

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

30 April 2024

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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 147 006 271.00 as compared to the year-to-date budget projections of R 126 851 410.00. The variance is as a result of the equitable share received.

Operating expenditure by type

To date, R 93 722 841.00 has been spent as compared to the operational year-to-date budget projection of R 140 900 520.00. The vacant positions status remains an issue however the municipality is working towards filling the vacant positions.

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

Capital Expenditure

Year-to-date expenditure on capital amounts to R 1 970 003.75 as compared to the year-to-date budget projection of R 6 251 590.00.

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 R 87 099 504. The year-to date cash and cash equivalents amounted to R 161 285 044.00. The net increase in cash and cash equivalents for the year to date is R 74 185 540.

**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	11 144 605	14 772 820	15 521 644	1 711 952	8 702 577	12 934 710
02.1 - Office Of The Municipal Manager	9 915 394	12 812 206	12 812 206	833 644	8 369 961	10 676 850
2.2 - Governance Function	2 334 821	4 038 404	3 286 372	110 099	1 083 489	2 738 640
2.3 - Legal Services	1 332 991	1 631 730	1 631 730	130 916	1 238 961	1 359 790
2.4 - Risk Management	1 254 103	1 380 006	1 380 006	111 276	947 893	1 150 040
2.5 - Marketing, Customer Relations, Publicity and N	1 999 396	2 645 568	2 645 568	192 552	1 788 187	2 204 690
Total	27 981 310	37 280 734	37 277 526	3 090 439	22 131 068	31 064 720

Actual operating expenditure of Council & Executive is R 22 131 068 as compared to the year-to-date budget of R 31 064 720 due to the vacancies of Manager in the office of the Municipal Manager and Internal Audit Manager.

Budget & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
3.1 - Finance	13 698 316	21 770 956	21 442 122	1 143 603	11 272 582	20 124 906
3.2 - Supply Chain Management	3 682 454	4 489 279	4 489 279	237 313	2 447 350	3 741 080
Total	17 380 770	26 260 235	25 931 401	1 380 916	13 719 932	23 865 986

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 13 719 932 as compared to the year-to-date projected budget of R 23 865 986. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure, Accountant Support and Manager: BTO.

Corporate Services						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
4.1 - Administrative and Corporate Support	10 367 762	18 605 116	17 708 905	793 560	8 145 543	14 757 490
4.2 - Information Technology	3 363 503	5 503 880	5 503 880	222 073	2 411 687	4 586 590
4.3 - Human Resources	4 848 308	6 506 503	6 481 503	382 606	4 172 586	5 401 280
4.4 - Coastal Protection	9 669 719	12 698 075	12 026 075	551 700	9 402 510	10 021 770
4.5 - Disaster Management	6 317 627	12 996 355	12 402 961	642 220	6 409 486	10 335 820
Total	34 566 919	56 309 929	54 123 324	2 592 159	30 541 812	45 102 950

Actual operating expenditure of Corporate Services at the end of the month amounts to R 20 541 812 as compared to the year-to-date projected budget of R 45 102 950. Vacancies within the department also has an impact on the projected budget, namely Director: Administration, Senior Fire Fighter, Chief Clerk Archive and IT officer.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
5.1 - Corporate Wide Strategic Planning (IDPs, LED)	45 101 921	52 440 804	62 825 477	4 735 424	35 312 331	52 354 680
5.2 - Tourism	2 272 766	3 889 993	3 298 993	208 136	1 875 543	2 749 200
Total	47 374 687	56 330 797	66 124 470	4 943 560	37 187 874	55 103 880

Actual operating expenditure of Planning & Development at the end of the month amounts to R 37 187 874 as compared to the year-to-date projected budget of R 55 103 880 due to the vacant positions of Director: Planning and Development, GIS Officer, Senior Tourism Officer and Manager IDP.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.4 - Housing Administration	4 128 170	4 385 749	4 403 749	192 988	2 342 217	3 669 810
Total	4 128 170	4 385 749	4 403 749	192 988	2 342 217	3 669 810

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 2 342 217 as compared to the year-to-date projected budget of R 3 669 810.

Vacancy within the department namely: Director Infrastructure.

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

COUNCIL AND EXECUTIVE ADMINISTRATION							
Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
POLITICAL OFFICE ADMINISTRATION							
Commemorative Days	143 640.00	143 640.00	-	96 174.97	47 465.03	67%	The remaining budget will be spent in the 4th quarter.
Disability Programme	10 000.00	5 860.00	-	-	5 860.00	0%	No expenditure incurred for the month, expenditure will be incurred in the 4th quarter.
Child Programme	15 000.00	-	-	-	-	0%	Budget was moved to the line item transfers & subsidies through the adjustment budget due to wrong classification of the vote code.
Gender Programme	169 750.00	239 750.00	-	141 863.45	97 886.55	59%	The remaining budget will be spent in the 4th quarter.
MRM Programme	40 000.00	40 000.00	-	29 650.00	10 350.00	74%	The remaining budget will be spent in the 4th quarter.
Old Age Programme	35 000.00	35 000.00	-	29 136.00	5 864.00	83%	The remaining budget will be spent in the 4th quarter.
Transfers & Subsidies	400 000.00	345 000.00	-	54 460.00	290 540.00	16%	The remaining budget will be spent in the 4th quarter.
HIV/AIDS Programme	105 850.00	394 674.00	27 000.00	280 980.00	113 694.00	71%	Remaining balance will be used in 4th quarter.
Total Political Office Projects	813 390.00	809 250.00	-	296 824.42	167 425.58	36%	
YOUTH UNIT							
Youth Career	19 000.00	19 000.00	-	8 695.65	10 304.35	46%	Remaining balance will be used in 4th quarter.
Sopa Programme	6 000.00	6 000.00	-	-	6 000.00	0%	No expenditure incurred to date. Expenditure will only gain momentum in quarter 4.
June 16 Programme	7 000.00	7 000.00	0.00	0.00	7 000.00	0%	No expenditure incurred to date. Expenditure will take place in June 2024
Youth Skills Programme	300 000.00	300 000.00	-	-	300 000.00	0%	No expenditure incurred to date. Expenditure will only gain momentum in the 4th quarter.
Total Youth Projects	332 000.00	332 000.00	-	8 695.65	323 304.35	3%	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES							
HUMAN RESOURCE MANAGEMENT							
Employee Wellness Assistance Programme	450 000.00	350 000.00	-	31 580.00	318 420.00	9%	The expenditure incurs as and when the need arises. To date R 31 580.00 has been spend.
Project Management/ Training	1 181 250.00	931 250.00	-	444 516.02	486 733.98	48%	The expenditure will gain momentum as the year progress and as the need for training arise.
Total HR Projects	1 631 250.00	1 281 250.00	-	476 096.02	805 153.98	29%	
ENVIRONMENTAL PROTECTION							
Air Quality	14 000.00	14 000.00	1 256.74	10 205.38	3 794.62	73%	Expenditure to date amounts to R 10 205.38. Campaigns will take place as per operational plan.
Commemorative Days	10 000.00	10 000.00	6 696.52	3 759.37	6 240.63	38%	Commitment of R 3 759.37 has been raised, activities will take place in the 4th quarter as per operational plan.
Awareness Sanitation Programme	14 000.00	14 000.00	2 031.46	7 085.27	6 914.73	51%	Expenditure to date amounts to R 7 085.27. Campaigns will take place as per operational plan.
Health Forum	5 000.00	5 000.00	-	273.83	4 726.17	5%	Health forum meeting took place in this quarter reamining meeting will be held in the 4th quarter
Water Analysis	452 250.00	452 250.00	108 954.78	134 338.98	317 911.02	30%	Samples were collected as per operational plan, remaining will be done in the 4th quarter.
Environmental World day Awareness	14 000.00	14 000.00	-	4 203.65	9 796.35	30%	Expenditure to date amounts to R 4 203.65. Campaigns will take place as per operational plan.
South African Standards for Drinking Water	112 000.00	200 000.00	27 939.13	109 614.41	90 385.59	55%	Samples taken as and when required.
Sol Plaatje programme.	3 800 000.00	3 800 000.00	-	3 800 000.00	-	100%	Funds tranfered to Sol Plaatje Municipality, budget was 100% spent.
Total Environmental Health Projects	4 421 250.00	4 509 250.00	146 878.63	4 069 480.89	439 769.11	92%	
FIRE FIGHTING & DISASTER MANAGEMENT							
Contingency Fund	500 000.00	1 300 000.00	54 400.00	995 200.00	304 800.00	77%	Expenditure incurred to date amounts to R 995 200.
Total Disaster Management Projects	500 000.00	1 300 000.00	54 400.00	995 200.00	304 800.00	77%	

Project Description	Budget		Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT							
LOCAL ECONOMIC DEVELOPMENT							
Led Expo	600 000.00	600 000.00	-	508 695.65	91 304.35	85%	Project completed with a saving.
Youth Enterprenuer	320 000.00	320 000.00	-	-	320 000.00	0%	The training could not start due to the incomplete cohort of the internship program, which was caused by insufficient suitable applicants.
Exhibition Installers	400 000.00	400 000.00	-	393 530.00	6 470.00	98%	Project is on track. Expenditure to date amounts to R 395 530.00
Machinery and equipment SMME	800 000.00	800 000.00	-	2 520.00	797 480.00	0%	Project is on track, interviews were conducted currently busy with the TOR for purchasing of equipment.
Advertising and Promotion	40 000.00	40 000.00	-	-	40 000.00	0%	Marketing material procurement in process for upcoming Exhibition.
Total LED Projects	2 160 000.00	2 160 000.00	-	904 745.65	1 255 254.35	42%	
TOURISM							
Indaba Expo	257 714.00	260 714.00	-	131 755.84	128 958.16	51%	Expenditure incurred to date amounts to R 134 350.81. Balance to be utilized in May 2024 for the Expo which will take place in Durban.
Tourism Business Competition	685 950.00	625 950.00	32 161.18	347 873.40	278 076.60	56%	Expenditure incurred to date amounts to R 301 256.62 due to all activities related to the business plan competition and the preparation of the workshops that took place in April 2024.
Tourism Association	10 341.00	10 341.00	-	11 188.26	-847.26	108%	Expenditure incurred to date amounts to R 11 188.26.00
Tourism Awareness Campaign	144 400.00	95 400.00	-	90 254.39	5 145.61	95%	Tourism awareness campaign is concluded with a savings of R 5 145.61.
Tourism Advertisement	59 200.00	84 200.00	-	74 131.00	10 069.00	88%	Expenditure incurred to date amounts to R 74 131.00, due to workshops that took place in April 2024.
N12 Promotion	20 000.00	10 000.00	-	9 675.00	325.00	97%	Campaign is concluded.
Economic Summit		500 000.00		484 580.00	15 420.00	97%	Project completed with a saving.
Total Tourism Projects	1 177 605.00	1 586 605.00	32 161.18	664 877.89	421 727.11	56%	
PLANNING AND DEVELOPMENT							
PLANNING UNIT - SPATIAL PLANNING							
Municipal Tribunal/Audit committee	50 000.00	50 000.00	-	21 585.00	28 415.00	43%	The DMPT meeting will be convened in May 2024.
Precint Development Magareng	400 000.00	400 000.00	-	30 434.78	369 565.22	8%	The inputs from PSC memebres have been included in April 2024.
Project Management/Dikgatlong	72 900.00	72 900.00	-	64 800.00	8 100.00	89%	Final draft precinct plan and close out report has been received. Dikgatlong Municipality to commence with adoption process.
Total Spatial Planning Projects	522 900.00	522 900.00	-	52 019.78	397 980.22	10%	

Project Description	Budget		Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE							
PROJECT MANAGEMENT & ADVISORY SERVICE							
Magareng O&M	1 800 000.00	3 055 000.00	-	3 011 721.54	43 278.46	99%	Final claims expected in June 2024
Dikgatlong O&M	1 800 000.00	1 800 000.00	-	1 455 945.52	344 054.48	81%	Claim received. To be paid in May 24. Final claim expected by 30 June 2024
Phokwane O&M	1 800 000.00	2 500 000.00	-	1 229 763.31	1 270 236.69	49%	Phokwane to claim the balance by 30 June 2024
Sol Plaatje O&M	1 800 000.00	1 800 000.00	-	1 800 000.00	-	100%	Project is complete.
FBDM: Maintenance of Street lights	400 000.00	400 000.00	-	339 555.00	60 445.00	85%	Project completed with a saving.
DIKGATLONG_CAPITAL	3 000 000.00	5 500 000.00	-	-	5 500 000.00	0%	Claims expected in June 2024
MAGARENG_CAPITAL	3 000 000.00	4 745 000.00	-	3 078 983.59	1 666 016.41	65%	Claim received. To be paid in May 24. Final claim expected by 30 June 2024
PHOKWANE_CAPITAL	5 500 000.00	7 300 000.00	-	6 903 247.67	396 752.33	95%	Phokwane to claim the balance by 30 June 2024
SOL PLAATJIE_CAPITAL	3 000 000.00	6 000 000.00	-	3 000 000.00	3 000 000.00	50%	Claim received. To be paid in May 24. Final claim expected by 30 June 2024
Total Infrastructure Projects	22 100 000.00	33 100 000.00	-	20 819 216.63	12 280 783.37	94%	
Total Special Projects	33 658 395.00	45 601 255.00	233 439.81	28 287 156.93	16 396 198.07	84%	

The actual spending on special projects for the municipality to date amounts to R 28 287 156.93. The municipality has spent 84% of its budgeted special projects. Projects are ongoing, therefore the budget is expected to gain momentum as the year progresses.

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

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

Description	2022/23	Budget Year 2023/24							
	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	9 979	6 530	6 640	1 039	7 280	5 533	1 747	32%	6 530
Transfers and subsidies - Operational	137 340	144 317	145 212	940	139 517	121 010	18 507	15%	144 317
Other own revenue	254	370	370	21	210	308	(99)	-32%	-
Total Revenue (excluding capital transfers and contributions)	147 573	151 217	152 222	2 000	147 006	126 851	20 155	16%	151 217
Employee costs	72 457	92 949	86 051	5 712	54 825	71 709	(16 884)		92 949
Remuneration of Councillors	8 190	10 221	10 221	665	6 436	8 518	(2 082)		10 221
Depreciation and amortisation	5 304	5 282	5 908	-	-	4 924	(4 924)		5 282
Interest	138	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	1 086	1 641	1 651	200	833	1 376	(543)		1 641
Transfers and subsidies	30 572	27 508	40 527	3 549	26 949	33 772	(6 823)	-20%	27 508
Other expenditure	21 832	42 966	43 502	2 075	16 880	36 257	(19 376)	-53%	42 966
Total Expenditure	139 580	180 567	187 860	12 200	105 923	156 556	(50 633)	-32%	180 567
Surplus/(Deficit)	7 993	(29 350)	(35 639)	(10 200)	41 083	(29 704)	70 788	-238%	(29 350)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	7 993	(29 350)	(35 639)	(10 200)	41 083	(29 704)	70 788	-238%	(29 350)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	7 993	(29 350)	(35 639)	(10 200)	41 083	(29 704)	70 788	-238%	(29 350)
Capital expenditure & funds sources									
Capital expenditure	1 248	7 565	7 517	558	1 970	6 264	(4 294)	-69%	7 565
Capital transfers recognised	(687)	-	15	-	-	13	(13)	-100%	-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	1 935	7 565	7 502	558	1 970	6 252	(4 282)	-68%	7 565
Total sources of capital funds	1 248	7 565	7 517	558	1 970	6 264	(4 294)	-69%	7 565
Financial position									
Total current assets	137 114	129 825	113 496		163 647				129 825
Total non current assets	79 215	77 410	77 518		81 185				77 410
Total current liabilities	27 026	51 800	(38 266)		16 031				51 800
Total non current liabilities	29 499	32 087	30 799		27 913				32 087
Community wealth/Equity	159 806	123 348	157 588		200 889				123 348
Cash flows									
Net cash from (used) operating	154 908	(27 218)	(40 048)	(448)	203 152	(1 986)	(205 138)	10329%	(44 619)
Net cash from (used) investing	(6 401)	(8 700)	8 645	(558)	(1 970)	7 204	9 174	127%	8 700
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	261 437	(123 018)	(155 817)	-	201 182	(119 195)	(320 377)	269%	-
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	-	-	-	-	-	-	-	1 968	1 968
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	500	-	500

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	Budget Year 2023/24								
		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		143 877	144 351	144 856	1 086	144 151	120 713	23 438	19%	144 351
Executive and council		355	-	395	-	-	329	(329)	-100%	-
Finance and administration		143 522	144 351	144 461	1 086	144 151	120 384	23 767	20%	144 351
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 696	6 866	7 366	914	2 856	6 138	(3 283)	-53%	6 866
Planning and development		3 696	6 866	7 366	914	2 856	6 138	(3 283)	-53%	6 866
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	147 573	151 217	152 222	2 000	147 006	126 851	20 155	16%	151 217
Expenditure - Functional										
Governance and administration		69 381	94 156	92 903	5 870	50 581	79 676	(29 095)	-37%	94 156
Executive and council		21 744	27 585	28 334	2 546	17 073	23 612	(6 539)	-28%	27 585
Finance and administration		44 675	62 533	61 283	3 214	32 425	53 326	(20 901)	-39%	62 533
Internal audit		2 963	4 038	3 286	110	1 083	2 739	(1 655)	-60%	4 038
Community and public safety		11 886	17 382	16 807	835	8 752	14 006	(5 254)	-38%	17 382
Community and social services		7 843	12 996	12 403	642	6 409	10 336	(3 926)	-38%	12 996
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		4 042	4 386	4 404	193	2 342	3 670	(1 328)	-36%	4 386
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		55 734	65 139	74 852	5 287	44 715	62 376	(17 662)	-28%	65 139
Planning and development		45 998	52 441	62 825	4 735	35 312	52 355	(17 042)	-33%	52 441
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		9 735	12 698	12 026	552	9 403	10 022	(619)	-6%	12 698
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		2 579	3 890	3 299	208	1 876	2 749	(874)	-32%	3 890
Total Expenditure - Functional	3	139 580	180 567	187 860	12 200	105 923	158 807	(52 884)	-33%	180 567
Surplus/ (Deficit) for the year		7 993	(29 350)	(35 639)	(10 200)	41 083	(31 956)	73 039	-229%	(29 350)

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

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		355	-	395	-	-	329	(329)	-100.0%	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		143 522	144 351	144 461	1 086	144 151	120 384	23 767	19.7%	144 351
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		3 696	6 866	7 366	914	2 856	6 138	(3 283)	-53.5%	6 866
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	147 573	151 217	152 222	2 000	147 006	126 851	20 155	15.9%	151 217
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		11 265	14 773	15 522	1 712	8 703	12 935	(4 232)	-32.7%	14 773
Vote 2 - MUNICIPAL MANAGER		18 062	22 508	21 756	1 378	13 428	18 130	(4 702)	-25.9%	22 508
Vote 3 - BUDGET AND TREASURY		18 837	26 260	25 931	1 381	13 720	23 866	(10 146)	-42.5%	26 260
Vote 4 - CORPORATE SERVICES		38 797	56 310	54 123	2 592	30 542	45 103	(14 561)	-32.3%	56 310
Vote 5 - PLANNING AND DEVELOPMENT		48 578	56 331	66 124	4 944	37 188	55 104	(17 916)	-32.5%	56 331
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		4 042	4 386	4 404	193	2 342	3 670	(1 328)	-36.2%	4 386
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	139 580	180 567	187 860	12 200	105 923	158 807	(52 884)	-33.3%	180 567
Surplus/ (Deficit) for the year	2	7 993	(29 350)	(35 639)	(10 200)	41 083	(31 956)	73 039	-228.6%	(29 350)

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

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		59	120	120	2	63	100	(37)	-37%	120
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		9 979	6 530	6 640	1 039	7 280	5 533	-	-	6 530
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		195	250	250	19	146	208	(62)	-30%	250
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		137 340	144 317	145 212	940	139 517	121 010	18 507	-	144 317
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(0)	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		147 573	151 217	152 222	2 000	147 006	126 851	20 155	16%	151 217
Expenditure By Type										
Employee related costs		72 457	92 949	86 051	5 712	54 825	71 709	(16 884)	-24%	92 949
Remuneration of councillors		8 190	10 221	10 221	665	6 436	8 518	(2 082)	-24%	10 221
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 086	1 641	1 651	200	833	1 376	(543)	-	1 641
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		5 304	5 282	5 908	-	-	4 924	(4 924)	-100%	5 282
Interest		138	-	-	-	-	-	-	-	-
Contracted services		14 266	24 549	23 800	733	7 943	19 834	(11 891)	-60%	24 549
Transfers and subsidies		30 572	27 508	40 527	3 549	26 949	33 772	(6 823)	-20%	27 508
Irrecoverable debts written off		7	10	410	-	19	342	(323)	-	10
Operational costs		10 285	16 972	17 857	1 342	8 918	14 885	(5 967)	-40%	16 972
Losses on Disposal of Assets		50	22	22	-	-	18	(18)	-100%	22
Other Losses		(2 776)	1 413	1 413	-	-	1 178	(1 178)	-	1 413
Total Expenditure		139 580	180 567	187 860	12 200	105 923	156 556	(50 633)	-32%	180 567
Surplus/(Deficit)		7 993	(29 350)	(35 639)	(10 200)	41 083	(29 704)	70 788	(0)	(29 350)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		7 993	(29 350)	(35 639)	(10 200)	41 083	(29 704)			(29 350)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		7 993	(29 350)	(35 639)	(10 200)	41 083	(29 704)			(29 350)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		7 993	(29 350)	(35 639)	(10 200)	41 083	(29 704)			(29 350)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		7 993	(29 350)	(35 639)	(10 200)	41 083	(29 704)			(29 350)

Expenditure

To date, R 93 722 841 has been spent as compared to the operational year-to-date budget projections of R 140 900 520. Underspending is due to the vacant positions and projects which are still in the planning and implementation phase.

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		45	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		13	362	364	-	50	303	(253)	-83%	362
Vote 3 - BUDGET AND TREASURY		(1 381)	2 380	2 378	-	5	1 982	(1 977)	-100%	2 380
Vote 4 - CORPORATE SERVICES		3 267	3 808	4 748	558	1 904	3 957	(2 053)	-52%	3 808
Vote 5 - PLANNING AND DEVELOPMENT		(695)	1 015	27	-	12	23	(11)	-48%	1 015
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	1 248	7 565	7 517	558	1 970	6 264	(4 294)	-69%	7 565
Total Capital Expenditure		1 248	7 565	7 517	558	1 970	6 264	(4 294)	-69%	7 565
Capital Expenditure - Functional Classification										
Governance and administration		(934)	4 755	5 675	558	1 669	4 729	(3 060)	-65%	4 755
Executive and council		71	362	364	-	50	303	(253)	-83%	362
Finance and administration		(1 005)	4 393	5 311	558	1 619	4 426	(2 807)	-63%	4 393
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 900	1 730	1 750	-	285	1 458	(1 173)	-80%	1 730
Community and social services		2 900	1 730	1 750	-	285	1 458	(1 173)	-80%	1 730
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		(715)	1 080	92	-	16	77	(61)	-80%	1 080
Planning and development		(692)	1 015	27	-	12	23	(11)	-48%	1 015
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		(23)	65	65	-	4	54	(50)	-93%	65
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		(3)	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	1 248	7 565	7 517	558	1 970	6 264	(4 294)	-69%	7 565
Funded by:										
National Government		(687)	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	15	-	-	-	13	(13)	-100%	-
Transfers recognised - capital		(687)	-	15	-	-	13	(13)	-100%	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 935	7 565	7 502	558	1 970	6 252	(4 282)	-68%	7 565
Total Capital Funding		1 248	7 565	7 517	558	1 970	6 264	(4 294)	-69%	7 565

Table C6 Monthly Budget Statement – Financial Position.**DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M10 April**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		124 413	92 657	92 997	152 740	92 657
Trade and other receivables from exchange transactions		9 436	7 698	8 916	8 545	7 698
Receivables from non-exchange transactions		389	578	389	389	578
Current portion of non-current receivables		736	676	736	736	676
Inventory		239	358	229	281	358
VAT		1 452	27 910	9 907	951	27 910
Other current assets		449	(52)	322	4	(52)
Total current assets		137 114	129 825	113 496	163 647	129 825
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		70 487	67 489	69 502	72 447	67 489
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		631	631	631	631	631
Intangible assets		1 700	2 579	988	1 710	2 579
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		6 388	6 671	6 388	6 388	6 671
Other non-current assets		9	39	9	9	39
Total non current assets		79 215	77 410	77 518	81 185	77 410
TOTAL ASSETS		216 330	207 235	191 014	244 832	207 235
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		5	3	(5)	8	3
Trade and other payables from exchange transactions		15 008	10 623	(22 897)	1 791	10 623
Trade and other payables from non-exchange transactions		1 352	1 252	(122)	3 542	1 252
Provision		11 841	16 263	(14 954)	10 418	16 263
VAT		(1 180)	23 658	(287)	271	23 658
Other current liabilities		-	-	-	-	-
Total current liabilities		27 026	51 800	(38 266)	16 031	51 800
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		2 946	2 948	2 946	2 691	2 948
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		26 553	29 139	27 853	25 222	29 139
Total non current liabilities		29 499	32 087	30 799	27 913	32 087
TOTAL LIABILITIES		56 524	83 887	(7 467)	43 944	83 887
NET ASSETS	2	159 806	123 348	198 481	200 889	123 348
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		116 185	78 881	115 217	157 268	78 881
Reserves and funds		43 621	44 467	42 371	43 621	44 467
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	159 806	123 348	157 588	200 889	123 348

Table C7 Monthly Budget Statement – Cash flow.**DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M10 April**

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		254	676	676	88	210	563	(353)	-63%	676
Transfers and Subsidies - Operational		273 475	144 317	145 113	-	141 187	120 927	20 260	17%	144 317
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		9 979	6 530	6 640	3 630	7 280	5 533	1 747	32%	6 530
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(128 800)	(174 463)	(187 265)	(4 166)	54 475	(133 353)	(187 827)	141%	(191 863)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(4 278)	(5 212)	-	-	4 343	4 343	100%	(4 278)
NET CASH FROM/(USED) OPERATING ACTIVITIES		154 908	(27 218)	(40 048)	(448)	203 152	(1 986)	(205 138)	10329%	(44 619)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(6 401)	(8 700)	8 645	(558)	(1 970)	7 204	9 174	127%	8 700
NET CASH FROM/(USED) INVESTING ACTIVITIES		(6 401)	(8 700)	8 645	(558)	(1 970)	7 204	9 174	127%	8 700
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		148 507	(35 918)	(31 403)	(1 006)	201 182	5 218			-
Cash/cash equivalents at beginning:		112 930	(87 100)	(124 413)	-	-	(124 413)			-
Cash/cash equivalents at month/year end:		261 437	(123 018)	(155 817)		201 182	(119 195)			-

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2023/24										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														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	1 968	1 968	1 968	-	-	-
Total By Income Source	2000	-	-	-	-	-	-	-	1 968	1 968	1 968	-	-	-
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	1 968	1 968	1 968	-	-	-
Total By Customer Group	2600	-	-	-	-	-	-	-	1 968	1 968	1 968	-	-	-

Municipal debtors consist of three main groups, namely:

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

Matters reported below are in respect of debts outstanding to the municipality as at 30 April 2024.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	OPENING BALANCE	AMOUNT PAID PREVIOUSLY	INVOICED APR '24	PAID APR '24	BALANCE	PROGRESS
100000	Venue Hire - Cash Customer	2024/02/29	Rental lecture rooms - Feb '24	-575.00	0.00	0.00	0.00	-575.00	
100087	Department of Safety & Liaison	2022/04/30	Rental Clinic Building - Jan Kempdorp	266 088.49	210 854.27	0.00	0.00	55 234.22	Handed over to legal department for further action
100098	MTN	2024/04/30	Tower - Rental & fixed rate electricity	1 083 565.13	1 101 538.38	21 644.86	0.00	3 671.61	Monthly payments
101399	Department of Roads and Public Works	2024/04/30	Post Service medical aid - Council Contribution	4 580 198.03	4 776 653.20	54 653.50	0.00	-141 801.67	Monthly payments
101400	Department of Roads and Public Works	2024/04/30	Sundry - Municipal accounts workshops	9 591 888.05	3 520 879.06	139 780.02	0.00	6 210 789.01	
101408	Greenan S.	2018/07/01	Post Service medical aid - Member Contribution	11 355.00	9 484.00	0.00	0.00	1 871.00	Follow up with debtor for non payment
101417	Kgantsi N.G.	2015/08/18	Medical aid	26 740.00	13 288.85	0.00	0.00	13 451.15	Handed over state attorney
101418	Moloi M.M.	2014/04/17	Irregular expenditure - Motor Vehicle & Modules failed	188 636.80	132 584.20	0.00	0.00	56 052.60	Handed over state attorney - Summons issued 01/08/2019
101457	Mokgoro D.K.	2018/12/19	Medical aid overcharged	5 978.61	0.00	0.00	0.00	5 978.61	Matter refer to Assistant Director Finance
101459	Siwisa A.M.	2019/07/30	Salary overpayment	9 653.29	0.00	0.00	0.00	9 653.29	Handed over state attorney
101463	Raillex Pty Ltd	2020/11/12	New building - Electrical repairs and COC	56 140.00	26 140.00	0.00	0.00	30 000.00	Handed over to legal department for further action
101469	Mtshali J.K.	2022/05/31	Laptop recovery	14 900.00	10 017.40	0.00	0.00	4 882.60	Awaiting payback arrangement
101473	Sedibeng Water	2022/06/30	FNB fraud	499 986.20	0.00	0.00	0.00	499 986.20	Awaiting payback arrangement
101475	EFF Councillors	2023/06/30	Legal Costs- CASE 1933/21	143 607.69	0.00	0.00	0.00	143 607.69	Referred to Manager: Legal Services for recovery
101476	Orange Development (PTY) LTD	2023/06/30	VAT overpayment	100 460.87	24 595.00	0.00	0.00	75 865.87	Agreement to pay back in monthly installments
101478	Modutwane B.N.	2024/03/14	Unpaid maternity leave	12 340.82	4 467.11	0.00	7 873.71	0.00	Salary deductions
101480	Zalisa A.K.	2024/03/19	Salary overpayment	8 365.80	0.00	0.00	0.00	8 365.80	Suspended
				16 599 329.78	9 830 501.47	216 078.38	7 873.71	6 977 032.98	

Payments to Councillors/Employees/Pensioners/Suppliers:

The purchases and payments to creditors are under adequate control.
Expenditure statistics for the month ended on the 30 April 2024 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					Apr-24
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay
		Paid	Not paid	Termination	Made
Officials	3 398 312.44	85	0	0	0
Pension	1 110.93	1	0	0	0
Section 54 & 57	182 989.16	1	0	0	0
Contract	663 664.78	15	0	0	0
CIIs	664 611.56	29	0	0	0
Interns	123 144.40	14	0	1	0
Payments Made	8 005 723.00	-	-	-	0
TOTALS	13 039 556.27	145	0	1	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 27 March 2024 is implemented and is maintained by all relevant role players.

2. Implementation of the Supply Chain Management Process.

- **Training of Supply Chain Management Officials**

There was no training for the month of April 2024.

- **Demand Management**

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribed by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS. The procurement plan for 2023-24 was approved by the Accounting Officer.

- **Acquisition Management**

For the period of April 2024, six contracts (R200 000 +) were awarded by the Municipal Manager.

AWARDED TENDERS 23/24 FINANCIAL YEAR (ABOVE R 200 000 AND MORE) – APRIL 2024			
BID No.	DESCRIPTION	AWARDED / SERVICE PROVIDER	AMOUNT
BID 12/23	REVIEW OF THE HUMAN SETTLEMENTS SECTOR PLANS AND HUMAN SETTLEMENTS CHAPTERS OF THE IDP FOR	TSHANI CONSULTING	R 487 082.50

	FBDM AND LOCAL MUNICIPALITIES WITHIN ITS AREA OF JURISDICTION		
BID 14/23	TRAINING ON BUSINESS ADMINISTRATION SERVICES	IALE INSTITUTE	R 333 775.00
BID 15/23	PROVISION OF A THREE-DAY TRAINING ON CONTROL PESTS, DISEASES AND WEEDS ON ALL CROPS EFFECTIVELY AND RESPONSIBLY	LERWANA AGRI	R 285 000.00
BID 16/23	SUPPLY & DELIVERY AND INSTALLATION OF A 200 kVA DIESEL GENERATOR WITH AUXILIARY CABLES AND DECOMMISSIONING OF THE EXISTING 100kVA GENERATOR	MASBRAS	R 488 512.00
BID 19/23	INTERNAL AUDITING ON INFORMATION COMMUNICATION TECHNOLOGY (ICT) AND ENTERPRISE RESOURCES PLANNING (ERP)	ARMS AUDIT	R 185 250.00
BID 20/23	APPOINTMENT OF SERVICE PROVIDER TO TRAIN GRADUATES ON LOCAL ECONOMIC DEVELOPMENT (NQF LEVEL 6)	FACHS BUSINESS CONSULTING	R 262 200.00

- **Written Quotations**

For the period of April 2024, no written quotations (R30 000-R200 000) were awarded by the Municipal Manager.

Total orders issued total R 2 158 216.02

Council and Executive	R 0.00
Municipal Manager	R 0.00
Finance	R 0.00
Administration	R 2 149 921.04
Planning and Development	R 8 294.98
Technical Service	R 0.00

a) Disposal Management

No disposal was approved by the Municipal Manager for the month of April 2024.

b) Deviations

One deviation was approved by the Municipal Manager for the month of April 2024.

- Annual Teammate software license: Wolters Kluwer – R 20 716.47

Issues from Stores

Total orders issued total R 25 111.8

Council	R 0.00
Municipal Manager	R 677.28
Finance	R 922.61
Administration	R23 373.80
Planning and Development	R 138.14
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 orders outstanding report from new system only accounts payable age analysis available.

f) In the service of the state.

No written quotes were awarded to person's who are in the service of the state.

Monthly Budget Statement - investment portfolio

May-24										
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
037662011402/000107	call	NEDCOR	10 100 000.00		01-Apr-24	30-Apr-24	30	8.100%	67 241.10	69 482.47
037662011402/000171	notice	NEDCOR	11 000 000.00		23-Jun-23	21-Jun-24	364	10.300%	1 129 895.89	93 123.29
037662011402/000177	notice	NEDCOR	10 000 000.00	10 000 000.00	07-Dec-23	05-Apr-24	120	8.960%	294 575.34	12 273.97
037662011402/000176	notice	NEDCOR	10 000 000.00	10 000 000.00	06-Dec-23	04-Apr-24	120	8.960%	294 575.34	9 819.18
037662011402/000179	notice	NEDCOR	10 000 000.00		19-Mar-24	16-Jul-24	120	8.960%	294 575.34	73 643.84
037662011402/000180	notice	NEDCOR	10 000 000.00		04-Apr-24	02-Aug-24	120	8.960%	294 575.34	63 824.66
037662011402/000181	notice	NEDCOR	10 000 000.00		05-Apr-24	02-Aug-24	119	8.960%	292 120.55	61 369.86
048472468-138	call	STANDARD BANK	12 000 000.00		01-Apr-24	30-Apr-24	30	7.750%	76 438.36	76 438.36
048472468-177	notice	STANDARD BANK	5 000 000.00	5 000 000.00	06-Dec-23	04-Apr-24	120	9.220%	151 561.64	5 052.05
048472468-178	notice	STANDARD BANK	10 000 000.00	10 000 000.00	07-Dec-23	05-Apr-24	120	9.220%	303 123.29	12 630.14
048472468-180	notice	STANDARD BANK	10 000 000.00		05-Apr-24	02-Aug-24	119	9.147%	298 217.26	62 650.68
048472468-179	notice	STANDARD BANK	5 000 000.00		04-Apr-24	02-Aug-24	120	9.147%	150 361.64	32 578.36
9313877406	call	ABSA	11 986 213.94		01-Apr-24	30-Apr-24	30	7.300%	71 917.28	76 843.62
2081349095	notice	ABSA	10 000 000.00		05-Apr-24	02-Aug-24	119	9.500%	309 726.03	65 068.49
2080805462	notice	ABSA	15 000 000.00		04-Apr-24	02-Aug-24	120	9.500%	468 493.15	101 506.85
62739184688	call	FNB	5 998 749.43		01-Apr-24	30-Apr-24	30	4.600%	22 680.20	22 680.20
76204687655	notice	FNB	10 000 000.00		05-Apr-24	02-Aug-24	119	8.880%	289 512.33	60 821.92
76204676640	notice	FNB	5 000 000.00		04-Apr-24	02-Aug-24	120	8.880%	145 972.60	31 627.40
76205571948	notice	FNB	15 000 000.00		15-Mar-24	12-Jul-24	119	8.880%	434 268.49	113 128.77
			R 186 084 963.37	R 35 000 000.00			2 040		R 4 809 590.09	899 807.93

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

Investment amounts to R 151 084 963.37 as at 30 April 2024.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2022/23		Budget Year 2023/24						
		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:		4 653	144 137	144 038	-	140 937	120 032	673	0.6%	144 137
EPWP Incentive	-	1 077	959	959	-	959	799	160	20.0%	959
Finance Management	-	1 000	1 000	975	-	1 000	813			1 000
Local Government Equitable Share	-	-	136 271	136 271	-	136 271	113 559			136 271
Metro Informal Settlements Partnership Grant	-	-	-	-	-	-	-			-
Municipal Systems Improvement	-	-	3 200	3 200	-	-	2 667			3 200
Rural Road Asset Management Systems Grant	-	2 576	2 707	2 633	-	2 707	2 194	513	23.4%	2 707
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	180	680	-	-	567	(567)	-100.0%	180
National Departmental Agencies_Education, Training and Development	-	-	180	180	-	-	150	(150)	-100.0%	180
Provincial Departmental Agencies_Northern Cape Economic Development	-	-	-	500	-	-	417			-
Total Operating Transfers and Grants	5	4 653	144 317	144 718	-	140 937	120 598	106	0.1%	144 317
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant (MIG)	-									
Integrated National Electrification Programme Grant	-									
Other capital transfers [insert description]										
Provincial Government:		(500)	-	395	-	(250)	329	(579)	-176.0%	-
Northern Cape_Capacity Building and Other_Specify (Add grant description)	-	(500)	-	395	-	(250)	329	(579)	-176.0%	-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	(500)	-	395	-	(250)	329	(579)	-176.0%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	4 153	144 317	145 113	-	140 687	120 927	(473)	-0.4%	144 317

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		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:		4 401	7 866	7 866	417	2 199	6 555	(4 356)	-66.5%	7 866
Expanded Public Works Programme Integrated Grant	-	1 077	959	959	-	274	799	(525)	-65.7%	959
Local Government Financial Management Grant	-	1 000	1 000	1 000	26	390	833	(443)	-53.2%	1 000
Municipal Systems Improvement Grant	-	-	3 200	3 200	-	-	2 667	(2 667)	-100.0%	3 200
Rural Road Asset Management Systems Grant	-	2 324	2 707	2 707	391	1 534	2 256	(721)	-32.0%	2 707
Municipal Systems Improvement										
Rural Road Asset Management Systems Grant										
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		174	180	180	-	-	150	(150)	-100.0%	180
National Departmental Agencies-Education, Training and Development:		-	180	180	-	-	150	(150)	-100.0%	180
Other Transfers Private Enterprises		174	-	-	-	-	-	-	-	-
Provincial Departmental Agencies-Northern Cape Economic Development:		-	-	500	-	-	417	(4 506)	-1081.4%	-
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	23	547	-	547	#DIV/0!	-
Integrated National Electrification Programme Grant	-	-	-	-	23	547	-	547	#DIV/0!	-
Other capital transfers [insert description]										
Provincial Government:		514	-	395	-	-	329	(329)	-100.0%	-
Northern Cape		514	-	395	-	-	329	(329)	-100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		514	-	395	23	547	329	218	66.2%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		514	-	895	23	547	746	(4 288)	-575.2%	-

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 2022/2023 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 COMPARISON: ACTUAL TO BUDGET	FULL YEAR BUDGET 2023/24	ADJUSTMENT BUDGET 2023/24	30/04/2024 YTD ACTUAL	VARIANCES	VARIANCES %
Municipal Offices	650 250.00	650 250.00	195 523.69	454 726.31	30%
Computer Software and Applications	2 326 972.00	2 326 972.00	1 702 081.62	624 890.38	73%
Computer Equipment	1 867 500.00	1 867 500.00	608 906.56	1 258 593.44	33%
Furniture and Office Equipment	103 950.00	103 950.00	16 281.22	87 668.78	16%
Machinery and Equipment	602 910.00	623 910.00	293 819.08	330 090.92	47%
Transport Assets	320 560.00	1 120 560.00	177 498.76	943 061.24	16%
Totals	5 872 142.00	6 693 142.00	2 994 110.93	3 699 031.07	45%

Year to date expenditure on repairs and maintenance amounts to R 2 994 110.93 of the R 6 693 142 that was budgeted. The percentage expenditure up to date amounts to 45%.

Motor vehicles – utilization Statistics:

The municipality operates a pool of 33 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for April 2024 is as follows:

Municipal Vehicles:

	Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month		
	Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01 Mar '24	Closing Km Reading	Closing KM Reading	April '24 utility	APRIL '24
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	150 000	150 000	2024/04/30	147 070	147 070	147 070	-	Vehicle was not utilized, vehicle breakdown Chev discontinued from SA - no parts available
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	135 000	135 000	2024/04/30	123 184	124 265	125 345	1 080	Vehicle utilized, no problems reported
3	Chevrolet Cruze 1.6 North	Pool	2016	CMV 321 NC	150 000	150 000	2024/04/30	153 464	155 154	157 560	2 406	Vehicle utilized, no problems reported
4	Toyota Hilux 2.5D	Disaster Management	2016	CMT 747 NC	90 000	90 000	2024/04/30	92 432	93 669	94 659	990	Vehicle utilized, no problems reported
5	Chevrolet Cruze 1.6 North	Pool	2016	CMV 314 NC	150 000	150 000	2024/04/30	136 752	136 752	136 752	-	Vehicle was not utilized, vehicle breakdown Chev discontinued from SA - no parts available
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	120 000	120 000	2024/04/30	116 747	118 723	120 305	1 582	Vehicle utilized, no problems reported
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	120 000	120 000	2024/04/30	129 421	129 421	129 421	-	Vehicle was not utilized, vehicle breakdown Chev discontinued from SA - no parts available
8	Isuzu KB 250	Pool	2013	CGR 572 NC	135 000	135 000	2024/04/30	138 856	138 864	138 864	-	Vehicle was not utilized
9	Isuzu KB 250	Environmental Health	2013	CGR 576 NC	120 000	120 000	2024/04/30	114 711	116 069	116 680	611	Vehicle utilized, no problems reported
10	Hyundai HI	Tourism & LED	2013	CGY 587 NC	120 000	120 000	2024/08/31	112 039	115 154	116 677	1 523	Vehicle utilized, missing aerial replaced, back door shocks replaced, remote battery replaced
12	Isuzu KB 200	Pool	2010	CBY 898 NC	135 000	135 000	2024/04/30	127 826	127 826	127 826	-	Vehicle was not utilized
13	Toyota Landcruiser	Disaster Management	2014	CIL 363 NC	80 000	80 000	2024/08/31	71 014	71 125	71 308	183	Vehicle utilized, no problems reported
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	75 000	2024/08/31	67 783	68 991	70 416	1 425	Vehicle utilized, wheel alignment
15	Isuzu Kb 250 D-Teq	Project Management	2014	CKR 822 NC	120 000	120 000	2024/04/30	110 557	111 678	111 980	302	Vehicle utilized, tyre replacement
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15 000	2024/07/31	-	-	-	-	Vehicle was not utilized
17	Toyota Etios	Office Support	2014	CJG 979 NC	90 000	90 000	2024/04/30	86 389	86 806	87 230	424	Vehicle utilized, no problems reported
18	Nissan NP 200	Environmental Health	2014	CIJ 262 NC	105 000	105 000	2024/04/30	91 823	91 823	91 823	-	Vehicle was not utilized
19	Nissan Hardbody	Pool	2014	CIJ 263 NC	75 000	75 000	2024/04/30	59 174	59 627	60 133	506	Vehicle utilized, no problems reported
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	75 000	75 000	2024/04/30	67 461	67 461	67 461	-	Vehicle was not utilized
21	Chevrolet Park Van	Supply Chain Management	2015	CLF 791 NC	30 000	30 000	2024/04/30	19 229	19 508	19 984	476	Vehicle utilized, no problems reported
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	75 000	75 000	2024/04/30	65 633	65 689	65 689	-	Vehicle was not utilized, was taken in for repairs
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	120 000	120 000	2024/08/31	89 329	89 663	90 129	466	Vehicle utilized, no problems reported
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	75 000	75 000	2024/08/31	75 677	76 574	77 855	1 281	Vehicle utilized, no problems reported
26	Nissan NP 300 S/Cab	Environmental Health	2017	CPS 006 NC	45 000	45 000	2024/08/31	44 332	44 332	44 332	-	Vehicle was not utilized, breakdown in for repairs. Still at service
27	Nissan NP 300 S/Cab	Disaster Management	2017	CPS 008 NC	75 000	75 000	2024/08/31	59 300	60 427	61 584	1 157	Vehicle utilized, no problems detected
28	Toyota Hilux 2.8 GD-6 D/Cab	Project Management	2022	CZF 251 NC	35 000	35 000	2024/04/30	17 251	18 921	21 790	2 869	Vehicle utilized, no problems reported
29	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15 000	15 000	2024/04/30	-	-	-	-	Vehicle was not utilized
30	Isuzu D-Max	Disaster Management	2023	DBY698NC	15 000	15 000	2024/06/30	6 589	7 560	8 552	992	Vehicle utilized, no problems reported
31	Isuzu D-Max	Environmental Health	2023	DCC695NC	15 000	15 000	2024/08/31	5 136	5 932	7 738	1 806	Vehicle utilized, no problems reported
32	Isuzu D-Max	Environmental Health	2023	DBY699NC	15 000	15 000	2024/06/30	3 550	4 532	5 496	964	Vehicle utilized, no problems reported
33	Isuzu D-Max	Environmental Health	2023	DBY700NC	15 000	15 000	2024/06/30	4 889	5 843	6 510	667	Vehicle utilized, no problems reported
	FULL FLEET UTILITY APRIL 2024										21 710	

3. Quality Certificate

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

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

The report for the month of April 2024 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 May 2024