

# FRANCES BAARD DISTRICT MUNICIPALITY



## *Section 71 Report*

**31 August 2023**

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**1.EXECUTIVE SUMMARY**

All variances are calculated against the approved budget figures.

**1.1 Statement of Financial Performance****Consolidated performance against annual budget (Projected Operating Results) – Statement of Financial Performance – (Annexure A - Table C4)****Revenue by source**

Year-to-date actual revenue amounts R 61 321 668 as compared to the year-to-date budget projections of R 25 202 834. The variance is as a result of the recognition of the first trench of equitable share received in July.

**Operating expenditure by type**

To date, R 15 883 717 has been spent as compared to the operational year-to-date budget projection of R 30 094 664. The expenditure is expected to gain momentum during the second quarter. The vacant positions status remains a matter of concern and the projects which are still in the planning and implementation phase.

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 1 039 461 as compared to the year-to-date budget projection of R 1 260 892.

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 137 322 845. The net increase in cash and cash equivalents for the year to date is R 27 187 420.

**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	15 172 820	-	666 605	1 326 506	2 462 138
02.1 - Office Of The Municipal Manager	9 915 394	12 412 206	-	1 039 517	1 856 093	2 135 368
2.2 - Governance Function	2 334 821	4 038 404	-	114 128	231 327	673 066
2.3 - Legal Services	1 332 991	1 631 730	-	129 180	222 145	271 958
2.4 - Risk Management	1 254 103	1 380 006	-	114 167	229 159	230 008
2.5 - Marketing, Customer Relations, Publicity and N	1 999 396	2 645 568	-	169 165	338 730	440 938
<b>Total</b>	<b>27 981 310</b>	<b>37 280 734</b>	<b>-</b>	<b>2 232 762</b>	<b>4 203 960</b>	<b>6 213 476</b>

Actual operating expenditure of Council & Executive is R 4 203 960 as compared to the year-to-date budget of R 6 213 476 due to the vacancies of Manager in the office of the Municipal Manager, Internal Audit Manager and Internal Auditor.

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	-	1 146 421	1 681 026	4 078 838
3.2 - Supply Chain Management	3 682 454	4 489 279	-	209 208	539 212	748 216
<b>Total</b>	<b>17 380 770</b>	<b>26 260 235</b>	<b>-</b>	<b>1 355 629</b>	<b>2 220 238</b>	<b>4 827 054</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 2 220 238 as compared to the year-to-date projected budget of R 4 827 054. 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	-	1 666 892	2 133 682	3 100 866
4.2 - Information Technology	3 363 503	5 503 880	-	257 149	454 122	917 318
4.3 - Human Resources	4 848 308	6 506 503	-	387 700	738 503	1 084 420
4.4 - Coastal Protection	9 669 719	12 698 075	-	587 752	1 154 718	2 116 352
4.5 - Disaster Management	6 317 627	12 996 355	-	682 592	1 264 481	2 166 064
<b>Total</b>	<b>34 566 919</b>	<b>56 309 929</b>	<b>-</b>	<b>3 582 085</b>	<b>5 745 506</b>	<b>9 385 020</b>

Actual operating expenditure of Corporate Services at the end of the month amounts to R 5 745 506 as compared to the year-to-date projected budget of R 9 385 020. 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	-	1 992 449	3 009 742	8 740 160
5.2 - Tourism	2 272 766	3 889 993	-	130 214	253 366	648 340
<b>Total</b>	<b>47 374 687</b>	<b>56 330 797</b>	<b>-</b>	<b>2 122 663</b>	<b>3 263 108</b>	<b>9 388 500</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R 3 263 108 as compared to the year-to-date projected budget of R 9 388 500 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	-	165 004	450 905	730 962
<b>Total</b>	<b>4 128 170</b>	<b>4 385 749</b>	<b>-</b>	<b>165 004</b>	<b>450 905</b>	<b>730 962</b>

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 450 905 as compared to the year-to-date projected budget of R 730 962. 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	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>POLITICAL OFFICE ADMINISTRATION</b>						
Commemorative Days	143 640.00	-	38 100.00	105 540.00	27%	Expenditure incurred for this project to date amounts to R 38 100.00
Disability Programme	10 000.00	-	-	10 000.00	0%	No expenditure incurred for the month
Child Programme	15 000.00	-	-	15 000.00	0%	No expenditure incurred for the month
Gender Programme	169 750.00	82 270.00	4 883.45	164 866.55	3%	Expenditure incurred to date amounts to R 4 883.45 with a committed amount of R 82 270.00.
MRM Programme	40 000.00	-	-	40 000.00	0%	No expenditure incurred for the month
Old Age Programme	35 000.00	-	-	35 000.00	0%	No expenditure incurred for the month
Transfers & Subsidies	400 000.00	-	100 000.00	300 000.00	25%	Expenditure incurred amounts to R 100 000.00
<b>Total Political Office Projects</b>	<b>813 390.00</b>	<b>82 270.00</b>	<b>42 983.45</b>	<b>370 406.55</b>	<b>5%</b>	
<b>YOUTH UNIT</b>						
Youth Career	19 000.00	-	-	19 000.00	0%	No expenditure incurred for the month
Sopa Programme	6 000.00	-	-	6 000.00	0%	No expenditure incurred for the month
June 16 Programme	7 000.00	-	-	7 000.00	0%	No expenditure incurred for the month
Youth Skills Programme	300 000.00	-	-	300 000.00	0%	No expenditure incurred for the month
<b>Total Youth Projects</b>	<b>332 000.00</b>	<b>-</b>	<b>-</b>	<b>332 000.00</b>	<b>0%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>CORPORATE SERVICES</b>						
<b>HUMAN RESOURCE MANAGEMENT</b>						
Employee Wellness Assistance Programme	450 000.00	-	-	450 000.00	0%	No expenditure incurred for the month
Project Management/ Training	1 181 250.00	2 018.38	24 770.00	1 156 480.00	2%	Expenditure incurred to date amounts to R 24 770.00, with a committed amount of R 2 018.38.
<b>Total HR Projects</b>	<b>1 631 250.00</b>	<b>2 018.38</b>	<b>24 770.00</b>	<b>1 606 480.00</b>	<b>2%</b>	
<b>ENVIRONMENTAL PROTECTION</b>						
Air Quality	14 000.00	1 049.37	1 080.89	12 919.11	8%	Expenditure incurred to date amounts to R 1 080.89, with a committed amount of R 1 049.37.
Commemorative Days	10 000.00	1 597.64	-	10 000.00	0%	No expenditure incurred to date, a commitment of R 1 597.64 has been raised.
Awareness Sanitation Programme	14 000.00	2 849.65	798.82	13 201.18	6%	Expenditure incurred to date amounts to R 798.82, with a committed amount of R 2 849.65.
Environmental Health Framework	5 000.00	-	-	5 000.00	0%	No expenditure incurred for the month
Water Analysis	452 250.00	7 804.30	-	452 250.00	0%	No expenditure incurred to date, a commitment of R 7 804.30 has been raised.
Environmental World day Awareness	14 000.00	-	-	14 000.00	0%	No expenditure incurred for the month
South African Standards for Drinking Water	112 000.00	52 052.12	51 478.03	60 521.97	46%	Expenditure incurred to date amounts to R 51 478.03, with a committed amount of R 52 052.12.
Sol Plaatjie programme.	3 800 000.00	-	-	3 800 000.00	0%	No expenditure incurred for the month
<b>Total Environmental Health Projects</b>	<b>4 421 250.00</b>	<b>65 353.08</b>	<b>53 357.74</b>	<b>4 367 892.26</b>	<b>1%</b>	
<b>FIRE FIGHTING &amp; DISASTER MANAGEMENT</b>						
Volunteer Training	5 000.00	-	-	5 000.00	0%	No expenditure incurred for the month
Contingency Fund	500 000.00	104 500.00	-	500 000.00	0%	No expenditure incurred to date, a commitment of R 104 500.00 has been raised.
<b>Total Disaster Management Projects</b>	<b>505 000.00</b>	<b>104 500.00</b>	<b>-</b>	<b>505 000.00</b>	<b>0%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING AND DEVELOPMENT</b>						
<b>LOCAL ECONOMIC DEVELOPMENT</b>						
Led Expo	600 000.00	-	-	600 000.00	0%	No expenditure incurred for the month
Youth Entrepreneur	320 000.00	-	-	320 000.00	0%	No expenditure incurred for the month
Exhibition Installers	400 000.00	-	-	400 000.00	0%	No expenditure incurred for the month
Machinery and equipment SMME	800 000.00	2 520.00	-	800 000.00	0%	No expenditure incurred to date, a commitment of R 2 520.00 has been raised.
Advertising and Promotion	40 000.00	-	-	40 000.00	0%	No expenditure incurred for the month
<b>Total LED Projects</b>	<b>2 160 000.00</b>	<b>2 520.00</b>	<b>-</b>	<b>2 160 000.00</b>	<b>0%</b>	
<b>TOURISM</b>						
Indaba Expo	218 474.00	-	-	218 474.00	0%	No expenditure incurred for the month
Tourism Business Competition	685 950.00	13 279.80	-	685 950.00	0%	No expenditure incurred to date, a commitment of R 2 520.00 has been raised.
Tourism Association	10 341.00	-	-	10 341.00	0%	No expenditure incurred for the month
Tourism Awareness Campaign	144 400.00	-	-	144 400.00	0%	No expenditure incurred for the month
Tourism Advertisement	59 200.00	-	-	59 200.00	0%	No expenditure incurred for the month
N12 Promotion	20 000.00	-	-	20 000.00	0%	No expenditure incurred for the month
<b>Total Tourism Projects</b>	<b>1 138 365.00</b>	<b>13 279.80</b>	<b>-</b>	<b>1 138 365.00</b>	<b>0%</b>	
<b>PLANNING AND DEVELOPMENT</b>						
<b>PLANNING UNIT - SPATIAL PLANNING</b>						
Municipal Tribunal/Audit committee	50 000.00	-	-	50 000.00	0%	The DMPT will be convened in the month of August 2023. No DMPT Meeting conducted in July 2023.
Contr : Con/Prof > Bus & Adv - Project Management/Precinct Development Magareng	400 000.00	-	-	400 000.00	0%	Completed development of the TOR for Magareng precinct plan
Contr : Con/Prof > Bus & Adv - Project Management/Dikgatlong	72 900.00	-	-	72 900.00	0%	The spatial proposals were presented to the project steering committee for further inputs.
<b>Total Spatial Planning Projects</b>	<b>522 900.00</b>	<b>-</b>	<b>-</b>	<b>450 000.00</b>	<b>0%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>INFRASTRUCTURE</b>						
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>						
C&PS: B&A PROJECT MANAGEMENT/RAMS	2 571 650.00	-	97 066.66	2 474 583.34	4%	Ongoing project, expenditure to date amounts to R 97 066.66
Magareng O&M	1 800 000.00	-	291 347.00	1 508 653.00	16%	Ongoing project as per claim by the local municipality. Total claimed to date amounts to R 291 347.00
Dikgatlong O&M	1 800 000.00	-	-	1 800 000.00	0%	Ongoing project as per claim by the local municipality.
Phokwane O&M	1 800 000.00	-	-	1 800 000.00	0%	Ongoing project as per claim by the local municipality.
Sol Plaatje O&M	1 800 000.00	-	-	1 800 000.00	0%	Ongoing project as per claim by the local municipality.
FBDM: Maintenance of Street lights	400 000.00	-	-	400 000.00	0%	No expenditure incurred for the month. Specifications in process at procurement stage.
T&S_CAP_AIK_DM_NC_DC09_CAP MAIN_DG	3 000 000.00	-	-	3 000 000.00	0%	Project to be implemented by local municipality
T&S_CAP_AIK_DM_NC_DC09_CAP MAIN_MG	3 000 000.00	-	-	3 000 000.00	0%	Project to be implemented by local municipality
T&S_CAP_AIK_DM_NC_DC09_CAP MAIN_PK	5 500 000.00	-	416 200.00	5 083 800.00	8%	An amount of R 416 200, has been spend for the month. Project to be completed by end of September 2023
T&S_CAP_AIK_DM_NC_DC09_CAP MAIN_SP	3 000 000.00	-	-	3 000 000.00	0%	Project to be implemented by local municipality
<b>Total Infrastructure Projects</b>	<b>24 671 650.00</b>	<b>-</b>	<b>804 613.66</b>	<b>23 867 036.34</b>	<b>3%</b>	
<b>Total Special Projects</b>	<b>36 195 805.00</b>	<b>269 941.26</b>	<b>925 724.85</b>	<b>34 797 180.15</b>	<b>3%</b>	

The actual spending on special projects for the municipality to date amounts to R 925 724.85. The municipality has spent 3% of its budgeted special projects. Projects are still at a planning stages, 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 - M02 August**

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	9 979	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	9 979	6 530	-	834	1 522	1 088	434	40%	6 530
Other own revenue	127 615	144 687	-	2 538	59 800	24 115	35 685	148%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>147 573</b>	<b>151 217</b>	<b>-</b>	<b>3 372</b>	<b>61 322</b>	<b>25 203</b>	<b>36 119</b>	<b>143%</b>	<b>151 217</b>
Employee costs	72 457	92 949	-	5 655	11 070	15 492	(4 421)		92 949
Remuneration of Councillors	8 190	10 221	-	605	1 211	1 704	(493)		10 221
Depreciation and amortisation	5 304	5 282	-	-	-	880	(880)		5 282
Interest	138	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	1 086	1 641	-	26	39	273	(235)		1 641
Transfers and subsidies	30 572	27 508	-	932	935	4 585	(3 650)	-80%	27 508
Other expenditure	21 832	42 966	-	2 241	2 630	7 161	(4 531)	-63%	42 966
<b>Total Expenditure</b>	<b>139 580</b>	<b>180 567</b>	<b>-</b>	<b>9 458</b>	<b>15 884</b>	<b>30 095</b>	<b>(14 211)</b>	<b>-47%</b>	<b>180 567</b>
<b>Surplus/(Deficit)</b>	<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(6 086)</b>	<b>45 438</b>	<b>(4 892)</b>	<b>50 330</b>	<b>-1029%</b>	<b>(29 350)</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(6 086)</b>	<b>45 438</b>	<b>(4 892)</b>	<b>50 330</b>	<b>-1029%</b>	<b>(29 350)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(6 086)</b>	<b>45 438</b>	<b>(4 892)</b>	<b>50 330</b>	<b>-1029%</b>	<b>(29 350)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>1 248</b>	<b>7 565</b>	<b>-</b>	<b>1 039</b>	<b>1 039</b>	<b>1 261</b>	<b>(221)</b>	<b>-18%</b>	<b>7 565</b>
Capital transfers recognised	(687)	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	1 935	7 565	-	1 039	1 039	1 261	(221)	-18%	7 565
<b>Total sources of capital funds</b>	<b>1 248</b>	<b>7 565</b>	<b>-</b>	<b>1 039</b>	<b>1 039</b>	<b>1 261</b>	<b>(221)</b>	<b>-18%</b>	<b>7 565</b>
<b>Financial position</b>									
Total current assets	137 114	129 825	-	-	139 841	-	-		129 825
Total non current assets	79 215	77 410	-	-	80 255	-	-		77 410
Total current liabilities	27 026	51 800	-	-	(14 367)	-	-		51 800
Total non current liabilities	29 499	32 087	-	-	29 219	-	-		32 087
Community wealth/Equity	159 806	123 348	-	-	205 243	-	-		123 348
<b>Cash flows</b>									
Net cash from (used) operating	(127 677)	(44 619)	-	(2 556)	11 894	(1 570)	(13 464)	858%	(44 619)
Net cash from (used) investing	(6 401)	8 700	-	(1 039)	(1 039)	1 450	2 489	172%	8 700
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>(21 148)</b>	<b>(123 018)</b>	<b>-</b>	<b>-</b>	<b>10 855</b>	<b>(87 220)</b>	<b>(98 074)</b>	<b>112%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	-	-	-	-	-	-	-	3 980	3 980
<b>Creditors Age Analysis</b>									
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) - M02 August**

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		143 877	144 351	-	1 516	59 430	24 059	35 372	147%	144 351
Executive and council		355	-	-	(300)	-	-	-	-	-
Finance and administration		143 522	144 351	-	1 816	59 430	24 059	35 372	147%	144 351
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3 696	6 866	-	1 856	1 891	1 144	747	65%	6 866
Planning and development		3 696	6 866	-	1 856	1 891	1 144	747	65%	6 866
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	147 573	151 217	-	3 372	61 322	25 203	36 119	143%	151 217
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		69 381	94 156	-	5 900	9 751	16 143	(6 393)	-40%	94 156
Executive and council		21 744	27 585	-	1 706	3 183	4 598	(1 415)	-31%	27 585
Finance and administration		44 675	62 533	-	4 080	6 337	10 873	(4 536)	-42%	62 533
Internal audit		2 963	4 038	-	114	231	673	(442)	-66%	4 038
<b>Community and public safety</b>		11 886	17 382	-	848	1 715	2 897	(1 182)	-41%	17 382
Community and social services		7 843	12 996	-	683	1 264	2 166	(902)	-42%	12 996
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		4 042	4 386	-	165	451	731	(280)	-38%	4 386
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		55 734	65 139	-	2 580	4 164	10 857	(6 692)	-62%	65 139
Planning and development		45 998	52 441	-	1 992	3 010	8 740	(5 730)	-66%	52 441
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		9 735	12 698	-	588	1 155	2 116	(962)	-45%	12 698
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		2 579	3 890	-	130	253	648	(395)	-61%	3 890
<b>Total Expenditure - Functional</b>	3	139 580	180 567	-	9 458	15 884	30 545	(14 661)	-48%	180 567
<b>Surplus/ (Deficit) for the year</b>		7 993	(29 350)	-	(6 086)	45 438	(5 342)	50 780	-951%	(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) - M02 August

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		355	-	-	(300)	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		143 522	144 351	-	1 816	59 430	24 059	35 372	147.0%	144 351
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		3 696	6 866	-	1 856	1 891	1 144	747	65.3%	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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>147 573</b>	<b>151 217</b>	<b>-</b>	<b>3 372</b>	<b>61 322</b>	<b>25 203</b>	<b>36 119</b>	<b>143.3%</b>	<b>151 217</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		11 265	14 773	-	667	1 327	2 462	(1 136)	-46.1%	14 773
Vote 2 - MUNICIPAL MANAGER		18 062	22 508	-	1 566	2 877	3 751	(874)	-23.3%	22 508
Vote 3 - BUDGET AND TREASURY		18 837	26 260	-	1 356	2 220	4 827	(2 607)	-54.0%	26 260
Vote 4 - CORPORATE SERVICES		38 797	56 310	-	3 582	5 746	9 385	(3 640)	-38.8%	56 310
Vote 5 - PLANNING AND DEVELOPMENT		48 578	56 331	-	2 123	3 263	9 389	(6 125)	-65.2%	56 331
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		4 042	4 386	-	165	451	731	(280)	-38.3%	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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>139 580</b>	<b>180 567</b>	<b>-</b>	<b>9 458</b>	<b>15 884</b>	<b>30 545</b>	<b>(14 661)</b>	<b>-48.0%</b>	<b>180 567</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(6 086)</b>	<b>45 438</b>	<b>(5 342)</b>	<b>50 780</b>	<b>-950.6%</b>	<b>(29 350)</b>

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		59	120	-	4	7	20	(13)	-67%	120
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		9 979	6 530	-	834	1 522	1 088	-	-	6 530
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		195	250	-	17	35	42	(7)	-16%	250
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		137 340	144 317	-	2 516	59 758	24 053	35 706	-	144 317
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(0)	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>147 573</b>	<b>151 217</b>	<b>-</b>	<b>3 372</b>	<b>61 322</b>	<b>25 203</b>	<b>36 119</b>	<b>143%</b>	<b>151 217</b>
<b>Expenditure By Type</b>										
Employee related costs		72 457	92 949	-	5 655	11 070	15 492	(4 421)	-29%	92 949
Remuneration of councillors		8 190	10 221	-	605	1 211	1 704	(493)	-29%	10 221
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 086	1 641	-	26	39	273	(235)	-	1 641
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		5 304	5 282	-	-	-	880	(880)	-100%	5 282
Interest		138	-	-	-	-	-	-	-	-
Contracted services		14 266	24 549	-	870	1 053	4 091	(3 038)	-74%	24 549
Transfers and subsidies		30 572	27 508	-	932	935	4 585	(3 650)	-80%	27 508
Irrecoverable debts written off		7	10	-	-	-	2	(2)	-	10
Operational costs		10 285	16 972	-	1 371	1 577	2 829	(1 252)	-44%	16 972
Losses on Disposal of Assets		50	22	-	-	-	4	(4)	-100%	22
Other Losses		(2 776)	1 413	-	-	-	236	(236)	-	1 413
<b>Total Expenditure</b>		<b>139 580</b>	<b>180 567</b>	<b>-</b>	<b>9 458</b>	<b>15 884</b>	<b>30 095</b>	<b>(14 211)</b>	<b>-47%</b>	<b>180 567</b>
<b>Surplus/(Deficit)</b>		<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(6 086)</b>	<b>45 438</b>	<b>(4 892)</b>	<b>50 330</b>	<b>(0)</b>	<b>(29 350)</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(6 086)</b>	<b>45 438</b>	<b>(4 892)</b>	<b>50 330</b>	<b>(0)</b>	<b>(29 350)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(6 086)</b>	<b>45 438</b>	<b>(4 892)</b>	<b>50 330</b>	<b>(0)</b>	<b>(29 350)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(6 086)</b>	<b>45 438</b>	<b>(4 892)</b>	<b>50 330</b>	<b>(0)</b>	<b>(29 350)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(6 086)</b>	<b>45 438</b>	<b>(4 892)</b>	<b>50 330</b>	<b>(0)</b>	<b>(29 350)</b>

### Expenditure

To date, R 15 883 717 has been spent as compared to the operational year-to-date budget projections of R 30 094 664. 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) - M02 August

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		45	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		13	362	-	1	1	60	(59)	-98%	362
Vote 3 - BUDGET AND TREASURY		(1 381)	2 380	-	-	-	397	(397)	-100%	2 380
Vote 4 - CORPORATE SERVICES		3 267	3 808	-	1 038	1 038	635	404	64%	3 808
Vote 5 - PLANNING AND DEVELOPMENT		(695)	1 015	-	-	-	169	(169)	-100%	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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	1 248	7 565	-	1 039	1 039	1 261	(221)	-18%	7 565
<b>Total Capital Expenditure</b>		1 248	7 565	-	1 039	1 039	1 261	(221)	-18%	7 565
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(934)	4 755	-	1 039	1 039	793	247	31%	4 755
Executive and council		71	362	-	1	1	60	(59)	-98%	362
Finance and administration		(1 005)	4 393	-	1 038	1 038	732	306	42%	4 393
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 900	1 730	-	-	-	288	(288)	-100%	1 730
Community and social services		2 900	1 730	-	-	-	288	(288)	-100%	1 730
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		(715)	1 080	-	-	-	180	(180)	-100%	1 080
Planning and development		(692)	1 015	-	-	-	169	(169)	-100%	1 015
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		(23)	65	-	-	-	11	(11)	-100%	65
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		(3)	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	1 248	7 565	-	1 039	1 039	1 261	(221)	-18%	7 565
<b>Funded by:</b>										
National Government		(687)	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(687)	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1 935	7 565	-	1 039	1 039	1 261	(221)	-18%	7 565
<b>Total Capital Funding</b>		1 248	7 565	-	1 039	1 039	1 261	(221)	-18%	7 565

**Table C6 Monthly Budget Statement – Financial Position.****DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M02 August**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		124 413	92 657	–	127 894	92 657
Trade and other receivables from exchange transactions		9 436	7 698	–	9 429	7 698
Receivables from non-exchange transactions		389	578	–	389	578
Current portion of non-current receivables		736	676	–	736	676
Inventory		239	358	–	205	358
VAT		1 452	27 910	–	1 029	27 910
Other current assets		449	(52)	–	159	(52)
<b>Total current assets</b>		<b>137 114</b>	<b>129 825</b>	<b>–</b>	<b>139 841</b>	<b>129 825</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		70 487	67 489	–	71 526	67 489
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		631	631	–	631	631
Intangible assets		1 700	2 579	–	1 700	2 579
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6 388	6 671	–	6 388	6 671
Other non-current assets		9	39	–	9	39
<b>Total non current assets</b>		<b>79 215</b>	<b>77 410</b>	<b>–</b>	<b>80 255</b>	<b>77 410</b>
<b>TOTAL ASSETS</b>		<b>216 330</b>	<b>207 235</b>	<b>–</b>	<b>220 096</b>	<b>207 235</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		5	3	–	5	3
Trade and other payables from exchange transactions		15 008	10 623	–	(26 876)	10 623
Trade and other payables from non-exchange transactions		1 352	1 252	–	1 477	1 252
Provision		11 841	16 263	–	11 007	16 263
VAT		(1 180)	23 658	–	20	23 658
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>27 026</b>	<b>51 800</b>	<b>–</b>	<b>(14 367)</b>	<b>51 800</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		2 946	2 948	–	2 932	2 948
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		26 553	29 139	–	26 288	29 139
<b>Total non current liabilities</b>		<b>29 499</b>	<b>32 087</b>	<b>–</b>	<b>29 219</b>	<b>32 087</b>
<b>TOTAL LIABILITIES</b>		<b>56 524</b>	<b>83 887</b>	<b>–</b>	<b>14 852</b>	<b>83 887</b>
<b>NET ASSETS</b>	2	<b>159 806</b>	<b>123 348</b>	<b>–</b>	<b>205 243</b>	<b>123 348</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		116 185	78 881	–	161 623	78 881
Reserves and funds		43 621	44 467	–	43 621	44 467
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>159 806</b>	<b>123 348</b>	<b>–</b>	<b>205 243</b>	<b>123 348</b>

**Table C7 Monthly Budget Statement – Cash flow.****DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M02 August**

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		254	676	-	22	41	113	(71)	-63%	676
Transfers and Subsidies - Operational		617	144 317	-	240	240	24 053	(23 813)	-99%	144 317
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		-	6 530	-	-	-	1 088	(1 088)	-100%	6 530
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(128 548)	(191 863)	-	(2 818)	11 613	(27 537)	(39 149)	142%	(191 863)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(4 278)	-	-	-	713	713	100%	(4 278)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(127 677)</b>	<b>(44 619)</b>	<b>-</b>	<b>(2 556)</b>	<b>11 894</b>	<b>(1 570)</b>	<b>(13 464)</b>	<b>858%</b>	<b>(44 619)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(6 401)	8 700	-	(1 039)	(1 039)	1 450	2 489	172%	8 700
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(6 401)</b>	<b>8 700</b>	<b>-</b>	<b>(1 039)</b>	<b>(1 039)</b>	<b>1 450</b>	<b>2 489</b>	<b>172%</b>	<b>8 700</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(134 078)</b>	<b>(35 918)</b>	<b>-</b>	<b>(3 596)</b>	<b>10 855</b>	<b>(120)</b>			<b>-</b>
Cash/cash equivalents at beginning:		112 930	(87 100)	-	-	-	(87 100)			-
Cash/cash equivalents at month/year end:		(21 148)	(123 018)	-	-	10 855	(87 220)			-

### 3. SUPPORTING DOCUMENTATION

#### Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

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			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	3 980	3 980	3 980	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 980</b>	<b>3 980</b>	<b>3 980</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2022/23 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	3 980	3 980	3 980	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 980</b>	<b>3 980</b>	<b>3 980</b>	<b>-</b>	<b>-</b>	<b>-</b>

Municipal debtors consist of three main groups, namely:

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

Matters reported below are in respect of debts outstanding to the municipality as at 31 August 2023.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED AUG '23	PAID AUG '23	BALANCE	PROGRESS
100000	Venue Hire - Cash Customer	2023/08/22	Rental lecture room - 29 August 2023	0.00	0.00	2 415.00	2 415.00	0.00	
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	2023/07/31	Tower - Rental & fixed rate electricity	913 563.18	893 496.81	20 066.37	55 765.81	-15 633.07	Monthly payments
101399	Department of Roads and Public Works	2023/07/31	Post Service medical aid - Council Contribution	4 166 636.13	3 861 355.60	60 590.90	299 867.20	66 004.23	Monthly payments
101400	Department of Roads and Public Works	2023/06/28	Sundry - Municipal accounts workshops	8 282 691.58	1 520 879.06	1 76 674.99	0.00	6 938 487.51	Handed over to legal department for further action
101408	Greenan S.	2018/07/01	Post Service medical aid - Member Contribution	11 355.00	9 484.00	0.00	0.00	1 871.00	Follow up with debtor for non payment
101415	Maribe B.M.	2016/09/22	Salary overpayment	16 546.73	13 081.48	0.00	0.00	3 465.25	Handed over to legal department for further action
101417	Kgantsi N.G.	2015/08/18	Medical aid	26 740.00	13 288.85	0.00	0.00	13 451.15	Handed over to state attorney
101418	Moloi M.M.	2014/04/17	Irregular expenditure - Motor Vehicle & Modules 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.	2016/06/30	Modules failed & Salary overpayment	31 543.50	24 668.09	0.00	0.00	6 875.41	Handed over to state attorney
101432	Nicholas T.	2016/09/22	Modules failed & Salary overpayment	25 582.71	16 860.95	0.00	0.00	8 721.76	Handed over to state attorney
101457	Mokgoro D.K.	2018/12/19	Medical aid overcharged	5 978.61	0.00	0.00	0.00	5 978.61	Matter referred to Manager: Revenue & Expenditure
101459	Siwisa A.M.	2019/07/30	Salary overpayment	9 653.29	0.00	0.00	0.00	9 653.29	Handed over to 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	Matter referred to Manager: Legal Services
101476	Orange Development (PTY) LTD	2023/06/30	VAT overpayment	100 460.87	0.00	0.00	0.00	100 460.87	Payment arrangement submitted.
				<b>14 760 110.78</b>	<b>6 732 710.71</b>	<b>259 747.26</b>	<b>358 048.01</b>	<b>7 929 099.32</b>	

### Payments to Councillors/Employees/Pensioners/Suppliers:

The Municipal purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 31 August 2023 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>						
<b>EXPENDITURE STATISTICS</b>						<b>Aug-23</b>
<b>Employee/Supplier</b>	<b>Salaries/Payment(Rand)</b>	<b>Number of Employees</b>			<b>No of Pay</b>	
		<b>Paid</b>	<b>Not paid</b>	<b>Termination</b>	<b>Made</b>	
Officials	4 155 877.25	85	0	3	0	
Pension	1 110.93	1	0	0	0	
Section 54 & 57	98 551.92	1	0	0	0	
Contract	817 422.84	17	0	0	0	
Cllrs	585 317.25	28	0	0	0	
Interns	149 999.94	18	0	0	0	
Payments Made	9 092 702.00	-	-	-	0	
<b>TOTALS</b>	<b>14 900 982.13</b>	<b>150</b>	<b>0</b>	<b>3</b>	<b>0</b>	

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



**SUPPLY CHAIN MANAGEMENT:**

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

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

The approved Supply Chain Management Policy of 29 March 2023 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 August 2023.

**• Demand Management**

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

**• Acquisition Management**

For the period of August 2023, no contract (R200 000 +) was awarded by the Municipal Manager.

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

**Total orders issued total R 2 912 025.97**

Council and Executive	R 60 049.56
Municipal Manager	R 6 110.39
Finance	R 0.00
Administration	R 1 041 968.62
Planning and Development	R 0.00
Technical Service	R 1 803 897.40

**a) Disposal Management**

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

**b) Deviations**

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

**Issues from Stores****Total orders issued total R 12 681.21**

Council	R 0.00
Municipal Manager	R 0.00
Finance	R 1 350.00
Administration	R 0.00
Planning and Development	R 1 080.01
Technical Service	R 531.20

**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

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accrued Interest Over Term	Accrued Interest Month	Service fee	Accrued Interest after monthly service fee
037662011402000107	call	NEDCOR	100 000.00		01-Aug-23	31-Aug-23	31	8.100%	687.95	687.95	0.00	
037662011402000172	notice	NEDCOR	10 000 000.00		12-Jul-23	09-Nov-23	120	9.200%	302 465.75	78 136.99		
037662011402000171	notice	NEDCOR	11 000 000.00		23-Jun-23	21-Jun-24	364	10.300%	1 129 895.89	96 227.40		
037662011402000170	notice	NEDCOR	10 000 000.00		08-Aug-23	06-Dec-23	120	8.900%	292 602.74	19 506.85		
037662011402000173	notice	NEDCOR	10 000 000.00		14-Jul-23	10-Nov-23	119	9.100%	296 684.93	77 287.67		
048472468-138	call	STANDARD BANK	15 000 000.00	100 000.00	01-Aug-23	31-Aug-23	31	8.250%	105 102.74	105 102.74	0.00	
048472468-173	notice	STANDARD BANK	10 000 000.00		12-Jul-23	09-Nov-23	120	9.318%	306 345.21	79 139.18		
048472468-174	notice	STANDARD BANK	10 000 000.00		28-Jul-23	24-Nov-23	119	9.245%	301 412.33	78 519.18		
048472468-175	notice	STANDARD BANK	5 000 000.00		08-Aug-23	06-Dec-23	120	9.000%	147 945.21	9 863.01		
9313877406	call	ABSA	14 979 800.79	10 200 000.00	01-Aug-23	31-Aug-23	31	7.800%	1 168 424.46	99 236.05	80.00	
2080805462	notice	ABSA	15 000 000.00		04-Aug-23	06-Dec-23	120	9.040%	445 808.22	14 860.27		
2081162207	notice	ABSA	10 000 000.00		12-Jul-23	09-Nov-23	120	9.450%	310 684.93	80 260.27		
62739184688	call	FNB	998 749.43		01-Aug-23	31-Aug-23	31	4.600%	3 901.96	3 901.96		
76203481264	notice	FNB	10 000 000.00		12-Jul-23	09-Nov-23	120	9.080%	298 520.55	77 117.81		
76201826925	notice	FNB	15 000 000.00		04-Aug-23	01-Dec-23	119	9.000%	440 136.99	14 794.52		
			R 157 078 550.22	R 10 300 000.00			1 804		R 5 827 743.14	906 833.63	80.00	-

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

Investment amounts to million R 146 778 550.22 as at 31 August 2023.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		5 685	144 137	-	-	56 780	24 023	32 757	136.4%	143 178
EPWP Incentive	-	1 077	959	-	-	-	160	(160)		-
Finance Management	-	1 000	1 000	-	-	-	167	(167)		1 000
Local Government Equitable Share	-	-	136 271	-	-	56 780	22 712	34 068		136 271
Metro Informal Settlements Partnership Grant	-	1 032	-	-	-	-	-	-		-
Municipal Systems Improvement	-	-	3 200	-	-	-	533	(533)		3 200
Rural Road Asset Management Systems Grant	-	2 576	2 707	-	-	-	451	(451)	-100.0%	2 707
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	180	-	-	-	30	(30)	-100.0%	180
National Departmental Agencies_Education, Training and Development	-	-	180	-	-	-	30	(30)	-100.0%	180
<b>Total Operating Transfers and Grants</b>	5	5 685	144 317	-	-	56 780	24 053	32 727	136.1%	143 358
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	(160)	#DIV/0!	959
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	(160)	-100.0%	959
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		(500)	-	-	-	-	-	-		-
Northern Cape_Capacity Building and Other_Specify (Add grant descr	-	(500)	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	(500)	-	-	-	-	-	(160)	#DIV/0!	959
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	5 185	144 317	-	-	56 780	24 053	32 567	135.4%	144 317

## Monthly Budget Statement - transfers and grant expenditure

## DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		4 401	7 866	-	73	110	1 311	(1 201)	-91.6%	6 907
Expanded Public Works Programme Integrated Grant	-	1 077	959	-	23	23	160	(137)	-85.6%	-
Local Government Financial Management Grant	-	1 000	1 000	-	50	87	167	(80)	-47.8%	1 000
Municipal Systems Improvement Grant	-	-	3 200	-	-	-	533	(533)	-100.0%	3 200
Rural Road Asset Management Systems Grant	-	2 324	2 707	-	-	-	451	(451)	-100.0%	2 707
Municipal Systems Improvement										
Rural Road Asset Management Systems Grant										
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		174	180	-	(90)	-	30	(30)	-100.0%	180
National Departmental Agencies-Education, Training and Development	-	-	180	-	-	-	30	(30)	-100.0%	180
Other Transfers Private Enterprises	-	174	-	-	(90)	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		4 574	8 046	-	(17)	110	1 341	(1 231)	-91.8%	7 087
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		959
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-		959
Other capital transfers [insert description]										
<b>Provincial Government:</b>		514	-	-	(300)	-	-	-		-
Northern Cape	-	514	-	-	(300)	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		514	-	-	(300)	-	-	-		959
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		5 088	8 046	-	(317)	110	1 341	(1 231)	-91.8%	8 046

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		7 656	9 580	--	560	1 122	1 697	(475)	-30%	9 580
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		--	--	--	--	--	--	--	--	--
Cellphone Allowance		534	641	--	44	89	107	(18)	-17%	641
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	--	--	--	--	--	--
<b>Sub Total - Councillors</b>		<b>8 190</b>	<b>10 221</b>	<b>--</b>	<b>605</b>	<b>1 211</b>	<b>1 704</b>	<b>(493)</b>	<b>-29%</b>	<b>10 221</b>
% increase	4		24.8%							24.8%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3 585	5 900	--	169	250	983	(733)	-75%	5 900
Pension and UIF Contributions		8	11	--	0	0	2	(1)	-81%	11
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		536	469	--	--	--	78	(78)	-100%	469
Motor Vehicle Allowance		(321)	193	--	16	32	32	0	0%	193
Cellphone Allowance		59	96	--	5	7	16	(9)	-58%	96
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		0	1	--	0	0	0	(0)	-87%	1
Payments in lieu of leave		(425)	310	--	10	19	52	(32)	-63%	310
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
Entertainment		--	--	--	--	--	--	--	--	--
Scarcity		--	--	--	--	--	--	--	--	--
Acting and post related allowance		--	--	--	--	--	--	--	--	--
In kind benefits		--	--	--	--	--	--	--	--	--
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 440</b>	<b>6 979</b>	<b>--</b>	<b>200</b>	<b>308</b>	<b>1 163</b>	<b>(855)</b>	<b>-73%</b>	<b>6 979</b>
% increase	4		102.9%							102.9%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		45 904	56 545	--	3 938	8 006	9 424	(1 418)	-15%	56 545
Pension and UIF Contributions		7 823	9 628	--	644	1 311	1 605	(294)	-18%	9 628
Medical Aid Contributions		2 731	2 891	--	213	434	482	(47)	-10%	2 891
Overtime		175	547	--	10	25	91	(66)	-73%	547
Performance Bonus		3 666	4 420	--	297	603	737	(134)	-18%	4 420
Motor Vehicle Allowance		3 045	4 423	--	247	522	737	(215)	-29%	4 423
Cellphone Allowance		279	280	--	22	49	47	3	6%	280
Housing Allowances		496	522	--	42	84	87	(3)	-3%	522
Other benefits and allowances		16	31	--	1	3	5	(2)	-48%	31
Payments in lieu of leave		1 168	3 472	--	39	(275)	579	(854)	-148%	3 472
Long service awards		342	211	--	--	--	35	(35)	-100%	211
Post-retirement benefit obligations		3 472	3 000	--	--	--	500	(500)	-100%	3 000
Entertainment		--	--	--	--	--	--	--	--	--
Scarcity		--	--	--	--	--	--	--	--	--
Acting and post related allowance		--	--	--	--	--	--	--	--	--
In kind benefits		--	--	--	--	--	--	--	--	--
<b>Sub Total - Other Municipal Staff</b>		<b>69 017</b>	<b>85 970</b>	<b>--</b>	<b>5 455</b>	<b>10 762</b>	<b>14 328</b>	<b>(3 567)</b>	<b>-25%</b>	<b>85 970</b>
% increase	4		24.6%							24.6%
<b>Total Parent Municipality</b>		<b>80 647</b>	<b>103 171</b>	<b>--</b>	<b>6 260</b>	<b>12 281</b>	<b>17 195</b>	<b>(4 914)</b>	<b>-29%</b>	<b>103 171</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		--	--	--	--	--	--	--	--	--
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		--	--	--	--	--	--	--	--	--
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	--	--	--	--	--	--
Board Fees		--	--	--	--	--	--	--	--	--
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
Entertainment		--	--	--	--	--	--	--	--	--
Scarcity		--	--	--	--	--	--	--	--	--
Acting and post related allowance		--	--	--	--	--	--	--	--	--
In kind benefits		--	--	--	--	--	--	--	--	--
<b>Sub Total - Executive members Board</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
% increase	2									
<b>Senior Managers of Entities</b>	4									
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		--	--	--	--	--	--	--	--	--
Entertainment		--	--	--	--	--	--	--	--	--
Scarcity		--	--	--	--	--	--	--	--	--
Acting and post related allowance		--	--	--	--	--	--	--	--	--
In kind benefits		--	--	--	--	--	--	--	--	--
<b>Sub Total - Senior Managers of Entities</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
% increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		--	--	--	--	--	--	--	--	--
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		--	--	--	--	--	--	--	--	--
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	--	--	--	--	--	--
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
Entertainment		--	--	--	--	--	--	--	--	--
Scarcity		--	--	--	--	--	--	--	--	--
Acting and post related allowance		--	--	--	--	--	--	--	--	--
In kind benefits		--	--	--	--	--	--	--	--	--
<b>Sub Total - Other Staff of Entities</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
% increase	4									
<b>Total Municipal Entities</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
% increase	4									
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>80 647</b>	<b>103 171</b>	<b>--</b>	<b>6 260</b>	<b>12 281</b>	<b>17 195</b>	<b>(4 914)</b>	<b>-29%</b>	<b>103 171</b>
% increase	4		27.9%							27.9%
<b>TOTAL MANAGERS AND STAFF</b>		<b>72 457</b>	<b>92 949</b>	<b>--</b>	<b>5 655</b>	<b>11 070</b>	<b>15 492</b>	<b>(4 421)</b>	<b>-29%</b>	<b>92 949</b>

**ASSET AND RISK MANAGEMENT****Insurance:**

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

**Asset Management:**

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The municipality has completed the asset count for the 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	FULL YEAR BUDGET 2023/24	2023/08/31	VARIANCES	VARIANCES %
<b>COMPARISON: ACTUAL TO BUDGET</b>		<b>YTD ACTUAL</b>		
Municipal Offices	699 110.00	-	699 110.00	0%
Computer Software and Applications	2 326 972.00	480 862.78	1 846 109.22	21%
Computer Equipment	1 867 500.00	52 245.95	1 815 254.05	3%
Furniture and Office Equipment	67 200.00	29 532.60	37 667.40	44%
Machinery and Equipment	512 440.00	7 446.00	504 994.00	1%
Transport Assets	398 920.00	850.00	398 070.00	0%
<b>Totals</b>	<b>5 872 142.00</b>	<b>570 937.33</b>	<b>5 301 204.67</b>	<b>10%</b>

Year to date expenditure on repairs and maintenance amounts to R 570 937.33 of the R 5 872 142.00 that was budgeted. The percentage expenditure for the month of August 2023 is 10%.

**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 August 2023 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-Jul-23	Closing Km Reading	Closing KM Reading	August utility	Remarks
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	150 000			145 113	147 070	147 070	-	Vehicle was not utilized, vehicle breakdown
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	120 000	120 000	2024/04/30	113 277	115 144	116 061	917	Vehicle utilized, no problems reported
3	Chevrolet Cruze 1.6 North	Pool	2016	CMV 321 NC	15 000			138 141	139 071	140 542	1 471	Vehicle utilized and serviced by AI Tommies
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	90 000	90 000	2024/04/30	83 878	85 881	86 400	519	Vehicle utilized, No problems reported
5	Chevrolet Cruze 1.6 North	Pool	2016	CMV 314 NC	15 000			133 590	134 843	136 686	1 843	Vehicle utilized and serviced by AI Tommies
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	120 000	120 000	2024/04/30	109 296	110 496	111 190	694	Vehicle utilized, no problems reported
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	120 000			128 883	129 421	129 421	-	Vehicle was not utilized, Due for Service, ISUZU unable to assist as it no longer service CHEVROLET vehicles, vehicle breakdown
8	Isuzu KB 250	Housing	2013	CGR 572 NC	135 000	135 000	2024/04/30	133 249	134 245	136 026	1 781	Vehicle utilized, Due for Service
9	Isuzu KB 250	Housing	2013	CGR 576 NC	120 000	120 000	2024/04/30	108 084	108 373	109 062	689	Vehicle utilized, no problems reported
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	120 000	120 000	2023/08/31	106 422	106 909	107 302	393	Vehicle utilized, no problems reported
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	135 000	135 000	2024/04/30	125 523	125 766	125 973	207	Vehicle not utilized, no problems reported
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	70 000	70 000	2023/08/31	67 089	67 492	68 921	1 429	Vehicle utilized, no problems reported
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	75 000	2023/08/31	62 657	62 901	63 602	701	Vehicle utilized, no problems reported
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	105 000	105 000	2024/04/30	105 435	106 203	106 433	230	Vehicle utilized, no problems reported
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15 000	2023/07/31	-	-	-	-	Vehicle was not utilised
17	Toyota Etios	Pool	2014	CJG 979 NC	90 000	90 000	2024/04/30	82 415	82 989	83 401	412	Vehicle utilized, no problems reported
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	105 000	105 000	2024/04/30	91 653	91 722	91 823	101	Vehicle utilized, no problems reported
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	60 000	60 000	2024/04/30	53 159	54 606	55 421	815	Vehicle utilized, no problems reported
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	75 000	75 000	2024/04/30	67 315	67 461	67 461	-	Vehicle was not utilized
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30 000	30 000	2024/04/30	17 656	17 793	17 981	188	Vehicle utilized, no problems reported,
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	75 000	75 000	2024/04/30	60 517	60 924	62 068	1 144	Vehicle utilized, no problems reported,
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	90 000	90 000	2023/08/31	77 616	77 783	80 904	3 121	Vehicle utilized, no problems reported,
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	75 000	75 000	2023/08/31	66 878	68 757	70 507	1 750	Vehicle utilized, no problems reported
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45 000	45 000	2023/08/31	40 282	41 326	42 594	1 268	Vehicle utilized, no problems reported
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	60 000	60 000	2023/08/31	54 763	55 365	56 115	750	Vehicle utilized, no problems reported
28	Toyota Hilux 2.8 GD-6 D/Cab	Roads Maintenance	2022	CZF 251 NC	15 000	15 000		6 054	7 609	8 535	926	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, no problems reported
	<b>FULL FLEET UTILITY AUGUST 2023</b>										<b>21 349</b>	



**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 August 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Ms. ZM Bogatsu**  
**Municipal Manager**

Signature: 

Date: 14 September 2023