3 - BUDGET AND TREASURY		22 356	27 692	26 613	1 672	12 205	18 847	(6 642)	-35.2%	27 692
Vote 4 - CORPORATE SERVICES		39 419	51 212	50 920	2 406	23 548	35 332	(11 784)	-33.4%	51 212
Vote 5 - PLANNING AND DEVELOPMENT		43 631	52 247	60 930	1 904	27 239	43 013	(15 774)	-36.7%	52 247
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 590	4 363	4 244	224	2 491	2 938	(447)	-15.2%	4 363
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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>134 983</b>	<b>171 455</b>	<b>179 152</b>	<b>8 567</b>	<b>84 750</b>	<b>125 051</b>	<b>(40 301)</b>	<b>-32.2%</b>	<b>171 455</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>4 542</b>	<b>(24 144)</b>	<b>(31 341)</b>	<b>(7 259)</b>	<b>18 161</b>	<b>(26 510)</b>	<b>44 670</b>	<b>-168.5%</b>	<b>(24 144)</b>

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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										
<b>Revenue By Source</b>										
Rental of facilities and equipment		218	200	200	17	136	133	2	2%	200
Interest earned - external investments		5 869	7 150	7 150	1 028	5 206	4 767	439	9%	7 150
Transfers and subsidies		133 164	139 841	140 341	251	97 579	93 561	4 019	4%	139 841
Other revenue		274	120	120	11	(11)	80	(91)	-113%	120
Gains		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>139 525</b>	<b>147 311</b>	<b>147 811</b>	<b>1 308</b>	<b>102 910</b>	<b>98 541</b>	<b>4 369</b>	<b>4%</b>	<b>147 311</b>
<b>Expenditure By Type</b>										
Employee related costs		72 813	91 585	88 507	5 746	45 479	59 005	(13 526)	-23%	91 585
Remuneration of councillors		6 948	10 287	10 287	664	5 565	6 858	(1 292)	-19%	10 287
Debt impairment		-	10	10	-	-	7	(7)	-100%	10
Depreciation & asset impairment		4 622	3 591	5 017	-	-	3 345	(3 345)	-100%	3 591
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1 045	1 493	1 904	219	803	1 329	(527)	-40%	1 493
Contracted services		13 543	22 048	22 291	1 080	8 082	17 521	(9 439)	-54%	22 048
Transfers and subsidies		25 070	25 206	33 806	311	16 564	23 064	(6 500)	-28%	25 206
Other expenditure		9 301	16 123	16 219	547	8 257	11 499	(3 242)	-28%	16 123
Losses		1 640	1 111	1 111	-	-	741	(741)	-100%	1 111
<b>Total Expenditure</b>		<b>134 983</b>	<b>171 455</b>	<b>179 152</b>	<b>8 567</b>	<b>84 750</b>	<b>123 368</b>	<b>(38 618)</b>	<b>-31%</b>	<b>171 455</b>
<b>Surplus/(Deficit)</b>		<b>4 542</b>	<b>(24 144)</b>	<b>(31 341)</b>	<b>(7 259)</b>	<b>18 161</b>	<b>(24 827)</b>	<b>42 988</b>	<b>(0)</b>	<b>(24 144)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4 542</b>	<b>(24 144)</b>	<b>(31 341)</b>	<b>(7 259)</b>	<b>18 161</b>	<b>(24 827)</b>			<b>(24 144)</b>
Taxation		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>		<b>4 542</b>	<b>(24 144)</b>	<b>(31 341)</b>	<b>(7 259)</b>	<b>18 161</b>	<b>(24 827)</b>			<b>(24 144)</b>
Attributable to minorities		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>4 542</b>	<b>(24 144)</b>	<b>(31 341)</b>	<b>(7 259)</b>	<b>18 161</b>	<b>(24 827)</b>			<b>(24 144)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		<b>4 542</b>	<b>(24 144)</b>	<b>(31 341)</b>	<b>(7 259)</b>	<b>18 161</b>	<b>(24 827)</b>			<b>(24 144)</b>

**Expenditure**

To date, R 84 749 636 has been spent as compared to the operational year-to-date budget projections of R 123 368 117. 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) - M08 February										
Vote Description	Ref	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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	90	90	-	-	60	(60)	-100%	90
Vote 2 - MUNICIPAL MANAGER		20	83	83	-	35	59	(24)	-41%	83
Vote 3 - BUDGET AND TREASURY		2 866	1 500	1 500	-	2 866	1 000	1 866	187%	1 500
Vote 4 - CORPORATE SERVICES		1 508	6 026	6 829	615	2 893	4 605	(1 713)	-37%	6 026
Vote 5 - PLANNING AND DEVELOPMENT		759	285	634	-	759	423	336	80%	285
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	5 153	7 984	9 135	615	6 552	6 146	406	7%	7 984
<b>Total Capital Expenditure</b>		5 153	7 984	9 135	615	6 552	6 146	406	7%	7 984
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		3 747	3 366	4 118	410	4 308	2 785	1 523	55%	3 366
Executive and council		-	155	155	-	8	106	(98)	-93%	155
Finance and administration		3 747	3 211	3 963	410	4 300	2 679	1 620	60%	3 211
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		625	4 333	4 384	205	1 463	2 938	(1 476)	-50%	4 333
Community and social services		625	4 333	4 384	205	1 463	2 938	(1 476)	-50%	4 333
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		778	285	634	-	779	423	356	84%	285
Planning and development		756	285	634	-	756	423	333	79%	285
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		23	-	-	-	23	-	23	#DIV/0!	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		3	-	-	-	3	-	3	#DIV/0!	-
<b>Total Capital Expenditure - Functional Classification</b>	3	5 153	7 984	9 135	615	6 552	6 146	406	7%	7 984
<b>Funded by:</b>										
National Government		750	75	99	-	750	66	685	1039%	75
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		750	75	99	-	750	66	685	1039%	75
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		4 402	7 909	9 037	615	5 802	6 080	(279)	-5%	7 909
<b>Total Capital Funding</b>		5 153	7 984	9 135	615	6 552	6 146	406	7%	7 984

**Table C6 Monthly Budget Statement – Financial Position.**

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M08 February						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		101 954	(404)	116	145 532	(404)
Call investment deposits		10 975	90 801	89 997	(19 955)	90 801
Consumer debtors		6 547	4 554	6 537	7 664	4 554
Other debtors		28 360	9 962	6 774	6 609	9 962
Current portion of long-term receivables		676	858	676	676	858
Inventory		358	376	358	341	376
<b>Total current assets</b>		<b>148 869</b>	<b>106 147</b>	<b>104 457</b>	<b>140 868</b>	<b>106 147</b>
<b>Non current assets</b>						
Long-term receivables		6 710	8 060	6 710	6 710	8 060
Property, plant and equipment		68 082	58 911	69 579	69 482	58 911
Intangible		2 695	4 086	2 350	2 695	4 086
Other non-current assets		631	631	631	631	631
<b>Total non current assets</b>		<b>78 119</b>	<b>72 218</b>	<b>79 270</b>	<b>79 519</b>	<b>72 218</b>
<b>TOTAL ASSETS</b>		<b>226 988</b>	<b>178 366</b>	<b>183 727</b>	<b>220 386</b>	<b>178 366</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		3	2	(3)	5	2
Trade and other payables		31 600	9 965	(16 352)	9 927	9 965
Provisions		13 150	14 868	(15 035)	11 511	14 868
<b>Total current liabilities</b>		<b>44 753</b>	<b>24 834</b>	<b>(31 390)</b>	<b>21 443</b>	<b>24 834</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		30 787	32 758	33 623	29 334	32 758
<b>Total non current liabilities</b>		<b>30 787</b>	<b>32 758</b>	<b>33 623</b>	<b>29 334</b>	<b>32 758</b>
<b>TOTAL LIABILITIES</b>		<b>75 540</b>	<b>57 592</b>	<b>2 233</b>	<b>50 777</b>	<b>57 592</b>
<b>NET ASSETS</b>	2	<b>151 449</b>	<b>120 774</b>	<b>181 494</b>	<b>169 609</b>	<b>120 774</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		106 982	88 730	108 232	125 142	112 874
Reserves		44 467	32 164	41 943	44 467	32 164
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>151 449</b>	<b>120 894</b>	<b>150 175</b>	<b>169 609</b>	<b>145 038</b>

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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								%	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Other revenue		492	320	320	29	125	213	(88)	-41%	320
Transfers and Subsidies - Operational		8 292	139 841	139 841	-	3 639	93 227	(89 588)	-96%	139 841
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		-	7 150	7 150	-	-	4 767	(4 767)	-100%	7 150
<b>Payments</b>										
Suppliers and employees		75 967	(168 856)	(168 856)	(8 075)	(122 208)	(112 571)	9 637	-9%	(168 856)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>84 751</b>	<b>(21 545)</b>	<b>(21 545)</b>	<b>(8 047)</b>	<b>(118 444)</b>	<b>(14 363)</b>	<b>104 080</b>	<b>-725%</b>	<b>(21 545)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	7 984	(0)	-	-	-	-		7 984
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>7 984</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>7 984</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	1	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>84 751</b>	<b>(13 560)</b>	<b>(21 545)</b>	<b>(8 047)</b>	<b>(118 444)</b>	<b>(14 363)</b>			<b>(13 561)</b>
Cash/cash equivalents at beginning:		110 135	81 137	87 100		110 135	87 100			110 135
Cash/cash equivalents at month/year end:		194 886	67 577	65 554		(8 308)	72 736			96 574

### 3. SUPPORTING DOCUMENTATION

#### Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February														
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			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	4 131	4 131	4 131	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 131</b>	<b>4 131</b>	<b>4 131</b>	<b>-</b>	<b>-</b>
<b>2021/22 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	4 131	4 131	4 131	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 131</b>	<b>4 131</b>	<b>4 131</b>	<b>-</b>	<b>-</b>

Municipal debtors consist of three main groups, namely:

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

Matters reported below are in respect of debts outstanding to the municipality as at 28 February 2023.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED FEB'23	PAID FEB '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	2023/02/28	Tower - Rental & fixed rate electricity	777 683.75	792 785.31	20 066.37	20 142.30	-15 177.49	Monthly payments
101399	Department of Roads and Public Works	2023/02/28	Post-Service medical aid - Council Contribution	3 803 033.03	3 682 834.00	61 058.30	0.00	181 257.33	Monthly payments
101400	Department of Roads and Public Works	2023/02/28	Sundry - Municipal accounts workshops	7 687 962.37	1 053 795.59	122 374.27	0.00	6 756 541.05	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 to state attorney
101418	Moloi M.M.	2014/04/17	Irregular expenditure - Motor Vehicle & Modules fail	188 636.80	132 584.20	0.00	0.00	56 052.60	Handed over to 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 to 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 to 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 refer to Assistant Director Finance
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 feedback on the investigation.
101474	Fish G.V.	2022/06/30	Salary overpayment	41 404.33	20 702.15	0.00	4 140.43	16 561.75	Salary deduction Sep '22 - June '23
				<b>13 463 234.81</b>	<b>6 006 128.79</b>	<b>203 498.94</b>	<b>24 282.73</b>	<b>7 636 322.23</b>	

### 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 28 February 2023 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>						
<b>EXPENDITURE STATISTICS</b>						<b>Feb-23</b>
<b>Employee/Supplier</b>	<b>Salaries/Payment(Rand)</b>	<b>Number of Employees</b>			<b>No of Pay Made</b>	
		<b>Paid</b>	<b>Not paid</b>	<b>Termination</b>		
Officials	3 589 815.53	89	0	1	0	
Pension	1 110.93	1	0	0	0	
Section 54 & 57	128 186.88	1	0	0	0	
Contract	762 411.28	17	0	0	0	
Cllrs	653 268.79	20	9	0	0	
Interns	166 666.60	20	0	0	0	
Payments Made	5 514 419.00	-	-	-	0	
<b>TOTALS</b>	<b>10 815 879.01</b>	<b>148</b>	<b>9</b>	<b>1</b>	<b>0</b>	

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



**SUPPLY CHAIN MANAGEMENT:**

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

**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 February 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 February 2023, no contracts (R200 000 +) were awarded by the Municipal Manager.

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

**Total orders issued total R 382 607.90**

Council and Executive	R 3 888.39
Municipal Manager	R 17 611.82
Finance	R 0.00
Administration	R 161 563.85
Planning and Development	R 2 556.52
Technical Service	R 196 987.32

**a) Disposal Management**

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

**b) Deviations**

No deviation was approved by the Municipal Manager for the month of February 2023

***Issues from Stores*****Total orders issued total R 17 827.97**

Council	R 0.00
Municipal Manager	R 0.00
Finance	R 3 460.07
Administration	R 12 889.78
Planning and Development	R 1 468.84
Technical Service	R 0.00

**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
7662011402000107	call	NEDCOR	7 500 000.00	-7 000 000.00	01-Feb-23	28-Feb-23	28	4.600%	26 465.75	26 465.75	0.00	
7662011402000164	notice	NEDCOR	9 750 000.00		24-Jun-22	23-Jun-23	364	7.550%	734 108.22	56 469.86		
7662011402000167	notice	NEDCOR	11 500 000.00		04-Nov-22	03-Mar-23	119	7.450%	279 323.97	65 723.29		
7662011402000168	notice	NEDCOR	10 000 000.00		12-Dec-22	11-Apr-23	120	7.850%	258 082.19	60 219.18		
048472468-138	call	STANDARD BANK	2 500 000.00		01-Feb-23	28-Feb-23	28	4.000%	7 671.23	7 671.23	0.00	
048472468-168	notice	STANDARD BANK	15 000 000.00		04-Nov-22	03-Mar-23	119	7.506%	367 074.25	86 370.41		
048472468-169	notice	STANDARD BANK	5 000 000.00		12-Dec-22	11-Apr-23	120	8.290%	136 273.97	31 797.26		
9313877406	call	ABSA	10 001 920.00		01-Feb-23	28-Feb-23	28	4.300%	32 992.63	32 992.63	80.00	
2079929449	notice	ABSA	15 000 000.00		04-Nov-22	03-Mar-23	119	7.050%	344 773.97	81 123.29		
2080805462	notice	ABSA	15 000 000.00		09-Dec-22	06-Apr-23	118	8.140%	394 734.25	93 665.75		
62739184688	call	FNB	4 998 749.43	-4 000 000.00	01-Feb-23	28-Feb-23	28	4.600%	17 639.42	17 639.42		
74927741344	notice	FNB	10 000 000.00		02-Dec-22	31-Mar-23	119	7.680%	250 389.04	58 915.07		
76201826925	notice	FNB	15 000 000.00		09-Dec-22	06-Apr-23	118	7.700%	373 397.26	88 602.74		
			R 131 250 669.43	R -11 000 000.00			1 191		R 2 599 139.87	707 655.89	80.00	-

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

Investment amounts to million R 120 250 669.43 as at 28 February 2023.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February										
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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1.2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		1 032	139 751	139 751	-	98 801	93 167	126	0.1%	139 751
EPWP Incentive	-	-	1 073	1 073	-	752	715	37	5.1%	1 073
Finance Management	-	-	1 000	1 000	-	1 000	667			1 000
Local Government Equitable Share	-	-	132 171	132 171	-	95 162	88 114			132 171
Metro Informal Settlements Partnership Grant	-	1 032	-	-	-	-	-			-
Municipal Systems Improvement	-	-	2 810	2 810	-	-	1 873			2 810
Rural Road Asset Management Systems Grant	-	-	2 697	2 697	-	1 887	1 798	89	4.9%	2 697
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	(250)	-	(250)	#DIV/0!	-
Northern Cape_Capacity Building and Other_Specify (Add gran	-	-	-	-	-	(250)	-	(250)	#DIV/0!	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	1 032	139 751	139 751	-	98 551	93 167	(124)	-0.1%	139 751
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant (MIG)	-	-	-	-	-	-	-	-		-
Integrated City Development Grant	-	-	-	-	-	-	-	-		-
Rural Transport Services and Infrastructure	-	-	-	-	-	-	-	-		-
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	1 032	139 751	139 751	-	98 551	93 167	(124)	-0.1%	139 751

## Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	8 653	8 653	251	2 365	5 769	(3 404)	-59.0%	8 653
Expanded Public Works Programme Integrated Grant	-	-	2 146	2 146	171	600	1 431	(831)	-58.1%	2 146
Local Government Financial Management Grant	-	-	1 000	1 000	81	311	667	(355)	-53.3%	1 000
Municipal Systems Improvement Grant	-	-	2 810	2 810	-	-	1 873	(1 873)	-100.0%	2 810
Rural Road Asset Management Systems Grant	-	-	2 697	2 697	-	1 454	1 798	(344)	-19.1%	2 697
Municipal Systems Improvement	-	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
KwaZulu-Natal	-	-	-	-	-	-	-	-	-	-
Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts	-	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	90	90	-	52	60	(8)	-13.0%	90
Other Transfers Private Enterprises	-	-	90	90	-	52	60	(8)	-13.0%	90
[insert description]	-	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		-	8 743	8 743	251	2 417	5 829	(3 411)	-58.5%	8 743
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
KwaZulu-Natal	-	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-	-
National Departmental Agencies-Immigrants Selection Board	-	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	8 743	8 743	251	2 417	5 829	(3 411)	-58.5%	8 743

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February										
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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		6 218	9 576	9 576	620	5 209	6 384	(1 176)	-18%	9 576
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		219	-	-	-	-	-	-	-	-
Cellphone Allowance		511	710	710	44	357	474	(117)	-25%	710
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6 948</b>	<b>10 287</b>	<b>10 287</b>	<b>664</b>	<b>5 565</b>	<b>6 858</b>	<b>(1 292)</b>	<b>-19%</b>	<b>10 287</b>
% increase	4		48.1%	48.1%						48.1%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 747	6 676	4 613	72	3 143	3 076	68	2%	6 676
Pension and UIF Contributions		10	7	7	0	5	5	0	10%	7
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		321	440	440	-	332	293	39	13%	440
Motor Vehicle Allowance		193	193	193	16	128	128	0	0%	193
Cellphone Allowance		95	96	96	2	48	64	(17)	-26%	96
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	1	1	0	0	1	(0)	-44%	1
Payments in lieu of leave		696	464	464	9	300	310	(10)	-3%	464
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 062</b>	<b>7 877</b>	<b>5 815</b>	<b>100</b>	<b>3 956</b>	<b>3 877</b>	<b>80</b>	<b>2%</b>	<b>7 877</b>
% increase	4		11.5%	-17.7%						11.5%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		45 085	54 005	52 990	3 959	30 635	35 327	(4 692)	-13%	54 005
Pension and UIF Contributions		6 534	7 884	7 884	568	4 380	5 256	(876)	-17%	7 884
Medical Aid Contributions		2 629	2 866	2 866	231	1 787	1 911	(124)	-6%	2 866
Overtime		189	416	416	19	116	277	(162)	-58%	416
Performance Bonus		3 447	4 120	4 120	309	2 382	2 746	(364)	-13%	4 120
Motor Vehicle Allowance		2 911	4 428	4 428	265	1 993	2 952	(959)	-32%	4 428
Cellphone Allowance		257	297	297	26	176	198	(22)	-11%	297
Housing Allowances		491	509	509	42	330	339	(9)	-3%	509
Other benefits and allowances		835	780	780	108	799	520	279	54%	780
Payments in lieu of leave		306	5 033	5 033	119	(1 074)	3 356	(4 430)	-132%	5 033
Long service awards		335	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2 733	3 369	3 369	-	-	2 246	(2 246)	-100%	3 369
<b>Sub Total - Other Municipal Staff</b>		<b>65 751</b>	<b>83 707</b>	<b>82 693</b>	<b>5 646</b>	<b>41 523</b>	<b>55 128</b>	<b>(13 605)</b>	<b>-25%</b>	<b>83 707</b>
% increase	4		27.3%	25.8%						27.3%
<b>Total Parent Municipality</b>		<b>79 761</b>	<b>101 871</b>	<b>98 794</b>	<b>6 410</b>	<b>51 045</b>	<b>65 863</b>	<b>(14 818)</b>	<b>-22%</b>	<b>101 871</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4									
<b>Senior Managers of Entities</b>										
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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4									
<b>Other Staff of Entities</b>										
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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>79 761</b>	<b>101 871</b>	<b>98 794</b>	<b>6 410</b>	<b>51 045</b>	<b>65 863</b>	<b>(14 818)</b>	<b>-22%</b>	<b>101 871</b>
% increase	4		27.7%	23.9%						27.7%
<b>TOTAL MANAGERS AND STAFF</b>		<b>72 813</b>	<b>91 585</b>	<b>88 507</b>	<b>5 746</b>	<b>45 479</b>	<b>59 005</b>	<b>(13 526)</b>	<b>-23%</b>	<b>91 585</b>

**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	Adjustment 2022/2023	2023/02/28 YTD ACTUAL	VARIANCES	VARIANCES %
<b>COMPARISON: ACTUAL TO BUDGET</b>					
Municipal Offices	63 000.00	78 000.00	8 501.30	54 498.70	13%
Computer Software and Applications	2 979 591.00	3 035 591.00	1 493 700.75	1 485 890.25	50%
Computer Equipment	243 000.00	273 000.00	122 791.61	120 208.39	51%
Furniture and Office Equipment	782 960.00	782 960.00	240 854.40	542 105.60	31%
Machinery and Equipment	334 500.00	569 500.00	281 907.00	52 593.00	84%
Transport Assets	1 415 580.00	1 415 580.00	237 972.24	1 177 607.76	17%
<b>Totals</b>	<b>5 818 631.00</b>	<b>6 154 631.00</b>	<b>2 385 727.30</b>	<b>3 432 903.70</b>	<b>41%</b>

Year to date expenditure on repairs and maintenance amounts to R 1 845 668.74 of the R 5 818 631 that was budgeted. The percentage expenditure up to the month of February 2023 is 41%.

**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 February 2023 is as follows:

**Municipal Vehicles:**

	Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month	FEB'23	
	Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Jan-23	Closing Km Reading	Closing KM Reading	Utility	Remarks
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	150 000	150000	2023/04/30	139 181	139 967	140 493	526	Vehicle utilized, no problems reported
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105 000	105000	2023/04/30	107 539	108 238	108 737	499	Vehicle utilized, no problems reported, Due for Service
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	120 000	120000	2023/04/30	133 654	133 654	133 691	37	Vehicle utilized, no problems reported
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	75 000	75 000	2023/04/30	81 318	81 318	81 831	513	Vehicle utilized, no problems reported, Due for Service
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	120 000	120 000	2023/04/30	129 389	130 408	132 049	1 641	Vehicle utilized, crack on windscreen, Due for Service
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	105 000	105000	2023/04/30	100 709	101 601	102 959	1 358	Vehicle utilized, Cracked backlight, Gear is stiff
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	120 000	120 000	2023/04/30	116 786	118 263	119 160	897	Vehicle utilized, no problems reported
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120 000	120000	2023/04/30	126 922	127 620	128 995	1 375	Vehicle utilized, no problems reported, Due for Service
9	Isuzu KB 250	Housing	2013	CGR 576 NC	105 000	105000	2023/04/30	104 591	104 945	105 531	586	Vehicle utilized, no problems reported
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	105 000	105000	2023/08/31	101 039	101 039	101 797	758	Vehicle utilized, no problems reported
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	135 000	135000	2023/04/30	124 504	124 818	125 237	419	Vehicle utilized, no problems reported
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	60 000	60000	2023/08/31	63 578	63 925	65 335	1 410	Vehicle utilized, no problems reported, Due for Service
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60 000	60000	2023/08/31	58 224	59 005	59 240	235	Vehicle utilized, no problems reported
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	105 000	105000	2023/04/30	100 581	100 594	101 767	1 173	Vehicle utilized, no problems reported
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15000	2023/07/31	2 050	-	-	-	Vehicle was not utilised
17	Toyota Etios	Pool	2014	CJG 979 NC	80 000	80000	2023/04/30	80 252	80 567	80 823	256	Vehicle utilized, no problems reported, Due for Service
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	90 000	90000	2023/04/30	85 160	86 320	87 698	1 378	Vehicle utilized, no problems reported
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	60 000	60000	2023/04/30	50 493	50 585	51 102	517	Vehicle utilized, no problems reported
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	75 000	75000	2023/04/30	64 751	65 020	65 608	588	Vehicle utilized, no problems reported
21	Chevrolet Park Van	Supply Chain Management	2015	CLF 791 NC	30 000	30000	2023/04/30	16 889	16 915	17 096	181	Vehicle utilized, no problems reported
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	60 000	60 000	2023/04/30	56 230	56 822	58 006	1 184	Vehicle utilized, problems reported
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60 000	60 000	2023/08/31	73 179	73 332	73 364	32	Vehicle utilized, no problems reported
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	60 000	60 000	2023/08/31	61 328	61 691	62 486	795	Vehicle utilized, no problems reported, Due for Service
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45 000	45000	2023/08/31	39 703	39 721	39 748	27	Vehicle utilized, no problems reported
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	60 000	60000	2023/08/31	48 580	49 479	50 445	966	Vehicle utilized, no problems reported
28	Toyota Hilux 2.8 GD-6 D/Cab	Roads Maintenance	2022	CZF 251 NC	15 000	15 000		5 646	-	-	-	Vehicle was not utilized, no problems reported
29	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15 000	15 000	2023/04/30	1 795	-	-	-	Vehicle was not utilized, no problems reported
	<b>FULL FLEET UTILITY FEB 2023</b>											
											<b>17 351</b>	




**2. 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 February 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: 14 March 2023