

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**29 February 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 109 167 198 as compared to the year-to-date budget projections of R 101 481 128. The variance is as a result of the accumulation of interests from investments.

**Operating expenditure by type**

To date, R 84 052 624 has been spent as compared to the operational year-to-date budget projection of R 125 240 688. The vacant positions status remains an issue however the municipality is working towards filling the vacant positions. Projects are in the 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 1 126 434.22 as compared to the year-to-date budget projection of R 5 001 272. The expenditure will gain momentum in the 3<sup>rd</sup> and 4<sup>th</sup> quarter.

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 86 846 159. The net increase in cash and cash equivalents for the year to date is R 253 345.

**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:

<b>Council &amp; Executive</b>						
<b>R thousand</b>	<b>Audited Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Monthly actual</b>	<b>YearTD actual</b>	<b>YearTD budget</b>
01.1 - Council & Executive Administration	11 144 605	14 772 820	15 521 644	759 117	5 828 975	10 347 768
02.1 - Office Of The Municipal Manager	9 915 394	12 812 206	12 812 206	770 134	7 013 052	8 541 480
2.2 - Governance Function	2 334 821	4 038 404	3 286 372	93 399	876 767	2 190 912
2.3 - Legal Services	1 332 991	1 631 730	1 631 730	131 808	975 871	1 087 832
2.4 - Risk Management	1 254 103	1 380 006	1 380 006	113 105	720 187	920 032
2.5 - Marketing, Customer Relations, Publicity and N	1 999 396	2 645 568	2 645 568	185 077	1 350 254	1 763 752
<b>Total</b>	<b>27 981 310</b>	<b>37 280 734</b>	<b>37 277 526</b>	<b>2 052 640</b>	<b>16 765 106</b>	<b>24 851 776</b>

Actual operating expenditure of Council & Executive is R 16 765 106 as compared to the year-to-date budget of R 24 851 776 due to the vacancies of Manager in the office of the Municipal Manager, Internal Audit Manager and Internal Auditor.

<b>Budget &amp; Treasury Office</b>						
<b>R thousand</b>	<b>Audited Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Monthly actual</b>	<b>YearTD actual</b>	<b>YearTD budget</b>
3.1 - Finance	13 698 316	21 770 956	21 442 122	945 660	9 363 416	16 096 128
3.2 - Supply Chain Management	3 682 454	4 489 279	4 489 279	223 591	1 977 183	2 992 864
<b>Total</b>	<b>17 380 770</b>	<b>26 260 235</b>	<b>25 931 401</b>	<b>1 169 251</b>	<b>11 340 599</b>	<b>19 088 992</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 11 340 599 as compared to the year-to-date projected budget of R 19 088 992. 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	775 411	6 653 983	11 805 992
4.2 - Information Technology	3 363 503	5 503 880	5 503 880	226 073	1 907 704	3 669 272
4.3 - Human Resources	4 848 308	6 506 503	6 481 503	656 114	3 374 367	4 321 024
4.4 - Coastal Protection	9 669 719	12 698 075	12 026 075	613 066	8 271 877	8 017 416
4.5 - Disaster Management	6 317 627	12 996 355	12 402 961	712 819	5 062 077	8 268 656
<b>Total</b>	<b>34 566 919</b>	<b>56 309 929</b>	<b>54 123 324</b>	<b>2 983 483</b>	<b>25 270 008</b>	<b>36 082 360</b>

Actual operating expenditure of Corporate Services at the end of the month amounts to R 25 270 008 as compared to the year-to-date projected budget of R 36 082 360. 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	2 843 260	27 222 657	41 883 744
5.2 - Tourism	2 272 766	3 889 993	3 298 993	224 173	1 507 665	2 199 360
<b>Total</b>	<b>47 374 687</b>	<b>56 330 797</b>	<b>66 124 470</b>	<b>3 067 433</b>	<b>28 730 322</b>	<b>44 083 104</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R 28 730 322 as compared to the year-to-date projected budget of R 44 083 104 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	15 952	1 946 589	2 935 848
<b>Total</b>	<b>4 128 170</b>	<b>4 385 749</b>	<b>4 403 749</b>	<b>15 952</b>	<b>1 946 589</b>	<b>2 935 848</b>

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 1 946 589 as compared to the year-to-date projected budget of R 2 935 848. 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	143 640.00	-	96 174.97	47 465.03	67%	The remaining budget will be spent in the 3rd and 4th quarter.
Disability Programme	10 000.00	5 860.00	-	-	5 860.00	0%	No expenditure incurred for the month, will kick start in the 3rd quarter.
Child Programme	15 000.00	-	-	-	-	0%	No expenditure incurred for the month, will kick start in the 3rd quarter.
Gender Programme	169 750.00	239 750.00	-	141 863.45	97 886.55	59%	The remaining budget will be spend in the 3rd and 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 3rd and 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 3rd and 4th quarter.
Transfers & Subsidies	400 000.00	345 000.00	24 460.00	266 000.00	79 000.00	77%	The remaining budget will be spent in the 3rd and 4th quarter.
HIV/AIDS Programme	105 850.00	394 674.00	27 000.00	14 980.00	379 694.00	4%	Remaining balance will be used in 4th quarter.
<b>Total Political Office Projects</b>	<b>813 390.00</b>	<b>809 250.00</b>	<b>-</b>	<b>296 824.42</b>	<b>167 425.58</b>	<b>36%</b>	
<b>YOUTH UNIT</b>							
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 3.
June 16 Programme	7 000.00	7 000.00	-	-	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 3rd quarter.
<b>Total Youth Projects</b>	<b>332 000.00</b>	<b>332 000.00</b>	<b>-</b>	<b>8 695.65</b>	<b>323 304.35</b>	<b>3%</b>	
<b>CORPORATE SERVICES</b>							
<b>HUMAN RESOURCE MANAGEMENT</b>							
Employee Wellness Assistance Programme	450 000.00	350 000.00	-	31 580.00	318 420.00	9%	The expenditure incures 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	-	440 981.02	490 268.98	47%	The expenditure will gain momentum as the year progress and as the need for training arise.
<b>Total HR Projects</b>	<b>1 631 250.00</b>	<b>1 281 250.00</b>	<b>-</b>	<b>472 561.02</b>	<b>808 688.98</b>	<b>29%</b>	
<b>ENVIRONMENTAL PROTECTION</b>							
Air Quality	14 000.00	14 000.00	851.79	9 304.00	4 696.00	66%	Expenditure to date amounts to R 9 304.00. Campaigns will take place as per operational plan.
Commemorative Days	10 000.00	10 000.00	1 279.65	3 759.37	6 240.63	38%	Commitment of R 3 288.32 has been raised, activities will take place in the 3rd and 4th quarter as per operational plan.
Awareness Sanitation Programme	14 000.00	14 000.00	2 438.15	5 411.48	8 588.52	39%	Expenditure to date amounts to R 5 411.48. Campaigns will take place as per operational plan.
Health Forum	5 000.00	5 000.00	-	169.48	4 830.52	3%	Health forum meeting took place in this quarter reaminging meeting will be held in the 3rd and 4th quarter
Water Analysis	452 250.00	452 250.00	61 040.00	121 322.23	330 927.77	27%	Samples were collected as per operational plan, remaining will be done in the 3rd and 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	-	109 614.41	90 385.59	55%	Samples taken as and when required.
Sol Plaatjie programme.	3 800 000.00	3 800 000.00	-	3 800 000.00	-	100%	Funds tranfered to Sol Plaatje Municipality, budget was 100% spent.
<b>Total Environmental Health Projects</b>	<b>4 421 250.00</b>	<b>4 509 250.00</b>	<b>65 609.59</b>	<b>4 053 784.62</b>	<b>455 465.38</b>	<b>92%</b>	
<b>FIRE FIGHTING &amp; DISASTER MANAGEMENT</b>							
Contingency Fund	500 000.00	1 300 000.00	99 600.00	656 800.00	643 200.00	51%	Expenditure incurred to date amounts to R 656 800.
<b>Total Disaster Management Projects</b>	<b>500 000.00</b>	<b>1 300 000.00</b>	<b>99 600.00</b>	<b>656 800.00</b>	<b>643 200.00</b>	<b>131%</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	-	508 695.65	91 304.35	85%	Project completed with a saving.
Youth Entrepreneur	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	-	15 930.00	384 070.00	4%	Project is on track. The Local Expo is scheduled to take place on the 1st and 2nd March 2024
Machinery and equipment SMME	800 000.00	800 000.00	-	2 520.00	797 480.00	0%	Project is on track, interviews are currently underway.
Advertising and Promotion	40 000.00	40 000.00	-	-	40 000.00	0%	The Local Expo is scheduled for March 2024.
<b>Total LED Projects</b>	<b>2 160 000.00</b>	<b>2 160 000.00</b>	<b>-</b>	<b>527 145.65</b>	<b>1 632 854.35</b>	<b>24%</b>	
<b>TOURISM</b>							
Indaba Expo	263 714.00	266 714.00	15 608.70	98 439.41	168 274.59	37%	Expenditure incurred to date amounts to R 98 439.41
Tourism Business Competition	685 950.00	625 950.00	-	299 744.01	326 205.99	48%	Expenditure incurred to date amounts to R 299 744.07
Tourism Association	10 341.00	10 341.00	-	2 450.00	7 891.00	24%	No expenditure incurred for the month
Tourism Awareness Campaign	144 400.00	95 400.00	-	74 622.60	20 777.40	78%	Expenditure incurred for the month amounts to R 74 622.60.
Tourism Advertisement	59 200.00	84 200.00	-	59 131.00	25 069.00	70%	Expenditure incurred to date amounts to R 59 131.00.
N12 Promotion	20 000.00	10 000.00	-	9 675.00	325.00	97%	Expenditure incurred for the month amounted to R 9 675.00
Economic Summit		500 000.00		484 580.00	15 420.00	97%	Project completed with a saving.
<b>Total Tourism Projects</b>	<b>1 183 605.00</b>	<b>1 592 605.00</b>	<b>15 608.70</b>	<b>544 062.02</b>	<b>548 542.98</b>	<b>46%</b>	
<b>PLANNING AND DEVELOPMENT</b>							
<b>PLANNING UNIT - SPATIAL PLANNING</b>							
Municipal Tribunal/Audit committee	50 000.00	50 000.00	-	21 585.00	28 415.00	43%	The DMPT has been convened on the 20 of February 2024. Three new applications were received and two applications approved. Four applications were dealt with under matters arising. No applications have been approved. In total 7 applications have been dealt with and only two were approved.
Precinct Development Magareng	400 000.00	400 000.00	-	30 434.78	369 565.22	8%	PSC Inception meeting conducted for Magareng Precinct plan on the 21 February 2024.
Project Management/Dikgatlong	72 900.00	72 900.00	-	64 800.00	8 100.00	89%	Additional consultations with the stakeholders are required. The servicer provider submitted the final draft precinct plan.
<b>Total Spatial Planning Projects</b>	<b>522 900.00</b>	<b>522 900.00</b>	<b>-</b>	<b>52 019.78</b>	<b>397 980.22</b>	<b>10%</b>	

Project Description	Budget		Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>INFRASTRUCTURE</b>							
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>							
Magareng O&M	1 800 000.00	3 055 000.00	-	2 726 223.21	328 776.79	89%	Ongoing project as per claim by the local municipality.
Dikgatlong O&M	1 800 000.00	1 800 000.00	-	655 205.77	1 144 794.23	36%	Ongoing project as per claim by the local municipality.
Phokwane O&M	1 800 000.00	2 500 000.00	-	1 229 763.31	1 270 236.69	49%	Ongoing project as per claim by the local municipality.
Sol Plaatje O&M	1 800 000.00	1 800 000.00	-	1 800 000.00	-	100%	Ongoing project as per claim by the local municipality.
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%	Dikgatlong Capital. The municipality to claim the new allocation by June 2024. An additional allocation of R 2 500 000 was allocated during adjustment budget
MAGARENG_CAPITAL	3 000 000.00	4 745 000.00	-	1 744 983.59	3 000 016.41	37%	Magareng Capital. The municipality to claim the new allocation by June 2024. An additional allocation of R 3 000 000 was allocated during adjustment budget
PHOKWANE_CAPITAL	5 500 000.00	7 300 000.00	-	4 795 843.48	2 504 156.52	66%	Phokwane Capital. The municipality to claim the new allocation by June 2024. An additional allocation of R 2 500 000.00
SOL PLAATJIE_CAPITAL	3 000 000.00	6 000 000.00	-	3 000 000.00	3 000 000.00	50%	Sol Plaatje Capital. The municipality to claim the new allocation by June 2024. An additional allocation of R 3 000 000
<b>Total Infrastructure Projects</b>	<b>22 100 000.00</b>	<b>33 100 000.00</b>	<b>-</b>	<b>16 291 574.36</b>	<b>16 808 425.64</b>	<b>74%</b>	
<b>Total Special Projects</b>	<b>33 664 395.00</b>	<b>45 607 255.00</b>	<b>180 818.29</b>	<b>22 903 467.52</b>	<b>21 785 887.48</b>	<b>68%</b>	

The actual spending on special projects for the municipality to date amounts to R 22 903 467.52. The municipality has spent 68% 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 - M08 February

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	6 530	6 640	1 046	5 132	4 427	705	16%	6 530
Transfers and subsidies - Operational	137 340	144 317	145 212	98	103 876	96 808	7 068	7%	144 317
Other own revenue	254	370	370	40	159	247	(87)	-35%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>147 573</b>	<b>151 217</b>	<b>152 222</b>	<b>1 184</b>	<b>109 167</b>	<b>101 481</b>	<b>7 686</b>	<b>8%</b>	<b>151 217</b>
Employee costs	72 457	92 949	86 051	5 251	43 520	57 367	(13 848)		92 949
Remuneration of Councillors	8 190	10 221	10 221	668	5 108	6 814	(1 706)		10 221
Depreciation and amortisation	5 304	5 282	5 908	-	-	3 939	(3 939)		5 282
Interest	138	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	1 086	1 641	1 651	34	542	1 101	(559)		1 641
Transfers and subsidies	30 572	27 508	40 527	2 314	21 619	27 018	(5 399)	-20%	27 508
Other expenditure	21 832	42 966	43 502	1 021	13 265	29 002	(15 737)	-54%	42 966
<b>Total Expenditure</b>	<b>139 580</b>	<b>180 567</b>	<b>187 860</b>	<b>9 289</b>	<b>84 053</b>	<b>125 241</b>	<b>(41 188)</b>	<b>-33%</b>	<b>180 567</b>
<b>Surplus/(Deficit)</b>	<b>7 993</b>	<b>(29 350)</b>	<b>(35 639)</b>	<b>(8 105)</b>	<b>25 115</b>	<b>(23 760)</b>	<b>48 874</b>	<b>-206%</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>(35 639)</b>	<b>(8 105)</b>	<b>25 115</b>	<b>(23 760)</b>	<b>48 874</b>	<b>-206%</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>(35 639)</b>	<b>(8 105)</b>	<b>25 115</b>	<b>(23 760)</b>	<b>48 874</b>	<b>-206%</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>7 517</b>	<b>7</b>	<b>1 126</b>	<b>5 012</b>	<b>(3 885)</b>	<b>-78%</b>	<b>7 565</b>
Capital transfers recognised	(687)	-	15	-	-	10	(10)	-100%	-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	1 935	7 565	7 502	7	1 126	5 001	(3 875)	-77%	7 565
<b>Total sources of capital funds</b>	<b>1 248</b>	<b>7 565</b>	<b>7 517</b>	<b>7</b>	<b>1 126</b>	<b>5 012</b>	<b>(3 885)</b>	<b>-78%</b>	<b>7 565</b>
<b>Financial position</b>									
Total current assets	137 114	129 825	113 496		89 117				129 825
Total non current assets	79 215	77 410	77 518		80 342				77 410
Total current liabilities	27 026	51 800	(38 266)		(43 685)				51 800
Total non current liabilities	29 499	32 087	30 799		28 223				32 087
Community wealth/Equity	<b>159 806</b>	<b>123 348</b>	<b>157 588</b>		<b>184 920</b>				<b>123 348</b>
<b>Cash flows</b>									
Net cash from (used) operating	64 211	(27 218)	(22 794)	(5 556)	99 446	9 914	(89 532)	-903%	(27 218)
Net cash from (used) investing	(6 401)	-	18	(7)	(1 126)	12	1 138	9627%	-
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>170 740</b>	<b>(114 318)</b>	<b>(147 189)</b>	<b>-</b>	<b>98 320</b>	<b>(114 488)</b>	<b>(212 807)</b>	<b>186%</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	-	-	-	-	-	-	-	3 961	3 961
<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) - M08 February**

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>										
<i>Governance and administration</i>		143 877	144 351	144 856	1 159	107 733	96 570	11 162	12%	144 351
Executive and council		355	-	395	-	-	263	(263)	-100%	-
Finance and administration		143 522	144 351	144 461	1 159	107 733	96 307	11 425	12%	144 351
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 696	6 866	7 366	25	1 435	4 911	(3 476)	-71%	6 866
Planning and development		3 696	6 866	7 366	25	1 435	4 911	(3 476)	-71%	6 866
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	147 573	151 217	152 222	1 184	109 167	101 481	7 686	8%	151 217
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		69 381	94 156	92 903	4 879	40 042	63 737	(23 695)	-37%	94 156
Executive and council		21 744	27 585	28 334	1 529	12 842	18 889	(6 047)	-32%	27 585
Finance and administration		44 675	62 533	61 283	3 257	26 323	42 657	(16 334)	-38%	62 533
Internal audit		2 963	4 038	3 286	93	877	2 191	(1 314)	-60%	4 038
<i>Community and public safety</i>		11 886	17 382	16 807	729	7 009	11 205	(4 196)	-37%	17 382
Community and social services		7 843	12 996	12 403	713	5 062	8 269	(3 207)	-39%	12 996
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		4 042	4 386	4 404	16	1 947	2 936	(989)	-34%	4 386
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		55 734	65 139	74 852	3 456	35 495	49 901	(14 407)	-29%	65 139
Planning and development		45 998	52 441	62 825	2 843	27 223	41 884	(14 661)	-35%	52 441
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		9 735	12 698	12 026	613	8 272	8 017	254	3%	12 698
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		2 579	3 890	3 299	224	1 508	2 199	(692)	-31%	3 890
<b>Total Expenditure - Functional</b>	3	139 580	180 567	187 860	9 289	84 053	127 042	(42 989)	-34%	180 567
<b>Surplus/ (Deficit) for the year</b>		7 993	(29 350)	(35 639)	(8 105)	25 115	(25 561)	50 676	-198%	(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) - M08 February

Vote 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 by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	355	-	395	-	-	263	(263)	-100.0%	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		143 522	144 351	144 461	1 159	107 733	96 307	11 425	11.9%	144 351
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		3 696	6 866	7 366	25	1 435	4 911	(3 476)	-70.8%	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>	<b>2</b>	<b>147 573</b>	<b>151 217</b>	<b>152 222</b>	<b>1 184</b>	<b>109 167</b>	<b>101 481</b>	<b>7 686</b>	<b>7.6%</b>	<b>151 217</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	11 265	14 773	15 522	759	5 829	10 348	(4 519)	-43.7%	14 773
Vote 2 - MUNICIPAL MANAGER		18 062	22 508	21 756	1 294	10 936	14 504	(3 568)	-24.6%	22 508
Vote 3 - BUDGET AND TREASURY		18 837	26 260	25 931	1 169	11 341	19 089	(7 748)	-40.6%	26 260
Vote 4 - CORPORATE SERVICES		38 797	56 310	54 123	2 983	25 270	36 082	(10 812)	-30.0%	56 310
Vote 5 - PLANNING AND DEVELOPMENT		48 578	56 331	66 124	3 067	28 730	44 083	(15 353)	-34.8%	56 331
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		4 042	4 386	4 404	16	1 947	2 936	(989)	-33.7%	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>	<b>2</b>	<b>139 580</b>	<b>180 567</b>	<b>187 860</b>	<b>9 289</b>	<b>84 053</b>	<b>127 042</b>	<b>(42 989)</b>	<b>-33.8%</b>	<b>180 567</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>7 993</b>	<b>(29 350)</b>	<b>(35 639)</b>	<b>(8 105)</b>	<b>25 115</b>	<b>(25 561)</b>	<b>50 676</b>	<b>-198.3%</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) - M08 February

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	120	21	50	80	(30)	-37%	120
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		9 979	6 530	6 640	1 046	5 132	4 427	-	-	6 530
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		195	250	250	19	109	167	(58)	-35%	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	145 212	98	103 876	96 808	7 068	-	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>152 222</b>	<b>1 184</b>	<b>109 167</b>	<b>101 481</b>	<b>7 686</b>	<b>8%</b>	<b>151 217</b>
<b>Expenditure By Type</b>										
Employee related costs		72 457	92 949	86 051	5 251	43 520	57 367	(13 848)	-24%	92 949
Remuneration of councillors		8 190	10 221	10 221	668	5 108	6 814	(1 706)	-25%	10 221
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 086	1 641	1 651	34	542	1 101	(559)	-	1 641
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		5 304	5 282	5 908	-	-	3 939	(3 939)	-100%	5 282
Interest		138	-	-	-	-	-	-	-	-
Contracted services		14 266	24 549	23 800	501	6 310	15 867	(9 557)	-60%	24 549
Transfers and subsidies		30 572	27 508	40 527	2 314	21 619	27 018	(5 399)	-20%	27 508
Irrecoverable debts written off		7	10	410	-	19	273	(254)	-	10
Operational costs		10 285	16 972	17 857	521	6 936	11 905	(4 969)	-42%	16 972
Losses on Disposal of Assets		50	22	22	-	-	15	(15)	-100%	22
Other Losses		(2 776)	1 413	1 413	-	-	942	(942)	-	1 413
<b>Total Expenditure</b>		<b>139 580</b>	<b>180 567</b>	<b>187 860</b>	<b>9 289</b>	<b>84 053</b>	<b>125 241</b>	<b>(41 188)</b>	<b>-33%</b>	<b>180 567</b>
<b>Surplus/(Deficit)</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>(35 639)</b>	<b>(8 105)</b>	<b>25 115</b>	<b>(23 760)</b>	<b>48 874</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>(35 639)</b>	<b>(8 105)</b>	<b>25 115</b>	<b>(23 760)</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>(35 639)</b>	<b>(8 105)</b>	<b>25 115</b>	<b>(23 760)</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>(35 639)</b>	<b>(8 105)</b>	<b>25 115</b>	<b>(23 760)</b>			<b>(29 350)</b>

### Expenditure

To date, R 84 052 624 has been spent as compared to the operational year-to-date budget projections of R 125 240 688. 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) - M08 February

Vote 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>	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	364	3	50	242	(192)	-79%	362
Vote 3 - BUDGET AND TREASURY		(1 381)	2 380	2 378	-	5	1 585	(1 581)	-100%	2 380
Vote 4 - CORPORATE SERVICES		3 267	3 808	4 748	4	1 060	3 166	(2 106)	-67%	3 808
Vote 5 - PLANNING AND DEVELOPMENT		(695)	1 015	27	-	12	18	(6)	-35%	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	7 517	7	1 126	5 012	(3 885)	-78%	7 565
<b>Total Capital Expenditure</b>		1 248	7 565	7 517	7	1 126	5 012	(3 885)	-78%	7 565
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(934)	4 755	5 675	3	1 111	3 783	(2 673)	-71%	4 755
Executive and council		71	362	364	3	50	242	(192)	-79%	362
Finance and administration		(1 005)	4 393	5 311	-	1 061	3 541	(2 480)	-70%	4 393
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 900	1 730	1 750	-	-	1 167	(1 167)	-100%	1 730
Community and social services		2 900	1 730	1 750	-	-	1 167	(1 167)	-100%	1 730
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		(715)	1 080	92	4	16	62	(46)	-75%	1 080
Planning and development		(692)	1 015	27	-	12	18	(6)	-35%	1 015
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		(23)	65	65	4	4	43	(39)	-91%	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	7 517	7	1 126	5 012	(3 885)	-78%	7 565
<b>Funded by:</b>										
National Government		(687)	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	15	-	-	10	(10)	-100%	-
<b>Transfers recognised - capital</b>		(687)	-	15	-	-	10	(10)	-100%	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1 935	7 565	7 502	7	1 126	5 001	(3 875)	-77%	7 565
<b>Total Capital Funding</b>		1 248	7 565	7 517	7	1 126	5 012	(3 885)	-78%	7 565

**Table C6 Monthly Budget Statement – Financial Position.****DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M08 February**

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	92 997	76 628	92 657
Trade and other receivables from exchange transactions		9 436	7 698	8 916	10 218	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	314	358
VAT		1 452	27 910	9 907	503	27 910
Other current assets		449	(52)	322	329	(52)
<b>Total current assets</b>		<b>137 114</b>	<b>129 825</b>	<b>113 496</b>	<b>89 117</b>	<b>129 825</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		70 487	67 489	69 502	71 604	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
<b>Total non current assets</b>		<b>79 215</b>	<b>77 410</b>	<b>77 518</b>	<b>80 342</b>	<b>77 410</b>
<b>TOTAL ASSETS</b>		<b>216 330</b>	<b>207 235</b>	<b>191 014</b>	<b>169 459</b>	<b>207 235</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		5	3	(5)	9	3
Trade and other payables from exchange transactions		15 008	10 623	(22 897)	(58 315)	10 623
Trade and other payables from non-exchange transactions		1 352	1 252	(122)	4 460	1 252
Provision		11 841	16 263	(14 954)	10 092	16 263
VAT		(1 180)	23 658	(287)	69	23 658
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>27 026</b>	<b>51 800</b>	<b>(38 266)</b>	<b>(43 685)</b>	<b>51 800</b>
<b>Non current liabilities</b>						
Financial liabilities		-	-	-	-	-
Provision		2 946	2 948	2 946	2 706	2 948
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		26 553	29 139	27 853	25 518	29 139
<b>Total non current liabilities</b>		<b>29 499</b>	<b>32 087</b>	<b>30 799</b>	<b>28 223</b>	<b>32 087</b>
<b>TOTAL LIABILITIES</b>		<b>56 524</b>	<b>83 887</b>	<b>(7 467)</b>	<b>(15 461)</b>	<b>83 887</b>
<b>NET ASSETS</b>	2	<b>159 806</b>	<b>123 348</b>	<b>198 481</b>	<b>184 920</b>	<b>123 348</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		116 185	78 881	115 217	141 299	78 881
Reserves and funds		43 621	44 467	42 371	43 621	44 467
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>159 806</b>	<b>123 348</b>	<b>157 588</b>	<b>184 920</b>	<b>123 348</b>

**Table C7 Monthly Budget Statement – Cash flow.****DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M08 February**

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		254	676	676	40	159	450	(291)	-65%	676
Transfers and Subsidies - Operational		182 778	144 317	145 113	-	50 049	96 742	(46 693)	-48%	144 317
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		9 979	6 530	6 640	1 046	5 132	4 427	705	16%	6 530
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(128 800)	(174 463)	(170 010)	(6 642)	44 106	(95 179)	(139 285)	146%	(174 463)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(4 278)	(5 212)	-	-	3 474	3 474	100%	(4 278)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>64 211</b>	<b>(27 218)</b>	<b>(22 794)</b>	<b>(5 556)</b>	<b>99 446</b>	<b>9 914</b>	<b>(89 532)</b>	<b>-903%</b>	<b>(27 218)</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)	-	18	(7)	(1 126)	12	1 138	9627%	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(6 401)</b>	<b>-</b>	<b>18</b>	<b>(7)</b>	<b>(1 126)</b>	<b>12</b>	<b>1 138</b>	<b>9627%</b>	<b>-</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>57 810</b>	<b>(27 218)</b>	<b>(22 776)</b>	<b>(5 563)</b>	<b>98 320</b>	<b>9 926</b>			<b>-</b>
Cash/cash equivalents at beginning:		112 930	(87 100)	(124 413)	-	-	(124 413)			-
Cash/cash equivalents at month/year end:		170 740	(114 318)	(147 189)		98 320	(114 488)			-

**3. SUPPORTING DOCUMENTATION**

**Monthly Budget Statement - aged debtors**

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

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	-	-	-	-	-	-	-	-	3 961	3 961	3 961	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 961</b>	<b>3 961</b>	<b>3 961</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	-	-	-	-	-	-	-	-	3 961	3 961	3 961	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 961</b>	<b>3 961</b>	<b>3 961</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 29 February 2024.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	OPENING BALANCE	AMOUNT PAID PREVIOUSLY	INVOICED FEB '24	PAID FEB '24	BALANCE	PROGRESS
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	2024/02/29	Tower - Rental & fixed rate electricity	1 040 275.40	1 058 031.02	21 644.87	21 753.68	-17 864.43	Monthly payments
101399	Department of Roads and Public Works	2024/02/29	Post Service medical aid - Council Contribution	4 494 000.23	4 161 222.80	45 706.30	0.00	378 483.73	Monthly payments
101400	Department of Roads and Public Works	2024/02/29	Sundry - Municipal accounts workshops	9 063 543.90	1 520 879.06	237 956.75	0.00	7 780 621.59	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
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 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 state attorney
101463	Railex 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	Misbi 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	PNB fraud	499 986.20	0.00	0.00	0.00	499 986.20	Matter is investigated by SAPS
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	15 100.00	0.00	9 495.00	75 865.87	Agreement to pay back in monthly installments
				15 921 366.48	7 157 601.60	305 307.92	31 248.68	9 037 824.12	

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

The purchases and payments to creditors are under adequate control.

Expenditure statistics for the month ended on the 29 February 2024 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>						
<b>EXPENDITURE STATISTICS</b>						<b>Feb-24</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	3 334 551.12	83	0	0	0	
Pension	1 110.93	1	0	0	0	
Section 54 & 57	108 080.32	1	0	0	0	
Contract	896 210.86	15	0	1	0	
Cllrs	721 494.85	28	1	0	0	
Interns	122 676.10	14	0	1	0	
Payments Made	6 190 293.00	-	-	-	0	
<b>TOTALS</b>	<b>11 374 417.18</b>	<b>142</b>	<b>1</b>	<b>2</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 February 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 February 2024, one contract (R200 000 +) was awarded by the Municipal Manager.

- Waterproof sealing of the concrete roof at council chambers: PHUTI SEBOLELO  
JV – R 996 550.00

**• Written Quotations**

For the period of February 2024, no written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

**Total orders issued total R 2 530 711.09**

Council and Executive	R 14 711.48
Municipal Manager	R 132 110.28
Finance	R1 933 880.91
Administration	R 339 989.77
Planning and Development	R 30 950.00
Technical Service	R 8 302.65

**a) Disposal Management**

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

**b) Deviations**

No deviations was approved by the Municipal Manager for the month of February 2024.

***Issues from Stores*****Total orders issued total R 39 064.19**

Council	R 0.00
Municipal Manager	R 6 154.78
Finance	R 0.00
Administration	R25 991.82
Planning and Development	R 0.00
Technical Service	R 3 516.15

**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 (%)	Accrued Interest Over Term	Accrued Interest Month	Service fee	Accrued Interest after monthly service fee
037662011402000107	call	NEDCOR	10 100 000.00		01-Feb-24	29-Feb-24	29	8.100%	64 999.73	69 482.47	0.00	
037662011402000171	notice	NEDCOR	11 000 000.00		23-Jun-23	21-Jun-24	364	10.300%	1 129 895.89	90 019.18		
037662011402000177	notice	NEDCOR	10 000 000.00		07-Dec-23	05-Apr-24	120	8.960%	294 575.34	76 098.63		
037662011402000175	notice	NEDCOR	10 000 000.00		10-Nov-23	08-Mar-24	119	8.850%	288 534.25	75 164.38		
037662011402000176	notice	NEDCOR	10 000 000.00		06-Dec-23	04-Apr-24	120	8.960%	294 575.34	76 098.63		
048472468-138	call	STANDARD BANK	12 000 000.00		01-Feb-24	29-Feb-24	33	7.750%	84 082.19	84 082.19	0.00	
048472468-177	notice	STANDARD BANK	5 000 000.00		06-Dec-23	04-Apr-24	120	9.220%	151 561.64	36 627.40		
048472468-178	notice	STANDARD BANK	10 000 000.00		07-Dec-23	05-Apr-24	120	9.220%	303 123.29	73 254.79		
9313877406	call	ABSA	11 986 213.94		01-Feb-24	29-Feb-24	29	7.300%	69 520.04	76 843.62	80.00	
2081349095	notice	ABSA	10 000 000.00		07-Dec-23	05-Apr-24	120	9.520%	312 986.30	80 854.79		
2080805462	notice	ABSA	15 000 000.00		06-Dec-23	04-Apr-24	120	9.220%	454 684.93	117 460.27		
62739184688	call	FNB	15 998 749.43	10 000 000.00	01-Feb-24	29-Feb-24	29	4.600%	58 472.14	58 472.14		
76204687655	notice	FNB	10 000 000.00		07-Dec-23	05-Apr-24	120	8.880%	291 945.21	75 419.18		
76204676640	notice	FNB	5 000 000.00		06-Dec-23	04-Apr-24	120	8.820%	144 986.30	37 454.79		
			R 146 084 963.37	R 10 000 000.00			1 563		R 3 798 956.29	989 877.68	80.00	-

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

Investment amounts to R 136 084 963.37 as at 29 February 2024.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

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>		4 653	144 137	144 038	1 150	106 771	96 025	1 271	1.3%	144 137
EPWP Incentive	–	1 077	959	959	288	959	639	320	50.0%	959
Finance Management	–	1 000	1 000	975	–	1 000	650	–	–	1 000
Local Government Equitable Share	–	–	136 271	136 271	–	102 105	90 847	–	–	136 271
Municipal Systems Improvement	–	–	3 200	3 200	–	–	2 133	–	–	3 200
Rural Road Asset Management Systems Grant	–	2 576	2 707	2 633	862	2 707	1 755	952	54.2%	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	680	–	–	453	(453)	-100.0%	180
National Departmental Agencies_Education, Training and Development	–	–	180	180	–	–	120	(120)	-100.0%	180
Provincial Departmental Agencies_Northern Cape Economic Development	–	–	–	500	–	–	333	–	–	–
<b>Total Operating Transfers and Grants</b>	5	4 653	144 317	144 718	1 150	106 771	96 479	818	0.8%	144 317
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant (MIG)	–									
Integrated National Electrification Programme Grant	–									
Other capital transfers [insert description]										
<b>Provincial Government:</b>		(500)	–	395	–	(250)	263	(513)	-195.0%	–
Northern Cape_Capacity Building and Other_Specify (Add grant description)	–	(500)	–	395	–	(250)	263	(513)	-195.0%	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	(500)	–	395	–	(250)	263	(513)	-195.0%	–
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	4 153	144 317	145 113	1 150	106 521	96 742	305	0.3%	144 317

## Monthly Budget Statement - transfers and grant expenditure

### DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	7 866	75	1 475	5 244	(3 769)	-71.9%	7 866
Expanded Public Works Programme Integrated Grant	-	1 077	959	959	-	274	639	(365)	-57.1%	959
Local Government Financial Management Grant	-	1 000	1 000	1 000	73	337	667	(330)	-49.5%	1 000
Municipal Systems Improvement Grant	-	-	3 200	3 200	-	-	2 133	(2 133)	-100.0%	3 200
Rural Road Asset Management Systems Grant	-	2 324	2 707	2 707	2	864	1 805	(940)	-52.1%	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	180	-	-	120	(120)	-100.0%	180
National Departmental Agencies-Education, Training and Development	-	-	180	180	-	-	120	(120)	-100.0%	180
Other Transfers Private Enterprises	-	174	-	-	-	-	-	-	-	-
Provincial Departmental Agencies-Northern Cape Economic Development	-	-	-	500	-	-	333	(3 889)	-1166.6%	-
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		514	-	395	-	-	263	(263)	-100.0%	-
Northern Cape	-	514	-	395	-	-	263	(263)	-100.0%	-
		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		514	-	395	-	-	263	(263)	-100.0%	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		514	-	895	-	-	596	(4 152)	-696.1%	-

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February										
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	9 580	621	4 704	6 387	(1 683)	-26%	9 580
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		534	641	641	47	404	427	(23)	-5%	641
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>8 190</b>	<b>10 221</b>	<b>10 221</b>	<b>668</b>	<b>5 108</b>	<b>6 814</b>	<b>(1 706)</b>	<b>-25%</b>	<b>10 221</b>
<b>% increase</b>	4		<b>24.8%</b>	<b>24.8%</b>						<b>24.8%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3 585	5 900	5 900	337	2 701	3 933	(1 233)	-31%	5 900
Pension and UIF Contributions		6	11	11	49	100	7	93	1258%	11
Medical Aid Contributions		-	-	-	7	14	-	14	#DIV/0!	-
Overline		-	-	-	-	-	-	-	-	-
Performance Bonus		536	469	469	19	39	312	(274)	-88%	469
Motor Vehicle Allowance		(321)	193	193	51	198	128	70	54%	193
Cellphone Allowance		59	96	96	7	46	64	(18)	-28%	96
Housing Allowances		-	-	-	3	6	-	6	#DIV/0!	-
Other benefits and allowances		0	1	1	0	0	1	(0)	-59%	1
Payments in lieu of leave		(425)	310	310	42	110	207	(97)	-47%	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>6 979</b>	<b>515</b>	<b>3 214</b>	<b>4 653</b>	<b>(1 438)</b>	<b>-31%</b>	<b>6 979</b>
<b>% increase</b>	4		<b>102.9%</b>	<b>102.9%</b>						<b>102.9%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		45 904	56 545	50 486	3 623	29 897	33 658	(3 761)	-11%	56 545
Pension and UIF Contributions		7 823	9 628	9 628	607	6 419	(1 535)	(1 535)	-24%	9 628
Medical Aid Contributions		2 731	2 891	2 891	220	1 692	1 927	(235)	-12%	2 891
Overline		175	547	547	10	117	365	(248)	-68%	547
Performance Bonus		3 566	4 420	4 420	275	2 262	2 947	(685)	-23%	4 420
Motor Vehicle Allowance		3 045	4 423	3 583	197	1 748	2 389	(641)	-27%	4 423
Cellphone Allowance		279	280	280	20	172	187	(15)	-8%	280
Housing Allowances		496	522	522	36	306	348	(42)	-12%	522
Other benefits and allowances		16	31	31	1	10	21	(10)	-50%	31
Payments in lieu of leave		1 168	3 472	3 472	(255)	(753)	2 315	(3 097)	-134%	3 472
Long service awards		342	211	211	-	-	140	(140)	-100%	211
Post-retirement benefit obligations		3 472	3 000	3 000	-	-	2 000	(2 000)	-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>79 071</b>	<b>4 736</b>	<b>40 305</b>	<b>52 714</b>	<b>(12 409)</b>	<b>-24%</b>	<b>85 970</b>
<b>% increase</b>	4		<b>24.6%</b>	<b>14.6%</b>						<b>24.6%</b>
<b>Total Parent Municipality</b>		<b>80 647</b>	<b>103 171</b>	<b>96 272</b>	<b>5 919</b>	<b>48 627</b>	<b>64 182</b>	<b>(15 554)</b>	<b>-24%</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		-	-	-	-	-	-	-	-	-
Overline		-	-	-	-	-	-	-	-	-
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>
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>	4									
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overline		-	-	-	-	-	-	-	-	-
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>
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overline		-	-	-	-	-	-	-	-	-
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>
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		<b>80 647</b>	<b>103 171</b>	<b>96 272</b>	<b>5 919</b>	<b>48 627</b>	<b>64 182</b>	<b>(15 554)</b>	<b>-24%</b>	<b>103 171</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>80 647</b>	<b>103 171</b>	<b>96 272</b>	<b>5 919</b>	<b>48 627</b>	<b>64 182</b>	<b>(15 554)</b>	<b>-24%</b>	<b>103 171</b>
<b>% increase</b>	4		<b>27.9%</b>	<b>19.4%</b>						<b>27.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>72 457</b>	<b>92 949</b>	<b>86 051</b>	<b>5 251</b>	<b>43 520</b>	<b>57 367</b>	<b>(13 848)</b>	<b>-24%</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 COMPARISON: ACTUAL TO BUDGET	FULL YEAR BUDGET 2023/24	ADJUSTMENT BUDGET 2023/24	29/02/2024 YTD ACTUAL	VARIANCES	VARIANCES %
Municipal Offices	687 000.00	687 000.00	216 306.40	470 693.60	31%
Computer Software and Applications	2 051 872.00	2 051 872.00	1 327 951.74	723 920.26	65%
Computer Equipment	1 789 140.00	1 789 140.00	439 588.40	1 349 551.60	25%
Furniture and Office Equipment	342 300.00	342 300.00	266 080.27	76 219.73	78%
Machinery and Equipment	602 910.00	623 910.00	260 104.60	363 805.40	42%
Transport Assets	398 920.00	1 198 920.00	139 700.76	1 059 219.24	12%
<b>Totals</b>	<b>5 872 142.00</b>	<b>6 693 142.00</b>	<b>2 649 732.17</b>	<b>4 043 409.83</b>	<b>40%</b>

Year to date expenditure on repairs and maintenance amounts to R 2 649 732.17 of the R 6 693 142 that was budgeted. The percentage expenditure up to date amounts to 40%.



**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 February 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 Jan' 24	Closing Km Reading	Closing KM Reading	February '24 utility	FEBRUARY '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	CMV311 NC	135 000	135 000	2024/04/30	122 140	122 853	123 184	331	Vehicle utilized, no problems reported
3	Chevrolet Cruze 1.6 North	Pool	2016	CMV321 NC	150 000	150 000	2024/04/30	149 274	150 345	153 464	3 119	Vehicle utilized, flat wheel and wheel alignment
4	Toyota Hilux 2.5D	Disaster Management	2016	CMT747 NC	90 000	90 000	2024/04/30	89 769	91 244	92 432	1 188	Vehicle utilized
5	Chevrolet Cruze 1.6 North	Pool	2016	CMV314 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	CMV319 NC	120 000	120 000	2024/04/30	114 963	115 533	116 747	1 214	Vehicle utilized
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	112 362	113 560	114 711	1 151	Vehicle utilized, no problems
10	Hyundai HI	Tourism & LED	2013	CGY587 NC	120 000	120 000	2024/08/31	110 717	110 883	112 039	1 156	Vehicle utilized, no problems reported
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	CJL 363 NC	80 000	80 000	2024/08/31	70 420	70 420	70 420	-	Vehicle was not utilized, no problems reported
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	75 000	2024/08/31	65 424	66 196	67 783	1 587	Vehicle utilized, no problems reported
15	Isuzu Kb 250 D-Teq	Project Management	2014	CKR 822 NC	120 000	120 000	2024/04/30	109 317	109 628	110 557	929	Vehicle utilized, no problems reported
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	85 300	85 595	86 106	511	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	60 000	60 000	2024/04/30	58 180	58 892	59 173	281	Vehicle utilized, no problems reported
20	Nissan NP 200	Environmental Health	2014	CIJ 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	CLF791 NC	30 000	30 000	2024/04/30	18 881	18 943	19 229	286	Vehicle utilized, no problems reported
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT438 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	88 086	88 699	89 329	630	Vehicle utilized, no problems reported
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	75 000	75 000	2024/08/31	73 738	74 287	75 677	1 390	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 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	58 173	58 960	59 300	340	Vehicle utilized, no problems detected
28	Toyota Hilux 2.8 GD-6 D/Cab	Project Management	2022	CZF 251 NC	25 000	25 000	2024/04/30	13 958	15 169	17 251	2 082	Vehicle utilized, was taken in service
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
30	Isuzu D-Max	Disaster Management	2023	DBY698NC	15 000	15 000	2024/06/30	4 079	4 899	6 589	1 690	Vehicle utilized, battery problem
31	Isuzu D-Max	Environmental Health	2023	DCC695NC	15 000	15 000	2024/08/31	2 878	2 930	5 136	2 206	Vehicle utilized, no problems reported
32	Isuzu D-Max	Environmental Health	2023	DBY699NC	15 000	15 000	2024/06/30	2 358	2 529	3 550	1 021	Vehicle utilized, no problems reported
33	Isuzu D-Max	Environmental Health	2023	DBY700NC	15 000	15 000	2024/06/30	3 249	3 433	4 889	1 456	Vehicle utilized, no problems reported
	<b>FULL FLEET UTILITY February 2024</b>											
											<b>22 568</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 February 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: 14 March 2024