

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

30 November 2022

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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 56 169 124 as compared to the year-to-date budget projections of R 61 379 590. The variance is as a result of the second trench of equitable share received.

Operating expenditure by type

To date, R 56 148 256 has been spent as compared to the operational year-to-date budget projections of R 71 439 775. Underspending is due to the vacant positions and projects that are in the planning 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 455 392 as compared to the year-to-date budget projection of R 3 326 655. Projects are still in the implementation phase.

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 136 218 624. The net increase in cash and cash equivalents for the year to date is R 26 083 199.

**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	-	717,290	4,743,638	6,184,410
02.1 - Office Of The Municipal Manager	8,567,973	12,507,870	-	876,457	3,939,538	5,220,180
2.2 - Governance Function	2,776,444	3,472,210	-	280,581	1,324,979	1,465,085
2.3 - Legal Services	1,309,141	1,511,130	-	124,768	595,189	631,100
2.4 - Risk Management	1,119,818	1,306,355	-	107,260	483,919	550,385
2.5 - Marketing, Customer Relations, Publici	2,026,827	2,551,930	-	167,829	824,695	1,071,185
Total	25,987,222	35,942,098	-	2,274,185	11,911,958	15,122,345

Actual operating expenditure of Council & Executive is R 11 911 958 as compared to the year-to-date budget of R 15 122 345.

Budget & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
3.1 - Finance	18,631,928	23,513,811	-	2,973,538	5,950,931	10,333,070
3.2 - Supply Chain Management	3,591,654	4,177,890	-	344,150	1,595,994	1,744,120
Total	22,223,582	27,691,701	-	3,317,688	7,546,925	12,077,190

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 7 546 925 as compared to the year-to-date projected budget of R 12 077 190. 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	13,201,802	17,093,199	-	768,100	4,989,788	7,137,935
4.2 - Information Technology	4,487,262	5,163,720	-	217,041	1,162,324	2,159,890
4.3 - Human Resources	4,328,280	5,983,861	-	431,000	2,010,740	2,503,700
4.4 - Coastal Protection	9,733,371	11,729,132	-	529,187	6,071,853	5,018,625
4.5 - Disaster Management	7,671,241	11,241,988	-	581,397	2,533,423	4,750,845
Total	39,421,956	51,211,900	-	2,526,725	16,768,128	21,570,995

Actual operating expenditure of Corporate Services at the end of the month amounts to R 16 768 128 as compared to the year-to-date projected budget of R 21 570 995. 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 (IDP)	40,838,157	48,735,348	-	5,440,210	17,461,684	20,368,060
5.2 - Tourism	2,792,825	3,511,310	-	209,295	961,572	1,494,005
Total	43,630,982	52,246,658	-	5,649,505	18,423,256	21,862,065

Actual operating expenditure of Planning & Development at the end of the month amounts to R 18 423 256 as compared to the year-to-date projected budget of R 21 862 065 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	-	410,499	1,497,989	1,844,830
Total	3,590,181	4,362,560	-	410,499	1,497,989	1,844,830

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 1 497 989 as compared to the year-to-date projected budget of R 1 844 830.

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	200,140.00		151,051.18	49,088.82	75%	Expenditure to the amount of R 151 051.18 has been recorded. Remaining budget will be spend in second and third quarter
Disability Programme	300,000.00	-	-	300,000.00	0%	At procurement stage at SCM unit
Child Programme	50,100.00	-	-	50,100.00	0%	Budget will be utilized in the 3rd and 4th quarter
Gender Programme	165,000.00	42,594.04	73,380.00	91,620.00	44%	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	-	35,000.00	0%	Budget to be spend in the 3rd and 4th quarter
Total Political Office Projects	780,240.00	64,194.04	246,431.18	533,808.82	32%	
YOUTH UNIT						
Youth Career	11,000.00	-	5,730.43	5,269.57	52%	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 spend in 3rd quarter.
June 16 Programme	11,000.00	-	-	11,000.00	0%	To be spend in June 2023
Youth Skills Programme	300,000.00	-	-	300,000.00	0%	Awaiting procurement at SCM, to be spend in the 3rd quarter
Total Youth Projects	327,000.00	-	5,730.43	321,269.57	2%	

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	56,704.59	190,171.38	934,828.62	17%	Remaining budget will be utilized as and when officials apply for busarries
Total HR Projects	1,205,000.00	56,704.59	190,171.38	1,014,828.62	16%	
ENVIRONMENTAL PROTECTION						
Air Quality	14,000.00	1,148.61	1,400.75	12,599.25	10%	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 before end of 2nd quarter
Awareness Sanitation Programme	14,000.00	2,639.10	-	14,000.00	0%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed before end of 2nd quarter
Environmental Health Framework	5,000.00	1,012.50	-	5,000.00	0%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed before end of 2nd quarter
Water Analysis	356,150.00	64,574.40	431.83	355,718.17	0%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed before end of 2nd quarter
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 before end of 2nd quarter
Environmental World day Awareness	20,000.00	1,089.78	1,811.87	18,188.13	9%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed before end of 2nd quarter
South African Standards for Drinking Water	107,200.00	-	-	107,200.00	0%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed before end of 2nd quarter
HOUSING PROG.	3,500,000.00	-	3,500,000.00	-	100%	Sol plaatjie local municipality.
Total Environmental Health Projects	4,050,350.00	85,345.89	3,507,854.06	542,495.94	87%	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	9,000.00	-	-	9,000.00	0%	Budget to be utilized in the 3rd quarter
Contingency Fund	500,000.00	73,484.11	45,900.00	454,100.00	9%	On an ad hoc basis - as and when required.
Total Disaster Management Projects	509,000.00	73,484.11	45,900.00	463,100.00	9%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
LOCAL ECONOMIC DEVELOPMENT						
Led Expo	600,000.00	-	519,700.00	80,300.00	87%	Project to be completed at the end of 2nd quarter.
Youth Entrepreneur	320,000.00	-	-	320,000.00	0%	Training to commence in February 2023 after appointment of interns
Exhibition Installers	400,000.00	-	-	400,000.00	0%	Expo to be held in 3rd quarter.
Machinery and equipment SMME	800,000.00	-	205,114.00	594,886.00	26%	Project to be completed at the end of 2nd quarter.
Advertising and Promotion	70,000.00	-	-	70,000.00	0%	On an ad hoc basis - as and when required.
Total LED Projects	2,190,000.00	-	724,814.00	1,465,186.00	33%	
TOURISM						
Indaba Expo	329,860.00	896.09	-	329,860.00	0%	Expo to be held in May 2023
Tourism Business Competition	755,150.00	19,777.45	36,475.65	718,674.35	5%	Expenditure to the amount of R 36 476 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%	Event to take place on World Aids day - 1 December 2022
Tourism Awareness Campaign	80,000.00	-	2,521.71	77,478.29	3%	Event to take place in December 2022
Tourism Advertisement	50,000.00	-	17,250.00	32,750.00	35%	On an ad hoc basis - as and when required.
N12 Promotion	6,000.00	-	-	6,000.00	0%	Event to take place in December 2022
Total Tourism Projects	1,426,010.00	20,673.54	57,610.40	1,368,399.60	4%	
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal/Audit committee	50,000.00	-	-	50,000.00	0%	DMPT meeting convened on the 4th October 2022. seven applications was received, only 2 were approved. The DMPT requested applicants to submit
Phokwane Infill Development	400,000.00	-	-	400,000.00	0%	Project has started, expenditure anticipated In the next month
Total Spatial Planning Projects	450,000.00	-	-	450,000.00	0%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE						
PROJECT MANAGEMENT & ADVISORY SERVICE						
C&PS: B&A PROJECT MANAGEMENT/RAMS	2,557,950.00	-	1,259,820.83	1,298,129.17	49%	Service provider appointed, expenditure as per claim.
Magareng O&M	1,800,000.00	-	1,753,188.14	46,811.86	97%	Projects implemented by locals. Expenditure as per claims received
Dikgatlong O&M	1,800,000.00	-	508,537.00	1,291,463.00	28%	Projects implemented by locals. Expenditure as per claims received
Phokwane O&M	1,800,000.00	-	103,531.00	1,696,469.00	6%	Projects implemented by locals. Expenditure as per claims received
Sol Plaatje O&M	1,800,000.00	-	188,880.00	1,611,120.00		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
Dikgatlong Capital Project (Roll over)	3,500,000.00	-	369,852.85	3,130,147.15	11%	Projects implemented by locals. Expenditure as per claims received
Phokwane Capital Project	2,678,400.00	-	2,678,400.00	-	100%	Project complete.
Purchasing of delivery trucks for LMs	5,000,000.00	-	3,219,589.80	1,780,410.20	64%	Remaining budget to be spend in 3rd and 4th quarter.
Total Infrastructure Projects	21,736,350.00	-	10,081,799.62	11,654,550.38	46%	
Total Special Projects	32,673,950.00	300,402.17	14,860,311.07	17,813,638.93	45%	

The actual spending on special projects for the municipality at the end of the month amounts to R 14 860 311.07 The municipality has spent 45% 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 - M05 November									
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
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5,869	7,150	-	2,985	3,134	2,979	155	5%	-
Transfers and subsidies	133,164	139,841	-	-	52,979	58,267	(5,288)	-9%	-
Other own revenue	492	320	-	25	56	133	(77)	-58%	-
Total Revenue (excluding capital transfers and contributions)	139,525	147,311	-	3,010	56,169	61,380	(5,210)	-8%	-
Employee costs	72,813	91,585	-	6,180	29,116	38,160	(9,044)	-24%	-
Remuneration of Councillors	6,948	10,287	-	666	3,519	4,286	(767)	-18%	-
Depreciation & asset impairment	4,622	3,591	-	-	-	1,496	(1,496)	-100%	-
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,045	1,493	-	19	351	622	(271)	-44%	-
Transfers and subsidies	25,070	25,206	-	2,847	12,380	10,503	1,877	18%	-
Other expenditure	24,485	39,292	-	4,466	10,782	16,372	(5,589)	-34%	-
Total Expenditure	134,983	171,455	-	14,179	56,148	71,440	(15,292)	-21%	-
Surplus/(Deficit)	4,542	(24,144)	-	(11,168)	21	(10,060)	10,081	-100%	-
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)	-	(11,168)	21	(10,060)	10,081	-100%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,542	(24,144)	-	(11,168)	21	(10,060)	10,081	-100%	-
Capital expenditure & funds sources									
Capital expenditure	5,153	7,984	-	82	455	3,327	(2,871)	-86%	-
Capital transfers recognised	750	75	-	-	-	31	(31)	-100%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4,402	7,909	-	82	455	3,295	(2,840)	-86%	-
Total sources of capital funds	5,153	7,984	-	82	455	3,327	(2,871)	-86%	-
Financial position									
Total current assets	148,869	106,147	-	-	125,775	-	-	-	-
Total non current assets	78,119	72,218	-	-	78,574	-	-	-	-
Total current liabilities	44,753	24,834	-	-	22,974	-	-	-	-
Total non current liabilities	30,787	32,758	-	-	29,906	-	-	-	-
Community wealth/Equity	139,216	145,038	-	-	139,216	-	-	-	-
Cash flows									
Net cash from (used) operating	75,967	(21,545)	-	8,177	26,539	(8,977)	(35,516)	396%	-
Net cash from (used) investing	5,153	(7,984)	-	(82)	(455)	(3,327)	(2,871)	86%	-
Net cash from (used) financing	-	(2)	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	191,255	51,606	-	-	136,219	68,833	(67,386)	-98%	110,135
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	-	-	-	-	-	-	-	4,131	4,131
Creditors Age Analysis									
Total Creditors	19	-	-	-	-	500	1,349	-	1,867

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November										
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
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		136,125	140,731	-	3,010	54,921	58,638	(3,717)	-6%	-
Executive and council		514	-	-	-	-	-	-	-	-
Finance and administration		135,611	140,731	-	3,010	54,921	58,638	(3,717)	-6%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,401	6,580	-	-	1,248	2,742	(1,493)	-54%	-
Planning and development		3,401	6,580	-	-	1,248	2,742	(1,493)	-54%	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	139,525	147,311	-	3,010	56,169	61,380	(5,210)	-8%	-
Expenditure - Functional										
<i>Governance and administration</i>		70,339	91,875	-	7,008	27,622	39,001	(11,379)	-29%	-
Executive and council		18,755	27,100	-	1,594	8,683	11,405	(2,721)	-24%	-
Finance and administration		48,807	61,302	-	5,134	17,614	26,131	(8,518)	-33%	-
Internal audit		2,776	3,472	-	281	1,325	1,465	(140)	-10%	-
<i>Community and public safety</i>		11,280	15,605	-	992	4,031	6,596	(2,564)	-39%	-
Community and social services		7,690	11,242	-	581	2,533	4,751	(2,217)	-47%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3,590	4,363	-	410	1,498	1,845	(347)	-19%	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		50,572	60,464	-	5,969	23,534	25,387	(1,853)	-7%	-
Planning and development		40,838	48,735	-	5,440	17,462	20,368	(2,906)	-14%	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		9,733	11,729	-	529	6,072	5,019	1,053	21%	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		2,793	3,511	-	209	962	1,494	(532)	-36%	-
Total Expenditure - Functional	3	134,983	171,455	-	14,179	56,148	72,477	(16,329)	-23%	-
Surplus/ (Deficit) for the year		4,542	(24,144)	-	(11,168)	21	(11,098)	11,119	-100%	-

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) - M05 November										
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 - EXECUTIVE AND COUNCIL		514	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		135,611	140,731	-	3,010	54,921	58,638	(3,717)	-6.3%	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		3,401	6,580	-	-	1,248	2,742	(1,493)	-54.5%	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139,525	147,311	-	3,010	56,169	61,380	(5,210)	-8.5%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		10,187	14,593	-	717	4,744	6,184	(1,441)	-23.3%	-
Vote 2 - MUNICIPAL MANAGER		15,800	21,349	-	1,557	7,168	8,938	(1,770)	-19.8%	-
Vote 3 - BUDGET AND TREASURY		22,356	27,692	-	3,318	7,547	12,077	(4,530)	-37.5%	-
Vote 4 - CORPORATE SERVICES		39,419	51,212	-	2,527	16,768	21,571	(4,803)	-22.3%	-
Vote 5 - PLANNING AND DEVELOPMENT		43,631	52,247	-	5,650	18,423	21,862	(3,439)	-15.7%	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3,590	4,363	-	410	1,498	1,845	(347)	-18.8%	-
Total Expenditure by Vote	2	134,983	171,455	-	14,179	56,148	72,477	(16,329)	-22.5%	-
Surplus/ (Deficit) for the year	2	4,542	(24,144)	-	(11,168)	21	(11,098)	11,119	-100.2%	-

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
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	-	17	83	83	0	0%	-
Interest earned - external investments		5,869	7,150	-	2,985	3,134	2,979	155	5%	-
Transfers and subsidies		133,164	139,841	-	-	52,979	58,267	(5,288)	-9%	-
Other revenue		274	120	-	8	(27)	50	(77)	-154%	-
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		139,525	147,311	-	3,010	56,169	61,380	(5,210)	-8%	-
Expenditure By Type										
Employee related costs		72,813	91,585	-	6,180	29,116	38,160	(9,044)	-24%	-
Remuneration of councillors		6,948	10,287	-	666	3,519	4,286	(767)	-18%	-
Debt impairment		-	10	-	-	-	4	(4)	-100%	-
Depreciation & asset impairment		4,622	3,591	-	-	-	1,496	(1,496)	-100%	-
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1,045	1,493	-	19	351	622	(271)	-44%	-
Contracted services		13,543	22,048	-	2,712	4,985	9,187	(4,201)	-46%	-
Transfers and subsidies		25,070	25,206	-	2,847	12,380	10,503	1,877	18%	-
Other expenditure		9,301	16,123	-	1,754	5,797	6,718	(921)	-14%	-
Losses		1,640	1,111	-	-	-	463	(463)	-100%	-
Total Expenditure		134,983	171,455	-	14,179	56,148	71,440	(15,292)	-21%	-
Surplus/(Deficit)		4,542	(24,144)	-	(11,168)	21	(10,060)	10,081	(0)	-
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)	-	(11,168)	21	(10,060)			-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4,542	(24,144)	-	(11,168)	21	(10,060)			-
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4,542	(24,144)	-	(11,168)	21	(10,060)			-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4,542	(24,144)	-	(11,168)	21	(10,060)			-

Expenditure

To date, R 56 148 256 has been spent as compared to the operational year-to-date budget projections of R 71 439 775. Underspending is due to the vacant positions.

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) - M05 November										
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
R thousands	1									
Multi-Year expenditure appropriation	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]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	90	-	-	37	(37)	-100%	-	-
Vote 2 - MUNICIPAL MANAGER		20	83	-	-	15	35	(20)	-57%	-
Vote 3 - BUDGET AND TREASURY		2,866	1,500	-	-	625	(625)	-100%	-	-
Vote 4 - CORPORATE SERVICES		1,508	6,026	-	82	440	2,511	(2,070)	-82%	-
Vote 5 - PLANNING AND DEVELOPMENT		759	285	-	-	119	(119)	-100%	-	-
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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	5,153	7,984	-	82	455	3,327	(2,871)	-86%	-
Total Capital Expenditure		5,153	7,984	-	82	455	3,327	(2,871)	-86%	-
Capital Expenditure - Functional Classification										
Governance and administration		3,747	3,366	-	94	115	1,402	(1,287)	-92%	-
Executive and council		-	155	-	-	8	65	(57)	-88%	-
Finance and administration		3,747	3,211	-	94	107	1,338	(1,230)	-92%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		625	4,333	-	(11)	340	1,805	(1,465)	-81%	-
Community and social services		625	4,333	-	(11)	340	1,805	(1,465)	-81%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		778	285	-	-	119	(119)	-100%	-	-
Planning and development		756	285	-	-	119	(119)	-100%	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		23	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		3	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	5,153	7,984	-	82	455	3,327	(2,871)	-86%	-
Funded by:										
National Government		750	75	-	-	31	(31)	-100%	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		750	75	-	-	31	(31)	-100%	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4,402	7,909	-	82	455	3,295	(2,840)	-86%	-
Total Capital Funding		5,153	7,984	-	82	455	3,327	(2,871)	-86%	-

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M05 November						
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)	–	112,713	–
Call investment deposits		10,975	90,801	–	(2,811)	–
Consumer debtors		6,547	4,554	–	7,435	–
Other debtors		28,360	9,962	–	7,370	–
Current portion of long-term receivables		676	858	–	676	–
Inventory		358	376	–	391	–
Total current assets		148,869	106,147	–	125,775	–
Non current assets						
Long-term receivables		6,710	8,060	–	6,710	–
Property, plant and equipment		68,082	58,911	–	68,538	–
Intangible		2,695	4,086	–	2,695	–
Other non-current assets		631	631	–	631	–
Total non current assets		78,119	72,218	–	78,574	–
TOTAL ASSETS		226,988	178,366	–	204,349	–
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3	2	–	4	–
Trade and other payables		31,600	9,965	–	10,134	–
Provisions		13,150	14,868	–	12,836	–
Total current liabilities		44,753	24,834	–	22,974	–
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		30,787	32,758	–	29,906	–
Total non current liabilities		30,787	32,758	–	29,906	–
TOTAL LIABILITIES		75,540	57,592	–	52,880	–
NET ASSETS	2	151,449	120,774	–	151,470	–
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		94,749	112,874	–	94,749	–
Reserves		44,467	32,164	–	44,467	–
TOTAL COMMUNITY WEALTH/EQUITY	2	139,216	145,038	–	139,216	–

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November														
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	-	-	-	-	-	-	-	-	4,131	4,131	4,131	-	-
Total By Income Source	2000	-	-	-	-	-	-	-	-	4,131	4,131	4,131	-	-
2011/12 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	4,131	4,131	4,131	-	-
Total By Customer Group	2600	-	-	-	-	-	-	-	-	4,131	4,131	4,131	-	-

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 November 2022.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED NOV'22	PAID NOV '22	BALANCE	PROGRESS
100087	Department of Safety & Liaison	30/04/2022	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
101399	Department of Roads and Public Works	29/11/2022	Post Service medical aid - Council Contribution	3,627,656.33	3,396,428.00	57,281.20	0.00	288,509.53	Monthly payments
101400	Department of Roads and Public Works	29/11/2022	Sundry - Municipal accounts workshops	7,385,793.67	1,053,795.59	100,235.43	0.00	6,432,233.51	Handed over to legal department for further action
101408	Greenan S.	01/07/2018	Post Service medical aid - Member Contribution	11,355.00	9,484.00	0.00	0.00	1,871.00	Follow up with debtor for non payment
101415	Maribe B.M.	22/09/2016	Salary overpayment	16,546.73	13,081.48	0.00	0.00	3,465.25	Handed over to legal department for further action
101417	Kgantsi N.G.	18/08/2015	Medical aid	26,740.00	13,288.85	0.00	0.00	13,451.15	Handed over state attorney
101418	Moloi M.M.	17/04/2014	Irregular expenditure - Motor Vehicle & Modules failed	188,636.80	132,584.20	0.00	0.00	56,052.60	Handed over state attorney - Summons issued 01/08/2019
101430	Molefi P.R.	30/06/2016	Modules failed & Salary overpayment	31,543.50	24,668.09	0.00	0.00	6,875.41	Handed over state attorney
101432	Nicholas T.	22/09/2016	Modules failed & Salary overpayment	25,582.71	16,860.95	0.00	0.00	8,721.76	Handed over state attorney
101457	Mokgoro D.K.	19/12/2018	Medical aid overcharged	5,978.61	0.00	0.00	0.00	5,978.61	Matter refer to Assistant Director Finance
101459	Siwisa A.M.	30/07/2019	Salary overpayment	9,653.29	0.00	0.00	0.00	9,653.29	Handed over state attorney
101463	Raillex Pty Ltd	12/11/2020	New building - Electrical repairs and COC	56,140.00	26,140.00	0.00	0.00	30,000.00	Handed over to legal department for further action
101469	Msibi J.K.	31/05/2022	Laptop recovery	14,900.00	9,049.90	0.00	0.00	5,850.10	Awaiting payback arrangement
101470	Mothibi K.C.	31/05/2022	Laptop recovery	4,500.00	3,000.00	0.00	1,000.00	500.00	Salary deduction R1000 per month
101473	Sedibeng Water	30/06/2022	FNB fraud	499,986.20	0.00	0.00	0.00	499,986.20	Awaiting payback arrangement
101474	Fish G.V.	30/06/2022	Salary overpayment	41,404.33	8,280.86	0.00	4,140.43	28,983.04	Salary deduction Sep '22 - June '23
				12,212,505.66	4,917,516.19	157,516.63	0.00	7,447,365.67	

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 November 2022 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY						
EXPENDITURE STATISTICS						Nov-22
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay	
		Paid	Not paid	Termination	Made	
Officials	6,650,462.97	90	0	0	0	
Pension	1,110.93	1	0	0	0	
Section 54 & 57	201,748.59	1	0	0	0	
Contract	1,204,738.61	17	0	0	0	
Cllrs	689,159.03	29	0	0	0	
Interns	174,999.93	21	0	0	0	
Payments Made	8,749,649.94	-	-	-	0	
TOTALS	17,671,870.00	159	0	0	0	

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

SUPPLY CHAIN MANAGEMENT:

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

1. Implementation of the Approved Supply Chain Management Policy.

The approved Supply Chain Management Policy of 30 November 2005 as amended on 28 July 2021 is implemented and is maintain 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 November 2022

• Demand Management

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribe by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS. The procurement plan for 2022-23 was approved by the Accounting Officer.

• Acquisition Management

For the period of November 2022, two contracts (R200 000 +) were awarded by the Municipal Manager.

1. Three day training for use of sewing machines and gut off garments: Positive Thinking – R 299 998.58
2. Supply and delivery of 50 skip bins: CMC Bakwena trading – R 1 595 0000

For the period of November 2022, one written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

1. Supply of skip units : Praysa trade 1094 – R 93 244.00

Total orders issued total R 3 479 965.00

Council and Executive	R 48 272.04
Municipal Manager	R 144 395.00
Finance	R 700 331.10
Administration	R 402 617.61
Planning and Development	R 1 600 070.99
Technical Service	R 584 278.26

a) Disposal Management

No disposal was approved by the Municipal Manager for the month of November 2022.

b) Deviations

No deviation was approved by the Municipal Manager for the month of November 2022

Issues from Stores

Total orders issued total R 18 809.48

Council	R 0.00
Municipal Manager	R 0.00
Finance	R 3 460.07
Administration	R 15 349.41
Planning and Development	R 0.00
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 make 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	500,000.00		01-Nov-22	30-Nov-22	30	4.600%	1,890.41	1,890.41	0.00	
7662011402000164	notice	NEDCOR	9,750,000.00		24-Jun-22	23-Jun-23	364	7.550%	734,108.22	60,503.42		
7662011402000165	notice	NEDCOR	11,500,000.00		08-Jul-22	04-Nov-22	119	5.950%	223,084.25	56,239.73		
7662011402000166	notice	NEDCOR	7,000,000.00		05-Aug-22	02-Dec-22	119	6.290%	143,549.86	36,189.04		
7662011402000167	notice	NEDCOR	11,500,000.00		04-Nov-22	03-Mar-23	119	7.450%	279,323.97	70,417.81		
048472468-138	call	STANDARD BANK	7,500,000.00	-5,000,000.00	01-Nov-22	30-Nov-22	30	4.000%	24,657.53	24,657.53	0.00	
048472468-166	notice	STANDARD BANK	15,000,000.00		08-Jul-22	04-Nov-22	119	6.129%	299,733.29	78,081.78		
048472468-167	notice	STANDARD BANK	10,000,000.00		05-Aug-22	02-Dec-22	119	6.646%	216,677.81	56,445.48		
048472468-168	notice	STANDARD BANK	15,000,000.00		04-Nov-22	03-Mar-23	119	7.506%	367,074.25	95,624.38		
9313877406	call	ABSA	10,001,920.00		01-Nov-22	30-Nov-22	30	4.300%	35,349.25	35,349.25	80.00	
2079929449	notice	ABSA	15,000,000.00		08-Jul-22	04-Nov-22	119	6.710%	328,146.58	82,726.03		
2080145703	notice	ABSA	3,000,000.00		06-Aug-22	02-Dec-22	118	6.400%	62,071.23	15,780.82		
	notice	ABSA	15,000,000.00		04-Nov-22	03-Mar-23	119	7.050%	344,773.97	86,917.81		
62739184688	call	FNB	4,998,749.43	-4,000,000.00	01-Nov-22	30-Nov-22	30	4.600%	18,899.38	18,899.38		
76200658882	notice	FNB	9,000,000.00	-9,000,000.00	08-Jul-22	04-Nov-22	119	6.020%	176,641.64	44,531.51		
74927741344	notice	FNB	10,000,000.00		05-Aug-22	02-Dec-22	119	6.500%	211,917.81	53,424.66		
74927740586	notice	FNB	10,000,000.00		05-Aug-22	02-Dec-22	119	6.500%	211,917.81	53,424.66		
			R 123,250,669.43	R -18,000,000.00			1,554		R 3,079,340.00	719,722.88	80.00	-

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

Investment amounts to million R 105 250 669.43 as at 30 November 2022.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November										
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	7,580	-	-	3,156	3,158	(178)	-5.6%	7,580
EPWP Incentive	-	-	1,073	-	-	269	447	(178)	-39.8%	1,073
Finance Management	-	-	1,000	-	-	1,000	417			1,000
Metro Informal Settlements Partnership Grant	-	1,032	-	-	-	-	-			-
Municipal Systems Improvement	-	-	2,810	-	-	-	1,171			2,810
Rural Road Asset Management Systems Grant	-	-	2,697	-	-	1,887	1,124			2,697
	3									
Provincial Government:		-	-	-	-	-	-			-
	-	-	-	-	-	-	-			-
	-	-	-	-	-	-	-			-
	-	-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-			-
[insert description]										
Other grant providers:		-	-	-	-	-	-			-
[insert description]										
	-	-	-	-	-	-	-			-
	-	-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	1,032	7,580	-	-	3,156	3,158	(178)	-5.6%	7,580
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	7,580	-	-	3,156	3,158	(178)	-5.6%	7,580

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
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	-	-	1,433	3,605	(2,173)	-60.3%	8,653
Expanded Public Works Programme Integrated Grant	-	-	2,146	-	-	238	894	(656)	-73.4%	2,146
Local Government Financial Management Grant	-	-	1,000	-	-	185	417	(232)	-55.7%	1,000
Municipal Systems Improvement Grant	-	-	2,810	-	-	-	1,171	(1,171)	-100.0%	2,810
Rural Road Asset Management Systems Grant	-	-	2,697	-	-	1,011	1,124	(113)	-10.1%	2,697
Rural Road Asset Management Systems Grant										
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	90	-	-	-	38	(38)	-100.0%	90
Other Transfers Private Enterprises	-	-	90	-	-	-	38	(38)	-100.0%	90
[insert description]										
Total operating expenditure of Transfers and Grants:		-	8,743	-	-	1,433	3,643	(2,210)	-60.7%	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	-	-	1,433	3,643	(2,210)	-60.7%	8,743

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
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	-	625	3,355	3,990	(635)	-16%	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		219	-	-	-	-	-	-	-	-
Cellphone Allowance		511	710	-	41	164	296	(132)	-45%	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors	4	6,948	10,287	-	666	3,519	4,286	(767)	-18%	-
% increase	3		48.1%							
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,747	6,676	-	425	2,115	2,782	(666)	-24%	-
Pension and UIF Contributions		10	7	-	1	4	3	1	17%	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		321	440	-	-	332	183	149	81%	-
Motor Vehicle Allowance		193	193	-	16	80	80	0	0%	-
Cellphone Allowance		95	96	-	7	33	40	(8)	-19%	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	1	-	0	0	0	(0)	-38%	-
Payments in lieu of leave		696	464	-	41	206	194	13	7%	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	4	7,062	7,877	-	490	2,770	3,282	(512)	-16%	-
% increase	4		11.5%							
Other Municipal Staff										
Basic Salaries and Wages		45,085	54,005	-	3,828	19,072	22,502	(3,430)	-15%	-
Pension and UIF Contributions		6,534	7,884	-	544	2,737	3,285	(549)	-17%	-
Medical Aid Contributions		2,629	2,866	-	223	1,108	1,194	(87)	-7%	-
Overtime		189	416	-	10	57	173	(116)	-67%	-
Performance Bonus		3,447	4,120	-	299	1,481	1,717	(236)	-14%	-
Motor Vehicle Allowance		2,911	4,428	-	242	1,220	1,845	(625)	-34%	-
Cellphone Allowance		257	297	-	21	106	124	(17)	-14%	-
Housing Allowances		491	509	-	40	206	212	(6)	-3%	-
Other benefits and allowances		835	780	-	103	487	325	162	50%	-
Payments in lieu of leave		306	5,033	-	381	(127)	2,097	(2,224)	-106%	-
Long service awards		335	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	2,733	3,369	-	-	-	1,404	(1,404)	-100%	-
Sub Total - Other Municipal Staff	4	65,751	83,707	-	5,691	26,346	34,878	(8,532)	-24%	-
% increase	4		27.3%							
Total Parent Municipality		79,761	101,871	-	6,847	32,635	42,446	(9,811)	-23%	-
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	2	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	4	-	-	-	-	-	-	-	-	-
% 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	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-	-
% 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	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	4	79,761	101,871	-	6,847	32,635	42,446	(9,811)	-23%	-
% increase	4		27.7%							
TOTAL MANAGERS AND STAFF		72,813	91,585	-	6,180	29,116	38,160	(9,044)	-24%	-

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	30/11/2022 YTD ACTUAL	VARIANCES	VARIANCES %
COMPARISON: ACTUAL TO BUDGET				
Municipal Offices	63,000.00	-	63,000.00	0%
Computer Software and Applications	1,328,350.00	240,823.71	1,087,526.29	18%
Computer Equipment	1,563,980.00	198,349.73	1,365,630.27	13%
Furniture and Office Equipment	2,125,981.00	1,149,472.45	976,508.55	54%
Machinery and Equipment	307,720.00	131,195.57	176,524.43	43%
Transport Assets	429,600.00	125,827.28	303,772.72	29%
Totals	5,818,631.00	1,845,668.74	3,972,962.26	32%

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 November 2022 is 32%.

Motor vehicles – utilization Statistics:

The municipality operates a pool of 28 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for November 2022 is as follows:

Municipal Vehicles:

	Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month	NOV'22	
	Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Oct-22	Closing Km Reading	Closing KM Reading	Utility	Remarks
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	150,000	150000	2023/04/30	136,880	137,971	138,492	521	Vehicle utilized, no problems reported.
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105,000	105000	2023/04/30	103,684	105,472	106,718	1,246	Vehicle utilized, no problems reported
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	120,000	120000	2023/04/30	128,110	130,700	133,244	2,544	Vehicle utilized, Wipers worn out, Aircon not working, Water coolant issues, Due for service
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	75,000	2022/09/12	2023/04/30	77,719	79,477	81,318	1,841	Vehicle Utilised, no problems reported, Due for Service
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	120,000	120 000	2023/04/30	123,712	125,979	127,998	2,019	Vehicle utilized, no problems reported. Due for Service
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	105,000	105000	2023/04/30	96,595	98,126	100,054	1,928	Vehicle utilized, no problems reported. Cracked backlight, Gear is stiff
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	120,000	105000	2023/04/30	115,184	116,721	116,721		Vehicle not utilized, Engine power failure, Current at service department (ISUZU)
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	120000	2023/04/30	124,788	125,732	126,478	746	Vehicle utilized, no problems reported, Due for Service
9	Isuzu KB 250	Housing	2013	CGR 576 NC	105,000	105000	2023/04/30	103,094	103,712	104,072	360	Vehicle utilized, no problems reported
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	105,000	105000	2022/08/31	98,946	100,292	100,615	323	Vehicle utilized, no problems reported
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	135,000	135000	2023/04/30	122,692	123,664	124,255	591	Vehicle utilized, no problems reported
13	Toyota Landcruiser	Disaster Management	2014	CIL 363 NC	60,000	60000	2022/08/31	61,815	61,815	62,942	1,127	Vehicle utilized, no problems reported, Due for Service
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	60000	2022/08/31	57,079	57,079	57,816	737	Vehicle utilized, no problems reported
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	105,000	105000	2023/04/30	98,557	99,236	100,261	1,025	Vehicle utilized, no problems reported
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000	15000	2022/07/31	2,050	2,050	2,050	-	Vehicle was not utilized in November
17	Toyota Etios	Pool	2014	CIG 979 NC	80,000	80000	2023/04/30	78,669	79,172	79,994	822	Vehicle utilized, no problems reported
18	Nissan NP 200	Environmental Health	2014	CIJ 262 NC	90,000	90000	2023/04/30	83,242	83,907	85,160	1,253	Vehicle utilized, no problems reported
19	Nissan Hardbody	Environmental Health	2014	CIJ 263 NC	60,000	60000	2023/04/30	49,935	50,069	50,285	216	Vehicle utilized, no problems reported
20	Nissan NP 200	Environmental Health	2014	CIJ 258 NC	75,000	75000	2023/04/30	63,974	64,594	64,640	46	Vehicle utilized, no problems reported
21	Chevrolet Park Van	Supply Chain Management	2015	CLF 791 NC	30,000	30000	2023/04/30	16,767	16,855	16,872	17	Vehicle utilized, no problems reported
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	60,000	60 000	2023/04/30	54,807	54,819	55,790	971	Vehicle utilized, problems reported
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	60000	2023/08/31	70,787	70,805	70,938	133	Vehicle utilized, Due for Service soon
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	60,000	60000	2023/08/31	59,410	60,191	60,969	778	Vehicle utilized, no problems reported, Due for Service
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	60,000	60000		56,192	56,192	56,192	-	Vehicle not in use, written off
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45,000	45000	2023/08/31	38,648	38,821	39,514	693	Vehicle utilized, no problems reported
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	60,000	60000	2023/08/31	46,266	46,705	47,633	928	Vehicle utilized, no problem reported
		Roads Maintenance	2022	CZF 251 NC	15,000	15000		3,994	4,806	5,646	840	Vehicle utilized, no problem reported
28	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15,000	15,000	2023/04/30	1,795	1,795	1,795	-	Vehicle was not utilized, no problems reported
	FULL FLEET UTILITY NOV 2022										21,705	

4. Quality Certificate

I, ZM Bogatsu, the Municipal Manager of Frances Baard District Municipality, hereby certify that–

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid-year budget and performance assessment

The report for the month of November 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Ms. ZM Bogatsu
Municipal Manager

Signature:



Date:

08 December 2022