

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 January 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 107 983 260 as compared to the year-to-date budget projections of R 88 795 987. The variance is as a result of the accumulation of interests from investments and equitable share received in December 2023.

Operating expenditure by type

To date, R 74 763 873 has been spent as compared to the operational year-to-date budget projection of R 114 970 658. The expenditure is expected to gain momentum during the 3rd quarter. The vacant positions status remains an issue 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 1 119 844.22 as compared to the year-to-date budget projection of R 4 520 403.

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 95 448 861. The net decrease in cash and cash equivalents for the year to date is R 14 686 564.

**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 | - | 703 577 | 5 069 856 | 9 267 965 |
| 02.1 - Office Of The Municipal Manager | 9 915 394 | 12 412 206 | - | 743 804 | 6 242 922 | 7 609 218 |
| 2.2 - Governance Function | 2 334 821 | 4 038 404 | - | 78 202 | 783 372 | 1 917 048 |
| 2.3 - Legal Services | 1 332 991 | 1 631 730 | - | 93 946 | 844 063 | 951 853 |
| 2.4 - Risk Management | 1 254 103 | 1 380 006 | - | (70 211) | 607 084 | 805 708 |
| 2.5 - Marketing, Customer Relations, Publicity and N | 1 999 396 | 2 645 568 | - | 92 356 | 1 165 179 | 1 628 600 |
| Total | 27 981 310 | 37 280 734 | - | 1 641 674 | 14 712 476 | 22 180 392 |

Actual operating expenditure of Council & Executive is R 14 712 476 as compared to the year-to-date budget of R 22 180 392 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 | - | 1 428 601 | 8 417 755 | 14 335 500 |
| 3.2 - Supply Chain Management | 3 682 454 | 4 489 279 | - | 234 926 | 1 753 592 | 2 678 183 |
| Total | 17 380 770 | 26 260 235 | - | 1 663 527 | 10 171 347 | 17 013 683 |

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 10 171 347 as compared to the year-to-date projected budget of R 17 013 682. 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 | - | 687 951 | 5 878 571 | 10 490 183 |
| 4.2 - Information Technology | 3 363 503 | 5 503 880 | - | 165 611 | 1 681 631 | 3 519 313 |
| 4.3 - Human Resources | 4 848 308 | 6 506 503 | - | 299 413 | 2 718 253 | 4 192 563 |
| 4.4 - Coastal Protection | 9 669 719 | 12 698 075 | - | 497 593 | 7 658 811 | 7 185 773 |
| 4.5 - Disaster Management | 6 317 627 | 12 996 355 | - | 513 439 | 4 349 257 | 7 993 405 |
| Total | 34 566 919 | 56 309 929 | - | 2 164 007 | 22 286 523 | 33 381 237 |

Actual operating expenditure of Corporate Services at the end of the month amounts to R 22 286 523 as compared to the year-to-date projected budget of R 33 381 237. 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 | - | 1 204 326 | 24 379 399 | 39 348 142 |
| 5.2 - Tourism | 2 272 766 | 3 889 993 | - | 134 550 | 1 283 491 | 2 050 055 |
| Total | 47 374 687 | 56 330 797 | - | 1 338 876 | 25 662 890 | 41 398 197 |

Actual operating expenditure of Planning & Development at the end of the month amounts to R 25 662 890 as compared to the year-to-date projected budget of R 41 398 197 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 | - | 314 883 | 1 930 637 | 2 573 367 |
| Total | 4 128 170 | 4 385 749 | - | 314 883 | 1 930 637 | 2 573 367 |

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 1 930 637 as compared to the year-to-date projected budget of R 2 573 367. 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 |
| POLITICAL OFFICE ADMINISTRATION | | | | | | | |
| Commemorative Days | 143 640.00 | 143 640.00 | - | 96 174.97 | 47 465.03 | 67% | The remaining budget will be spent in the 3rd and 4th quarter. |
| Disability Programme | 10 000.00 | 10 000.00 | - | - | 10 000.00 | 0% | No expenditure incurred for the month, will kick start in the 3rd quarter. |
| Child Programme | 15 000.00 | 15 000.00 | - | - | 15 000.00 | 0% | No expenditure incurred for the month, will kick start in the 3rd quarter. |
| Gender Programme | 169 750.00 | 169 750.00 | - | 141 863.45 | 27 886.55 | 84% | The remaining budget will be spend in the 3rd and 4th quarter. |
| MRM Programme | 40 000.00 | 40 000.00 | - | - | 40 000.00 | 0% | No expenditure incurred for the month, will kick start in the 3rd quarter. |
| Old Age Programme | 35 000.00 | 35 000.00 | - | 29 136.00 | 5 864.00 | 83% | No expenditure incurred for the month, will kick start in the 3rd quarter. |
| Transfers & Subsidies | 400 000.00 | 400 000.00 | - | 266 000.00 | 134 000.00 | 67% | Expenditure incurred amounts to R 266 000.00, expenditure will gain momentum during the remaining comemorative activities as per the plan. |
| HIV/AIDS Programme | 105 850.00 | 105 850.00 | 27 000.00 | 14 980.00 | 90 870.00 | 14% | Remaining balance will be used in 4th quarter. |
| Total Political Office Projects | 813 390.00 | 813 390.00 | - | 267 174.42 | 146 215.58 | 33% | |
| YOUTH UNIT | | | | | | | |
| Youth Career | 19 000.00 | 19 000.00 | - | 8 695.65 | 10 304.35 | 46% | Remaining balance will be used in 4th quarter. |
| Sopa Programme | 6 000.00 | 6 000.00 | - | - | 6 000.00 | 0% | No expenditure incurred to date. Expenditure will only gain momentum in quarter 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 quarter 3. |
| Total Youth Projects | 332 000.00 | 332 000.00 | - | 8 695.65 | 323 304.35 | 3% | |

| Project Description | Budget | | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
|--|---------------------|---------------------|------------------|---------------------|---------------------|-------------|--|
| CORPORATE SERVICES | | | | | | | |
| HUMAN RESOURCE MANAGEMENT | | | | | | | |
| Employee Wellness Assistance Programme | 450 000.00 | 450 000.00 | - | 31 580.00 | 418 420.00 | 7% | The expenditure incures as and when the need arises. |
| Project Management/ Training | 1 181 250.00 | 1 181 250.00 | - | 281 860.24 | 899 389.76 | 24% | The expenditure will gain momentum as the year progress and as the need for training arise. |
| Total HR Projects | 1 631 250.00 | 1 631 250.00 | - | 313 440.24 | 1 317 809.76 | 19% | |
| ENVIRONMENTAL PROTECTION | | | | | | | |
| Air Quality | 14 000.00 | 14 000.00 | - | 9 304.00 | 4 696.00 | 66% | Committed amount of R 5 217.57. 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 | 1 968.86 | 4 218.91 | 9 781.09 | 30% | Commitment of R 2 809.93 has been raised. Campaigns will take place as per operational plan in the 3rd and 4th quarter. |
| Health Forum | 5 000.00 | 5 000.00 | - | 169.48 | 4 830.52 | 3% | Health forum meeting took place in this quarter reamining meeting will be held in the 3rd and 4th quarter |
| Water Analysis | 452 250.00 | 452 250.00 | - | 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 | 1 049.37 | 3 122.76 | 10 877.24 | 22% | Commitment of R 2 971.17 has been raised, as per operational plan. |
| South African Standards for Drinking Water | 112 000.00 | 112 000.00 | 7 023.91 | 102 434.27 | 9 565.73 | 91% | 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% spend. |
| Total Environmental Health Projects | 4 421 250.00 | 4 421 250.00 | 11 321.79 | 4 044 331.02 | 376 918.98 | 91% | |
| FIRE FIGHTING & DISASTER MANAGEMENT | | | | | | | |
| Volunteer Training | 5 000.00 | 5 000.00 | - | - | 5 000.00 | 0% | No expenditure incurred for the month, expenditure will be incurred as and when required. |
| Contingency Fund | 500 000.00 | 500 000.00 | 24 900.00 | 527 400.00 | -27 400.00 | 105% | Expenditure incurred to date amounts to R 527 400. |
| Total Disaster Management Projects | 505 000.00 | 505 000.00 | 24 900.00 | 527 400.00 | -22 400.00 | 104% | |

| Project Description | Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
|--|----------------------|----------------------|--------------------|-------------------------|----------------------|--|
| PLANNING AND DEVELOPMENT | | | | | | |
| LOCAL ECONOMIC DEVELOPMENT | | | | | | |
| Lead 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 | - | - | 400 000.00 | 0% Project is on track. The Local Expo is scheduled to take place on the 1st and 2nd March 2024. SAITE X is scheduled to take place on the 11th to 13th June 2024. |
| Machinery and equipment SMME | 800 000.00 | 800 000.00 | 2 520.00 | - | 800 000.00 | 0% Project is on track and we are now finalising the compliance of the applicants. Thereafter, interviews will be held. |
| Advertising and Promotion | 40 000.00 | 40 000.00 | - | - | 40 000.00 | 0% The Local Expo is scheduled for March 2024, and SAITE X is scheduled for June 2024 for promotional items. |
| Total LED Projects | 2 160 000.00 | 2 160 000.00 | 2 520.00 | 508 695.65 | 1 651 304.35 | 24% |
| TOURISM | | | | | | |
| Indaba Expo | 263 714.00 | 263 714.00 | 28 008.70 | 9 532.57 | 254 181.43 | 4% Expenditure incurred to date amounts to R 9 532.57 |
| Tourism Business Competition | 685 950.00 | 685 950.00 | - | 299 744.01 | 386 205.99 | 44% Expenditure incurred to date amounts to R 299 744.07 |
| Tourism Association | 10 341.00 | 10 341.00 | - | - | 10 341.00 | 0% No expenditure incurred for the month |
| Tourism Awareness Campaign | 144 400.00 | 144 400.00 | - | 10 800.00 | 133 600.00 | 7% Expenditure incurred for the month amounts to R 10 800.00. |
| Tourism Advertisement | 59 200.00 | 59 200.00 | - | 59 131.00 | 69.00 | 100% Expenditure incurred to date amounts to R 59 131.00. |
| N12 Promotion | 20 000.00 | 20 000.00 | - | 9 675.00 | 10 325.00 | 48% 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. |
| Tourism concert programme | 500 000.00 | 500 000.00 | - | - | - | Programme to be implemented in 2024/25 FY |
| Total Tourism Projects | 1 183 605.00 | 1 683 605.00 | 28 008.70 | 388 882.58 | 794 722.42 | 33% |
| Project Description | Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
| PLANNING AND DEVELOPMENT | | | | | | |
| PLANNING UNIT - SPATIAL PLANNING | | | | | | |
| Municipal Tribunal/Audit committee | 50 000.00 | 50 000.00 | - | 17 268.00 | 32 732.00 | 35% The DMPT will be convened convened on the 20 of February 2024. Finalised all logistical arrangement. |
| Contr : Con/Prof > Bus & Adv - Project Management/Precint Development Magareng | 400 000.00 | 400 000.00 | - | 30 434.78 | 369 565.22 | 8% Inception report completed. Inception meeting conducted for Magareng Precinct plan |
| Contr : Con/Prof > Bus & Adv - Project Management/Dikgatlong | 72 900.00 | 72 900.00 | - | 64 800.00 | 8 100.00 | 89% Additional consultations with the stakeholders are required. The service provider submitted the final draft precinct plan. |
| Total Spatial Planning Projects | 522 900.00 | 522 900.00 | - | 47 702.78 | 402 297.22 | 9% |
| Project Description | Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
| INFRASTRUCTURE | | | | | | |
| PROJECT MANAGEMENT & ADVISORY SERVICE | | | | | | |
| C&PS: B&A PROJECT MANAGEMENT/RAMS | 2 571 650.00 | 2 571 650.00 | - | 733 859.55 | 1 837 790.45 | 29% Ongoing project. |
| Magareng O&M | 1 800 000.00 | 3 055 000.00 | - | 1 362 223.21 | 437 776.79 | 76% Ongoing project as per claim by the local municipality. |
| Dikgatlong O&M | 1 800 000.00 | 1 800 000.00 | - | 661 545.77 | 1 138 454.23 | 37% Ongoing project as per claim by the local municipality. |
| Phokwane O&M | 1 800 000.00 | 2 500 000.00 | - | 919 218.71 | 880 781.29 | 51% 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% 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 | 5 500 000.00 | - | - | 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 | 4 745 000.00 | - | 1 744 983.59 | 1 255 016.41 | 58% Project to be implemented by local municipality. No claims received to date on capital project. |
| T&S_CAP_AIK_DM_NC_DC09_CAP MAIN_PK | 5 500 000.00 | 7 300 000.00 | - | 4 795 843.48 | 704 156.52 | 87% Roll over project completed with a savings of R 704 157. No claims received to date on new capital project. |
| T&S_CAP_AIK_DM_NC_DC09_CAP MAIN_SP | 3 000 000.00 | 6 000 000.00 | - | 3 000 000.00 | - | 100% Project to be implemented by local municipality. No claims received to date. |
| Total Infrastructure Projects | 24 671 650.00 | 35 671 650.00 | - | 15 357 229.31 | 9 314 420.69 | 62% |
| Total Special Projects | 36 241 045.00 | 48 193 905.00 | 305 455.79 | 21 708 200.51 | 14 059 944.49 | 60% |

The actual spending on special projects for the municipality to date amounts to R 21 708 200.51. The municipality has spent 60% 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 - M07 January

| Description | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges | - | - | - | - | - | - | - | - | - |
| Investment revenue | 9 979 | 6 530 | - | 239 | 4 086 | 3 873 | 212 | 5% | 6 530 |
| Transfers and subsidies - Operational | 137 340 | 144 317 | - | 126 | 103 778 | 84 707 | 19 071 | 23% | 144 317 |
| Other own revenue | 254 | 370 | - | 2 | 120 | 216 | (96) | -45% | - |
| Total Revenue (excluding capital transfers and contributions) | 147 573 | 151 217 | - | 368 | 107 983 | 88 796 | 19 187 | 22% | 151 217 |
| Employee costs | 72 457 | 92 949 | - | 4 676 | 38 269 | 50 196 | (11 928) | | 92 949 |
| Remuneration of Councillors | 8 190 | 10 221 | - | 658 | 4 440 | 5 962 | (1 523) | | 10 221 |
| Depreciation and amortisation | 5 304 | 5 282 | - | - | - | 3 447 | (3 447) | | 5 282 |
| Interest | 138 | - | - | - | - | - | - | | - |
| Inventory consumed and bulk purchases | 1 086 | 1 641 | - | 40 | 508 | 996 | (488) | | 1 641 |
| Transfers and subsidies | 30 572 | 27 508 | - | 130 | 19 305 | 26 118 | (6 814) | -26% | 27 508 |
| Other expenditure | 21 832 | 42 966 | - | 1 619 | 12 243 | 28 251 | (16 008) | -57% | 42 966 |
| Total Expenditure | 139 580 | 180 567 | - | 7 123 | 74 764 | 114 971 | (40 207) | -35% | 180 567 |
| Surplus/(Deficit) | 7 993 | (29 350) | - | (6 755) | 33 219 | (26 175) | 59 394 | -227% | (29 350) |
| Transfers and subsidies - capital (monetary allocations) | - | - | - | - | - | - | - | | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | 7 993 | (29 350) | - | (6 755) | 33 219 | (26 175) | 59 394 | -227% | (29 350) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | 7 993 | (29 350) | - | (6 755) | 33 219 | (26 175) | 59 394 | -227% | (29 350) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 1 248 | 7 565 | - | 4 | 1 120 | 4 520 | (3 401) | -75% | 7 565 |
| Capital transfers recognised | (687) | - | - | - | - | 9 | (9) | -100% | - |
| Borrowing | - | - | - | - | - | - | - | | - |
| Internally generated funds | 1 935 | 7 565 | - | 4 | 1 120 | 4 511 | (3 392) | -75% | 7 565 |
| Total sources of capital funds | 1 248 | 7 565 | - | 4 | 1 120 | 4 520 | (3 401) | -75% | 7 565 |
| Financial position | | | | | | | | | |
| Total current assets | 137 114 | 129 825 | - | - | 97 605 | - | - | - | 129 825 |
| Total non current assets | 79 215 | 77 410 | - | - | 80 335 | - | - | - | 77 410 |
| Total current liabilities | 27 026 | 51 800 | - | - | (43 465) | - | - | - | 51 800 |
| Total non current liabilities | 29 499 | 32 087 | - | - | 28 380 | - | - | - | 32 087 |
| Community wealth/Equity | 159 806 | 123 348 | - | - | 193 025 | - | - | - | 123 348 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 64 211 | (27 218) | - | (4 159) | 91 705 | (290) | (91 995) | 31757% | (44 619) |
| Net cash from (used) investing | (6 401) | (8 700) | - | (4) | (1 120) | 5 043 | 6 163 | 122% | 8 700 |
| Net cash from (used) financing | - | - | - | - | - | - | - | | - |
| Cash/cash equivalents at the month/year end | 170 740 | (123 018) | - | - | 90 585 | (82 346) | (172 931) | 210% | - |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | - | - | - | - | - | - | - | 3 961 | 3 961 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | - | - | - | 500 | - | - | 500 |

Table C2 Monthly Budget Statement - Financial Performance (standard classification)**DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January**

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 143 877 | 144 351 | - | 279 | 106 574 | 84 499 | 22 074 | 26% | 144 351 |
| Executive and council | | 355 | - | - | - | - | 230 | (230) | -100% | - |
| Finance and administration | | 143 522 | 144 351 | - | 279 | 106 574 | 84 269 | 22 305 | 26% | 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 | - | 88 | 1 410 | 4 297 | (2 887) | -67% | 6 866 |
| Planning and development | | 3 696 | 6 866 | - | 88 | 1 410 | 4 297 | (2 887) | -67% | 6 866 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 147 573 | 151 217 | - | 368 | 107 983 | 88 796 | 19 187 | 22% | 151 217 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 69 381 | 94 156 | - | 4 458 | 35 162 | 57 396 | (22 234) | -39% | 94 156 |
| Executive and council | | 21 744 | 27 585 | - | 1 447 | 11 313 | 16 877 | (5 564) | -33% | 27 585 |
| Finance and administration | | 44 675 | 62 533 | - | 2 933 | 23 066 | 38 602 | (15 536) | -40% | 62 533 |
| Internal audit | | 2 963 | 4 038 | - | 78 | 783 | 1 917 | (1 134) | -59% | 4 038 |
| <i>Community and public safety</i> | | 11 886 | 17 382 | - | 828 | 6 280 | 10 567 | (4 287) | -41% | 17 382 |
| Community and social services | | 7 843 | 12 996 | - | 513 | 4 349 | 7 993 | (3 644) | -46% | 12 996 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | 4 042 | 4 386 | - | 315 | 1 931 | 2 573 | (643) | -25% | 4 386 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 55 734 | 65 139 | - | 1 702 | 32 038 | 46 534 | (14 496) | -31% | 65 139 |
| Planning and development | | 45 998 | 52 441 | - | 1 204 | 24 379 | 39 348 | (14 969) | -38% | 52 441 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | 9 735 | 12 698 | - | 498 | 7 659 | 7 186 | 473 | 7% | 12 698 |
| <i>Trading services</i> | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | 2 579 | 3 890 | - | 135 | 1 283 | 2 050 | (767) | -37% | 3 890 |
| Total Expenditure - Functional | 3 | 139 580 | 180 567 | - | 7 123 | 74 764 | 116 547 | (41 783) | -36% | 180 567 |
| Surplus/ (Deficit) for the year | | 7 993 | (29 350) | - | (6 755) | 33 219 | (27 751) | 60 970 | -220% | (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) - M07 January

| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | 355 | - | - | - | - | 230 | (230) | -100.0% | - |
| Vote 2 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| Vote 3 - BUDGET AND TREASURY | | 143 522 | 144 351 | - | 279 | 106 574 | 84 269 | 22 305 | 26.5% | 144 351 |
| Vote 4 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 5 - PLANNING AND DEVELOPMENT | | 3 696 | 6 866 | - | 88 | 1 410 | 4 297 | (2 887) | -67.2% | 6 866 |
| Vote 6 - PROJECT MAN AND ADVISORY SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 147 573 | 151 217 | - | 368 | 107 983 | 88 796 | 19 187 | 21.6% | 151 217 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | 11 265 | 14 773 | - | 704 | 5 070 | 9 268 | (4 198) | -45.3% | 14 773 |
| Vote 2 - MUNICIPAL MANAGER | | 18 062 | 22 508 | - | 938 | 9 643 | 12 912 | (3 270) | -25.3% | 22 508 |
| Vote 3 - BUDGET AND TREASURY | | 18 837 | 26 260 | - | 1 664 | 10 171 | 17 014 | (6 842) | -40.2% | 26 260 |
| Vote 4 - CORPORATE SERVICES | | 38 797 | 56 310 | - | 2 164 | 22 287 | 33 381 | (11 095) | -33.2% | 56 310 |
| Vote 5 - PLANNING AND DEVELOPMENT | | 48 578 | 56 331 | - | 1 339 | 25 663 | 41 398 | (15 735) | -38.0% | 56 331 |
| Vote 6 - PROJECT MAN AND ADVISORY SERVICES | | 4 042 | 4 386 | - | 315 | 1 931 | 2 573 | (643) | -25.0% | 4 386 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 139 580 | 180 567 | - | 7 123 | 74 764 | 116 547 | (41 783) | -35.9% | 180 567 |
| Surplus/ (Deficit) for the year | 2 | 7 993 | (29 350) | - | (6 755) | 33 219 | (27 751) | 60 970 | -219.7% | (29 350) |

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

| Description | Ref | Budget Year 2024/25 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|----------------|------------------|-----------------|----------------------|-----------------------|
| | | 2023/24 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | - | - | - | - | - | - | - | - | - |
| Service charges - Water | | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | - |
| Service charges - Waste management | | - | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | | 59 | 120 | - | 2 | 30 | 70 | (40) | -57% | 120 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | - | - | - | - | - | - | - | - | - |
| Interest from Current and Non Current Assets | | 9 979 | 6 530 | - | 239 | 4 086 | 3 873 | - | - | 6 530 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 195 | 250 | - | - | 90 | 146 | (56) | -38% | 250 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | - | - | - | - | - | - | - | - | - |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 137 340 | 144 317 | - | 126 | 103 778 | 84 707 | 19 071 | - | 144 317 |
| Interest | | - | - | - | - | - | - | - | - | - |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | (0) | - | - | - | - | - | - | - | - |
| Other Gains | | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 147 573 | 151 217 | - | 368 | 107 983 | 88 796 | 19 187 | 22% | 151 217 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 72 457 | 92 949 | - | 4 676 | 38 269 | 50 196 | (11 928) | -24% | 92 949 |
| Remuneration of councillors | | 8 190 | 10 221 | - | 658 | 4 440 | 5 962 | (1 523) | -26% | 10 221 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - |
| Inventory consumed | | 1 086 | 1 641 | - | 40 | 508 | 996 | (488) | - | 1 641 |
| Debt impairment | | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | | 5 304 | 5 282 | - | - | - | 3 447 | (3 447) | -100% | 5 282 |
| Interest | | 138 | - | - | - | - | - | - | - | - |
| Contracted services | | 14 266 | 24 549 | - | 912 | 5 809 | 16 155 | (10 346) | -64% | 24 549 |
| Transfers and subsidies | | 30 572 | 27 508 | - | 130 | 19 305 | 26 118 | (6 814) | -26% | 27 508 |
| Irrecoverable debts written off | | 7 | 10 | - | - | 19 | 239 | (220) | - | 10 |
| Operational costs | | 10 285 | 16 972 | - | 708 | 6 415 | 11 020 | (4 605) | -42% | 16 972 |
| Losses on Disposal of Assets | | 50 | 22 | - | - | - | 13 | (13) | -100% | 22 |
| Other Losses | | (2 776) | 1 413 | - | - | - | 824 | (824) | - | 1 413 |
| Total Expenditure | | 139 580 | 180 567 | - | 7 123 | 74 764 | 114 971 | (40 207) | -35% | 180 567 |
| Surplus/(Deficit) | | 7 993 | (29 350) | - | (6 755) | 33 219 | (26 175) | 59 394 | (0) | (29 350) |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 7 993 | (29 350) | - | (6 755) | 33 219 | (26 175) | 59 394 | (0) | (29 350) |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 7 993 | (29 350) | - | (6 755) | 33 219 | (26 175) | 59 394 | (0) | (29 350) |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 7 993 | (29 350) | - | (6 755) | 33 219 | (26 175) | 59 394 | (0) | (29 350) |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 7 993 | (29 350) | - | (6 755) | 33 219 | (26 175) | 59 394 | (0) | (29 350) |

Expenditure

To date, R 74 763 873 has been spent as compared to the operational year-to-date budget projections of R 114 970 658. 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) - M07 January

| Vote Description | Ref | Budget Year 2024/25 | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2023/24 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | - | - | - | - | - | - | - | - | - |
| Vote 2 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| Vote 3 - BUDGET AND TREASURY | | - | - | - | - | - | - | - | - | - |
| Vote 4 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 5 - PLANNING AND DEVELOPMENT | | - | - | - | - | - | - | - | - | - |
| Vote 6 - PROJECT MAN AND ADVISORY SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | - | - | - | - | - | - | - | - | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | 45 | - | - | - | - | - | - | - | - |
| Vote 2 - MUNICIPAL MANAGER | | 13 | 362 | - | 4 | 47 | 216 | (169) | -78% | 362 |
| Vote 3 - BUDGET AND TREASURY | | (1 381) | 2 380 | - | - | 5 | 1 388 | (1 383) | -100% | 2 380 |
| Vote 4 - CORPORATE SERVICES | | 3 267 | 3 808 | - | - | 1 056 | 2 900 | (1 844) | -64% | 3 808 |
| Vote 5 - PLANNING AND DEVELOPMENT | | (695) | 1 015 | - | - | 12 | 17 | (5) | -30% | 1 015 |
| Vote 6 - PROJECT MAN AND ADVISORY SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 1 248 | 7 565 | - | 4 | 1 120 | 4 520 | (3 401) | -75% | 7 565 |
| Total Capital Expenditure | | 1 248 | 7 565 | - | 4 | 1 120 | 4 520 | (3 401) | -75% | 7 565 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | (934) | 4 755 | - | 4 | 1 108 | 3 418 | (2 310) | -68% | 4 755 |
| Executive and council | | 71 | 362 | - | 4 | 47 | 216 | (169) | -78% | 362 |
| Finance and administration | | (1 005) | 4 393 | - | - | 1 061 | 3 202 | (2 141) | -67% | 4 393 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 2 900 | 1 730 | - | - | - | 1 047 | (1 047) | -100% | 1 730 |
| Community and social services | | 2 900 | 1 730 | - | - | - | 1 047 | (1 047) | -100% | 1 730 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | (715) | 1 080 | - | - | 12 | 55 | (43) | -78% | 1 080 |
| Planning and development | | (692) | 1 015 | - | - | 12 | 17 | (5) | -30% | 1 015 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | (23) | 65 | - | - | - | 38 | (38) | -100% | 65 |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | (3) | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 1 248 | 7 565 | - | 4 | 1 120 | 4 520 | (3 401) | -75% | 7 565 |
| Funded by: | | | | | | | | | | |
| National Government | | (687) | - | - | - | - | - | - | - | - |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | 9 | (9) | -100% | - |
| Transfers recognised - capital | | (687) | - | - | - | - | 9 | (9) | -100% | - |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 1 935 | 7 565 | - | 4 | 1 120 | 4 511 | (3 392) | -75% | 7 565 |
| Total Capital Funding | | 1 248 | 7 565 | - | 4 | 1 120 | 4 520 | (3 401) | -75% | 7 565 |

Table C6 Monthly Budget Statement – Financial Position.**DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M07 January**

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | |
|---|-----|-----------------|---------------------|-----------------|-----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 124 413 | 92 657 | - | 85 487 | 92 657 |
| Trade and other receivables from exchange transactions | | 9 436 | 7 698 | - | 9 962 | 7 698 |
| Receivables from non-exchange transactions | | 389 | 578 | - | 389 | 578 |
| Current portion of non-current receivables | | 736 | 676 | - | 736 | 676 |
| Inventory | | 239 | 358 | - | 313 | 358 |
| VAT | | 1 452 | 27 910 | - | 332 | 27 910 |
| Other current assets | | 449 | (52) | - | 386 | (52) |
| Total current assets | | 137 114 | 129 825 | - | 97 605 | 129 825 |
| Non current assets | | | | | | |
| Investments | | - | - | - | - | - |
| Investment property | | - | - | - | - | - |
| Property, plant and equipment | | 70 487 | 67 489 | - | 71 606 | 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 |
| Total non current assets | | 79 215 | 77 410 | - | 80 335 | 77 410 |
| TOTAL ASSETS | | 216 330 | 207 235 | - | 177 940 | 207 235 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Financial liabilities | | - | - | - | - | - |
| Consumer deposits | | 5 | 3 | - | 6 | 3 |
| Trade and other payables from exchange transactions | | 15 008 | 10 623 | - | (57 421) | 10 623 |
| Trade and other payables from non-exchange transactions | | 1 352 | 1 252 | - | 3 408 | 1 252 |
| Provision | | 11 841 | 16 263 | - | 10 478 | 16 263 |
| VAT | | (1 180) | 23 658 | - | 64 | 23 658 |
| Other current liabilities | | - | - | - | - | - |
| Total current liabilities | | 27 026 | 51 800 | - | (43 465) | 51 800 |
| Non current liabilities | | | | | | |
| Financial liabilities | | - | - | - | - | - |
| Provision | | 2 946 | 2 948 | - | 2 707 | 2 948 |
| Long term portion of trade payables | | - | - | - | - | - |
| Other non-current liabilities | | 26 553 | 29 139 | - | 25 673 | 29 139 |
| Total non current liabilities | | 29 499 | 32 087 | - | 28 380 | 32 087 |
| TOTAL LIABILITIES | | 56 524 | 83 887 | - | (15 085) | 83 887 |
| NET ASSETS | 2 | 159 806 | 123 348 | - | 193 025 | 123 348 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 116 185 | 78 881 | - | 149 404 | 78 881 |
| Reserves and funds | | 43 621 | 44 467 | - | 43 621 | 44 467 |
| Other | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 159 806 | 123 348 | - | 193 025 | 123 348 |

Table C7 Monthly Budget Statement – Cash flow.**DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M07 January**

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|---------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - |
| Service charges | | - | - | - | - | - | - | - | - | - |
| Other revenue | | 254 | 676 | - | 2 | 120 | 394 | (274) | -70% | 676 |
| Transfers and Subsidies - Operational | | 182 778 | 144 317 | - | - | 50 049 | 84 649 | (34 600) | -41% | 144 317 |
| Transfers and Subsidies - Capital | | - | - | - | - | - | - | - | - | - |
| Interest | | 9 979 | 6 530 | - | 239 | 4 086 | 3 873 | 212 | 5% | 6 530 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (128 800) | (174 463) | - | (4 401) | 37 451 | (92 246) | (129 697) | 141% | (191 863) |
| Finance charges | | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | | - | (4 278) | - | - | - | 3 040 | 3 040 | 100% | (4 278) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 64 211 | (27 218) | - | (4 159) | 91 705 | (290) | (91 995) | 31757% | (44 619) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (6 401) | (8 700) | - | (4) | (1 120) | 5 043 | 6 163 | 122% | 8 700 |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (6 401) | (8 700) | - | (4) | (1 120) | 5 043 | 6 163 | 122% | 8 700 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | - | - | - | - | - | - | - | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 57 810 | (35 918) | - | (4 163) | 90 585 | 4 753 | | | - |
| Cash/cash equivalents at beginning: | | 112 930 | (87 100) | - | - | - | (87 100) | | | - |
| Cash/cash equivalents at month/year end: | | 170 740 | (123 018) | - | - | 90 585 | (82 346) | | | - |

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | | Total over 90 days | 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 | | | | | |
| R thousands | | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | - | - | - | - | - | - | - | - | 3 961 | 3 961 | 3 961 | - | - | - |
| Total By Income Source | 2000 | - | - | - | - | - | - | - | - | 3 961 | 3 961 | 3 961 | - | - | - |
| 2023/24 - totals only | | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | | |
| Organs of State | 2200 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | 2300 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | 2400 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2500 | - | - | - | - | - | - | - | - | 3 961 | 3 961 | 3 961 | - | - | - |
| Total By Customer Group | 2600 | - | - | - | - | - | - | - | - | 3 961 | 3 961 | 3 961 | - | - | - |

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 January 2024.

| ACCOUNT NR | DEBTOR | INVOICE DATE | DESCRIPTION | OPENING BALANCE | AMOUNT PAID PREVIOUSLY | INVOICED JAN '24 | PAID JAN '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 | 2023/12/20 | Tower - Rental & fixed rate electricity | 1 018 630.53 | 1 014 523.66 | 21 644.87 | 21 753.68 | 3 998.06 | Monthly payments |
| 101399 | Department of Roads and Public Works | 2023/12/20 | Post Service medical aid - Council Contribution | 4 430 415.53 | 4 161 222.80 | 63 584.70 | 0.00 | 332 777.43 | Monthly payments |
| 101400 | Department of Roads and Public Works | 2023/12/20 | Sundry - Municipal accounts workshops | 9 063 543.90 | 1 520 879.06 | 247 687.34 | 0.00 | 7 790 352.18 | 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 | Rallex 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 | Motibi 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 | 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 | 0.00 | 85 360.87 | Agreement to pay back in monthly installments is in place |
| | | | | 15 836 136.91 | 7 114 094.24 | 332 916.91 | 21 753.68 | 9 033 205.90 | |

Payments to Councillors/Employees/Pensioners/Suppliers:

The purchases and payments to creditors are under adequate control.

Expenditure statistics for the month ended on the 31 January 2024 is listed below:

| FRANCES BAARD DISTRICT MUNICIPALITY | | | | | |
|-------------------------------------|------------------------|---------------------|----------|-------------|-----------|
| EXPENDITURE STATISTICS | | | | | Jan-24 |
| Employee/Supplier | Salaries/Payment(Rand) | Number of Employees | | | No of Pay |
| | | Paid | Not paid | Termination | Made |
| Officials | 3 369 865.71 | 83 | 0 | 0 | 0 |
| Pension | 1 110.93 | 1 | 0 | 0 | 0 |
| Section 54 & 57 | 101 448.42 | 1 | 0 | 0 | 0 |
| Contract | 778 108.04 | 16 | 0 | 0 | 0 |
| Cllrs | 657 534.56 | 29 | 0 | 0 | 0 |
| Interns | 144 470.98 | 17 | 0 | 0 | 0 |
| Payments Made | 2 261 972.36 | - | - | - | 0 |
| TOTALS | 7 314 511.00 | 147 | 0 | 0 | 0 |

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

SUPPLY CHAIN MANAGEMENT:

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

1. Implementation of the Approved Supply Chain Management Policy.

The approved Supply Chain Management Policy of 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 January 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 January 2024, no contract (R200 000 +) was awarded by the Municipal Manager.

• Written Quotations

For the period of January 2024, one written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

- Printing of IDP (2023/2024): MADREESE TRADING – R 24 882.50

Total orders issued total R 171 217.91

| | |
|--------------------------|-------------|
| Council and Executive | R 25 529.74 |
| Municipal Manager | R 1 504.00 |
| Finance | R 59 659.92 |
| Administration | R 54 670.96 |
| Planning and Development | R 24 882.50 |
| Technical Service | R 4 971.09 |

a) Disposal Management

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

b) Deviations

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

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

| | |
|--------------------------|------------|
| Council | R 0.00 |
| Municipal Manager | R 4 905.68 |
| Finance | R 8 383.75 |
| Administration | R18 146.19 |
| Planning and Development | R 7 628.57 |
| Technical Service | R 0.00 |

c) List of accredited Service Providers

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

d) Support to Local Municipalities

No official request was received from the local municipalities

e) In the service of the state.

No orders outstanding report from new system only accounts payable age analysis available.

f) In the service of the state.

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

Monthly Budget Statement - investment portfolio

| 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 |
|---------------------|--------------------|------------------------|-------------------|-----------------|------------------------|---------------------------|-------------|-------------------------|----------------------------|------------------------|-------------|--|
| 037662011402/000107 | call | NEDCOR | 10 100 000.00 | | 01-Jan-24 | 31-Jan-24 | 31 | 8.100% | 69 482.47 | 69 482.47 | 0.00 | |
| 037662011402/000171 | notice | NEDCOR | 11 000 000.00 | | 23-Jun-23 | 21-Jun-24 | 364 | 10.300% | 1 129 895.89 | 96 227.40 | | |
| 037662011402/000177 | notice | NEDCOR | 10 000 000.00 | | 07-Dec-23 | 05-Apr-24 | 120 | 8.960% | 294 575.34 | 76 098.63 | | |
| 037662011402/000175 | notice | NEDCOR | 10 000 000.00 | | 10-Nov-23 | 08-Mar-24 | 119 | 8.850% | 288 534.25 | 75 164.38 | | |
| 037662011402/000176 | 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-Jan-24 | 31-Jan-24 | 31 | 7.750% | 78 986.30 | 78 986.30 | 0.00 | |
| 048472468-177 | notice | STANDARD BANK | 5 000 000.00 | | 06-Dec-23 | 04-Apr-24 | 120 | 9.220% | 151 561.64 | 39 153.42 | | |
| 048472468-178 | notice | STANDARD BANK | 10 000 000.00 | | 07-Dec-23 | 05-Apr-24 | 120 | 9.220% | 303 123.29 | 78 306.85 | | |
| 9313877406 | call | ABSA | 11 986 213.94 | | 01-Jan-24 | 31-Jan-24 | 31 | 7.300% | 74 314.53 | 74 314.53 | 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-Jan-24 | 31-Jan-24 | 31 | 4.600% | 62 504.70 | 62 504.70 | | |
| 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 | | | 1 567 | | R 3 807 170.19 | 1 000 071.56 | 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 31 January 2024.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

| Description | Ref | 2023/24 | | Budget Year 2024/25 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 5 685 | 144 137 | - | - | 105 621 | 84 022 | 421 | 0.5% | 144 137 |
| EPWP Incentive | - | 1 077 | 959 | - | - | 671 | 559 | 112 | 19.9% | 959 |
| Finance Management | - | 1 000 | 1 000 | - | - | 1 000 | 569 | - | - | 1 000 |
| Local Government Equitable Share | - | - | 136 271 | - | - | 102 105 | 79 491 | - | - | 136 271 |
| Metro Informal Settlements Partnership Grant | - | 1 032 | - | - | - | - | - | - | - | - |
| Municipal Systems Improvement | - | - | 3 200 | - | - | - | 1 867 | - | - | 3 200 |
| Rural Road Asset Management Systems Grant | - | 2 576 | 2 707 | - | - | 1 845 | 1 536 | 309 | 20.1% | 2 707 |
| Other transfers and grants [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants [insert description] | 4 | - | - | - | - | - | - | - | - | - |
| District Municipality: [insert description] | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | 180 | - | - | - | 397 | (397) | -100.0% | 180 |
| National Departmental Agencies_Education, Training and Development | - | - | 180 | - | - | - | 105 | (105) | -100.0% | 180 |
| Provincial Departmental Agencies_Northern Cape Economic Development | - | - | - | - | - | - | 292 | - | - | - |
| Total Operating Transfers and Grants | 5 | 5 685 | 144 317 | - | - | 105 621 | 84 419 | 24 | 0.0% | 144 317 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant (MIG) | - | - | - | - | - | - | - | - | - | - |
| Integrated National Electrification Programme Grant | - | - | - | - | - | - | - | - | - | - |
| Other capital transfers [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | (500) | - | - | - | (250) | 230 | (480) | -208.6% | - |
| Northern Cape_Capacity Building and Other_Specify (Add grant description) | - | (500) | - | - | - | (250) | 230 | (480) | -208.6% | - |
| Other capital transfers [insert description] | | - | - | - | - | - | - | - | - | - |
| District Municipality: [insert description] | | - | - | - | - | - | - | - | - | - |
| Other grant providers: [insert description] | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | (500) | - | - | - | (250) | 230 | (480) | -208.6% | - |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 5 185 | 144 317 | - | - | 105 371 | 84 649 | (456) | -0.5% | 144 317 |

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 4 401 | 7 866 | - | 37 | 1 400 | 4 589 | (3 188) | -69.5% | 7 866 |
| Expanded Public Works Programme Integrated Grant | - | 1 077 | 959 | | - | 274 | 559 | (285) | -50.9% | 959 |
| Local Government Financial Management Grant | - | 1 000 | 1 000 | | 37 | 263 | 583 | (320) | -54.9% | 1 000 |
| Municipal Systems Improvement Grant | - | - | 3 200 | | - | - | 1 867 | (1 867) | -100.0% | 3 200 |
| Rural Road Asset Management Systems Grant | - | 2 324 | 2 707 | | - | 862 | 1 579 | (717) | -45.4% | 2 707 |
| Municipal Systems Improvement | | | | | | | | | | |
| Rural Road Asset Management Systems Grant | | | | | | | | | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | 174 | 180 | - | - | - | 105 | (105) | -100.0% | 180 |
| National Departmental Agencies-Education, Training and Development | - | - | 180 | | - | - | 105 | (105) | -100.0% | 180 |
| Other Transfers Private Enterprises | - | 174 | - | | - | - | - | | | - |
| Provincial Departmental Agencies-Northern Cape Economic Development | - | - | - | | - | - | 292 | (3 293) | -1129.1% | - |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | 88 | 273 | - | 273 | #DIV/0! | - |
| Integrated National Electrification Programme Grant | - | - | - | | 88 | 273 | - | 273 | #DIV/0! | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | 514 | - | - | - | - | 230 | (230) | -100.0% | - |
| Northern Cape | - | 514 | - | | - | - | 230 | (230) | -100.0% | - |
| | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | | 514 | - | - | 88 | 273 | 230 | 43 | 18.5% | - |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 514 | - | - | 88 | 273 | 522 | (3 251) | -622.9% | - |

Monthly Budget Statement - councillor and staff benefits

| DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January | | | | | | | | | | | |
|---|--|-----|-------------------------|-----------------|-----------------|----------------|---------------------|---------------|-----------------|--------------------|----------------|
| Summary of Employee and Councillor remuneration | | Ref | 2023/24 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2024/25 | | | | |
| R thousands | | | | | | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| | | 1 | A | B | C | | | | | D | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | | |
| Basic Salaries and Wages | | | 7 656 | 9 580 | — | 611 | 4 083 | 5 589 | (1 506) | -27% | 9 580 |
| Pension and UIF Contributions | | | — | — | — | — | — | — | — | — | — |
| Medical Aid Contributions | | | — | — | — | — | — | — | — | — | — |
| Motor Vehicle Allowance | | | — | — | — | — | — | — | — | — | — |
| Cellphone Allowance | | | 534 | 641 | — | 47 | 357 | 374 | (17) | -4% | 641 |
| Housing Allowances | | | — | — | — | — | — | — | — | — | — |
| Other benefits and allowances | | | — | — | — | — | — | — | — | — | — |
| Sub Total - Councillors | | | 8 190 | 10 221 | — | 658 | 4 440 | 5 962 | (1 523) | -26% | 10 221 |
| % increase | | 4 | | 24.8% | | | | | | | 24.8% |
| Senior Managers of the Municipality | | | | | | | | | | | |
| Basic Salaries and Wages | | 3 | 3 585 | 5 900 | — | 335 | 2 363 | 3 442 | (1 078) | -31% | 5 900 |
| Pension and UIF Contributions | | | 6 | 11 | — | 48 | 52 | 6 | 45 | 698% | 11 |
| Medical Aid Contributions | | | — | — | — | 7 | 7 | — | 7 | #DIV/0! | — |
| Overline | | | — | — | — | — | — | — | — | — | — |
| Performance Bonus | | | 536 | 469 | — | 19 | 19 | 273 | (254) | -93% | 469 |
| Motor Vehicle Allowance | | | (321) | 193 | — | 51 | 147 | 112 | 35 | 31% | 193 |
| Cellphone Allowance | | | 59 | 96 | — | 7 | 39 | 56 | (17) | -30% | 96 |
| Housing Allowances | | | — | — | — | — | — | — | — | — | — |
| Other benefits and allowances | | | 0 | 1 | — | 3 | 3 | — | 3 | #DIV/0! | — |
| Payments in lieu of leave | | | (425) | 310 | — | 0 | 0 | 1 | (0) | -60% | 1 |
| Long service awards | | | — | — | — | (119) | 68 | 181 | (113) | -63% | 310 |
| Post-retirement benefit obligations | | | — | — | — | — | — | — | — | — | — |
| Entertainment | | 2 | — | — | — | — | — | — | — | — | — |
| Scarcity | | | — | — | — | — | — | — | — | — | — |
| Acting and post related allowance | | | — | — | — | — | — | — | — | — | — |
| In kind benefits | | | — | — | — | — | — | — | — | — | — |
| Sub Total - Senior Managers of Municipality | | | 3 440 | 6 979 | — | 352 | 2 699 | 4 071 | (1 372) | -34% | 6 979 |
| % increase | | 4 | | 102.9% | | | | | | | 102.9% |
| Other Municipal Staff | | | | | | | | | | | |
| Basic Salaries and Wages | | | 45 904 | 56 545 | — | 3 625 | 26 274 | 29 450 | (3 177) | -11% | 56 545 |
| Pension and UIF Contributions | | | 7 823 | 9 628 | — | 591 | 4 277 | 5 616 | (1 339) | -24% | 9 628 |
| Medical Aid Contributions | | | 2 731 | 2 891 | — | 216 | 1 472 | 1 686 | (214) | -13% | 2 891 |
| Overline | | | 175 | 547 | — | 28 | 106 | 319 | (213) | -67% | 547 |
| Performance Bonus | | | 3 566 | 4 420 | — | 275 | 1 987 | 2 579 | (592) | -23% | 4 420 |
| Motor Vehicle Allowance | | | 3 045 | 4 423 | — | 211 | 1 550 | 2 090 | (540) | -26% | 4 423 |
| Cellphone Allowance | | | 279 | 280 | — | 20 | 152 | 163 | (12) | -7% | 280 |
| Housing Allowances | | | 496 | 522 | — | 36 | 270 | 305 | (35) | -11% | 522 |
| Other benefits and allowances | | | 16 | 31 | — | 1 | 9 | 18 | (9) | -50% | 31 |
| Payments in lieu of leave | | | 1 168 | 3 472 | — | (679) | (528) | 2 025 | (2 553) | -126% | 3 472 |
| Long service awards | | | 342 | 211 | — | — | — | 123 | (123) | -100% | 211 |
| Post-retirement benefit obligations | | | 3 472 | 3 000 | — | — | — | 1 750 | (1 750) | -100% | 3 000 |
| Entertainment | | 2 | — | — | — | — | — | — | — | — | — |
| Scarcity | | | — | — | — | — | — | — | — | — | — |
| Acting and post related allowance | | | — | — | — | — | — | — | — | — | — |
| In kind benefits | | | — | — | — | — | — | — | — | — | — |
| Sub Total - Other Municipal Staff | | | 69 017 | 85 970 | — | 4 325 | 35 569 | 46 125 | (10 556) | -23% | 85 970 |
| % increase | | 4 | | 24.6% | | | | | | | 24.6% |
| Total Parent Municipality | | | 80 647 | 103 171 | — | 5 334 | 42 708 | 56 159 | (13 451) | -24% | 103 171 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | | |
| 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 | | | — | — | — | — | — | — | — | — | — |
| Sub Total - Executive members Board | | 2 | — | — | — | — | — | — | — | — | — |
| % increase | | 4 | | — | — | — | — | — | — | — | — |
| Senior Managers of Entities | | | | | | | | | | | |
| 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 | | 2 | — | — | — | — | — | — | — | — | — |
| Scarcity | | | — | — | — | — | — | — | — | — | — |
| Acting and post related allowance | | | — | — | — | — | — | — | — | — | — |
| In kind benefits | | | — | — | — | — | — | — | — | — | — |
| Sub Total - Senior Managers of Entities | | | — | — | — | — | — | — | — | — | — |
| % increase | | 4 | | — | — | — | — | — | — | — | — |
| Other Staff of Entities | | | | | | | | | | | |
| 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 | | | — | — | — | — | — | — | — | — | — |
| Sub Total - Other Staff of Entities | | | — | — | — | — | — | — | — | — | — |
| % increase | | 4 | | — | — | — | — | — | — | — | — |
| Total Municipal Entities | | | — | — | — | — | — | — | — | — | — |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | | 80 647 | 103 171 | — | 5 334 | 42 708 | 56 159 | (13 451) | -24% | 103 171 |
| % increase | | 4 | | 27.9% | | | | | | | 27.9% |
| TOTAL MANAGERS AND STAFF | | | 72 457 | 92 949 | — | 4 676 | 38 269 | 50 196 | (11 928) | -24% | 92 949 |

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 | 31/01/2024 YTD ACTUAL | VARIANCES | VARIANCES % |
|--|-----------------------------|--------------------------|---------------------|-------------|
| Municipal Offices | 491 850.00 | 316 484.04 | 175 365.96 | 64% |
| Computer Software and Applications | 2 101 072.00 | 1 367 142.42 | 733 929.58 | 65% |
| Computer Equipment | 1 879 610.00 | 289 226.40 | 1 590 383.60 | 15% |
| Furniture and Office Equipment | 488 250.00 | 57 110.80 | 431 139.20 | 12% |
| Machinery and Equipment | 512 440.00 | 166 197.29 | 346 242.71 | 32% |
| Transport Assets | 398 920.00 | 139 558.24 | 259 361.76 | 35% |
| Totals | 5 872 142.00 | 2 335 719.19 | 3 536 422.81 | 40% |

Year to date expenditure on repairs and maintenance amounts to R 2 335 719.19 of the R 5 872 142.00 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 December 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 Dec '23 | Closing Km Reading | Closing KM Reading | January '24 utility | JANUARY '24 |
| 1 | Chevrolet Captiva | Pool | 2011 | CDM 296 NC | 150 000 | 150 000 | 2024/04/30 | 147 070 | 147 070 | 147 070 | - | Vehicle was not utilized, vehicle breakdown Chev discontinued from SA - no parts available |
| 2 | Isuzu KB 2.5 CrewCab | Environmental Health | 2016 | CMV 311 NC | 135 000 | 135 000 | 2024/04/30 | 121 413 | 122 140 | 122 853 | 713 | Vehicle utilized, no problems reported |
| 3 | Chevrolet Cruze 1.6 North | Pool | 2016 | CMV 321 NC | 150 000 | 150 000 | 2024/04/30 | 148 759 | 149 274 | 150 345 | 1 071 | Vehicle utilized, no problems reported |
| 4 | Toyota Hilux 2.5D | Disaster Management | 2016 | CMT 747 NC | 90 000 | 90 000 | 2024/04/30 | 88 094 | 89 769 | 91 244 | 1 475 | Vehicle utilized, Due for service |
| 5 | Chevrolet Cruze 1.6 North | Pool | 2016 | CMV 314 NC | 150 000 | 150 000 | 2024/04/30 | 136 752 | 136 752 | 136 752 | - | Vehicle was not utilized, vehicle breakdown Chev discontinued from SA - no parts available |
| 6 | Isuzu KB CrewCab | Housing | 2016 | CMV 319 NC | 120 000 | 120 000 | 2024/04/30 | 114 409 | 114 963 | 115 533 | 570 | Vehicle utilized, Due for service |
| 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 utilized, no problems reported |
| 9 | Isuzu KB 250 | Environmental Health | 2013 | CGR 576 NC | 120 000 | 120 000 | 2024/04/30 | 112 362 | 112 362 | 112 362 | - | Vehicle utilized, breakdown in for repairs |
| 10 | Hyundai H1 | Tourism & LED | 2013 | CGY 587 NC | 120 000 | 120 000 | 2024/08/31 | 108 992 | 110 717 | 110 883 | 166 | 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, no problems reported |
| 13 | Toyota Landcruiser | Disaster Management | 2014 | CIL 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 | 65 265 | 65 424 | 66 196 | 772 | Vehicle utilized, no problems reported |
| 15 | Isuzu Kb 250 D-Teq | Project Management | 2014 | CKR 822 NC | 120 000 | 120 000 | 2024/04/30 | 108 816 | 109 317 | 109 628 | 311 | 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 | CIG 979 NC | 90 000 | 90 000 | 2024/04/30 | 84 742 | 85 300 | 85 595 | 295 | Vehicle utilized, no problems reported |
| 18 | Nissan NP 200 | Environmental Health | 2014 | CJJ 262 NC | 105 000 | 105 000 | 2024/04/30 | 91 823 | 91 823 | 91 823 | - | Vehicle was not utilized |
| 19 | Nissan Hardbody | Pool | 2014 | CJJ 263 NC | 60 000 | 60 000 | 2024/04/30 | 57 662 | 58 180 | 58 892 | 712 | Vehicle utilized, battery problem, and new battery was replaced |
| 20 | Nissan NP 200 | Environmental Health | 2014 | CJJ 258 NC | 75 000 | 75 000 | 2024/04/30 | 67 461 | 67 461 | 67 461 | - | Vehicle was not utilized |
| 21 | Chevrolet Park Van | Supply Chain Management | 2015 | CLF791 NC | 30 000 | 30 000 | 2024/04/30 | 18 793 | 18 881 | 18 943 | 62 | Vehicle utilized, no problems reported |
| 22 | Nissan Almera 1.5 Acenta | Pool | 2016 | CMT 438 NC | 75 000 | 75 000 | 2024/04/30 | 65 029 | 65 633 | 65 689 | 56 | Vehicle utilized, taken in for excelerating cable brokedown |
| 23 | Audi Q7 3.0TDI Quattro | Council | 2017 | FBDM 1 NC | 120 000 | 120 000 | 2024/08/31 | 84 267 | 88 086 | 88 699 | 613 | Vehicle utilized, no problems reported |
| 24 | Nissan NP 300 D/Cab | Environmental Health | 2017 | CPS 005 NC | 75 000 | 75 000 | 2024/08/31 | 73 275 | 73 738 | 74 287 | 549 | 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 | 57 808 | 58 173 | 58 960 | 787 | Vehicle utilized, wipers were fixed and in for service |
| 28 | Toyota Hilux 2.8 GD-6 D/Cab | Project Management | 2022 | CZF 251 NC | 25 000 | 25 000 | 2024/04/30 | 12 512 | 13 958 | 15 169 | 1 211 | 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 | 1 323 | 4 079 | 4 899 | 820 | Vehicle utilized, no problems reported |
| 31 | Isuzu D-Max | Environmental Health | 2023 | DCC695NC | 15 000 | 15 000 | 2024/08/31 | 2 483 | 2 878 | 2 930 | 52 | Vehicle utilized, new battery replaced |
| 32 | Isuzu D-Max | Environmental Health | 2023 | DBY699NC | 15 000 | 15 000 | 2024/06/30 | 1 244 | 2 358 | 2 529 | 171 | Vehicle utilized, no problems reported |
| 33 | Isuzu D-Max | Environmental Health | 2023 | DBY700NC | 15 000 | 15 000 | 2024/06/30 | 1 106 | 3 249 | 3 433 | 184 | Vehicle utilized, no problems reported |
| FULL FLEET UTILITY January 2024 | | | | | | | | | | | 10 590 | |


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 January 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: 12 February 2024