

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

30 September 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 51 821 875 as compared to the year-to-date budget projections of R 36 827 754. The variance is as a result of the various grants received.

Operating expenditure by type

To date, R 28 871 389 has been spent as compared to the operational year-to-date budget projections of R 42 893 865. 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 25 020 as compared to the year-to-date budget projection of R 1 995 993. 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 125 922 292. The net increase in cash and cash equivalents for the year to date is R 15 786 867.

**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	10,224,677	14,592,603	-	743,384	3,254,082	3,710,646
02.1 - Office Of The Municipal Manager	8,565,782	12,627,870	-	695,445	2,621,054	3,162,108
2.2 - Governance Function	2,693,173	3,286,210	-	261,905	772,828	879,051
2.3 - Legal Services	1,309,141	1,511,130	-	96,135	338,141	378,660
2.4 - Risk Management	1,119,818	1,306,355	-	57,488	269,575	330,231
2.5 - Marketing, Customer Relations, Publici	2,026,827	2,551,930	-	135,180	462,527	642,711
Total	25,939,418	35,876,098	-	1,989,537	7,718,207	9,103,407

Actual operating expenditure of Council & Executive is R 7 718 207 as compared to the year-to-date budget of R 9 103 407.

Budget & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
3.1 - Finance	14,503,339	23,513,811	-	731,091	2,059,714	6,199,842
3.2 - Supply Chain Management	3,591,654	4,177,890	-	347,742	934,833	1,046,472
Total	18,094,993	27,691,701	-	1,078,833	2,994,547	7,246,314

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 2 994 547 as compared to the year-to-date projected budget of R 7 246 314. 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	12,337,897	17,093,199	-	570,492	3,277,834	4,282,761
4.2 - Information Technology	4,476,472	5,163,720	-	243,793	704,570	1,295,934
4.3 - Human Resources	4,328,280	5,983,861	-	389,877	1,147,910	1,502,220
4.4 - Coastal Protection	9,685,396	11,729,132	-	423,859	1,491,386	3,011,175
4.5 - Disaster Management	7,770,102	11,241,988	-	566,749	1,546,191	2,850,507
Total	38,598,147	51,211,900	-	2,194,770	8,167,891	12,942,597

Actual operating expenditure of Corporate Services at the end of the month amounts to R 8 167 891 as compared to the year-to-date projected budget of R 12 942 597. 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)	40,929,778	48,921,348	-	5,537,925	8,608,740	12,220,836
5.2 - Tourism	2,792,731	3,511,310	-	221,080	574,954	896,403
Total	43,722,509	52,432,658	-	5,759,005	9,183,694	13,117,239

Actual operating expenditure of Planning & Development at the end of the month amounts to R 9 183 694 as compared to the year-to-date projected budget of R 13 117 239 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	-	254,037	807,050	1,106,898
Total	3,590,181	4,362,560	-	254,037	807,050	1,106,898

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 807 050 as compared to the year-to-date projected budget of R 1 106 898.

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

Council & Executive Administration						
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
POLITICAL OFFICE ADMINISTRATION						
Commemorative Days	200,140.00	-	49,031.18	151,108.82	0.24	Expenditure amounted to R 49 031.18 for the month
Disability Programme	300,000.00	-	-	300,000.00	-	No expenditure recorded for the month
Child Programme	50,100.00	-	-	50,100.00	-	No expenditure recorded for the month
Gender Programme	165,000.00	-	55,200.00	109,800.00	0.33	A amount of R 55 200,00 was spend
MRM Programme	30,000.00	-	-	30,000.00	-	No expenditure recorded for the month
Old Age Programme	35,000.00	-	-	35,000.00	-	No expenditure recorded for the month
Total Political Office Projects	780,240.00	-	104,231.18	676,008.82	0.58	
YOUTH UNIT						
Youth Career	11,000.00	-	-	11,000.00	-	No expenditure recorded for the month
Sopa Programme	5,000.00	-	-	5,000.00	-	No expenditure recorded for the month
June 16 Programme	11,000.00	-	-	11,000.00	-	No expenditure recorded for the month
Youth Skills Programme	300,000.00	-	-	300,000.00	-	No expenditure recorded for the month
Total Youth Projects	327,000.00	-	-	327,000.00	-	

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%	No expenditure recorded for the month
Project Management/ Training	1,125,000.00	-	109,491.01	1,015,508.99	10%	Expenditure amounted to R 109 491.01 for the month
Total HR Projects	1,205,000.00	-	2,496.84	1,202,503.16	0%	
ENVIRONMENTAL PROTECTION						
Air Quality	14,000.00	-	1,400.75	12,599.25	10%	Expenditure amounted to R 1 400.75 for the month
HOUSING-UNSPEC/WM AWARE PRO	3,500,000.00	-	-	-	0%	No expenditure recorded for the month
Commemorative Days	14,000.00	-	3,020.00	10,980.00	22%	No expenditure recorded for the month
Awareness Sanitation Programme	44,000.00	-	-	44,000.00	0%	No expenditure recorded for the month
Environmental Health Framework	5,000.00	-	-	5,000.00	0%	No expenditure recorded for the month
Water Analysis	356,150.00	-	431.83	355,718.17	0%	Expenditure amounted to R 431.83 for the month
Sample Analysis	20,000.00	-	-	20,000.00	0%	No expenditure recorded for the month
Environmental World day Awareness	20,000.00	-	921.74	19,078.26	5%	Expenditure amounted to R 9 21.74 for the month
South African Standards for Drinking Water	107,200.00	-	-	107,200.00	0%	No expenditure recorded for the month
Total Environmental Health Projects	4,080,350.00	-	5,774.32	574,575.68	0.00	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	9,000.00	-	-	9,000.00	-	No expenditure recorded for the month
Contingency Fund	500,000.00	-	45,900.00	454,100.00	9%	Expenditure amounted to R 45 900 for the month
Total Disaster Management Projects	509,000.00	-	-	509,000.00	-	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
LOCAL ECONOMIC DEVELOPMENT						
Led Expo	600000	0	0	600000	0%	No expenditure recorded for the month
Youth Enterpreneur	320000	0	0	320000	0%	No expenditure recorded for the month
Exhibition Installers	400000	0	0	400000	0%	No expenditure recorded for the month
Machinery and equipment SMME	800000	0	0	800000	0%	No expenditure recorded for the month
Advertising and Promotion	160000	0	0	160000	0%	No expenditure recorded for the month
Total LED Projects	2280000	0	0	2280000	0%	
TOURISM						
Indaba Expo	329,860.00	-	-	329,860.00	0%	No expenditure recorded for the month
Tourism Business Competition	755,150.00	-	36,476.00	718,674.00	5%	Expenditure amounted to R 34 476.00 for the month
Tourism Association	5,000.00	-	1,363.00	3,637.00	27%	Expenditure amounted to R 1 363.00 for the month
HIV/AIDS Concert	200,000.00	-	-	200,000.00	0%	No expenditure recorded for the month
Tourism Awareness Campaign	80,000.00	-	-	80,000.00	0%	No expenditure recorded for the month
Tourism Advertisement	50,000.00	-	-	50,000.00	0%	No expenditure recorded for the month
N12 Promotion	6,000.00	-	-	6,000.00	0%	No expenditure recorded for the month
Total Tourism Projects	1,426,010.00	-	37,839.00	1,388,171.00	3%	
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
PLANNING UNIT - GIS						
OS: B&A PROJECT MANAGEMENT	220,000.00	-	-	220,000.00	-	No expenditure recorded for the month
Total GIS Projects	220,000.00	-	-	220,000.00	-	
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal/Audit committee	50000	0	0	50000	0%	No expenditure recorded for the month
Phokwane Infill Development	400000	0	0	400000	0%	No expenditure recorded for the month
Total Spatial Planning Projects	450000	0	0	450000	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	2,551.27	582,529.67	1,975,420.33	23%	Expenditure amounted to R 582 529.67 for the month
Magareng O&M	1,800,000.00	-	1,046,267.36	753,732.64	58%	Expenditure amounted to R 1 046 267.36 for the month
Dikgatlong O&M	1,800,000.00	-	-	1,800,000.00	-	No expenditure recorded for the month
Phokwane O&M	1,800,000.00	-	-	1,800,000.00	-	No expenditure recorded for the month
Sol Plaatje O&M	1,800,000.00	-	-	1,800,000.00	-	No expenditure recorded for the month
FBDM: Maintenance of Street lights	800,000.00	-	-	800,000.00	-	No expenditure recorded for the month
Dikgatlong Capital Project (Roll over)	3,500,000.00	-	-	3,500,000.00	-	No expenditure recorded for the month
Phokwane Capital Project	2,678,400.00	-	-	2,678,400.00	-	No expenditure recorded for the month
Purchasing of delivery trucks for LM's	5,000,000.00	-	3,219,589.00	1,780,411.00	-	No expenditure recorded for the month
Total Infrastructure Projects	21,736,350.00	2,551.27	4,848,386.03	16,887,963.97	22%	
Total Special Projects	33,013,950.00	2,551.27	4,998,727.37	24,515,222.63	15%	

The actual spending on special projects for the municipality at the end of the month amounts to R 4 998 272.37. The municipality has spent 15% 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 - M03 September									
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	-	28	112	1,788	(1,676)	-94%	-
Transfers and subsidies	133,164	139,841	-	-	51,699	34,960	16,739	48%	-
Other own revenue	492	320	-	21	11	80	(69)	-86%	-
Total Revenue (excluding capital transfers and contributions)	139,525	147,311	-	49	51,822	36,828	14,994	41%	-
Employee costs	72,813	91,585	-	5,483	17,551	22,896	(5,345)	-23%	-
Remuneration of Councillors	6,948	10,287	-	662	2,184	2,572	(388)	-15%	-
Depreciation & asset impairment	4,493	3,591	-	-	-	898	(898)	-100%	-
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1,045	1,493	-	28	71	373	(302)	-81%	-
Transfers and subsidies	25,070	25,326	-	4,266	4,312	6,332	(2,020)	-32%	-
Other expenditure	24,485	39,292	-	837	4,753	9,823	(5,070)	-52%	-
Total Expenditure	134,854	171,575	-	11,276	28,871	42,894	(14,022)	-33%	-
Surplus/(Deficit)	4,671	(24,264)	-	(11,228)	22,950	(6,066)	29,017	-478%	-
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	4,671	(24,264)	-	(11,228)	22,950	(6,066)	29,017	-478%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,671	(24,264)	-	(11,228)	22,950	(6,066)	29,017	-478%	-
Capital expenditure & funds sources									
Capital expenditure	5,153	7,984	-	7	25	1,996	(1,971)	-99%	-
Capital transfers recognised	750	75	-	-	-	19	(19)	-100%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4,402	7,909	-	7	25	1,977	(1,952)	-99%	-
Total sources of capital funds	5,153	7,984	-	7	25	1,996	(1,971)	-99%	-
Financial position									
Total current assets	148,869	106,147	-	-	122,711	-	-	-	-
Total non current assets	79,360	72,218	-	-	79,385	-	-	-	-
Total current liabilities	44,753	24,834	-	-	(3,778)	-	-	-	-
Total non current liabilities	30,787	32,758	-	-	30,234	-	-	-	-
Community wealth/Equity	140,327	145,038	-	-	140,327	-	-	-	-
Cash flows									
Net cash from (used) operating	83,999	(21,545)	-	2,742	15,812	(5,386)	(21,198)	394%	-
Net cash from (used) investing	5,153	(7,984)	-	(7)	(25)	(1,996)	(1,971)	99%	-
Net cash from (used) financing	-	(2)	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	199,287	51,606	-	-	125,922	73,754	(52,168)	-71%	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	(2)	(1)	-	500	1,349	-	-	-	1,844

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		136,125	140,731	-	49	51,761	35,183	16,579	47%	-
Executive and council		514	-	-	-	-	-	-	-	-
Finance and administration		135,611	140,731	-	49	51,761	35,183	16,579	47%	-
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	-	-	61	1,645	(1,585)	-96%	-
Planning and development		3,401	6,580	-	-	61	1,645	(1,585)	-96%	-
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	-	49	51,822	36,828	14,994	41%	-
Expenditure - Functional										
<i>Governance and administration</i>		70,228	91,995	-	4,273	15,843	23,431	(7,588)	-32%	-
Executive and council		18,755	27,220	-	1,439	5,875	6,873	(998)	-15%	-
Finance and administration		48,697	61,302	-	2,572	9,195	15,679	(6,484)	-41%	-
Internal audit		2,776	3,472	-	262	773	879	(106)	-12%	-
<i>Community and public safety</i>		11,261	15,605	-	821	2,353	3,957	(1,604)	-41%	-
Community and social services		7,671	11,242	-	567	1,546	2,851	(1,304)	-46%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3,590	4,363	-	254	807	1,107	(300)	-27%	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		50,572	60,464	-	5,962	10,100	15,232	(5,132)	-34%	-
Planning and development		40,838	48,735	-	5,538	8,609	12,221	(3,612)	-30%	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		9,733	11,729	-	424	1,491	3,011	(1,520)	-50%	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		2,793	3,511	-	221	575	896	(321)	-36%	-
Total Expenditure - Functional	3	134,854	171,575	-	11,276	28,871	43,516	(14,645)	-34%	-
Surplus/ (Deficit) for the year		4,671	(24,264)	-	(11,228)	22,950	(6,689)	29,639	-443%	-

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) - M03 September										
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	-	49	51,761	35,183	16,579	47.1%	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		3,401	6,580	-	-	61	1,645	(1,585)	-96.3%	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139,525	147,311	-	49	51,822	36,828	14,994	40.7%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		10,187	14,593	-	743	3,254	3,711	(457)	-12.3%	-
Vote 2 - MUNICIPAL MANAGER		15,800	21,469	-	1,246	4,464	5,393	(929)	-17.2%	-
Vote 3 - BUDGET AND TREASURY		22,224	27,692	-	1,079	2,995	7,246	(4,252)	-58.7%	-
Vote 4 - CORPORATE SERVICES		39,422	51,212	-	2,195	8,168	12,943	(4,775)	-36.9%	-
Vote 5 - PLANNING AND DEVELOPMENT		43,631	52,247	-	5,759	9,184	13,117	(3,934)	-30.0%	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3,590	4,363	-	254	807	1,107	(300)	-27.1%	-
Total Expenditure by Vote	2	134,854	171,575	-	11,276	28,871	43,516	(14,645)	-33.7%	-
Surplus/ (Deficit) for the year	2	4,671	(24,264)	-	(11,228)	22,950	(6,689)	29,639	-443.1%	-

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
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	-	16	49	50	(1)	-3%	-
Interest earned - external investments		5,869	7,150	-	28	112	1,788	(1,676)	-94%	-
Transfers and subsidies		133,164	139,841	-	-	51,699	34,960	16,739	48%	-
Other revenue		274	120	-	5	(37)	30	(67)	-224%	-
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		139,525	147,311	-	49	51,822	36,828	14,994	41%	-
Expenditure By Type										
Employee related costs		72,813	91,585	-	5,483	17,551	22,896	(5,345)	-23%	-
Remuneration of councillors		6,948	10,287	-	662	2,184	2,572	(388)	-15%	-
Debt impairment		-	10	-	-	-	2	(2)	-100%	-
Depreciation & asset impairment		4,493	3,591	-	-	-	898	(898)	-100%	-
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1,045	1,493	-	28	71	373	(302)	-81%	-
Contracted services		13,543	22,048	-	318	1,339	5,512	(4,173)	-76%	-
Transfers and subsidies		25,070	25,326	-	4,266	4,312	6,332	(2,020)	-32%	-
Other expenditure		9,301	16,123	-	520	3,414	4,031	(617)	-15%	-
Losses		1,640	1,111	-	-	-	278	(278)	-100%	-
Total Expenditure		134,854	171,575	-	11,276	28,871	42,894	(14,022)	-33%	-
Surplus/(Deficit)		4,671	(24,264)	-	(11,228)	22,950	(6,066)	29,017	(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		4,671	(24,264)	-	(11,228)	22,950	(6,066)			-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4,671	(24,264)	-	(11,228)	22,950	(6,066)			-
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4,671	(24,264)	-	(11,228)	22,950	(6,066)			-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4,671	(24,264)	-	(11,228)	22,950	(6,066)			-

Expenditure

To date, R 11 278 182 has been spent as compared to the operational year-to-date budget projections of R 28 871 389. 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) - M03 September										
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	-	-	-	22	(22)	-100%	-
Vote 2 - MUNICIPAL MANAGER		20	83	-	-	7	21	(14)	-66%	-
Vote 3 - BUDGET AND TREASURY		2,866	1,500	-	-	-	375	(375)	-100%	-
Vote 4 - CORPORATE SERVICES		1,508	6,026	-	7	18	1,506	(1,488)	-99%	-
Vote 5 - PLANNING AND DEVELOPMENT		759	285	-	-	-	71	(71)	-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	-	7	25	1,996	(1,971)	-99%	-
Total Capital Expenditure		5,153	7,984	-	7	25	1,996	(1,971)	-99%	-
Capital Expenditure - Functional Classification										
Governance and administration		3,747	3,366	-	7	14	841	(828)	-98%	-
Executive and council		-	155	-	-	-	39	(39)	-100%	-
Finance and administration		3,747	3,211	-	7	14	803	(789)	-98%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		625	4,333	-	-	11	1,083	(1,072)	-99%	-
Community and social services		625	4,333	-	-	11	1,083	(1,072)	-99%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		778	285	-	-	-	71	(71)	-100%	-
Planning and development		756	285	-	-	-	71	(71)	-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	-	7	25	1,996	(1,971)	-99%	-
Funded by:										
National Government		750	75	-	-	-	19	(19)	-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	-	-	-	19	(19)	-100%	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4,402	7,909	-	7	25	1,977	(1,952)	-99%	-
Total Capital Funding		5,153	7,984	-	7	25	1,996	(1,971)	-99%	-

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M03 September						
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)	–	82,673	–
Call investment deposits		10,975	90,801	–	4,431	–
Consumer debtors		6,547	4,554	–	6,898	–
Other debtors		28,360	9,962	–	27,717	–
Current portion of long-term receivables		676	858	–	676	–
Inventory		358	376	–	316	–
Total current assets		148,869	106,147	–	122,711	–
Non current assets						
Long-term receivables		6,710	8,060	–	6,710	–
Property, plant and equipment		69,202	58,911	–	69,227	–
Intangible		2,816	4,086	–	2,816	–
Other non-current assets		631	631	–	631	–
Total non current assets		79,360	72,218	–	79,385	–
TOTAL ASSETS		228,229	178,366	–	202,096	–
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3	2	–	7	–
Trade and other payables		31,600	9,965	–	(16,991)	–
Provisions		13,150	14,868	–	13,205	–
Total current liabilities		44,753	24,834	–	(3,778)	–
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		30,787	32,758	–	30,234	–
Total non current liabilities		30,787	32,758	–	30,234	–
TOTAL LIABILITIES		75,540	57,592	–	26,456	–
NET ASSETS	2	152,689	120,774	–	175,640	–
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		94,040	112,874	–	94,040	–
Reserves		46,287	32,164	–	46,287	–
TOTAL COMMUNITY WEALTH/EQUITY	2	140,327	145,038	–	140,327	–

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September														
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 September 2022.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED SEP '22	PAID SEP '22	BALANCE	PROGRESS
100000	Venue hire - Cash Customer	30/09/2022	Rental lecture room 1 & 2	575.00	0.00	3,795.00	575.00	3,795.00	
100087	Department of Safety & Liasion	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
100098	MTN	30/09/2022	Tower - Rental & fixed rate electricity	678,815.08	692,073.81	18,603.19	20,142.30	-14,797.84	Monthly payments
101399	Department of Roads and Public Works	30/09/2022	Post Service medical aid - Council Contribution	3,513,093.93	3,339,146.80	57,281.20	57,281.20	173,947.13	Monthly payments
101400	Department of Transport	30/09/2022	Sundry - Municipal accounts workshops	7,063,792.57	1,053,795.59	1,151.04	0.00	6,011,148.02	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 to state attorney
101418	Moloi M.M.	17/04/2014	Irreglar expenditure - Motor Vehicle & Modules failed	188,636.80	132,584.20	0.00	0.00	56,052.60	Handed over to 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 to 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 to 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	1,000.00	0.00	1,000.00	2,500.00	Salary deduction R1000 per month
101471	Buda H.U	31/05/2022	Laptop recovery	4,500.00	0.00	0.00	1,500.00	3,000.00	Salary deduction 3 months
101473	Sedibeng Water	30/06/2022	FNB fraud	499,986.20	0.00	0.00	0.00	499,986.20	
101474	Fish G.V.	30/06/2022	Salary overpayment	30,924.36	0.00	10,479.97	4,140.43	37,263.90	Salary deduction Sep '22 - June '23
				12,448,777.27	5,542,027.94	87,515.40	77,423.50	6,913,995.80	

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 September 2022 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY						
EXPENDITURE STATISTICS						Sep-22
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay	
		Paid	Not paid	Termination	Made	
Officials	3,540,314.49	91	0	0	0	
Pension	1,110.93	1	0	0	0	
Section 54 & 57	109,898.95	1	0	0	0	
Contract	741,312.79	16	0	0	0	
Cllrs	700,934.12	27	4	0	0	
Interns	174,999.93	21	0	0	0	
Payments Made	7,528,714.79	-	-	-	0	
TOTALS	12,797,286.00	157	4	0	0	

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

SUPPLY CHAIN MANAGEMENT:

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

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

The approved Supply Chain Management Policy by council is implemented and is maintain by all relevant role players.

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

There was no training for the month of September 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 September 2022, no contract (R200 000 +) were awarded by the Municipal Manager.

a) Written Quotations

For the period of September 2022, no written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

Total orders issued total R 333 953.59

Council and Executive	R 33 883.26
Municipal Manager	R 20 864.70
Finance	R 7 261.65
Administration	R 240 140.11
Planning and Development	R 14 311.75
Technical Service	R 17 492 .12

a. Disposal Management

No disposals were approved for the month of September 2022

b. Deviations

One deviation was approved by the Municipal Manager for the month of September 2022.

- Internal Audit TeamMate licenses fees-Wolter Kluwer-R19 395.98

c. Issues from Stores**Total orders issued total R 32 003.07**

Council	R 0.00
Municipal Manager	R 3 737.40
Finance	R 0.00
Administration	R 19 741.07
Planning and Development	R 8 524.60
Technical Service	R 0.00

d. List of accredited Service Providers

The supplier's database is daily updated and the database form is amended to made provision for the MBD 4 and MBD 9 forms as required by the AG report.

e. Support to Local Municipalities

No official request was received from the local municipalities

f. In the service of the state.

Written quotes were awarded to persons who are in the service of the state.

Monthly Budget Statement - investment portfolio

Oct-22												
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	10,500,000.00		01-Sep-22	30-Sep-22	30	4.600%	39,698.63	39,698.63	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		
	notice	NEDCOR	10,000,000.00		05-Aug-22	02-Dec-22	119	6.290%	205,071.23	51,698.63		
048472468-138	call	STANDARD BANK	7,500,000.00		01-Sep-22	30-Sep-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	75,563.01		
	notice	STANDARD BANK	10,000,000.00		05-Aug-22	02-Dec-22	119	6.646%	216,677.81	54,624.66		
9313877406	call	ABSA	10,001,920.00		01-Sep-22	30-Sep-22	30	4.300%	35,349.25	35,349.25	80.00	
2079916155	notice	ABSA	6,000,000.00		04-Mar-22	01-Jul-22	120	5.600%	110,465.75	27,616.44		
2079929449	notice	ABSA	15,000,000.00		08-Jul-22	04-Nov-22	119	6.710%	328,146.58	82,726.03		
	notice	ABSA	3,000,000.00		06-Aug-22	02-Dec-22	118	6.400%	62,071.23	15,780.82		
62739184688	call	FNB	10,998,749.43	-6,000,000.00	01-Sep-22	30-Sep-22	30	4.600%	41,584.31	41,584.31		
76200658882	notice	FNB	9,000,000.00		08-Jul-22	04-Nov-22	119	6.020%	176,641.64	44,531.51		
	notice	FNB	10,000,000.00		05-Aug-22	02-Dec-22	119	6.500%	211,917.81	53,424.66		
	notice	FNB	10,000,000.00		05-Aug-22	02-Dec-22	119	6.500%	211,917.81	53,424.66		
			R 148,250,669.43	R -6,000,000.00			1,317		R 2,320,648.08	566,042.47	80.00	-

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

Investment amounts to million R 142 250 669.43 as at 30 September 2022.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September										
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	-	269	3,156	1,895	1	0.0%	7,580
EPWP Incentive	-	-	1,073	-	269	269	268	1	0.3%	1,073
Finance Management	-	-	1,000	-	-	1,000	250	-	-	1,000
Metro Informal Settlements Partnership Grant	-	1,032	-	-	-	-	-	-	-	-
Municipal Systems Improvement	-	-	2,810	-	-	-	703	-	-	2,810
Rural Road Asset Management Systems Grant	-	-	2,697	-	-	1,887	674	-	-	2,697
	3									
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	1,032	7,580	-	269	3,156	1,895	1	0.0%	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	-	269	3,156	1,895	1	0.0%	7,580

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
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	-	-	153	2,163	(2,010)	-92.9%	8,653
Expanded Public Works Programme Integrated Grant	-	-	2,146	-	-	61	537	(476)	-88.7%	2,146
Local Government Financial Management Grant	-	-	1,000	-	-	92	250	(158)	-63.1%	1,000
Municipal Systems Improvement Grant	-	-	2,810	-	-	-	703	(703)	-100.0%	2,810
Rural Road Asset Management Systems Grant	-	-	2,697	-	-	-	674	(674)	-100.0%	2,697
Rural Road Asset Management Systems Grant	-	-		-	-	-				
Other transfers and grants [insert description]				-	-	-				
Provincial Government:										
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
District Municipality:										
Other grant providers:		-	90	-	-	-	23	(23)	-100.0%	90
Other Transfers Private Enterprises		-	90	-	-	-	23	(23)	-100.0%	90
[insert description]										
Total operating expenditure of Transfers and Grants:		-	8,743	-	-	153	2,186	(2,033)	-93.0%	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	-	-	153	2,186	(2,033)	-93.0%	8,743

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
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	-	620	2,102	2,394	(292)	-12%	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		219	-	-	-	-	-	-	-	-
Cellphone Allowance		511	710	-	42	82	178	(95)	-54%	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,948	10,287	-	662	2,184	2,572	(388)	-15%	-
% increase	4		48.1%							
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,747	6,676	-	422	1,265	1,669	(404)	-24%	-
Pension and UIF Contributions		10	7	-	1	2	2	0	17%	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		321	440	-	-	332	110	222	202%	-
Motor Vehicle Allowance		193	193	-	16	48	48	0	0%	-
Cellphone Allowance		95	96	-	7	20	24	(5)	-19%	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	1	-	0	0	0	(0)	-39%	-
Payments in lieu of leave		696	464	-	41	123	116	7	6%	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,062	7,877	-	487	1,790	1,969	(179)	-9%	-
% increase	4		11.5%							
Other Municipal Staff										
Basic Salaries and Wages		45,085	54,005	-	3,816	11,407	13,501	(2,095)	-16%	-
Pension and UIF Contributions		6,534	7,884	-	549	1,643	1,971	(328)	-17%	-
Medical Aid Contributions		2,629	2,866	-	222	662	717	(55)	-8%	-
Overtime		189	416	-	14	38	104	(66)	-63%	-
Performance Bonus		3,447	4,120	-	296	885	1,030	(144)	-14%	-
Motor Vehicle Allowance		2,911	4,428	-	242	726	1,107	(381)	-34%	-
Cellphone Allowance		257	297	-	21	64	74	(10)	-14%	-
Housing Allowances		491	509	-	41	124	127	(3)	-2%	-
Other benefits and allowances		835	780	-	104	279	195	84	43%	-
Payments in lieu of leave		306	5,033	-	(311)	(68)	1,258	(1,326)	-105%	-
Long service awards		335	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2,733	3,369	-	-	-	842	(842)	-100%	-
Sub Total - Other Municipal Staff		65,751	83,707	-	4,996	15,761	20,927	(5,166)	-25%	-
% increase	4		27.3%							
Total Parent Municipality		79,761	101,871	-	6,145	19,735	25,468	(5,733)	-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		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		79,761	101,871	-	6,145	19,735	25,468	(5,733)	-23%	-
% increase	4		27.7%							
TOTAL MANAGERS AND STAFF		72,813	91,585	-	5,483	17,551	22,896	(5,345)	-23%	-

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 file server (*O & P drives only*) is backed up on backup tapes which are extended automatically on a daily, weekly, monthly and annually basis. System users are responsible for ensuring that data backup and maintenance is carried out regarding their specific usage. General ledger and associated financial system data is backed up on the network server tape system, daily, weekly, tapes are stored on premises, monthly and annually are stored off site. The "e-Venus" financial system was implemented on 1 September 2009. A daily backup is done as well as a day end procedure to integrate daily transactions. On the last working day of each month (a few days after month end to accommodate financial transactions pertaining to the month closed) a monthly calendar, financial backup and integration including closing of votes and opening thereof in the new month is done.

Repairs and Maintenance Cost:

The actual operating costs of the municipal repairs and maintenance that were incurred for the year to date as required in terms of the repairs and maintenance policy are set out below:

OPERATING RESULTS ANALYSIS	FULL YEAR	Sep-22		VARIANCES
COMPARISON: ACTUAL TO BUDGET	BUDGET	YTD ACTUAL	VARIANCES	%
	2022/23			
Municipal Offices	602,960.00	419.83	602,540.17	0%
Computer Software and Applications	3,846,251.00	40,366.57	3,805,884.43	1%
Computer Equipment	655,600.00	43,157.01	612,442.99	7%
Furniture and Office Equipment	178,400.00	99,687.96	78,712.04	56%
Machinery and Equipment	278,300.00	153,482.65	124,817.35	55%
Transport Assets	257,120.00	-	257,120.00	0%
Totals	5,818,631.00	337,114.02	5,481,516.98	6%

Year to date expenditure on repairs and maintenance amounts to R 337 114.02 of the R 5 818 631 that was budgeted. The percentage expenditure up to the month of September 2022 is 6%.

Motor vehicles – utilization Statistics:

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

Municipal Vehicles:

POOL VEHICLE CONTROL SEPT 2022												
Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month	SEPT '22		
Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Jul-22	Closing Km Reading	Closing KM Reading	Utility	Remarks	
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	135,000	2022/10/15	2023/04/30	136,389	136,389	136,880	491	Vehicle utilized, no problems reported
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105,000	105,000	2023/04/30	100,661	101,220	102,719	1,499	Vehicle utilized, no problems reported
3	Chevrolet Cruze 1.6 North	Pool	2016	CMV 321 NC	120,000	120,000	2023/04/30	122,958	124,840	128,110	3,270	Vehicle utilized, no problems reported
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	75,000	2022/09/12	2023/04/30	73,830	75,743	75,743	-	Tripsheet not available - Julia Albertus
5	Chevrolet Cruze 1.6 North	Pool	2016	CMV 314 NC	120,000	120,000	2023/04/30	121,246	121,855	123,712	1,857	Vehicle utilized, no problems reported.
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	90,000	90,000	2023/04/30	93,193	94,508	96,595	2,087	Vehicle utilized, no problems reported
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	120,000	105,000	2023/04/30	114,721	115,184	116,721	1,537	Vehicle utilized, Engine power failure
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120,000	120,000	2023/04/30	121,823	123,899	124,788	889	Vehicle utilized, no problems reported
9	Isuzu KB 250	Housing	2013	CGR 576 NC	105,000	105,000	2023/04/30	100,826	101,947	103,094	1,147	Vehicle utilized, no problems reported
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	105,000	105,000	2022/08/31	96,877	98,058	98,946	888	Vehicle utilized
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	135,000	135,000	2023/04/30	121,516	122,094	122,692	598	Vehicle utilized, no problems reported
13	Toyota Landcruiser	Disaster Management	2014	CIL 363 NC	60,000	60,000	2022/08/31	60,828	61,612	61,815	203	Vehicle utilized, no problems reported
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60,000	60,000	2022/08/31	56,403	56,768	57,079	311	Vehicle utilized, no problems reported
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	105,000	105,000	2023/04/30	96,523	96,523	98,557	2,034	Vehicle utilized, no problems reported
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15,000		2022/07/31	2,050	2,050	2,050	-	Vehicle was not utilised in June
17	Toyota Etios	Pool	2014	CIG 979 NC	80,000	80,000	2023/04/30	78,363	78,545	78,669	124	Vehicle utilized, no problems reported
18	Nissan NP 200	Environmental Health	2014	CIJ 262 NC	90,000	90,000	2023/04/30	82,704	82,840	83,242	402	Vehicle was not utilized
19	Nissan Hardbody	Environmental Health	2014	CIJ 263 NC	60,000	60,000	2023/04/30	49,600	49,600	50,036	436	Vehicle utilized, no problems reported
20	Nissan NP 200	Environmental Health	2014	CIJ 258 NC	75,000	75,000	2023/04/30	62,661	63,520	63,974	454	Vehicle not utilized, no problems reported
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30,000	30,000	2023/04/30	16,644	16,707	16,767	60	Vehicle utilized, no problems reported
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	60,000	60,000	2023/04/30	53,031	54,104	54,807	703	Vehicle utilized, no problems reported
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60,000	60,000	2022/08/31	66,238	69,445	70,787	1,342	Due for Service soon
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	60,000	60,000	2022/08/31	57,376	58,117	59,410	1,293	Vehicle utilized, no problems reported
25	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 010 NC	60,000	60,000	2022/08/31	56,192	56,192	56,192	-	Vehicle not in use
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45,000	45,000	2022/08/31	37,660	37,967	38,440	473	Vehicle utilized, no problems reported
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	60,000	60,000	2022/08/31	45,418	45,848	45,848	-	Tripsheet not available - Conrod
28	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15,000		2023/04/30	1,795	1,795	1,795	-	Vehicle was not utilised.
FULL FLEET UTILITY SEPT 2022										22,098		

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 September 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:

14 October 2022