

FRANCES BAARD DISTRICT MUNICIPALITY



Section 72 Report

31 December 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 100 865 978 as compared to the year-to-date budget projections of R 73 655 508. The variance is as a result of the second trench of equitable share received which is not yet recognized on the general ledger.

Operating expenditure by type

To date, R 66 980 316 has been spent as compared to the operational year-to-date budget projections of R 85 727 730. Underspending is due to the vacant positions and projects that are in the planning and implementation phase. Expenditure is expected to gain momentum as quarter progress.

The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

Capital Expenditure

Year-to-date expenditure on capital amounts to R 5 830 167 as compared to the year-to-date budget projection of R 3 991 986.

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 210 825 384. The net increase in cash and cash equivalents for the year to date is R 100 689 959.

**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	-	773 882	5 517 522	7 421 292
02.1 - Office Of The Municipal Manager	8 567 973	12 507 870	-	1 287 786	5 227 326	6 264 216
2.2 - Governance Function	2 776 444	3 472 210	-	307 447	1 632 423	1 758 102
2.3 - Legal Services	1 309 141	1 511 130	-	124 084	719 273	757 320
2.4 - Risk Management	1 119 818	1 306 355	-	111 737	595 657	660 462
2.5 - Marketing, Customer Relations, Publicity &	2 026 827	2 551 930	-	171 471	996 166	1 285 422
Total	25 987 222	35 942 098	-	2 776 407	14 688 367	18 146 814

Actual operating expenditure of Council & Executive is R 14 688 367 as compared to the year-to-date budget of R 18 146 814.

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	-	1 516 924	7 467 858	12 399 684
3.2 - Supply Chain Management	3 591 654	4 177 890	-	306 949	1 902 942	2 092 944
Total	22 223 582	27 691 701	-	1 823 873	9 370 800	14 492 628

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 9 370 800 as compared to the year-to-date projected budget of R 14 492 628. 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	-	789 048	5 778 833	8 565 522
4.2 - Information Technology	4 487 262	5 163 720	-	213 639	1 375 962	2 591 868
4.3 - Human Resources	4 328 280	5 983 861	-	352 090	2 362 831	3 004 440
4.4 - Coastal Protection	9 733 371	11 729 132	-	567 186	6 639 036	6 022 350
4.5 - Disaster Management	7 671 241	11 241 988	-	560 652	3 094 075	5 701 014
Total	39 421 956	51 211 900	-	2 482 615	19 250 737	25 885 194

Actual operating expenditure of Corporate Services at the end of the month amounts to R 19 250 737 as compared to the year-to-date projected budget of R 25 885 194. Vacancies within the department also has an impact on the projected budget, namely Director: Administration, Senior Fire Fighter and Chief Clerk Archive.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
5.1 - Corporate Wide Strategic Planning (IDPs,	40 838 157	48 735 348	-	2 742 425	20 204 109	24 441 672
5.2 - Tourism	2 792 825	3 511 310	-	464 784	1 426 357	1 792 806
Total	43 630 982	52 246 658	-	3 207 209	21 630 466	26 234 478

Actual operating expenditure of Planning & Development at the end of the month amounts to R 21 630 466 as compared to the year-to-date projected budget of R 26 234 478 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	-	541 956	2 039 946	2 213 796
Total	3 590 181	4 362 560	-	541 956	2 039 946	2 213 796

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 2 039 946 as compared to the year-to-date projected budget of R 2 213 796.

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 spent in 3rd and 4th quarter. A commitment of R 42 594.04 has already been made.
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. A commitment of R 21 600 has already been made.
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%	Project is scheduled for 3rd quarter.
June 16 Programme	11 000.00	-	-	11 000.00	0%	Project is scheduled to take place in June 2023
Youth Skills Programme	300 000.00	-	-	300 000.00	0%	Awaiting procurement at SCM, to be spent in the 3rd quarter
Total Youth Projects	327 000.00	-	5 730.43	321 269.57	2%	
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 busarises
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. A commitment of R 1 148.61 has already been made.
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 3rd 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 3rd 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 3rd 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 3rd 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 3rd 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 3rd 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 3rd quarter
HOUSING PROG.	3 500 000.00	-	3 500 000.00	-	100%	Sol plaatjie local municipality project completed
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						
Lead Expo	600 000.00	-	519 700.00	80 300.00	87%	Project to be completed at the end of 3rd 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 3rd 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. A commitment of R 896.09 has already been made.
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 took place on the 1st December 2022, payment to be processed before end of 3rd quarter
Tourism Awareness Campaign	80 000.00	-	2 521.71	77 478.29	3%	Event took place on the 1st December 2022, payment to be processed before end of 3rd quarter.
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 before end of 3rd quarter.
Total Tourism Projects	1 426 010.00	20 673.54	57 610.40	1 368 399.60	4%	
PLANNING AND DEVELOPMENT						
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal/Audit committee	50 000.00	-	-	50 000.00	0%	The DMPT meeting scheduled for the 30 November 2022 did not take place due to lack of quorum.
Phokwane Infill Development	400 000.00	-	-	400 000.00	0%	Appointment of the service provider concluded and Draft SLA submitted for signature by the both parties. Draft Inception report and payment schedule concluded.
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 - M06 December									
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	-	471	3 605	3 575	30	1%	7 150
Transfers and subsidies	133 164	139 841	-	44 106	97 184	69 921	27 264	39%	139 841
Other own revenue	492	320	-	21	77	160	(83)	-52%	320
Total Revenue (excluding capital transfers and contributions)	139 525	147 311	-	44 597	100 866	73 656	27 210	37%	147 311
Employee costs	72 813	91 585	-	5 897	35 013	45 792	(10 779)	-24%	91 585
Remuneration of Councillors	6 948	10 287	-	729	4 248	5 143	(895)	-17%	10 287
Depreciation & asset impairment	4 622	3 591	-	-	-	1 796	(1 796)	-100%	3 591
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 045	1 493	-	21	372	747	(375)	-50%	1 493
Transfers and subsidies	25 070	25 206	-	1 770	14 150	12 603	1 547	12%	25 206
Other expenditure	24 485	39 292	-	2 414	13 197	19 646	(6 449)	-33%	39 292
Total Expenditure	134 983	171 455	-	10 832	66 980	85 728	(18 747)	-22%	171 455
Surplus/(Deficit)	4 542	(24 144)	-	33 765	33 886	(12 072)	45 958	-381%	(24 144)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 542	(24 144)	-	33 765	33 886	(12 072)	45 958	-381%	(24 144)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 542	(24 144)	-	33 765	33 886	(12 072)	45 958	-381%	(24 144)
Capital expenditure & funds sources									
Capital expenditure	5 153	7 984	-	222	5 830	3 992	1 838	46%	7 984
Capital transfers recognised	750	75	-	-	750	38	713	1901%	75
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 402	7 909	-	222	5 080	3 954	1 125	28%	7 909
Total sources of capital funds	5 153	7 984	-	222	5 830	3 992	1 838	46%	7 984
Financial position									
Total current assets	148 869	106 147	-	-	262 112	-	-	-	106 147
Total non current assets	78 119	72 218	-	-	156 915	-	-	-	72 218
Total current liabilities	44 753	24 834	-	-	21 703	-	-	-	24 834
Total non current liabilities	30 787	32 758	-	-	60 541	-	-	-	32 758
Community wealth/Equity	139 216	145 038	-	-	278 432	-	-	-	145 038
Cash flows									
Net cash from (used) operating	84 268	(21 545)	-	(6 818)	(106 111)	(10 773)	95 339	-885%	(21 545)
Net cash from (used) investing	5 153	(7 984)	-	(222)	(5 830)	(3 992)	1 838	-46%	(7 984)
Net cash from (used) financing	-	(2)	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	199 556	51 606	-	-	(1 806)	66 372	68 178	103%	80 606
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	-	-	-	-	-	-	1 849	-	1 849

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		136 125	140 731	-	44 154	99 075	70 366	28 709	41%	140 731
Executive and council		514	-	-	-	-	-	-		-
Finance and administration		135 611	140 731	-	44 154	99 075	70 366	28 709	41%	140 731
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		3 401	6 580	-	443	1 791	3 290	(1 499)	-46%	6 580
Planning and development		3 401	6 580	-	443	1 791	3 290	(1 499)	-46%	6 580
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	139 525	147 311	-	44 597	100 866	73 656	27 210	37%	147 311
Expenditure - Functional										
Governance and administration		70 339	91 875	-	5 955	33 577	46 801	(13 224)	-28%	91 875
Executive and council		18 755	27 100	-	2 062	10 745	13 686	(2 941)	-21%	27 100
Finance and administration		48 807	61 302	-	3 586	21 200	31 358	(10 158)	-32%	61 302
Internal audit		2 776	3 472	-	307	1 632	1 758	(126)	-7%	3 472
Community and public safety		11 280	15 605	-	1 103	5 134	7 915	(2 781)	-35%	15 605
Community and social services		7 690	11 242	-	561	3 094	5 701	(2 607)	-46%	11 242
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		3 590	4 363	-	542	2 040	2 214	(174)	-8%	4 363
Health		-	-	-	-	-	-	-		-
Economic and environmental services		50 572	60 464	-	3 310	26 843	30 464	(3 621)	-12%	60 464
Planning and development		40 838	48 735	-	2 742	20 204	24 442	(4 238)	-17%	48 735
Road transport		-	-	-	-	-	-	-		-
Environmental protection		9 733	11 729	-	567	6 639	6 022	617	10%	11 729
Trading services		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		2 793	3 511	-	465	1 426	1 793	(366)	-20%	3 511
Total Expenditure - Functional	3	134 983	171 455	-	10 832	66 980	86 973	(19 993)	-23%	171 455
Surplus/ (Deficit) for the year		4 542	(24 144)	-	33 765	33 886	(13 317)	47 203	-354%	(24 144)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by Municipal vote)

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December										
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										
Vote 1 - EXECUTIVE AND COUNCIL	1	514	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		135 611	140 731	-	44 154	99 075	70 366	28 709	40.8%	140 731
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		3 401	6 580	-	443	1 791	3 290	(1 499)	-45.6%	6 580
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139 525	147 311	-	44 597	100 866	73 656	27 210	36.9%	147 311
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	10 187	14 593	-	774	5 518	7 421	(1 904)	-25.7%	14 593
Vote 2 - MUNICIPAL MANAGER		15 800	21 349	-	2 003	9 171	10 726	(1 555)	-14.5%	21 349
Vote 3 - BUDGET AND TREASURY		22 356	27 692	-	1 824	9 371	14 493	(5 122)	-35.3%	27 692
Vote 4 - CORPORATE SERVICES		39 419	51 212	-	2 483	19 251	25 885	(6 634)	-25.6%	51 212
Vote 5 - PLANNING AND DEVELOPMENT		43 631	52 247	-	3 207	21 630	26 234	(4 604)	-17.5%	52 247
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 590	4 363	-	542	2 040	2 214	(174)	-7.9%	4 363
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	134 983	171 455	-	10 832	66 980	86 973	(19 993)	-23.0%	171 455
Surplus/ (Deficit) for the year	2	4 542	(24 144)	-	33 765	33 886	(13 317)	47 203	-354.4%	(24 144)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	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	101	100	1	1%	200
Interest earned - external investments		5 869	7 150	-	471	3 605	3 575	30	1%	7 150
Transfers and subsidies		133 164	139 841	-	44 106	97 184	69 921	27 264	39%	139 841
Other revenue		274	120	-	3	(24)	60	(84)	-140%	120
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		139 525	147 311	-	44 597	100 866	73 656	27 210	37%	147 311
Expenditure By Type										
Employee related costs		72 813	91 585	-	5 897	35 013	45 792	(10 779)	-24%	91 585
Remuneration of councillors		6 948	10 287	-	729	4 248	5 143	(895)	-17%	10 287
Debt impairment		-	10	-	-	-	5	(5)	-100%	10
Depreciation & asset impairment		4 622	3 591	-	-	-	1 796	(1 796)	-100%	3 591
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 045	1 493	-	21	372	747	(375)	-50%	1 493
Contracted services		13 543	22 048	-	1 163	6 148	11 024	(4 876)	-44%	22 048
Transfers and subsidies		25 070	25 206	-	1 770	14 150	12 603	1 547	12%	25 206
Other expenditure		9 301	16 123	-	1 251	7 049	8 062	(1 013)	-13%	16 123
Losses		1 640	1 111	-	-	-	556	(556)	-100%	1 111
Total Expenditure		134 983	171 455	-	10 832	66 980	85 728	(18 747)	-22%	171 455
Surplus/(Deficit)		4 542	(24 144)	-	33 765	33 886	(12 072)	45 958	(0)	(24 144)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4 542	(24 144)	-	33 765	33 886	(12 072)			(24 144)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4 542	(24 144)	-	33 765	33 886	(12 072)			(24 144)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4 542	(24 144)	-	33 765	33 886	(12 072)			(24 144)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4 542	(24 144)	-	33 765	33 886	(12 072)			(24 144)

Expenditure

To date, R 66 980 316 has been spent as compared to the operational year-to-date budget projections of R 85 727 730. Underspending is due to the vacant positions and projects that are in the planning and implementation phase.

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - 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	-	-	-	45	(45)	-100%	90
Vote 2 - MUNICIPAL MANAGER		20	83	-	-	35	42	(7)	-16%	83
Vote 3 - BUDGET AND TREASURY		2 866	1 500	-	-	2 866	750	2 116	282%	1 500
Vote 4 - CORPORATE SERVICES		1 508	6 026	-	222	2 171	3 013	(842)	-28%	6 026
Vote 5 - PLANNING AND DEVELOPMENT		759	285	-	-	759	143	616	432%	285
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	5 153	7 984	-	222	5 830	3 992	1 838	46%	7 984
Total Capital Expenditure		5 153	7 984	-	222	5 830	3 992	1 838	46%	7 984
Capital Expenditure - Functional Classification										
Governance and administration		3 747	3 366	-	22	3 884	1 683	2 201	131%	3 366
Executive and council		-	155	-	-	8	77	(70)	-90%	155
Finance and administration		3 747	3 211	-	22	3 876	1 605	2 271	141%	3 211
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		625	4 333	-	200	1 165	2 166	(1 002)	-46%	4 333
Community and social services		625	4 333	-	200	1 165	2 166	(1 002)	-46%	4 333
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		778	285	-	-	778	143	636	446%	285
Planning and development		756	285	-	-	756	143	613	430%	285
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		23	-	-	-	23	-	23	#DIV/0!	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		3	-	-	-	3	-	3	#DIV/0!	-
Total Capital Expenditure - Functional Classification	3	5 153	7 984	-	222	5 830	3 992	1 838	46%	7 984
Funded by:										
National Government		750	75	-	-	750	38	713	1901%	75
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		750	75	-	-	750	38	713	1901%	75
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 402	7 909	-	222	5 080	3 954	1 125	28%	7 909
Total Capital Funding		5 153	7 984	-	222	5 830	3 992	1 838	46%	7 984

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M06 December						
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)	–	202 681	(404)
Call investment deposits		10 975	90 801	–	8 144	90 801
Consumer debtors		6 547	4 554	–	13 758	4 554
Other debtors		28 360	9 962	–	35 443	9 962
Current portion of long-term receivables		676	858	–	1 352	858
Inventory		358	376	–	733	376
Total current assets		148 869	106 147	–	262 112	106 147
Non current assets						
Long-term receivables		6 710	8 060	–	13 420	8 060
Property, plant and equipment		68 082	58 911	–	136 842	58 911
Intangible		2 695	4 086	–	5 390	4 086
Other non-current assets		631	631	–	1 263	631
Total non current assets		78 119	72 218	–	156 915	72 218
TOTAL ASSETS		226 988	178 366	–	419 027	178 366
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3	2	–	7	2
Trade and other payables		31 600	9 965	–	(3 872)	9 965
Provisions		13 150	14 868	–	25 569	14 868
Total current liabilities		44 753	24 834	–	21 703	24 834
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		30 787	32 758	–	60 541	32 758
Total non current liabilities		30 787	32 758	–	60 541	32 758
TOTAL LIABILITIES		75 540	57 592	–	82 244	57 592
NET ASSETS	2	151 449	120 774	–	336 783	120 774
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		94 749	112 874	–	189 498	112 874
Reserves		44 467	32 164	–	88 933	32 164
TOTAL COMMUNITY WEALTH/EQUITY	2	139 216	145 038	–	278 432	145 038

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December														
Description	NT Code	Budget Year 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	-	-
2021/22 - 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 31 December 2022.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED DEC'22	PAID DEC '22	BALANCE	PROGRESS
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	19/12/2022	Tower - Rental & fixed rate electricity	737,551.01	732,358.41	20,066.37	0.00	25,258.97	Monthly payments
101399	Department of Roads and Public Works	19/12/2022	Post Service medical aid - Council Contribution	3,684,937.53	3,396,428.00	57,281.20	171,843.60	173,947.13	Monthly payments
101400	Department of Roads and Public Works	19/12/2022	Sundry - Municipal accounts workshops	7,486,029.10	1,053,795.59	5,468.79	0.00	6,437,702.30	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	Irregular expenditure - Motor Vehicle & Modules failed	188,636.80	132,584.20	0.00	0.00	56,052.60	Handed over to state attorney - Summons issued 01/08/2019
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 to state attorney
101463	Railex Pty Ltd	12/11/2020	New building - Electrical repairs and CDC	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	4,000.00	0.00	500.00	0.00	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	12,421.29	0.00	4,140.43	24,842.61	Salary deduction Sep '22 - June '23
				13,107,573.30	5,655,015.03	82,816.36	171,843.60	7,358,890.60	

Payments to Councilors/Employees/Pensioners/Suppliers:

The Municipal purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 31 December 2022 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					Dec-22
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay
		Paid	Not paid	Termination	Made
Officials	3,550,047.85	90	0	0	0
Pension	1,110.93	1	0	0	0
Section 54 & 57	214,829.79	1	0	0	0
Contract	777,979.98	17	0	0	0
Cllrs	712,705.88	30	0	0	0
Interns	174,999.93	21	0	0	0
Payments Made	37,258,280.00	-	-	-	0
TOTALS	42,689,954.36	160	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 December 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 December 2022, no contracts (R200 000 +) were awarded by the Municipal Manager.

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

Total orders issued total R 1 051 367.54

Council and Executive	R 0.00
Municipal Manager	R 393 938.58
Finance	R 12 980.88
Administration	R 53 708.08
Planning and Development	R 32 800.00
Technical Service	R 558 000.00

a) Disposal Management

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

b) Deviations

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

Issues from Stores**Total orders issued total R 16 359.85**

Council	R 0.00
Municipal Manager	R 0.00
Finance	R 3 460.07
Administration	R 12 889.78
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 made provision for the MBD 4 and MBD 9 forms as required by the AG report.

d) *Support to Local Municipalities*

No official request was received from the local municipalities

e) *In the service of the state.*

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

Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of investment	Expiry Date Of Investment	Term (days)	Yield for the month (t)	Accrued Interest Over Term	Accrued Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402000107	call	NEDCOR	7 500 000.00		01-Dec-22	31-Dec-22	30	4.600%	28 356.16	28 356.16	0.00	
7662011402000164	notice	NEDCOR	9 750 000.00		24-Jun-22	23-Jun-23	364	7.550%	734 108.22	60 503.42		
7662011402000166	notice	NEDCOR	7 000 000.00	-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		
7662011402000168	notice	NEDCOR	10 000 000.00		12-Dec-22	11-Apr-23	120	7.850%	258 082.19	64 520.55		
048472468-138	call	STANDARD BANK	2 500 000.00		01-Dec-22	31-Dec-22	30	4.000%	8 219.18	8 219.18	0.00	
048472468-167	notice	STANDARD BANK	10 000 000.00	-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		
048472468-169	notice	STANDARD BANK	5 000 000.00		12-Dec-22	11-Apr-23	120	8.290%	136 273.97	21 576.71		
9313877406	call	ABSA	10 001 920.00		01-Dec-22	31-Dec-22	30	4.300%	35 349.25	35 349.25	80.00	
2080145703	notice	ABSA	3 000 000.00	-3 000 000.00	06-Aug-22	02-Dec-22	118	6.400%	62 071.23	15 780.82		
2079929449	notice	ABSA	15 000 000.00		04-Nov-22	03-Mar-23	119	7.050%	344 773.97	86 917.81		
2080805462	notice	ABSA	15 000 000.00		09-Dec-22	06-Apr-23	118	8.140%				
62739184688	call	FNB	10 998 749.43		01-Dec-22	31-Dec-22	30	4.600%	41 584.31	41 584.31		
74927741344	notice	FNB	10 000 000.00	-10 000 000.00	05-Aug-22	02-Dec-22	119	6.500%	211 917.81	3 561.64		
74927741344	notice	FNB	10 000 000.00		02-Dec-22	31-Mar-23	119	7.680%	250 389.04	4 208.22		
74927740586	notice	FNB	10 000 000.00	-10 000 000.00	05-Aug-22	02-Dec-22	119	6.500%	211 917.81	3 561.64		
76201826925	notice	FNB	15 000 000.00		09-Dec-22	06-Apr-23	118	7.700%	373 397.26	69 616.44		
			R 162 250 669.43	R -40 000 000.00			1 555		R 2 655 444.39	621 484.93	80.00	-

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

Investment amounts to million R 122 250 669.43 as at 31 December 2022.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		1 032	139 751	-	44 099	98 801	69 876	754	1.1%	139 751
EPWP Incentive	-	-	1 073	-	483	752	537	215	40.2%	1 073
Finance Management	-	-	1 000	-	-	1 000	500	-	-	1 000
Local Government Equitable Share	-	-	132 171	-	43 616	95 162	66 086	-	-	132 171
Metro Informal Settlements Partnership Grant	-	1 032	-	-	-	-	-	-	-	-
Municipal Systems Improvement	-	-	2 810	-	-	-	1 405	-	-	2 810
Rural Road Asset Management Systems Grant	-	-	2 697	-	-	1 887	1 349	539	39.9%	2 697
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	(250)	(250)	-	(250)	#DIV/0!	-
Northern Cape_Capacity Building and Other_Specify (Add gran	-	-	-	-	(250)	(250)	-	(250)	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	1 032	139 751	-	43 849	98 551	69 876	504	0.7%	139 751
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 032	139 751	-	43 849	98 551	69 876	504	0.7%	139 751

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	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	-	490	2 022	4 327	(2 304)	-53.3%	8 653
Expanded Public Works Programme Integrated Grant	-	-	2 146	-	-	337	1 073	(736)	-68.6%	2 146
Local Government Financial Management Grant	-	-	1 000	-	46	231	500	(269)	-53.9%	1 000
Municipal Systems Improvement Grant	-	-	2 810	-	-	-	1 405	(1 405)	-100.0%	2 810
Rural Road Asset Management Systems Grant	-	-	2 697	-	443	1 454	1 349	105	7.8%	2 697
Municipal Systems Improvement										
Rural Road Asset Management Systems Grant										
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts	-									
District Municipality:		-	-	-	-	-	-	-	-	-
District Municipality:										
Other grant providers:		-	90	-	-	-	45	(45)	-100.0%	90
Other Transfers Private Enterprises	-	-	90	-	-	-	45	(45)	-100.0%	90
[insert description]										
Total operating expenditure of Transfers and Grants:		-	8 743	-	490	2 022	4 372	(2 349)	-53.7%	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	-	490	2 022	4 372	(2 349)	-53.7%	8 743

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	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	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 218	9 576	-	625	3 980	4 788	(808)	-17%	9 576
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		219	-	-	-	-	-	-	-	-
Cellphone Allowance		511	710	-	104	268	355	(87)	-25%	710
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 948	10 287	-	729	4 248	5 143	(895)	-17%	10 287
% increase	4		48.1%							48.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 747	6 676	-	523	2 638	3 338	(700)	-21%	6 676
Pension and UIF Contributions		10	7	-	1	4	4	1	22%	7
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		321	440	-	-	332	220	112	51%	440
Motor Vehicle Allowance		193	193	-	16	96	96	0	0%	193
Cellphone Allowance		95	96	-	7	39	48	(9)	-19%	96
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	1	-	0	0	0	(0)	-38%	1
Payments in lieu of leave		696	464	-	42	248	232	16	7%	464
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7 062	7 877	-	588	3 358	3 939	(580)	-15%	7 877
% increase	4		11.5%							11.5%
Other Municipal Staff										
Basic Salaries and Wages		45 085	54 005	-	3 846	22 918	27 003	(4 085)	-15%	54 005
Pension and UIF Contributions		6 534	7 884	-	544	3 281	3 942	(661)	-17%	7 884
Medical Aid Contributions		2 629	2 866	-	222	1 330	1 433	(104)	-7%	2 866
Overtime		189	416	-	12	69	208	(139)	-67%	416
Performance Bonus		3 447	4 120	-	299	1 779	2 060	(280)	-14%	4 120
Motor Vehicle Allowance		2 911	4 428	-	273	1 493	2 214	(721)	-33%	4 428
Cellphone Allowance		257	297	-	21	128	148	(21)	-14%	297
Housing Allowances		491	509	-	40	247	255	(8)	-3%	509
Other benefits and allowances		835	780	-	103	590	390	200	51%	780
Payments in lieu of leave		306	5 033	-	(52)	(179)	2 517	(2 696)	-107%	5 033
Long service awards		335	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2 733	3 369	-	-	-	1 685	(1 685)	-100%	3 369
Sub Total - Other Municipal Staff		65 751	83 707	-	5 309	31 655	41 854	(10 199)	-24%	83 707
% increase	4		27.3%							27.3%
Total Parent Municipality		79 761	101 871	-	6 626	39 261	50 936	(11 674)	-23%	101 871
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		79 761	101 871	-	6 626	39 261	50 936	(11 674)	-23%	101 871
% increase	4		27.7%							27.7%
TOTAL MANAGERS AND STAFF		72 813	91 585	-	5 897	35 013	45 792	(10 779)	-24%	91 585

ASSET AND RISK MANAGEMENT**Insurance:**

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

Asset Management:

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

Information Backup:

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

Repairs and Maintenance Cost:

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

OPERATING RESULTS ANALYSIS	FULL YEAR BUDGET 2022/23	2022/12/31 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 December 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 December 2022 is as follows:

Municipal Vehicles:

	Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month	DEC'22	
	Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Nov-22	Closing Km Reading	Closing KM Reading	Utility	Remarks
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	150 000	150000	2023/04/30	137 971	138 492	139 181	689	Vehicle utilized, no problems reported, Engine light warning
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105 000	105000	2023/04/30	105 472	106 718	107 539	821	Vehicle utilized, no problems reported, Due for Service
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	120 000	120000	2023/04/30	130 700	133 244	133 654	410	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	79 477	81 318	-	-	Tripsheet book not available on reporting date, Due for Service
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	120 000	120 000	2023/04/30	125 979	127 998	129 389	1 391	Vehicle utilized, no problems reported. Due for Service
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	105 000	105000	2023/04/30	98 126	100 054	100 709	655	Vehicle utilized, no problems reported. Cracked backlight, Gear is stiff
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	120 000	120 000	2023/04/30	116 721	116 721	116 786	65	Vehicle utilized, no problems reported
8	Isuzu KB 250	Housing	2013	CGR 572 NC	120 000	120000	2023/04/30	125 732	126 478	126 922	444	Vehicle utilized, no problems reported, Due for Service
9	Isuzu KB 250	Housing	2013	CGR 576 NC	105 000	105000	2023/04/30	103 712	104 072	104 591	519	Vehicle utilized, no problems reported
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	105 000	105000	2023/08/31	100 292	100 615	101 039	424	Vehicle utilized, no problems reported
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	135 000	135000	2023/04/30	123 664	124 255	124 504	249	Vehicle utilized, no problems reported
13	Toyota Landcruiser	Disaster Management	2014	CIL 363 NC	60 000	60000	2023/08/31	61 815	62 942	63 405	463	Vehicle utilized, no problems reported, Due for Service
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60 000	60000	2023/08/31	57 079	57 816	58 224	408	Vehicle utilized, no problems reported
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	105 000	105000	2023/04/30	99 236	100 261	100 581	320	Vehicle utilized, no problems reported
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15000	2023/07/31	2 050	2 050	-	-	Vehicle was not utilised in November
17	Toyota Etios	Pool	2014	CJG 979 NC	80 000	80000	2023/04/30	79 172	79 994	80 252	258	Vehicle utilized, no problems reported, Due for Service
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	90 000	90000	2023/04/30	83 907	85 160	86 320	1 160	Vehicle utilized, no problems reported
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	60 000	60000	2023/04/30	50 069	50 285	50 493	208	Vehicle utilized, no problems reported
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	75 000	75000	2023/04/30	64 594	64 640	64 751	111	Vehicle utilized, no problems reported
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30 000	30000	2023/04/30	16 855	16 872	16 889	17	Vehicle utilized, no problems reported
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	60 000	60 000	2023/04/30	54 819	55 790	56 230	440	Vehicle utilized, problems reported
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60 000	60000	2023/08/31	70 805	70 938	73 179	2 241	Vehicle utilized, Due for Service soon
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	60 000	60000	2023/08/31	60 191	60 969	61 328	359	Vehicle utilized, no problems reported, Due for Service
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45 000	45000	2023/08/31	38 821	39 514	39 703	189	Vehicle utilized, no problems reported
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	60 000	60000	2023/08/31	46 705	47 633	48 580	947	Vehicle utilized, no problems reported
28	Toyota Hilux 2.8 GD-6 D/Cab	Roads Maintenance	2022	CZF 251 NC	15 000	15000		4 806	5 646	-	-	Vehicle was not utilized, no problems reported
29	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15 000	15 000	2023/04/30	1 795	1 795	-	-	Vehicle was not utilized, no problems reported
	FULL FLEET UTILITY DEC 2022										12 788	

DEPARTMENT OF FINANCE

December 2022

4. Quality Certificate

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

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

The report for the month of December 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: 13/01/2023